

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

REVENUES
PRO FORMA ADJUSTMENT
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$2,544	\$2,544	\$0
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	2,544	2,544	0
5	Other Revenue			
6	Total Electric Revenue	2,544	2,544	0
EXPENSES				
Production and Transmission				
7	Operating Expenses	0		
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses	0		
13	Depreciation			
14	Taxes	98	98	0
15	Total Distribution	98	98	0
16	Customer Accounting	9	9	
17	Customer Service & Information	37	37	
18	Marketing			
Administrative & General				
19	Operating Expenses	7	7	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	7	7	0
23	Total Electric Expenses	151	151	0
24	Operating Income before FIT	2,393	2,393	0
Federal Income Taxes				
25	Current Accrual	838	838	0
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	\$1,555	\$1,555	\$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