

**AVISTA UTILITIES
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Washington	DATE PREPARED:	3/7/00
CASE NO:	UE-991606	WITNESS:	Don Falkner
	UG-991607	RESPONDER:	Don Falkner
REQUESTER:	Staff	DEPT:	Rates
TYPE:	Data Request	TELEPHONE:	(509) 495-4326
DUE DATE:	3/2/00	FIELD AUDIT:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
REQUEST NO.:	207		

REQUEST:

Per workpaper page P4, of accounting workpapers charges attributable to the 1991 Firestorm occurred over the next seven years. Please document the charges posted to this event by year delineating charges for legal fees, payments for damages, penalties imposed by courts or local jurisdictions, and punitive damages.

RESPONSE:

There were no penalties imposed by courts or local jurisdictions nor punitive damages associated with Firestorm. A detailed analysis of the expenditures has not been performed to date. Transactions listings are attached that show expenditures by year. The vast majority of the charges are related to legal fees, with some other consulting fees included. A wide range of issues was settled with no admission of liability through a 1998 payment of \$10,300,000 which was offset by an insurance payment of \$9,100,000.

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>233</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sum of TRAN_AMT				
JID	TRAN_DESC	EXPANDED_DESC	EFFECTIVE_DTE	Total
AP	340787 802130	FIRESTORM 1991	01-31-1998	4,417.76
	349558 802130	PROF SVS	02-28-1998	4,832.10
	358486 802130	PROF SVS	03-31-1998	2,614.36
	365634 802130	PROF SVS	04-30-1998	376.83
	373554 802130	PROF SVS	05-31-1998	91.21
	382286 802130	PROF SVS	06-30-1998	103.80
	392979 802130	PROF SVS	07-31-1998	417.01
	402816 802130	PROF SVS	08-31-1998	65.00
	411843 802130	PROF SVS	09-30-1998	13.00
	433232 802130	PROF SVS	11-30-1998	26.00
AP Total				12,956.87
SJ	SJ006 INSURANCE		04-30-1998	(542,273.30)
	SJN01 INSURANCE		04-30-1998	24,356.64
SJ Total				(517,916.66)
Grand Total				(504,959.79)

1998

Sum of TRAN_AMT				
JID	TRAN_DESC	EXPANDED_DESC	EFFECTIVE_DTE	Total
AP	221549 802130	PROF SVS	01-31-1997	50,999.72
	223166 421001	963737	01-31-1997	450.46
	237520 854610	ATTORNEY FEES	03-31-1997	3,500.00
	247836 802130	ATTORNEY FEES	04-30-1997	55,958.78
	257047 855472	BILL MASS MAILING	05-31-1997	346.02
	289913 575875	CATERING	08-31-1997	79.08
	234591 421001	CHECK VOID	02-28-1997	(819.43)
	308062 857402	CONSULT TREE ISSUE	10-31-1997	120.00
	336464 802130	F54 RISK MANAGEMENT	12-31-1997	8,758.21
	298601 841447	FIRE SCENE EXAMIN	09-30-1997	6,344.00
	248199 841447	FIRESTORM 91	04-30-1997	936.00
	306865 834137	FIRESTORM 91 LAWSUIT	10-31-1997	10,300,000.00
	227545 854101	FIRESTORM LITIGATION	02-28-1997	23,667.98
	256801 855482	IMPRESSIONS	05-31-1997	773.14
	298599 840332	J CLUTE MEDIATOR	09-30-1997	2,406.82
	302851 153809	LABOR	10-31-1997	1,787.50
	253306 835691	MILEAGE	05-31-1997	25.20
	232906 421001	NORTH AMER 970157	02-28-1997	819.43
	240335 421001	NORTH AMER 970157	03-31-1997	897.27
	248170 421001	NORTH AMER 970157	04-30-1997	646.25
	258502 421001	NORTH AMER 970157	05-31-1997	280.39
	270777 421001	NORTH AMER 970157	06-30-1997	680.96
	279611 421001	NORTH AMER 970157	07-31-1997	825.40
	234254 421001	OFFICE LABOR CHG	02-28-1997	819.43
	228874 482500	PRINTS	02-28-1997	84.32
	231821 802130	PROF SERVICES	02-28-1997	56,197.60
	243317 854861	PROF SERVICES	03-31-1997	1,920.00
	255819 802130	PROF SERVICES	05-31-1997	42,745.88
	266165 802130	PROF SERVICES	06-30-1997	51,503.10
	293476 802130	PROF SERVICES	09-30-1997	63,061.32
	301990 857164	PROF SERVICES	10-31-1997	450.00
	308171 802130	PROF SERVICES	10-31-1997	28,718.56
	316185 802130	PROF SERVICES	11-30-1997	6,253.12
	239374 802130	PROF SVS	03-31-1997	63,030.15
	255901 837658	PROF SVS	05-31-1997	197.78
	264795 836940	PROF SVS	06-30-1997	1,056.00
	276559 802130	PROF SVS	07-31-1997	44,577.92
	287590 802130	PROF SVS	08-31-1997	64,040.16
	298497 815281	PROF SVS	09-30-1997	687.50
	298600 836940	PROF SVS	09-30-1997	1,632.00
	306131 857297	PROF SVS	10-31-1997	2,123.00
	306146 857311	PROF SVS	10-31-1997	8,503.28
	319482 854101	PROF SVS	11-30-1997	4,338.51
	270959 855981	PROF SVS & EXPENSES	06-30-1997	2,298.50
	227990 836940	PROF SVS/FIRESTORM	02-28-1997	1,920.00
	295668 856859	PROF SVS/FIRESTORM	09-30-1997	2,790.75
	237512 841447	PROFESSIONAL SERVICE	03-31-1997	2,847.20
	304761 857267	SERVICE FIRE STORM	10-31-1997	2,580.00
	243909 854889	SERVICES	04-30-1997	124.80
	271228 814077	SERVICES RENDERED	06-30-1997	1,500.00
223784 841447	SVS RENDERED	01-31-1997	2,972.39	
AP Total				10,918,456.45
SJ	SJ006		04-30-1997	(123,775.58)
			05-31-1997	(200,887.20)
	SJ006 INSURANCE		10-31-1997	(9,100,000.00)
	SJ025 MULTI		06-30-1997	25.80
SJ Total				(10,624,636.98)
TR	2080		08-31-1997	2,630.00
TR Total				2,630.00
Grand Total				296,449.47

