LAW OFFICES OF

RACINE OLSON NYE BUDGE & BAILEY CHARTERED

201 EAST CENTER STREET
POST OFFICE BOX 1391
POCATELLO, IDAHO 83204-1391

TELEPHONE (208) 232-6101
FACSIMILE (208) 232-6109

www.racinelaw.net

SENDER'S E-MAIL ADDRESS: elo@racinelaw.net

LOUIS F. RACINE (1917-2005)
WILLIAM D. OLSON
W. MARCUS W. NYE
RANDALL C. BUDGE
JOHN A. BAILEY, JR.
JOHN R. GOODELL*
JOHN B. INGELSTROM
DANIEL C. GREEN**
BRENT O. ROCHE
KIRK B. HADLEY
FRED J. LEWIS
MITCHELL W. BROWN
ERIC L. OLSEN
CONRAD J. AIKEN
RICHARD A. HEARN, M.D.†
DAVID E. ALEXANDER††
LANE V. ERICKSON**
LISA M. CHRISTON†††
PATRICK N. GEORGE
SCOTT J. SMITH
LISA A. WOOD, CPA
STEPHEN J. MUHONEN
BRENT L. WHITING
LISA R. TANNER‡
JUSTIN R. ELLIS
JOSHUA D. JOHNSON†††
JONATHON S. BYINGTON

BOISE OFFICE

101 SOUTH CAPITOL
BOULEVARD, SUITE 208
BOISE, IDAHO 83702
TELEPHONE: (208) 395-0011
FACSIMILE: (208) 433-0167

IDAHO FALLS OFFICE

477 SHOUP AVENUE
SUITE 203A
IDAHO FALLS, ID 83402
TELEPHONE: (208) 528-6101
FACSIMILE: (208) 528-6109

*ALSO MEMBER WY & IL BARS
**ALSO MEMBER UT BAR
†ALSO MEMBER D. C. BAR
††ALSO MEMBER MO BAR
†††ALSO MEMBER IL BAR
‡ALSO MEMBER CA BAR

April 13, 2006

Jean Jewell, Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

Re: IPC-E-05-28

Dear Mrs. Jewell:

Enclosed herewith for filing, please find the following:

1. Original and seven copies of Application for Intervenor Funding of the Idaho Irrigation Pumpers Association.

2. Original and eight copies of Comments of the Idaho Irrigation Pumpers Association.

Sincerely,

RANDALL C. BUDGE

RCB:rr
Enclosures
cc: Service List

Randall C. Budge, ISB No. 1949
Eric L. Olsen, ISB No. 4811
RACINE, OLSON, NYE, BUDGE &
BAILEY, CHARTERED
P.O. Box 1391; 201 E. Center
Pocatello, Idaho 83204-1391
Telephone: (208) 232-6101
Fax: (208) 232-6109

Attorneys for Intervenor
Idaho Irrigation Pumpers Association, Inc.

RECEIVED
2005 JUL 17 PM 8:07
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC SERVICE TO ELECTRIC CUSTOMERS IN THE STATE OF IDAHO.	**CASE NO. IPC-E-05-28**

APPLICATION FOR INTERVENOR FUNDING OF THE IDAHO IRRIGATION PUMPERS ASSOCIATION, INC.

COMES NOW the Idaho Irrigation Pumpers Association, Inc. ("Irrigators"), by and through counsel of record, Randall C. Budge, and hereby respectfully makes application to the Idaho Public Utilities Commission ("Commission") for intervenor funding pursuant to Idaho Code § 61-617A and Rules 161-165 of the Commission's Rules of Procedure as follows:

(1) A summary of the expenses that the Irrigators request to recover broken down into legal fees, consultant fees and other costs and expenses is set forth in Exhibit "A" attached hereto and incorporated by reference. Itemized statements are also included as Attachments 1 and 2 to Exhibit "B" in support of said summary and are incorporated by reference.

