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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR)
AUTHORITY TO INCREASE ITS RATES) CASE NO. IPC-E-07-8
AND CHARGES FOR ELECTRIC SERVICE)
TO ELECTRIC CUSTOMERS IN THE STATE)
OF IDAHO.)
_____)

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

MAGGIE BRILZ

1 Q. Please state your name and business address.

2 A. My name is Maggie Brilz. My business address
3 is 1221 West Idaho Street, Boise, Idaho.

4 Q. By whom are you employed and in what
5 capacity?

6 A. I am employed by Idaho Power Company as
7 Director of Pricing.

8 Q. Please describe your educational background.

9 A. In May of 1980 I received Bachelor of Arts
10 Degrees in Economics and Psychology from Smith College in
11 Northampton, Massachusetts. In 1998 I completed the
12 University of Idaho's Public Utilities Executive Course in
13 Moscow, Idaho. I have also attended numerous seminars and
14 conferences on pricing issues related to the utility
15 industry and have attended seminars and courses involving
16 public utility regulation.

17 Q. Please describe your business experience with
18 Idaho Power Company.

19 A. I started employment with Idaho Power Company
20 in November of 1984 as a Financial Analyst in the Planning
21 Department. In 1986 I was promoted to the position of Rate
22 Analyst in the Rate Department. My duties as a Rate Analyst
23 included the development of alternative pricing structures,
24 the analysis of the impact on customers of rate design
25 changes, the preparation of cost-of-service studies, and the

1 administration of the Company's tariffs. In July of 1993 I
2 was promoted to Rate Design Supervisor. In that capacity I
3 also became responsible for the overall rate design
4 activities of the Rate Department. In October of 1996 I was
5 promoted to my current position of Director of Pricing in
6 the Pricing and Regulatory Services Department.

7 Q. What is the scope of your testimony in this
8 proceeding?

9 A. My testimony will address the Company's
10 allocation of revenue requirement, or rate spread, to
11 customer classes and the rate design proposals for the
12 tariff and special contract customers. I will also address
13 the proposed changes to the Company's General Rules and
14 Regulations and associated service schedule changes.

15 Revenue Requirement Allocation

16 Q. What is the Company's general philosophy on
17 determining rates?

18 A. The Company's primary approach to ratemaking
19 is to establish rates that reflect costs as accurately as
20 possible. Accordingly, the Company's ratemaking proposals
21 usually advocate movement towards cost-of-service results,
22 which assign costs to those customer classes that cause the
23 Company to incur the costs.

24 Q. Are there other objectives that may be
25 considered in the ratemaking process?

1 the changes to the revenue allocation in order to mitigate
2 the magnitude of the rate increase to these various customer
3 classes. A 20 percent limit is placed on the increase to
4 the Irrigation and Special Contract customer classes while a
5 15 percent limit is placed on the increase to the Small
6 General Service, Large Power Service, and Traffic Control
7 Lighting customer classes. In addition, the Dusk-to-Dawn
8 Customer Lighting Service is held at zero instead of the
9 decrease indicated by the cost-of-service study. Page 4
10 spreads the revenue shortfall created by this mitigation
11 back to the remaining customer classes so that the total
12 Idaho jurisdictional target revenue can be obtained.

13 Q. What is your rationale for the 20 percent/15
14 percent limit for the various customer classes?

15 A. The cost-of-service results indicate an
16 increase greater than 20 percent for four individual
17 customer classes and an increase greater than 15 percent but
18 less than 20 percent for three individual customer classes.
19 Establishing a separate cap for each of these two groups of
20 customer classes recognizes the differences in costs between
21 these classes more equitably aligns revenue requirement with
22 the cost to serve.

23 Rate Design

24 Q. What are your overall objectives in arriving
25 at the proposed rate designs for the Company's various

1 service schedules?

2 A. My first objective is to establish prices
3 which primarily reflect the costs of the services provided.
4 As part of the Company's last several general rate cases,
5 this objective has been met by emphasizing increases in the
6 demand and customer components and the inclusion of fewer
7 non-energy-related costs in the energy charges. My second
8 objective is to minimize rate design changes to both the
9 metered and non-metered service schedules.

10 Q. Are you emphasizing increases in the demand
11 and customer components in this case?

12 A. Yes I am. However, with the movement made in
13 the past several rate cases in setting rates closer to
14 costs, the magnitude of the proposed increases to the demand
15 components in most cases is less than in previous cases. In
16 all cases, the increases to the demand components are
17 emphasized during the summer season.

18 Q. Has more emphasis been placed on the energy
19 component in your rate design proposal than in past rate
20 case proceedings?

21 A. Yes, particularly for the Large General
22 Service, Schedule 9, and Large Power Service, Schedule 19,
23 customers. This greater emphasis on the energy component is
24 based on the results of the 3CP/12CP cost-of-service study.

25 Q. Are there any limitations to the increases

1 the Company can propose to the customer component?

2 A. Yes. In the Stipulation reached between the
3 parties to the Company's last general rate case, Case No.
4 IPC-E-05-28, the Company agreed not to file for an increase
5 in the existing \$4.00 Service Charge for Schedule 1 and
6 Schedule 7 until May 12, 2008, if the true-up mechanism
7 proposed in Case No. IPC-E-04-15 was approved by the
8 Commission. Since the Commission approved the true-up
9 mechanism on March 12, 2007, through Order No. 30267, my
10 rate design proposals in this proceeding for Schedule 1 and
11 Schedule 7 recommend an increase to only the Energy Charge.

12 Q. Are you recommending any significant changes
13 to the rate design for the Company's service schedules?

14 A. No. As part of the Company's last two
15 general rate cases, Case No. IPC-E-03-13 and Case No. IPC-E-
16 05-28, the Commission authorized several major changes to
17 the Company's rate design, including seasonal rates for all
18 metered service schedules, tiered summer rates for
19 Residential and Small General Service customers, mandatory
20 time-of-use rates for Large Power Service customers, and
21 two-tiered blocked rates for Large General Service customers
22 taking secondary service. At this time, I am recommending
23 that the existing rate structure be maintained for all
24 service schedules and special contracts. This approach will
25 provide the Company's customers with rate design stability

1 and billing continuity.

2 Q. Are you proposing any changes not directly
3 related to the Company's rate design?

4 A. Yes. First, I am proposing a change to
5 Schedule 89, Unit Avoided Cost for Cogeneration and Small
6 Power Production, to comply with previous Commission Orders.
7 Second, I am proposing a revision to Schedule 61, Payment
8 for Home Wiring Audit.

9 Q. Please describe the proposed change to
10 Schedule 89.

11 A. Based on previous Commission Orders, the
12 pricing under Schedule 89 is to be adjusted during the
13 course of every Idaho Power general rate proceeding. Using
14 the methodology previously ordered by the Commission, I have
15 adjusted the unit-avoided energy cost utilizing updated
16 variable operation and maintenance costs and variable fuel
17 costs for the Valmy plant. I have included details of this
18 adjustment in my workpapers.

