

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

INJURIES  
AND DAMAGES  
**GAS**

| Line No. | Description                     | 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             |        |            |       |
| 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              | 46     | 44         | 2     |
| 22       | Depreciation                    |        |            |       |
| 23       | Taxes                           |        |            |       |
| 24       | Total Admin. & General          | 46     | 44         | 2     |
| 25       | Total Gas Expense               | 46     | 44         | 2     |
| 26       | Operating Income before FIT     | (46)   | (44)       | (2)   |
|          | Federal Income Taxes            |        |            |       |
| 27       | Current Accrual (at 35%)        | (16)   | (15)       | (1)   |
| 28       | Amort ITC                       |        |            |       |
| 29       | Deferred FIT                    |        |            |       |
| 30       | NET OPERATING INCOME            | (\$30) | (\$29)     | (\$1) |
|          | <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)

INJURIES  
AND DAMAGES  
GAS

| Line<br>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           | 0                 |
|             | Production                          |                   |
| 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                  | 2                 |
| 22          | Depreciation                        | 0                 |
| 23          | Taxes                               | <u>0</u>          |
| 24          | Total Admin. & General              | <u>2</u>          |
| 25          | Total Gas Expense                   | <u>2</u>          |
| 26          | Operating Income before FIT and SIT | <u>(2)</u>        |
| 27          | Idaho State Income Tax              |                   |
|             | Adjusted Rate of                    | 0.014685          |
|             |                                     | <u><u>\$0</u></u> |