

AVISTA UTILITIES
Electric System - Washington Jurisdiction
Alternate Scenario Result Summary
Revenue to Cost Analysis
For The Twelve Months Ended December 31, 1998

Line No	Description	Washington Electric System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49
Base Case Cost of Service		Peak Credit Basic Customer with Segregated A&G						
1	Production	123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	2,479,684	578,565
2	Transmission	26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	528,659	121,489
3	Distribution	111,937,685	64,700,865	10,484,747	24,084,130	7,854,952	1,749,762	3,052,152
4	Total Uniform Cost	262,451,000	133,148,669	22,223,956	67,648,032	30,781,675	4,758,105	3,752,206
5	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
6	Revenue to Cost Ratio	0.90	0.78	1.11	1.09	0.86	0.90	0.95
Alternate Scenario No. 1		Docket No. U-86-99 Last Case Method						
7	Production	140,431,863	65,520,931	11,451,962	39,729,619	20,315,573	2,659,063	517,090
8	Transmission	29,176,587	13,295,850	2,283,871	8,429,577	4,426,484	580,714	133,452
9	Distribution	92,842,550	57,384,645	8,864,626	16,002,501	5,966,462	1,227,147	3,392,331
10	Total Uniform Cost	262,451,000	136,201,426	22,600,460	64,161,697	30,708,518	4,466,923	4,042,873
11	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
12	Revenue to Cost Ratio	0.90	0.76	1.10	1.15	0.86	0.96	0.88
Alternate Scenario No. 2		Production/Transmission by Straight Fixed Variable						
13	Production	123,952,075	58,921,580	10,436,065	34,465,046	17,224,649	2,249,891	366,975
14	Transmission	26,561,240	12,925,595	2,326,467	7,219,837	3,496,702	455,422	54,054
15	Distribution	111,937,685	64,918,899	10,550,382	23,963,611	7,713,500	1,730,326	3,034,256
16	Total Uniform Cost	262,451,000	136,766,074	23,312,915	65,648,494	28,434,850	4,435,639	3,455,285
17	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
18	Revenue to Cost Ratio	0.90	0.76	1.06	1.12	0.93	0.97	1.03
Alternate Scenario No. 3		Docket No. UE-920499 Puget Method						
19	Production	140,958,385	63,909,266	10,895,315	40,780,283	21,855,970	2,717,927	748,625
20	Transmission	28,302,773	12,851,078	2,192,785	8,176,104	4,379,656	542,486	149,799
21	Distribution	93,189,842	49,877,152	8,777,505	22,738,706	6,887,845	1,576,649	3,322,238
22	Total Uniform Cost	262,451,000	126,637,496	21,865,604	71,695,093	33,123,471	4,837,062	4,220,662
23	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
24	Revenue to Cost Ratio	0.90	0.82	1.13	1.03	0.80	0.89	0.85
Alternate Scenario No. 4		"Other Cost" Allocator by 100% Customer						
25	Production	123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	2,479,684	578,565
26	Transmission	26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	528,659	121,489
27	Distribution	111,937,685	69,798,861	10,892,087	20,752,621	5,920,125	1,563,725	2,999,497
28	Total Uniform Cost	262,451,000	138,246,665	22,631,297	64,316,523	28,846,848	4,572,068	3,699,551
29	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
30	Revenue to Cost Ratio	0.90	0.75	1.09	1.14	0.92	0.94	0.96
Alternate Scenario No. 5		"Other Cost" Allocator by 100% Energy						
31	Production	123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	2,479,684	578,565
32	Transmission	26,561,240	12,104,029	2,079,148	7,673,962	4,029,700	528,659	121,489
33	Distribution	111,937,685	57,053,871	9,873,736	29,081,394	10,757,192	2,028,818	3,131,135
34	Total Uniform Cost	262,451,000	125,501,675	21,612,945	72,645,296	33,683,915	5,037,161	3,831,189
35	Current Rate Revenue	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	4,293,000	3,567,000
36	Revenue to Cost Ratio	0.90	0.82	1.15	1.01	0.79	0.85	0.93