

**AVISTA UTILITIES
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Washington	DATE PREPARED:	2/18/00
CASE NO:	UE-991606	WITNESS:	Don Falkner
	UG-991607	RESPONDER:	Craig Bertholf
REQUESTER:	Staff	DEPT:	Rates
TYPE:	Data Request	TELEPHONE:	(509) 495-4326
DUE DATE:	2/21/00	FIELD AUDIT:	___ Yes <u>X</u> No
REQUEST NO.:	168		

REQUEST:

For the Primary Detail Report from the Results of Operations Workpapers (12/98), please provide a table documenting the inputs (by FERC Account or sub-account) used to determine each allocation factor. If applicable, specify whether the accounts used are based on ending balances, average of monthly average balances, or some other averaging technique.

RESPONSE:

See attached workpapers for calculation of the allocation factors.

The following allocation factors are based on average of monthly average balances.

- Factor 2 – Number of Customers
- Factor 10 – Net Electric Distribution Plant
- Factor 12 – Net Electric Plant
- Factor 13 – Net Electric General Plant

The remaining allocation factors are based on ending balances

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>255</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 1998
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho			
1	Input	Production/Transmission Ratio	12-31-98	100.000%	66.990%	33.010%	See Pages 1- 3	
2	Input	Number of Customers	12-31-98	301,853	201,552	100,301	See Pages 4- 7	
		Percent		100.000%	66.772%	33.228%		
3	E-OPS	Direct Distribution Operating Expense		12,017,864	7,909,231	4,108,633	See Pages 8- 9	
		Percent		100.000%	65.812%	34.188%		
	Input	Jurisdictional 4-Factor Ratio	12-31-98					
		Direct O & M Accts 500 - 598		5,240,235	3,128,772	2,111,463		
		Direct O & M Accts 901 - 935		5,662,278	3,172,762	2,489,516		
		Total		10,902,513	6,301,534	4,600,979		
		Percentage		100.000%	57.799%	42.201%		
		Direct Labor Accts 580 - 598		6,777,631	4,780,460	1,997,171		
		Direct Labor Accts 901 - 935		4,099,599	2,733,151	1,366,448		
		Total		10,877,230	7,513,611	3,363,619		
		Percentage		100.000%	69.077%	30.923%		
		Number of Customers		305,201	203,686	101,515		
		Percentage		100.000%	66.738%	33.262%		
		Net Direct Plant		432,697,470	269,470,051	163,227,419		
		Percentage		100.000%	62.277%	37.723%		
4		Total Percentages		400.000%	255.891%	144.109%	See Pages 10- 19	
		Percent		100.000%	63.973%	36.027%		
	Input	Elec/WWP Gas/WPNG 4-Factor	01-01-98	Total	Electric	WWP Gas	WPNG Gas	
		Direct O & M Accts 580 - 894		35,513,857	33,358,476	1,560,759	594,622	
		Direct O & M Accts 901 - 935		23,685,557	18,424,211	2,756,337	2,505,009	
		Accts 901 - 905 Utility 9 Only		4,619,152	3,007,853	1,611,299	XXXXXX	
		Less: Acct 925, Fire Storm Settlement		(1,200,000)	(1,200,000)	0		
		Total		62,618,566	53,590,540	5,928,395	3,099,631	
		Percentage		100.000%	85.583%	9.467%	4.950%	
		Direct Labor Accts 580 - 894		30,737,506	24,209,717	4,286,735	2,241,054	
		Direct Labor Accts 901 - 935		5,656,921	2,943,628	801,998	1,911,295	
		Accts 901 - 905 Utility 9 Only		7,933,079	5,165,783	2,767,296	XXXXXX	
		Total		44,327,506	32,319,128	7,856,029	4,152,349	
		Percentage		100.000%	72.910%	17.723%	9.367%	
		Number of Customers at 12/31/97		552,294	301,226	161,363	89,705	
		Percentage		100.000%	54.541%	29.217%	16.242%	
		Net Direct Plant		1,348,616,212	1,100,332,496	173,298,552	74,985,164	
		Percentage		100.000%	81.590%	12.850%	5.560%	
7		Total Percentages		400.000%	294.624%	69.257%	36.119%	See Pages 20- 32
		Average		100.000%	73.656%	17.314%	9.030%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
14	Input	DSM Book Amortization Expense (908.79) Percent	4,064,001 100.000%	2,829,702 69.628%	1,234,299 30.372%
99	Input	Not Allocated	0.000%	0.000%	0.000%

See Page 43

Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report E-OTX)			Washington	Idaho	Montana
Input	Balance Date	12-31-98			
Input	Production		256,612,363	66,310,233	386,221,187
Input	Transmission		110,379,738	100,366,257	54,230,651
Input	Distribution--Non-FERC		371,637,192	221,741,661	184,889
Input	Distribution--FERC				
Input	General		5,213,518	6,283,171	
Input	TOTAL		743,842,811	394,701,322	440,636,727

See Pages 44 - 64

Washington Water Power Company
 Adjusted Production/Transmission Percentage
 12 Months Ended 12/31/98
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	Washington	Idaho	Total
<u>Actual Jurisdictional Allocation (12/31/98)</u>			
Energy Retail Sales + FERC Sales + Adjustments (MWH) (From Page 18)	4,825,591	3,076,058	7,901,649
Energy Retail Sales Percentage	61.07%	38.93%	100.00%
MW's Peak (Retail + FERC + Adjustments) (From Page 15)	16,654	6,022	22,676
MW's Peak Percentage	73.44%	26.56%	100.00%
<u>Final Grand Summary - Allocation of Load by Jurisdiction (Based on 50/50 Weighing)</u>	67.26%	32.75%	100.01%

<u>Allocated Revenue As Proposed</u>			
Energy Retail Sales (MWH)	4,825,591	3,076,058	7,901,649
Less: Adjustments to Idaho Load (Note 1)		(706,940)	(706,940)
Energy Retail Sales + FERC Sales + Adjustments (MWH)	4,825,591	2,369,118	7,194,709
Energy Retail Sales Percentage	67.07%	32.93%	100.00%
MW's Peak (Retail + FERC)	16,654	6,022	22,676
Less: Adjustments to Washington Load (Note 3)	(6,513)		(6,513)
Less: Adjustments to Idaho Load (Note 1)		(1,008)	(1,008)
MW's Peak (Retail + FERC + Adjustments)	10,141	5,014	15,155
MW's Peak Percentage	66.92%	33.08%	100.00%

Adjusted Production Transmission Jurisdiction
 (Based on 50/50 Weighing)

66.99%	33.01%	100.00%
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(1) Adjustment to Idaho Loads	MWHs	MWs
Allocated Firm Sales, #2500015 (Note 2)	487,940	708
Allocated Interruptible Sales, #2500016 (Note 2)	219,000	300
Adjustment to Idaho Loads	706,940	1,008

(2) From actual Potlatch monthly billings

(3) Kaiser Adjustment

CC/ Sheila Durkoop
 Marilyn Beurgel
 Jon Powell

Washington Water Power Company
Adjusted Production/Transmission Percentage
Adjustment to Washington Peak for Kaiser
12 Months Ended 12/31/98
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	Kaiser Mead	Kaiser Tacoma	Kaiser Trentwood	Total Kaiser
January	0	0	0	0
February	(426)	(155)	(69)	(650)
March	(420)	(158)	(58)	(636)
April	(422)	(158)	(44)	(624)
May	(422)	(155)	(44)	(621)
June	(419)	(152)	(37)	(608)
July	(425)	(155)	(51)	(631)
August	(424)	(157)	(58)	(639)
September	(428)	(152)	(52)	(632)
October	(316)	(113)	(53)	(482)
November	(317)	(116)	(55)	(488)
December	(320)	(121)	(61)	(502)
	(4,339)	(1,592)	(582)	(6,513)

Note - This adjustment is needed since Kaiser is not a retail custom

CALCULATION OF AREA LOAD BY STATES

Calculation of Area Load by States (Mw)

"+" = to Wa.

Date of Net Sys Peak	1/12/98	2/10/98	3/4/98	4/14/98	5/6/98	6/30/98	7/27/98	8/5/98	9/3/98	10/30/98	11/30/98	12/21/98
Time of Net Sys Peak	1000	1000	2100	0800	1600	1400	1300	1300	1700	0900	1800	1900

Washington

Generation

Upriver	7	13	12	14	13	8	4	3	2	4	9	11
Upper Falls	10	10	10	12	9	10	7	7	3	0	0	10
Monroe Street	15	15	15	16	15	14	9	8	4	11	14	14
Nine Mile	12	19	16	17	20	12	7	14	4	8	20	23
Long Lake	74	77	84	83	80	81	16	76	56	76	83	83
Little Falls	35	36	35	38	33	29	0	24	24	30	31	35
Meyers Falls	0	1	1	2	1	2	1	1	0	1	1	1
Kettle Falls	38	38	40	35	40	0	43	48	45	49	48	42
Northeast	0	0	0	0	0	0	0	45	48	0	0	65
Vaagen	2	2	1	0	0	1	3	4	3	4	2	2
Small Power	3	2	2	3	3	4	4	4	2	0	2	2

284

Interchange ("+" = out)

Taunton (PSP)	16	7	0	0	0	0	0	0	0	3	0	0
Waste to Energy(PSP)	-8	-20	-9	-9	-17	-18	-17	-14	-16	-9	-8	-15
Chelan (@ Chelan)	-33	-33	-28	-15	-11	-6	-18	-28	-31	-40	-23	-26
Warden (GCPD)	-25	-30	-18	-34	-47	-38	-62	-60	-30	-29	-31	-27
Larson (GCPD)	-1	7	4	43	81	72	75	101	92	22	16	13
Bell (BPA)	-450	-474	-363	-273	-298	-268	-480	-325	-333	-329	-236	-349
Westside (BPA)	-162	-128	-108	-66	-74	-70	-148	-111	-142	-98	-114	-150
Benton (BPA)	-28	-13	-17	-6	-8	-12	1	-3	-33	-12	-2	-17
Addy (BPA)	-69	-44	-36	-52	-12	-61	-68	-51	-39	-38	-32	-59
Kaiser/Mead (BPA)	0	-423	-420	-422	-422	-419	-425	-424	-428	-316	-317	-320
Kaiser/Tacoma (BPA)	0	-155	-158	-158	-155	-152	-155	-157	-152	-113	-116	-121
Kaiser Trentwood (BPA)	0	-69	-58	-44	-44	-37	-51	-58	-52	-53	-55	-61
Kettle Falls (BPA)	-1	3	4	-3	1	-23	0	1	8	8	11	1
Sea/Tac (Sum Fls & Hdws)	0	0	0	-61	-111	-111	-111	-112	-103	0	0	0

Peak

1131

Total Generation & Interchange	957	1585	1423	1320	1331	1304	1553	1475	1450	1187	1117	✓ 1419
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Net to Washington (State Line Xings)	210.3	-9.4	116.9	128.2	163.1	236.4	170.8	211.9	217.4	158.1	320.2	+ 249.5 - 220 = 31
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Total Washington	1167	1576	1540	1448	1494	1540	1724	1687	1667	1345	1437	= 1669 - 1639 = 3
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<u>UTI</u>	<u>LOC</u>	<u>CURRENT MONTH AMT</u>	<u>YEAR TO DATE AMOUNT</u>	<u>12 MONTHS ENDED AMT</u>
0	FE	0	0	0
0	ID	101,515	100,301	100,301
0	WA	203,686	201,552	201,552
0	TOTAL	305,201	301,853	301,853
1	ID	51,712	49,712	49,712
1	WA	117,053	114,098	114,098
1	XX	9	18	18
1	TOTAL	168,774	163,828	163,828
2	CA	18,260	18,107	18,107
2	OR	75,113	72,828	72,828
2	TOTAL	93,373	90,935	90,935
RPT	TOTAL	567,348	556,616	556,616

WWP GENERAL LEDGER MASTER FILE TAPE
NUMBER OF CUSTOMERS SUMMARY REPORT
BY UTILITY BY LOCATION
NOT AVERAGED
FOR RESULTS OF OPERATIONS
DEC 98

<u>UTI</u>	<u>LOC</u>	<u>CURRENT MONTH AMT</u>	<u>YEAR TO DATE AMOUNT</u>	<u>12 MONTHS ENDED AMT</u>
0	FE	.00	.00	.00
0	ID	101,515.00	1,203,627.00	1,203,627.00
0	WA	203,686.00	2,418,585.00	2,418,585.00
0	TOTAL	305,201.00	3,622,212.00	3,622,212.00
1	ID	51,712.00	596,534.00	596,534.00
1	WA	117,053.00	1,369,174.00	1,369,174.00
1	XX	9.00	206.00	206.00
1	TOTAL	168,774.00	1,965,914.00	1,965,914.00
2	CA	18,260.00	217,296.00	217,296.00
2	OR	75,113.00	873,935.00	873,935.00
2	TOTAL	93,373.00	1,091,231.00	1,091,231.00
RPT	TOTAL	567,348.00	6,679,357.00	6,679,357.00

WWP GENERAL LEDGER MASTER FILE TAPE
 NUMBER OF CUSTOMERS DETAIL REPORT
 BY UTILITY BY ACCOUNT BY LOCATION
 FOR RESULTS OF OPERATIONS
 DEC 98

ACCOUNT	LOC	CURRENT MONTH AMT	YEAR TO DATE AMOUNT	12 MONTHS ENDED AMT
0440	ID	86,580.00	1,025,881.00	1,025,881.00
0440	WA	182,521.00	2,164,816.00	2,164,816.00
0440	TTL	269,101.00	3,190,697.00	3,190,697.00
0442	ID	14,796.00	176,084.00	176,084.00
0442	WA	20,905.00	250,833.00	250,833.00
0442	TTL	35,701.00	426,917.00	426,917.00
0444	ID	139.00	1,662.00	1,662.00
0444	WA	260.00	2,936.00	2,936.00
0444	TTL	399.00	4,598.00	4,598.00
0447	AL	67.00	903.00	903.00
0447	FE	.00	.00	.00
0447	TTL	67.00	903.00	903.00
0448	ID	24.00	247.00	247.00
0448	WA	34.00	410.00	410.00
0448	TTL	58.00	657.00	657.00
0	TOTAL	305,326.00	3,623,772.00	3,623,772.00
1480	ID	45,267.00	521,633.00	521,633.00
1480	WA	105,277.00	1,229,797.00	1,229,797.00
1480	TTL	150,544.00	1,751,430.00	1,751,430.00
1481	ID	6,445.00	74,901.00	74,901.00
1481	WA	11,776.00	139,377.00	139,377.00
1481	XX	.00	.00	.00
1481	TTL	18,221.00	214,278.00	214,278.00
1484	ID	7.00	82.00	82.00
1484	WA	27.00	337.00	337.00
1484	XX	6.00	53.00	53.00
1484	TTL	40.00	472.00	472.00
1489	ID	9.00	108.00	108.00
1489	WA	39.00	475.00	475.00
1489	TTL	48.00	583.00	583.00
1495	WA	2.00	24.00	24.00
1495	TTL	2.00	24.00	24.00
1	TOTAL	168,855.00	1,966,787.00	1,966,787.00
2480	CA	16,915.00	201,315.00	201,315.00
2480	OR	65,558.00	761,230.00	761,230.00
2480	TTL	82,473.00	962,545.00	962,545.00

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WWP GENERAL LEDGER MASTER FILE TAPE
NUMBER OF CUSTOMERS DETAIL REPORT
BY UTILITY BY ACCOUNT BY LOCATION
FOR RESULTS OF OPERATIONS
DEC 98

<u>ACCOUNT</u>	<u>LOC</u>	<u>CURRENT MONTH AMT</u>	<u>YEAR TO DATE AMOUNT</u>	<u>12 MONTHS ENDED AMT</u>
2481	CA	1,345.00	15,968.00	15,968.00
2481	OR	9,536.00	112,615.00	112,615.00
2481	TTL	10,881.00	128,583.00	128,583.00
2484	CA	.00	.00	.00
2484	OR	.00	.00	.00
2484	TTL	.00	.00	.00
2489	CA	3.00	37.00	37.00
2489	OR	44.00	519.00	519.00
2489	TTL	47.00	556.00	556.00
2	TOTAL	93,401.00	1,091,684.00	1,091,684.00
REPORT TOTAL		567,582.00	6,682,243.00	6,682,243.00

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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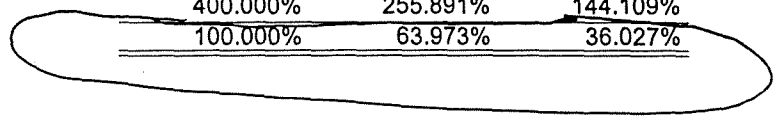
		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
MAINTENANCE:										
3	0590.XX Supervision & Engineering	422,202	678,823	1,101,025	335,766	446,747	782,513	86,436	232,076	318,512
3	0591.XX Structures	45,907	7	45,914	41,712	5	41,717	4,195	2	4,197
3	0592.XX Station Equipment	740,419	78,686	819,105	566,312	51,785	618,097	174,107	26,901	201,008
3	0593.XX Overhead Lines	4,352,804	1,596,495	5,949,299	2,416,105	1,050,685	3,466,790	1,936,699	545,810	2,482,509
3	0594.XX Underground Lines	910,059	32	910,091	657,171	21	657,192	252,888	11	252,899
3	0595.XX Line Transformers	671,262	35,313	706,575	533,294	23,240	556,534	137,968	12,073	150,041
3	0596.XX Street Light & Signal System Maintenance Exp	225,605	581	226,186	144,123	382	144,505	81,482	199	81,681
3	0597.XX Meters	78,916	817	79,733	62,137	538	62,675	16,779	279	17,058
3	0598.XX Miscellaneous Distribution Expense	2,118	384,642	386,760	1,622	253,141	254,763	496	131,501	131,997
	TOTAL DISTRIBUTION OPERATING EXP	12,017,864	4,121,354	16,139,218	7,909,231	2,712,347	10,621,578	4,108,633	1,409,007	5,517,640
E-ADP	Depreciation Expense--Distribution Plant	13,066,467	0	13,066,467	8,187,579	0	8,187,579	4,878,888	0	4,878,888
E-OTX	Taxes Other Than FIT--Distribution	25,658,314	0	25,658,314	22,388,732	0	22,388,732	3,269,582	0	3,269,582
	TOTAL DISTRIBUTION EXPENSES	50,742,645	4,121,354	54,863,999	38,485,542	2,712,347	41,197,889	12,257,103	1,409,007	13,666,110
CUSTOMER ACCOUNTS EXPENSES:										
2	0901.XX Supervision	44,847	228,809	273,656	41,455	152,780	194,235	3,392	76,029	79,421
2	0902.XX Meter Reading Expenses	1,961,716	36,096	1,997,812	1,281,379	24,102	1,305,481	680,337	11,994	692,331
E-903	0903.XX Customer Records & Collection Expenses	1,026,765	6,136,657	7,163,422	687,336	4,059,481	4,746,817	339,429	2,077,176	2,416,605
2	0904.XX Uncollectible Accounts	0	1,289,270	1,289,270	0	860,871	860,871	0	428,399	428,399
2	0905.XX Misc Customer Accounts	5,784	178,727	184,511	418	119,340	119,758	5,366	59,387	64,753
	TOTAL CUSTOMER ACCOUNTS EXPENSES	3,039,112	7,869,559	10,908,671	2,010,588	5,216,574	7,227,162	1,028,524	2,652,985	3,681,509
CUSTOMER SERVICE & INFO EXPENSES:										
2	0907.XX Supervision	0	0	0	0	0	0	0	0	0
E-908	0908.XX Customer Assistance Expenses	9,212,543	297,281	9,509,824	6,359,961	198,780	6,558,741	2,852,582	98,501	2,951,083
2	0909.XX Advertising	2,314	100,473	102,787	2,184	67,088	69,272	130	33,385	33,515
2	0910.XX Misc Customer Service & Info Exp	0	2,224	2,224	0	1,485	1,485	0	739	739
	TOTAL CUSTOMER SERVICE & INFO EXP	9,214,857	399,978	9,614,835	6,362,145	267,353	6,629,498	2,852,712	132,625	2,985,337
SALES EXPENSES:										
2	0911.XX Supervision	0	0	0	0	0	0	0	0	0
2	0912.XX Demonstrating & Selling Expenses	42,607	559,933	602,540	9,376	373,878	383,254	33,231	186,055	219,286
2	0916.XX Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES	42,607	559,933	602,540	9,376	373,878	383,254	33,231	186,055	219,286
ADMINISTRATIVE & GENERAL EXPENSES:										
4	0920.XX Salaries	1,059,076	14,173,045	15,232,121	788,982	9,066,922	9,855,904	270,094	5,106,123	5,376,217
4	0921.XX Office Supplies & Expenses	619,219	6,783,317	7,402,536	427,143	4,339,491	4,766,634	192,076	2,443,826	2,635,902
4	0922.XX Admin Exp Transferred--Credit	0	-10,171	-10,171	0	-6,507	-6,507	0	-3,664	-3,664
4	0923.XX Outside Services Employed	206,181	9,500,252	9,706,433	149,691	6,077,596	6,227,287	56,490	3,422,656	3,479,146
4	0924.XX Property Insurance Premium	0	578,991	578,991	0	370,398	370,398	0	208,593	208,593
4	0925.XX Injuries and Damages	24,928	1,473,350	1,498,278	12,825	942,546	955,371	12,103	530,804	542,907
4	0926.XX Employee Pensions and Benefits	874,027	1,927,920	2,801,947	645,972	1,233,348	1,879,320	228,055	694,572	922,627
4	0927.XX Franchise Requirements	1,152,534	0	1,152,534	160,658	0	160,658	991,876	0	991,876