19 Q. What changes are you proposing for Schedule
20 61?

21 A. When Schedule 61 was first approved by the
22 Commission in 1992, the Company was operating a Power
23 Quality Program. Electricians who took specific courses
24 could become an "approved" participant in the Company's
25 program. Customers who had a home wiring audit performed by

1 an approved electrician were eligible to receive a Home
2 Wiring Audit payment. It has now become standard practice
3 for licensed electricians to be trained to perform home
4 wiring audits and the Company's Power Quality Program is no
5 longer needed to encourage this training. However, the
6 payment provided to customers under Schedule 61 when a home
7 wiring audit is performed continues to be beneficial.
8 Changes are being proposed to Schedule 61 to reflect that
9 the Power Quality Program is no longer available and to
10 provide clarity on the steps customers can take to receive a
11 payment for a home wiring audit. In addition, the amount of
12 the payment to customers for a home wiring audit is proposed
13 to increase from the \$25 established in 1992 to \$40 to more
14 accurately reflect the increase in electrician fees over the
15 past 15 years. Details of the proposed changes to Schedule
16 61 are included on Page 104 of Exhibit No. 61.

17 Q. Have you prepared or supervised the
18 preparation of certain exhibits relating to your rate design
19 testimony?

20 A. Yes. I supervised the preparation of the
21 following exhibits relating to rate design:

22 <u>Exhibit</u>	<u>Description</u>
23 Exhibit No. 59	Summary of Revenue Impact and Calculation 24 of Proposed Rates
25 Exhibit No. 60	Billing Comparisons and Billing Impacts of

1 Proposed Rates

2 Exhibit No. 61 Proposed Tariff in Legislative Format

3 Exhibit No. 62 Proposed IPUC No. 29, Tariff No. 101

4 Q. Please describe Exhibit No. 59.

5 A. Page 1 of Exhibit No. 59 is titled Summary of
6 Revenue Impact. Each service schedule and special contract
7 customer is listed with its average number of customers,
8 normalized energy sales, and test year revenue level.
9 Column 5 shows the revenue adjustment to each customer
10 class. Column 6 shows the total revenue to be recovered by
11 the rate design proposals based on the 2007 test year. Page
12 1 also lists the mills per kWh and percentage change in
13 revenue for each customer class and special contract
14 customer.

15 Pages 2 through 23 of Exhibit No. 59 indicate
16 the rate calculations made, by billing component, for each
17 service schedule and special contract customer.

18 Q. Please describe Exhibit No. 60.

19 A. Exhibit No. 60 shows the impact on customers'
20 bills of the proposed rate designs for Schedules 1, 4, 5, 7,
21 9, 19, and 24.

22 Q. Please describe Exhibit No. 61 and Exhibit
23 No. 62.

24 A. Exhibit No. 61 includes the Company's rules,
25 regulations, and service schedules indicating in legislative

1 format the changes made to those rules, regulations, and
2 schedules. Exhibit No. 62 is the proposed Idaho Public
3 Utilities Commission No. 29, Tariff No. 101. This exhibit
4 contains all the changes to the Tariff proposed by the
5 Company in this proceeding.

6 Q. How have you organized the discussion of your
7 rate design proposals?

8 A. I have divided my discussion of the proposed
9 rate designs into six sections. The first section includes
10 the discussion for the proposed rate structures for the
11 Company's non-demand metered schedules. The second section
12 addresses the proposals for demand-metered schedules. The
13 third section includes the discussion for the proposed rate
14 structures for the Company's non-metered schedules. The
15 fourth section addresses the proposals for the special
16 contract customers. The fifth section includes the rate
17 design proposals for the Company's "rider" schedules for
18 standby and alternate distribution service. The final
19 section addresses the proposal for the Company's
20 miscellaneous special contract with the Amalgamated Sugar
21 Company for the provision of standby service.

22 NON-DEMAND METERED SCHEDULES

23 Q. What are the Company's non-demand metered
24 service schedules?

25 A. Residential Service and Small General

1 Service, Schedules 1 and 7 respectively, are metered for
2 kilowatt-hour (kWh) use only. The Energy Watch program,
3 Schedule 4, and the Time-of-Day program, Schedule 5, which
4 are offered in the Emmett Valley, are also metered for kWh
5 use only, although the consumption under both of these
6 schedules is grouped into time-variant usage blocks.

7 Q. What is the present rate structure for
8 Residential Service under Schedule 1?

9 A. Presently, residential customers pay a
10 monthly Service Charge of \$4.00. During the summer months
11 of June, July, and August they pay an Energy Charge of
12 5.4251¢ per kWh for the first 300 kWh used and 6.1060¢ per
13 kWh for all usage over 300 kWh. During the non-summer
14 months of September through May, residential customers pay
15 5.4251¢ per kWh for all kWh used.

16 Q. What is the revenue requirement to be
17 recovered from Residential Service customers?

18 A. The annual revenue requirement for
19 Residential Service, which includes Schedule 1, Schedule 4,
20 and Schedule 5 customers, is \$307,408,948 as shown on page 4
21 of Exhibit No. 58.

22 Q. Please describe the rate design proposal for
23 Schedule 1.

24 A. The rate design proposal for Schedule 1 is
25 included on page 2 of Exhibit No. 59. The Service Charge

1 remains unchanged at \$4.00 per month. The Energy Charges
2 during both the summer and non-summer months are increased
3 uniformly. The Energy Charge during the summer months for
4 the first 300 kWh is 5.6875¢ per kWh and 6.4012¢ per kWh for
5 all additional usage. The Energy Charge during the non-
6 summer months is 5.6875¢ per kWh for all kWh used.

7 Q. What impact does this rate design have on
8 Residential Service customers?

9 A. The typical monthly billing comparison for
10 Residential Service customers appears on page 1 of Exhibit
11 No. 60. As can be seen fro this exhibit, the lower the
12 customer's monthly usage, the lower the overall percentage
13 increase.

14 Q. Please describe residential Schedule 4,
15 Energy Watch Program, and residential Schedule 5, Time-of-
16 Day Program.

17 A. Each of these optional time-variant pricing
18 programs is available to residential customers in the Emmett
19 Valley who are part of the Company's Advanced Metering
20 Infrastructure (AMI) Phase One project. The time-variant
21 nature of these two programs is enabled by the ability of
22 AMI to dynamically capture hourly energy consumption.
23 Energy Watch is a fixed-price critical peak pricing program
24 in which participants pay a flat rate of 5.4251¢ for all kWh
25 used during the year except for those kWh used during an

1 Energy Watch event. During an Energy Watch event, which may
2 be called on up to ten weekdays between June 15 and August
3 15 during the hours of 5:00 p.m. to 9:00 p.m., the rate is
4 20¢ per kWh. The Time-of-Day Program defines three time
5 periods during the summer months of June, July, and August
6 during which participants pay different prices for energy
7 consumption. During the On-Peak Period customers pay
8 8.3279¢ per kWh, during the Mid-Peak Period customers pay
9 6.1060¢ per kWh, and during the Off-Peak Period customers
10 pay 4.5145¢ per kWh. During the non-summer period,
11 customers pay 5.4251¢ for all kWh used. Under both time-
12 variant programs customers pay a Service Charge of \$4.00 per
13 month.

