

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

HYDRO RELICENSING  
PRO FORMA ADJUSTMENT  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$0	\$0	\$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
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	1,467	1,467	
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	1,467	1,467	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0	0	0
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	1,467	1,467	0
24	Operating Income before FIT	(1,467)	(1,467)	0
Federal Income Taxes				
25	Current Accrual	35.0%	(513)	(513)
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$954)	(\$954)	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
30	Intangible	\$9,387	\$9,387	
31	Production			
32	Transmission			
33	Distribution			
34	General			
35	Total Plant in Service	9,387	9,387	0
36	ACCUMULATED DEPRECIATION			
37	ACCUM. PROVISION FOR AMORTIZATION	110	110	
38	Total Accum. Depreciation & Amort.	110	110	0
39	GAIN ON SALE OF BUILDING			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	\$9,277	\$9,277	\$0