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	0560.XX Supervision & Engineering	0	1,043,996	1,043,996	0	699,373	699,373	0	344,623	344,623
1	0561.XX Load Dispatching	0	853,246	853,246	0	571,589	571,589	0	281,657	281,657
1	0562.XX Station Expense	0	290,311	290,311	0	194,479	194,479	0	95,832	95,832
1	0563.XX Overhead Line Expense	0	154,069	154,069	0	103,211	103,211	0	50,858	50,858
1	0564.XX Underground Line Expense	0	4,475	4,475	0	2,998	2,998	0	1,477	1,477
1	0565.XX Transmission of Electricity by Others	0	13,340,001	13,340,001	0	8,936,467	8,936,467	0	4,403,534	4,403,534
1	0566.XX Miscellaneous Transmission Expense	0	248,863	248,863	0	166,713	166,713	0	82,150	82,150
1	0567.XX Rent	0	102,029	102,029	0	68,349	68,349	0	33,680	33,680
MAINTENANCE										
1	0568.XX Supervision & Engineering	0	131,294	131,294	0	87,954	87,954	0	43,340	43,340
1	0569.XX Structures	0	27,440	27,440	0	18,382	18,382	0	9,058	9,058
1	0570.XX Station Equipment	0	830,692	830,692	0	556,481	556,481	0	274,211	274,211
1	0571.XX Overhead Lines	0	1,178,179	1,178,179	0	789,262	789,262	0	388,917	388,917
1	0572.XX Underground Lines	0	4,543	4,543	0	3,043	3,043	0	1,500	1,500
1	0573.XX Miscellaneous Transmission Plant	0	12,056	12,056	0	8,076	8,076	0	3,980	3,980
TOTAL TRANSMISSION OPERATING EXP		0	18,221,194	18,221,194	0	12,206,377	12,206,377	0	6,014,817	6,014,817
1	Depreciation Expense--Production Plant	0	16,458,275	16,458,275	0	11,025,398	11,025,398	0	5,432,877	5,432,877
1	Depreciation Expense--Transmission Plant	0	6,368,323	6,368,323	0	4,266,140	4,266,140	0	2,102,183	2,102,183
1	0404.00 Amortization of Limited-Term Plant	0	13,824	13,824	0	9,261	9,261	0	4,563	4,563
99	0405.XX Amortization of Investment in Exchange Power	6,591,834	0	6,591,834	2,531,928	0	2,531,928	4,059,906	0	4,059,906
99	0406.XX Amort of Acq Adj--Colstrip Common AFUDC	99,048	0	99,048	31,740	0	31,740	67,308	0	67,308
99	0407.00 Amort of Property Losses--Unrecovered Plant	455,064	0	455,064	0	0	0	455,064	0	455,064
99	0407.01 Amort of Unrecovered Plant - Creston	0	0	0	0	0	0	0	0	0
1	0407.04 Amortization of CO2 Credits	0	-11,077	-11,077	0	-7,420	-7,420	0	-3,657	-3,657
12	0407.3X Amortization of FAS 109 Costs	0	0	0	0	0	0	0	0	0
E-OTX	Taxes Other Than FIT--Prod & Trans	0	15,698,779	15,698,779	0	10,516,612	10,516,612	0	5,182,167	5,182,167
TOTAL PRODUCTION & TRANS EXPENSE		4,344,287	605,405,458	609,749,745	2,605,066	405,561,116	408,166,182	1,739,221	199,844,342	201,583,563
DISTRIBUTION EXPENSES:										
OPERATION:										
3	0580.XX Supervision & Engineering	148,077	133,978	282,055	135,514	88,174	223,688	12,563	45,804	58,367
3	0581.XX Load Dispatching	48,149	10,402	58,551	33,864	6,846	40,710	14,285	3,556	17,841
3	0582.XX Station Expense	442,355	11,581	453,936	297,464	7,622	305,086	144,891	3,959	148,850
3	0583.XX Overhead Line Expense	989,110	-19	989,091	763,964	-13	763,951	225,146	-6	225,140
3	0584.XX Underground Line Expense	1,463,464	7,767	1,471,231	889,207	5,112	894,319	574,257	2,655	576,912
3	0585.XX Street Light & Signal System Operation Expense	240,552	110	240,662	178,212	72	178,284	62,340	38	62,378
3	0586.XX Meter Expense	423,430	210,578	634,008	321,559	138,586	460,145	101,871	71,992	173,863
3	0587.XX Customer Installations Expense	245,347	328,800	574,147	113,071	216,390	329,461	132,276	112,410	244,686
3	0588.XX Miscellaneous Distribution Expense	539,961	463,048	1,003,009	408,315	304,741	713,056	131,646	158,307	289,953
3	0589.XX Rent	28,127	179,713	207,840	9,819	118,273	128,092	18,308	61,440	79,748

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	Total Electric	Washington	Idaho	Notes
Direct O&M				
Amount: Accts 500-598	\$5,240,235	\$3,128,772	\$2,111,463	(2,3,5,7)
Amount: Accts 901-935	5,662,278	3,172,762	2,489,516	(2,4,5)
Net	<u>\$10,902,513</u>	<u>\$6,301,534</u>	<u>\$4,600,979</u>	
Percentage	100.000%	57.799%	42.201%	
Direct Labor				
Amount: Accts 500-598	\$6,777,631	\$4,780,460	\$1,997,171	(3,5,7)
Amount: Accts 901-935	4,099,599	2,733,151	1,366,448	(4,5)
Net	<u>\$10,877,230</u>	<u>\$7,513,611</u>	<u>\$3,363,619</u>	
Percentage	100.000%	69.077%	30.923%	
Current Customers at 12/31/98				
Amount	305,201	203,686	101,515	
Percentage	100.000%	66.738%	33.262%	
Net Direct Plant (Ending Balance Basis)				
Amount	\$432,697,470	\$269,470,051	\$163,227,419	(6)
Percentage	100.000%	62.277%	37.723%	
Factor				
Total	400.000%	255.891%	144.109%	
Average	100.000%	63.973%	36.027%	



- (2) Excludes Labor
- (3) See "Accounts 500-598 For Electric 4-Factor" Worksheet
- (4) See "Direct Electric O&M and Labor Costs" Worksheet
- (5) Excludes Utility 9
- (6) Plant @ 12/31/98
- (7) Excludes Resource Costs: Accounts 501, 547, 555 & 557

	Electric Total (A)	Washington (B)	Idaho (C)	Common (D)
1 Gross Plant (E-PLT-12E, Directly Assigned)				
2 Intangible-WWP software	225,010	225,010		
3 Production				
4 Transmission				
5 Distribution	593,554,377	371,629,645	221,924,732	
6 General	19,428,422	11,916,204	7,512,218	
7 Total	<u>613,207,809</u>	<u>383,770,859</u>	<u>229,436,950</u>	
8 Calculation of General Plant Allocation Percentages				
9 Accumulated Depreciation				
10 General (Line 6)	19,428,422	11,916,204	7,512,218	
11 Less: 389 Land and Land rights	(214,749)	(112,842)	(101,907)	
12 Less: 392 Transportation Equipment	(3,848,829)	(2,761,526)	(1,087,303)	
13 Net	<u>15,364,844</u>	<u>9,041,836</u>	<u>6,323,008</u>	
14 Non-Transportation Alloc Percentages (Line 13)	<u>100.000%</u>	<u>58.848%</u>	<u>41.152%</u>	
15 Transportation Allocation Percentages (Line 12)	<u>100.000%</u>	<u>71.750%</u>	<u>28.250%</u>	
16 Accumulated Deprec & Amort (E-PLT-12E)				
17 Intangible-WWP Software (Direct)	111,960	111,960		
18 Production (Direct)				
19 Transmission (Direct)				
20 Distribution (Direct)	163,517,293	102,224,471	61,292,822	
Direct Gen Non-Transp (C-ADP-12E, Utility 0)	9,342,100	5,497,639	3,844,461	
Direct General Transp (C-ADP-12E, Utility 0)	10,961,477	7,864,860	3,096,617	
23 Total Accumulated Depreciation & Amortization	<u>183,932,830</u>	<u>115,698,930</u>	<u>68,233,900</u>	
24 Net Direct Plant (Line 7 - Line 23)	<u>429,274,979</u>	<u>268,071,929</u>	<u>161,203,050</u>	
25 Allocate WA/ID Common Electric				
26 Direct General Plant Worksheet (Utility 9)	9,168,236	3,745,358	5,422,878	
27 Utility 9 Four Factor Allocator For Electric	81.526%	81.526%	81.526%	
28 Allocated Plant Amount (Line 26 * Line 27)	<u>7,474,497</u>	<u>3,053,441</u>	<u>4,421,056</u>	
29 Allocated Depreciation Amount (Line 38)	<u>4,052,006</u>	<u>1,655,319</u>	<u>2,396,687</u>	
30 Total (Line 28 - Line 29)	<u>3,422,491</u>	<u>1,398,122</u>	<u>2,024,369</u>	
31 Net Direct Plant Accum Deprec (Line 24 + Line 30)	<u>432,697,470</u>	<u>269,470,051</u>	<u>163,227,419</u>	
31 Direct General Plant Worksheet (Line 26)	<u>21,791,170</u>	<u>3,745,358</u>	<u>5,422,878</u>	<u>12,622,934</u>
32 Utility Code 9 - Loc 028,038,098	<u>100.000%</u>	<u>17.188%</u>	<u>24.886%</u>	<u>57.926%</u>
33 Allocate Common Electric/Gas Portion of General				
34 General Plant Accum Deprec (C-ADP-12E, Utility 9)	10,377,646	1,783,710	2,582,581	6,011,355
35 Genl Plant Trans Accum Depr (C-ADP-12E, Utility 9)	1,435,348	246,708	357,201	831,439
36 Total Accumulated Depreciation (Utility 9)	<u>11,812,994</u>	<u>2,030,418</u>	<u>2,939,782</u>	<u>6,842,794</u>
37 Utility 9 Four Factor Allocator For Electric	81.526%	81.526%	81.526%	81.526%
38 Electric Portion - Accum Deprec (Line 36 * Line 37)	<u>9,630,662</u>	<u>1,655,319</u>	<u>2,396,687</u>	<u>5,578,656</u>

	Electric Total	Washington Direct	Idaho Direct
Direct General Plant Utility (C-GPL-12E), Utility 0			
0389.XX Land and Land Rights	214,749	112,842	101,907
0390.XX Structures and Improvements	1,076,534	114,407	962,127
0391.XX Office Furniture and Equipment			
0392.XX Transportation Equipment	3,848,829	2,761,526	1,087,303
0393.XX Stores Equipment	52,093	21,953	30,140
0394.XX Tools, Shop and Garage Equipment	1,020,368	672,327	348,041
0395.XX Laboratory Equipment	552,392	256,431	295,961
0396.XX Power Operated Equipment	10,053,526	5,997,640	4,055,886
0397.XX Communications Equipment	2,607,629	1,979,078	628,551
0398.XX Miscellaneous Equipment	2,302		2,302
Total	19,428,422	11,916,204	7,512,218

	Total	Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX Land & Land Rights	1,142,175	480,080	394,350	267,745
9390.XX Structures & Improvements	7,635,289	1,349,212	3,336,740	2,949,337
9391.XX Office Furniture/Equipment				
9392.XX Transportation Equipment	2,427,388	920,624	491,856	1,014,908
9393.XX Stores Equipment	779,048	74,096	206,668	498,284
9394.XX Tools, Ship/Garage Equipment	929,928	58,636	43,679	827,613
9395.XX Laboratory Equipment	640,050	48,389	16,343	575,318
9396.XX Power Operated Equipment	758,878	316,068	154,787	288,023
9397.XX Communication Equipment	7,458,384	492,228	772,338	6,193,818
9398.XX Miscellaneous Equipment	20,030	6,025	6,117	7,888
Total	21,791,170	3,745,358	5,422,878	12,622,934

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Ending Balance Basis	Report ID: E-PLT-12E
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	0301.XX	Organization	0	14,698	14,698	0	9,821	9,821	0	4,877	4,877
1	0302.XX	Franchises & Consents	0	343,856	343,856	0	229,765	229,765	0	114,091	114,091
1	0303.00	Misc Intangible Plant	0	994,336	994,336	0	664,415	664,415	0	329,921	329,921
4	C-IPL	Misc Intangible Plt-Mainframe Software (303.10)	225,010	1,410,991	1,636,001	225,010	893,708	1,118,718	0	517,283	517,283
4	C-IPL	Misc Intangible Plant-PC Software (303.11)	0	3,055,604	3,055,604	0	1,935,389	1,935,389	0	1,120,215	1,120,215
4	C-IPL	Misc Intangible Plt-Leased PC Software (303.12)	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT			225,010	5,819,485	6,044,495	225,010	3,733,098	3,958,108	0	2,086,387	2,086,387
STEAM PRODUCTION PLANT:											
1	0310.XX	Land & Land Rights	0	2,445,731	2,445,731	0	1,634,237	1,634,237	0	811,494	811,494
1	0311.XX	Structures & Improvements	0	129,092,515	129,092,515	0	86,259,619	86,259,619	0	42,832,896	42,832,896
1	0312.XX	Boiler Plant	0	186,118,607	186,118,607	0	124,364,453	124,364,453	0	61,754,154	61,754,154
1	0314.XX	Turbogenerator Units	0	56,534,963	56,534,963	0	37,776,662	37,776,662	0	18,758,301	18,758,301
1	0315.XX	Accessory Electric Equipment	0	26,664,061	26,664,061	0	17,816,926	17,816,926	0	8,847,135	8,847,135
1	0316.XX	Miscellaneous Power Plant Equipment	0	15,498,539	15,498,539	0	10,356,124	10,356,124	0	5,142,415	5,142,415
TOTAL STEAM PRODUCTION PLANT			0	416,354,416	416,354,416	0	278,208,021	278,208,021	0	138,146,395	138,146,395
HYDRAULIC PRODUCTION PLANT:											
1	0330.XX	Land & Land Rights	0	47,831,683	47,831,683	0	31,961,131	31,961,131	0	15,870,552	15,870,552
1	0331.XX	Structures & Improvements	0	35,213,169	35,213,169	0	23,529,440	23,529,440	0	11,683,729	11,683,729
1	0332.XX	Reservoirs, Dams, & Waterways	0	87,873,704	87,873,704	0	58,717,209	58,717,209	0	29,156,495	29,156,495
1	0333.XX	Waterwheels, Turbines, & Generators	0	83,949,737	83,949,737	0	56,095,214	56,095,214	0	27,854,523	27,854,523
1	0334.XX	Accessory Electric Equipment	0	19,091,483	19,091,483	0	12,756,929	12,756,929	0	6,334,554	6,334,554
1	0335.XX	Miscellaneous Power Plant Equipment	0	4,400,891	4,400,891	0	2,940,675	2,940,675	0	1,460,216	1,460,216
1	0336.XX	Roads, Railroads, & Bridges	0	1,790,185	1,790,185	0	1,196,202	1,196,202	0	593,983	593,983
TOTAL HYDRAULIC PRODUCTION PLANT			0	280,150,852	280,150,852	0	187,196,800	187,196,800	0	92,954,052	92,954,052
OTHER PRODUCTION PLANT:											
1	0340.XX	Land & Land Rights	0	615,079	615,079	0	410,996	410,996	0	204,083	204,083
1	0341.XX	Structures & Improvements	0	256,733	256,733	0	171,549	171,549	0	85,184	85,184
1	0342.XX	Fuel Holders, Producers, & Accessories	0	1,140,527	1,140,527	0	762,100	762,100	0	378,427	378,427
1	0343.XX	Prime Movers	0	6,506,951	6,506,951	0	4,347,945	4,347,945	0	2,159,006	2,159,006
1	0344.XX	Generators	0	3,521,349	3,521,349	0	2,352,965	2,352,965	0	1,168,384	1,168,384
1	0345.XX	Accessory Electric Equipment	0	356,619	356,619	0	238,293	238,293	0	118,326	118,326
1	0346.XX	Miscellaneous Power Plant Equipment	0	241,256	241,256	0	161,207	161,207	0	80,049	80,049
TOTAL OTHER PRODUCTION PLANT			0	12,638,514	12,638,514	0	8,445,055	8,445,055	0	4,193,459	4,193,459
TOTAL PRODUCTION PLANT			0	709,143,782	709,143,782	0	473,849,876	473,849,876	0	235,293,906	235,293,906

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ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Ending Balance Basis	Report ID: E-PLT-12E
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	0350.XX	Land & Land Rights	0	11,876,832	11,876,832	0	7,936,099	7,936,099	0	3,940,733	3,940,733
1	0352.XX	Structures & Improvements	0	7,217,240	7,217,240	0	4,822,560	4,822,560	0	2,394,680	2,394,680
1	0353.XX	Station Equipment	0	96,029,656	96,029,656	0	64,167,016	64,167,016	0	31,862,640	31,862,640
1	0354.XX	Towers & Fixtures	0	17,076,268	17,076,268	0	11,410,362	11,410,362	0	5,665,906	5,665,906
1	0355.XX	Poles & Fixtures	0	68,189,920	68,189,920	0	45,564,505	45,564,505	0	22,625,415	22,625,415
1	0356.XX	Overhead Conductors & Devices	0	61,265,999	61,265,999	0	40,937,941	40,937,941	0	20,328,058	20,328,058
1	0357.XX	Underground Conduit	0	556,054	556,054	0	371,555	371,555	0	184,499	184,499
1	0358.XX	Underground Conductors & Devices	0	1,316,979	1,316,979	0	880,005	880,005	0	436,974	436,974
1	0359.XX	Roads & Trails	0	1,814,400	1,814,400	0	1,212,382	1,212,382	0	602,018	602,018
		TOTAL TRANSMISSION PLANT	0	265,343,348	265,343,348	0	177,302,425	177,302,425	0	88,040,923	88,040,923
DISTRIBUTION PLANT:											
99	0360.XX	Land & Land Rights	3,891,037	0	3,891,037	2,996,196	0	2,996,196	894,841	0	894,841
99	0361.XX	Structures & Improvements	7,435,388	0	7,435,388	5,161,656	0	5,161,656	2,273,732	0	2,273,732
99	0362.XX	Station Equipment	55,709,200	0	55,709,200	35,262,846	0	35,262,846	20,446,354	0	20,446,354
99	0364.XX	Poles, Towers, & Fixtures	124,033,118	0	124,033,118	75,673,264	0	75,673,264	48,359,854	0	48,359,854
99	0365.XX	Overhead Conductors & Devices	85,402,080	0	85,402,080	50,894,929	0	50,894,929	34,507,151	0	34,507,151
99	0366.XX	Underground Conduit	35,366,114	0	35,366,114	20,910,988	0	20,910,988	14,455,126	0	14,455,126
99	0367.XX	Underground Conductors & Devices	66,616,589	0	66,616,589	43,320,396	0	43,320,396	23,296,193	0	23,296,193
99	0368.XX	Line Transformers	108,104,955	0	108,104,955	68,070,717	0	68,070,717	40,034,238	0	40,034,238
99	0369.XX	Services	68,962,690	0	68,962,690	44,062,596	0	44,062,596	24,900,094	0	24,900,094
99	0370.XX	Meters	22,357,279	0	22,357,279	15,721,365	0	15,721,365	6,635,914	0	6,635,914
99	0373.XX	Street Light & Signal Systems	15,675,927	0	15,675,927	9,554,692	0	9,554,692	6,121,235	0	6,121,235
		TOTAL DISTRIBUTION PLANT	593,554,377	0	593,554,377	371,629,645	0	371,629,645	221,924,732	0	221,924,732
GENERAL PLANT: (From Report C-GPL)											
4	0389.XX	Land & Land Rights	931,563	509,541	1,441,104	506,388	322,738	829,126	425,175	186,803	611,978
4	0390.XX	Structures & Improvements	4,917,844	11,207,177	16,125,021	1,220,424	7,098,514	8,318,938	3,697,420	4,108,663	7,806,083
4	0391.XX	Office Furniture & Equipment	-1,176	13,547,195	13,546,019	0	8,580,658	8,580,658	-1,176	4,966,537	4,965,361
4	0392.XX	Transportation Equipment	5,006,710	4,314,690	9,321,400	3,516,208	2,732,881	6,249,089	1,490,502	1,581,809	3,072,311
4	0393.XX	Stores Equipment	282,249	455,572	737,821	82,693	288,555	371,248	199,556	167,017	366,573
4	0394.XX	Tools, Shop & Garage Equipment	1,104,241	1,878,611	2,982,852	720,394	1,189,893	1,910,287	383,847	688,718	1,072,565
4	0395.XX	Laboratory Equipment	605,456	2,508,711	3,114,167	296,098	1,588,992	1,885,090	309,358	919,719	1,229,077
4	0396.XX	Power Operated Equipment	10,439,510	6,091,026	16,530,536	6,256,737	3,857,995	10,114,732	4,182,773	2,233,031	6,415,804
4	0397.XX	Communications Equipment	3,644,257	20,364,995	24,009,252	2,382,582	12,898,984	15,281,566	1,261,675	7,466,011	8,727,686
4	0398.XX	Miscellaneous Equipment	12,255	128,394	140,649	4,939	81,323	86,262	7,316	47,071	54,387
		TOTAL GENERAL PLANT	26,942,909	61,005,912	87,948,821	14,986,463	38,640,533	53,626,996	11,956,446	22,365,379	34,321,825