14 Q. How many customers are taking service under
15 Schedules 4 and 5?

16 A. As of August 31, 2006, there were 68
17 participants in the Energy Watch Program and 85 participants
18 in the Time-of-Day Program.

19 Q. Please describe the rate design proposal for
20 Schedule 4.

21 A. The rate design proposal for Schedule 4 is
22 included on page 3 of Exhibit No. 59. The Service Charge
23 remains unchanged at \$4.00 per month. The Energy Charge
24 during Energy Watch Event hours remains unchanged at 20¢ per
25 kWh. The Energy Charge during all other hours is 5.6875¢

1 per kWh, the same as that proposed for the non-summer and
2 summer first-300 kWh block Energy Charges for Schedule 1.

3 Q. Please describe the rate design proposal for
4 Schedule 5.

5 A. The rate design proposal for Schedule 5 is
6 included on page 4 of Exhibit No. 59. The Service Charge
7 remains unchanged at \$4.00 per month. The existing Energy
8 Charge differentials between the three pricing blocks is
9 maintained with the summer On-Peak Energy Charge set at
10 8.7308¢ per kWh, the summer Mid-Peak Energy Charge set at
11 6.4013¢ per kWh, and the summer Off-Peak Energy Charge set
12 at 4.7329¢ per kWh. The Energy Charge for all hours during
13 the non-summer is 5.6875¢ per kWh, the same as that proposed
14 for the non-summer for Schedule 1.

15 Q. What impact do the rate design proposals have
16 on customers taking service under Schedules 4 and 5?

17 A. The typical monthly billing comparisons for
18 residential service customers taking service under Schedules
19 4 and 5 appear on pages 2 and 3 of Exhibit No. 60.

20 Q. What is the present rate structure for Small
21 General Service under Schedule 7?

22 A. Customers taking service under Schedule 7 pay
23 a Service Charge of \$4.00 per month. During the summer
24 months they pay an Energy Charge of 6.5143¢ per kWh for the
25 first 300 kWh used and 7.3361¢ per kWh for all usage over

1 300 kWh. During the non-summer months of September through
2 May they pay 6.5143¢ per kWh for all kWh used. Demand is not
3 billed for Schedule 7 customers.

4 Q. What is the revenue requirement to be
5 recovered from Small General Service customers taking
6 service under Schedule 7?

7 A. The annual revenue requirement for Schedule 7
8 customers as shown on page 4 of Exhibit No. 58 is
9 \$17,688,527.

10 Q. Please describe the rate design proposal for
11 Schedule 7.

12 A. The rate design proposal for Schedule 7 is
13 included on page 5 of Exhibit No. 59. The Service Charge
14 remains unchanged at \$4.00 per month. The Energy Charge
15 during the summer months for the first 300 kWh is 7.5973¢
16 per kWh and 8.5557¢ for all additional usage. The Energy
17 Charge during the non-summer months is 7.5973¢ per kWh.

18 Q. What is the impact of this rate design on
19 Small General Service customers?

20 A. Page 4 of Exhibit No. 60 shows the billing
21 comparison between the Schedule 7 existing rates and
22 proposed rates for typical billing levels.

23 DEMAND-METERED SCHEDULES

24 Q. What are the Company's demand-metered
25 schedules?

1 includes and ends with the current billing period.

2 Q. How are the service levels defined?

3 A. The service levels were first defined in Case
4 No. IPC-E-94-5 and continue to be defined in the Company's
5 Tariff Rule B. Secondary Service is service taken at 480
6 volts or less, or where the definitions of Primary Service
7 and Transmission Service do not apply. Primary Service is
8 service taken at 12,500 volts or 34,500 volts. Transmission
9 Service is service taken at 44,000 volts or higher.

10 Q. What is the current relationship between
11 prices on Schedule 9 and Schedule 19?

12 A. Currently, the Service Charge and the Basic
13 Charge are the same within service level for both Schedule 9
14 and Schedule 19. For example, the Basic Charge for Primary
15 Service level is \$0.89 per kW per month for both Schedule 9
16 and Schedule 19; for Secondary Service level, the Basic
17 Charge is \$0.62 per kW per month for both Schedule 9 and
18 Schedule 19. In addition, the Demand Charges within service
19 levels are the same for both Schedule 9 and Schedule 19.
20 For example, the summer Demand Charge of \$3.54 per kW for
21 Schedule 9 Primary Service level is the same as the sum of
22 the summer Demand Charge of \$3.13 per kW and the summer On-
23 Peak Demand Charge of \$0.41 per kW for Schedule 19 Primary
24 Service level.

25 Q. Why has this relationship been established?

1 rate design in this case maintain the existing relationship
2 with Schedule 19 Primary Service level and that the Schedule
3 9 Secondary Service level rate design align with the cost
4 information resulting from the cost-of-service studies.

5 Q. Does a similar relationship as that between
6 the Service, Demand, and Basic Charges for Schedule 9 and
7 Schedule 19 exist for the Energy Charges on these two
8 schedules?

9 A. No. Although the targeted relationship
10 between the Energy Charges on Schedule 9 and Schedule 19
11 Primary and Transmission Service levels has historically
12 been a 5 percent differential with the Energy Charges for
13 Schedule 9 approximately 5 percent higher than the Energy
14 Charges for Schedule 19, the outcomes from the last two
15 general rate case proceedings have not allowed this target
16 to be achieved. Rather, the Energy Charges have been
17 established to achieve the required revenue for the
18 respective customer classes given the values established for
19 the Service, Basic, and Demand Charges. My rate design
20 proposal in this proceeding recommends Energy Charges for
21 both Primary and Transmission Service levels under these two
22 schedules that move closer to the targeted 5 percent
23 differential.

24 Q. What is the present rate structure for
25 Schedule 9?

1 Schedule 9 Secondary Service level.

2 A. The rate design proposal for Schedule 9
3 Secondary Service level is included on page 6 of Exhibit No.
4 59. I am proposing the Service Charge be increased from
5 \$12.00 to \$15.00. I am also proposing the Basic Charge be
6 increased from \$0.62 to \$0.77, the summer Demand Charge be
7 increased from \$3.59 to \$4.00, and the non-summer Demand
8 Charge remain the same at \$2.97 in order to align these
9 components more closely with cost. My rate design proposal
10 also includes an equal percentage increase of 13.8 percent
11 to the existing Energy Charges for both seasons and for both
12 usage blocks. This approach results in a summer Energy
13 Charge of 7.7554¢ for the first 2,000 kWh and an Energy
14 Charge of 3.3223¢ per kWh for all other usage. The non-
15 summer Energy Charge for the first 2,000 kWh is 6.9177¢ and
16 is 2.9635¢ for all usage greater than 2,000 kWh.

17 Q. What is the impact of this rate design on
18 Schedule 9 Secondary Service level customers?

19 A. Pages 5 through 7 of Exhibit No. 60 show the
20 billing comparison between the Schedule 9 Secondary Service
21 level existing rates and proposed rates for typical billing
22 levels.

23 Q. Please describe the rate design proposal for
24 Schedule 9 customers receiving service at the Primary and
25 Transmission Service levels.

