

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

DEFERRED GAIN
ON OFFICE BUILDING
ELECTRIC

| Line No. | DESCRIPTION | System | Washington | Idaho |
|----------|------------------------------------|-----------|------------|---------|
| | REVENUES | | | |
| 1 | Total General Business | \$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 | | | |
| 8 | Purchased Power | | | |
| 9 | Depreciation and Amortization | | | |
| 10 | Taxes | | | |
| 11 | Total Production & Transmission | 0 | 0 | 0 |
| | Distribution | | | |
| 12 | Operating Expenses | | | |
| 13 | Depreciation | | | |
| 14 | Taxes | 0 | | |
| 15 | Total Distribution | 0 | 0 | 0 |
| 16 | Customer Accounting | | | |
| 17 | Customer Service & Information | | | |
| 18 | Marketing | | | |
| | Administrative & General | | | |
| 19 | Operating Expenses | | | |
| 20 | Depreciation | | | |
| 21 | Taxes | | | |
| 22 | Total Admin. & General | 0 | 0 | 0 |
| 23 | Total Electric Expenses | 0 | 0 | 0 |
| 24 | Operating Income before FIT | 0 | 0 | 0 |
| | Federal Income Taxes | | | |
| 25 | Current Accrual | 0 | 0 | 0 |
| 26 | Deferred Income Taxes | | | |
| 27 | Amortized ITC | | | |
| 28 | SETTLEMENT EXCHANGE POWER | | | |
| 29 | NET OPERATING INCOME | \$0 | \$0 | \$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 | (2,648) | (1,768) | (880) |
| 40 | DEFERRED TAXES | 926 | 618 | 308 |
| 41 | TOTAL RATE BASE | (\$1,722) | (\$1,150) | (\$572) |