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Ending Balance Basis	Report ID: E-PLT-12E
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER PLANT											
99	0102.00	North Idaho System Purchase	0	0	0	0	0	0	0	0	0
TOTAL OTHER PLANT			0	0	0	0	0	0	0	0	0
TOTAL PLANT IN SERVICE			620,722,296	1,041,312,527	1,662,034,823	386,841,118	693,525,932	1,080,367,050	233,881,178	347,786,595	581,667,773
99	0107.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			620,722,296	1,041,312,527	1,662,034,823	386,841,118	693,525,932	1,080,367,050	233,881,178	347,786,595	581,667,773
ACCUMULATED DEPRECIATION											
1	0108.X1	Steam Production Plant	0	182,827,231	182,827,231	0	122,165,156	122,165,156	0	60,662,075	60,662,075
1	0108.X2	Hydro Production Plant	0	46,147,169	46,147,169	0	30,835,538	30,835,538	0	15,311,631	15,311,631
1	0108.X3	Other Production Plant	0	8,847,363	8,847,363	0	5,911,808	5,911,808	0	2,935,555	2,935,555
1	0108.X4	Transmission Plant	0	84,848,568	84,848,568	0	56,695,813	56,695,813	0	28,152,755	28,152,755
E-ADP	0108.X5	Distribution Plant	163,517,293	0	163,517,293	102,224,471	0	102,224,471	61,292,822	0	61,292,822
E-ADP	0108.X6	General Plant - Non-Transportation	4,917,092	13,152,480	18,069,572	2,566,602	8,330,649	10,897,251	2,350,490	4,821,831	7,172,321
E-ADP	0108.X7	General Plant - Transportation	6,519,619	5,618,485	12,138,104	4,578,736	3,558,692	8,137,428	1,940,883	2,059,793	4,000,676
TOTAL ACCUMULATED DEPRECIATION			174,954,004	341,441,296	516,395,300	109,369,809	227,497,656	336,867,465	65,584,195	113,943,640	179,527,835
ACCUMULATED AMORTIZATION											
1	0111.XX	Intangible Plant--Production & Transmission	0	288,228	288,228	0	192,594	192,594	0	95,634	95,634
4	0111.X6	Leasehold Improvements (From Report C-AAM)	0	2,378,010	2,378,010	0	1,506,208	1,506,208	0	871,802	871,802
E-CAM	0111.X8	Intangible Plant-Computer Software	111,960	2,222,475	2,334,435	111,960	1,407,693	1,519,653	0	814,782	814,782
NET ELECTRIC UTILITY PLANT			445,656,332	694,982,518	1,140,638,850	277,359,349	462,921,781	740,281,130	168,296,983	232,060,737	400,357,720

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.820%	33.180%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	63.339%	36.661%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total	Allocated	Washington Direct	Idaho Direct
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Account	Total	Allocated	Washington Direct	Idaho Direct
500	684,356.75	684,356.75		
501	36,889,838.32	36,889,838.32		
502	1,592,806.88	1,592,806.88		
503	(205.82)	(205.82)		
505	1,158,945.78	1,158,945.78		
506	2,029,663.84	2,029,663.84		
507				
510	656,085.86	656,085.86		
511	504,651.11	504,651.11		
512	3,840,190.12	3,840,190.12		
513	674,530.89	674,530.89		
514	592,804.17	592,804.17		
535	1,265,384.21	1,265,384.21		
536	653,503.20	653,503.20		
537	288,062.42	288,062.42		
538	2,911,145.71	2,911,145.71		
539	573,554.77	573,554.77		
540	528,256.22	528,256.22		
541	332,245.28	332,245.28		
542	494,165.51	494,165.51		
543	1,231,669.26	1,231,669.26		
544	1,170,819.63	1,170,819.63		
545	102,639.05	102,639.05		
546				
547 Other Gen. Fuel	7,391,346.22	7,391,346.22		
548	223,987.46	223,987.46		
549	258,749.16	258,749.16		
550	5,668,613.64	5,668,613.64		
551	69,604.95	69,604.95		
552	1,692.10	1,692.10		
553	583,205.34	583,205.34		
554	21,462.99	21,462.99		
555	470,604,443.04	470,563,045.04	41,398.00	
556	734,961.84	734,961.84		
557	2,121,301.58	4,964,358.58		(2,843,057.00)
560	1,043,995.54	1,043,995.54		
561	853,246.14	853,246.14		
562	290,310.93	290,310.93		
563	154,069.44	154,069.44		
564	4,475.11	4,475.11		
565	13,340,001.05	13,340,001.05		
566	248,863.00	248,863.00		
567	102,028.66	102,028.66		
568	131,293.65	131,293.65		
569	27,440.37	27,440.37		
570	830,692.30	830,692.30		
571	1,178,179.22	1,178,179.22		
572	4,543.05	4,543.05		
573	12,056.28	12,056.28		
580	282,055.08	133,978.42	135,513.91	12,562.75

6,268,262

2,023,471

1,837,927

	Total	Allocated	Washington Direct	Idaho Direct
581	58,550.32	10,402.02	33,863.74	14,284.56
582	453,936.05	11,580.71	297,464.33	144,891.01
583	989,091.45	(18.87)	763,964.18	225,146.14
584	1,471,231.11	7,767.20	889,206.87	574,257.04
585	240,661.99	109.87	178,211.70	62,340.42
586	634,007.52	210,577.91	321,558.71	101,870.90
587	574,147.47	328,800.15	113,071.17	132,276.15
588	1,003,009.10	463,048.40	408,314.95	131,645.75
589	207,840.36	179,713.24	9,818.75	18,308.37
590	1,101,025.55	678,822.74	335,766.46	86,436.35
591	45,914.11	6.95	41,711.92	4,195.24
592	819,104.74	78,685.84	566,311.61	174,107.29
593	5,949,299.23	1,596,494.76	2,416,104.98	1,936,699.49
594	910,090.93	31.90	657,171.19	252,887.84
595	706,574.82	35,312.77	533,294.44	137,967.61
596	226,185.82	580.51	144,122.95	81,482.36
597	79,733.89	817.43	62,137.26	16,779.20
598	386,760.39	384,642.03	1,622.36	496.00
Sub-Total	580,214,896.15	570,998,689.20	7,950,629.48	1,265,577.47
Less: Account 501	36,889,838.32	36,889,838.32		
Less: Account 547	7,391,346.22	7,391,346.22		
Less: Account 555	470,604,443.04	470,563,045.04	41,398.00	
Less: Account 557 (Idaho PCA)	(2,843,057.00)			(2,843,057.00)
Total	68,172,325.57	56,154,459.62	7,909,231.48	4,108,634.47
Less: Direct Labor				
Account 500	191,962.21	191,962.21		
501	XXXXXX	XXXXXX	XXXXXX	XXXXXX
502	277,984.33	277,984.33		
505	275,949.35	275,949.35		
506	104,748.06	104,748.06		
510	42,693.37	42,693.37		
511	8,657.49	8,657.49		
512	347,441.14	347,441.14		
513	84,073.62	84,073.62		
514	45,077.70	45,077.70		
535	844,276.53	844,276.53		
537	120,573.69	120,573.69		
538	2,290,297.66	2,290,297.66		
539	108,953.17	108,953.17		
541	235,504.20	235,504.20		
542	114,104.90	114,104.90		
543	379,796.91	379,796.91		
544	599,165.04	599,165.04		
545	7,880.49	7,880.49		
546				
547	XXXXXX	XXXXXX	XXXXXX	XXXXXX

	Total	Allocated	Washington Direct	Idaho Direct
548	165,737.49	165,737.49		
549	8,708.30	8,708.30		
551	53,713.77	53,713.77		
552	118.68	118.68		
553	142,594.97	142,594.97		
554	9,484.48	9,484.48		
555	XXXXXX	XXXXXX	XXXXXX	XXXXXX
556	413,356.96	413,356.96		
557	1,998,417.44	1,998,417.44		XXXXXX
560	700,911.22	700,911.22		
561	532,736.08	532,736.08		
562	154,333.97	154,333.97		
563	74,083.85	74,083.85		
564	3,650.75	3,650.75		
566	11,032.26	11,032.26		
568	87,483.36	87,483.36		
569	3,750.85	3,750.85		
570	286,237.28	286,237.28		
571	85,452.31	85,452.31		
572	3,387.06	3,387.06		
573	439.57	439.57		
580	199,424.24	99,906.30	90,262.38	9,255.56
581	8,746.47	8,057.88	321.94	366.65
582	241,688.03	7,565.16	151,205.96	82,916.91
583	823,256.63	(17.89)	613,830.50	209,444.02
584	809,905.86	374.99	595,883.96	213,646.91
585	126,530.76	60.63	94,449.99	32,020.14
586	648,384.19	138,380.83	363,052.21	146,951.15
587	417,096.09	231,940.31	87,035.50	98,120.28
588	422,642.43	108,301.66	253,363.32	60,977.45
589	350.20		190.70	159.50
590	466,407.01	291,476.75	160,891.10	14,039.16
591	17,284.70		16,356.67	928.03
592	461,112.20	53,472.38	308,605.61	99,034.21
593	2,042,870.06	112,899.69	1,197,917.00	732,053.37
594	578,383.02		414,843.14	163,539.88
595	394,356.14	9,473.77	306,587.84	78,294.53
596	122,553.44		79,551.85	43,001.59
597	56,895.88		44,852.34	12,043.54
598	183,729.02	182,092.52	1,257.90	378.60
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Total Direct Labor	18,836,386.88	12,058,755.49	4,780,459.91	1,997,171.48
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Net Direct O & M Expenses	49,335,938.69	44,095,704.13	3,128,771.57	2,111,462.99

		Total	Allocated	Washington Direct	Idaho Direct
A & G Expense	901	273,656.10	228,808.58	41,455.13	3,392.39
	902	1,997,811.94	36,095.66	1,281,378.96	680,337.32
	903	7,163,426.03	6,136,659.71	687,337.20	339,429.12
	904	1,289,269.68	1,289,269.68		
	905	184,510.97	178,726.62	418.22	5,366.13
	908	9,509,823.17	297,280.39	6,359,960.62	2,852,582.16
	909	102,786.61	100,472.82	2,183.55	130.24
	910	2,224.14	2,224.14		
	912	602,539.47	559,933.34	9,375.57	33,230.56
	916				
	920	15,232,120.08	14,173,044.78	788,981.59	270,093.71
	921	7,402,534.96	6,783,316.88	427,142.58	192,075.50
	922	(10,170.54)	(10,170.54)		
	923	9,706,432.90	9,500,252.16	149,691.18	56,489.56
	924	578,990.85	578,990.85		
	925	1,498,278.69	1,473,350.44	12,824.81	12,103.44
	926	2,801,947.01	1,927,919.85	645,971.85	228,055.31
	927	1,152,534.29		160,657.83	991,876.46
	928	3,245,951.65	2,019,457.62	733,712.27	492,781.76
	930	3,210,890.32	2,594,464.95	437,931.91	178,493.46
	931	4,653,385.69	4,617,664.38	28,270.67	7,450.64
	935	2,733,212.02	1,992,644.91	451,419.54	289,147.57
Sub-Total		73,332,156.03	54,480,407.22	12,218,713.48	6,633,035.33
Direct DSM Expenses					
Lost Margin	908.50				
Lost Margin AFUCE Amt	908.55				
DSM Lost Margin Amt	908.59				
DSM Tariff Rider	908.60	4,796,264.92		3,373,420.51	1,422,844.41
DSM AFUCE Amort	908.75	229,606.80		109,678.92	119,927.88
DSM Amortization	908.79	4,064,001.12		2,829,702.00	1,234,299.12
DSM Non-Recoverable	908.90	6,510.01	6,510.01		
Sub-Total		9,096,382.85	6,510.01	6,312,801.43	2,777,071.41
Less: Labor					
	901	198,793.84	165,286.43	31,245.96	2,261.45
	902	1,350,725.09	7,014.95	879,297.65	464,412.49
	903	2,676,235.81	2,064,960.37	381,972.09	229,303.35
	905	10.45	10.45		
	908	214,517.67	125,949.54	31,923.89	56,644.24
	909	102.85	102.85		
	910	1,759.03	1,759.03		
	912	161,074.57	137,048.23	3,364.97	20,661.37
	920	9,453,950.75	8,881,240.71	421,182.39	151,527.65
	923	15,646.30	15,646.30		
	924	23,463.91	23,463.91		
	925	154,831.70	138,708.05	8,010.91	8,112.74
	926	1,326,134.95	862,898.07	354,008.30	109,228.58
	928	278,968.79	317.38	166,005.35	112,646.06
	930	1,005,885.82	616,073.17	273,674.74	116,137.91
	935	862,111.51	584,134.84	182,464.27	95,512.40
Sub-Total		17,724,213.04	13,624,614.28	2,733,150.52	1,366,448.24
Net of Direct Labor		46,511,560.14	40,849,282.93	3,172,761.53	2,489,515.68

Allocation For Utility 7
 Four Factor Allocation for Electric & All Gas
 For Twelve Months Ended 12/31/97
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Utility	Total	Electric	WWP Gas	WPNG	Notes
Direct O&M					
Accts 500-894	0,1,2	\$35,513,856	\$33,358,476	\$1,560,759	\$594,622 (2,3,5)
Accts 901-935	0,1,2	23,685,557	18,424,211	2,756,337	2,505,009 (3,5)
Accts 901-905 - Utility 9 Only	9	4,619,152	3,007,853	1,611,299	XXXXXX (3,7)
Less: 925, Fire Storm Settlement	0	(1,200,000)	(1,200,000)		(8)
Total		\$62,618,565	\$53,590,539	\$5,928,395	\$3,099,631
Percentage		100.000%	85.583%	9.467%	4.950%
Direct Labor					
Accts 500-894	0,1,2	\$30,737,506	\$24,209,717	\$4,286,735	\$2,241,054 (2)
Accts 901-935	0,1,2	5,656,921	2,943,628	801,998	1,911,295 (5)
Accts 901-905 - Utility 9 Only	9	7,933,079	5,165,783	2,767,296	XXXXXX (7)
Total		\$44,327,506	\$32,319,128	\$7,856,029	\$4,152,349
Percentage		100.000%	72.910%	17.723%	9.367%
Current Customers at 12/31/97					
Washington		314,565	201,689	112,876	
Idaho		148,024	99,537	48,487	
Oregon		71,605			71,605
California		18,100			18,100
Total (Note 1)		552,294	301,226	161,363	89,705
Percentage		100.000%	54.541%	29.217%	16.242%
Net Direct Plant (Ending Balance Basis)					
Amount		\$1,348,616,212	\$1,100,332,496	\$173,298,552	\$74,985,164 (6)
Percentage		100.000%	81.590%	12.850%	5.560%
Four Factor					
Total		400.000%	294.624%	69.257%	36.119%
Average		100.000%	73.656%	17.314%	9.030%

- (1) From IE Report GLMT-REV-RPTS (ROOCUST1)
- (2) Excludes Resource Costs: Electric - 501, 547, 555, 565 & WWP Gas - 1804, 1805, 1808
 WPNG Gas - 2804, 2805, 2808
- (3) Excludes Labor
- (5) Excludes Utilities 7, 8 & 9
- (6) Plant @ 12/31/97
- (7) Utility 9 Customer Allocation

	Customers	Percentage
Electric	301,226	65.117%
WWP Gas	161,363	34.883%
Total	462,589	100.000%

(8) Eliminate October 1991 Fire Storm Settlement recorded 9/97 SJN02

	Utility	Total	Electric	WWP Gas	WPNG	Notes
Direct O&M						
Accts 500-894	0,1,2	\$2,155,381		\$1,560,759	\$594,622	(2,3,5)
Accts 901-935	0,1,2	5,261,346		2,756,337	2,505,009	(3,5)
Accts 901-905 - Utility 9 Only	9	1,611,299		1,611,299	XXXXXX	(3, 7)
Total		\$9,028,026		\$5,928,395	\$3,099,631	
Percentage		100.000%		65.667%	34.333%	
Direct Labor						
Accts 500-894	0,1,2	\$6,527,789		4,286,735	2,241,054	(2)
Accts 901-935	0,1,2	2,713,293		801,998	1,911,295	(5)
Accts 901-905 - Utility 9 Only	9	2,767,296		2,767,296	XXXXXX	(7)
Total		\$12,008,378		\$7,856,029	\$4,152,349	
Percentage		100.000%		65.421%	34.579%	
Current Customers at 12/31/97						
Total (Note 1)		251,068		161,363	89,705	
Percentage		100.000%		64.271%	35.729%	
Net Direct Plant (Ending Balance Basis)						
Amount		\$246,401,268		171,450,147	74,951,121	(6)
Percentage		100.000%		69.582%	30.418%	
Four Factor						
Total		400.000%		264.941%	135.059%	
Average		100.000%		66.235%	33.765%	

- (1) From IE Report GLMT-REV-RPTS (ROOCUST1)
- (2) Excludes Resource Costs: Electric - 501, 547, 555, 565 & WWP Gas - 1804, 1805, 1808
 WPNG Gas - 2804, 2805, 2808
- (3) Excludes Labor
- (5) Excludes Utilities 7, 8 & 9
- (6) Plant @ 12/31/97
- (7) Utility 9 Customer Allocation

	Customers	Percentage
Electric	301,226	65.117%
WWP Gas	161,363	34.883%
	<u>462,589</u>	<u>100.000%</u>

Utility 9 Allocator
 r Factor Allocation for WWP Electric/Gas
 For Twelve Months Ended 12/31/97
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	Utility	Total	Electric	WWP Gas	WPNG	Notes
Direct O&M						
Accts 500-894	0,1,2	\$34,919,235	\$33,358,476	\$1,560,759		(2,3,5)
Accts 901-935	0,1,2	21,180,548	18,424,211	2,756,337		(3,5)
Less: 925, Fire Storm Settlement	0	(1,200,000)	(1,200,000)			(8)
Total		\$54,899,782	\$50,582,686	\$4,317,096		
Percentage		100.000%	92.136%	7.864%		
Direct Labor						
Accts 500-894	0,1,2	\$28,496,452	\$24,209,717	\$4,286,735		(2)
Accts 901-935	0,1,2	3,745,626	2,943,628	801,998		(5)
Total		\$32,242,078	\$27,153,345	\$5,088,733		
Percentage		100.000%	84.217%	15.783%		
Current Customers at 12/31/97						
Total (Note 1)		462,589	301,226	161,363		
Percentage		100.000%	65.117%	34.883%		
Net Direct Plant (Ending Balance Basis)						
Amount		\$1,263,679,984	\$1,092,229,837	\$171,450,147		(6)
Percentage		100.000%	86.432%	13.568%		
our Factor						
Total		400.000%	327.902%	72.098%		
Average		100.000%	81.975%	18.025%		

- (1) From IE Report GLMT-REV-RPTS (ROOCUST1)
- (2) Excludes Resource Costs: Electric - 501, 547, 555, 565 & WWP Gas - 1804, 1805, 1808
 WPNG Gas - 2804, 2805, 2808
- (3) Excludes Labor
- (5) Excludes Utilities 7, 8 & 9
- (6) Plant @ 12/31/97
- (8) Eliminate October 1991 Fire Storm Settlement recorded 9/97 SJN02

	Electric	Gas	WPNG	Common Electric & WWP Gas (Utility 9)	Common WWP Gas & WPNG Gas (Utility 8)	Common All (Utility 7)	Total
Gross Plant							
Intangible-excluding WWP software	743,554		20,821				764,375
Intangible-WWP software	480,605	1,450,775	1,506,852		81,000	4,136,536	7,655,768
Production	702,091,350		205,245				702,296,595
Transmission	262,394,131		3,059,236				265,453,367
Underground storage		18,899,885					18,899,885
Distribution	567,551,191	214,454,030	114,778,340				896,783,561
General	42,605,017	5,970,949	4,556,191	21,125,455	144,890	36,107,647	110,510,149
Total	1,575,865,848	240,775,639	124,126,685	21,125,455	225,890	40,244,183	2,002,363,700
Accumulated Deprec & Amort							
Intangible-excluding WWP software	274,404		19,227				293,631
Intangible-WWP software	141,048	940,916	1,504,352		81,000	2,125,927	4,793,243
Leasehold Improvements	6,808			190,950		2,383,877	2,581,635
Production	225,297,973		96,223				225,394,196
Transmission	79,417,756		2,211,861				81,629,617
Underground storage		7,768,428					7,768,428
Distribution	156,343,460	58,280,272	43,871,164				258,494,896
General	22,154,562	2,335,876	1,472,737	11,050,320	44,067	4,356,065	41,413,627
Total	483,636,011	69,325,492	49,175,564	11,241,270	125,067	8,865,869	622,369,273
Net Direct Plant for Utility 8 & 9 4-Factor	1,092,229,837	171,450,147	74,951,121	9,884,185	100,823	31,378,314	1,379,994,427
Allocate common Electric and Gas							
Allocation % (4-Factor Utility 9)	81.975%	18.025%					
Allocated amount	8,102,561	1,781,624		(9,884,185)			
Allocate common WWP/WPNG Gas							
Allocation % (4-Factor Utility 8)		66.235%	33.765%				
Allocated amount		66,781	34,043		(100,824)		
Net Direct Plant for Utility 7 4-Factor	1,100,332,398	173,298,552	74,985,164			(1) 31,378,314	1,379,994,427

