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IDAHO PUBLIC
UTILITIES COMMISSION

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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
IDAHO POWER COMPANY FOR AUTHORITY)
TO IMPLEMENT POWER COST)
ADJUSTMENT (PCA) RATES FOR ELECTRIC)
SERVICE FROM JUNE 1, 2005 THROUGH)
MAY 31, 2006.)

CASE NO. IPC-E-05-15

**COMMENTS OF THE
COMMISSION STAFF**

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Donald L. Howell, II, Deputy Attorney General, and responds to the Notice of Modified Procedure issued on April 25, 2005.

BACKGROUND

On April 15, 2005, Idaho Power Company filed its annual power cost adjustment (PCA) Application. Since 1993 the PCA mechanism has permitted Idaho Power to adjust its rates upward or downward to reflect the Company's annual "power supply costs." Because of its predominant reliance on hydroelectric generation, Idaho Power's actual cost of providing electricity (its power supply costs) varies from year-to-year depending on changes in Snake River streamflow and the market price of power among other things. The annual PCA surcharge

or credit is combined with the Company's "base rates"¹ to produce a customer's overall energy rate.

In addition to this PCA case the Company has two other base rate filings currently before the Commission, which are proposed to become effective June 1, 2005. They are the Bennett Mountain Power Plant case (IPC-E-05-10) and the Income Tax settlement case (IPC-E-05-14). In Bennett Mountain, the Company seeks an average 1.84% increase in base rates, in the tax settlement case it seeks a 4.45% base rate increase, for a combined base rate increase of 6.29%. If the Company proposed rates in all three of these cases are approved, residential energy rates would increase from approximately 5.79¢/kWh to 6.14¢/kWh. A history of residential energy rates is shown on Attachment A.

STAFF AUDIT AND ANALYSIS

The PCA has three components: 1) a projection component; 2) a true-up component that corrects for the previous years projection error; and 3) a true-up of the previous year's true-up that is a final correction. Set out below are the Staff's comments on the three PCA components. Staff also address the rate design for the PCA as well as the two base rate requests.

A. The PCA Projection

The National Weather Service Northwest River Forecast Center in Portland, Oregon, forecasts the April through July Brownlee Reservoir inflow this year to be 2.18 million acre-feet (maf). This is thirty-five percent (35%) of the normal expected inflow. A regression equation developed from the results of the general rate case power supply model is used to project "Net Power Supply Costs." See Order No. 24806. Using the forecasted 2.18 maf and the regression equation, Staff calculates Net Power Supply Costs for April 2005 through March 2006, to be \$108,977,744. As authorized by Commission Order, Staff increased the calculated Net Power Supply Costs by expected PURPA qualifying facility purchases of \$46,413,057 to generate an expected PCA expense of \$155,390,801. See Staff Attachment B. This is more than \$61 million above normal on a total company basis. Staff found that its calculation agreed with Idaho Power's calculation. The calculation of the projection rate component is shown on lines 1

¹ Base rates were set by the Commission in Idaho Power's last general rate case, Case No. IPC-E-03-13.

through 6 of Attachment C, where the projection rate component is calculated to be 0.4288 ¢/kWh. Staff's calculation of the projection rate component agrees with Idaho Power's calculation.

B. The PCA True-up

In this year's PCA there are two separate components to the true-up rate calculation: deferrals and "lost revenue."

1. Deferrals

Exhibit No. 3 to Idaho Power witness Schwendiman's testimony illustrates the calculation of the first true-up component. Staff has reviewed Idaho Power's true-up calculations and proposes two adjustments. Attachment D is Staff's calculation of true-up deferral amounts. Differences from the Company's filing are shown enclosed in boxes. The first adjustment is the February 2005 amount on line 18, "Fuel Expense - Coal" has been reduced by \$295,546 to correct a data entry error. The corrected amount is \$8,274,853. The second Staff adjustment is shown on line 43 "Intervenor Funding" in the month of June 2004. Intervenor funding is reduced from \$50,365 to \$5,030 because, by Commission Order, the difference, with associated interest, is directly assignable to specific customer classes. The detailed amounts and rate calculations are discussed later in these comments.

As shown on Attachment D, line 59 in the "Totals" column, the true-up amount with interest is \$35,989,725. In rounded numbers it is composed as follows:

Last Year's Projection Revenues	\$(30.1 Million)
90 % of Last Year's Above Normal Power Supply Costs	\$ 80.7 Million
Above Normal PURPA Facilities Costs	\$ (4.7 Million)
Miscellaneous Adjustments (Lines 43, 44, 45)	\$(10.1 million)
Interest	\$ 0.2 Million

Total True-up Expense	\$ 36.0 Million

Staff's rate is less than the rate calculated by the Company due to the two adjustments previously discussed.

To verify revenues and costs associated with Idaho Power's true-up deferrals, Staff conducted an audit of all actual revenues and expenses that occurred during the PCA year. These revenues and costs included the Bonneville Power Administration (BPA) water agreement, cloud seeding programs, fuel expenses for coal, fuel expenses for gas, and power purchases and sales. Staff also examined intervenor funding expenses, Settlement Agreement Credits for Order No. 29600, IDACORP Energy credits and the Risk Management operating plans. The following items were significant:

a. BPA Water Option Agreement. The Bonneville Power Administration (BPA) water option agreement was a contract between Idaho Power and the BPA that gave the BPA the option to purchase and release storage water from Brownlee Reservoir in an effort to improve passage and survival of fish through the various projects on the lower Snake and Columbia Rivers. The agreement called for the BPA to pay Idaho Power a sum of \$4,000,000 to purchase the option to discharge the stored water. Bonneville Power paid the option amount but never called for the water. This provided a benefit to customers without any cost.

b. Cloud Seeding Program. Idaho Power spent approximately \$690,550 in total on the cloud seeding program costs during the prior PCA year. As part of the costs, Idaho Power Company hired two companies to assess the 2004 and 2005 cloud seeding operations. Desert Research Institute accounted for \$283,356 and RHI Consulting accounted for \$51,756 in total costs. Together these consultants accounted for 48% of the total cloud seeding program expenses. The high one-time review costs were due to abnormal test results that required follow up. Idaho Power was able to resolve concerns and further refine seeding techniques. That will allow for more efficient and effective seeding in the future. The other 52% of the program expenses were attributed to meteorologist fees, project materials, IPC labor fees, and other miscellaneous expenses.

c. Fuel Expense – Coal. A large portion of Idaho Powers electricity comes from thermal power produced from coal plants. The three coal plants in operation for Idaho Power are Bridger, Valmy, and Boardman. For the audit period of April 2004 to March 2005 the total coal expense for all plants in operation was \$96,430,131. Through review of the individual months in the audit period, Staff discovered that quarterly coal pile surveys were conducted at all Idaho Power coal plants. These surveys track actual coal levels so that adjustments can be made to the coal inventory accounts.

