

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

PER RESULTS OF
OPERATIONS REPORTS
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business	\$96,521	\$67,226	\$29,295
2	Total Transportation	7,254	5,294	1,960
3	Other Revenues	17,784	12,629	5,155
4	Total Gas Revenues	121,559	85,149	36,410
EXPENSES				
5	Exploration & Development	0	0	0
Production				
6	City Gate Purchases	70,681	49,265	21,416
7	Purchased Gas Expense	184	117	67
8	Net Nat. Gas Storage Trans	(1,445)	(1,017)	(428)
9	Total Production	69,420	48,365	21,055
Underground Storage				
10	Operating Expenses	429	319	110
11	Depreciation	437	325	112
12	Taxes	139	103	36
13	Total Underground Storage	1,005	747	258
Distribution				
14	Operating Expenses	5,578	3,905	1,673
15	Depreciation	5,540	3,738	1,802
16	Taxes	5,714	4,956	758
17	Total Distribution	16,832	12,599	4,233
18	Customer Accounting	4,828	3,322	1,506
19	Customer Service & Information	807	585	222
20	Sales	659	474	185
Administrative and General				
21	Operating Expenses	12,016	8,195	3,821
22	Depreciation	1,210	818	392
23	Taxes	22	15	7
24	Total Admin. & General	13,248	9,028	4,220
25	Total Gas Expense	106,799	75,120	31,679
26	Operating Income before FIT	14,760	10,029	4,731
Federal Income Taxes				
27	Current Accrual	(451)	(651)	200
28	Deferred FIT	3,240	2,229	1,011
29	Amort ITC	(50)	(31)	(19)
30	NET OPERATING INCOME	\$12,021	\$8,482	\$3,539
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage	\$18,950	\$14,091	\$4,859
32	Distribution Plant	222,792	150,325	72,467
33	General Plant incl Intangible	19,159	12,868	6,291
34	Total Plant in Service	260,901	177,284	83,617
ACCUMULATED DEPRECIATION				
35	Underground Storage	7,983	5,936	2,047
36	Distribution Plant	60,437	40,779	19,658
37	General Plant incl Intangible	7,344	5,028	2,316
38	Total Accum. Depreciation	75,764	51,743	24,021
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	GAIN ON SALE OF BUILDING			
42	TOTAL RATE BASE	\$185,137	\$125,541	\$59,596