

AVISTA UTILITIES

Restatement Summary Washington Electric

TWELVE MONTHS ENDED DECEMBER 31, 1998

Column	Description	Washington Electric		
		NOI	Rate Base	ROR
b	Per Results Report	\$61,733	\$736,129	
c	Deferred FIT Rate Base	0	(100,720)	
d	Deferred Gain on Office Building	0	(1,150)	
e	Colstrip 3 AFUDC Elimination	208	(3,736)	
f	Colstrip Common AFUDC	0	746	
g	Kettle Falls Disallow.	108	(1,841)	
h	Clearwater Hydro	0	28	
i	Weatherizn and DSM Investment	0	26,551	
j	Customer Advances	0	(1,361)	
k	Settlement Exchange Power	(4,332)	0	
	Actual	57,717	654,646	8.82%
l	Eliminate B & O Taxes	(38)	0	
m	Pro Forma Property Tax	83	0	
n	Uncollect. Expense	(21)	0	
o	Regulatory Expense	(80)	0	
p	Injuries and Damages	(1,514)	0	
q	FIT	(3,230)	0	
r	Pro Forma Restate Debt Interest	(2,128)	0	
s	Eliminate A/R Expenses	973	0	
t	Office Space Charges to Subs.	16	0	
u	Reclass DADs/MOPs Revenues	0	0	
	Restated Total	\$51,778	\$654,646	7.91%
PF1	Pro Forma Power Supply 7/00-6/01	(\$450)	\$0	
PF2	Pro Forma Potlatch 7/00-6/01	\$683	\$0	
PF3	Pro Forma Depr Adj	(\$2,861)	(\$1,431)	
PF4	Pro Forma Hydro Rel Adj	(\$954)	\$9,277	
PF5	Pro Forma Comm Trade Adj	\$199	\$0	
PF6	Pro Forma Nez Perce Adj	(\$380)	\$0	
PF7	Pro Forma Labor/Benefit Adj	(\$386)	\$0	
PF8	Pro Forma Revenue Adj	\$1,555	\$0	
PF9	Pro Forma Misc. Adjs	\$679	\$0	
PF10	Pro Forma MOPS Adjs	(\$92)	\$351	
	Pro forma Total	\$49,771	\$662,843	7.51%