As the Company prepared responses to Staff's audit requests, it discovered a discrepancy in the February 2005 amount. The original amount reported for coal expense was \$8,570,399. The corrected amount was \$8,274,853 resulting in a variance of \$295,546. The corrected amount is included in Staff's true-up calculations, Attachment D.

d. Fuel Expense – Gas. Idaho Power owns two gas-fired combustion turbine generating plants. The Danskin and Bennett Mountain Power Plants are both located near Mountain Home and account for 100% of gas usage. The total variable gas and gas transportation expense amounted to \$3,773,145 for the PCA period.

e. Power Purchases and Sales. Staff reviewed all power purchases and sales in conjunction with the Company's Risk Management Operating Plans. Our analysis concluded that all transactions were reasonable, prudent and followed the Risk Management Committee's recommendations. These transactions were made with an assortment of credit-worthy partners on a timely basis, and there were no transactions conducted with IDACORP Energy or any other Idaho Power affiliate.

f. Intervenor Funding. Staff analyzed all intervenor-funding reimbursement amounts included in the PCA. The amounts followed Commission Orders and, with Staff's adjustments, are disbursed appropriately. In Order No. 28927 there is \$281 that is attributed to interest and carrying charges from the Order issue date of June 2001 through May 2004. This interest was computed using the customer deposit rate. Included below is a breakdown of all order numbers and amounts totaling the requested amount:

Intervenor Funding Schedule

Idaho Power Company PCA

Order Number	Amount	Class Charged
29371	\$ 5,335	Schedule 24/ Idaho Irrigation Pumpers Association
29505	\$ 10,000	Schedule 1/NW Energy Coalition
29505	\$ 15,000	Schedule 24/Idaho Irrigation Pumpers Association
29505	\$ 15,000	Schedule 1/Community Action Partnership Association of Idaho
28927	\$ 4,749	All customers/Energy Efficiency Advisory Group
28927	\$ 281	Interest and carrying charges accumulated from June 2001
Total Funding	\$ 50,365	

As previously discussed, Staff reduced the amount included in the true-up deferral calculation to \$5,030 (Attachment D, line 43) which is the amount to be recovered from all ratepayers. The remaining intervenor funding amount with interest is directly assigned to residential and irrigation customers per Commission Order.

g. Settlement Agreement (Order No. 29600). In a Stipulation involving Idaho Power and the Commission Staff, both parties agreed on a single comprehensive settlement amount to resolve several outstanding issues identified in the Stipulation. The parties proposed that the expense adjustment rate for growth (EARG) component in the PCA would continue at the existing value, 16.84 mills per KWH, until the next general revenue requirement case in which the Company resets the base rates for PCA computation purposes. Idaho Power also agreed to provide a \$19.3 million revenue credit to Idaho Power Customers in the Company's PCA. This revenue credit would be a separate \$804,166 monthly line item for the months June 2004 through May 2006 in the PCA true-up calculation and includes interest from June 1, 2004 at the PCA carrying charge rate of one percent (1%). It was also agreed that the June 2003 Valmy Unit No. 2 incident issues should be resolved in the PCA. The Commission approved the Stipulation in Order No. 29600 issued in September 2004. Staff verified that all settlement components of the Stipulation were incorporated in this PCA Application. The Company has included the proper credit for customers in the amount of \$8,041,667 through March 2005.

2. Lost Revenue

The second component included in the true-up rate is the court ordered "lost revenue" from the irrigation load reduction case, IPC-E-01-34. The lost revenue amount with interest is \$13,482,882, per Order No. 29669. The combined true-up amount is \$49,472,607. The true-up rate component of .3973 ¢/kWh is calculated on line 13 of Attachment C to these comments.

C. The PCA True-up of the True-up

The true-up amount set for recovery in last year's PCA case (IPC-E-04-09) was \$44,841,981 and the established true-up rate was 0.3540¢/kWh. Including interest considerations, the approved rate under recovered the true-up amount by \$635,652. As shown on Attachment C, line 15, this becomes the true-up of the true-up PCA rate component of 0.0051 ¢/kWh. This is the same rate the Company calculated.

PCA RATES

The Staff's calculated PCA rate of 0.8312¢/kWh is the sum of the three components listed above ($0.4288 + 0.3973 + 0.0051 = 0.8312$). The Staff's second component differs from the Company's by 0.0023¢. This difference is attributed to the coal adjustment and the intervenor funding adjustment. However, for reasons stated in its Application, the Company does not wish to increase PCA rates at this time. Therefore, the Company proposes to continue the existing PCA rate of 0.6039¢/kWh for another year. Staff agrees with the Company's proposal to continue the existing PCA rates except as noted below.

The continuation of the lower rate is expected to cause the Company to under recover the true-up by approximately \$28.3 million, which it proposes to recover in next year's PCA. Staff believes that carrying over this relatively large amount is a reasonable risk to accept. The PCA rate of 0.6039¢/kWh generates approximately \$75.2 million per year. That coupled with the facts that the income tax related one year temporary surcharge will expire at the end of May next year, that there is an additional year of the settlement credit and that there is a very low probability of worse water conditions (see Attachment B) convinces Staff to recommend continuation of the existing rate. Staff believes that there is a good chance that \$28.3 million can be carried over to next year without causing a PCA rate increase next year.

Staff proposes an additional adjustment to the Residential and Irrigation PCA rates. Following discussions with the Company, Staff removed some intervenor funding amounts from the true-up calculations because the Commission ordered that they be directly assigned to the Residential and Irrigation classes for recovery. The amounts with interest and rate calculations are shown on Attachment C, lines 25 and 26.

Staff's proposed PCA rates for the June 1, 2005 through May 31, 2006 PCA year are 0.6045¢/kWh for the residential class, 0.6052¢/kWh for the irrigation classes, and 0.6039¢/kWh for all other classes. Lines 32 through 35 of Attachment C calculate total expected PCA revenue for the coming year of approximately \$75.2 million excluding intervenor funding. Line 37 shows the amount of the true-up expected to be carried over to next year as approximately \$28.3 million.

PCA RECOMMENDATIONS

Staff recommends that the Commission accept Staff's fuel expense adjustment and intervenor funding changes. Staff also recommends that last years PCA rate of 0.6039¢/kWh be continued as proposed by the Company with two exceptions. Staff recommends that the PCA rates for Residential Customers and Irrigation Customers be slightly higher to recover intervenor funding amounts previously ordered by the Commission. The Residential Rate should be 0.6045¢/kWh and the Irrigation rate should be 0.6052¢/kWh. Staff recommends that the PCA rates become effective June 1, 2005.

COMBINED BASE RATES

As mentioned above, Idaho Power Company has two other rate applications before the Commission which request changes in base rates on June 1, 2005, the same day new PCA rates are to be effective. The other two cases are the Bennett Mountain case (IPC-E-05-10) and an income tax case (IPC-E-05-14). These two cases include three revenue requirement amounts and three different rate design methods. Staff has already filed comments in the Bennett Mountain case but deferred the final calculation of the Bennett Mountain revenue requirement and rates to these comments.

The two separate amounts to be passed on to customers in the income tax case were previously established by Commission Order. The proposed income tax rate designs are discussed in these comments. Attachment E shows current and Staff calculated base rates and the rate increments from the three rate designs using the Company's proposed methodology. Column c shows current rates. Columns e, f and g show the three increments that add to base rates to produce the rates shown in Column h. The three rate design proposals are discussed in more detail below.

