

AVISTA UTILITIES

Direct Customer Cost Analysis  
 Washington Electric Cost Study - Base Case  
 Twelve Months Ended December 31, 1998  
 Schedule 31 Pumping 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	228,006	(73,964)	(21,149)	(7,222)	125,671	9,633	1,810	5,407	2,485	3,933	1,250		24,518	\$ 1.91
Meters	155,880	(48,938)	(14,459)		92,483	7,089	5,553	4,558	1,699	2,894	1,171		22,964	\$ 1.79
Meter Reading Billing							18,655				1,003		19,658	\$ 1.53
Total Residential Specified Customer Costs					218,154	16,722	43,289	9,965	4,184	6,827	4,352		85,339	\$ 6.65
Total Sch 31 Distribution	6,475,731		(600,664)						70,578					
Total Schedule 31					12,581,119	964,407				393,727				

**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	228,006	(73,964)	(21,149)	(7,222)	125,671	12,479	1,810	5,407	2,485	5,476	1,467		29,124	\$ 2.27
Meters	155,880	(48,938)	(14,459)	-	92,483	9,184	5,553	4,558	1,699	4,030	1,327		26,351	\$ 2.05
Meter Reading Billing							18,655				990		19,645	\$ 1.53
Total Schedule 31 Specified Customer Costs					218,154	21,663	43,289	9,965	4,184	9,506	4,700		93,307	\$ 7.27
Total Sch 31 Distribution	6,475,731		(600,664)						70,578					
Total Schedule 31					12,581,119	1,249,301				548,181				
Total Non-Production					385,066,822	38,237,000								

Number of Schedule 31 Bills 12,829  
 Average Customers 1,069