

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

DEPRECIATION STUDY
PRO FORMA ADJUSTMENT
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
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
	EXPENSES			
	Production and Transmission			
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization	1,955	1,955	
10	Taxes			
11	Total Production & Transmission	1,955	1,955	0
	Distribution			
12	Operating Expenses			
13	Depreciation	636	636	
14	Taxes	0		
15	Total Distribution	636	636	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
	Administrative & General			
19	Operating Expenses	0	0	0
20	Depreciation	1,811	1,811	
21	Taxes			
22	Total Admin. & General	1,811	1,811	0
23	Total Electric Expenses	4,402	4,402	0
24	Operating Income before FIT	(4,402)	(4,402)	0
	Federal Income Taxes			
25	Current Accrual	35.0%	(1,541)	(1,541)
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$2,861)	(\$2,861)	\$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	2,201	2,201	
37	ACCUM. PROVISION FOR AMORTIZATION			
38	Total Accum. Depreciation & Amort.	2,201	2,201	0
39	GAIN ON SALE OF BUILDING			
40	DEFERRED TAXES	770	770	
41	TOTAL RATE BASE	(\$1,431)	(\$1,431)	\$0