

AVISTA UTILITIES
GAS RESULTS OF OPERATION
IDAHO RESTATED RESULTS
TWELVE MONTHS ENDED
(000'S OF DOLLARS)

Line No.	DESCRIPTION	6/30/98		12/31/97		Difference		% Difference		
		Per Results Report	Restated Total	Per Results Report	Restated Total	Per Results Report	Restated Total	Per Results Report	Restated Total	
	a	b	-	b	-	b	-	b	-	
REVENUES										
1	Total General Business	\$29,295	#REF!	\$23,908	\$24,445	\$5,387	#REF!	22.53%	#REF!	
2	Total Transportation	1,960	#REF!	1,996	1,993	(36)	#REF!	-1.80%	#REF!	
3	Other Revenues	5,155	#REF!	3,498	3,498	1,657	#REF!	47.37%	#REF!	
4	Total Gas Revenues	36,410	#REF!	29,402	29,936	7,008	#REF!	23.84%	#REF!	
EXPENSES										
5	Exploration and Development Production	0	#REF!	0	0	0	#REF!			
6	City Gate Purchases	21,416	#REF!	14,823	15,279	6,593	#REF!	44.48%	#REF!	
7	Purchased Gas Expense	67	#REF!	134	134	(67)	#REF!	-50.00%	#REF!	
8	Net Nat Gas Storage Trans	(428)	#REF!	(778)	(778)	350	#REF!	-44.99%	#REF!	
9	Total Production	21,055	#REF!	14,179	14,635	6,876	#REF!	48.49%	#REF!	
Underground Storage										
10	Operating Expenses	110	#REF!	116	116	(6)	#REF!	-5.17%	#REF!	
11	Depreciation	112	#REF!	114	114	(2)	#REF!	-1.75%	#REF!	
12	Taxes	36	#REF!	48	53	(12)	#REF!	-25.00%	#REF!	
13	Total Underground Storage	258	#REF!	278	283	(20)	#REF!	-7.19%	#REF!	
Distribution										
14	Operating Expenses	1,673	#REF!	1,563	1,563	110	#REF!	7.04%	#REF!	
15	Depreciation	1,802	#REF!	1,629	1,629	173	#REF!	10.62%	#REF!	
16	Taxes	758	#REF!	718	784	40	#REF!	5.57%	#REF!	
17	Total Distribution	4,233	#REF!	3,910	3,976	323	#REF!	8.26%	#REF!	
18	Customer Accounting	1,506	#REF!	1,431	1,356	75	#REF!	5.24%	#REF!	
19	Customer Service & Information	222	#REF!	217	217	5	#REF!	2.30%	#REF!	
20	Sales Expenses	185	#REF!	168	168	17	#REF!	10.12%	#REF!	
Administrative & General										
21	Operating Expenses	3,821	#REF!	3,183	2,774	638	#REF!	20.04%	#REF!	
22	Depreciation	392	#REF!	310	310	82	#REF!	26.45%	#REF!	
23	Taxes	7	#REF!	7	7	0	#REF!	0.00%	#REF!	
24	Total Admin. & General	4,220	#REF!	3,500	3,091	28,179	#REF!	805.11%	#REF!	
25	Total Gas Expense	31,679	#REF!	23,683	23,726	7,996	#REF!	33.76%	#REF!	
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	4,731	#REF!	5,719	6,210	(988)	#REF!	-17.28%	#REF!	
27	Current Accrual	200	#REF!	(696)	(510)	896	#REF!	-128.74%	#REF!	
28	Deferred FIT	1,011	#REF!	2,331	2,317	(1,320)	#REF!	-56.63%	#REF!	
29	Amort ITC	(19)	#REF!	(19)	(19)	0	#REF!	0.00%	#REF!	
30	NET OPERATING INCOME	\$3,539	#REF!	\$4,103	\$4,422	(\$564)	#REF!	-13.75%	#REF!	
RATE BASE: PLANT IN SERVICE										
31	Underground Storage	\$4,859	#REF!	4,848	4,848	11	#REF!	0.23%	#REF!	
32	Distribution Plant	72,467	#REF!	64,639	66,244	7,828	#REF!	12.11%	#REF!	
33	General Plant	6,291	#REF!	5,596	5,596	695	#REF!	12.42%	#REF!	
34	Total Plant in Service	83,617	#REF!	75,083	76,688	8,534	#REF!	11.37%	#REF!	
ACCUMULATED DEPRECIATION										
35	Underground Storage	2,047	#REF!	1,946	1,946	101	#REF!	5.19%	#REF!	
36	Distribution Plant	19,658	#REF!	17,640	17,640	2,018	#REF!	11.44%	#REF!	
37	General Plant	2,316	#REF!	2,024	2,024	292	#REF!	14.43%	#REF!	
38	Total Accum. Depreciation	24,021	#REF!	21,610	21,610	2,411	#REF!	11.16%	#REF!	
39	DEFERRED FIT		#REF!	0	(3,829)		#REF!		#REF!	
40	GAS INVENTORY		#REF!	0	515		#REF!		#REF!	
41	GAIN ON SALE OF BUILDING		#REF!	0	(280)		#REF!		#REF!	
42	TOTAL RATE BASE	\$59,596	#REF!	\$53,473	\$51,484	\$6,123	#REF!	11.45%	#REF!	
43	RATE OF RETURN	5.94%	#REF!	7.67%	8.59%					