(2) The detail of the Irrigators' proposed findings and recommendations are set forth in

the Direct Testimony and Exhibits of Anthony J. Yankel filed March 1, 2006. This Testimony was prepared by the Irrigators' witness Yankel with the assistance of counsel to comply with the Intervenor Testimony deadline of March 3, 2006, and had been substantially completed prior to the settlement discussions conducted between the Parties on February 7, 2006 and February 14, 2006, which resulted in the Settlement Stipulation dated February 27, 2006 ("Stipulation"). The only changes to the Irrigators' Testimony prepared after the Stipulation were modifications to pages 2, lines 11-13, and page 3, lines 11-17, to set forth the Irrigators' support of the Stipulation.

Had the case not settled, the Irrigators would have addressed power supply costs, disproportionate growth and allocation of growth between classes, and irrigation load curtailment program issues as detailed in the Direct Testimony of witness Yankel. Mr. Yankel's testimony was filed for the purpose of setting forth in detail the competing issues the Irrigators intended to raise in this proceeding had the case not settled and to provide a supporting basis for this Application.

Paragraph 10 of the Stipulation does provide a mechanism for addressing issues relating to the Peak Rewards Program. However, it will be necessary for the Irrigators to address and resolve issues relating to disproportionate growth and the allocation of the cost of growth between classes in future proceedings. Notwithstanding, for purposes of this case, the Irrigators support the Stipulation as a reasonable compromise under the circumstances.

(3) The expenses and costs incurred by the Irrigators set forth in Exhibit A and accompanying attachments are reasonable in amount and were necessarily incurred. The Irrigators' legal counsel and consultant fully participated in the case, actively reviewed the filings, prepared and filed Data Requests and reviewed the Company Responses to multiple Requests of the parties, prepared Direct Testimony and Exhibits, and participated in settlement discussions that resulted in

the Stipulation presented to the Commission for approval. It was necessary for the Irrigators to prepare this case as though it were going to full hearing as has been the case with all Idaho Power general rate cases for many years.

(4) The costs incurred by the Irrigators as above described constitut a financial hardship for the Irrigators. The Irrigators currently have approximately $11,599 in the bank and accounts payable as a result of participation in this case as set out in Exhibit "A" and other accounts payable relating to the Irrigators' participation in this and prior rate cases in the approximate amount of $50,133. No amounts have been paid to date towards the costs incurred by the Irrigators in this case.

The Irrigators are an Idaho nonprofit corporation qualified under I.R.C. § 501(c)(5) representing farm interests in electric utility rate matters affecting farmers in southern and central Idaho. The Irrigators rely solely upon dues and contributions voluntarily paid by members, together with intervenor funding to support activities and participate in rate cases. Each year a mailing is sent to approximately 7500 Idaho Irrigators (approximately two-thirds in the Idaho Power Company service area and one-third in the Utah Power Company service area), soliciting annual dues. The Irrigators recommend that each member make a voluntary contribution based on acres irrigated or of thirty cents ($.30) per horsepower for each pumping installation. Member contributions have been diminishing each of the last several years, primarily due to the depressed agricultural economy that has ben exacerbated by costs imposed by newly-formed ground water districts to provide mitigation to surface water right holders and to deal with other issues in dispute concerning water rights in the East Snake Plain Aquifer. From member contributions the Irrigators must pay all expenses, which generally include mailing expenses, meeting expenses and shared office space in

Boise, Idaho, in addition to the expenses relating to participation in rate cases. The Executive Director, Lynn Tominaga, is the only part-time paid employee, receiving a small retainer plus expenses for office space, office equipment, and secretarial services. Officers and directors are elected annually and serve without compensation.

It has been and continues to be a financial hardship for the Irrigators to fully participate in all rate matters affecting its members. As a result of financial constraints, participation in past rate cases and in this case has been selective and, primarily, on a limited basis.

(5) The Irrigators' Proposed Findings and Conclusions are set forth in the Direct Testimony of Anthony J. Yankel. Because the Staff Testimony was not filed, it cannot be determined with certainty how the Irrigators' Proposed Findings and Recommendations differed materially from the Testimony and Exhibits of the Commission Staff. However, based on discussions with the Commission Staff prior to the settlement concerning the issues the Staff intended to address, the Irrigators believed that positions and recommendations being asserted as identified in the Irrigators' Direct Testimony would in fact have materially differed from that of the Commission Staff.