A. Bennett Mountain (IPC-E-05-10)

The Company calculated its Bennett Mountain revenue requirement to be \$9,402,996, which requires an average increase of 1.84%. It then spread that increased revenue requirement to energy, demand and lighting rates on a uniform percentage basis.

Staff proposes a revenue requirement associated with Bennett Mountain of \$9,391,958, which is based on the adjustments Staff recommended in its comments in the Bennett Mountain

case (based upon the change order adjustment). Attachment E, Column e, shows rate increments produced with Staff adjustments and the revenue spread proposed by the Company. Staff recommends later in these comments to spread the revenue requirement uniformly among all classes.

B. Income Taxes (IPC-E-05-14)

The income tax case has two revenue requirement components. The first is a permanent base rate increase of \$11,504,677 per year, or approximately 2.25%. The Company proposed to spread this increase to all customer classes on a uniform percentage basis. Within customer classes the Company spread the increase to the demand and energy rates on a uniform percentage basis. The amount of this increase was previously approved by Commission Order No. 29601. The rates and rate increments contained in the Company's filing have been checked by Staff and are correct as filed. These rate increments are found in Column f of Attachment E.

The second income tax-related revenue increase is a temporary base rate increase of about 2.2% or \$11,638,229 for one year (June 1, 2005 to May 31, 2006). Once again, this amount was previously approved by Commission Order No. 29601. In its filing the Company proposes to spread the increase to all customer classes on a uniform percentage basis. Within classes the Company proposes an equal cents per kWh increase.

The rates included in the Company's filing are correct except for schedule 41 rates which were calculated using an incorrect factor. Staff Attachment E, Column f shows Staff's calculated rates which are the same as the Company's except for the Schedule 41 rate increments.

C. Base Rates

Column h of Attachment E shows the new base rates for all schedules when the Company's revenue allocation and rate design methodologies are applied to Staff's recommended revenue requirements. Attachment F shows the combined effects of the base rates calculated by the Staff. As shown on Attachment F, the average increase is 6.28% and the effects of the base rate changes are approximately a uniform percentage increase to the classes.

It is not exactly a uniform percentage increase to customer classes for two reasons. First, the Bennett Mountain increase is spread uniformly to all demand and energy rate components and not first spread uniformly to customer classes based on total revenue. Second, the one year

temporary tax increase was spread uniformly to the customer classes based on 2004 normalized revenues and the resulting rates were then applied to normalized 2003 billing determinants. The class revenue relationships in 2004 were not the same as they were in 2003. This second item also explains why the Attachment F total revenue adjustment of \$32,144,937 is \$389,927 less than the combined revenue requirements of the two cases which is \$32,534,864. Rates calculated using higher energy, demand and customer billing determinants in 2004 produce lower rates than would be calculated using 2003 billing data. When the lower rates are applied to 2003 billing data the restated revenues are lower than they would be if applied to 2004 billing data.

CONSUMER ISSUES

As of May 13, 2005 the Commission had received about 40 written comments from customers. Only two customers specifically referred to the Power Cost Adjustment (PCA) and the Company's proposal to defer it until next year; those two commenters were in favor of the proposal to defer any PCA increase.

Because there are two other Idaho Power cases that will affect customers' base rates, many comments referred to all three cases. All commenting customers oppose increases in rates. Nearly one-half of the comments were from senior citizens, low-income or fixed income customers who are concerned about how they will be able to pay for increases in energy rates. One customer from Nampa who said he had moved to Idaho from New York wrote, "Why can't Idaho Power offer a benefit for over 55 seniors like some utilities do?" Four more customers wrote similar comments requesting special lower rates for low-income or senior citizens.

Sixteen people asked the Commissioners to consider just saying "No" to Idaho Power when it ask for rate increases. "Just Say No" has become a very common phrase found in customer comments regarding rate increases.

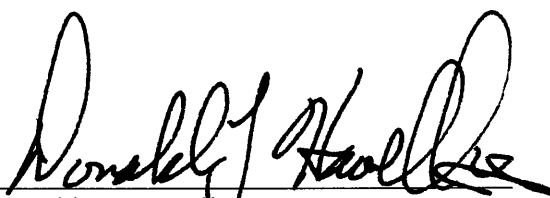
RECOMMENDATIONS CONCERNING OVERALL COMBINED BASE RATES

After evaluating the revenue requirement impact, Staff is not comfortable with the percentage differences that exist between customer classes as shown on Attachment F. To make the results more uniform and equitable, Staff recommends the Commission adapt an alternative revenue spread. It is our recommendation that the \$32,144,937 total revenue requirement shown

on Attachment F be spread to all customer classes on a uniform percentage basis. Under this proposal each class would experience an approximate 6.28% increase. Within each class the Bennett Mountain and permanent income tax increases would be spread on an equal percentage basis to energy and demand components and the temporary income tax increase would be spread to energy rates on an equal ¢/kWh basis. Placing the temporary income tax rate increase on the energy rates makes the rates easier to adjust in a year when this increase expires.

Staff further recommends that the Company be directed to file new tariff schedules that incorporate these rate changes to be effective June 1, 2005.

Respectfully submitted this 16th day of May 2005.



Donald L. Howell II
Deputy Attorney General

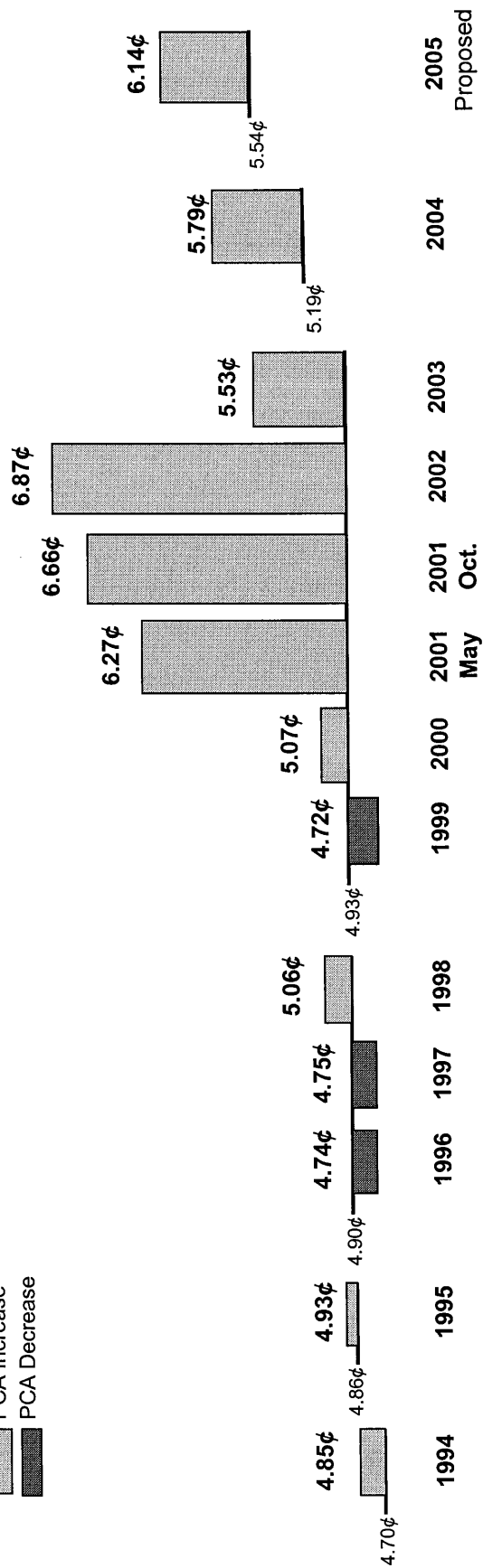
Technical Staff: Keith Helsing
Alden Holm
Eric Johnson

