

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

LABOR/BENEFIT
PRO FORMA ADJUSTMENT
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	4	4	
8	Net Nat. Gas Storage Trans			
9	Total Production	4	4	0
Underground Storage				
10	Operating Expenses	0	0	
11	Depreciation	0		
12	Taxes	0		
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	120	120	
15	Depreciation	0		
16	Taxes	0		
17	Total Distribution	120	120	0
18	Customer Accounting	63	63	
19	Customer Service & Information	3	3	
20	Sales	5	5	
Administrative and General				
21	Operating Expenses	(29)	(29)	
22	Depreciation	0		
23	Taxes			
24	Total Admin. & General	(29)	(29)	0
25	Total Gas Expense	166	166	0
26	Operating Income before FIT	(166)	(166)	0
Federal Income Taxes				
27	Current Accrual	35.0%	(58)	(58)
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$108)	(\$108)	\$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	0		
36	Distribution Plant	0		
37	General Plant	0		
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES	0		
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	\$0	\$0	\$0