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 IDAHO PUBLIC
 UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)	CASE NO. IPC-E-03-13
IDAHO POWER COMPANY FOR AUTHORITY)	
TO INCREASE ITS INTERIM AND BASE)	POST-HEARING BRIEF
RATES AND CHARGES FOR ELECTRIC)	OF COMMUNITY ACTION
SERVICE)	PARTNERSHIP ASSOCIATION
)	AND AARP
)	
_____)	

I. INTRODUCTION

The Community Action Partnership Association of Idaho (CAPAI) and the AARP (collectively referred to herein as the “public interest” parties) hereby submit their post-hearing brief per the Commission’s verbal ruling following the conclusion of the technical hearing in this matter on April 5, 2004.

II. IDAHO POWER’S LOW-INCOME CUSTOMERS

A. NEED FOR ASSISTANCE

CAPAI, through the testimonies of Teri Ottens and Ken Robinette, presented substantiated evidence that there exist a sizeable number of Idaho Power customers who meet the definition of “low-income” as that term is defined by the state of Idaho and the

U.S. Government. By default, those customers fall within the Company's "residential" class. No party to this proceeding challenged CAPAI's evidence regarding the disparity between the need for and availability of low-income resources that currently exist within Idaho Power's service territory.

CAPAI and AARP acknowledge that this Commission's primary mandate, and its legal authority, does not involve addressing the needs of Idaho's low-income citizens. Yet, the public interest parties strongly believe that the Commission indeed has the legal authority to take into consideration the unique needs of this sector of our citizenry in reaching a decision on the issues raised in this proceeding, and to implement specific measures that pertain to the consumption and pricing of electricity in a manner that will assist Idaho Power's low-income customers.

Though lumped in with all other residential customers, the Company's impoverished customers have unique needs and characteristics that are often overlooked. Idaho Power does not dispute that it makes little, if any, attempt to even define the term "low-income customers," let alone collect and analyze data for those customers, distinguish them in any way, and shape its revenue allocation and rate design proposals accordingly. *Tr. P. 3050, lines 4-10, 15-22 (Brilz Rebuttal cross)*. Nor does the Company attempt to ascertain the electricity usage characteristics of low-income customers. *Tr. P. 3052, lines 23-25 through p. 3053, lines 1-5 (Brilz Rebuttal cross)*.

Certainly, the Company is aware that such customers exist and the public interest parties are not suggesting that Idaho Power is unsympathetic to their plight. "Project Share" and the various payment options offered by the Company are evidence of its recognition of poverty. But these resources barely make a dent in the problem. The

criticism that the public interest parties respectfully levy against the Company is its lack of understanding of the various characteristics of low-income customers. Armed with such information, the Company could do far more to improve the lives of these customers while simultaneously providing benefits to its shareholders and other customers as described below.

B. Low-Income Weatherization Assistance Program (“LIWA”).

The Commission authorized the implementation of this program, and the accumulated deferral of expenditures by Idaho Power, to begin in 1989 at funding levels of \$320,000 in Case No. IPC-E-89-6. As confirmed by Idaho Power witness Susan Fullen, over the years, funding levels have actually decreased to \$212,000. *Tr. P. 3112, lines 5-7 (Rebuttal cross)*. In the 89-6 case, Idaho Power actually proposed increasing LIWA funding to \$500,000 annually starting in 1991, after two years of program operation.

The Idaho Citizens’ Network, the proponent of LIWA at the time, sought higher levels of funding. In response, the Commission stated in Order No. 22478 that: “If the need arises in the future, we hope that Idaho Power’s funding for this program would increase.” The Commission ruled that for the time being, “we find that the proposed funding levels are a reasonable an acceptable beginning.” *[Emphasis added]*. Suffice it to say, LIWA somehow fell through the cracks and the original intentions of everyone regarding the program have not come to fruition.