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AVERAGE RESIDENTIAL ENERGY RATES FOR IDAHO POWER COMPANY

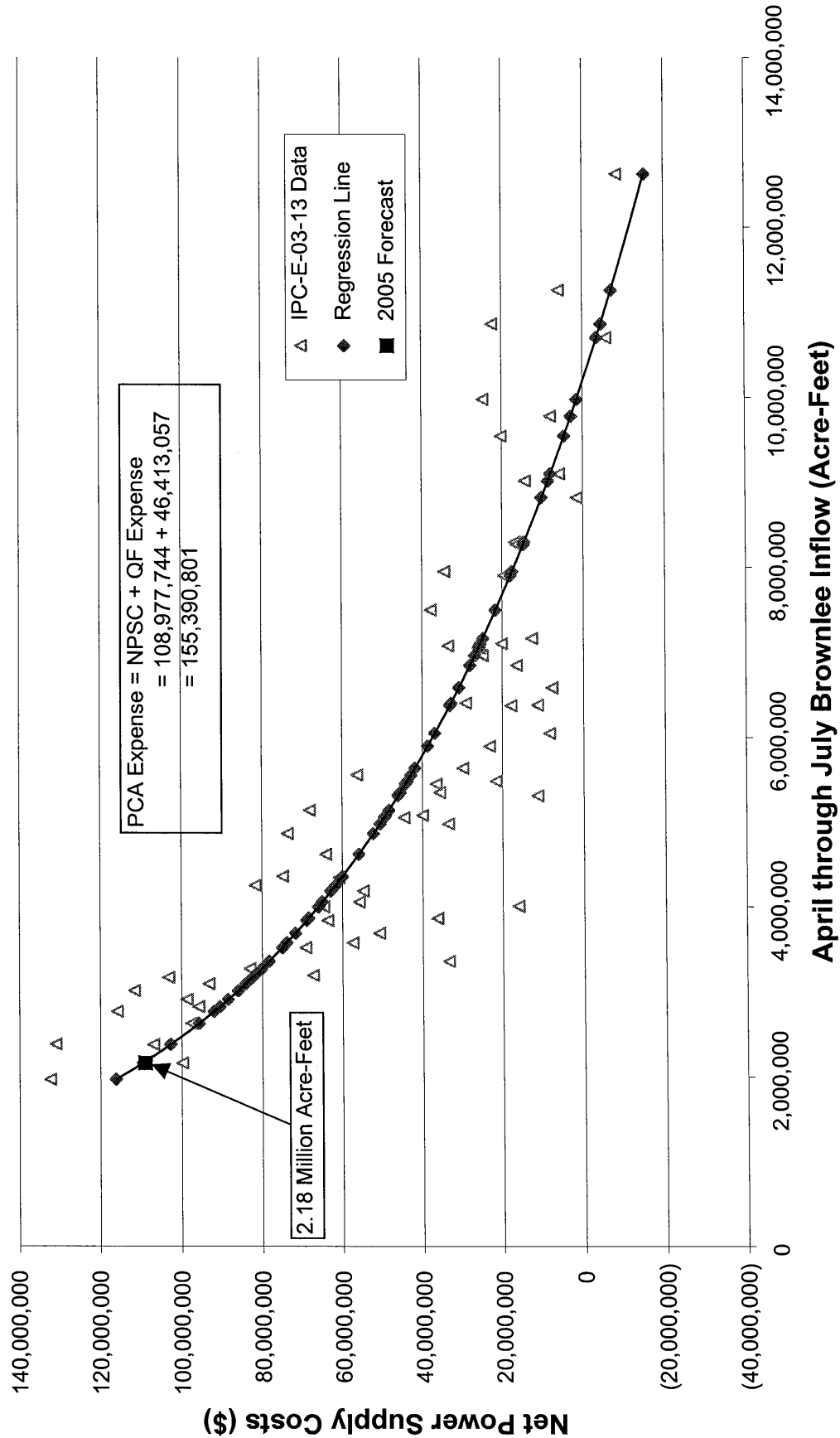
Cents per Kilowatt-hour

— Base Rate
 ■ PCA Increase
 ■ PCA Decrease



IDAHO POWER'S 2005 PCA PROJECTION

IPC-E-05-15 Thirteenth Annual PCA



2005-2006 PCA - Thirteenth Annual

IPC-E-05-15

Staff Case

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line	Description	Units	Base	Forecast	Difference	Rate
1	Projection 2005-2006:					
2	PCA Expense	(\$)	94,101,157	155,390,801	61,289,644	
3	Normalized System Firm Sales	(MWh)	12,863,484	12,863,484		
4	Energy Rate	(¢/kWh)	0.73154	1.20800	0.47646	
5	Sharing Percentage	(%)			90%	
6	Energy Rate Difference	(¢/kWh)			0.428816016	0.4288
7						
8						
9			(\$)	(MWh)	(\$/MWh)	(¢/kWh)
10						
11	True-Up of 2004-2005:		35,989,725			
12	Lost Revenue Adjustment		13,482,882			
13	Total True Up		49,472,607	12,453,880	3.972465368	0.3973
14						
15	True-Up of the True-Up:		635,652	12,453,880	0.051040479	0.0051
16						
17	PCA Rates:					
18	Calculated PCA Rate Adj. From Base	(¢/kWh)				0.8312
19	Proposed PCA Rate Adj. from Base	(¢/kWh)				0.6039
20	PCA Rate Currently in Effect	(¢/kWh)				0.6039
21	Difference - Last Year to This Year	(¢/kWh)				0.0000
22						
23	PCA Rates with Class Assignable Intervenor Fundin:			Intervenor Funding Increment		Rate
24			(\$)	(MWh)	(\$/MWh)	(¢/kWh)
25	Residential Rate		25,188	4,372,299	0.0006	0.6045
26	Irrigation Rate		20,488	1,624,801	0.0013	0.6052
27	All Other PCA Rates		0		0.0000	0.6039
28						
29	Expected PCA Revenues:		Rate	Energy	Revenue	
30			(\$/MWh)	(MWh)	(\$)	
31						
32	Forecast Revenue		4.288	12,453,880	53,402,237	
33	True Up Revenue		1.700	12,453,880	21,171,596	
34	True Up of True Up Revenue		0.051	12,453,880	635,148	
35	Total		6.039		75,208,981	
36						
37	Expected True Up Amount to be Carried Over to Next Year:				28,301,011	
38						
39	Note: Negative rates and amounts indicate benefits to ratepayers.					

