

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

RECLASSIFICATION OF
MOPS & DADS REVENUES
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
1	Total General Business	\$1,941	\$1,941	
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	1,941	1,941	0
5	Other Revenue	(1,941)	(1,941)	
6	Total Electric Revenue	0	0	0
	EXPENSES			
	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	0		
15	Total Distribution	0	0	0
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	0	0	0
24	Operating Income before FIT	0	0	0
	Federal Income Taxes			
25	Current Accrual (at 35%)	0	0	0
26	Deferred income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	\$0	\$0	\$0
	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

RECLASSIFICATION OF
 MOPS & DADS REVENUES
 ELECTRIC

Description	Idaho
REVENUES	
Total General Business	\$0
Interdepartmental Sales	0
Sales For Resale	0
Total Sales of Electricity	0
Other Revenue	0
Total Electric Revenue	0
EXPENSES	
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	0
Depreciation	0
Taxes	0
Total Admin. & General	0
Total Electric Expenses	0
Operating Income before SIT	0
Idaho State Income Tax	
Adjusted Rate of	0.014685
	\$0