1 for the class.

2 Q. What is the revenue requirement to be
3 recovered from Schedule 9?

4 A. The total annual revenue to be collected from
5 customers taking service under Schedule 9 as shown on page 4
6 of Exhibit No. 58 is \$157,253.997.

7 Q. What is the present rate structure for
8 Schedule 19?

9 A. Service under Schedule 19, just like service
10 under Schedule 9, is provided under Secondary, Primary, and
11 Transmission Service levels. All customers taking service
12 under Schedule 19 pay seasonal time-of-use Energy Charges,
13 seasonal Demand Charges, a summer On-Peak Demand Charge, a
14 Basic Charge, and a Service Charge. Customers taking Primary
15 or Transmission Service may also pay a Facilities Charge. In
16 addition, Schedule 19 includes a 1,000 kW minimum billing
17 demand and basic load capacity.

18 Q. What is the rate design proposal for Schedule
19 19?

20 A. The rate design proposal for Schedule 19 is
21 shown on pages 10 through 12 of Exhibit No. 59. Although
22 increases are proposed for all rate components on Schedule
23 19, no changes to the rate structure are proposed.

24 Q. What are the proposed changes for Schedule 19
25 customers?

1 existing charges uniformly by 17.5 percent.

2 Q. What is the revenue requirement to be
3 recovered from Large Power Service customers taking service
4 under Schedule 19?

5 A. The annual revenue requirement for Schedule
6 19 customers as shown on page 4 of Exhibit No. 58 is
7 \$75,749,894.

8 Q. What is the impact of the rate design on
9 Large Power Service customers?

10 A. As can be seen from page 9 of Exhibit No. 60,
11 approximately 80 percent of the customers taking service
12 under Schedule 19 receive an increase in their annual bills
13 less than the 15 percent overall increase for the Schedule
14 19 customers as a whole. The remaining 20 percent of the
15 customers receive an increase that is no more than 1 percent
16 greater than the 15 percent average for the class.

17 Q. What is the current rate structure for
18 Schedule 24?

19 A. Service under Schedule 24 is classified as
20 being either "in-season" or "out-of-season". The in-season
21 for each customer begins with the customer's meter reading
22 for the May billing period and ends with the customer's
23 meter reading for the September billing period. The out-of-
24 season encompasses all other billing periods.

25 Within the in-season, customers pay both an

1 Energy Charge and a Demand Charge for the metered usage.
2 During the out-of-season, customers pay an Energy Charge
3 only. For the in-season, customers pay a monthly Service
4 Charge of \$14.25. The monthly Service Charge during the
5 out-of-season is \$3.00.

6 Both Secondary Service and Transmission
7 Service levels are available under Schedule 24, although no
8 customers are currently taking Transmission Service.

9 Q. Please describe the rate design proposal for
10 Schedule 24.

11 A. I am proposing to keep the overall rate
12 structure for Irrigation Service as it is currently.
13 Consistent with my overall objectives, I propose to move the
14 individual rate components closer to the costs indicated by
15 the 3CP/12CP cost-of-service study.

16 Q. What approach did you take in determining the
17 amount of increase for each rate component?

18 A. I first considered the percentage of overall
19 revenue requirement identified by demand, energy, and
20 customer component for irrigation service resulting from the
21 3CP/12CP cost-of-service study. These percentages
22 established the target for each component. Second, I
23 determined the percentage of overall revenue by component
24 currently provided by the existing base rates. The
25 difference, or gap, between the target and the actual

1 percentage was then determined for each component. I then
2 adjusted the current percentage of overall revenue by
3 component by approximately 9 percent of the gap to establish
4 my targets for this proceeding. Customer-, demand-, and
5 energy-related charges were then established to achieve
6 these new targets. I have included details of these
7 calculations in my workpapers.

8 Q. How were the rates for Transmission Service
9 determined?

10 A. Once the component rates for Secondary
11 Service were determined, the charges for Transmission
12 Service were established to maintain the same relationship
13 between service levels as currently exists.

14 Q. What is the proposed Service Charge for
15 Schedule 24?

16 A. The proposed Service Charge for Secondary
17 Service during the in-season is \$22.50 per month. The
18 proposed Service Charge for Transmission Service during the
19 in-season is \$300 per month. This amount is the same charge
20 proposed for Schedule 9 and Schedule 19 Transmission
21 Service. For both Secondary and Transmission Service, the
22 Service Charge during the out-of-season is \$3.00 per month.

23 Q. What is the proposed Demand Charge for
24 Schedule 24?

25 A. The proposed Demand Charge for Secondary

1 Service is increased from \$4.36 to \$5.45 per kW per month.
2 The proposed Demand Charge for Transmission Service is
3 increased from \$4.10 to \$5.13 per kW per month. The Demand
4 Charge is billed to Schedule 24 customers during the in-
5 season only.

6 Q. What are the proposed Energy Charges for
7 Schedule 24?

8 A. The proposed Energy Charges for Secondary
9 Service are increased from 3.3964¢ per kWh to 3.9692¢ per
10 kWh during the in-season and from 4.3234¢ per kWh to 5.2492¢
11 per kWh during the out-of-season. The proposed Energy
12 Charges for Transmission Service are increased from 3.2318¢
13 per kWh to 3.7768¢ per kWh during the in-season and from
14 4.1139¢ per kWh to 4.9948¢ per kWh for the out-of-season.

15 Q. What is the impact of the rate design on
16 Schedule 24 irrigation service customers?

17 A. Page 10 of Exhibit No. 60 shows the billing
18 impact of the proposed rate design. As can be seen from
19 page 10 of Exhibit No. 60, approximately 37 percent of the
20 customers taking service under Schedule 24 receive an
21 increase in their annual bills of less than 20 percent, the
22 total overall percentage increase for the class as a whole.
23 Another 33 percent of the customers receive an increase of
24 just 2 percent or less above the overall class increase of
25 20 percent.

1 Q. What are the usage characteristics of the
2 Schedule 24 customers receiving increases less than and
3 greater than 20 percent?

4 A. Because the rate design increases the Demand
5 Charge by a greater percentage than it increases the Energy
6 Charges, the higher a customer's load factor, the more
7 beneficial the rate structure tends to be in terms of the
8 overall impact to the annual billing. As can be seen from
9 page 10 of Exhibit No. 60, customers with the highest
10 percentage increase in annual bills have the lowest load
11 factors.

12 Q. Have you included Schedule 25, Irrigation
13 Service Time-of-Use Pilot Program in your rate design
14 proposals?

15 A. No. Schedule 25 currently provides continued
16 service until October 1, 2007, for those participants who
17 were enrolled in the pilot program on October 1, 2002. On
18 October 1, 2007, the pilot program will terminate. At that
19 time any customers receiving service under Schedule 25 will
20 be transferred to Schedule 24. I have included the test
21 year data and the revenue requirement associated with
22 Schedule 25 in the overall revenue requirement and rate
23 design calculations for Schedule 24.

24 NON-METERED SCHEDULES

25 Q. What are the Company's non-metered service

1 consistent with the overall 3.2 percent increase for the
2 class as a whole.