Plant for 4 Factor Allocations
 Accumulated Depreciation/Amortization
 For Twelve Months Ended 12/31/97
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	Electric	Gas	WPNG	Utility 7	Utility 8	Utility 9	Total
Accumulated Amortization (X-PLT)							
111.XX Intangible Pit, Prod/Trans	274,404						274,404
111.08 Intangible Pit, Prod/Trans			19,227				19,227
	<u>274,404</u>		<u>19,227</u>				<u>293,631</u>
Accum Amort Common Plant (C-AAM-12E)							
Software (111.36/38/48/58)	141,048	940,916	1,504,352	2,125,927	81,000		4,793,243
111.X6 Leasehold Improvements	6,808			2,383,877		190,950	2,581,635
	<u>147,856</u>	<u>940,916</u>	<u>1,504,352</u>	<u>4,509,804</u>	<u>81,000</u>	<u>190,950</u>	<u>7,374,878</u>
Production Plant (X-PLT)							
108.X1 Steam Production Plant	173,654,409						173,654,409
108.X2 Hydro Production Plant	43,297,489						43,297,489
108.X3 Other Production Plant	8,346,075						8,346,075
119.X2 Other Production Plant			96,223				96,223
	<u>225,297,973</u>		<u>96,223</u>				<u>225,394,196</u>
Transmission Plant	<u>79,417,756</u>		<u>2,211,861</u>				<u>81,629,617</u>
Underground Storage		<u>7,768,428</u>					<u>7,768,428</u>
Distribution Plant	<u>156,343,460</u>	<u>58,280,272</u>	<u>43,871,164</u>				<u>258,494,896</u>
General Plant (C-ADP-12E)							
Non-Transp (Genl Plant)	12,173,145	1,034,403	1,139,716	4,356,065	44,067	9,802,722	28,550,118
Transportation	9,981,417	1,301,473	333,021			1,247,598	12,863,509
	<u>22,154,562</u>	<u>2,335,876</u>	<u>1,472,737</u>	<u>4,356,065</u>	<u>44,067</u>	<u>11,050,320</u>	<u>41,413,627</u>

	Electric	Gas	WPNG	Utility 7	Utility 8	Utility 9	Total
Intangible Plant (1)							
301.XX Organization	14,698		19,228				33,926
302.XX Franchises/Consents	343,856		1,593				345,449
303.00 Misc. Intangible Plant	385,000						385,000
	<u>743,554</u>		<u>20,821</u>				<u>764,375</u>
Steam Production Plant (1)							
	417,147,541						417,147,541
Hydraulic Production Plant (1)							
	272,294,160						272,294,160
Other Production Plant (1)							
	12,649,649		205,245				12,854,894
Total Production Plant	<u>702,091,350</u>		<u>205,245</u>				<u>702,296,595</u>
Transmission Plant (1)							
	262,394,131		3,059,236				265,453,367
Underground Storage (1)							
		18,899,885					18,899,885
Distribution Plant (1)							
	567,551,191	214,454,030	114,778,340				896,783,561
General Plant, Utility 0, 1 & 2 Only (2)							
389.XX Land & Land Rights	216,810		330,821	391,001		1,137,675	2,076,307
390.XX Structures & Improvements	1,453,996	152,911	1,903,516	9,518,355		7,327,957	20,356,735
391.XX Office Furniture/Equipment	21,381		5,172	20,443,125			20,469,678
392.XX Transportation Equipment	6,649,871	1,940,166	1,108,270			2,206,243	11,904,550
393.XX Stores Equipment	99,197	23,688	43,085			723,775	889,745
394.XX Tools, Ship/Garage Equipment	1,911,024	803,161	654,230	168,865		928,928	4,466,208
395.XX Laboratory Equipment	2,389,567	412,050	232,372		8,746	624,945	3,667,680
396.XX Power Operated Equipment	15,592,602	2,056,287	83,580			758,878	18,491,347
397.XX Communication Equipment	14,267,014	551,354	185,921	5,423,224	136,144	7,397,024	27,960,681
398.XX Miscellaneous Equipment	3,555	31,332	9,224	163,077		20,030	227,218
Total	<u>42,605,017</u>	<u>5,970,949</u>	<u>4,556,191</u>	<u>36,107,647</u>	<u>144,890</u>	<u>21,125,455</u>	<u>110,510,149</u>
Intangible Plant, Software Utility 0, 1, & 2 Only (3)							
303.10 Mainframe Software	239,807	1,450,775	1,506,852	1,808,171			5,005,605
303.11 PC Software	240,798			2,328,365			2,569,163
303.12 Leased PC Software					81,000		81,000
Total	<u>480,605</u>	<u>1,450,775</u>	<u>1,506,852</u>	<u>4,136,536</u>	<u>81,000</u>		<u>7,655,768</u>

(1) From X-PLT-12E ROO Reports

(2) From C-GPL-12E ROO Report

(3) From C-IPL-12E ROO Report

		Utility 9 Direct Exps	Utility 9 Direct Labor
Account	901 Cust Acct - Supv	411,628.82	384,664.90
	902 Cust Acct - Meter Readin	2,803,746.06	2,424,144.47
	903 Cust Acct - Records/Coll	7,281,487.22	5,090,565.01
	904 Cust Acct - Uncollect.	1,733,280.00	0.00
	905 Cust Acct - Misc.	322,089.09	33,705.05
		<u>12,552,231.19</u>	<u>7,933,079.43</u>

Recap of Direct O & M Expenses
 For Twelve Months Ended 12/31/97
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 Accounts 901 - 935 (IE Report GL0020 Expenses)

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	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)	
Utilities 0, 1 and 2 Only					
901 Cust Acct - Supv	133,602.08	938.48		132,663.60	
902 Cust Acct - Meter Reading	616,566.62	75,365.77	16,139.31	525,061.54	
903 Cust Acct - Records/Coll	1,540,332.49	227,258.70	14,739.13	1,298,334.66	
904 Cust Acct - Uncollect.	311,136.00			311,136.00	
905 Cust Acct - Misc.	73,636.27			73,636.27	
907 Cust Serv - Supr	151.05			151.05	
908 Cust Serv - Cust Asstence	10,110,567.27	9,118,261.82	606,716.20	385,589.25	
909 Advertising	41,223.20	4,334.22	4,190.35	32,698.63	
910 Cust Serv - Miscellaneous					
912 Sales Exp - Demonstrating	696,802.22	32,394.21	435,217.59	229,190.42	
913 Sales Exp - Advertising	460.64			460.64	
916 Sales Exp - Misc.					
920 A/G Salaries	(1,524,717.13)	(1,053,434.27)	(442,435.97)	(28,846.89)	
921 Office Supplies/Exp	910,493.52	508,922.22	18,982.52	382,588.78	
922 Admin Exp Transferred Cre					
923 O/S Services	1,210,497.22	1,172,543.08	36,783.08	1,171.06	
924 Insurance - Property	742,606.17	568,812.66	149,704.00	24,089.51	
925 Ins Prem/Workman Comp	620,561.72	669,793.04	(127,140.89)	77,909.57	
926 Employee Assistance	(13,802,830.60)	(10,602,222.29)	(2,142,674.76)	(1,057,933.55)	
927 Franchise Requirements	2,081,681.04	1,057,644.67	1,024,036.37		
928 Reg. Comm. Fees	5,321,407.57	4,177,669.41	730,555.07	413,183.09	
930 Advertising	816,192.80	643,395.44	84,211.23	88,586.13	
931 Rents	(196,809.01)	(196,092.00)	(55,024.00)	54,306.99	
935	517,908.90	322,749.31	136,037.76	59,121.83	
Sub-Total	10,221,470.04	6,728,334.47	490,036.99	3,003,098.58	
Adjustment for Clearing Accts 925/926					
Utility 7 925 Insurance	1,455,494.77	1,105,273.62	228,498.12	121,723.03	CK AMTS 121,723.03
926 Employee Benefits	15,272,670.41	11,597,760.46	2,397,656.53	1,277,253.42	1,277,253.43
Present Allocation Percentage	100.000%	75.938%	15.699%	8.363%	
Utility 8 925 Insurance					
926 Employee Benefits	42,272.64		28,043.67	14,228.97	14,228.97
Present Allocation Percentage	100.000%		66.340%	33.660%	
Utility 9 925 Insurance	1,014,167.64	835,501.73	178,665.91		
926 Employee Benefits	1,336,403.11	1,100,968.97	235,434.14		
Present Allocation Percentage	100.000%	82.383%	17.617%		
Adjusted Sub-Total	29,342,478.61	21,367,839.25	3,558,335.36	4,416,304.00	
Less: Loaded Labor					
901	121,435.33			121,435.33	
902	509,699.22	52,946.06	845.95	455,907.21	
903	885,395.58	175,941.48	8,107.91	701,346.19	
905					
908	80,327.25	807.82	39,982.12	39,537.31	
909	33.60			33.60	
910					
912	100,464.79	8,900.24	68,049.39	23,515.16	

Recap of Direct O & M Expenses
 For Twelve Months Ended 12/31/97
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 Accounts 901 - 935 (IE Report GL0020 Expenses)

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	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)
920	1,505,386.08	1,221,325.66	36,928.31	247,132.11
923	7,449.74	112.12	7,337.62	
924				
925	18,393.58	16,285.31	2,108.27	
926	938,472.39	670,023.52	185,074.00	83,374.87
928	853,809.03	347,611.95	271,270.90	234,926.18
930	342,766.31	265,602.73	73,492.81	3,670.77
935	293,288.72	184,071.46	108,801.08	416.18
Total	5,656,921.62	2,943,628.35	801,998.36	1,911,294.91
Total - Net of Direct Labor	23,685,556.99	18,424,210.90	2,756,337.00	2,505,009.09

**NOTE - The Total of IE Report GL002 - Expenses Should Match the
 Total Operation/Maintenance Expense Amount from the December F&O**

	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)
IS ACCT 920 NEGATIVE? (12/97 Incentives were rev Elec \$2.5 million, Gas 518,000 WPNG 276,000)				
500 Operations-Supv/Eng	790,658.97	790,658.97		
501 Fuel	31,923,795.37	31,923,795.37		
502 Steam Gen. Exp.	1,475,609.86	1,475,609.86		
503 Steam Gen. Steam Purch	9,329.40	9,329.40		
505 Steam Gen Electric Exp	1,108,785.70	1,108,785.70		
506 Misc Steam Expenses	1,628,956.89	1,628,956.89		
507 Steam Gen. Rents	33.08	33.08		
510 Maint Supv/Eng	716,373.95	716,373.95		
511 Maint. Steam Station	550,759.67	550,759.67		
512 Maint Boiler Plant	3,267,401.10	3,267,401.10		
513 Maint Electric Plant	819,682.10	819,682.10		
514 Maint Misc Steam Plant	530,889.19	530,889.19		
535 Operation Supv/Eng	1,488,904.23	1,488,904.23		
536 Water for Power	698,046.88	698,046.88		
537 Hydraulic Expense	381,128.73	381,128.73		
538 Hydro Elec Expense	2,868,021.06	2,868,021.06		
539 Misc Hydro Gen Exp	488,371.44	488,371.44		
540 Hydro Gen Rents	500,410.40	500,410.40		
541 Maint Super/Eng	256,840.36	256,840.36		
542 Maint Structure	338,426.81	338,426.81		
543 Maint Waterways	1,077,674.19	1,077,674.19		
544 Maint Other Elec Plant	1,190,140.07	1,190,140.07		
545 Maint Misc Hydro	96,454.56	96,454.56		
546 Oper Supv/Eng				
547 Other Gen. Fuel	2,536,767.22	2,536,767.22		
548 Other Gen Expense	226,368.27	226,368.27		
549 Misc Other Gen Exp	217,254.32	217,254.32		
550 Other Gen Rents	6,092,599.94	6,092,599.94		
551 Maint Supv/Eng	58,841.63	58,841.63		
552 Maint Other Gen Station	11,327.18	11,327.18		
553 Maint Gen/Elec Plant	275,185.53	275,185.53		
554 Maint Misc Other	31,900.37	31,900.37		
555 Purchased Power	309,438,631.30	309,438,631.30		
556 Syst Contr/Load Dispatch	707,788.08	707,788.08		
557 Oth Power Supply Exps	8,991,064.84	8,991,064.84		
560 Trans - Supv/Eng	957,053.97	957,053.97		
561 Trans - Load Dispatching	806,475.50	806,475.50		
562 Trans - Station Exp	653,564.10	653,564.10		
563 Trans - O/H Line Exp	151,243.53	151,243.53		
565 Wheeling by Others	11,749,182.94	11,749,182.94		
566 Trans - Misc Exp	82,699.23	82,699.23		
567 Trans - Rents	82,880.23	82,880.23		
568 Elec T/D - O/M	130,216.88	130,216.88		
569 Elec T/D - O/M	10,210.47	10,210.47		
570 Trans Mt - Station Equip	552,990.13	552,990.13		
571 Trans Mt - O/H Lines	919,811.85	919,811.85		
572 Trans Mt - U/G Lines	14,122.08	14,122.08		
573 Trans Mt - Miscellaneous	16,652.15	16,652.15		
580 Dist - Supv/Eng	318,346.62	318,346.62		
581 Dist - Load Dispatching	56,458.82	56,458.82		
582 Dist - Station Exp	450,969.93	450,969.93		
583 Dist - O/H Line Exp	816,441.94	816,441.94		
584 Dist - U/G Line Exp	1,278,924.59	1,278,924.59		
585 Dist - Street Lights	239,312.57	239,312.57		
586 Dist - Meter Exps	522,481.87	522,481.87		
587 Dist - Cust Instll Exp	598,944.73	598,944.73		
588 Dist - Miscellaneous	879,746.82	879,746.82		
589 Dist - Rents	228,144.71	228,144.71		
590 Dist Mt - Supv/Eng	1,017,068.65	1,017,068.65		
591 Dist Mt - Structures	55,348.71	55,348.71		
592 Dist Mt - Station Equip	789,563.22	789,563.22		
593 Dist Mt - O/H Lines	7,050,495.06	7,050,495.06		
594 Dist Mt - U/G Lines	874,083.07	874,083.07		
595 Dist Mt - Transformers	537,441.84	537,441.84		
596 Dist Mt - Street Lights	197,535.27	197,535.27		
597 Dist Mt - Meters	185,853.49	185,853.49		
598 Dist Mt. - Miscellaneous	197,882.13	197,882.13		
717 Gas Prod - Supv/Eng				
735 Misc Prod Expenses				
741 Prod Maint - Struct/Imp				
742 Prod Maint - Prod Equip				

	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)
798				
804 Purchased Gas Coasts	106,730,019.09		69,152,887.52	37,577,131.57
805 Other Gas Purchases	(10,527,851.25)		(9,340,881.89)	(1,186,969.36)
807 Purch Gas Exp	19,079.52		7,128.86	11,950.66
808 Gas Withdrawn from Storag	(2,885,585.26)		(2,851,866.72)	(33,718.54)
814 Storage - Supv/Eng	129,779.72		129,779.72	
815 Storage - Maps/Records	127.37		127.37	
816 Storage - Wells Exp	23,278.73		23,278.73	
817 Storage - Lines Exp	2,587.83		2,587.83	
818 Storage - Compressor Exp	54,816.30		54,816.30	
819 Storage - Comp Stat Fuel	12,285.36		12,285.36	
820 Storage - Measure/Reg	30,499.58		30,499.58	
821 Storage - Purification	(2,290.01)		(2,290.01)	
824 Storage - Other Exp	10,078.63		10,078.63	
825 Storage - Well Royalties	32,296.14		32,296.14	
826 Storage - Rents	(2,688.36)		(2,688.36)	
830 Stor Mt - Supv/Eng	52,527.76		52,527.76	
831 Stor Mt - Structures	10,771.66		10,771.66	
832 Stor Mt - Resvrs/Wells	38,661.01		38,661.01	
833 Stor Mt - Lines	5,357.34		5,357.34	
834 Stor Mt - Comp Station Equ	26,887.69		26,887.69	
835 Stor Mt - Meas/Reg Equip	55.40		55.40	
836 Stor Mt - Purif Equip	12,172.82		12,172.82	
837 Stor Mt - Other Equip	11,265.52		11,265.52	
850 Trans Op - Supv/Eng	279.47			279.47
856 Trans Op - Mains				
857 Trans Op - Meas/Reg Statio	428.00			428.00
859 Trans Op - Other	281.75			281.75
861 Trans Mt - Supv/Eng	51.00			51.00
863 Trans Mt - Mains	5,780.20			5,780.20
865 Trans Mt - Mea/Reg Stat Eq	42,214.03			42,214.03
866 Trans Mt - Comm Equip	68,121.48			68,121.48
867 Trans Mt - Other Equip				
870 Dist - Supv/Eng	324,113.04		197,385.03	126,728.01
871 Dist - Load Dispatch	13,462.27		12,816.53	645.74
872 Dist - Comp Stat Lbr				
874 Dist - Mains/Svcs Exp	1,760,177.03		1,157,111.26	603,065.77
875 Dist - Mea/Reg Stat - Gen	53,128.30		45,781.07	7,347.23
876 Dist - Mea/Reg Stat - Ind	14,778.55		5,291.87	9,486.68
877 Dist - Mea/Reg Stat - C/G	98,205.67		94,185.57	4,020.10
878 Dist - Mtr/House Reg Exp	916,138.12		458,825.03	457,313.09
879 Dist - Cust Install Exp	1,694,913.01		1,118,411.10	576,501.91
880 Dist - Other	792,787.93		579,442.82	213,345.11
881 Dist - Rents	20,601.12		8,316.92	12,284.20
885 Dist Mt - Supv/Eng	36,717.87		23,374.57	13,343.30
886 Dist Mt - Structures	72.79			72.79
887 Dist Mt - Mains	1,171,692.14		841,154.62	330,537.52
888 Dist Mt - Comp Station Equi	15.00		15.00	
889 Dist Mt - Mea/Reg Stat Eq	191,887.67		123,964.78	67,922.89
890 Dist Mt - Mea/Reg Stat Eq l	126,944.33		96,029.69	30,914.64
891 Dist Mt - Mea/Reg Stat Eq	45,885.41		44,935.02	950.39
892 Dist Mt - Services	302,490.39		187,964.72	114,525.67
893 Dist Mt - Mtrs/House Reg	534,115.58		396,889.26	137,226.32
894 Dist Mt - Other Equip	337.78			337.78
ub-Total	515,216,322.31	413,216,569.79	62,807,633.12	39,192,119.40
Less: 501 Fuel	31,923,795.37	31,923,795.37		
Less: 547 Other Gen. Fuel	2,536,767.22	2,536,767.22		
Less: 555 Purchased Power	309,438,631.30	309,438,631.30		
Less: 565 See Note in Column J	11,749,182.94	11,749,182.94		
Less: 804 Purchased Gas Coasts	106,730,019.09		69,152,887.52	37,577,131.57
Less: 805 Other Gas Purchases	(10,527,851.25)		(9,340,881.89)	(1,186,969.36)
Less: 808 Gas Withdrawn from Storag	(2,885,585.26)		(2,851,866.72)	(33,718.54)
Total	66,251,362.90	57,568,192.96	5,847,494.21	2,835,675.73

Deleted from 4 Factor Calculation effective 12/31/97 because of WUTC recommendation in the Puget/WVNG merger proceeding (per Ron M.)