(6) The Irrigators' participation addressed issues of concern to the general body of users or consumers on Idaho Power system. Frequent rate increases are being driven by substantial capital expenditures which have been and will be incurred by Idaho Power to meet significant load growth. The Company's methods for allocating these costs is an issue substantially focused upon by the Irrigators and it is important to all customers to establish cost allocation methodologies that fairly and equitably assign the cost of system growth. Furthermore, since summer peak load has disproportionately grown, maintaining and expanding the Irrigation Peak Rewards Program as a

viable DSM program producing tangible benefits to the Company as well as ratepayers is certainly an issue of concern to the general body of ratepayers.

(7) The Irrigators represent the irrigation class of customers under Schedule 24.

Based on the foregoing, it is respectfully submitted that the Irrigators are a qualifying intervenor pursuant to Idaho Code §61-617A and Rules 161-165 of the Commission Rules of Procedure and should be entitled to an award of reasonable costs incurred as Intervenor funding in the amounts requested.

DATED this 13th day of April, 2006.

RACINE, OLSON, NYE, BUDGE &
BAILEY, CHARTERED

By
RANDALL C. BUDGE

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 13th day of April, 2006, I served a true, correct and complete copy of the foregoing document, to each of the following, via the method so indicated:

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
P.O. Box 83720
472 W. Washington Street
Boise, Idaho 83720-0074
e-mail: jjewell@puc.state.id.us

Barton L. Kline
Monica B. Moen
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707-0070
bkline@idahopower.com
mmoen@idahopower.com

John R. Gale
Vice President, Regulatory Affairs
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707-0070
rgale@idahopower.com

Donald L. Howell, II
Cecelia A. Gassner
Deputy Attorneys General
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-00074

Anthony Yankel
29814 Lake Road
Bay Village, Ohio 44140

Peter J. Richardson
Richardson & O'Leary
P.O. Box 7218
Boise, Idaho 83702

Don Reading
Ben Johnson Associates
6070 Hill Road
Boise, Idaho 83703

Conley E. Ward
Givens Pursley LLP
P.O. Box 2720
Boise, Idaho 83701-2720

Dennis E. Peseau, Ph.D.
Utility Resources, Inc.
1500 Liberty St. S.E., Ste 250
Salem, Oregon 97302

Lawrence A. Gollomp
Assistant General Counsel
U.S. Department of Energy
1000 Independence Ave., S.W.
Washington, DC 20585

Dennis Goins
Potomac Management Group
P.O. Box 30225
Alexandria, VA 22310-8225

William M. Eddie
Advocates for the West
P.O. Box 1612
Boise, Idaho 83701

Ken Miller
NW Energy Coalition
5400 W. Franklin, Suite G
Boise, Idaho 83705

Michael L. Kurtz
Kurt J. Boehm
Boehm, Kurtz & Lowry
36 E. Seventh St., Ste 1510
Cincinnati, OH 45202

Neal Townsend
Energy Strategies
215 S. State Street, Suite 200
Salt Lake City, UT 84111

Randall C. Budge

RANDALL C. BUDGE

EXHIBIT "A"

SUMMARY OF EXPENSES INCURRED BY IRRIGATORS
CASE NO. IPC-E-05-28

LEGAL - RANDALL C. BUDGE:			
Legal Fees: 37.80 Hours @ $175/185	$ 6,867.00		
Total:		$ 6,867.00	
CONSULTING FEES - TONY YANKEL:			
Consulting Fees: 207 hours @ $125	$25,875.00		
Total:		$25,875.00	
TOTAL FEES AND EXPENSES:			**$32,742.00**

EXHIBIT "B"

