

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

UNCOLLECTIBLE  
EXPENSE  
**GAS**

Line No.	Description	System	Washington	Idaho
	REVENUES			
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
	EXPENSES			
5	Exploration & Development			
	Production			
6	City Gate Purchases			
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	1		1
17	Total Distribution	1	0	1
18	Customer Accounting	(325)	(226)	(99)
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	(324)	(226)	(98)
26	Operating Income before FIT	324	226	98
	Federal Income Taxes			
27	Current Accrual	113	79	34
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$211	\$147	\$64
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
	ACCUMULATED DEPRECIATION			
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

AVISTA UTILITIES  
CALCULATION OF IDAHO STATE INCOME TAX  
TWELVE MONTHS ENDED DECEMBER 31, 1998  
(000's OF DOLLARS)

UNCOLLECTIBLE  
EXPENSE  
GAS

Line No.	Description	Idaho
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	0
3	Other Revenues	0
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	0
9	Total Production	0
	Underground Storage	
10	Operating Expenses	0
11	Depreciation	0
12	Taxes	0
13	Total Underground Storage	0
	Distribution	
14	Operating Expenses	0
15	Depreciation	0
16	Taxes	0
17	Total Distribution	0
18	Customer Accounting	(99)
19	Customer Service & Information	0
20	Sales	0
	Administrative and General	
21	Operating Expenses	0
22	Depreciation	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Gas Expense	(99)
26	Operating Income before FIT and SIT	99
27	Idaho State Income Tax	
	Adjusted Rate of 0.014685	\$1