3 Q. Are you proposing any other changes to
4 Schedule 15?

5 A. Yes. Service under Schedule 15 is currently
6 described as providing 4,105 hours of lighting per year with
7 the lamps energized each night from one-half hour after
8 sunset to one-half hour before sunrise. Earlier this year,
9 Company personnel engaged in research to determine if the
10 number of hours used to describe the Dusk-to-Dawn Customer
11 Lighting service was still applicable. Based on information
12 from the Environmental Protection Agency's Green Lights
13 document and an update to the Company's Load Research
14 Department's vintage lighting-hour analysis, it was
15 determined that current photocell technology typically
16 energizes lamps each night beginning 20 minutes after sunset
17 until 20 minutes prior to sunrise. Based on this updated
18 information, the number of hours of lighting provided per
19 year under Schedule 15 has been revised to 4,059.

20 Q. Are you proposing any other changes to
21 Schedule 15?

22 A. No, I am not.

23 Q. What is the present rate structure for
24 Unmetered General Service under Schedule 40?

25 A. Customers taking service under Schedule 40

1 pay a flat Energy Charge based on estimated usage. Demand-
2 and customer-related costs are recovered through the Energy
3 Charge. The minimum bill for service under Schedule 40 is
4 \$1.50 per month.

5 Q. What is the revenue requirement to be
6 recovered from customers taking service under Schedule 40?

7 A. The annual revenue requirement for Schedule
8 40 customers as shown on page 4 of Exhibit No. 58 is
9 \$940,499.

10 Q. Please describe the rate design proposal for
11 Schedule 40.

12 A. The rate design proposal for Schedule 40 is
13 included on page 16 of Exhibit No. 59. The Energy Charge
14 remains flat and increases from 5.381¢ per kWh to 5.748¢ per
15 kWh.

16 Q. Are any other changes being proposed to
17 Schedule 40?

18 A. No.

19 Q. What is the present rate structure for Street
20 Lighting Service, Schedule 41?

21 A. Charges for Street Lighting Service are based
22 on a per-lamp or per-pole basis. Street Lighting is divided
23 into two types: 1) Company-Owned, and 2) Customer-Owned.
24 Both metered and non-metered service is provided for
25 Customer-Owned lighting; only non-metered service is

1 provided for Company-Owned lighting. Schedule 41 does not
2 allow new service for incandescent, mercury vapor, or
3 fluorescent fixtures.

4 Q. Are you proposing any changes to the rate
5 structure for Schedule 41?

6 A. No. However, I have removed the 1,000 watt
7 mercury vapor fixture from the "No New Service" section
8 since there are no longer any of these fixtures in service.

9 Q. What is the revenue requirement to be
10 recovered from customers taking service under Schedule 41?

11 A. The annual revenue requirement for Schedule
12 41 customers as shown on page 4 of Exhibit No. 58 is
13 \$2,227,883.

14 Q. Please describe the rate design proposal for
15 Schedule 41.

16 A. The rate design proposal for Schedule 41 is
17 included on pages 17 through 19 of Exhibit No. 59. Each
18 per-lamp charge for both non-metered and metered service is
19 simply increased by the overall percentage increase for
20 Schedule 41, or 8.35 percent. In addition, the per-kWh
21 charge for metered service is increased by the overall 8.35
22 percent increase. The monthly meter charge of \$8.00 is not
23 increased. I propose to keep this charge at its current
24 level.

25 Q. As part of the Company's last general rate

1 case, Case No. IPC-E-05-28, Schedule 39, Street Lighting
2 Service Supplemental Seasonal or Variable Energy, was
3 implemented. What is the purpose of Schedule 39?

4 A. Schedule 39 is a temporary tariff set to
5 expire on May 31, 2011. It is intended to help provide a
6 transition to either metered service or facilities
7 reconfiguration for street lighting customers whose
8 facilities have actual or potential variable usage due to
9 wired outlets or usable plug-in. Only those customers
10 receiving non-metered service under Schedule 41 prior to
11 June 1, 2004, are eligible for Schedule 39 supplemental
12 service.

13 Q. What is the present rate structure for
14 Schedule 39?

15 A. Customers taking service under Schedule 39
16 pay a flat Energy Charge based on estimated seasonal or
17 variable usage. The current Energy Charge is the same as
18 the current Energy Charge for Schedule 40, Unmetered General
19 Service.

20 Q. Please describe the rate design proposal for
21 Schedule 39.

22 A. The rate design proposal for Schedule 39 is
23 included on page 15 of Exhibit No. 59. The Energy Charge is
24 increased to 5.748¢ per kWh in order to match the Energy
25 Charge proposed for Schedule 40, Unmetered General Service.

1 Q. What is the present rate structure for
2 Traffic Control Signal Lighting Service, Schedule 42?

3 A. Customers taking service under Schedule 42
4 pay a flat Energy Charge for each kWh of estimated energy
5 use for non-metered systems and for each kWh of actual usage
6 for metered systems. For non-metered systems, usage is
7 estimated based on the number and size of lamps burning
8 simultaneously in each signal and the average number of
9 hours per day the signal is operated. There is no minimum
10 charge under Schedule 42.

11 Q. What is the revenue requirement to be
12 recovered from customers taking service under Schedule 42?

13 A. The annual revenue requirement for Schedule
14 42 customers as shown on page 4 of Exhibit No. 58 is
15 \$216,820.

16 Q. Please describe the rate design proposal for
17 Schedule 42.

18 A. The rate design proposal for Schedule 42 is
19 included on page 20 of Exhibit No. 59. The Energy Charge is
20 increased from 3.4438¢ per kWh to 3.9604¢ per kWh.

21 Q. Is the Company proposing any other changes to
22 Schedule 42?

23 A. No.

24 SPECIAL CONTRACT CUSTOMERS

25 Q. What are your rate design proposals for the

1 special contract customers?

2 A. I am proposing to maintain the current rate
3 structures for Micron, the J. R. Simplot Company, and the
4 Department of Energy. Accordingly, the existing rates for
5 the special contract customers are simply increased
6 uniformly by 20 percent to recover the revenue requirement
7 as shown on page 4 of Exhibit No. 58. The rates for Micron,
8 the J. R. Simplot Company, and the Department of Energy are
9 shown on pages 21, 22, and 23 of Exhibit No. 59,
10 respectively.

11 STANDBY AND ALTERNATE DISTRIBUTION SERVICE

12 Q. Are any customers currently taking service
13 under Schedule 45, Standby Service?

14 A. Yes. One customer is currently taking
15 Schedule 45 service.

16 Q. Are any revisions to Schedule 45 being
17 proposed?

18 A. The Schedule 45 charges are being revised to
19 reflect the updated cost information resulting from the
20 3CP/12CP cost-of-service study. The updated charges have
21 been derived using the same methodology used to derive the
22 charges approved by the Commission in the Company's last
23 three general rate cases, Case No. IPC-E-94-5, Case No. IPC-
24 E-03-13, and Case No. IPC-E-05-28. I have included the
25 details of these updated costs in the workpapers filed with

1 my testimony. No other changes are being made to Schedule
2 45.

