

AVISTA UTILITIES  
 Revenue Conversion Factor  
 Washington - Gas System  
 Twelve Months Ended December 31, 1998

Line No.	Description	Factor
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.003514
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038385
5	Franchise Fees	0.007632
6	Total Expense	<u>0.051530</u>
7	Net Operating Income before Federal Income Tax	0.948470
8	Federal Income Tax @ 35%	<u>0.331964</u>
9	Revenue Conversion Factor	<u><u>0.616506</u></u>