

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

FEDERAL  
INCOME TAX  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington
	<b>REVENUES</b>		
1	Total General Business	\$0	
2	Interdepartmental Sales		
3	Sales For Resale		
4	Total Sales of Electricity	0	0
5	Other Revenue		
6	Total Electric Revenue	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
	Distribution		
12	Operating Expenses		
13	Depreciation		
14	Taxes	0	
15	Total Distribution	0	0
16	Customer Accounting		
17	Customer Service & Information		
18	Marketing		
	Administrative & General		
19	Operating Expenses		
20	Depreciation		
21	Taxes		
22	Total Admin. & General	0	0
23	Total Electric Expenses	0	0
24	Operating Income before FIT	0	0
	Federal Income Taxes		
25	Current Accrual (at 35%)	4,873	3,321
26	Deferred Income Taxes	(2,555)	(91)
27	Amortized ITC		
28	SETTLEMENT EXCHANGE POWER		
29	NET OPERATING INCOME	(\$2,318)	(\$3,230)
	<b>RATE BASE</b>		
	PLANT IN SERVICE		
30	Intangible		
31	Production		
32	Transmission		
33	Distribution		
34	General		
35	Total Plant in Service	0	0
36	ACCUMULATED DEPRECIATION		
37	ACCUM. PROVISION FOR AMORTIZATION		
38	Total Accum. Depreciation & Amort.	0	0
39	GAIN ON SALE OF BUILDING		
40	DEFERRED TAXES		
41	TOTAL RATE BASE	\$0	\$0

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Idaho

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0

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0

1,552  
(2,464)

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\$912

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0

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0

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\$0