

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

Power Supply - '2000/2001 Study
PRO FORMA ADJUSTMENT

Line No.	DESCRIPTION	ELECTRIC		
		System	Washington	Idaho
	REVENUES			
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale	(211,463)	(211,463)	0
4	Total Sales of Electricity	(211,463)	(211,463)	0
5	Other Revenue	(1,039)	(1,039)	0
6	Total Electric Revenue	(212,502)	(212,502)	0
	EXPENSES			
	Production and Transmission			
7	Operating Expenses	(3,660)	(3,660)	0
8	Purchased Power	(208,149)	(208,149)	0
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	(211,809)	(211,809)	0
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		0
15	Total Distribution	0	0	0
16	Customer Accounting			
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	(211,809)	(211,809)	0
24	Operating Income before FIT	(693)	(693)	0
	Federal Income Taxes			
25	Current Accrual	35.0%	(243)	(243)
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$450)	(\$450)	\$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

Power Supply - '2000/2001 Study

(000'S) OF DOLLARS

PRO FORMA ADJUSTMENT
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