

AVISTA UTILITIES  
Functional Allocation Tables  
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Assign  
Scenario: Company Base Case

|    | (ai)  | (aj)                         | (ak)    | (al)     | (am)     | (an)     | (ao)      | (ap)       | (aq)  | (ar)  | (as) | (at) | (au) | (av) | (aw) | (ax) | (ay) |  |
|----|---|------------------------------|---------|----------|----------|----------|-----------|------------|-------|-------|------|------|------|------|------|------|------|--|
| 9  | Production Function Factor Table (factor)           |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 10 | Class   | Factor Name                  | P01     | P02      | P03      | P04      | P05       | P06        |       |       |      |      |      |      |      |      |      |  |
| 11 |   | Total Factor                 | 100     | 100      | 100      | 100      | 200       | 100        |       |       |      |      |      |      |      |      |      |  |
| 12 | D01   | Coincident Peak              | 0       | 28.20    | 28.73    | 100      | 28.47     | 29.74      |       |       |      |      |      |      |      |      |      |  |
| 13 | E02   | Generation Level Consumption | 100     | 71.80    | 71.27    | 0        | 171.53    | 70.26      |       |       |      |      |      |      |      |      |      |  |
| 14 | xxx   | Open                         | 0       | 0        | 0        | 0        | 0         | 0          |       |       |      |      |      |      |      |      |      |  |
| 15 | xxx   | Open                         | 0       | 0        | 0        | 0        | 0         | 0          |       |       |      |      |      |      |      |      |      |  |
| 16 |   |                              | MWH Gen | Steam PC | Hydro PC | Other PC | P01 + T01 | Prod Plant |       |       |      |      |      |      |      |      |      |  |
| 17 | Transmission Function Factor Table (factor)         |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 18 | Class   | Factor Name                  | T01     | T02      | T03      | T04      |           |            |       |       |      |      |      |      |      |      |      |  |
| 19 |   | Total Factor                 | 100     | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 20 | D01   | Coincident Peak              | 28.47   | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 21 | E02   | Generation Level Consumption | 71.53   | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 22 | xxx   | Open                         | 0       | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 23 |   |                              | Avg PC  |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 24 | Distribution Function Factor Table (factor)         |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 25 | Class   | Factor Name                  | X01     | X02      | X03      | X04      | X05       | X06        | X07   | X08   | X09  | X10  | X11  | X12  | X13  | X14  | X15  |  |
| 26 |   | Total Factor                 | 100     | 5161     | 35263    | 0        | 100       | 100        | 100   | 100   | 100  | 100  | 100  | 100  | 0    | 0    | 0    |  |
| 27 | D02   | NCP-All                      | 100     | 0        | 0        | 0        | 72.30     | 77.53      | 94.42 | 94.42 | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 28 | D03   | NCP-w/o DA                   | 0       | 4808     | 32509    | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 29 | D04   | DA Sch 25                    | 0       | 353      | 2754     | 0        | 6.75      | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 30 | D07   | DA Street and Area Lights    | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 100  | 100  | 100  | 0    | 0    | 0    |  |
| 31 | C02   | Avg Customers-Secondary      | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 32 | C04   | Wt Customers-Meters          | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 33 | C05   | DA Street & Area Lights      | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 34 | D05   | DA Sch 28                    | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 35 | D06   | NCP-Secondary                | 0       | 0        | 0        | 0        | 20.95     | 22.47      | 5.58  | 5.58  | 100  | 100  | 100  | 100  | 0    | 0    | 0    |  |
| 36 | xxx   | Open                         | 0       | 0        | 0        | 0        | 0         | 0          | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    |  |
| 37 |   |                              | #360    | #361     | #362     |          | #364      | #365       | #366  | #367  | #368 | #369 | #370 | #373 |      |      |      |  |
| 38 | Customer Accounting Function Factor Table (factor)  |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 39 | Class   | Factor Name                  | K01     | K02      | K03      | K04      |           |            |       |       |      |      |      |      |      |      |      |  |
| 40 |   | Total Factor                 | 100     | 100      | 3320     | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 41 | C01   | Avg Customers-All            | 100     | 0        | 3259     | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 42 | C03   | Wt Customers-Meter Reading   | 0       | 100      | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 43 | C06   | DA Handbilled                | 0       | 0        | 61       | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 44 | xxx   | Open                         | 0       | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 45 |   |                              |         |          | Billing  |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 46 | Customer Information Function Factor Table (factor) |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 47 | Class   | Factor Name                  | I01     | I02      | I03      | I04      |           |            |       |       |      |      |      |      |      |      |      |  |
| 48 |   | Total Factor                 | 100     | 6601     | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 49 | C01   | Avg Customers-All            | 100     | 164      | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 50 | S01   | Production Plant             | 0       | 3026     | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 51 | R02   | Tariff Rider Revenue         | 0       | 3411     | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 52 |   |                              |         | DSM      |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 53 | Sales Function Factor Table (factor)                |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |
| 54 | Class   | Factor Name                  | V01     | V02      | V03      | V04      |           |            |       |       |      |      |      |      |      |      |      |  |
| 55 |   | Total Factor                 | 100     | 100      | 100      | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 56 | E02   | Generation Level Consumption | 100     | 0        | 50       | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 57 | C01   | Avg Customers-All            | 0       | 100      | 50       | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 58 | xxx   | Open                         | 0       | 0        | 0        | 0        |           |            |       |       |      |      |      |      |      |      |      |  |
| 59 |   |                              |         |          |          |          |           |            |       |       |      |      |      |      |      |      |      |  |

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Functional Allocation Tables  
For the Year Ended December 31, 1998

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Washington Jurisdiction

1 Assign  
2 Scenario: Company Base Case  
3  
4  
5 (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay)

60 Miscellaneous Function Factor Table (mfactor)

| 61 Class | Factor Name                  | M01 | M02     | M03 | M04 |
|----------|------------------------------|-----|---------|-----|-----|
| 62       | Total Factor                 | 100 | 1002975 | 0   | 0   |
| 63       | S01 Production Plant         | 0   | 462019  | 0   | 0   |
| 64       | S02 Transmission Plant       | 0   | 176604  | 0   | 0   |
| 65       | S03 Distribution Plant       | 0   | 364352  | 0   | 0   |
| 66       | S23 Corporate Cost Allocator | 100 | 0       | 0   | 0   |
| 67       | General Plant                |     | PTD     |     |     |