BILLING STATEMENTS

Detail Fee Transaction File List

RACINE, OLSON, NYE, BUDGE AND BAILEY CHARTERED

Client	Trans Date	Atty	H P	Tcd	Rate	Hours to Bill	Amount		Ref #
Client ID 710.1518529 IDAHO IRRIGATION PUMPERS ASSOCIATION, INC.									
710.1518529	11/09/2005	RCB	A	58	175.00	1.20	210.00	RECEIVE AND REVIEW IDAHO POWER POWER GENERAL RATE CASE FILING; PREPARE FILE PETITION TO INTERVENE; TELEPHONE CONFERENCE WITH AND LETTER TO L. TOMINAGA, T. YANKEL RE: CASE REVIEW, INTERVENTION AND ISSUES TO ADDRESS BY IIPA	ARCH
710.1518529	11/23/2005	RCB	A	75	175.00	1.20	210.00	TELEPHONE CONFERENCE WITH T. YANKEL RE: IIPA FIRST DATA REQUEST; PREPARE FILE AND SERVE IIPA FIRST DATA REQUESTS TO IPCO; TELEPHONE CONFERENCE WITH D. HOWELL RE: CASE STATUS, PROPOSED SCHEDULE, IMPACT OF SO2 CASE VIA PCA CREDIT, ETC.	ARCH
710.1518529	12/09/2005	RCB	A	75	175.00	1.20	210.00	TELEPHONE CONFERENCE WITH T. YANKEL RE: IPCO FILING ISSUES, STRATEGY; PREPARE FILE SECOND DATA REQUESTS	ARCH
710.1518529	12/16/2005	RCB	A	75	175.00	0.30	52.50	TELEPHONE CONFERENCE WITH T. YANKEL RE: DISCOVERY RESPONSES AND ISSUES AND POSITION DEVELOPMENT FOR BOARD MEETING AND REVIEW	ARCH
710.1518529	12/19/2005	RCB	A	56	175.00	0.80	140.00	PREPARE FILE AND IIPA THIRDS DATA REQUEST TO IPCO	ARCH
710.1518529	01/05/2006	RCB	A	58	175.00	1.20	210.00	RECEIVE AND REVIEW PROPOSED SCHEDULE, IPCO OBJECTIONS TO DISCOVERY REQUESTS; ATTEND SCHEDULING CONFERENCE; TELEPHONE CONFERENCE WITH T. YANKEL RE: SAME	ARCH
710.1518529	01/06/2006	RCB	A	58	175.00	0.60	105.00	RECEIVE AND REVIEW IPCO OBJECTIONS TO THIRD DATA REQUESTS 45-50 TO IPCO; TELEPHONE CONFERENCE WITH T. YANKEL RE: SAME	ARCH
710.1518529	01/10/2006	RCB	A	62	175.00	0.60	105.00	REVIEW AND RESPOND TO PROPOSED SCHEDULING ORDER; EVALUATE AND PREPARE RESPONSE TO IPCO OBJECTIONS TO DATA REQUESTS	ARCH
710.1518529	01/14/2006	RCB	A	75	175.00	0.50	87.50	TELEPHONE CONFERENCE WITH T. YANKEL RE: ANALYSIS AND CHALLENGE OF COST OF SERVICE ISSUES	ARCH
710.1518529	01/17/2006	RCB	A	35	175.00	1.20	210.00	MEETING WITH STAFF RE: RATE CASE ISSUES AND POSITION DEVELOPMENT; MULTIPLE TELEPHONE CONFERENCES WITH T. YANKEL AND B. KLINE RE: IPCO OBJECTIONS TO 3RD DATE REQUEST; IRRIGATORS COS ISSUES	ARCH
