

DECISION MEMORANDUM

TO: COMMISSIONER KJELLANDER
COMMISSIONER SMITH
COMMISSIONER HANSEN
COMMISSION SECRETARY
COMMISSION STAFF
LEGAL

FROM: WELDON STUTZMAN

DATE: JANUARY 11, 2005

SUBJECT: IDAHO POWER'S APPLICATION FOR AN ACCOUNTING ORDER
REGARDING RIGHT-OF-WAY EASEMENT GRANT, CASE NO. IPC-E-
04-30

On December 27, 2004, Idaho Power Company filed an Application for an accounting order authorizing the Company to amortize the cost of the Shoshone-Bannock Tribe Transmission Right-of-Way Easement Grant. The accounting order would allow the Company to amortize the cost of a newly negotiated easement across tribal property. The term of the easement extends through December 31, 2027, but also covers the period between 1996 to the present. The total amount of the negotiated easement grant is \$7,490,000, most of which will be paid in three annual installments.

Staff has reviewed the Company's Application and recommends that it be processed by Modified Procedure.

COMMISSION DECISION

Should the Application of Idaho Power Company for an accounting order for the treatment of the Shoshone-Bannock Transmission Right-of-Way Easement Grant be processed by Modified Procedure?



Weldon Stutzman

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