1997

correctly
+ 1997 amt not run through
acct 228.25.

+ 1,200,000 -
1,996,449.

#REPORTID	YEAR	MONTH	UTILITY	MAIN ACCT	SUB ACCT	DEPT/DIV	LOCATION	AMOUNT	JOURNAL ID	REFERENCE NUMBER	REFERENCE NUMBER 2
ACCT-228	97	06	9	228	25	FIN		51,503.10	AP	266165	802130
	97	06	9	228		FIN		680.96	AP	270777	421001
	97	06	9	228		FIN		2,298.50	AP	270959	855981
	97	06	9	228		FIN		1,500.00	AP	271228	814077
	97	07	9	228		FIN		44,577.92	AP	276559	802130
	97	08	9	228		FIN		2,630.00	TR	02080	
	97	08	9	228		FIN		64,040.16	AP	287590	802130
	97	08	9	228		FIN		79.08	AP	289913	575875
	97	09	9	228		FIN		1,200,000.00-	SJ	SJN02 IN	SURANCE
	97	09	9	228		FIN		63,061.32	AP	293476	802130
	97	09	9	228		FIN		2,790.75	AP	295668	856859
	97	09	9	228		FIN		687.50	AP	298497	815281
	97	09	9	228		FIN		2,406.82	AP	298599	840332
	97	09	9	228		FIN		1,632.00	AP	298600	836940
	97	09	9	228		FIN		6,344.00	AP	298601	841447
	97	10	9	228		FIN		9,100,000.00-	SJ	SJ006 IN	SURANCE
	97	10	9	228		FIN		450.00	AP	301990	857164
	97	10	9	228		FIN		1,787.50	AP	302851	153809
	97	10	9	228		FIN		2,580.00	AP	304761	857267
	97	10	9	228		FIN		2,123.00	AP	306131	857297
	97	10	9	228		FIN		8,503.28	AP	306146	857311
	97	10	9	228		FIN		10,300,000.00	AP	306865	834137
	97	10	9	228		FIN		120.00	AP	308062	857402
	97	10	9	228		FIN		28,718.56	AP	308171	802130
	97	11	9	228		FIN		6,253.12	AP	316185	802130
	97	11	9	228		FIN		4,338.51	AP	319482	854101
	97	12	9	228		FIN		8,758.21	AP	336464	802130
								<u>295,624.07</u>			
	97	07	9	228		FIN	028	825.40	AP	279611	421001
								825.40			
								<u>296,449.47</u>			
TOTALS BY SOURCE SUB ACCT											
	97	04	9	228	28	FIN		1,014.68-	SECOR	SJ006	03-31-97
	97	06	9	228		FIN		4,701.68	SECOR	SJ006	
	97	06	9	228		FIN		1,091.06	SECOR	SJ006	
	97	06	9	228		FIN		2,457.69	SECOR	SJ006	
	97	06	9	228		FIN		278.47	SECOR	SJ006	
	97	06	9	228		FIN		334.02	SECOR	SJ006	
								<u>7,848.24</u>			
	97	06	9	228		FIN	068	334.02	AP	268509	811368
	97	06	9	228		FIN		800.67	AP	268509	811368
	97	06	9	228		FIN		800.67	AP	270989	811368
	97	07	9	228		FIN		800.67-	AP	281958	811368
	97	09	9	228		FIN		629.40	AP	300102	811368
	97	10	9	228		FIN		505.05	AP	310255	811368
	97	10	9	228		FIN		350.00	AP	310255	811368
	97	11	9	228		FIN		505.05-	AP	320792	811368