As pointed out in the testimony of Ken Robinette, there have been several changes to LIWA over the years, some good and some bad. Because funding levels have decreased over 15 years, however, LIWA has not kept up with inflation, let alone the

increase in the number of low-income Idaho Power customers in need of housing weatherization. Adjusting the original \$320,000 authorized in 1989 for inflation yields an annual amount of \$483,610.¹ This, coincidentally, is almost the same amount of funding (\$500,000) that Idaho Power suggested in the 89-6 case would be provided by the year 1991.

Idaho Power agrees that LIWA is unique in that it is the Company's only low-income exclusive DSM program. *Tr. P. 3109, lines 21-25 through p. 3110, lines 1-2 (Sue Fullen, rebuttal)*. In fact, it is currently Idaho Power's only Idaho-specific DSM program that is not a pilot. The public interest parties support the Company's involvement in market transformation efforts such as those undertaken by the Northwest Energy Efficiency Alliance, but the value of a DSM program whose monies and resources are directly applied to Idaho Power customers to significantly reduce their consumption, particularly during seasonal peaks, cannot be overemphasized.

And though other DSM measures currently funded by the Company are essential to developing a diversified resource portfolio, their benefit to low-income customers is somewhat attenuated. Also, the poor typically cannot avail themselves of measures that reduce their electricity consumption and, therefore, bills. As Idaho Power Vice-President John R. Gale put it in responding to how the poor could best reduce their energy bills: "I think that an increase in LIWA funding that would make sense after we worked through the increase would be a -- I could see that as a good impact for the low income customers, yes." *Tr. P. 3189, lines 3-6 (Rebuttal)*.

Throughout the hearing, Idaho Power witnesses repeatedly acknowledged the importance and value of LIWA. Several Company witnesses conceded that absent

¹ Based upon U.S. Bureau of Labor Statistics inflation index.

LIWA, low-income customers generally have less ability to reduce their energy consumption. *Tr. P. 3189, lines 7-12 (John R. Gale, Rebuttal)*.

LIWA is not a subsidy. As Mr. Gale testified, not only does LIWA provide system-wide benefits in the form of reduced consumption and, thus, the avoidance of marginally priced resources, it also results in the reduction of uncollectible accounts and arrearages. *Tr. P. 3190, lines 7-18 (Rebuttal)*. These “costs” resulting from customers who cannot timely pay their bills also carry with them associated overhead in the form of Company personnel time, among other things. Again, these facts were established at hearing and have not been challenged.

CAPAI has proposed what it believes to be a reasonable request to increase funding of LIWA from roughly \$212,000 to \$1.2 million. This proposed increase is not excessive, particularly when one takes into account that the original funding level was set by the Commission at \$320,000 15 years ago, was anticipated to increase to at least \$500,000, and has actually decreased from original levels by roughly 33%. As Mr. Robinette and Ms. Ottens testified, there is an enormous backlog of qualified LIWA recipients.

In recent years, this Commission has ordered Idaho Power to start investing in DSM once again. The result has been, among other things, the creation of the Energy Efficiency Advisory Group (“EEAG”) and the approval of a DSM tariff rider. But as these highly worthy accomplishments occurred, LIWA funding decreased while the need for the program increased. None of Idaho Power’s other DSM investments directly address low-income needs.

It is undisputed that Idaho Power's residential customer base has increased considerably since LIWA was first implemented, and so has the number of low-income customers in need of weatherization. The public interest parties point out that they have been largely unrepresented in proceedings before this Commission over the better part of the past decade. They are of limited means and resources. As Mr. Robinette testified, CAPAI has attempted over the years through negotiations with the Company to increase LIWA funding, without success. Had the matter been brought to the Commission's attention in past proceedings, it is entirely possible that the Commission would have ordered an increase, at least to the levels originally authorized in 1989 and perhaps to the \$500,000 proposed by Idaho Power. In any event, a decrease of LIWA funding over 15 years in spite of increased need for the program has created a large deficiency that deserves attention.

