

WUTC

DOCKET NO. WE-991606 ^{S3}EXHIBIT # 232

ADMIT

W/D

REJECT

The Washington Water Power Company
Electric System
Injuries and Damages Adjustment
Account 925.21
Twelve Months Ended December 31, 1998

	System	Washington	Idaho
Accrual per Results			
Directly Assigned	0.00	0.00	0.00
Allocated (4)	389,549.00	249,206.00	140,343.00
Total	389,549.00	249,206.00	140,343.00
Revised Annual Accrual-Direct	248,302.00	184,913.00	63,389.00
Firestorm 91 six year avg (See Note 1)	345,838.00	345,838.00	0.00
Ice Storm 96 six year avg (See Note 2)	2,554,403.00	2,047,470.00	506,933.00
Increase (Decrease) in Expense	2,758,994.00	2,329,015.00	429,979.00
Idaho SIT @ 0.014685	(6,314.00)	0.00	(6,314.00)
Operating Income Before FIT	(2,752,680.00)	(2,329,015.00)	(423,665.00)
FIT Expense @ 35%	(963,438.00)	(815,155.00)	(148,283.00)
Net Operating Income	(1,789,242.00)	(1,513,860.00)	(275,382.00)

Note 1: This amount reflects a six year average of actual payments through December 1997 related to the 1991 Firestorm damages directly assigned to Washington Electric.

Note 2: This amount reflects a six year amortization of incremental costs associated with 1996 Ice Storm damage not covered by insurance. Amounts are directly assigned to jurisdictions.

Allocation Note 4: Jurisdictional Four Factor 100.000% 63.973% 36.027%

The Washington Water Power Company
Gas System
Injuries and Damages Adjustment
Account 1925.21
Twelve Months Ended December 31, 1998

	System	Washington	Idaho
Accrual per Results			
Directly Assigned	0.00	0.00	0.00
Allocated (4)	14,490.00	9,915.00	4,575.00
Total	14,490.00	9,915.00	4,575.00
Revised Annual Accrual-Direct	60,042.00	53,440.00	6,602.00
Increase (Decrease) in Expense	45,552.00	43,525.00	2,027.00
Idaho SIT @ 0.014685	(30.00)	0.00	(30.00)
Operating Income Before FIT	(45,522.00)	(43,525.00)	(1,997.00)
FIT Expense @ 35%	(15,933.00)	(15,234.00)	(699.00)
Net Operating Income	(29,589.00)	(28,291.00)	(1,298.00)

Allocation Note 4: Jurisdictional Four Factor 100.000% 68.426% 31.574%

**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 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	\$3,041,599
Spread over 6 years	<u>\$2,554,403</u>	<u>\$506,933</u>