final settlement amount was accrued to expense in Sep 97. This incorrectly netted prnts and in addition regard to \$. Actual net prnt was \$1.2m.

Firestorm

295,624.07

825.40

296,449.47

+ 1,200,000 = 1,496,449.47

A/P Con

Oregon

1996

1DATE: 03/07/00

AVISTA CORPORATION (GPH)
WUTC REQUEST-1996 ACCOUNT DETAIL

PAGE 1

GPH EFF (UTI)	MAIN	SUB	CENTER	GPH AMT	GPH JID	GPH DESC	GPH ALT DESC
19960131	9	228	25 FIN	662.06 AP	106421	E07930	L864 REIMBURS/PURCHASES
19960131		228	25 FIN	17,843.91	109743	802130	L865 PROF SVS
19960229		228	25 FIN	304.71	116565	802130	K846 FIRESTORM 91 PHOTO
19960229		228	25 FIN	288.89	116883	838512	K847 COLOR CONTACT
19960229		228	25 FIN	132	116884	838513	K848 PROFESSIONAL SERVICE
19960229		228	25 FIN	185.55	116995	837658	K849 PROFESSIONAL SERVICE
19960229		228	25 FIN	2,080.00	116996	836940	K850 FIRESTORM EVENT
19960229		228	25 FIN	161.4	117423	830879	K851 WORK CHARGE
19960229		228	25 FIN	23,941.95	118005	802130	K852 PROF SVS
19960331		228	25 FIN	139.5	124597	814757	L220 FIRESTORM MAPS
19960331		228	25 FIN	129.6	125128	422375	L221 PROF SVS
19960331		228	25 FIN	23,111.06	125714	802130	L222 PROF SVS
19960331		228	25 FIN	288.89-	128079	838512	L223 CHECK VOID
19960430		228	25 FIN	304.71	136646	422375	M177 ENLRG 91 PHOTO RESEA
19960531		228	25 FIN	1,984.86	141490	421001	M736 NORTH AMER 960969
19960531		228	25 FIN	17,914.20	142026	802130	M737 PROF SVS
19960531		228	25 FIN	17,447.72	144305	850000	M738
19960531		228	25 FIN	733.51	144305	850000	M739 136930
19960531		228	25 FIN	1,857.32	144305	850000	M740 118463
19960531		228	25 FIN	2,375.45	144305	850000	M741 125691
19960630		228	25 FIN	1,090.00	147062	63483	M476 133693
19960630		228	25 FIN	44.85	147065	814685	M477 FIRESTORM
19960630		228	25 FIN	24.75	147571	E77223	M478 SCRIVNER
19960630		228	25 FIN	35,921.62	151310	802130	M479 EXP ACCOUNT
19960630		228	25 FIN	2,200.08	154844	421001	M480 PROF SVS
19960731		228	25 FIN	1,400.00	156029	63483	N184 NORTH AMER 960969
19960731		228	25 FIN	1,897.17	162000	421001	N185 PROF SVS
19960731		228	25 FIN	23,113.84	162637	802130	N186 SVS/FIRESTORM
19960831		228	25 FIN	1,800.00	169609	836940	O567 NORTH AMER 960969
19960831		228	25 FIN	1,897.17	171417	421001	O568 PROF SERVICES
19960831		228	25 FIN	22,436.38	171626	802130	O569 RENTAL SCRIVNER
19960831		228	25 FIN	80.98	172669	814685	O570 PROF SVS
19960930		228	25 FIN	22,894.44	179847	802130	M540 KATHLEEN STIPPEL
19960930		228	25 FIN	127.54	182620	421001	M541 PROF SVS
19960930		228	25 FIN	775.2	183117	841447	M542 COFFEE
19960930		228	25 FIN	7.03	183608	391655	M543 RENTAL TO VISA SITE
19961031		228	25 FIN	56.93	185716	814685	S719 W PLAINS FIRE VIDEO
19961031		228	25 FIN	67.45	185728	181800	S720 EXP ACCOUNT
19961031		228	25 FIN	31.57	189357	E77223	S721 INVESTIGATE FRSTRM
19961031		228	25 FIN	4,073.00	190842	852218	S722 PROF SERVICES
19961031		228	25 FIN	30,405.73	191149	802130	S723 FIRESTORM 1991
19961031		228	25 FIN	595.92	196390	802130	S724 MAPS FOR FIRESTORM
19961130		228	25 FIN	21.75	199059	852588	M665 PROF SVS
19961130		228	25 FIN	840.56	199516	814077	M666 PRINTS
19961130		228	25 FIN	32.27	200043	482500	M667 PROF SVS
19961130		228	25 FIN	3,086.75	200713	841447	M668 PROFESSIONAL SERVICE
19961130		228	25 FIN	28,260.66	202949	802130	M669 FIELD OFFICE LABOR
19961130		228	25 FIN	1,479.33	203764	421001	M670 MISC/K STIPPEL
19961231		228	25 FIN	51.85	209745	835691	S193 JOB# 500635000
19961231		228	25 FIN	695.69	215355	421001	S194 FIRESTORM 91
19961231	9	228	25 FIN	37,145.25 AP	217676	802130	S195

