

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

PRO FORMA
MISC ADJUSTMENTS
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	0		
12	Taxes			
13	Total Underground Storage	0	0	0
	Distribution			
14	Operating Expenses			
15	Depreciation	0		
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
	Administrative and General			
21	Operating Expenses	(264)	(264)	
22	Depreciation	0		
23	Taxes			
24	Total Admin. & General	(264)	(264)	0
25	Total Gas Expense	(264)	(264)	0
26	Operating Income before FIT	264	264	0
	Federal Income Taxes			
27	Current Accrual	35.0%	92	92
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$172	\$172	\$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