During the hearing, the possibility of "rolling" LIWA into the EEAG process was raised. While the public interest parties agree that any reasonable opportunity should be explored, this idea did raise some concerns. As Nancy Hirsch testified, the monies collected through the Company's current DSM rider are fully appropriated. Idaho Power witness Susan Fullen acknowledged this. *Tr. P. 3115, lines 20-25 through page 3116, lines 1-6 (Rebuttal cross)*. Even though current LIWA funding is woefully inadequate, at least it's relatively certain. Under current circumstances, therefore, passing LIWA through the EEAG process, without conditions attached dedicating a specified funding level, would most likely result in the elimination of the program.

There are other practical concerns with rolling LIWA into the EEAG process. As outlined above, LIWA is a low-income specific program with system-wide benefits that

extend beyond those associated with all other DSM programs (i.e., reduction of bad debt and arrearages). The issues revolving around poverty are complicated ones involving a level of sophistication and policy that the public interest parties assert is more appropriate for separate treatment by the Commission.

For its part, Idaho Power has agreed to consider the possibility of increasing LIWA funding, but at unspecified amounts, in an unspecified process, at some unspecified point in the future. This too, raises practical concerns. Without at least strong encouragement, if not a direct Order, from the Commission, Idaho Power generally does not implement new DSM or increase funding levels for existing programs of its own volition. It is possible that the decoupling proposal made by NWECA will remove the lack of incentive the Company has to encourage customers not to use electricity, but working through the details of such a complicated process will not occur overnight.

The public interest parties note that during cross examination, Idaho Power witness Susan Fullen testified that the LIWA program manager was recently reassigned. The Company also conceded that there are two or more vacancies on the DSM staff. This lack of staffing causes the public interest parties concern regarding how vigorously and effectively Idaho Power will pursue an increase in LIWA funding.

CAPAI was the only party to comment on LIWA funding. Idaho Power had the opportunity to counter-propose different funding levels, different structuring of the program design, administrative cost payment, etc. The Company's only response, however, was to vaguely suggest that LIWA be dealt with at some other time, in some other manner. CAPAI put considerable effort into its proposal and an issue of

importance to the Company and its ratepayers and respectfully submits that it deserves a more meaningful response from the Company and ruling from the Commission.

Because this is a general rate proceeding, the public interest parties believe this to be an appropriate opportunity to seek an increase in LIWA funding so that the Company is authorized to include the increase in rates. If the decision regarding LIWA is deferred, then the Company has a strong disincentive to incur expenditures that it might not recover. This could lead to deferring any LIWA increase request to some distant point in the future when the Company makes some other filing affecting rates and rolls the LIWA increase into that case.

In conclusion, the public interest parties urge the Commission to order Idaho Power to increase its funding of LIWA to the \$1.2 million annual level requested and to order Idaho Power to fund up to 100% of project costs rather than 50% as it currently does. At an absolute minimum, the Company should be ordered to restore funding levels to \$320,000 consistent with this Commission's original Order.

It is also requested that Idaho Power pay administration costs to CAPAI of \$150 per project, as opposed to current level of \$75, as testified to by Mr. Robinette. Additional arguments in support of increasing LIWA funding are contained in Section IV of this brief pertaining to the long-standing irrigation subsidy.

In the event the Commission does not require Idaho Power to increase LIWA funding at this time, the public interest parties request that, at the very least, the Commission include appropriate language in its Order authorizing the Company to accumulate in a deferred account, any increase in LIWA expenditures that the Company

might subsequently agree to, up to a minimum of \$500,000 as originally anticipated 15 years ago.

The public interest agencies also request that the Commission order Idaho Power to begin tracking the usage characteristics of low-income customers. This could be done by, first, adopting a definition of “low-income.” Then, the Company could attempt to determine the level of usage, nature of usage and types of housing stock (and relative energy efficiency rating) of low-income customers. This effort would be of value to the Company and Commission in addressing low-income needs. It would also assist CAPAI in implementing LIWA.