333,865.27

0 19960430 228 25 FIN 304.71- SJ SJ006 A135 MISC JOURNAL

304.71-

0 TCALS BY GPH K UTI L 333,560.56

0 T OTALS BY AC CTDET 333,560.56

*** END OF REPORT ACCTDET ***

1DATE: 03/07/00

AVISTA CORPORATION (GPH)
WUTC REQUEST-1995 ACCOUNT DETAIL

PAGE 1

GPH EFF DATE	UTI	MAIN	SUB	CENTER	GPH AMT	GPH JID	GPH D	ESC	GPH ALT DESC
19950131	9	228		25 FIN	11,638.53	AP	96489	802130	L688 ATTORNEY FEES
19950131		228		25 FIN	637.79		99045	833884	L689 PROF SVS
19950228		228		25 FIN	17,841.90		4338	802130	L275 ATTORNEY FEES
19950331		228		25 FIN	17,790.07		13717	802130	M147 ATTORNEY FEES
19950430		228		25 FIN	596		22103	422375	K774 PROF SVS
19950430		228		25 FIN	13,927.99		23084	802130	K775 PROF SVS
19950531		228		25 FIN	44.51		26443	E77223	L817 EXP ACCOUNT
19950531		228		25 FIN	18,239.25		31631	802130	L818 PROF SVS
19950531		228		25 FIN	22.46		31750	E67950	L819 EMP EXP ACCT/PERKS
19950531		228		25 FIN	75		32493	811368	L820 L80056
19950630		228		25 FIN	18,579.18		39872	802130	N120 PROF SVS
19950630		228		25 FIN	880		42300	422375	N121 PROF SVS
19950630		228		25 FIN	85		42926	835499	N122 PRINT CHARGE
19950630		228		25 FIN	60		42927	835499	N123 PRINTS
19950630		228		25 FIN	183		42928	835500	N124 PRINTS
19950731		228		25 FIN	536.88		48311	422375	L597 PHOTOS
19950731		228		25 FIN	26,665.91		48722	802130	L598 ATTORNEY FEES
19950831		228		25 FIN	27,121.68		57875	802130	N897 ATTORNEY FEES
19950831		228		25 FIN	85.00-		58996	835499	N898 CHECK VOID
19950831		228		25 FIN	60.00-		58996	835499	N899 CHECK VOID
19950831		228		25 FIN	183.00-		58997	835500	N900 CHECK VOID
19950930		228		25 FIN	238.98		65083	422375	N352 PHOTOGRAPHIC SVS
19950930		228		25 FIN	23.73		66130	332210	N353 KERSHAW'S 950197
19950930		228		25 FIN	34,088.90		71212	802130	N354 PROF SVS
19950930		228		25 FIN	1,343.75		71683	815281	N355 PROF SVS
19951031		228		25 FIN	1,858.10		77210	802130	P445 PROFESSIONAL SERVICE
19951031		228		25 FIN	975		77904	836638	P446 PROF SVS
19951031		228		25 FIN	37,135.78		79753	802130	P447 PROF SVS
19951031		228		25 FIN	2,176.30		79824	422375	P448 FIRESTORM 1991 PHOTO
19951130		228		25 FIN	1,040.00		84606	836940	O025 PROF SVS
19951130		228		25 FIN	49.43		89422	E77223	O026 EXP ACCOUNT
19951130		228		25 FIN	40,856.78		90046	802130	O027
19951130		228		25 FIN	69.97		91525	814685	O028 RENTAL SCRIVNER
19951231		228		25 FIN	32.24		100054	482500	N898 PRINTS
19951231		228		25 FIN	28,853.07		100083	802130	N899 ATTORNEY FEES
19951231		228		25 FIN	3,030.00		100513	814757	N900 FIRESTORM ARIALS
19951231		228		25 FIN	913.39		100987	837658	N901 SHOEMAKER VS WWP
19951231		228		25 FIN	820.61		101558	837658	N902 PROF SVS
19951231		228		25 FIN	820.61		101559	837658	N903 PROF SVS

308,923.79

0	19951031		228		25 FIN	1,858.10-	SJ	SJ006	A187	MISC JOURNAL
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1,858.10-