TRUE-UP CALCULATIONS FOR 2004 - 2005

FOR

IDAHO POWER COMPANY PCA

CASE NO. IPC-E-05-15

Staff Case

DESCRIPTION	Units	2004 APR	2004 MAY	2004 JUN	2004 JUL	2004 AUG	2004 SEPT	2004 OCT
PCA Revenue								
Normalized Idaho Jurisd. Sales	MWh	842,500	878,149	1,002,040	1,185,074	1,303,702	1,164,116	925,105
Forecast Rate	m/KWh	2.460	2.460	2.499	2.499	2.499	2.499	2.499
Revenue	\$	2,072,550	2,160,247	2,504,098	2,961,500	3,257,951	2,909,126	2,311,837
Load Change Adjustment								
Actual System Firm Load - Adjusted	MWh	1,036,225	1,192,903	1,437,674	1,590,212	1,464,897	1,173,332	1,073,670
Normalized Firm Load	MWh	991,176	1,033,117	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943
Load Change	MWh	45,049	159,786	178,816	98,419	40,264	(5,841)	17,727
Expense Adjustment (@16.84)	\$	(758,625)	(2,690,796)	(3,011,261)	(1,657,376)	(678,046)	98,362	(298,523)
Non-QF PCA								
ACTUAL:								
BPA Water Option Agreement	\$	0	0	0	(4,000,000)	0	0	0
Cloud Seeding Program	\$	0	0	0	0	0	0	0
Fuel Expense - Coal	\$	7,292,689	5,286,332	7,810,652	8,135,422	9,520,606	8,473,631	8,503,811
Fuel Expense - Gas	\$	216,597	196,636	429,861	1,002,631	904,767	152,449	363,797
Non-Firm Purchases	\$	13,195,701	18,098,396	21,378,551	26,408,680	23,685,833	14,353,203	3,560,224
Surplus Sales	\$	(12,584,352)	(13,226,444)	(10,126,531)	(8,720,252)	(10,296,193)	(15,010,445)	(4,461,295)
Expense Adjustment (@16.84)	\$	(758,625)	(2,690,796)	(3,011,261)	(1,657,376)	(678,046)	98,362	(298,523)
Sub-Total	\$	7,362,010	7,664,124	16,481,272	21,169,105	23,136,967	8,067,200	7,668,014
BASE:								
Fuel Expense	\$	3,341,000	2,293,000	6,344,900	8,714,800	8,721,300	8,446,500	8,727,700
Danskin	\$	0	0	275,700	279,600	280,000	264,800	272,300
Non-Firm Purchases	\$	339,000	1,356,000	2,931,000	3,335,100	2,842,900	480,800	35,700
Surplus Sales	\$	(3,195,000)	(597,000)	(4,558,900)	(2,385,400)	(3,371,000)	(5,702,300)	(4,982,500)
Surplus Sales Adder	\$	(826,063)	(979,683)	0	0	0	0	0
Sub-Total	\$	(341,063)	2,072,317	4,992,700	9,944,100	8,473,200	3,489,800	4,053,200
Change From Base	\$	7,703,073	5,591,807	11,488,572	11,225,005	14,663,767	4,577,400	3,614,814
Deferral (Shared and Allocated)	\$	5,892,851	4,277,732	9,729,671	9,506,457	12,418,744	3,876,600	3,061,386
QF Deferral								
Actual (includes Net Metering)	\$	2,837,750	3,620,158	5,634,991	5,841,368	5,040,365	4,277,232	2,903,909
Base	\$	2,038,265	3,024,735	6,508,847	6,702,897	6,422,258	5,081,395	3,792,830
Change From Base	\$	799,485	595,423	(873,856)	(861,529)	(1,381,893)	(804,163)	(888,921)
Deferral (Allocated)	\$	679,562	506,110	(822,298)	(810,699)	(1,300,361)	(756,717)	(836,475)
Intervenor Funding	\$	0	0	5,030	0	0	0	0
Credit From IDACORP Energy	\$	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)
Settlement Agreement (ON 29600)	\$	0	0	0	0	0	(3,216,667)	(804,167)
Total Deferral (-6+34+41+43+44+45)	\$	4,333,196	2,456,929	6,241,638	5,567,591	7,693,765	(3,172,577)	(1,057,759)
Principal Balances								
Beginning Balance	\$	0	4,333,196	6,790,125	13,031,763	18,599,354	26,293,119	23,120,543
Amount Deferred	\$	4,333,196	2,456,929	6,241,638	5,567,591	7,693,765	(3,172,577)	(1,057,759)
Ending Balance	\$	4,333,196	6,790,125	13,031,763	18,599,354	26,293,119	23,120,543	22,062,783
Interest Balances								
Accrual thru Prior Month	\$	0	0	3,599	9,257	20,117	35,603	53,493
Interest @1% per Year	\$	0	3,611	5,658	10,860	15,499	21,911	19,267
Prior Month's Interest Adj.	\$	0	(12)	0	0	(14)	(4,021)	(21)
Total Current Month Interest	\$	0	3,599	5,658	10,860	15,485	17,890	19,246
Interest Accrued to Date	\$	0	3,599	9,257	20,117	35,603	53,493	72,739
Balance (True-Up & Interest)	\$	4,333,196	6,793,724	13,041,020	18,619,471	26,328,722	23,174,036	22,135,522
True-Up of the True-Up								
True-Up Revenues								
True Up Rate	¢/kWh	0.3579	0.3579	0.3564	0.3540	0.3579	0.3540	0.3540
Actual Idaho Sales	kWh	840,704,656	939,127,871	1,054,848,703	1,325,929,728	1,309,551,663	1,137,579,165	975,839,218
Total	\$	3,008,882	3,361,139	3,759,284	4,694,355	4,686,855	3,975,988	3,454,471
Beginning Balance	\$	44,841,981	41,870,467	38,544,221	34,817,057	30,151,716	25,489,987	21,535,241
Interest @1% per Year	\$	37,368	34,892	32,120	29,014	25,126	21,242	17,946
Revenue Applied to Interest	\$	37,368	34,892	32,120	29,014	25,126	21,242	17,946
Revenue Applied to Balance	\$	2,971,514	3,326,247	3,727,164	4,665,341	4,661,729	3,954,747	3,438,525
True-Up of the True-Up Balance	\$	41,870,467	38,544,221	34,817,057	30,151,716	25,489,987	21,535,241	18,098,716
Level of Customer Sharing	%	90%	90%	90%	90%	90%	90%	90%
Idaho Jurisd. Energy Allocator	%	85.0%	85.0%	94.1%	94.1%	94.1%	94.1%	94.1%
Load Change Adjustment Rate	\$/MWh	(16.84)	(16.84)	(16.84)	(16.84)	(16.84)	(16.84)	(16.84)
Interest Rate	%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Note: Negative amounts indicate benefit to ratepayers								

