

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

DEPRECIATION STUDY
PRO FORMA ADJUSTMENT

Line No.	Description	GAS		
		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	1	1	
12	Taxes			
13	Total Underground Storage	1	1	0
	Distribution			
14	Operating Expenses			
15	Depreciation	248	248	
16	Taxes	0		
17	Total Distribution	248	248	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
	Administrative and General			
21	Operating Expenses	0		
22	Depreciation	303	303	
23	Taxes			
24	Total Admin. & General	303	303	0
25	Total Gas Expense	552	552	0
26	Operating Income before FIT	(552)	(552)	0
	Federal Income Taxes			
27	Current Accrual	35.0%	(193)	(193)
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$359)	(\$359)	\$0
	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	1	1	
36	Distribution Plant	124	124	
37	General Plant	151	151	
38	Total Accum. Depreciation	276	276	0
39	DEFERRED TAXES	97	97	
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	(\$179)	(\$179)	\$0