0	TOTAL	S BY	GPH K	UTIL		307,065.69				
0	TOT	ALS	BY ACC	TDET		307,065.69				

*** END OF REPORT ACCTDET ***

1994

1DATE: 03/07/0 0

AVISTA CORPORATION (GP H)
WUTC REQUEST- ACCOL DETAIL

PAGE 1

GPH EFF DATE	UTI	MAIN	SUB	CENTE	GPH AMT	GPH JI	GPH DE	SC	GPH ALT	DESC
19940228	9	228	25	FIN	9,119.40	AP	81600	802130	O588	PROF SVS
19940331		228	25	FIN	12,229.36		91218	802130	P919	ATTORNEY FEES
19940430		228	25	FIN	8,186.10		1311	802130	N733	PROF SVS
19940531		228	25	FIN	16,939.10		13112	802130	O635	ATTORNEY FEES
19940531		228	25	FIN	36.21		13968	332210	O636	KERSHAW'S 940401000
19940531		228	25	FIN	648		15487	425050	O637	LABOR
19940630		228	25	FIN	25.49		16530	697300	Q099	PHOTO REPRINTS
19940630		228	25	FIN	81		16601	211550	Q100	RCD COPIES/FIRESTORM
19940630		228	25	FIN	525		17784	830237	Q101	FIRESTORM LAWSUITS
19940630		228	25	FIN	13,997.33		21476	802130	Q102	ATTORNEY FEES
19940630		228	25	FIN	60.53		25217	451300	Q103	
19940630		228	25	FIN	50.56		25582	814685	Q104	CAR RENTAL/D SHORT 940219
19940630		228	25	FIN	101.11		25583	814685	Q105	CAR RENTAL/SCRIVNER
19940731		228	25	FIN	1,359.05		26781	814077	O764	PROF SVS FIRESTORM
19940731		228	25	FIN	211.97		27411	E77223	O765	EXP ACCT/SCRIVNER
19940731		228	25	FIN	50.56		31869	814685	O766	FIRESTORM INVESTIGAT
19940731		228	25	FIN	18,419.06		32630	802130	O767	PROF SVS
19940731		228	25	FIN	101.11		35236	814685	O768	FIRESTORM 91 INVESTI
19940831		228	25	FIN	2,695.88		37250	830237	O066	PROF SVS
19940831		228	25	FIN	165.74		38976	E77223	O067	EXP ACCOUNT
19940831		228	25	FIN	3,702.00		40884	153809	O068	PROFESSIONAL SERVICE
19940831		228	25	FIN	44.81		41658	814685	O069	RENTAL SCHIVNER
19940831		228	25	FIN	13,174.69		41671	802130	O070	PROF SVS
19940831		228	25	FIN	1,272.50		41978	830945	O071	REPORT/PHOTOS
19940831		228	25	FIN	5,705.90		42216	830945	O072	INVESTIGATIONS
19940831		228	25	FIN	3,187.50		45609	830945	O073	FILE REVIEW
19940831		228	25	FIN	1,562.50		45610	830945	O074	FILE REVIEW
19940930		228	25	FIN	720		46666	831114	Q447	PROF SVS
19940930		228	25	FIN	40,832.96		54058	802130	Q448	ATTORNEY FEES
19940930		228	25	FIN	1,058.08		55867	831327	Q449	FIRESTORM 91
19940930		228	25	FIN	9,770.54-		57705	850000	Q450	
19940930		228	25	FIN	14.83-		57705	850000	Q451	
19940930		228	25	FIN	75.00-		57705	850000	Q452	