III. MONTHLY CUSTOMER MINIMUM CHARGE

Idaho Power’s “cost-based approach” to rate design is the theoretical economic basis for its proposal to more than triple its fixed monthly customer charge. The Company’s rationale is that this approach better aligns fixed costs with fixed prices and variable costs with variable prices.

Dr. Power testified on behalf of AARP that there is no economic principle that indicates that fixed costs should necessarily be collected in fixed charges. He pointed out that all businesses have fixed costs, but most do not try to cover them with fixed charges.

As Dr. Power points out in his testimony, there is no logical stopping point to the Company’s economic rationale. The fixed costs incurred in constructing generation and transmission facilities, as well as all other fixed costs including a portion of overhead, are no less necessary than the costs of distribution in terms of providing service to the customer. Idaho Power declared that its economic principle would, arguably, allow it to recover all fixed distribution costs in a fixed monthly charge resulting in a monthly

charge near the \$30 mark. But, again, there is no logic for stopping with fixed distribution costs. They are no more or less “customer” related charges than transmission and generation costs.

Ultimately, the Company could recover the bulk of its fixed costs through a fixed monthly charge. Aside from resulting in an extraordinary fixed charge, this “all you can eat” tariff would completely remove all incentive for customers to conserve energy. The nexus between the level of their consumption and their bill would be so disconnected as to be meaningless.

This Commission has also rejected the use of class contributions to a single annual peak as the basis for allocating the fixed costs that are classified as capacity costs. Rather than loads at a single hour on a single day dictating the allocation of capacity costs, a weighted average of the twelve monthly coincident peaks is used. In addition, for most customers, it is the peak usage during each month that determines the demand charges that are due, not peak usage at one hour during the year. Both of these decisions by the Commission turn the demand allocation and charges into a type of usage charge as opposed to a fixed charge.

Customer costs are costs that vary primarily with the number of customers served. Stated differently, they are costs that could be avoided if a customer ceased taking service. That is the cost causal principle behind customer costs. That definition is parallel to energy costs that focus on the costs associated with expanding the energy-producing capacity of the system or demand costs that focus on expanding the capacity of the system to meet peak loads.

If demand costs cannot be billed directly to residential customers because demand

meters are not cost-effective for loads that small, there is no logic to concluding that the obvious way to collect those demand costs is through a customer charge.

Dr. Power points out that the Company's approach has no economic logic to it since it ignores cost causality and focuses merely on whether a cost is fixed or varies in the short term with usage. The reason that the fixed costs were incurred in the first place simply gets ignored. Such an approach is not a cost of service approach since cost causality is largely ignored.

In addition to the flaws in Idaho Power's economic rationale for the proposed increase to the fixed monthly charge, it would constitute a substantial impact to low-income customers.

There seems to be little dispute that the more costs Idaho Power recovers through a fixed charge, the greater certainty of revenue recovery the Company has and, thus, the less risk. The uncertainty of revenue recovery for Idaho Power is primarily due to changes in weather conditions. But the Company has already been significantly insulated from this variable through the PCA. Adding to that a fixed monthly charge further locks in the Company's revenues.

The public interest parties point out that when Idaho Power seeks a given return on equity, implicit in its ROE calculation and proposal is business risk. As stated, the PCA already removes much of the weather-related risk that Idaho Power faces. It is no wonder that the Company wants to recover as much of its costs as possible through a fixed charge. But, as a matter of public policy, this is not in the best interests of the Company's ratepayers.

The public interest parties urge the Commission to reject this additional layer of insulation that will not only have an undue impact on low-income customers but will discourage conservation. Allowing Idaho Power to recover a portion of fixed distribution costs through a fixed charge will no doubt be followed by a request to include all fixed distribution costs, followed by fixed transmission, generation and overhead costs. As proposed by Dr. Power, the public interest parties propose increasing the fixed residential charge only to \$3.00 per month, primarily to account for the effects of inflation since the time the charge was first set.