Less: Direct Loaded Labor (0,1 & 2 Only) From GL0020-Report

500 Fuel	306,462.02	306,462.02		
501	N/A	N/A	N/A	N/A
502	342,760.90	342,760.90		
505	341,200.66	341,200.66		
506	85,092.22	85,092.22		
510	64,944.42	64,944.42		

Accounts 500 - 894 (From IE Report, Direct O&M Expenses)

	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)
511	11,822.56	11,822.56		
512	488,190.09	488,190.09		
513	92,999.47	92,999.47		
514	48,945.57	48,945.57		
535	1,185,274.48	1,185,274.48		
537	233,744.52	233,744.52		
538	2,842,742.74	2,842,742.74		
539	159,608.28	159,608.28		
541	227,255.19	227,255.19		
542	173,275.92	173,275.92		
543	550,543.88	550,543.88		
544	927,643.70	927,643.70		
545	54,558.88	54,558.88		
546				
547	N/A	N/A	N/A	N/A
548	210,369.67	210,369.67		
549	14,153.40	14,153.40		
551	48,334.49	48,334.49		
552	771.23	771.23		
553	125,414.52	125,414.52		
554	15,573.64	15,573.64		
555	N/A	N/A	N/A	N/A
556	498,436.01	498,436.01		
557	2,445,831.83	2,445,831.83		
560	880,828.78	880,828.78		
561	617,613.50	617,613.50		
562	197,392.49	197,392.49		
563	95,398.01	95,398.01		
566	22,342.63	22,342.63		
567				
568	96,305.68	96,305.68		
569	7,851.74	7,851.74		
570	330,049.80	330,049.80		
571	106,071.12	106,071.12		
572	13,296.00	13,296.00		
573	706.76	706.76		
580	288,638.88	288,638.88		
581	8,761.57	8,761.57		
582	303,802.55	303,802.55		
583	901,394.13	901,394.13		
584	912,221.79	912,221.79		
585	158,977.23	158,977.23		
586	660,978.91	660,978.91		
587	569,070.52	569,070.52		
588	573,539.25	573,539.25		
589	2,139.05	2,139.05		
590	550,295.98	550,295.98		
591	38,484.94	38,484.94		
592	601,409.68	601,409.68		
593	3,209,064.19	3,209,064.19		
594	636,607.27	636,607.27		
595	387,106.24	387,106.24		
596	126,206.21	126,206.21		
597	169,757.93	169,757.93		
598	247,454.28	247,454.28		
735				
741				
742				
804	N/A	N/A	N/A	N/A
805	N/A	N/A	N/A	N/A
807	18,018.07		6,871.43	11,146.64
808	N/A	N/A	N/A	N/A
814	21,360.42		21,360.42	
820	184.81		184.81	
850	93.91			93.91
856				
857				
859	281.75			281.75
863				
865	37,874.61			37,874.61
866	57,611.71			57,611.71
870	292,283.57		182,255.97	110,027.60

	Total	Electric (Utility 0)	Gas (Utility 1)	WPNG (Utility 2)
871				
874	1,301,038.66		803,562.44	497,476.22
875	33,504.34		29,077.49	4,426.85
876	9,883.62		2,836.54	7,047.08
877	44,703.00		43,178.73	1,524.27
878	969,024.22		546,286.67	422,737.55
879	1,436,318.62		889,303.47	547,015.15
880	580,293.08		482,217.40	98,075.68
881				
885	34,107.97		20,764.67	13,343.30
886				
887	826,547.82		623,529.84	203,017.98
889	126,242.78		78,201.36	48,041.42
890	97,055.91		70,380.87	26,675.04
891	32,189.39		31,391.58	797.81
892	192,190.56		164,356.81	27,833.75
893	416,980.61		290,974.75	126,005.86
894				
Total Direct Labor (Util. 0,1 & 2 Only)	30,737,506.83	24,209,717.40	4,286,735.25	2,241,054.18
Net Direct O & M Expenses	35,513,856.07	33,358,475.56	1,560,758.96	594,621.55

Note 1 - From IE Reports, ARR-SUM-JURIS-WWP/ARR-SUM-JURIS-WPNG

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER PLANT										
99	0102.00 North Idaho System Purchase	0	0	0	0	0	0	0	0	0
	TOTAL OTHER PLANT	0	0	0	0	0	0	0	0	0
TOTAL PLANT IN SERVICE										
		607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
99	0107.XX CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
	GROSS ELECTRIC PLANT	607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
ACCUMULATED DEPRECIATION										
1	0108.X1 Steam Production Plant	0	179,582,378	179,582,378	0	120,302,235	120,302,235	0	59,280,143	59,280,143
1	0108.X2 Hydro Production Plant	0	44,660,906	44,660,906	0	29,918,341	29,918,341	0	14,742,565	14,742,565
1	0108.X3 Other Production Plant	0	8,594,804	8,594,804	0	5,757,659	5,757,659	0	2,837,145	2,837,145
1	0108.X4 Transmission Plant	0	82,423,252	82,423,252	0	55,215,337	55,215,337	0	27,207,915	27,207,915
E-ADP	0108.X5 Distribution Plant	160,678,758	0	160,678,758	100,682,917	0	100,682,917	59,995,841	0	59,995,841
E-ADP	0108.X6 General Plant - Non-Transportation	5,943,552	16,357,035	22,300,587	3,087,962	10,464,086	13,552,048	2,855,590	5,892,949	8,748,539
E-ADP	0108.X7 General Plant - Transportation	6,160,573	5,360,978	11,521,551	4,258,826	3,429,578	7,688,404	1,901,747	1,931,400	3,833,147
	TOTAL ACCUMULATED DEPRECIATION	172,782,883	336,979,353	509,762,236	108,029,705	225,087,236	333,116,941	64,753,178	111,892,117	176,645,295
ACCUMULATED AMORTIZATION										
1	0111.XX Intangible Plant--Production & Transmission	0	281,316	281,316	0	188,454	188,454	0	92,862	92,862
4	0111.X6 Leasehold Improvements (From Report C-AAM)	0	2,130,105	2,130,105	0	1,362,692	1,362,692	0	767,413	767,413
E-CAM	0111.X8 Intangible Plant-Computer Software	124,082	1,987,601	2,111,683	124,082	1,271,528	1,395,610	0	716,073	716,073
	NET ELECTRIC UTILITY PLANT	434,480,189	696,028,829	1,130,509,018	271,069,635	465,059,709	736,129,344	163,410,554	230,969,120	394,379,674

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.990%	33.010%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	63.973%	36.027%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

364,352,415
 <100,682,917>

 263,669,548

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	0350.XX	Land & Land Rights	0	11,842,921	11,842,921	0	7,933,573	7,933,573	0	3,909,348	3,909,348
1	0352.XX	Structures & Improvements	0	7,212,439	7,212,439	0	4,831,613	4,831,613	0	2,380,826	2,380,826
1	0353.XX	Station Equipment	0	95,277,784	95,277,784	0	63,826,588	63,826,588	0	31,451,196	31,451,196
1	0354.XX	Towers & Fixtures	0	17,074,064	17,074,064	0	11,437,915	11,437,915	0	5,636,149	5,636,149
1	0355.XX	Poles & Fixtures	0	67,434,386	67,434,386	0	45,174,295	45,174,295	0	22,260,091	22,260,091
1	0356.XX	Overhead Conductors & Devices	0	61,100,412	61,100,412	0	40,931,166	40,931,166	0	20,169,246	20,169,246
1	0357.XX	Underground Conduit	0	556,857	556,857	0	373,039	373,039	0	183,818	183,818
1	0358.XX	Underground Conductors & Devices	0	1,316,177	1,316,177	0	881,707	881,707	0	434,470	434,470
1	0359.XX	Roads & Trails	0	1,811,992	1,811,992	0	1,213,853	1,213,853	0	598,139	598,139
TOTAL TRANSMISSION PLANT			0	263,627,032	263,627,032	0	176,603,749	176,603,749	0	87,023,283	87,023,283
DISTRIBUTION PLANT:											
99	0360.XX	Land & Land Rights	3,874,612	0	3,874,612	2,996,609	0	2,996,609	878,003	0	878,003
99	0361.XX	Structures & Improvements	7,430,579	0	7,430,579	5,157,160	0	5,157,160	2,273,419	0	2,273,419
99	0362.XX	Station Equipment	55,138,659	0	55,138,659	35,159,641	0	35,159,641	19,979,018	0	19,979,018
99	0364.XX	Poles, Towers, & Fixtures	120,718,706	0	120,718,706	73,690,918	0	73,690,918	47,027,788	0	47,027,788
99	0365.XX	Overhead Conductors & Devices	83,492,109	0	83,492,109	49,724,950	0	49,724,950	33,767,159	0	33,767,159
99	0366.XX	Underground Conduit	33,605,144	0	33,605,144	20,005,152	0	20,005,152	13,599,992	0	13,599,992
99	0367.XX	Underground Conductors & Devices	65,282,442	0	65,282,442	42,656,521	0	42,656,521	22,625,921	0	22,625,921
99	0368.XX	Line Transformers	106,605,197	0	106,605,197	67,246,508	0	67,246,508	39,358,689	0	39,358,689
99	0369.XX	Services	67,353,181	0	67,353,181	42,965,806	0	42,965,806	24,387,375	0	24,387,375
99	0370.XX	Meters	21,853,308	0	21,853,308	15,355,836	0	15,355,836	6,497,472	0	6,497,472
99	0373.XX	Street Light & Signal Systems	15,208,577	0	15,208,577	9,393,364	0	9,393,364	5,815,213	0	5,815,213
TOTAL DISTRIBUTION PLANT			580,562,514	0	580,562,514	364,352,465	0	364,352,465	216,210,049	0	216,210,049
GENERAL PLANT: (From Report C-GPL)											
4	0389.XX	Land & Land Rights	928,950	509,541	1,438,491	503,775	325,969	829,744	425,175	183,572	608,747
4	0390.XX	Structures & Improvements	4,880,731	10,983,816	15,864,547	1,214,494	7,026,677	8,241,171	3,666,237	3,957,139	7,623,376
4	0391.XX	Office Furniture & Equipment	-343	15,766,194	15,765,851	0	10,086,107	10,086,107	-343	5,680,087	5,679,744
4	0392.XX	Transportation Equipment	4,687,306	4,078,985	8,766,291	3,240,347	2,609,449	5,849,796	1,446,959	1,469,536	2,916,495
4	0393.XX	Stores Equipment	281,609	450,005	731,614	82,049	287,882	369,931	199,560	162,123	361,683
4	0394.XX	Tools, Shop & Garage Equipment	1,082,110	1,843,309	2,925,419	698,894	1,179,220	1,878,114	383,216	664,089	1,047,305
4	0395.XX	Laboratory Equipment	581,944	2,437,427	3,019,371	277,442	1,559,295	1,836,737	304,502	878,132	1,182,634
4	0396.XX	Power Operated Equipment	10,386,901	6,018,249	16,405,150	6,204,129	3,850,054	10,054,183	4,182,772	2,168,195	6,350,967
4	0397.XX	Communications Equipment	3,758,167	20,121,977	23,880,144	2,419,878	12,872,632	15,292,510	1,338,289	7,249,345	8,587,634
4	0398.XX	Miscellaneous Equipment	12,255	127,982	140,237	4,939	81,874	86,813	7,316	46,108	53,424
TOTAL GENERAL PLANT			26,599,630	62,337,485	88,937,115	14,645,947	39,879,159	54,525,106	11,953,683	22,458,326	34,412,009

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ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	0560.XX	Supervision & Engineering	0	1,043,996	1,043,996	0	699,373	699,373	0	344,623	344,623
1	0561.XX	Load Dispatching	0	853,246	853,246	0	571,589	571,589	0	281,657	281,657
1	0562.XX	Station Expense	0	290,311	290,311	0	194,479	194,479	0	95,832	95,832
1	0563.XX	Overhead Line Expense	0	154,069	154,069	0	103,211	103,211	0	50,858	50,858
1	0564.XX	Underground Line Expense	0	4,475	4,475	0	2,998	2,998	0	1,477	1,477
1	0565.XX	Transmission of Electricity by Others	0	13,340,001	13,340,001	0	8,936,467	8,936,467	0	4,403,534	4,403,534
1	0566.XX	Miscellaneous Transmission Expense	0	248,863	248,863	0	166,713	166,713	0	82,150	82,150
1	0567.XX	Rent	0	102,029	102,029	0	68,349	68,349	0	33,680	33,680
MAINTENANCE											
1	0568.XX	Supervision & Engineering	0	131,294	131,294	0	87,954	87,954	0	43,340	43,340
1	0569.XX	Structures	0	27,440	27,440	0	18,382	18,382	0	9,058	9,058
1	0570.XX	Station Equipment	0	830,692	830,692	0	556,481	556,481	0	274,211	274,211
1	0571.XX	Overhead Lines	0	1,178,179	1,178,179	0	789,262	789,262	0	388,917	388,917
1	0572.XX	Underground Lines	0	4,543	4,543	0	3,043	3,043	0	1,500	1,500
1	0573.XX	Miscellaneous Transmission Plant	0	12,056	12,056	0	8,076	8,076	0	3,980	3,980
TOTAL TRANSMISSION OPERATING EXP			0	18,221,194	18,221,194	0	12,206,377	12,206,377	0	6,014,817	6,014,817
1		Depreciation Expense--Production Plant	0	16,458,275	16,458,275	0	11,025,398	11,025,398	0	5,432,877	5,432,877
1		Depreciation Expense--Transmission Plant	0	6,368,323	6,368,323	0	4,266,140	4,266,140	0	2,102,183	2,102,183
1	0404.00	Amortization of Limited-Term Plant	0	13,824	13,824	0	9,261	9,261	0	4,563	4,563
99	0405.XX	Amortization of Investment in Exchange Power	6,591,834	0	6,591,834	2,531,928	0	2,531,928	4,059,906	0	4,059,906
99	0406.XX	Amort of Acq Adj--Colstrip Common AFUDC	99,048	0	99,048	31,740	0	31,740	67,308	0	67,308
99	0407.00	Amort of Property Losses--Unrecovered Plant	455,064	0	455,064	0	0	0	455,064	0	455,064
99	0407.01	Amort of Unrecovered Plant - Creston	0	0	0	0	0	0	0	0	0
1	0407.04	Amortization of CO2 Credits	0	-11,077	-11,077	0	-7,420	-7,420	0	-3,657	-3,657
12	0407.3X	Amortization of FAS 109 Costs	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,698,779	15,698,779	0	10,516,612	10,516,612	0	5,182,167	5,182,167
TOTAL PRODUCTION & TRANS EXPENSE			4,344,287	605,405,458	609,749,745	2,605,066	405,561,116	408,166,182	1,739,221	199,844,342	201,583,563
DISTRIBUTION EXPENSES:											
OPERATION:											
3	0580.XX	Supervision & Engineering	148,077	133,978	282,055	135,514	88,174	223,688	12,563	45,804	58,367
3	0581.XX	Load Dispatching	48,149	10,402	58,551	33,864	6,846	40,710	14,285	3,556	17,841
3	0582.XX	Station Expense	442,355	11,581	453,936	297,464	7,622	305,086	144,891	3,959	148,850
3	0583.XX	Overhead Line Expense	989,110	-19	989,091	763,964	-13	763,951	225,146	-6	225,140
3	0584.XX	Underground Line Expense	1,463,464	7,767	1,471,231	889,207	5,112	894,319	574,257	2,655	576,912
3	0585.XX	Street Light & Signal System Operation Expense	240,552	110	240,662	178,212	72	178,284	62,340	38	62,378
3	0586.XX	Meter Expense	423,430	210,578	634,008	321,559	138,586	460,145	101,871	71,992	173,863
3	0587.XX	Customer Installations Expense	245,347	328,800	574,147	113,071	216,390	329,461	132,276	112,410	244,686
3	0588.XX	Miscellaneous Distribution Expense	539,961	463,048	1,003,009	408,315	304,741	713,056	131,646	158,307	289,953
3	0589.XX	Rent	28,127	179,713	207,840	9,819	118,273	128,092	18,308	61,440	79,748

ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
MAINTENANCE:										
3	0590.XX Supervision & Engineering	422,202	678,823	1,101,025	335,766	446,747	782,513	86,436	232,076	318,512
3	0591.XX Structures	45,907	7	45,914	41,712	5	41,717	4,195	2	4,197
3	0592.XX Station Equipment	740,419	78,686	819,105	566,312	51,785	618,097	174,107	26,901	201,008
3	0593.XX Overhead Lines	4,352,804	1,596,495	5,949,299	2,416,105	1,050,685	3,466,790	1,936,699	545,810	2,482,509
3	0594.XX Underground Lines	910,059	32	910,091	657,171	21	657,192	252,888	11	252,899
3	0595.XX Line Transformers	671,262	35,313	706,575	533,294	23,240	556,534	137,968	12,073	150,041
3	0596.XX Street Light & Signal System Maintenance Exp	225,605	581	226,186	144,123	382	144,505	81,482	199	81,681
3	0597.XX Meters	78,916	817	79,733	62,137	538	62,675	16,779	279	17,058
3	0598.XX Miscellaneous Distribution Expense	2,118	384,642	386,760	1,622	253,141	254,763	496	131,501	131,997
TOTAL DISTRIBUTION OPERATING EXP		12,017,864	4,121,354	16,139,218	7,909,231	2,712,347	10,621,578	4,108,633	1,409,007	5,517,640
E-ADP	Depreciation Expense--Distribution Plant	13,066,467	0	13,066,467	8,187,579	0	8,187,579	4,878,888	0	4,878,888
E-OTX	Taxes Other Than FIT--Distribution	25,658,314	0	25,658,314	22,388,732	0	22,388,732	3,269,582	0	3,269,582
TOTAL DISTRIBUTION EXPENSES		50,742,645	4,121,354	54,863,999	38,485,542	2,712,347	41,197,889	12,257,103	1,409,007	13,666,110
CUSTOMER ACCOUNTS EXPENSES:										
2	0901.XX Supervision	44,847	228,809	273,656	41,455	152,780	194,235	3,392	76,029	79,421
2	0902.XX Meter Reading Expenses	1,961,716	36,096	1,997,812	1,281,379	24,102	1,305,481	680,337	11,994	692,331
E-903	0903.XX Customer Records & Collection Expenses	1,026,765	6,136,657	7,163,422	687,336	4,059,481	4,746,817	339,429	2,077,176	2,416,605
2	0904.XX Uncollectible Accounts	0	1,289,270	1,289,270	0	860,871	860,871	0	428,399	428,399
2	0905.XX Misc Customer Accounts	5,784	178,727	184,511	418	119,340	119,758	5,366	59,387	64,753
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,039,112	7,869,559	10,908,671	2,010,588	5,216,574	7,227,162	1,028,524	2,652,985	3,681,509
CUSTOMER SERVICE & INFO EXPENSES:										
2	0907.XX Supervision	0	0	0	0	0	0	0	0	0
E-908	0908.XX Customer Assistance Expenses	9,212,543	297,281	9,509,824	6,359,961	198,780	6,558,741	2,852,582	98,501	2,951,083
2	0909.XX Advertising	2,314	100,473	102,787	2,184	67,088	69,272	130	33,385	33,515
2	0910.XX Misc Customer Service & Info Exp	0	2,224	2,224	0	1,485	1,485	0	739	739
TOTAL CUSTOMER SERVICE & INFO EXP		9,214,857	399,978	9,614,835	6,362,145	267,353	6,629,498	2,852,712	132,625	2,985,337
SALES EXPENSES:										
2	0911.XX Supervision	0	0	0	0	0	0	0	0	0
2	0912.XX Demonstrating & Selling Expenses	42,607	559,933	602,540	9,376	373,878	383,254	33,231	186,055	219,286
2	0916.XX Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		42,607	559,933	602,540	9,376	373,878	383,254	33,231	186,055	219,286
ADMINISTRATIVE & GENERAL EXPENSES:										
4	0920.XX Salaries	1,059,076	14,173,045	15,232,121	788,982	9,066,922	9,855,904	270,094	5,106,123	5,376,217
4	0921.XX Office Supplies & Expenses	619,219	6,783,317	7,402,536	427,143	4,339,491	4,766,634	192,076	2,443,826	2,635,902
4	0922.XX Admin Exp Transferred--Credit	0	-10,171	-10,171	0	-6,507	-6,507	0	-3,664	-3,664
4	0923.XX Outside Services Employed	206,181	9,500,252	9,706,433	149,691	6,077,596	6,227,287	56,490	3,422,656	3,479,146
4	0924.XX Property Insurance Premium	0	578,991	578,991	0	370,398	370,398	0	208,593	208,593
4	0925.XX Injuries and Damages	24,928	1,473,350	1,498,278	12,825	942,546	955,371	12,103	530,804	542,907
4	0926.XX Employee Pensions and Benefits	874,027	1,927,920	2,801,947	645,972	1,233,348	1,879,320	228,055	694,572	922,627
4	0927.XX Franchise Requirements	1,152,534	0	1,152,534	160,658	0	160,658	991,876	0	991,876

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ELECTRIC OPERATING STATEMENT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-928	0928.XX	Regulatory Commission Expenses	1,166,653	2,079,300	3,245,953	698,841	1,332,025	2,030,866	467,812	747,275	1,215,087
4	0930.XX	Miscellaneous General Expenses	616,425	2,594,465	3,210,890	437,932	1,659,757	2,097,689	178,493	934,708	1,113,201
4	0931.XX	Rents	35,722	4,617,664	4,653,386	28,271	2,954,058	2,982,329	7,451	1,663,606	1,671,057
4	0935.XX	Maintenance of General Plant	740,568	1,992,645	2,733,213	451,420	1,274,755	1,726,175	289,148	717,890	1,007,038
		TOTAL ADMIN & GEN OPERATING EXP	6,495,333	45,710,778	52,206,111	3,801,735	29,244,389	33,046,124	2,693,598	16,466,389	19,159,987
E-ADP		Depreciation Expense--General Plant	913,296	2,320,841	3,234,137	492,080	1,484,712	1,976,792	421,216	836,129	1,257,345
E-CAM		Amortization--Intangible Plant--Software	36,935	591,639	628,574	36,935	378,489	415,424	0	213,150	213,150
4		Amortization of Leasehd Imp (404.40 & 404.60)	0	458,802	458,802	0	293,509	293,509	0	165,293	165,293
E-OTX		Taxes Other than FIT--General	0	116,799	116,799	0	74,720	74,720	0	42,079	42,079
		TOTAL ADMIN & GENERAL EXPENSES	7,445,564	49,198,859	56,644,423	4,330,750	31,475,819	35,806,569	3,114,814	17,723,040	20,837,854
		TOTAL EXPENSES BEFORE FIT	74,829,072	667,555,141	742,384,213	53,803,467	445,607,087	499,410,554	21,025,605	221,948,054	242,973,659
		NET OPERATING INCOME BEFORE FIT			113,689,993			77,355,429			36,334,564
E-FIT		FEDERAL INCOME TAX--Normal Accrual			18,316,140			12,947,863			5,368,277
E-FIT		DEFERRED INCOME TAX			7,705,637			2,700,128			5,005,509
E-FIT		AMORTIZED INVESTMENT TAX CREDIT			-48,540			-25,944			-22,596
		ELECTRIC NET OPERATING INCOME			87,716,756			61,733,382			25,983,374