710.1518529	01/18/2006	RCB	A	35	175.00	1.50	262.50	MEETING WITH IPCO (B. KLINE, M. BRILLS, C. NESBITT) AND CONFERENCE CALL WITH T. YANKEL RE: REVIEW OF "IRRIGATION PEAK REWARDS" PROGRAM AND 2005 ANNUAL REPORT; RESOLVE IPCO OBJECTIONS TO IIPA 3RD DATA REQUESTS	ARCH
710.1518529	01/31/2006	RCB	A	58	175.00	0.60	105.00	RECEIVE AND REVIEW IPCO RESPONSES TO IIPA 3RD DATA REQUESTS; TELEPHONE CONFERENCE WITH T. YANKEL RE: PROPOSED DRAFT TESTIMONY AND ADDRESSING IRRIGATION CURTAILMENT AND PEAK CLIPPING COS AND PRICING ISSUES	ARCH
710.1518529	02/04/2006	RCB	A	62	185.00	2.00	370.00	REVIEW IPCO TESTIMONY AND EXHIBITS, T. YANKEL DAFT TESTIMONY AND EXHIBITS, STAFF SETTLEMENT CONFERENCE ISSUES; TELEPHONE CONFERENCE WITH T. YANKEL RE: SAME	ARCH
710.1518529	02/06/2006	RCB	A	62	185.00	2.20	407.00	REVIEW- REVISE AND EDIT WITH T. YANKEL PROPOSED TESTIMONY AND EXHIBITS AND ISSUES FOR IPCO SETTLEMENT CONFERENCE; TELEPHONE CONFERENCE WITH T. YANKEL RE: PROPOSED TESTIMONY AND REVISIONS; LETTER TO PARTIES WITH IRRIGATOR ISSUES FOR SETTLEMENT CONFERENCE	ARCH
710.1518529	02/07/2006	RCB	A	8	185.00	3.30	610.50	PARTICIPATE IN IPCO SETTLEMENT CONFERENCE (VIA PHONE); MULTIPLE TELEPHONE CONFERENCE WITH T. YANKEL, D. HOWELL, L. TOMINAGA RE: SAME	ARCH
710.1518529	02/08/2006	RCB	A	75	185.00	0.40	74.00	TELEPHONE CONFERENCE WITH D. HOWELL, TO. YANKEL RE: IPCO SETTLEMENT ISSUES AND NEGOTIATIONS	ARCH
710.1518529	02/14/2006	RCB	A	75	185.00	2.50	462.50	MULTIPLE TELEPHONE CONFERENCES WITH L. TOMINAGA, T. YANKEL RE: STATUS AND STRATEGY FOR IPCO SETTLEMENT CONFERENCE; PARTICIPATE IN IPCO SETTLEMENT CONFERENCE (VIA TELEPHONE)	ARCH
710.1518529	02/15/2006	RCB	A	75	185.00	1.00	185.00	MULTIPLE TELEPHONE CONFERENCES WITH STAFF (R. LOBB, D. HOWELL), IPCO (B. KLINE), L. TOMINAGA, T. YANKEL RE: PROPOSED SETTLEMENT AGREEMENT, SEPARATE PROCEEDING PROPOSAL RELATING TO IRRIGATION CURTAILMENT PROGRAM CHANGES	ARCH
710.1518529	02/16/2006	RCB	A	62	185.00	0.50	92.50	REVIEW PROPOSED SETTLEMENT AGREEMENT AND STAFF REVISIONS; TELEPHONE CONFERENCE WITH L. TOMINAGA, T. YANKEL RE: SAME	ARCH
710.1518529	02/17/2006	RCB	A	75	185.00	0.50	92.50	TELEPHONE CONFERENCE WITH L. TOMINAGA, VARIOUS BOARD MEMBERS RE: PROPOSED SETTLEMENT	ARCH
710.1518529	02/18/2006	RCB	A	8	185.00	0.80	148.00	BOARD CONFERENCE CALL MEETING RE: PROPOSED IPCO SETTLEMENT STIPULATION	ARCH