19940930		228	25	FIN	13.61-		57705	850000	Q453	
19941031		228	25	FIN	1,535.56		58842	821524	O878	PROF SVS
19941031		228	25	FIN	536		61068	831519	O879	PROF SVS
19941031		228	25	FIN	27,634.73		64129	802130	O880	PROF SVS
19941031		228	25	FIN	9,770.54		68797	850000	O881	
19941130		228	25	FIN	546		70304	830237	P795	FIRESTORM LAWSUITS
19941130		228	25	FIN	19,917.81		75079	802130	P796	PROF SVS
19941130		228	25	FIN	277.83		79038	697300	P797	PRINTS
19941231		228	25	FIN	49.4		83728	833294	Q408	CAR RENTAL/SCRIVNER
19941231		228	25	FIN	403		84336	822822	Q409	ATTORNEY FEES
19941231		228	25	FIN	992.09		86397	814077	Q410	ATTORNEY FEES
19941231		228	25	FIN	37,952.74		86885	802130	Q411	ATTORNEY FEES

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246,005.22

0 19940930 228 25 FIN 20.12- MECOI M09876 99 A058 MATERIALS CORRECTION

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20.12-

0 19940630 228 25 FIN 0.19 ML M09028 99642006 8 L002 STORES EXPENSE BX00000004
19940630 228 25 FIN 0.06 M09028 99642007 1 L003 STORES EXPENSE BX00000003

1DATE: 03/07/0 0

AVISTA CORPORATION (GP H)
WUTC REQUEST- ACCOL DETAIL

PAGE 2

#NAME?	UTI	MAIN	SUB	CENTE	GPH AMT	GPH JI	GPH DE	SC	GPH ALT	DESC
19940630	9	228	25	FIN	0.03	ML	M09028	99642104	4 L004	STORES EXPENSE BX00000004
19940630		228	25	FIN	0.02		M09028	99642105	8 L005	STORES EXPENSE BX00000001
19940930		228	25	FIN	1.81-		M09876	99	A057	STORES EXPENSE
0 19940630		228	25	FIN	1.51-					
19940630		228	25	FIN	2.16	MT	M09028	99642006	8 M002	BINDER CLIPS, MEDIUM, BX00000004
19940630		228	25	FIN	0.72		M09028	99642007	1 M003	BINDER CLIPS, SMALL, BX00000003
19940630		228	25	FIN	0.35		M09028	99642104	4 M004	PAPER CLIPS, MEDIUM, BX00000004
19940630		228	25	FIN	0.26		M09028	99642105	8 M005	PAPER CLIPS, JUMBO, BX00000001

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3.49

0 TOT ALS B Y GPH K UTI L
0 T OTALS BY AC CTDET

245,987.08
245,987.08
*** END OF REPC RT ACI ET ***

D B S INFORMATION EXPERT ----- VIEW A REPORT JSVRPS
 SERIES: GPH-ACCOUNT REPORT: ACCTDET PAGE 00001 LINE 001
 COMMAND INPUT ==> COLUMNS 001 079
 -----+-----1-----+-----2-----+-----3-----+-----4-----+-----5-----+-----6-----+-----7-----+-----
 DATE: 03/08/00 AVISTA CORPORATION
 WUTC REQUEST-1996 ACCOUNT DETA

