

AVISTA UTILITIES

Direct Customer Cost Analysis
 Washington Electric Cost Study - Base Case
 Twelve Months Ended December 31, 1998
 Schedule 11 Small General Service

Cost Computed at Existing Return Requirement

	Plant	Accum Depr	ADFIT	Cust Adv	Rate Base	Return Req	O&M Exp	Depr Exp	Prop Tax	Inc Tax	Rev Rel Exp	0.05374	Total	Monthly Cost
Services	4,667,818	(1,514,222)	(432,969)	(147,859)	2,572,768	321,894	37,046	110,704	50,874	157,859	36,456		714,833	\$ 2.72
Meters	1,740,670	(546,482)	(161,458)		1,032,730	129,211	62,005	50,896	18,971	63,366	17,436		341,885	\$ 1.30
Meter Reading							254,613						268,296	\$ 1.02
Billing							353,570				19,001		372,571	\$ 1.42
Total Schedule 11 Specified Customer Costs					3,605,498	451,105	707,234	161,600	69,845	221,225	86,576		1,697,584	\$ 6.46
Total Sch 11 Distribution	33,277,423		(3,086,689)						362,684					
Total Schedule 11					55,406,077	6,932,179				3,399,587				

Cost Computed at Uniform Requested Return Requirement

	Plant	Accum Depr	ADFIT	Cust Adv	Rate Base	Return Req	O&M Exp	Depr Exp	Prop Tax	Inc Tax	Rev Rel Exp	0.053047	Total	Monthly Cost
Services	4,667,818	(1,514,222)	(432,969)	(147,859)	2,572,768	255,475	37,046	110,704	50,874	112,053	30,033		596,184	\$ 2.27
Meters	1,740,670	(546,482)	(161,458)	-	1,032,730	102,550	62,005	50,896	18,971	44,979	14,821		294,223	\$ 1.12
Meter Reading							254,613						268,119	\$ 1.02
Billing							353,570				18,756		372,326	\$ 1.42
Total Schedule 11 Specified Customer Costs					3,605,498	358,025	707,234	161,600	69,845	157,032	77,116		1,530,852	\$ 5.83
Total Sch 11 Distribution	33,277,423		(3,086,689)						362,684					
Total Schedule 11					55,406,077	5,501,804				2,413,126				
Total Non-Production					385,066,822	38,237,000								
Number of Schedule 11 Bills		262,640												
Average Customers		21,887												