

**AVISTA UTILITIES**

Restatement Summary

Washington Gas

Twelve Months Ended December 31, 1998

Column	Description	Washington Gas		
		NOI	Rate Base	ROR
b	Per Results Report	\$8,482	\$125,541	
c	Deferred FIT Rate Base	0	(10,295)	
d	Deferred Gain on Office Building	0	(400)	
e	Gas Inventory	0	1,458	
f	Weatherization and DSM Investment	0	4,443	
g	Customer Advances	0	(99)	
	Actual	8,482	120,648	7.03%
h	Eliminate B & O Taxes	112	0	
I	Pro Forma Property Tax	14	0	
j	Uncollectible Expense	147	0	
k	Regulatory Expense Adjustment	(10)	0	
l	Injuries and Damages	(29)	0	
m	FIT	(422)	0	
n	Pro Forma Restate Debt Interest	(289)	0	
o	Eliminate A/R Expenses	159	0	
p	Office Space Charges to Subs	4	0	
q	Restate Excise/Franchise Taxes	(459)	0	
r	Lease Expense Adjustment	13	0	
	Restated Total	\$7,722	\$120,648	<b>6.40%</b>
PF1	Pro Forma Depr Adjustment	(359)	(179)	
PF2	Pro Forma Labor/Benefit Adjustment	(108)	0	
PF3	Pro Forma Revenue Adjustment	1,516	0	
PF4	Pro Forma Miscellaneous Adjustment	172	0	
	Pro forma Total	\$8,943	\$120,469	<b>7.42%</b>