3 Q. What are the proposed charges for Schedule
4 45?

5 A. The proposed Standby Reservation Charge for
6 each kW of Available Standby Capacity during the summer
7 months is decreased from \$1.58 per kW to \$1.43 per kW for
8 Primary Service level and from \$0.37 per kW to \$0.28 per kW
9 for Transmission Service level. During the non-summer
10 months the proposed Standby Reservation Charge is decreased
11 from \$1.46 per kW to \$1.38 per kW for Primary Service level
12 and from \$0.25 per kW to \$0.24 per kW for Transmission
13 Service level. The proposed Standby Demand Charge per kW of
14 Standby Billing Demand consumed in the summer is increased
15 from \$4.35 per kW to \$5.05 per kW for Primary Service level
16 and from \$4.11 per kW to \$4.77 per kW for Transmission
17 Service level. During the non-summer months the proposed
18 Standby Billing Demand Charge per kW is increased from \$4.06
19 per kW to \$4.22 per kW for Primary Service level and from
20 \$3.84 per kW to \$3.99 per kW for Transmission Service level.
21 No changes are proposed for the Excess Demand Charge.

22 Q. Are you proposing any other changes to
23 Schedule 45?

24 A. Yes. As I will discuss later in my
25 testimony, I am proposing changes to the Company's Uniform

1 Service Agreement provision under Rule C. Currently, the
2 amount of capacity contracted for under the Uniform Service
3 Agreement is the Supplementary Contract Demand as defined
4 under Schedule 45. With the proposed change to Rule C, it
5 becomes necessary to remove the reference to the Uniform
6 Service Agreement within Schedule 45 and instead add
7 language to the Uniform Standby Service Agreement to specify
8 the amount of Supplementary Contract Demand. These proposed
9 language changes are detailed on page 88 and pages 91
10 through 92 of Exhibit No. 61.

11 Q. Are any customers currently taking service
12 under Schedule 46, Alternate Distribution Service?

13 A. Yes. Three customers are currently taking
14 service under Schedule 46 and two other customers have
15 signed agreements for service and are awaiting installation
16 of the required facilities.

17 Q. What changes are proposed for Schedule 46,
18 Alternate Distribution Service?

19 A. The Schedule 46 Capacity Charge is proposed
20 to increase from \$1.21 per kW to \$1.23 per kW to reflect the
21 current cost of providing Alternate Distribution Service.
22 The \$1.23 amount is derived by summing the Distribution
23 demand revenue requirement for Substations, Primary Lines,
24 and Primary Transformers for Schedule 19 shown on page 5 of
25 Mr. Tatum's Exhibit No. 54 (\$1,424,042; \$3,164,941; and

1 \$181,394, respectively) and dividing this sum by the total
2 billed kW of 4,174,327. This methodology is the same as
3 that used to derive the charges approved by the Commission
4 in the Company's last three general rate cases, Case No.
5 IPC-E-94-5, Case No. IPC-E-03-13, and Case No. IPC-E-05-28.

6 MISCELLANEOUS CONTRACT

7 Q. What is the miscellaneous special contract
8 under which the Company is providing service?

9 A. The Company has entered into a contract with
10 the Amalgamated Sugar Company to provide customized standby
11 service. The Company's initial contract with the
12 Amalgamated Sugar Company to provide standby service was
13 entered into on April 6, 1998. Standby service is currently
14 being provided to the Amalgamated Sugar Company under the
15 provisions of a revised Standby Electric Service Agreement
16 dated December 7, 2005. This agreement has been, as was the
17 initial agreement, approved by the Commission.

18 Q. Are you proposing any changes to the standby
19 charges under the Standby Electric Service Agreement with
20 the Amalgamated Sugar Company?

21 A. Yes. I am revising the charges to reflect
22 the updated cost information resulting from the 3CP/12CP
23 cost-of-service study. The methodology used to update the
24 charges is the same methodology used to establish the
25 currently approved charges. Page 162 of Exhibit No. 61

1 shows the proposed revisions to Schedule 31 to reflect these
2 updated charges. I have included details on the derivation
3 of the updated charges in my workpapers.

4 General Rules and Regulations

5 Q. Would you please summarize the major changes
6 being proposed to the General Rules and Regulations?

7 A. Yes. I am proposing three substantive
8 changes to the General Rules and Regulations. First, I am
9 proposing changes to Rule C, Service and Limitation,
10 regarding the provision requiring service agreements.
11 Second, I am proposing changes to Rule K, Customer's Load
12 and Operations, to clarify, strengthen, and add support to
13 the provisions regarding harmonic control and customers'
14 responsibilities regarding changes in load characteristics
15 and protection of equipment. Finally, I am proposing a
16 change to the Billing Period definition under Rule B.

17 Q. Have you made other, non-substantive changes
18 to the General Rules and Regulations?

19 A. Yes, I have made several changes which I
20 consider "form" or "housekeeping" in nature only and do not
21 change the scope, effect, or application of the various
22 tariffs. I do not intend to discuss each of these changes
23 at this time.

24 Q. Have you prepared an exhibit or exhibits
25 detailing the proposed changes to the Company's Tariff?

1 Company's proposal in that proceeding.

2 Q. Were any other contracting provisions
3 approved at that time?

4 A. Yes. As part of that same case, the Company
5 proposed, and the Commission approved, what is now the Rule
6 C Service Agreement provision.

7 Q. What is that provision?

8 A. Under Rule C, Section 4, Service Agreement,
9 service to all loads equal to or in excess of 1,000 kW at a
10 single point of delivery is subject to pre-approval by the
11 Company through a written and signed Uniform Service
12 Agreement between the customer and the Company. This
13 provision was intended to provide the Company with useful
14 information for its planning purposes and the customer with
15 certainty that the facilities are in place to provide the
16 agreed upon level of capacity.

17 Q. Why are you now proposing to eliminate the
18 Uniform Service Agreement?

19 A. There are several factors that influenced the
20 Company's decision to eliminate the Uniform Service
21 Agreement. First, agreements specifying a contracted level
22 of demand no longer provide value from a planning
23 perspective. The Company, through new technologies, can
24 monitor network utilization of individual transformers,
25 feeders, and substations to provide valuable information for

1 its planning purposes. Second, several customers have
2 expressed that they see no value in the Uniform Service
3 Agreement and have chosen not to enter into one. With both
4 the Company and customers seeing little to no value being
5 provided by the Agreement, it makes sense to eliminate the
6 provision that one be signed.

7 Q. Are you proposing any other changes to the
8 General Rules and Regulations as a result of your proposal
9 to eliminate the Uniform Service Agreement?

10 A. Yes. The terms and conditions of the current
11 Uniform Service Agreement provide the Company the ability to
12 require the customer to pay for any damages that may be
13 caused due to the customer taking power in excess of the
14 amount stated in the Agreement. In order to provide this
15 same ability to the Company in the future, language has been
16 added to Rule K, Section 3, Change of Load Characteristic.
17 This section of Rule K currently requires customers to
18 provide prior notice before making any significant change in
19 either the amount or electrical character of their loads.
20 The new language added to this section continues to provide
21 the Company the same protection currently included in the
22 Uniform Service Agreement and clarifies for all customers
23 the potential consequence of failing to provide prior notice
24 of changes in electrical load.