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.990%	33.010%
E-ALL	2	Number of Customers	100.000%	66.772%	33.228%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.812%	34.188%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	63.973%	36.027%
E-ALL	12	Net Electric Plant	100.000%	65.115%	34.885%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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11,025,398 +

4,266,140 +

31,740 +

8,187,579 +

1,976,792 +

415,424 +

25,983,073 *

ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE										
INTANGIBLE PLANT:										
1	0301.XX Organization	0	14,698	14,698	0	9,846	9,846	0	4,852	4,852
1	0302.XX Franchises & Consents	0	343,856	343,856	0	230,349	230,349	0	113,507	113,507
1	0303.00 Misc Intangible Plant	0	816,799	816,799	0	547,174	547,174	0	269,625	269,625
4	C-IPL Misc Intangible Plt-Mainframe Software (303.10)	225,010	1,409,755	1,634,765	225,010	901,863	1,126,873	0	507,892	507,892
4	C-IPL Misc Intangible Plant-PC Software (303.11)	0	2,194,722	2,194,722	0	1,404,030	1,404,030	0	790,692	790,692
4	C-IPL Misc Intangible Plt-Leased PC Software (303.12)	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT		225,010	4,779,830	5,004,840	225,010	3,093,262	3,318,272	0	1,686,568	1,686,568
STEAM PRODUCTION PLANT:										
1	0310.XX Land & Land Rights	0	2,445,793	2,445,793	0	1,638,437	1,638,437	0	807,356	807,356
1	0311.XX Structures & Improvements	0	129,127,256	129,127,256	0	86,502,349	86,502,349	0	42,624,907	42,624,907
1	0312.XX Boiler Plant	0	187,336,691	187,336,691	0	125,496,849	125,496,849	0	61,839,842	61,839,842
1	0314.XX Turbogenerator Units	0	56,847,704	56,847,704	0	38,082,277	38,082,277	0	18,765,427	18,765,427
1	0315.XX Accessory Electric Equipment	0	26,799,600	26,799,600	0	17,953,052	17,953,052	0	8,846,548	8,846,548
1	0316.XX Miscellaneous Power Plant Equipment	0	15,373,911	15,373,911	0	10,298,983	10,298,983	0	5,074,928	5,074,928
TOTAL STEAM PRODUCTION PLANT		0	417,930,955	417,930,955	0	279,971,947	279,971,947	0	137,959,008	137,959,008
HYDRAULIC PRODUCTION PLANT:										
1	0330.XX Land & Land Rights	0	47,610,098	47,610,098	0	31,894,005	31,894,005	0	15,716,093	15,716,093
1	0331.XX Structures & Improvements	0	35,088,250	35,088,250	0	23,505,619	23,505,619	0	11,582,631	11,582,631
1	0332.XX Reservoirs, Dams, & Waterways	0	85,927,896	85,927,896	0	57,563,098	57,563,098	0	28,364,798	28,364,798
1	0333.XX Waterwheels, Turbines, & Generators	0	83,240,743	83,240,743	0	55,762,974	55,762,974	0	27,477,769	27,477,769
1	0334.XX Accessory Electric Equipment	0	18,032,470	18,032,470	0	12,079,952	12,079,952	0	5,952,518	5,952,518
1	0335.XX Miscellaneous Power Plant Equipment	0	4,341,027	4,341,027	0	2,908,054	2,908,054	0	1,432,973	1,432,973
1	0336.XX Roads, Railroads, & Bridges	0	1,755,225	1,755,225	0	1,175,825	1,175,825	0	579,400	579,400
TOTAL HYDRAULIC PRODUCTION PLANT		0	275,995,709	275,995,709	0	184,889,527	184,889,527	0	91,106,182	91,106,182
OTHER PRODUCTION PLANT:										
1	0340.XX Land & Land Rights	0	615,079	615,079	0	412,041	412,041	0	203,038	203,038
1	0341.XX Structures & Improvements	0	256,681	256,681	0	171,951	171,951	0	84,730	84,730
1	0342.XX Fuel Holders, Producers, & Accessories	0	1,140,527	1,140,527	0	764,039	764,039	0	376,488	376,488
1	0343.XX Prime Movers	0	6,513,076	6,513,076	0	4,363,110	4,363,110	0	2,149,966	2,149,966
1	0344.XX Generators	0	3,607,469	3,607,469	0	2,416,643	2,416,643	0	1,190,826	1,190,826
1	0345.XX Accessory Electric Equipment	0	362,053	362,053	0	242,539	242,539	0	119,514	119,514
1	0346.XX Miscellaneous Power Plant Equipment	0	241,308	241,308	0	161,652	161,652	0	79,656	79,656
TOTAL OTHER PRODUCTION PLANT		0	12,736,193	12,736,193	0	8,531,975	8,531,975	0	4,204,218	4,204,218
TOTAL PRODUCTION PLANT		0	706,662,857	706,662,857	0	473,393,449	473,393,449	0	233,269,408	233,269,408

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ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	0350.XX	Land & Land Rights	0	11,842,921	11,842,921	0	7,933,573	7,933,573	0	3,909,348	3,909,348
1	0352.XX	Structures & Improvements	0	7,212,439	7,212,439	0	4,831,613	4,831,613	0	2,380,826	2,380,826
1	0353.XX	Station Equipment	0	95,277,784	95,277,784	0	63,826,588	63,826,588	0	31,451,196	31,451,196
1	0354.XX	Towers & Fixtures	0	17,074,064	17,074,064	0	11,437,915	11,437,915	0	5,636,149	5,636,149
1	0355.XX	Poles & Fixtures	0	67,434,386	67,434,386	0	45,174,295	45,174,295	0	22,260,091	22,260,091
1	0356.XX	Overhead Conductors & Devices	0	61,100,412	61,100,412	0	40,931,166	40,931,166	0	20,169,246	20,169,246
1	0357.XX	Underground Conduit	0	556,857	556,857	0	373,039	373,039	0	183,818	183,818
1	0358.XX	Underground Conductors & Devices	0	1,316,177	1,316,177	0	881,707	881,707	0	434,470	434,470
1	0359.XX	Roads & Trails	0	1,811,992	1,811,992	0	1,213,853	1,213,853	0	598,139	598,139
TOTAL TRANSMISSION PLANT			0	263,627,032	263,627,032	0	176,603,749	176,603,749	0	87,023,283	87,023,283
DISTRIBUTION PLANT:											
99	0360.XX	Land & Land Rights	3,874,612	0	3,874,612	2,996,609	0	2,996,609	878,003	0	878,003
99	0361.XX	Structures & Improvements	7,430,579	0	7,430,579	5,157,160	0	5,157,160	2,273,419	0	2,273,419
99	0362.XX	Station Equipment	55,138,659	0	55,138,659	35,159,641	0	35,159,641	19,979,018	0	19,979,018
99	0364.XX	Poles, Towers, & Fixtures	120,718,706	0	120,718,706	73,690,918	0	73,690,918	47,027,788	0	47,027,788
99	0365.XX	Overhead Conductors & Devices	83,492,109	0	83,492,109	49,724,950	0	49,724,950	33,767,159	0	33,767,159
99	0366.XX	Underground Conduit	33,605,144	0	33,605,144	20,005,152	0	20,005,152	13,599,992	0	13,599,992
99	0367.XX	Underground Conductors & Devices	65,282,442	0	65,282,442	42,656,521	0	42,656,521	22,625,921	0	22,625,921
99	0368.XX	Line Transformers	106,605,197	0	106,605,197	67,246,508	0	67,246,508	39,358,689	0	39,358,689
99	0369.XX	Services	67,353,181	0	67,353,181	42,965,806	0	42,965,806	24,387,375	0	24,387,375
99	0370.XX	Meters	21,853,308	0	21,853,308	15,355,836	0	15,355,836	6,497,472	0	6,497,472
99	0373.XX	Street Light & Signal Systems	15,208,577	0	15,208,577	9,393,364	0	9,393,364	5,815,213	0	5,815,213
TOTAL DISTRIBUTION PLANT			580,562,514	0	580,562,514	364,352,465	0	364,352,465	216,210,049	0	216,210,049
GENERAL PLANT: (From Report C-GPL)											
4	0389.XX	Land & Land Rights	928,950	509,541	1,438,491	503,775	325,969	829,744	425,175	183,572	608,747
4	0390.XX	Structures & Improvements	4,880,731	10,983,816	15,864,547	1,214,494	7,026,677	8,241,171	3,666,237	3,957,139	7,623,376
4	0391.XX	Office Furniture & Equipment	-343	15,766,194	15,765,851	0	10,086,107	10,086,107	-343	5,680,087	5,679,744
4	0392.XX	Transportation Equipment	4,687,306	4,078,985	8,766,291	3,240,347	2,609,449	5,849,796	1,446,959	1,469,536	2,916,495
4	0393.XX	Stores Equipment	281,609	450,005	731,614	82,049	287,882	369,931	199,560	162,123	361,683
4	0394.XX	Tools, Shop & Garage Equipment	1,082,110	1,843,309	2,925,419	698,894	1,179,220	1,878,114	383,216	664,089	1,047,305
4	0395.XX	Laboratory Equipment	581,944	2,437,427	3,019,371	277,442	1,559,295	1,836,737	304,502	878,132	1,182,634
4	0396.XX	Power Operated Equipment	10,386,901	6,018,249	16,405,150	6,204,129	3,850,054	10,054,183	4,182,772	2,168,195	6,350,967
4	0397.XX	Communications Equipment	3,758,167	20,121,977	23,880,144	2,419,878	12,872,632	15,292,510	1,338,289	7,249,345	8,587,634
4	0398.XX	Miscellaneous Equipment	12,255	127,982	140,237	4,939	81,874	86,813	7,316	46,108	53,424
TOTAL GENERAL PLANT			26,599,630	62,337,485	88,937,115	14,645,947	39,879,159	54,525,106	11,953,683	22,458,326	34,412,009

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ELECTRIC UTILITY PLANT	Report ID:
For Twelve Months Ended December 31, 1998	E-PLT-12A
Average of Monthly Averages Basis	

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER PLANT									
99	0102.00	North Idaho System Purchase	0	0	0	0	0	0	0	0	0
		TOTAL OTHER PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
99	0107.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
		ACCUMULATED DEPRECIATION									
1	0108.X1	Steam Production Plant	0	179,582,378	179,582,378	0	120,302,235	120,302,235	0	59,280,143	59,280,143
1	0108.X2	Hydro Production Plant	0	44,660,906	44,660,906	0	29,918,341	29,918,341	0	14,742,565	14,742,565
1	0108.X3	Other Production Plant	0	8,594,804	8,594,804	0	5,757,659	5,757,659	0	2,837,145	2,837,145
1	0108.X4	Transmission Plant	0	82,423,252	82,423,252	0	55,215,337	55,215,337	0	27,207,915	27,207,915
E-ADP	0108.X5	Distribution Plant	160,678,758	0	160,678,758	100,682,917	0	100,682,917	59,995,841	0	59,995,841
E-ADP	0108.X6	General Plant - Non-Transportation	5,943,552	16,357,035	22,300,587	3,087,962	10,464,086	13,552,048	2,855,590	5,892,949	8,748,539
E-ADP	0108.X7	General Plant - Transportation	6,160,573	5,360,978	11,521,551	4,258,826	3,429,578	7,688,404	1,901,747	1,931,400	3,833,147
		TOTAL ACCUMULATED DEPRECIATION	172,782,883	336,979,353	509,762,236	108,029,705	225,087,236	333,116,941	64,753,178	111,892,117	176,645,295
		ACCUMULATED AMORTIZATION									
1	0111.XX	Intangible Plant--Production & Transmission	0	281,316	281,316	0	188,454	188,454	0	92,862	92,862
4	0111.X6	Leasehold Improvements (From Report C-AAM)	0	2,130,105	2,130,105	0	1,362,692	1,362,692	0	767,413	767,413
E-CAM	0111.X8	Intangible Plant-Computer Software	124,082	1,987,601	2,111,683	124,082	1,271,528	1,395,610	0	716,073	716,073
		NET ELECTRIC UTILITY PLANT	434,480,189	696,028,829	1,130,509,018	271,069,635	465,059,709	736,129,344	163,410,554	230,969,120	394,379,674

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.990%	33.010%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	63.973%	36.027%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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		SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:										
1	0350.XX Land & Land Rights	0	11,842,921	11,842,921	0	7,933,573	7,933,573	0	3,909,348	3,909,348
1	0352.XX Structures & Improvements	0	7,212,439	7,212,439	0	4,831,613	4,831,613	0	2,380,826	2,380,826
1	0353.XX Station Equipment	0	95,277,784	95,277,784	0	63,826,588	63,826,588	0	31,451,196	31,451,196
1	0354.XX Towers & Fixtures	0	17,074,064	17,074,064	0	11,437,915	11,437,915	0	5,636,149	5,636,149
1	0355.XX Poles & Fixtures	0	67,434,386	67,434,386	0	45,174,295	45,174,295	0	22,260,091	22,260,091
1	0356.XX Overhead Conductors & Devices	0	61,100,412	61,100,412	0	40,931,166	40,931,166	0	20,169,246	20,169,246
1	0357.XX Underground Conduit	0	556,857	556,857	0	373,039	373,039	0	183,818	183,818
1	0358.XX Underground Conductors & Devices	0	1,316,177	1,316,177	0	881,707	881,707	0	434,470	434,470
1	0359.XX Roads & Trails	0	1,811,992	1,811,992	0	1,213,853	1,213,853	0	598,139	598,139
	TOTAL TRANSMISSION PLANT	0	263,627,032	263,627,032	0	176,603,749	176,603,749	0	87,023,283	87,023,283
DISTRIBUTION PLANT:										
99	0360.XX Land & Land Rights	3,874,612	0	3,874,612	2,996,609	0	2,996,609	878,003	0	878,003
99	0361.XX Structures & Improvements	7,430,579	0	7,430,579	5,157,160	0	5,157,160	2,273,419	0	2,273,419
99	0362.XX Station Equipment	55,138,659	0	55,138,659	35,159,641	0	35,159,641	19,979,018	0	19,979,018
99	0364.XX Poles, Towers, & Fixtures	120,718,706	0	120,718,706	73,690,918	0	73,690,918	47,027,788	0	47,027,788
99	0365.XX Overhead Conductors & Devices	83,492,109	0	83,492,109	49,724,950	0	49,724,950	33,767,159	0	33,767,159
99	0366.XX Underground Conduit	33,605,144	0	33,605,144	20,005,152	0	20,005,152	13,599,992	0	13,599,992
99	0367.XX Underground Conductors & Devices	65,282,442	0	65,282,442	42,656,521	0	42,656,521	22,625,921	0	22,625,921
99	0368.XX Line Transformers	106,605,197	0	106,605,197	67,246,508	0	67,246,508	39,358,689	0	39,358,689
99	0369.XX Services	67,353,181	0	67,353,181	42,965,806	0	42,965,806	24,387,375	0	24,387,375
99	0370.XX Meters	21,853,308	0	21,853,308	15,355,836	0	15,355,836	6,497,472	0	6,497,472
99	0373.XX Street Light & Signal Systems	15,208,577	0	15,208,577	9,393,364	0	9,393,364	5,815,213	0	5,815,213
	TOTAL DISTRIBUTION PLANT	580,562,514	0	580,562,514	364,352,465	0	364,352,465	216,210,049	0	216,210,049
GENERAL PLANT: (From Report C-GPL)										
4	0389.XX Land & Land Rights	928,950	509,541	1,438,491	503,775	325,969	829,744	425,175	183,572	608,747
4	0390.XX Structures & Improvements	4,880,731	10,983,816	15,864,547	1,214,494	7,026,677	8,241,171	3,666,237	3,957,139	7,623,376
4	0391.XX Office Furniture & Equipment	-343	15,766,194	15,765,851	0	10,086,107	10,086,107	-343	5,680,087	5,679,744
4	0392.XX Transportation Equipment	4,687,306	4,078,985	8,766,291	3,240,347	2,609,449	5,849,796	1,446,959	1,469,536	2,916,495
4	0393.XX Stores Equipment	281,609	450,005	731,614	82,049	287,882	369,931	199,560	162,123	361,683
4	0394.XX Tools, Shop & Garage Equipment	1,082,110	1,843,309	2,925,419	698,894	1,179,220	1,878,114	383,216	664,089	1,047,305
4	0395.XX Laboratory Equipment	581,944	2,437,427	3,019,371	277,442	1,559,295	1,836,737	304,502	878,132	1,182,634
4	0396.XX Power Operated Equipment	10,386,901	6,018,249	16,405,150	6,204,129	3,850,054	10,054,183	4,182,772	2,168,195	6,350,967
4	0397.XX Communications Equipment	3,758,167	20,121,977	23,880,144	2,419,878	12,872,632	15,292,510	1,338,289	7,249,345	8,587,634
4	0398.XX Miscellaneous Equipment	12,255	127,982	140,237	4,939	81,874	86,813	7,316	46,108	53,424
	TOTAL GENERAL PLANT	26,599,630	62,337,485	88,937,115	14,645,947	39,879,159	54,525,106	11,953,683	22,458,326	34,412,009

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ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	OTHER PLANT									
99	0102.00 North Idaho System Purchase	0	0	0	0	0	0	0	0	0
	TOTAL OTHER PLANT	0	0	0	0	0	0	0	0	0
	TOTAL PLANT IN SERVICE	607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
99	0107.XX CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
	GROSS ELECTRIC PLANT	607,387,154	1,037,407,204	1,644,794,358	379,223,422	692,969,619	1,072,193,041	228,163,732	344,437,585	572,601,317
	ACCUMULATED DEPRECIATION									
1	0108.X1 Steam Production Plant	0	179,582,378	179,582,378	0	120,302,235	120,302,235	0	59,280,143	59,280,143
1	0108.X2 Hydro Production Plant	0	44,660,906	44,660,906	0	29,918,341	29,918,341	0	14,742,565	14,742,565
1	0108.X3 Other Production Plant	0	8,594,804	8,594,804	0	5,757,659	5,757,659	0	2,837,145	2,837,145
1	0108.X4 Transmission Plant	0	82,423,252	82,423,252	0	55,215,337	55,215,337	0	27,207,915	27,207,915
E-ADP	0108.X5 Distribution Plant	160,678,758	0	160,678,758	100,682,917	0	100,682,917	59,995,841	0	59,995,841
E-ADP	0108.X6 General Plant - Non-Transportation	5,943,552	16,357,035	22,300,587	3,087,962	10,464,086	13,552,048	2,855,590	5,892,949	8,748,539
E-ADP	0108.X7 General Plant - Transportation	6,160,573	5,360,978	11,521,551	4,258,826	3,429,578	7,688,404	1,901,747	1,931,400	3,833,147
	TOTAL ACCUMULATED DEPRECIATION	172,782,883	336,979,353	509,762,236	108,029,705	225,087,236	333,116,941	64,753,178	111,892,117	176,645,295
	ACCUMULATED AMORTIZATION									
1	0111.XX Intangible Plant--Production & Transmission	0	281,316	281,316	0	188,454	188,454	0	92,862	92,862
4	0111.X6 Leasehold Improvements (From Report C-AAM)	0	2,130,105	2,130,105	0	1,362,692	1,362,692	0	767,413	767,413
E-CAM	0111.X8 Intangible Plant-Computer Software	124,082	1,987,601	2,111,683	124,082	1,271,528	1,395,610	0	716,073	716,073
	NET ELECTRIC UTILITY PLANT	434,480,189	696,028,829	1,130,509,018	271,069,635	465,059,709	736,129,344	163,410,554	230,969,120	394,379,674

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.990%	33.010%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	63.973%	36.027%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

54,525,106
 <13,552,048>
 <7,688,404>

 33,284,654
 =====

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ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908 For Twelve Months Ended December 31, 1998 Average of Monthly Averages Basis	Report ID: E-908-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	0908.00	Customer Assistance Expense	119,445	81,455	200,900	47,159	54,389	101,548	72,286	27,066	99,352
1	0908.09	Interest Amort--Weatherization Tax Deficiency	0	0	0	0	0	0	0	0	0
2	0908.10	Customer Service Expense	3,225	87,148	90,373	0	58,190	58,190	3,225	28,958	32,183
1	0908.25	Weatherization Expense	0	122,168	122,168	0	81,840	81,840	0	40,328	40,328
1	0908.30	Administrative Expenses	0	0	0	0	0	0	0	0	0
1	0908.35	Weatherization Write-Offs	0	0	0	0	0	0	0	0	0
2	0908.45	Agricultural Programs	0	0	0	0	0	0	0	0	0
99	0908.50	DSM Lost Margin	0	0	0	0	0	0	0	0	0
99	0908.55	DSM Lost Margin AFUCE Amortization	0	0	0	0	0	0	0	0	0
99	0908.59	DSM Lost Margin Revenue Amortization	0	0	0	0	0	0	0	0	0
99	0908.60	DSM Tariff Rider Expense Offset	4,796,265	0	4,796,265	3,373,421	0	3,373,421	1,422,844	0	1,422,844
99	0908.75	DSM Amortization AFUCE	229,607	0	229,607	109,679	0	109,679	119,928	0	119,928
99	0908.79	DSM Amortization	4,064,001	0	4,064,001	2,829,702	0	2,829,702	1,234,299	0	1,234,299
1	0908.90	DSM Non Recoverable	0	6,510	6,510	0	4,361	4,361	0	2,149	2,149
		TOTAL ACCOUNT 0908	9,212,543	297,281	9,509,824	6,359,961	198,780	6,558,741	2,852,582	98,501	2,951,083

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	66.990%	33.010%
E-ALL	2	Number of Customers	100.000%	66.772%	33.228%
E-ALL	99	Not Allocated	0.000%	.	

