

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

REVENUES
PRO FORMA ADJUSTMENT
GAS

| Line No. | Description | System | Washington | Idaho |
|---------------------------------|---|----------|------------|-------|
| REVENUES | | | | |
| 1 | Total General Business | \$6,010 | \$6,010 | |
| 2 | Total Transportation | (1,817) | (1,817) | |
| 3 | Other Revenues | (10,437) | (10,437) | |
| 4 | Total Gas Revenues | (6,244) | (6,244) | 0 |
| EXPENSES | | | | |
| 5 | Exploration & Development Production | | | |
| 6 | City Gate Purchases | (10,020) | (10,020) | |
| 7 | Purchased Gas Expense | | | |
| 8 | Net Nat. Gas Storage Trans | 1,017 | 1,017 | |
| 9 | Total Production | (9,003) | (9,003) | 0 |
| Underground Storage | | | | |
| 10 | Operating Expenses | | | |
| 11 | Depreciation | 0 | | |
| 12 | Taxes | | | |
| 13 | Total Underground Storage | 0 | 0 | 0 |
| Distribution | | | | |
| 14 | Operating Expenses | | | |
| 15 | Depreciation | 0 | | |
| 16 | Taxes | 317 | 317 | |
| 17 | Total Distribution | 317 | 317 | 0 |
| 18 | Customer Accounting | 29 | 29 | |
| 19 | Customer Service & Information | | | |
| 20 | Sales | | | |
| Administrative and General | | | | |
| 21 | Operating Expenses | 80 | 80 | |
| 22 | Depreciation | 0 | | |
| 23 | Taxes | | | |
| 24 | Total Admin. & General | 80 | 80 | 0 |
| 25 | Total Gas Expense | (8,577) | (8,577) | 0 |
| 26 | Operating Income before FIT | 2,333 | 2,333 | 0 |
| Federal Income Taxes | | | | |
| 27 | Current Accrual | 817 | 817 | 0 |
| 28 | Amort ITC | | | |
| 29 | Deferred FIT | | | |
| 30 | NET OPERATING INCOME | \$1,516 | \$1,516 | \$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 |