25 Q. What other changes are you proposing to Rule

1 Q. What is the third change you are proposing?

2 A. I am adding language that specifically states
3 that the Company must approve the connection to the
4 Company's system of all motors greater than 7 ½ horsepower
5 in order to ensure that adequate facilities are installed to
6 limit the effects of flicker, voltage balance, voltage
7 level, or reactive power, to name a few, that may be caused
8 by the motor. If changes are necessary to the Company's
9 facilities in order to prevent a motor installation from
10 affecting the Company's system, the proposed language
11 specifies that the customer installing the motor may be
12 required to pay the costs associated with the additional
13 facilities. In addition, I have made changes to the
14 Allowable Locked Rotor Currents table included in Rule K to
15 clarify the starting currents that are allowed for different
16 size motors and to more clearly specify that if no starting
17 current value is shown in the table for a specific size
18 motor, the Company must approve the starting current prior
19 to motor installation.

20 Q. What is the overall purpose for these
21 modifications to Rule K?

22 A. The overall purpose is to incorporate into
23 the Company's Rules and Regulations recognition of the
24 sensitive nature of modern loads, the impacts these loads
25 can have on the Company's system and other customers, and

1 customers' responsibilities regarding their loads and
2 operations in order to address potential power quality
3 issues.

4 Q. What change are you proposing to the
5 definition of Billing Period under Rule B?

6 A. I am proposing the definition of "Billing
7 Period" included in Rule B be changed to specify that while
8 a typical billing period is 30 days, the normal billing
9 period is considered to be 27 to 36 days. Rule B currently
10 specifies a normal billing period to be 27 to 33 days.

11 Q. Why is this change being made?

12 A. As part of the Company's billing process,
13 meter reading lists are prepared three days in advance of
14 the read date. If a meter is installed for a customer,
15 either due to a new service or as part of meter maintenance,
16 three days or less before the scheduled read date for the
17 route, the customer's meter will not be included on the
18 meter reading list for that month's reading. When this
19 situation occurs, the period of time between when the meter
20 was installed and when it is read can exceed 33 days. When
21 the number of days in the billing period exceeds the current
22 upper limit of 33 days, the Service Charge, Basic Charge,
23 and Demand Charge are prorated to recognize the longer
24 billing cycle.

25 Q. How will extending the normal billing period

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-07-08

IDAHO POWER COMPANY

EXHIBIT NO. 58

MAGGIE BRILZ

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2007
 Proformed Normalized Sales and Revenue

Line No.	Tariff Description	Rate Schedule No.	2007 Average Number of Customers	2007 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1	386,277	4,964,097,044	\$ 294,087,612	59.24
2	Small General Service	7	31,133	208,043,392	15,381,328	73.93
3	Large General Service	9	24,919	3,450,030,959	138,993,911	40.29
4	Dusk/Dawn Lighting	15	-	5,902,712	931,147	157.75
5	Large Power Service	19	116	2,145,340,040	65,869,473	30.70
6	Irrigation Service	24	15,375	1,539,304,092	70,750,659	45.96
7	Unmetered Service	40	1,701	16,337,412	880,614	53.90
8	Municipal Street Lighting	41	125	20,675,782	2,056,145	99.45
9	Traffic Control Lighting	42	<u>131</u>	<u>5,474,735</u>	<u>188,539</u>	<u>34.44</u>
10	<i>Total Idaho Rates</i>		459,777	<u>12,355,206,168</u>	<u>589,139,428</u>	47.68
<u>Special Contracts</u>						
11	Micron	26	1	702,140,245	\$ 18,638,115	26.54
12	J R Simplot	29	1	188,325,624	4,657,881	24.73
13	DOE/INL	30	<u>1</u>	<u>215,500,001</u>	<u>5,384,848</u>	<u>24.99</u>
14	<i>Total Specials</i>		3	<u>1,105,965,870</u>	<u>28,680,844</u>	25.93
15	<i>Total Idaho Retail Sales</i>		459,780	<u>13,461,172,038</u>	<u>\$ 617,820,272</u>	45.90

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2007
 3CP/12CP Cost-of-Service Results

Line No.	Tariff Description	Rate Schedule No.	COS		Revenue Allocation at COS	Average Mills per kWh
			Percent Change	Revenue Change		
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1	1.27%	3,723,031	\$ 297,810,643	59.99
2	Small General Service	7	15.29%	2,351,356	\$ 17,732,684	85.24
3	Large General Service	9	9.60%	13,350,106	\$ 152,344,017	44.16
4	Dusk/Dawn Lighting	15	-19.52%	(181,766)	\$ 749,381	126.96
5	Large Power Service	19	17.57%	11,573,238	\$ 77,442,711	36.10
6	Irrigation Service	24	36.77%	26,013,202	\$ 96,763,861	62.86
7	Unmetered Service	40	3.47%	30,520	\$ 911,134	55.77
8	Municipal Street Lighting	41	4.97%	102,176	\$ 2,158,321	104.39
9	Traffic Control Lighting	42	16.00%	30,158	\$ 218,697	39.95
10	<i>Total Idaho Rates</i>		9.67%	56,992,021	646,131,449	52.30
<u>Special Contracts</u>						
11	Micron	26	23.56%	4,390,585	\$ 23,028,700	32.80
12	J R Simplot	29	26.72%	1,244,626	\$ 5,902,507	31.34
13	DOE/INL	30	24.48%	1,318,026	\$ 6,702,874	31.10
14	<i>Total Specials</i>		24.24%	6,953,237	35,634,081	32.22
15	<i>Total Idaho Retail Sales</i>		10.35%	63,945,258	\$ 681,765,530	50.65

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2007
 First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
	<u>Uniform Tariff Schedules</u>				
1	Residential Service	1	1.27%	3,723,031	\$ 297,810,643
2	Small General Service	7	15.00%	2,307,199	17,688,527
3	Large General Service	9	9.60%	13,350,106	152,344,017
4	Dusk/Dawn Lighting	15	0.00%	-	931,147
5	Large Power Service	19	15.00%	9,880,421	75,749,894
6	Irrigation Service	24	20.00%	14,150,132	84,900,791
7	Unmetered Service	40	3.47%	30,520	911,134
8	Municipal Street Lighting	41	4.97%	102,176	2,158,321
9	Traffic Control Lighting	42	15.00%	28,281	216,820
10	<i>Total Idaho Rates</i>		6.89%	43,571,866	632,711,294
	<u>Special Contracts</u>				
11	Micron	26	20.00%	3,727,623	\$ 22,365,738
12	J R Simplot	29	20.00%	931,576	5,589,457
13	DOE/INL	30	20.00%	1,076,970	6,461,818
14	<i>Total Specials</i>		16.67%	5,736,169	34,417,013
15	<i>Total Idaho Retail Sales</i>		7.39%	49,308,035	\$ 667,128,307
16	Revenue Requirement Shortfall				\$ 14,637,223