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The Washington Water Power Company
 R/P Prop Tax Functional Allocation Ratios
 Twelve Months Ended December 1998
 C:\craig\roo\1999allo\Proptax.wk3

02/03/1999

	Washington		Idaho		Montana	
	Amount	%	Amount	%	Amount	%
ELECTRIC						
Production:						
Steam (1)	146,206,880				270,147,536	
Hydro (1)	98,310,943		65,766,259		116,073,651	
Other (1)	12,094,540		543,974			
Total Production	256,612,363	34.498%	66,310,233	16.800%	386,221,187	87.651%
Transmission (1)	110,379,738	14.839%	100,366,257	25.428%	54,230,651	12.307%
Distribution (1)	371,637,192	49.962%	221,741,661	56.180%	184,889	0.042%
Direct General (2)	14,986,463		11,956,446			
Less: Acct 392 Direct (2)	3,516,208		1,490,502			
Less: Acct 396 Direct (2)	6,256,737		4,182,773			
Net Direct General	5,213,518	0.701%	6,283,171	1.592%		
Total Electric	743,842,811	100.000%	394,701,322	100.000%	440,636,727	100.000%

(1) From Form 1

(2) From Results of Operations Report E-PLT-EB @ 12/31/98

Name of Respondent 10 The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts. estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	14,698.00	0.00
3	(302) Franchises and Consents	343,855.93	0.00
4	(303) Miscellaneous Intangible Plant	865,604.29	489,750.67
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	1,224,158.22	489,750.67
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	2,445,233.10	497.98
9	(311) Structures and Improvements	129,078,024.97	85,084.89
10	(312) Boiler Plant Equipment	186,910,315.68	2,164,261.61
11	(313) Engines and Engine Driven Generators	0.00	0.00
12	(314) Turbogenerator Units	56,692,172.50	617,314.39
13	(315) Accessory Electric Equipment	26,792,037.23	37,793.48
14	(316) Misc. Power Plant Equipment	15,229,756.60	51,052.33
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	417,147,540.08	2,956,004.68
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0.00	0.00
18	(321) Structures and Improvements	0.00	0.00
19	(322) Reactor Plant Equipment	0.00	0.00
20	(323) Turbogenerator Units	0.00	0.00
21	(324) Accessory Electric Equipment	0.00	0.00
22	(325) Misc. Power Plant Equipment	0.00	0.00
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0.00	0.00
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	47,529,683.41	302,000.00
26	(331) Structures and Improvements	34,859,357.45	356,646.55
27	(332) Reservoirs, Dams, and Waterways	83,954,198.68	3,725,636.19
28	(333) Water Wheels, Turbines, and Generators	82,822,387.45	1,132,938.99
29	(334) Accessory Electric Equipment	17,138,186.12	2,291,301.22
30	(335) Misc. Power Plant Equipment	4,276,440.17	142,712.20
31	(336) Roads, Railroads, and Bridges	1,713,907.82	76,277.46
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	272,294,161.10	8,027,512.61
33	D. Other Production Plant		
34	(340) Land and Land Rights	615,079.03	0.00
35	(341) Structures and Improvements	256,733.13	0.00
36	(342) Fuel Holders, Products and Accessories	1,140,527.15	0.00
37	(343) Prime Movers	6,505,514.03	1,436.86
38	(344) Generators	3,534,819.77	(13,470.28)
39	(345) Accessory Electric Equipment	355,719.67	898.84

Name of Respondent	This Report Is:	Date of Report	Year of Report
Washington Water Power Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
0.00		0.00	14,698.00	(301) 2
0.00		0.00	343,855.93	(302) 3
0.00		(2,096.52)	1,353,258.44	(303) 4
0.00		(2,096.52)	1,711,812.37	5
				6
				7
0.00		0.00	2,445,731.08	(310) 8
70,594.85		0.00	129,092,515.01	(311) 9
2,955,970.29		0.00	186,118,607.00	(312) 10
0.00		0.00	0.00	(313) 11
774,523.53		0.00	56,534,963.36	(314) 12
165,770.00		0.00	26,664,060.71	(315) 13
(217,729.97)		0.00	15,498,538.90	(316) 14
3,749,128.70		0.00	416,354,416.06	15
				16
0.00		0.00	0.00	(320) 17
0.00		0.00	0.00	(321) 18
0.00		0.00	0.00	(322) 19
0.00		0.00	0.00	(323) 20
0.00		0.00	0.00	(324) 21
0.00		0.00	0.00	(325) 22
0.00		0.00	0.00	23
				24
0.00		0.00	47,831,683.41	(330) 25
2,834.86		0.00	35,213,169.14	(331) 26
78,289.26		0.00	87,873,703.61	(332) 27
5,589.80		0.00	83,949,736.64	(333) 28
65,846.32		0.00	19,091,483.02	(334) 29
18,260.99		0.00	4,400,891.38	(335) 30
0.00		0.00	1,790,185.28	(336) 31
170,821.23		0.00	280,150,852.48	32
				33
0.00		0.00	615,079.03	(340) 34
0.00		0.00	256,733.13	(341) 35
0.00		0.00	1,140,527.15	(342) 36
0.00		0.00	6,506,950.89	(343) 37
0.00		0.00	3,521,349.49	(344) 38
0.00		0.00	356,618.51	(345) 39

Name of Respondent		This Report Is:	Date of Report	Year of Report
The Washington Water Power Company		(1) <input checked="" type="checkbox"/> An Original	April 30, 1999	December 31, 1998
		(2) <input type="checkbox"/> A Resubmission		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	241,255.53	0.00	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	12,649,648.31	(11,134.58)	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	702,091,349.49	10,972,382.71	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	11,800,517.14	78,649.28	
45	(352) Structures and Improvements	7,203,931.09	15,700.25	
46	(353) Station Equipment	94,990,888.25	1,750,008.98	
47	(354) Towers and Fixtures	17,072,543.67	3,724.72	
48	(355) Poles and Fixtures	66,849,369.98	1,417,911.72	
49	(356) Overhead Conductors and Devices	60,791,993.57	531,292.10	
50	(357) Underground Conduit	556,053.67	0.00	
51	(358) Underground Conductors and Devices	1,315,267.47	1,711.88	
52	(359) Roads and Trails	1,812,604.00	1,797.17	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	262,393,168.84	3,800,796.10	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	3,844,171.65	47,527.10	
56	(361) Structures and Improvements	7,359,651.47	153,314.47	
57	(362) Station Equipment	54,505,908.01	3,023,876.95	
	(363) Storage Battery Equipment	0.00	0.00	
59	(364) Poles, Towers, and Fixtures	117,514,843.88	7,474,451.52	
60	(365) Overhead Conductors and Devices	81,573,641.81	4,165,869.37	
61	(366) Underground Conduit	32,194,352.67	3,276,177.98	
62	(367) Underground Conductors and Devices	63,495,064.59	4,539,503.58	
63	(368) Line Transformers	105,049,700.02	3,896,071.99	
64	(369) Services	65,796,589.22	3,365,675.73	
65	(370) Meters	21,387,799.85	1,211,359.09	
66	(371) Installations on Customer Premises	0.00	0.00	
67	(372) Leased Property on Customer Premises	0.00	0.00	
68	(373) Street Lighting and Signal Systems	14,830,430.10	943,846.53	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	567,552,153.27	32,097,674.31	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	216,810.19	0.00	
72	(390) Structures and Improvements	1,453,996.11	183,700.11	
73	(391) Office Furniture and Equipment	21,380.76	(171.49)	
74	(392) Transportation Equipment	6,649,871.07	681,677.29	
75	(393) Stores Equipment	99,196.42	0.00	
76	(394) Tools, Shop and Garage Equipment	1,911,024.65	210,680.69	
77	(395) Laboratory Equipment	2,389,567.63	246,391.37	
78	(396) Power Operated Equipment	15,592,601.39	315,843.02	
79	(397) Communication Equipment	14,267,014.05	3,289,222.40	
80	(398) Miscellaneous Equipment	3,554.39	0.00	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	42,605,016.66	4,927,343.39	
82	(399) Other Tangible Property	0.00	0.00	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	42,605,016.66	4,927,343.39	
84	TOTAL (Accounts 101 and 106)			
		1,575,865,846.48	52,287,947.18	
85	(102) Electric Plant Purchased	0.00	0.00	
86	(Less) (102) Electric Plant Sold	0.00		
87	(103) Experimental Plant Unclassified	0.00	0.00	
88	TOTAL Electric Plant in Service	1,575,865,846.48	52,287,947.18	

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
The Washington Water Power Company	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0.00	0.00	0.00	241,255.53	(346)	40
0.00	0.00	0.00	12,638,513.73		41
3,919,949.93	0.00	0.00	709,143,782.27		42
					43
2,334.69	0.00	0.00	11,876,831.73	(350)	44
2,391.12	0.00	0.00	7,217,240.22	(352)	45
711,240.82	0.00	0.00	96,029,656.41	(353)	46
0.00	0.00	0.00	17,076,268.39	(354)	47
77,361.52	0.00	0.00	68,189,920.18	(355)	48
57,286.66	0.00	0.00	61,265,999.01	(356)	49
0.00	0.00	0.00	556,053.67	(357)	50
0.00	0.00	0.00	1,316,979.35	(358)	51
0.00	0.00	0.00	1,814,401.17	(359)	52
850,614.81	0.00	0.00	265,343,350.13		53
					54
0.00	0.00	(662.28)	3,891,036.47	(360)	55
77,578.01	0.00	0.00	7,435,387.93	(361)	56
1,810,877.29	0.00	(9,707.41)	55,709,200.26	(362)	57
0.00	0.00	0.00	0.00	(363)	58
770,737.33	0.00	0.00	124,218,558.07	(364)	59
337,431.23	0.00	0.00	85,402,079.95	(365)	60
99,136.50	0.00	0.00	35,371,394.15	(366)	61
1,416,288.83	0.00	0.00	66,618,279.34	(367)	62
850,524.39	0.00	9,707.41	108,104,955.03	(368)	63
196,923.71	0.00	0.00	68,965,341.24	(369)	64
204,169.33	0.00	0.00	22,394,989.61	(370)	65
0.00	0.00	0.00	0.00	(371)	66
0.00	0.00	0.00	0.00	(372)	67
98,349.42	0.00	0.00	15,675,927.21	(373)	68
5,862,016.04	0.00	(662.28)	593,787,149.26		69
					70
0.00	0.00	0.00	216,810.19	(389)	71
0.00	0.00	0.00	1,637,696.22	(390)	72
0.00	0.00	(1,004.02)	20,205.25	(391)	73
0.00	0.00	0.00	7,331,548.36	(392)	74
0.00	0.00	0.00	99,196.42	(393)	75
23,700.88	0.00	0.00	2,098,004.46	(394)	76
46,473.66	0.00	0.00	2,589,485.34	(395)	77
0.00	0.00	0.00	15,908,444.41	(396)	78
3,950,982.78	0.00	0.00	13,605,253.67	(397)	79
0.00	0.00	0.00	3,554.39	(398)	80
4,021,157.32	0.00	(1,004.02)	43,510,198.71		81
0.00	0.00	0.00	0.00	(399)	82
4,021,157.32	0.00	(1,004.02)	43,510,198.71		83
14,653,738.10	0.00	(3,762.82)	1,613,496,292.74		84
0.00	0.00	0.00	0.00	(102)	85
	0.00	0.00	0.00		86
0.00	0.00	0.00	0.00	(103)	87
14,653,738.10	0.00	(3,762.82)	1,613,496,292.74		88

Name of Respondent 1 The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an</p>	<p>estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>
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Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	0.00	
3	(302) Franchises and Consents	149,243.75	
4	(303) Miscellaneous Intangible Plant	225,010.11	(222,913.59)
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	374,253.86	(222,913.59)
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
	(310) Land and Land Rights	1,139,771.28	
	(311) Structures and Improvements	29,983,584.77	1,539.46
10	(312) Boiler Plant Equipment	72,976,814.69	2,126,004.94
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	26,914,088.79	279,655.76
13	(315) Accessory Electric Equipment	13,356,134.66	3,085.88
14	(316) Misc. Power Plant Equipment	3,180,564.19	(5,235.41)
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	147,550,958.38	2,405,050.63
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0.00	
18	(321) Structures and Improvements	0.00	
19	(322) Reactor Plant Equipment	0.00	
20	(323) Turbogenerator Units	0.00	
21	(324) Accessory Electric Equipment	0.00	
22	(325) Misc. Power Plant Equipment	0.00	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0.00	0.00
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	5,562,344.37	302,000.00
26	(331) Structures and Improvements	14,959,509.84	82,631.03
27	(332) Reservoirs, Dams, and Waterways	32,238,049.59	3,648,905.00
28	(333) Water Wheels, Turbines, and Generators	30,113,445.68	936,772.26
29	(334) Accessory Electric Equipment	8,311,756.14	760,793.69
30	(335) Misc. Power Plant Equipment	805,219.64	17,157.07
31	(336) Roads, Railroads, and Bridges	675,775.96	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	92,666,101.22	5,748,259.05
33	D. Other Production Plant		
34	(340) Land and Land Rights	130,664.41	
35	(341) Structures and Improvements	256,733.13	
36	(342) Fuel Holders, Products and Accessories	1,140,527.15	
37	(343) Prime Movers	6,486,397.55	
38	(344) Generators	3,534,819.77	(29,682.91)
39	(345) Accessory Electric Equipment	333,825.31	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
The Washington Water Power Company			

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	
			0.00	(301)
			149,243.75	(302)
		(2,096.52)	(0.00)	(303)
0.00	0.00	(2,096.52)	149,243.75	
			1,139,771.28	(310)
			29,985,124.23	(311)
2,752,964.17			72,349,855.46	(312)
			0.00	(313)
774,523.53			26,419,221.02	(314)
165,770.00			13,193,450.54	(315)
55,871.00			3,119,457.78	(316)
3,749,128.70	0.00	0.00	146,206,880.31	
			0.00	(320)
			0.00	(321)
			0.00	(322)
			0.00	(323)
			0.00	(324)
			0.00	(325)
0.00	0.00	0.00	0.00	
			5,864,344.37	(330)
1,769.86			15,040,371.01	(331)
78,289.26		272,158.00	36,080,823.33	(332)
5,404.07			31,044,813.87	(333)
17,954.40		(272,158.00)	8,782,437.43	(334)
			822,376.71	(335)
			675,775.96	(336)
103,417.59	0.00	0.00	98,310,942.68	
			130,664.41	(340)
			256,733.13	(341)
			1,140,527.15	(342)
			6,486,397.55	(343)
			3,505,136.86	(344)
			333,825.31	(345)

Name of Respondent The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	241,255.53	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	12,124,222.85	(29,682.91)
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	252,341,282.45	8,123,626.77
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	6,982,679.97	78,366.83
45	(352) Structures and Improvements	3,781,856.51	3,482.95
46	(353) Station Equipment	44,130,671.21	402,521.47
47	(354) Towers and Fixtures	523,443.73	3,694.77
48	(355) Poles and Fixtures	28,280,335.80	920,551.62
49	(356) Overhead Conductors and Devices	23,636,241.02	316,220.07
50	(357) Underground Conduit	556,053.67	
51	(358) Underground Conductors and Devices	1,315,267.47	1,711.88
52	(359) Roads and Trails	81,531.41	86.09
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	109,288,080.79	1,726,635.68
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,996,857.78	
56	(361) Structures and Improvements	5,102,133.79	107,049.75
57	(362) Station Equipment	34,631,445.66	1,965,750.21
58	(363) Storage Battery Equipment	0.00	
59	(364) Poles, Towers, and Fixtures	72,034,518.21	4,050,559.13
60	(365) Overhead Conductors and Devices	48,673,306.97	2,410,262.44
61	(366) Underground Conduit	19,573,063.90	1,376,849.33
62	(367) Underground Conductors and Devices	41,587,448.53	2,375,371.60
63	(368) Line Transformers	66,324,470.34	2,702,656.73
64	(369) Services	41,858,973.98	2,285,295.96
65	(370) Meters	15,015,976.36	909,301.02
66	(371) Installations on Customer Premises	0.00	
67	(372) Leased Property on Customer Premises	0.00	
68	(373) Street Lighting and Signal Systems	9,266,666.01	351,121.47
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	357,064,861.53	18,534,217.64
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	112,842.30	
72	(390) Structures and Improvements	114,406.75	
73	(391) Office Furniture and Equipment	0.00	(171.49)
74	(392) Transportation Equipment	2,387,131.96	374,394.23
75	(393) Stores Equipment	21,952.91	
76	(394) Tools, Shop and Garage Equipment	606,078.42	83,661.50
77	(395) Laboratory Equipment	233,321.81	24,547.76
78	(396) Power Operated Equipment	7,466,306.26	136,199.28
79	(397) Communication Equipment	2,040,175.30	29,925.25
80	(398) Miscellaneous Equipment	0.00	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	12,982,215.71	648,556.53
82	(399) Other Tangible Property	0.00	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	12,982,215.71	648,556.53
84	TOTAL (Accounts 101 and 106)	732,050,694.34	28,810,123.03
85	(102) Electric Plant Purchased	0.00	
86	(Less) (102) Electric Plant Sold	0.00	
87	(103) Experimental Plant Unclassified	0.00	
88	TOTAL Electric Plant in Service	732,050,694.34	28,810,123.03

Name of Respondent	This Report Is:	Date of Report	Year of Report
The Washington Water Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Lin No
			241,255.53 (346)	40
0.00	0.00	0.00	12,094,539.94	41
3,852,546.29	0.00	0.00	256,612,362.93	42
				43
			7,061,046.80 (350)	44
1,704.32			3,783,635.14 (352)	45
547,310.44			43,985,882.24 (353)	46
			527,138.50 (354)	47
51,647.23			29,149,240.19 (355)	48
34,316.00			23,918,145.09 (356)	49
			556,053.67 (357)	50
			1,316,979.35 (358)	51
			81,617.50 (359)	52
634,977.99	0.00	0.00	110,379,738.48	53
				54
		(662.28)	2,996,195.50 (360)	55
47,527.23			5,161,656.31 (361)	56
1,453,713.04		118,400.25	35,261,883.08 (362)	57
			0.00 (363)	58
411,789.01			75,673,288.33 (364)	59
188,639.98			50,894,929.43 (365)	60
33,645.28			20,916,267.95 (366)	61
640,733.38			43,322,086.75 (367)	62
823,383.16		(133,906.06)	68,069,837.85 (368)	63
79,022.86			44,065,247.08 (369)	64
204,169.33			15,721,108.05 (370)	65
			0.00 (371)	66
			0.00 (372)	67
63,095.54			9,554,691.94 (373)	68
3,945,718.81	0.00	(16,168.09)	371,637,192.27	69
				70
			112,842.30 (389)	71
			114,406.75 (390)	72
		171.49	0.00 (391)	73
			2,761,526.19 (392)	74
			21,952.91 (393)	75
17,403.64			672,336.28 (394)	76
1,475.88			256,393.69 (395)	77
			7,602,505.54 (396)	78
68,022.08		1,244.50	2,003,322.97 (397)	79
			0.00 (398)	80
86,901.60	0.00	1,415.99	13,545,286.63	81
			0.00 (399)	82
86,901.60	0.00	1,415.99	13,545,286.63	83
8,520,144.69	0.00	(16,848.62)	752,323,824.06	84
			0.00 (102)	85
			0.00	86
			0.00 (103)	87
8,520,144.69	0.00	(16,848.62)	752,323,824.06	88

