

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

ELIMINATION OF
IDAHO PCA
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
1	Total General Business	\$4,352		\$4,352
2	Interdepartmental Sales			
3	Sales For Resale	0		
4	Total Sales of Electricity	4,352	0	4,352
5	Other Revenue			
6	Total Electric Revenue	4,352	0	4,352
	EXPENSES			
	Production and Transmission			
7	Operating Expenses			
8	Purchased Power	2,843		2,843
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	2,843	0	2,843
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes	64		64
15	Total Distribution	64	0	64
16	Customer Accounting	0		
17	Customer Service & Information			
18	Marketing			
	Administrative & General			
19	Operating Expenses	0		
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	2,907	0	2,907
24	Operating Income before FIT	1,445	0	1,445
	Federal Income Taxes			
25	Current Accrual	1,501	0	1,501
26	Deferred Income Taxes	(995)	0	(995)
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	\$939	\$0	\$939
	RATE BASE			
	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

ELIMINATION OF
 IDAHO PCA
 ELECTRIC

Description	Idaho
REVENUES	
Total General Business	\$4,352
Interdepartmental Sales	0
Sales For Resale	0
Total Sales of Electricity	4,352
Other Revenue	0
Total Electric Revenue	4,352
EXPENSES	
Production and Transmission	
Operating Expenses	
Purchased Power	
Depreciation and Amortization	
Taxes	
Total Production & Transmission	0
Distribution	
Operating Expenses	0
Depreciation	0
Taxes	
Total Distribution	0
Customer Accounting	0
Customer Service & Information	0
Marketing	0
Administrative & General	
Operating Expenses	0
Depreciation	0
Taxes	0
Total Admin. & General	0
Total Electric Expenses	0
Operating Income before SIT	4,352
Idaho State Income Tax	
Adjusted Rate of	0.014685
	\$64