

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 1998  
(000'S OF DOLLARS)

REGULATORY EXPENSE  
ADJUSTMENT  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
	<b>REVENUES</b>			
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue			
6	Total Electric Revenue	0	0	0
	<b>EXPENSES</b>			
	Production and Transmission			
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	0	0	0
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes	(2)		(2)
15	Total Distribution	(2)	0	(2)
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
	Administrative & General			
19	Operating Expenses	230	123	107
20	Depreciation			
21	Taxes			
22	Total Admin. & General	230	123	107
23	Total Electric Expenses	228	123	105
24	Operating Income before FIT	(228)	(123)	(105)
	Federal Income Taxes			
25	Current Accrual	35.0%	(80)	(37)
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$148)	(\$80)	(\$68)
	<b>RATE BASE</b>			
	PLANT IN SERVICE			
30	Intangible			
31	Production			
32	Transmission			
33	Distribution			
34	General			
35	Total Plant in Service	0	0	0
36	ACCUMULATED DEPRECIATION			
37	ACCUM. PROVISION FOR AMORTIZATION			
38	Total Accum. Depreciation & Amort.	0	0	0
39	GAIN ON SALE OF BUILDING			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	\$0	\$0	\$0

AVISTA UTILITIES  
 CALCULATION OF IDAHO STATE INCOME TAX  
 TWELVE MONTHS ENDED DECEMBER 31, 1998  
 (000'S) OF DOLLARS

REGULATORY EXPENSE  
 ADJUSTMENT  
 ELECTRIC

Description	Idaho
<b>REVENUES</b>	
Total General Business	\$0
Interdepartmental Sales	0
Sales For Resale	0
Total Sales of Electricity	0
Other Revenue	0
Total Electric Revenue	0
<b>EXPENSES</b>	
Production and Transmission	
Operating Expenses	0
Purchased Power	0
Depreciation and Amortization	0
Taxes	0
Total Production & Transmission	0
Distribution	
Operating Expenses	0
Depreciation	0
Taxes	0
Total Distribution	0
Customer Accounting	0
Customer Service & Information	0
Marketing	0
Administrative & General	
Operating Expenses	107
Depreciation	0
Taxes	0
Total Admin. & General	107
Total Electric Expenses	107
Operating Income before SIT	(107)
Idaho State Income Tax	
Adjusted Rate of	(\$2)