Name of Respondent 2 The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	14,698.00	
3	(302) Franchises and Consents	1,533.75	
4	(303) Miscellaneous Intangible Plant	0.00	2,237.85
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	16,231.75	2,237.85
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
	(310) Land and Land Rights	0.00	
	(311) Structures and Improvements	0.00	
10	(312) Boiler Plant Equipment	0.00	
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	0.00	
13	(315) Accessory Electric Equipment	0.00	
14	(316) Misc. Power Plant Equipment	0.00	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	0.00	0.00
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0.00	
18	(321) Structures and Improvements	0.00	
19	(322) Reactor Plant Equipment	0.00	
20	(323) Turbogenerator Units	0.00	
21	(324) Accessory Electric Equipment	0.00	
22	(325) Misc. Power Plant Equipment	0.00	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0.00	0.00
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	4,049,824.44	
26	(331) Structures and Improvements	9,228,805.04	129,973.74
27	(332) Reservoirs, Dams, and Waterways	20,899,931.63	20,206.31
28	(333) Water Wheels, Turbines, and Generators	22,574,270.78	196,166.73
29	(334) Accessory Electric Equipment	5,354,442.33	561,669.28
30	(335) Misc. Power Plant Equipment	1,791,142.14	103,124.44
31	(336) Roads, Railroads, and Bridges	949,437.87	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	64,847,854.23	1,011,140.50
33	D. Other Production Plant		
34	(340) Land and Land Rights	484,414.62	
35	(341) Structures and Improvements	0.00	
36	(342) Fuel Holders, Products and Accessories	0.00	
37	(343) Prime Movers	19,116.48	1,436.86
38	(344) Generators	0.00	16,212.63
39	(345) Accessory Electric Equipment	21,894.36	898.84

Name of Respondent The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
	(2) <input type="checkbox"/> A Resubmission		

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			14,698.00	(301)	2
			1,533.75	(302)	3
			2,237.85	(303)	4
0.00	0.00	0.00	18,469.60		5
					6
					7
			0.00	(310)	8
			0.00	(311)	9
			0.00	(312)	10
			0.00	(313)	11
			0.00	(314)	12
			0.00	(315)	13
			0.00	(316)	14
0.00	0.00	0.00	0.00		15
					16
			0.00	(320)	17
			0.00	(321)	18
			0.00	(322)	19
			0.00	(323)	20
			0.00	(324)	21
			0.00	(325)	22
0.00	0.00	0.00	0.00		23
					24
			4,049,824.44	(330)	25
1,065.00			9,357,713.78	(331)	26
		(25,331.94)	20,894,806.00	(332)	27
185.73			22,770,251.78	(333)	28
47,891.92			5,868,219.69	(334)	29
18,260.99			1,876,005.59	(335)	30
			949,437.87	(336)	31
67,403.64	0.00	(25,331.94)	65,766,259.15		32
					33
			484,414.62	(340)	34
			0.00	(341)	35
			0.00	(342)	36
			20,553.34	(343)	37
			16,212.63	(344)	38
			22,793.20	(345)	39

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
The Washington Water Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	0.00		
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)		566,436.30	18,548.33
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)		65,373,279.69	1,029,688.83
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	3,934,452.71	282.45	
45	(352) Structures and Improvements	3,291,547.29	12,217.30	
46	(353) Station Equipment	36,728,500.99	952,858.56	
47	(354) Towers and Fixtures	537,970.71	29.95	
48	(355) Poles and Fixtures	31,807,132.40	291,434.83	
49	(356) Overhead Conductors and Devices	21,441,372.54	203,812.95	
50	(357) Underground Conduit	0.00		
51	(358) Underground Conductors and Devices	0.00		
52	(359) Roads and Trails	1,363,596.37	1,711.08	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)		99,104,573.01	1,462,347.12
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	847,313.87	47,527.10	
56	(361) Structures and Improvements	2,241,636.98	46,264.72	
57	(362) Station Equipment	19,722,821.28	1,058,126.74	
58	(363) Storage Battery Equipment	0.00		
59	(364) Poles, Towers, and Fixtures	45,471,370.56	3,238,452.51	
60	(365) Overhead Conductors and Devices	32,893,658.95	1,755,606.93	
61	(366) Underground Conduit	12,621,242.40	1,899,328.65	
62	(367) Underground Conductors and Devices	21,906,978.69	2,164,131.98	
63	(368) Line Transformers	38,724,332.96	1,193,415.26	
64	(369) Services	23,937,487.88	1,080,379.77	
65	(370) Meters	6,361,211.23	274,674.39	
66	(371) Installations on Customer Premises	0.00		
67	(372) Leased Property on Customer Premises	0.00		
68	(373) Street Lighting and Signal Systems	5,563,764.09	592,725.06	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)		210,291,818.89	13,350,633.11
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	101,906.78		
72	(390) Structures and Improvements	890,526.37	39,062.64	
73	(391) Office Furniture and Equipment	1,175.51		
74	(392) Transportation Equipment	1,087,302.83		
75	(393) Stores Equipment	30,139.80		
76	(394) Tools, Shop and Garage Equipment	326,737.39	25,518.64	
77	(395) Laboratory Equipment	285,239.36	12,270.83	
78	(396) Power Operated Equipment	4,055,885.55		
79	(397) Communication Equipment	676,829.82	51,801.82	
80	(398) Miscellaneous Equipment	2,301.83		
81	SUBTOTAL (Enter Total of lines 71 thru 80)		7,458,045.24	128,653.93
82	(399) Other Tangible Property	0.00		
83	TOTAL General Plant (Enter Total of lines 81 and 82)		7,458,045.24	128,653.93
84	TOTAL (Accounts 101 and 106)		382,243,948.58	15,973,560.84
85	(102) Electric Plant Purchased	0.00		
86	(Less) (102) Electric Plant Sold	0.00		
87	(103) Experimental Plant Unclassified	0.00		
88	TOTAL Electric Plant in Service		382,243,948.58	15,973,560.84

State of Idaho

Name of Respondent	This Report Is:	Date of Report	Year of Report
The Washington Water Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0.00	(346)	40
0.00	0.00	0.00	543,973.79		41
67,403.64	0.00	(25,331.94)	66,310,232.94		42
					43
2,334.69			3,932,400.47	(350)	44
686.80			3,303,077.79	(352)	45
156,535.82			37,524,823.73	(353)	46
			538,000.66	(354)	47
18,135.47			32,080,431.76	(355)	48
22,970.66			21,622,214.83	(356)	49
			0.00	(357)	50
			0.00	(358)	51
			1,365,307.45	(359)	52
200,663.44	0.00	0.00	100,366,256.69		53
					54
			894,840.97	(360)	55
30,050.78			2,257,850.92	(361)	56
357,164.25		(128,107.66)	20,295,676.11	(362)	57
			0.00	(363)	58
358,948.32			48,350,874.75	(364)	59
148,791.25			34,500,474.63	(365)	60
65,491.22			14,455,079.83	(366)	61
775,555.45			23,295,555.22	(367)	62
27,141.23		143,613.47	40,034,220.46	(368)	63
117,900.85			24,899,966.80	(369)	64
			6,635,885.62	(370)	65
			0.00	(371)	66
			0.00	(372)	67
35,253.88			6,121,235.27	(373)	68
1,916,297.23	0.00	15,505.81	221,741,660.58		69
					70
			101,906.78	(389)	71
		32,538.33	962,127.34	(390)	72
		(1,175.51)	0.00	(391)	73
			1,087,302.83	(392)	74
			30,139.80	(393)	75
4,215.52			348,040.51	(394)	76
1,549.66			295,960.53	(395)	77
			4,055,885.55	(396)	78
51,284.35		(53,474.22)	623,873.07	(397)	79
			2,301.83	(398)	80
57,049.53	0.00	(22,111.40)	7,507,538.24		81
			0.00	(399)	82
57,049.53	0.00	(22,111.40)	7,507,538.24		83
2,241,413.84	0.00	(31,937.53)	395,944,158.05		84
			0.00	(102)	85
			0.00		86
			0.00	(103)	87
2,241,413.84	0.00	(31,937.53)	395,944,158.05		88

Name of Respondent 3 The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	0.00	
3	(302) Franchises and Consents	193,078.43	
4	(303) Miscellaneous Intangible Plant	16,355.63	25,846.43
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	221,564.41	25,846.43
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	1,305,461.82	497.98
9	(311) Structures and Improvements	99,094,440.20	83,545.43
10	(312) Boiler Plant Equipment	113,933,500.99	38,256.67
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	29,778,083.71	337,658.63
13	(315) Accessory Electric Equipment	13,435,902.57	34,707.60
14	(316) Misc. Power Plant Equipment	12,049,192.41	56,287.74
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	269,596,581.70	550,954.05
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0.00	
18	(321) Structures and Improvements	0.00	
19	(322) Reactor Plant Equipment	0.00	
20	(323) Turbogenerator Units	0.00	
21	(324) Accessory Electric Equipment	0.00	
22	(325) Misc. Power Plant Equipment	0.00	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0.00	0.00
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	37,917,514.60	
26	(331) Structures and Improvements	10,671,042.57	144,041.78
27	(332) Reservoirs, Dams, and Waterways	30,816,217.46	56,524.88
28	(333) Water Wheels, Turbines, and Generators	30,134,670.99	
29	(334) Accessory Electric Equipment	3,471,987.65	968,838.25
30	(335) Misc. Power Plant Equipment	1,680,078.39	22,430.69
31	(336) Roads, Railroads, and Bridges	88,693.99	76,277.46
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	114,780,205.65	1,268,113.06
33	D. Other Production Plant		
34	(340) Land and Land Rights	0.00	
35	(341) Structures and Improvements	0.00	
36	(342) Fuel Holders, Products and Accessories	0.00	
37	(343) Prime Movers	0.00	
38	(344) Generators	0.00	
39	(345) Accessory Electric Equipment	0.00	

Name of Respondent The Washington Water Power Company	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0.00	(301)	2
			193,078.43	(302)	3
			42,202.06	(303)	4
0.00	0.00	0.00	235,280.49		5
					6
					7
			1,305,959.80	(310)	8
70,594.85			99,107,390.78	(311)	9
203,006.12			113,768,751.54	(312)	10
			0.00	(313)	11
			30,115,742.34	(314)	12
			13,470,610.17	(315)	13
(273,600.97)			12,379,081.12	(316)	14
0.00	0.00	0.00	270,147,535.75		15
					16
			0.00	(320)	17
			0.00	(321)	18
			0.00	(322)	19
			0.00	(323)	20
			0.00	(324)	21
			0.00	(325)	22
		0.00	0.00		23
					24
			37,917,514.60	(330)	25
			10,815,084.35	(331)	26
		25,331.94	30,898,074.28	(332)	27
			30,134,670.99	(333)	28
			4,440,825.90	(334)	29
			1,702,509.08	(335)	30
			164,971.45	(336)	31
0.00	0.00	25,331.94	116,073,650.65		32
					33
			0.00	(340)	34
			0.00	(341)	35
			0.00	(342)	36
			0.00	(343)	37
			0.00	(344)	38
			0.00	(345)	39

Name of Respondent The Washington Water Power Company	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	0.00	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	0.00	0.00
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	384,376,787.35	1,819,067.11
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	883,384.46	
45	(352) Structures and Improvements	130,527.29	
46	(353) Station Equipment	14,131,716.05	20,530.59
47	(354) Towers and Fixtures	16,011,129.23	
48	(355) Poles and Fixtures	6,761,890.74	205,936.31
49	(356) Overhead Conductors and Devices	15,714,326.18	11,312.91
50	(357) Underground Conduit	0.00	
51	(358) Underground Conductors and Devices	0.00	
52	(359) Roads and Trails	367,476.22	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	54,000,450.17	237,779.81
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	0.00	
56	(361) Structures and Improvements	15,880.70	
57	(362) Station Equipment	151,641.07	
	(363) Storage Battery Equipment	0.00	
	(364) Poles, Towers, and Fixtures	8,955.11	
60	(365) Overhead Conductors and Devices	6,675.89	
61	(366) Underground Conduit	46.37	
62	(367) Underground Conductors and Devices	637.37	
63	(368) Line Transformers	896.72	
64	(369) Services	127.36	
65	(370) Meters	28.71	
66	(371) Installations on Customer Premises	0.00	
67	(372) Leased Property on Customer Premises	0.00	
68	(373) Street Lighting and Signal Systems	0.00	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	184,889.30	0.00
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	0.00	
72	(390) Structures and Improvements	0.00	
73	(391) Office Furniture and Equipment	0.00	
74	(392) Transportation Equipment	0.00	
75	(393) Stores Equipment	0.00	
76	(394) Tools, Shop and Garage Equipment	0.00	
77	(395) Laboratory Equipment	0.00	
78	(396) Power Operated Equipment	0.00	
79	(397) Communication Equipment	0.00	
80	(398) Miscellaneous Equipment	0.00	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	0.00	0.00
82	(399) Other Tangible Property	0.00	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	0.00	0.00
84	TOTAL (Accounts 101 and 106)	438,771,560.88	2,082,693.35
5	(102) Electric Plant Purchased	0.00	
6	(Less) (102) Electric Plant Sold	0.00	
87	(103) Experimental Plant Unclassified	0.00	
88	TOTAL Electric Plant in Service	438,771,560.88	2,082,693.35

Name of Respondent	This Report Is:	Date of Report	Year of Report
The Washington Water Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0.00	(346)	40
0.00	0.00	0.00	0.00		41
0.00	0.00	25,331.94	386,221,186.40		42
					43
			883,384.46	(350)	44
			130,527.29	(352)	45
			14,152,246.64	(353)	46
			16,011,129.23	(354)	47
7,578.82			6,960,248.23	(355)	48
			15,725,639.09	(356)	49
			0.00	(357)	50
			0.00	(358)	51
			367,476.22	(359)	52
7,578.82	0.00	0.00	54,230,651.16		53
					54
			0.00	(360)	55
			15,880.70	(361)	56
			151,641.07	(362)	57
			0.00	(363)	58
			8,955.11	(364)	59
			6,675.89	(365)	60
			46.37	(366)	61
			637.37	(367)	62
			896.72	(368)	63
			127.36	(369)	64
			28.71	(370)	65
			0.00	(371)	66
			0.00	(372)	67
			0.00	(373)	68
0.00	0.00	0.00	184,889.30		69
					70
			0.00	(389)	71
			0.00	(390)	72
			0.00	(391)	73
			0.00	(392)	74
			0.00	(393)	75
			0.00	(394)	76
			0.00	(395)	77
			0.00	(396)	78
			0.00	(397)	79
			0.00	(398)	80
0.00	0.00	0.00	0.00		81
			0.00	(399)	82
0.00	0.00	0.00	0.00		83
7,578.82	0.00	25,331.94	440,872,007.35		84
			0.00	(102)	85
			0.00		86
			0.00	(103)	87
7,578.82	0.00	25,331.94	440,872,007.35		88

Not Directly Assigned To States

Name of Respondent 4 The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts. estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	0.00	
3	(302) Franchises and Consents	0.00	
4	(303) Miscellaneous Intangible Plant	624,238.55	684,579.98
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	624,238.55	684,579.98
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	0.00	
9	(311) Structures and Improvements	0.00	
10	(312) Boiler Plant Equipment	0.00	
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	0.00	
13	(315) Accessory Electric Equipment	0.00	
14	(316) Misc. Power Plant Equipment	0.00	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	0.00	0.00
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0.00	
18	(321) Structures and Improvements	0.00	
19	(322) Reactor Plant Equipment	0.00	
20	(323) Turbogenerator Units	0.00	
21	(324) Accessory Electric Equipment	0.00	
22	(325) Misc. Power Plant Equipment	0.00	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0.00	0.00
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	0.00	
26	(331) Structures and Improvements	0.00	
27	(332) Reservoirs, Dams, and Waterways	0.00	
28	(333) Water Wheels, Turbines, and Generators	0.00	
29	(334) Accessory Electric Equipment	0.00	
30	(335) Misc. Power Plant Equipment	0.00	
31	(336) Roads, Railroads, and Bridges	0.00	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	0.00	0.00
33	D. Other Production Plant		
34	(340) Land and Land Rights	0.00	
35	(341) Structures and Improvements	0.00	
36	(342) Fuel Holders, Products and Accessories	0.00	
37	(343) Prime Movers	0.00	
38	(344) Generators	0.00	
39	(345) Accessory Electric Equipment	0.00	

Not Directly Assigned To States

Name of Respondent		This Report Is:	Date of Report	Year of Report
The Washington Water Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 30, 1999	December 31, 1998
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	0.00		
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	0.00	0.00	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	0.00	684,579.98	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	0.00		
45	(352) Structures and Improvements	0.00		
46	(353) Station Equipment	0.00	374,098.36	
47	(354) Towers and Fixtures	0.00		
48	(355) Poles and Fixtures	11.04	(11.04)	
49	(356) Overhead Conductors and Devices	53.83	(53.83)	
50	(357) Underground Conduit	0.00		
51	(358) Underground Conductors and Devices	0.00		
52	(359) Roads and Trails	0.00		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	64.87	374,033.49	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	0.00		
56	(361) Structures and Improvements	0.00		
57	(362) Station Equipment	0.00		
58	(363) Storage Battery Equipment	0.00		
59	(364) Poles, Towers, and Fixtures	0.00	185,439.88	
60	(365) Overhead Conductors and Devices	0.00		
61	(366) Underground Conduit	0.00		
62	(367) Underground Conductors and Devices	0.00		
63	(368) Line Transformers	0.00		
64	(369) Services	0.00		
65	(370) Meters	10,583.55	27,383.68	
66	(371) Installations on Customer Premises	0.00		
67	(372) Leased Property on Customer Premises	0.00		
68	(373) Street Lighting and Signal Systems	0.00		
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)		212,823.56	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	2,061.11		
72	(390) Structures and Improvements	449,062.99	144,637.47	
73	(391) Office Furniture and Equipment	20,205.25		
74	(392) Transportation Equipment	3,175,436.28	307,283.06	
75	(393) Stores Equipment	47,103.71		
76	(394) Tools, Shop and Garage Equipment	978,208.84	101,500.55	
77	(395) Laboratory Equipment	1,871,006.46	209,572.78	
78	(396) Power Operated Equipment	4,070,409.58	179,643.74	
79	(397) Communication Equipment	11,550,008.93	3,207,495.33	
80	(398) Miscellaneous Equipment	1,252.56		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	22,164,755.71	4,150,132.93	
82	(399) Other Tangible Property	0.00		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	22,164,755.71	4,150,132.93	
84	TOTAL (Accounts 101 and 106)	22,799,642.68	5,421,569.96	
85	(102) Electric Plant Purchased	0.00		
86	(Less) (102) Electric Plant Sold	0.00		
87	(103) Experimental Plant Unclassified	0.00		
88	TOTAL Electric Plant in Service	22,799,642.68	5,421,569.96	

Not Directly Assigned To States

Name of Respondent The Washington Water Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1999	Year of Report December 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0.00	(301)	2
			0.00	(302)	3
			1,308,818.53	(303)	4
0.00	0.00	0.00	1,308,818.53		5
					6
					7
			0.00	(310)	8
			0.00	(311)	9
			0.00	(312)	10
			0.00	(313)	11
			0.00	(314)	12
			0.00	(315)	13
			0.00	(316)	14
0.00	0.00	0.00	0.00		15
					16
			0.00	(320)	17
			0.00	(321)	18
			0.00	(322)	19
			0.00	(323)	20
			0.00	(324)	21
			0.00	(325)	22
0.00	0.00	0.00	0.00		23
					24
			0.00	(330)	25
			0.00	(331)	26
			0.00	(332)	27
			0.00	(333)	28
			0.00	(334)	29
			0.00	(335)	30
			0.00	(336)	31
0.00	0.00	0.00	0.00		32
					33
			0.00	(340)	34
			0.00	(341)	35
			0.00	(342)	36
			0.00	(343)	37
			0.00	(344)	38
			0.00	(345)	39

Not Directly Assigned To States

Name of Respondent The Washington Water Power Company	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 1999	December 31, 1998

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0.00	(346)	40
0.00	0.00	0.00	0.00		41
0.00	0.00	0.00	0.00		42
					43
			0.00	(350)	44
			0.00	(352)	45
7,394.56			366,703.80	(353)	46
			0.00	(354)	47
			0.00	(355)	48
			0.00	(356)	49
			0.00	(357)	50
			0.00	(358)	51
			0.00	(359)	52
7,394.56	0.00	0.00	366,703.80		53
					54
			0.00	(360)	55
			0.00	(361)	56
			0.00	(362)	57
			0.00	(363)	58
			185,439.88	(364)	59
			0.00	(365)	60
			0.00	(366)	61
			0.00	(367)	62
			0.00	(368)	63
			0.00	(369)	64
			37,967.23	(370)	65
			0.00	(371)	66
			0.00	(372)	67
			0.00	(373)	68
0.00	0.00	0.00	223,407.11		69
					70
			2,061.11	(389)	71
		(32,538.33)	561,162.13	(390)	72
			20,205.25	(391)	73
			3,482,719.34	(392)	74
			47,103.71	(393)	75
2,081.72			1,077,627.67	(394)	76
43,448.12			2,037,131.12	(395)	77
			4,250,053.32	(396)	78
3,831,676.35		52,229.72	10,978,057.63	(397)	79
			1,252.56	(398)	80
3,877,206.19	0.00	19,691.39	22,457,373.84		81
			0.00	(399)	82
3,877,206.19	0.00	19,691.39	22,457,373.84		83
3,884,600.75	0.00	19,691.39	24,356,303.28		84
			0.00	(102)	85
			0.00		86
			0.00	(103)	87
3,884,600.75	0.00	19,691.39	24,356,303.28		88