

AVISTA
CORPORAT
ION

Gain on Sale
of the
Centralia
Power Plant
Depreciation
Method of
Allocating
Gain
Between
Customers
and
Shareholders

<u>Line</u> <u>No.</u>	Projecte d gros s plan t at 12/31/99	<u>Amount</u>	<u>Percent</u> <u>of Gross</u> <u>Plant</u>
1	Pla nt in serv ice at 5/31/99	\$57,073,691	
2	Proj ecte d plan t addi tion s thro ugh 12/31/99	600,000	
3	Projected gross plant at 12/31/99	<u>57,673,691</u>	100.00%

4	Project d accumulated depreciation at 12/31/99	40,196,876	69.70%	Customer share
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5	Project d net (undepreciated) plant at 12/31/99	\$17,476,815	30.30%	Shareholder share
 <u>System</u>				
6	<u>Allocation of Gain to Customers</u> Estimated net of tax gain	\$29,605,503		
7	Customer percentage above	69.70%		
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8	Customer allocated share of gain	\$20,635,036		
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		<u>System</u>	<u>Washington</u>	<u>Idaho</u>
	<u>Allocation of Customer Share of Gain to Jurisdictions</u>			
9	Current Production/Transmission on allocation percentage	100.00%	66.99%	33.01%
10	Allocated customer share of gain	\$20,635,036	\$13,823,411	\$6,811,625