

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

Line No.	Description	ADJUSTMENT GAS		
		System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
<b>EXPENSES</b>				
5	Exploration & Development Production			
6	City Gate Purchases	0	0	0
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual	35.0%	0	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
<b>ACCUMULATED DEPRECIATION</b>				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	\$0	\$0	\$0

TWELVE MONTHS ENDED DECEMBER 31, 1998  
(000's OF DOLLARS)

0  
ADJUSTMENT  
GAS

Line No.	Description	Idaho
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	<u>0</u>
4	Total Gas Revenues	0
	EXPENSES	
5	Exploration & Development Production	0
6	City Gate Purchases	0
7	Purchased Gas Expense	0
8	Net Nat. Gas Storage Trans	<u>0</u>
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	<u>0</u>
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	<u>0</u>
17	Total Distribution	0
18	Customer Accounting	0
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	<u>0</u>
24	Total Admin. & General	<u>0</u>
25	Total Gas Expense	<u>0</u>
26	Operating Income before FIT and SIT	<u>0</u>
27	Idaho State Income Tax	
	Adjusted Rate of 0.014685	<u><u>\$0</u></u>