

Exhibit No. ____ (WHW-2)
Docket Nos. UE-070804 et al.
Witness: William H. Weinman

BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Complainant,

vs.

AVISTA CORPORATION,

Respondent.

In the Matter of the Petition of

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

For an Accounting Order Regarding the
Appropriate Treatment of the Net Costs
Associated with the Purchase of Debt.

DOCKET NO. UE-070804

DOCKET NO. UG-070805

DOCKET NO. UE-070311

EXHIBIT TO TESTIMONY OF

William H. Weinman

**STAFF OF THE WASHINGTON UTILITIES
AND TRANSPORTATION COMMISSION**

Salvage Value Comparison

October 17, 2007

AVISTA
Comparison of Company and Staff proposed Net Salvage for selected accounts

Ln No	Description	Acct No	Historical Net Salvage Percent	Latest Three Yr Average	Five Yr Average	Existing Net Salvage Rate	Co Proposed Net Salvage	Staff Proposed Net Salvage
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Steam Production Plant Structures & Improvements	311	4%	N/A	0%	-5%	-15%	-5%
2	Boiler Plant Eq	312	2%	-1%	0%	-10%	-20%	-10%
3	Transmission Plant Overhead Conductors	356	2%	2%	-8%	0%	-25%	-10%
4	Distribution Plant Undrgrd & Overhead Serv	369	-2%	-4%	-11%	-10%	-25%	-15%