TRUE-UP CALCULATIONS FOR 2004 - 2005

FOR

IDAHO POWER COMPANY PCA

CASE NO. IPC-E-05-15

Staff Case

DESCRIPTION	Units	2004 NOV	2004 DEC	2005 JAN	2005 FEB	2005 MAR	TOTALS
PCA Revenue							
Normalized Idaho Jurisd. Sales	MWh	885,609	965,920	1,043,993	968,236	909,048	12,073,492
Forecast Rate	m/KWh	2.499	2.499	2.499	2.499	2.499	
Revenue	\$	2,213,137	2,413,834	2,608,939	2,419,622	2,271,711	30,104,551
Load Change Adjustment							
Actual System Firm Load - Adjusted	MWh	1,097,209	1,225,417	1,238,145	1,059,141	1,056,166	14,644,991
Normalized Firm Load	MWh	1,079,817	1,220,491	1,207,127	1,032,883	1,040,475	14,015,486
Load Change	MWh	17,392	4,926	31,018	26,258	15,691	629,505
Expense Adjustment (@16.84)	\$	(292,881)	(82,954)	(522,343)	(442,185)	(264,236)	(10,600,864)
Non-QF PCA							
ACTUAL:							
BPA Water Option Agreement	\$	0	0	0	0	0	(4,000,000)
Cloud Seeding Program	\$	0	216,027	49,388	68,027	357,108	690,550
Fuel Expense - Coal	\$	8,706,276	7,942,215	8,427,310	8,274,853	8,056,333	96,430,130
Fuel Expense - Gas	\$	179,777	89,870	185,485	70,522	(19,247)	3,773,145
Non-Firm Purchases	\$	6,836,816	15,401,617	16,878,876	10,791,393	10,996,146	181,585,436
Surplus Sales	\$	(5,176,261)	(10,596,420)	(11,380,113)	(7,849,553)	(11,891,264)	(121,319,123)
Expense Adjustment (@16.84)	\$	(292,881)	(82,954)	(522,343)	(442,185)	(264,236)	(10,600,864)
Sub-Total	\$	10,253,727	12,970,355	13,638,603	10,913,057	7,234,840	146,559,274
BASE:							
Fuel Expense	\$	8,445,200	8,727,000	8,460,000	7,371,000	7,282,200	86,874,600
Danskin	\$	264,700	272,800	272,500	257,500	273,400	2,713,300
Non-Firm Purchases	\$	610,900	884,100	397,900	88,700	77,700	13,379,800
Surplus Sales	\$	(1,414,700)	(3,357,300)	(5,811,600)	(7,681,800)	(8,074,900)	(51,132,400)
Surplus Sales Adder	\$	0	0	0	0	0	(1,805,746)
Sub-Total	\$	7,906,100	6,526,600	3,318,800	35,400	(441,600)	50,029,554
Change From Base	\$	2,347,627	6,443,755	10,319,803	10,877,657	7,676,440	96,529,720
Deferral (Shared and Allocated)	\$	1,988,205	5,457,216	8,739,841	9,212,288	6,501,177	80,662,169
QF Deferral							
Actual (includes Net Metering)	\$	1,987,548	2,074,999	2,007,543	1,814,515	1,589,967	39,630,345
Base	\$	2,204,739	2,193,531	2,164,012	2,073,610	2,292,773	44,499,892
Change From Base	\$	(217,191)	(118,532)	(156,469)	(259,095)	(702,806)	(4,869,547)
Deferral (Allocated)	\$	(204,377)	(111,539)	(147,237)	(243,808)	(661,340)	(4,709,180)
Intervenor Funding	\$	0	0	0	0	0	5,030
Credit From IDACORP Energy	\$	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(2,000,000)
Settlement Agreement (ON 29600)	\$	(804,167)	(804,167)	(804,167)	(804,167)	(804,167)	(8,041,669)
Total Deferral (-6+34+41+43+44+45)	\$	(1,400,142)	1,961,010	5,012,832	5,578,024	2,597,292	35,811,798
Principal Balances							
Beginning Balance	\$	22,062,783	20,662,641	22,623,651	27,636,483	33,214,507	
Amount Deferred	\$	(1,400,142)	1,961,010	5,012,832	5,578,024	2,597,292	35,811,798
Ending Balance	\$	20,662,641	22,623,651	27,636,483	33,214,507	35,811,798	
Interest Balances							
Accrual thru Prior Month	\$	72,739	91,124	108,343	127,196	150,224	
Interest @1% per Year	\$	18,386	17,219	18,853	23,030	27,679	181,973
Prior Month's Interest Adj.	\$	0	0	0	(3)	24	(4,047)
Total Current Month Interest	\$	18,386	17,219	18,853	23,027	27,703	177,926
Interest Accrued to Date	\$	91,124	108,343	127,196	150,224	177,926	
Balance (True-Up & Interest)	\$	20,753,766	22,731,994	27,763,679	33,364,730	35,989,725	35,989,725
True-Up of the True-Up							
True-Up Revenues							
True Up Rate	¢/kWh	0.3540	0.3540	0.3540	0.3579	0.3540	
Actual Idaho Sales	kWh	890,496,444	1,005,408,010	1,078,920,738	1,016,643,093	954,795,701	12,529,844,990
Total	\$	3,152,357	3,559,144	3,819,379	3,638,566	3,340,328	44,450,749
Beginning Balance	\$	18,098,716	14,961,441	11,414,764	7,604,897	3,972,669	
Interest @1% per Year	\$	15,082	12,468	9,512	6,337	3,311	
Revenue Applied to Interest	\$	15,082	12,468	9,512	6,337	3,311	244,419
Revenue Applied to Balance	\$	3,137,275	3,546,676	3,809,867	3,632,228	3,337,017	44,206,329
True-Up of the True-Up Balance	\$	14,961,441	11,414,764	7,604,897	3,972,669	635,652	
Level of Customer Sharing		90%	90%	90%	90%	90%	
Idaho Jurisd. Energy Allocator		94.1%	94.1%	94.1%	94.1%	94.1%	
Load Change Adjustment Rate		(16.84)	(16.84)	(16.84)	(16.84)	(16.84)	
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	
Note: Negative amounts indicate benefit to ratepayers							

