

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

DEFERRED MOPS CO
PRO FORMA ADJUSTM
ELECTRIC

Line No.	DESCRIPTION	System	Washington
	REVENUES		
1	Total General Business	\$0	
2	Interdepartmental Sales		
3	Sales For Resale		
4	Total Sales of Electricity	0	0
5	Other Revenue		
6	Total Electric Revenue	0	0
	EXPENSES		
	Production and Transmission		
7	Operating Expenses	0	
8	Purchased Power		
9	Depreciation and Amortization		
10	Taxes		
11	Total Production & Transmission	0	0
	Distribution		
12	Operating Expenses	0	
13	Depreciation		
14	Taxes	0	
15	Total Distribution	0	0
16	Customer Accounting	0	
17	Customer Service & Information	0	
18	Marketing		
	Administrative & General		
19	Operating Expenses	141	141
20	Depreciation		
21	Taxes		
22	Total Admin. & General	141	141
23	Total Electric Expenses	141	141
24	Operating Income before FIT	(141)	(141)
	Federal Income Taxes		
25	Current Accrual	35.0% (49)	(49)
26	Deferred Income Taxes		
27	Amortized ITC		
28	SETTLEMENT EXCHANGE POWER		
29	NET OPERATING INCOME	(\$92)	(\$92)
	RATE BASE		
	PLANT IN SERVICE		

30	Intangible	\$351	\$351
31	Production		
32	Transmission		
33	Distribution		
34	General		
35	Total Plant in Service	<u>351</u>	<u>351</u>
36	ACCUMULATED DEPRECIATION		
37	ACCUM. PROVISION FOR AMORTIZATION		
38	Total Accum. Depreciation & Amort.	<u>0</u>	<u>0</u>
39	GAIN ON SALE OF BUILDING		
40	DEFERRED TAXES		
41	TOTAL RATE BASE	<u>\$351</u>	<u>\$351</u>

Idaho

Check

\$0

0

0

0

0

0

0

0

0

0

0

\$0

0

0

\$0