IV. IRRIGATION SUBSIDY

This issue is raised each time Idaho Power files a general rate case. While cost of service analyses are undeniably an art as well as a science, and while the avoidance of rate shock is one goal of ratemaking, those two arguments have, unfortunately seemed to serve as the only reason that Idaho Power's irrigation class has paid rates so considerably below what they should be. In spite of the subjectivity inherent in cost of service models, they still are the foundation for revenue allocation. They have been the basis for revenue allocation for more than twenty years. And it is undisputed that the model adopted and relied upon by the Commission, and the various runs performed by the Company and Staff, have consistently shown over more than two decades that the irrigators' rates are substantially below their appropriate levels.

Suffice it to say, that the millions of dollars per year in irrigation subsidy, could be spent to weatherize many low-income homes with the associated system-wide benefits. There is no system-wide benefit resulting from the irrigation subsidy.

When this Commission sets rates, it relies solely upon the cost of service model as a starting point, and then takes into account policy objectives such as rate shock. As set forth below, the Idaho Supreme Court has explicitly recognized cost of service as a basis for setting rates, but not the concept of rate shock. In any event, every revenue allocation decision made by the Commission begins with, and is based in large part upon, cost of service. And art or not, there is simply no justification for allowing a 67% subsidy to continue. While the degree of the subsidy varies somewhat with each rate case, it is always quite large. There comes a point when the results of these analyses are so consistent that one must assume that, subjectivity notwithstanding, there is a truth being revealed.

Regarding rate shock, the public interest parties pointed out during the hearing that there is the equally important statutorily imposed objective of fairness and the objective of recognizing the impact that revenue allocation has on not just irrigators, but low-income customers as well. Low-income ratepayers receive a rate shock every month when they pay an electric bill containing a 67% subsidy for one select customer class. The poor would certainly welcome such a subsidy.

During the hearing, the irrigators pointed out the disproportionate effect that a rate increase can have on customers within their diverse class. During cross-examination, Idaho Power witness Gale conceded that a rate increase to the residential class can have the same disproportionate effect. *Tr. P. 3193, lines 10-19 (Rebuttal)*. Idaho Power makes no effort to identify and distinguish low-income customers from other residential customers. Because of their financial limitations, the poor have very little opportunity

other than LIWA to reduce their consumption, such as the time-of-day irrigation DSM program.

Unlike its proposed cap on the increase to the irrigation customers, no similar cap was provided to the residential class. No special consideration was given to low-income customers when Idaho Power proposed bringing the residential class to 105% of its cost of service. This isn't possible when the Company doesn't even try to define the term "low-income."

With all due respect, from a legal standpoint, there is simply no other way to describe the subsidy than as "preferential ratemaking" in violation of Idaho Code §§ 61-301, 315 and 502 prohibiting rates that are unjust, unreasonable, discriminatory or preferential. The irrigation subsidy has been so large for so many years, that to call it anything other than preferential would be to deny reality.

In *Homebuilders v. Washington Water Power*, 107 Idaho 415, 690 P.2d 350 (1984), the Idaho Supreme Court held:

The authority of the Commission to fix rates and charges, however, is not unbridled. A utility is forbidden to treat a customer preferentially through its rates and charges, or to maintain unreasonable differences in its rates and charges as between classes of service. I.C. § 61-315 provide

107 Idaho at 419 [*Emphasis added*].

If a 67% difference in rates relative to cost of service is not unreasonable, it is difficult to imagine the magnitude of difference that would be considered so. Even Idaho Power's revenue allocation proposal will not eliminate this unreasonable difference. According to Exhibit 61, Idaho Power proposes bringing most classes to 105% of cost of service while setting irrigators' rates at 75%, a difference of 30%. The public interest

parties submit that 30% is an unreasonable difference. To the same extent that cost of service is inexact and reliance upon it carries the risk of setting irrigation rates too high, the same argument applies to all other customer classes.