**Commission Staff Calculation
Idaho Power Company
Summary of Rate Changes
State of Idaho
Current Base + Bennett + Tax**

(a) Schedule	(b) Billing Unit	(c) Current 07/28/04 Base Rates	(d) Rate Description	(e) 06/01/05 rate increments			(h) Staff Calculated 06/01/05 Base Rates
				IPC-E-05-10 Bennett increment	IPC-E-05-14 Perm Tax increment	IPC-E-05-14 Temp Tax increment	
1	Cust	3.30		0.00	0.00	0.00	3.30
	Min	3.00		0.00	0.00	0.00	3.00
	0-300	0.050863		0.000980	0.001214	0.001214	0.054271
	kWh	0.057253	summer	0.001103	0.001363	0.001214	0.060933
	kWh	0.050863	winter	0.000980	0.001214	0.001214	0.054271
4	Cust	3.30		0.00	0.00		3.30
	Min	3.00		0.00	0.00		3.00
	Energy Watch Hours	0.200000		0.000000	0.000000	0.000000	0.200000
	kWh	0.050863	summer	0.000980	0.001214	0.001214	0.054271
	kWh	0.050863	winter	0.000980	0.001214	0.001214	0.054271
5	Cust	3.30		0.00	0.00		3.30
	Min	3.00		0.00	0.00		3.00
	On-Peak	0.064781	summer	0.001248	0.001506	0.001214	0.068749
	Mid-Peak	0.058090	summer	0.001119	0.001351	0.001214	0.061774
	Off-Peak	0.049725	summer	0.000958	0.001156	0.001214	0.053053
	Off-Peak	0.050863	winter	0.000980	0.001214	0.001214	0.054271
7	Cust	3.30		0.00	0.00		3.30
	Min	3.00		0.00	0.00		3.00
	0-300	0.061177		0.001179	0.001482	0.001479	0.065317
	kWh	0.068915	summer	0.001328	0.001662	0.001479	0.073384
	kWh	0.061177	winter	0.001179	0.001482	0.001479	0.065317
9s	Cust	5.60		0.00	0.00		5.60
	Min	5.00		0.00	0.00		5.00
	BLC	0.37	summer	0.00	0.01		0.38
	BLC	0.37	winter	0.00	0.01		0.38
	kW	3.02	summer	0.06	0.07		3.15
	kW	2.75	winter	0.05	0.06		2.86
	kWh	0.029062	summer	0.000560	0.000659	0.000817	0.031098
	kWh	0.025926	winter	0.000500	0.000586	0.000817	0.027829
9p	Cust	125.00		0.00	0.00		125.00
	Min	10.00		0.00	0.00		10.00
	BLC	0.85	summer	0.00	0.02		0.87
	BLC	0.85	winter	0.00	0.02		0.87
	kW	3.18	summer	0.06	0.07		3.31
	kW	2.84	winter	0.05	0.07		2.96
	kWh	0.025464	summer	0.000491	0.000590	0.000817	0.027362
	kWh	0.022825	winter	0.000440	0.000501	0.000817	0.024583

9T	Cust	125.00		0.00	0.00		125.00
	Min	10.00		0.00	0.00		10.00
	BLC	0.43	summer	0.00	0.01		0.44
	BLC	0.43	winter	0.00	0.01		0.44
	kW	3.08	summer	0.06	0.07		3.21
	kW	2.75	winter	0.05	0.06		2.86
	kWh	0.024897	summer	0.000480	0.000569	0.000817	0.026763
	kWh	0.022414	winter	0.000432	0.000511	0.000817	0.024174
19S	cust	5.60		0.00	0.00		5.60
	blc	0.37	summer	0.00	0.01		0.38
	blc	0.37	winter	0.00	0.01		0.38
	kw	2.87	summer	0.06	0.07		3.00
		0.36	on-peak summer	0.01	0.01		0.38
	kw	2.65	winter	0.05	0.06		2.76
	kwh	0.030335	on-summer	0.000584	0.000675	0.000612	0.032206
	kwh	0.028822	mid-summer	0.000555	0.000640	0.000612	0.030629
	kwh	0.026863	off-summer	0.000518	0.000595	0.000612	0.028588
	kwh	0.025932	mid-winter	0.000500	0.000573	0.000612	0.027617
	kwh	0.024761	off-winter	0.000477	0.000546	0.000612	0.026396
19P	cust	125.00		0.00	0.00		125.00
	blc	0.79	summer	0.00	0.02		0.81
	blc	0.79	winter	0.00	0.02		0.81
	kw	2.79	summer	0.05	0.06		2.90
		0.36	on-peak summer	0.01	0.01		0.38
	kw	2.58	winter	0.05	0.06		2.69
	kWh	0.025860	on-summer	0.000498	0.000577	0.000612	0.027547
	kWh	0.023342	mid-summer	0.000450	0.000519	0.000612	0.024923
	kWh	0.021755	off-summer	0.000419	0.000482	0.000612	0.023268
	kWh	0.021117	mid-winter	0.000407	0.000467	0.000612	0.022603
	kWh	0.020147	off-winter	0.000388	0.000444	0.000612	0.021591
19T	cust	125.00		0.00	0.00		125.00
	blc	0.40	summer	0.00	0.01		0.41
	blc	0.40	winter	0.00	0.01		0.41
	kw	2.72	summer	0.05	0.06		2.83
		0.36	on-peak summer	0.01	0.01		0.38
	kw	2.52	winter	0.05	0.06		2.63
	kwh	0.025504	on-summer	0.000491	0.000582	0.000612	0.027189
	kwh	0.023019	mid-summer	0.000444	0.000524	0.000612	0.024599
	kwh	0.021455	off-summer	0.000413	0.000488	0.000612	0.022968
	kwh	0.020782	mid-winter	0.000400	0.000472	0.000612	0.022266
	kwh	0.019827	off-winter	0.000382	0.000450	0.000612	0.021271
24s	bill	12.00	In-Season	0.00	0.00		12.00
	bill	3.00	Out-Season	0.00	0.00		3.00
	min	3.00		0.00	0.00		3.00
	kw	4.02	In-Season	0.08	0.09		4.19
	kw	0.80	Out-Season	0.02	0.02		0.84
	kwh	0.032618	In-Season	0.000628	0.000738	0.000946	0.034930
	kwh	0.032618	Out-Season	0.000628	0.000738	0.000946	0.034930

24T	bill	12.00	In-Season	0.00	0.00		12.00
	bill	3.00	Out-Season	0.00	0.00		3.00
	kw	3.78	In-Season	0.07	0.09		3.94
	kw	0.75	Out-Season	0.01	0.02		0.78
	kwh	0.031028	In-Season	0.000598	0.000721	0.000946	0.033293
	kwh	0.031028	Out-Season	0.000598	0.000721	0.000946	0.033293
25S	bill	12.00	In-Season	0.00	0.00		12.00
	bill	3.00	Out-Season	0.00	0.00		3.00
	meter	3.00		0.00	0.00		3.00
	min	3.00		0.00	0.00		3.00
	kw	4.02	In-Season	0.08	0.09		4.19
	kw	0.80	Out-Season	0.02	0.02		0.84
	kwh	0.059178	On-Peak	0.001140	0.001346	0.000946	0.062610
	kwh	0.033816	Mid-Peak	0.000652	0.000756	0.000946	0.036170
	kwh	0.016907	Off-Peak	0.000326	0.000363	0.000946	0.018542
	kwh	0.033816	Out-Season	0.000652	0.000756	0.000946	0.036170
40	min	1.50		0.00	0.00		1.50
	kwh	0.051713		0.000996	0.001157	0.001138	0.055004
42		0.032080		0.000618	0.000710	0.000687	0.034095

Lamp Charges

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Schedule	Lamp MRU	7/28/04 Base Rate	kWh per Lamp	Bennett increment	Perm Tax increment	Temp Tax increment	06/01/05 Base Rate
	<u>Min</u>	3.00		0.00	0.00		3.00
15	1CSA	5.61	34	0.11	0.13	0.112642	5.96
	2CSA	9.10	68	0.18	0.11	0.225284	9.62
	2CSF	11.06	68	0.21	0.26	0.225284	11.76
	4CHF	18.44	137	0.36	0.43	0.453881	19.68
	4CSA	14.52	137	0.28	0.34	0.453881	15.59
	4CSF	16.51	137	0.32	0.38	0.453881	17.66
	1KHF	33.67	342	0.65	0.78	1.133046	36.23