Detail Fee Transaction File List

RACINE, OLSON, NYE, BUDGE AND BAILEY CHARTERED

Client	Trans Date	Atty	H P	Tcd	Rate	Hours to Bill	Amount		Ref #
Client ID 710.1518529 IDAHO IRRIGATION PUMPERS ASSOCIATION, INC.									
710.1518529	02/21/2006	RCB	A	75	185.00	0.50	92.50	TELEPHONE CONFERENCE WITH T. YANKEL AND MEETING WITH ELO RE: IPCO SETTLEMENT STIPULATION AND PREPARE SUPPORTING COMMENTS AND INTERVENOR FUNDING APPLICATION AND SUPPORTING INFORMATION	ARCH
710.1518529	02/22/2006	RCB	A	75	185.00	0.30	55.50	TELEPHONE CONFERENCE WITH T. YANKEL RE: TESTIMONY FILING AND PROPOSED COMMENTS TO IPUC RE: TESTIMONY, SETTLEMENT STIPULATION AND INTERVENOR FUNDING	ARCH
710.1518529	02/24/2006	RCB	A	30	185.00	0.60	111.00	LETTER TO BOARD OF DIRECTORS - REPORT ON SETTLEMENT STIPULATION, INTERVENOR FUNDING AND RELATED ISSUES; TELEPHONE CONFERENCE WITH T. YANKEL RE: FILING TESTIMONY, PROPOSED COMMENTS, INTERVENOR FUNDING APPLICATION	ARCH
710.1518529	02/28/2006	ELO	A	75	175.00	1.00	175.00	TELEPHONE CONFERENCE WITH TONY YANKEL RE: SUBMISSION OF TESTIMONY IN SUPPORT OF STIPULATION; REVIEW YANKEL TESTIMONY AND EMAIL YANKEL RE: EXHIBIT	ARCH
710.1518529	03/06/2006	ELO	P	60	175.00	0.50	87.50	GET PRIOR ORDER RE: INTERVENOR FUNDING AND CONFERENCE WITH RCB RE: SAME	33
710.1518529	03/09/2006	RCB	P	1	185.00	1.50	277.50	PREPARE APPLICATION FOR INTERVENER FUNDING	28
710.1518529	03/09/2006	ELO	P	76	175.00	0.20	35.00	CONFERENCE WITH RCB RE: PREPARATION OF INTERVENOR FUNDING REQUEST	34
710.1518529	03/10/2006	RCB	P	56	185.00	1.50	277.50	PREPARE PROPOSED APPLICATION FOR INTERVENOR FUNDING	31
710.1518529	03/15/2006	RCB	P	56	185.00	2.20	407.00	PREPARE APPLICATION FOR INTERVENTOR FUNDING WITH ATTACHED EXHIBITS; TELEPHONE CONFERENCE WITH IIPA OFFICERS RE: SETTLEMENT STIPULATION, INTERVENOR FUNDING REQUEST	32
710.1518529	03/18/2006	RCB	P	58	185.00	0.50	92.50	RECEIVE AND REVIEW R. LOBB, R. GAIL TESTIMONY IN SUPPORT OF SETTLEMENT STIPULATION; LETTER TO B. KLINE PROVIDING EXPLANATION RE: FILING OF IRRIGATORS TESTIMONY AND RESPONSE TO R. GAIL TESTIMONY	29
710.1518529	03/20/2006	RCB	P	75	185.00	0.40	74.00	TELEPHONE CONFERENCE WITH B. KLINE AND D. HOWELL RE: T. YANKEL, R. LOBB AND R. GAIL TESTIMONY AND PROPOSED IIPA COMMENTS IN SUPPORT OF SETTLEMENT	30
710.1518529	04/08/2006	RCB	P	56	185.00	3.60	666.00	PREPARE IIPA PETITION FOR INTERVENOR FUNDING AND SUPPORTING COMMENTS TO PUC RE: SETTLEMENT STIPULATION, YANKEL TESTIMONY. INTERVENOR FUNDING	35
710.1518529	04/11/2006	RCB	P	1	185.00	0.90	166.50	IPUC TECHNICAL HEARING VIA CONFERENCE CALL; EDITING AND FINALIZING AND FILING IIPA COMMENTS AND PETITION FOR INTERVENOR FUNDING	36
Total for Client ID 710.1518529					Billable	37.80	6867.00	IDAHO IRRIGATION PUMPERS ASSOCIATION, INC. RE: IDAHO POWER GENERAL RATE - 2005	

GRAND TOTALS

Billable	37.80	6867.00

Date	IPCo filings	Description
Nov. 16	7	Read testimony and review exhibits of IPCo witnesses Brilz and Pengilly; take notes and identify possible issues; review how testimony has changed from the last case; review cost of service study for impact of
17	3	Read testimony and review exhibits of IPCo witnesses Tatum, Baggs and Gale; take notes and identify possible issues; see how the positions in this case compared to last case and where issues need to be addressed; review last order of the Commission.
22	3	Review testimony and exhibits; determine what data is needed for further analysis; review data requests and the responses provided in the last case, develop first set of interrogatories.
23	6	Review testimony; continue to develop interrogatories; Q864.
25	3	Review PacifiCorp's "Load Growth Report" for incorporation of ideas into the IPCo case.
28	4	Review cost of service study results between this case and last case; determine how allocators have changed from the last case and how much influence each allocator has; look for abnormalities.
29	4	Review data and develop spreadsheet and graphs regarding the differences between the equation used for the power cost model in this case (Exhibit 21) and in the 2003 case.
30	3	Review PacifiCorp's "Load Growth Report" and concur with people on the Utah team regarding same; review implication of "Load Growth Report" on Irrigator's situation in the Idaho Power situation; review various proposals to see what may apply in this case where growth is very
Dec 1	3	Review workpapers of Brilz; review interrogatories as well as the responses received from last case regarding cost of service issues; incorporate those interrogatories that are appropriate into this case and develop new ones interrogatories.
2	1	Review workpapers of Brilz; review interrogatories as well as the responses received from last case regarding cost of service issues; incorporate those interrogatories that are appropriate into this case and develop new ones interrogatories.