GPH EFF DATE	UTI	MAIN	SUB	CENTER	GPH AMT	GPH JID	GPH
19930731	9	228	25	FIN	200,000.00	AP	892
					=====		
					200,000.00		
TOTALS BY GPH K UTIL					200,000.00		
TOTALS BY ACCTDET					200,000.00		

 END OF REPORT ACCTDET

 END OF REPORT LISTING

ACTION: _____ PF: 3 End 4 Nxt Rpt 6 Top 7 Pg Bwd 8 Pg Fwd 9 Last Pg

1993

D B S INFORMATION EXPERT ----- VIEW A REPORT JSVRPS
SERIES: GPH-ACCOUNT REPORT: ACCTDET PAGE 00001 LINE 001
COMMAND INPUT ==> COLUMNS 021 099

-----+-----3-----+-----4-----+-----5-----+-----6-----+-----7-----+-----8-----+-----9-----+-----
AVISTA CORPORATION (GPH)
WUTC REQUEST-1996 ACCOUNT DETAIL

MAIN	SUB	CENTER	GPH AMT	GPH JID	GPH DESC	G
228	25	FIN	200,000.00	AP	89277 826427 G878	F
			=====			
			200,000.00			
GPH K UTIL			200,000.00			
BY ACCTDET			200,000.00			

*** END OF REPORT ACCTDET ***

END OF REPORT LISTING *****

ACTION: _____ PF: 3 End 4 Nxt Rpt 6 Top 7 Pg Bwd 8 Pg Fwd 9 Last Pg

D B S INFORMATION EXPERT ----- VIEW A REPORT JSVRPS
SERIES: GPH-ACCOUNT REPORT: ACCTDET PAGE 00001 LINE 001
COMMAND INPUT ==> COLUMNS 041 119

-----+-----5-----+-----6-----+-----7-----+-----8-----+-----9-----+-----10-----+-----11-----+-----
AVISTA CORPORATION (GPH)
WUTC REQUEST-1996 ACCOUNT DETAIL

GPH AMT	GPH JID	GPH DESC	GPH ALT DESC
200,000.00	AP	89277 826427 G878	FIRESTORM 1991
200,000.00			
200,000.00			
200,000.00			

*** END OF REPORT ACCTDET ***
***** END OF REPORT LISTING *****

ACTION: _____ PF: 3 End 4 Nxt Rpt 6 Top 7 Pg Bwd 8 Pg Fwd 9 Last Pg

The Washington Water Power Company
 Injuries and Damages Adjustment
 Twelve Months Ended December 31, 1998

Six Year Average Injuries and Damages Payments

Direct Assignment Available - Source=IE report run after each December (ACCT-228).

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
1988			61,071	10,850	2,495	13,345
1989			171,581	37,167	153,272	190,439
1990	1,016,976	150,348	1,167,324	-28,946	-4,111	-33,057
1991	-43,378	71,119	27,741	-9,257	2,665	-6,592
1992	595,087	59,326	654,413	77,983	4,709	82,692
1993	157,335	41,789	199,124	27,757	3,035	30,792
1994	228,749	24,950	253,699	49,003	3,531	52,534
1995	109,510	21,173	130,683	21,069	4,773	25,842
1996	123,561	51,983	175,544	11,159	5,591	16,750
1997	229,464	52,555	282,019	16,285	11,281	27,566
1998	260,860	187,886	448,746	195,364	11,398	206,762
6 yr Avg	184,913	63,389	248,303	53,440	6,602	60,041

Directly Assigned to Washington Electric

The electric amount
but was placed in

Account 228.25 Firestorm Payments

1992	\$125,604	
1993	200,000	
1994	✓ 245,987	
1995	306,991	
1996	330,561	
1997	✓ 1,496,449	Litigation settled in 1997
1998	✓ (504,960)	Insurance refunds
Total	<u>\$2,200,632</u>	

Avg (Includes 93-98) \$345,838

Incremental Ice Storm 1996 Costs-Dir	WA-Elec	ID-Elec
1996	\$15,326,416	\$12,284,817
Spread over 6 years	<u>\$2,554,403</u>	<u>\$506,933</u>