Street Lighting - Company Owned

41	A						
	70S	6.57	29	0.13	0.15	0.056579	6.91
	100S	5.92	41	0.11	0.13	0.079991	6.24
	200S	6.91	80	0.13	0.16	0.156080	7.36
	400S	9.85	166	0.19	0.23	0.323866	10.59
	175M	6.50	70	0.13	0.15	0.136570	6.92
	400M	10.77	163	0.21	0.25	0.318013	11.55
	150S	6.41	60	0.12	0.15	0.117060	6.80
	250S	7.82	104	0.15	0.18	0.202904	8.35
	wp	1.71		0.00	0.00		1.71
	sp	6.80		0.00	0.00		6.80

Street Lighting - Company Owned - METERED

41	A						
	70S	5.27	29	0.10	0.12		5.49
	100S	4.85	41	0.09	0.11		5.05
	200S	4.72	80	0.09	0.11		4.92
	400S	5.61	166	0.11	0.13		5.85
	250S	4.84	104	0.09	0.11		5.04
	Meter Chg	8.00		0.00	0.00		8.00
	energy	0.043257		0.000833	0.00	0.001951	0.047047
	wp	1.71		0.00	0.00		1.71
	sp	6.80		0.00	0.00		6.80

Street Lighting - Customer Owned

41	B						
	100S	3.21	41	0.06	0.06	0.079991	3.41
	200S	4.41	80	0.08	0.10	0.156080	4.75
	250S	5.29	104	0.10	0.12	0.202904	5.71
	400S	7.33	166	0.14	0.17	0.323866	7.96
	25CI	2.62	66	0.05	0.06	0.128766	2.86
	175M	4.85	70	0.09	0.11	0.136570	5.19
	400M	7.65	163	0.15	0.18	0.318013	8.30
	1KM	13.03	388	0.25	0.30	0.756988	14.34
	70S	2.81	29	0.05	0.07	0.056579	2.99

Street Lighting - Customer Owned - METERED

41	B						
	100S	1.62	41	0.03	0.04		1.69
	200S	1.65	80	0.03	0.04		1.72
	250S	1.62	104	0.03	0.04		1.69
	400S	1.64	166	0.03	0.04		1.71
	25CI	1.65	66	0.03	0.04		1.72
	175M	1.69	70	0.03	0.04		1.76
	400M	1.73	163	0.03	0.04		1.80
	1KM	2.47	388	0.05	0.06		2.58
	70S	1.82	29	0.04	0.04		1.90
	Meter Chg	8.00		0.00	0.00		8.00
	energy	0.043257		0.000833	0.001006	0.001951	0.047047

Special Contracts

(a) Name & Schedule	(b) Billing Unit	(c) 07/28/04 Base Rate	(d) Description	(e) Bennett increment	(f) Perm Tax increment	(g) Temp Tax increment	(h) 06/01/05 Base Rate
Micron 26	kw	0.204	Excess Demand	0.000	0.000		0.204
	kw	1.58	Contr. Demand	0.03	0.04		1.65
	kw	6.43	Demand	0.12	0.14		6.69
	kwh	0.013111	Energy	0.000253	0.000294	0.000544	0.014202
Simplot 29	kw	0.204	Excess Demand	0.000	0.000		0.204
	kw	1.45	Contr. Demand	0.03	0.03		1.51
	kw	4.97	Demand	0.10	0.11		5.18
	kwh	0.013173	Energy	0.000254	0.000304	0.000507	0.014238
DOE 30	kw	5.37	Demand	0.09	0.12		5.58
	kWh	0.014122	Energy	0.000272	0.000319	0.000515	0.015228

**Commission Staff Calculation
Idaho Power Company
Summary of Revenue Impact
State of Idaho**

Normalized 12-Months Ending December 31, 2003

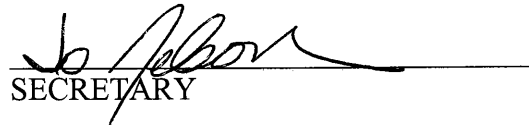
Line No	Tariff Description	(1) Rate Sch. No.	(2) 2003 Avg. Number of Customers	(3) 2003 Sales Normalized (kWh)	(4) 07/28/04 Base Revenue	(5) Bennett & Tax Revenue Adjustment	(6) Proposed Base Revenue	(7) Average \$/kWh	(8) Percent Change
<u>Uniform Tariff Rates:</u>									
1	Residential Service	1	335,605	4,141,393,426	228,288,644	14,297,318	242,585,962	5.858	6.26%
2	Small General Service	7	32,316	265,335,667	17,892,033	1,114,687	19,006,720	7.163	6.23%
3	Large General Service	9	17,415	3,014,426,986	111,289,823	6,975,902	118,265,725	3.923	6.27%
4	Dusk to Dawn Lighting	15	-	5,872,586	892,767	56,864	949,631	16.171	6.37%
6	Large Power Service	19	105	1,978,824,237	56,674,307	3,506,750	60,181,057	3.041	6.19%
7	Agricultural Irrigation Service	24	13,517	1,620,930,931	69,178,274	4,432,478	73,610,752	4.541	6.41%
8	Unmetered General Service	40	1,224	16,054,942	826,017	52,837	878,854	5.474	6.40%
9	Street Lighting	41	1,420	17,878,742	1,678,722	104,354	1,783,076	9.973	6.22%
10	Traffic Control Lighting	42	<u>58</u>	<u>9,384,218</u>	<u>293,811</u>	<u>18,909</u>	<u>312,720</u>	<u>3.332</u>	<u>6.44%</u>
11	Total Uniform Tariffs		401,660	11,070,101,735	487,014,398	30,560,099	517,574,497	4.675	6.27%
<u>Special Contracts:</u>									
12	Micron	26	1	636,967,670	15,885,370	1,005,810	16,891,180	2.652	6.33%
13	J R Simplot	29	1	186,684,665	4,340,050	277,911	4,617,961	2.474	6.40%
14	DOE	30	<u>1</u>	<u>203,084,146</u>	<u>4,824,342</u>	<u>301,117</u>	<u>5,125,459</u>	<u>2.524</u>	<u>6.24%</u>
15	Total Special Contracts		3	1,026,736,481	25,049,762	1,584,838	26,634,600	2.594	6.33%
16	Total Idaho Retail Sales		401,663	12,096,838,216	512,064,160	32,144,937	544,209,097	4.499	6.28%

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 16TH DAY OF MAY 2005,
SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF**, IN
CASE NO. IPC-E-05-15, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO
THE FOLLOWING:

BARTON L KLINE
MONICA MOEN
IDAHO POWER COMPANY
PO BOX 70
BOISE ID 83707-0070

GREGORY W SAID
IDAHO POWER COMPANY
PO BOX 70
BOISE ID 83707-0070



SECRETARY

CERTIFICATE OF SERVICE