Date	IPCo filings	Description
5	4	Review past PCA cases and data; obtain whatever information is possible from the Commission website; generally establish trends and changes regarding the PCA calculations and results; review the amount of variation and true-up there seems to be from year to year.
6	5	Review past PCA cases and data; obtain whatever information is possible from the Commission website; generally establish trends and changes regarding the PCA calculations and results; review the amount of variation and true-up there seems to be from year to year.
7	7	Conversation with Budge regarding direction of case; conversation with Hessing regarding modeling problems and the intent of PCA mechanisms workings in order to be fair and yet give the Company incentives to keep costs low; review Order in the Oregon case regarding IPCo's PCA and determine impact of sharing equation; draft outline testimony regarding general problems with accuracy of the model.
15	7	In order to understand direction of Irrigation load now and in the future, review of December 1, 2005 report entitled "Irrigation Peak Rewards"; comparison of program to 2004 Irrigation Peak Clipping Pilot Program; compare load research data and load profiles from other information that has been provided in the past to better understand shape of irrigation load; review irrigation load shape with data previously provided by the Company regarding cost of purchase power by hour.
16	8	Conversation with Budge regarding direction of case; additional review and begin to develop interrogatories associated with December 1, 2005 report entitled "Irrigation Peak Rewards"; identify shortfall in data requested previously regarding irrigation load research and what needs to be provided; review Order 24806 regarding how the Commission established the PCA sharing mechanism and determine how effective it is
20	8	Review data responses to Industrial Customers first data requests; review how marginal costs are developed in this case compared to last; compare calculations of marginal costs with power supply costs in this case; calculate how marginal costs are impacted by change in natural gas prices; talk to Hessing about direction of case; review Company's 2004 Integrated Resource Plan; review Company's 2004 sales forecast by rate

Date		IPCo filings	Description
	28	8	Review responses to first data request of the Irrigators and assess adequacy of the same; develop follow-up questions regarding data response 3 b to the Irrigators 1st set in order to better understand the data provided; do a detailed review of response to Interrogatory 4 and calculate average load factors and total costs in order to compare those that the Company proposes to remove from the Schedule 24 with the overall average of those on the Schedule; take the raw data from the AMR project that was provided in response to interrogatory 5a and try to put it in a more usable form for comparison with the irrigation load in general and the load research information the the company collects.
	30	8	Review data provided in response 5a regarding the AMR data collected for irrigation customers: change from text format to Access: develop queries in order to separate out the data regarding when the individual customers use energy by hour by the month and convert to Excel; develop separate queries that group data by hour of the month, convert to Excel, and compare/reconcile data with other data from other queries developed
Jan.	4	7	Review the the data supplied and computer models supplied in response to question #6 of the Irrigator's first set of data requests; review in detail the cost of service computer models that support the three sets of cost of service results in the Company's case; track the development of allocation factors back to their source, study impact of changing various allocation values on cost of service results; develop additional cost of service run that would include the impact of the unweighted run of the Company as well as the normalized demand value run of the Company; track changes though functionalization study; determine how distribution demand factors impact results of cost of service study.
	5	6	Review the data supplied and the Computer models and information supplied in response to question 7 of the Irrigator's fist set of data requests; review input data to Company Exhibits 20 and 21; review input data to Aurora model supplied in response to request 5 of the First Production Request of the Industrial Customers of Idaho; review variance in predicted net power supply expenses that come from the model and the logarithmic equation that is derived; note variations in years of similar water; graph results; develop outline for some testimony.

