

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

LABOR/BENEFIT
PRO FORMA ADJUSTMENT
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
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
	EXPENSES			
	Production and Transmission			
7	Operating Expenses	339	339	
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	339	339	0
	Distribution			
12	Operating Expenses	268	268	
13	Depreciation			
14	Taxes	0	0	0
15	Total Distribution	268	268	0
16	Customer Accounting	119	119	
17	Customer Service & Information	5	5	
18	Marketing	4	4	
	Administrative & General			
19	Operating Expenses	(141)	(141)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(141)	(141)	0
23	Total Electric Expenses	594	594	0
24	Operating Income before FIT	(594)	(594)	0
	Federal Income Taxes			
25	Current Accrual	(208)	(208)	0
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$386)	(\$386)	\$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