M E M O R A N D U M

Date:June 25, 1996

To:S.  Woodbury

K.  Hessing

T.  Carlock

Working File

From:B.  Smith

Re.WWP-E-96-4 (Power Cost Adjustment)

Monday June 17th I visited the Offices of Washington Water Power Co.  in Spokane to audit the transactions shown in the Company’s application in this case.  I traced each of the transactions shown on Exhibit No.  1 Pages 1, 3, 5 and 6 through the power supply daily operations summary and the Company’s GAT 100 report (general accaunting transactions) to the General Ledger.  I have also varified the entries to the PCA accounts depicted on Exhibit No.  3 page 3.

All of the entries reflected in the Company’s exhibits appear to accurately reflect actual transactions.  I found no exceptions and have no proposed adjustments to the Company’s case as filed.