Date	IPCo filings	Description
6	7	Review data responses supply by the Company associated with questions 8-13 of the Irrigators' first set of production requests; extract hourly data for each sampled irrigation customer and develop the format to summarize data into a form that could be compared the AMR data that was supplied in response to Irrigation request #5; given the obvious size differences, develop a method to determine if the AMR data and the load research data generally tracked each other.
7	4	Review data responses supply by the Company associated with questions 14-17 of the Irrigators' first set of production requests; determine how hourly data was filed regarding wholesale transactions; group wholesale sales and purchase data for OS and SF in a manner that broke out how the price by time of day and by price such that the range of prices and quantities at each price could be determined.
9	7	Review cost of service studies provided by the Company; insert various values for demand to see why counter intuitive results come about with respect to the irrigation load and the increase in allocations compared to the last case; try to determine why the Company's three cost of service studies have different rates of return for the total company; talked to Brilz about the same; applied weighting factors based upon growth as opposed to present usage; ran cost of service study with new values.
11	8	Write draft testimony regarding cost of service issues associated with the inappropriate use of present day billing determinants in order to define "forward-looking" costs on the system; develop graphs of historical data associated with loads as well as plant-in-service costs.
12	8	Develop cost-of-service model runs to compare the Traditional, Normalized, Unweighted studies of the Company's with a combination model to reflect Normalized and Unweighed in the same model run; find and develop data to reflect the same five years of growth on the system as the marginal weighting factors are based upon; develop model runs that reflect the normalization of growth on the system for the next five years.
13	7	Draft testimony regarding the company's power supply costs and the PCA sharing mechanism; develop numbers to support same; draft testimony regarding the growth that has been taking place on the system and the difference in growth and the treatment of those costs between rate classes.

Date	IPCo filings	Description
14	4	Draft testimony regarding the growth that has been taking place on the system and the difference in growth and the treatment of those costs between rate classes; discussion with Budge regarding draft testimony concerning power supply costs and the allocation of growth issue that I
16	8	Further develop testimony on the PCA and the growth related issues; develop additional data as well as graphs to make points; work on graphs to express the difference in billing determinants and costs being allocated; go over testimony again to insure read-ability and correct mistakes.
18	1	Conversation with Budge regarding discovery dispute, prepare for and attend phone conference with Idaho Power in order to work out discovery issues related to the Irrigator's 3rd set.
25	6	Review the Company's data responses 1 through 7 of Micron's first set of discovery; review the Company's data responses to Irrigators second set of discovery; rearrange the Company's load research data to determine if any of the sample customers were taking interruptible service; review load research summary reports provided by the Company in discovery.
26	7	Review the Company's data responses 8 through 16 of Micron's first set of discovery; review the Company's data responses to Irrigators second set of discovery; rearrange the Company's load research data to determine if any of the sample customers were taking interruptible service.
31	5	Review historical data to establish the routine times when the Idaho Power system peaks during the summer; review sample data from peak clipping program in order to examine various patterns of usage and interruptions that occurred during the summer; review Idaho Power's additional responses to Irrigator's third data request.
Feb. 1	4	Review the data supplied by Idaho Power in response to the Irrigator's 3rd data set; talk to members of Idaho Power regarding their data responses in order to develop a better understanding of what was contained in the data.
2	6	Manipulate data regarding the load research from the peak clipping program in order to understand how interruptions are being spread across days of the week and by size of customer; graph usage data by day through the summer season for those on the peak clipping program.

Date	IPCo filings	Description
3	2	Assess how the peak clipping program worked in 2005 verse 2004 which was the test year and a pilot program for the peak clipping program.
6	3	Go over draft testimony with Budge and make notes on areas that need clarification; develop direction regarding load interruption testimony; review load research regarding irrigation interruptions.
7	4	Attend settlement conference via phone; address revenue requirement issues and rate spread issues; conversations in between with Budge regarding progress of settlement conference.
14	2	Prepare for and attend settlement conference via phone; discuss various options with Budge regarding settlement and alternative proposals.
16	2	Continue to work on settlement issues and issues important to the Irrigators; review responses to Staff's 5th set of discovery.
17	1	Review latest settlement proposal and determine impact upon Irrigators.
23	6	Review draft testimony and develop testimony for Stipulation hearing.
Total	207 hrs @ $125 hr. = $25,875	