Incidentally, the Supreme Court noted in *Homebuilders*:

Any such difference (discrimination) in a utility's rates and charges must be justified by a corresponding classification of customers that is based upon factors such as cost of service, quantity of electricity used, differences in conditions of service, or the time, nature and pattern of the use.

Id. at 421 [*Emphasis added*].

Thus, the Supreme Court has explicitly recognized cost of service as a basis for setting rates. By contrast, the Supreme Court has never specifically endorsed the concept of “rate shock avoidance” to justify unreasonable differences in rates.

The public interest parties appreciate the sensitive nature of this issue, and do not make these comments lightly or in disrespect to the Commission or anyone else, but poor people cannot afford to subsidize anyone. They struggle to provide the basic necessities for themselves and their families. It is time for the irrigation subsidy to end.

Incidentally, the Company’s assurances that there will be additional rate cases, and possible revenue allocation adjustments, filed in the next 5-8 years is little consolation to the other customer classes. Idaho Power did not guarantee when it would file its case, nor that there would be a cost of service study performed and relative change in irrigation rates proposed. The Company could, as it did when it sought rate base inclusion of its Milner and Swan Falls rebuilds, simply ask for a proportionate rate increase after it completes its next generation facility, or completes the Hells Canyon relicensing process, and then seeks to have the investment ratebased. Those customers

paying the bill for the irrigators should not be expected to be content with such a lack of assurance for the better part of another decade.

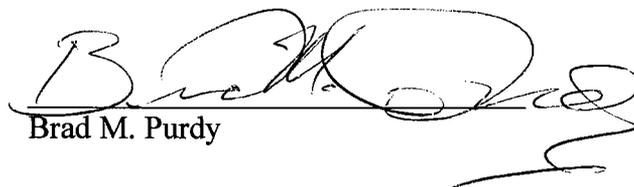
The Commission has recognized the problem and made attempts in past rate cases to reduce the subsidy, tempered heavily by the desire to avoid rate shock. Unfortunately, despite these earnest efforts, the subsidy has only grown. The public interest parties believe that the time has come to take more drastic steps to eliminate it. They believe that the proposal offered by Dr. Power is a fair and reasonable one. First, Dr. Power assumes, for the purpose of his proposal, that cost of service studies are accurate only to within a plus or minus 33% margin of error. This allows for considerable inaccuracy in the model. Dr. Power does not propose bringing irrigation rates all the way to cost of service, only to 33% below cost of service. This still allows a subsidy and addresses the argument that cost of service studies are inherently subjective.

Second, Dr. Power proposes phasing-in the irrigation rate increase over five years, a substantial amount of time. This addresses the rate shock argument. The Company and Staff propose a much smaller increase, a strategy that, frankly, has resulted in an increase in the subsidy between the present case and the 94-5 rate case. Other parties propose an increase to irrigators' rates that would immediately bring them to 100% of cost of service. The public interest parties submit that Dr. Power's proposal strikes a balance, but represents the minimum increase that should be ordered.

There appears to be the belief among certain members of the public that irrigators are paying for growth in the residential class. This perception was pointed out during the hearing. There was no evidence presented, however, to substantiate this belief. New residential development pays for line extension costs under a specific tariff, just as do the

kwh per month and, therefore, the majority of those customers will be given the right price signal.

RESPECTFULLY SUBMITTED, this 26th day of April, 2004.



Brad M. Purdy

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT, I HAVE THIS 26th DAY OF APRIL, 2004,
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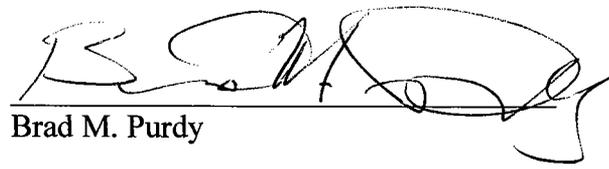
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