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2007
 Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
<u>Uniform Tariff Schedules</u>							
1	Residential Service	1	4.53%	\$ 13,321,336	\$ 307,408,948	61.93	103%
2	Small General Service	7	15.00%	2,307,199	17,688,527	85.02	100%
3	Large General Service	9	13.14%	18,260,086	157,253,997	45.58	103%
4	Dusk/Dawn Lighting	15	3.22%	30,010	961,157	162.83	-
5	Large Power Service	19	15.00%	9,880,421	75,749,894	35.31	98%
6	Irrigation Service	24	20.00%	14,150,132	84,900,791	55.16	88%
7	Unmetered Service	40	6.80%	59,885	940,499	57.57	103%
8	Municipal Street Lighting	41	8.35%	171,738	2,227,883	107.75	103%
9	Traffic Control Lighting	42	15.00%	28,281	216,820	39.60	99%
10	Total Idaho Rates		9.88%	58,209,089	647,348,517	52.39	
<u>Special Contracts</u>							
11	Micron	26	20.00%	\$ 3,727,623	\$ 22,365,738	31.85	97%
12	J R Simplot	29	20.00%	931,576	5,589,457	29.68	95%
13	DOE/INL	30	20.00%	1,076,970	6,461,818	29.99	96%
14	Total Specials		20.00%	5,736,169	34,417,013	31.12	
15	Total Idaho Retail Sales		10.35%	\$ 63,945,258	\$ 681,765,530	50.65	

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-07-08

IDAHO POWER COMPANY

EXHIBIT NO. 59

MAGGIE BRILZ

Idaho Power Company
Summary of Revenue Impact
State of Idaho
Normalized 12-Months Ending December 31, 2007

Line No	Tariff Description	(1) Rate Sch. No.	(2) 2007 Avg. Number of Customers	(3) 2007 Sales Normalized (kWh)	(4) 06/01/07 Effective Revenue	(5) Revenue Adjustments	(6) Proposed Effective Revenue	(7) Avg. Mills Per KWH	(8) Percent Change
Uniform Tariff Rates:									
1	Residential Service	1	386,118	4,961,656,042	\$293,945,663	\$13,315,816	\$307,261,479	61.93	4.53%
2	Residential Service Energy Watch	4	73	1,096,793	63,443	2,870	66,313	60.46	4.52%
3	Residential Service Time-of-Day	5	86	1,344,209	78,506	3,598	82,104	61.08	4.58%
4	Small General Service	7	31,133	208,043,392	15,381,328	2,307,120	17,688,448	85.02	15.00%
5	Large General Service	9	24,919	3,450,030,959	138,993,911	18,260,134	157,254,045	45.58	13.14%
6	Dusk to Dawn Lighting	15	-	5,902,712	931,147	30,044	961,191	162.84	3.23%
7	Large Power Service	19	116	2,145,340,040	65,869,473	9,879,553	75,749,026	35.31	15.00%
8	Agricultural Irrigation Service	24	15,375	1,539,304,092	70,750,659	14,149,898	84,900,557	55.16	20.00%
9	Unmetered General Service	39	0	0	0	0	0	0.00%	0.00%
10	Unmetered General Service	40	1,701	16,337,412	880,614	59,958	940,572	57.57	6.81%
11	Street Lighting	41	125	20,675,782	2,056,145	171,632	2,227,777	107.75	8.35%
12	Traffic Control Lighting	42	131	5,474,735	188,539	28,282	216,821	39.60	15.00%
13	Total Uniform Tariffs		459,777	12,355,206,168	\$589,139,428	\$58,208,905	\$647,348,333	52.39	9.88%
Special Contracts:									
14	Micron	26	1	702,140,245	\$18,638,115	\$3,727,557	\$22,365,672	31.85	20.00%
15	J R Simplot	29	1	188,325,624	4,657,881	931,509	5,589,390	29.68	20.00%
16	DOE	30	1	215,500,001	5,384,848	1,076,926	6,461,774	29.92	20.00%
17	Total Special Contracts		3	1,105,965,870	\$28,680,844	\$5,735,992	\$34,416,836	31.12	20.00%
18	Total Idaho Retail Sales		459,780	13,461,172,038	\$617,820,272	\$63,944,897	\$681,765,169	50.65	10.35%

Idaho Power Company
Calculation of Proposed Rates
State of Idaho
Normalized 12-Months Ending December 31, 2007

Residential Service
Schedule 1

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	4,621,992.8	\$4.00	\$18,487,971	\$4.00	\$18,487,971
2	Minimum Serv Chg	64,612.2	2.00	129,224	2.00	129,224
<u>Energy Charge</u>						
3	0-300 Summer	324,047,493	0.054251	17,579,901	0.056875	18,430,201
4	Summer	903,754,694	0.061060	55,183,262	0.064012	57,851,145
5	Non-Summer	3,733,853,855	0.054251	202,565,305	0.056875	212,362,938
6	Total kWh	4,961,656,042		275,328,468		288,644,284
7	Total Billing			\$293,945,663		\$307,261,479

Idaho Power Company
Calculation of Proposed Rates
State of Idaho
Normalized 12-Months Ending December 31, 2007

Residential Service - Energy Watch Program
 Schedule 4

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	870.8	4.00	\$3,483	4.00	\$3,483
2	Minimum Serv Chg	3.5	2.00	7	2.00	7
3	En. Watch Hours	3,095	0.200000	619	0.200000	619
4	Summer	239,293	0.054251	12,982	0.056875	13,610
5	Non-Summer	854,405	0.054251	46,352	0.056875	48,594
6	Total kWh	<u>1,096,793</u>		<u>59,953</u>		<u>62,823</u>
7	Total Billing			\$63,443		\$66,313

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Residential Service - Time-Of-Day Program
 Schedule 5

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	1,031.9	4.00	\$4,128	4.00	\$4,128
2	Minimum Serv Chg	2.1	2.00	4	2.00	4
3	On-Peak	91,297	0.083279	7,603	0.087308	7,971
4	Mid-Peak	50,188	0.061060	3,064	0.064013	3,213
5	Off-Peak	169,423	0.045145	7,649	0.047329	8,019
6	Off-Peak Non-Summ.	1,033,301	0.054251	56,058	0.056875	58,769
7	Total kWh	1,344,209		74,374		77,972
8	Total Billing			\$78,506		\$82,104

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Small General Service
Schedule 7

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	374,514.3	\$4.00	\$1,498,057	4.00	1,498,057
2	Minimum Serv Chg	2,883.0	2.00	5,766	\$2.00	5,766
	<u>Energy Charge</u>					
3	0-300 Summer	19,142,664	0.065143	1,247,011	0.075973	1,454,326
4	Over 300 Summer	39,539,295	0.073361	2,900,642	0.085557	3,382,863
5	Non-Summer	149,361,433	0.065143	9,729,852	0.075973	11,347,436
6	Total kWh	<u>208,043,392</u>		<u>13,877,505</u>		<u>16,184,625</u>
7	Total Billing			\$15,381,328		\$17,688,448

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Large General Service
Schedule 9 Secondary Service

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	296,325.0	\$12.00	\$3,555,900	\$15.00	\$4,444,875
2	Minimum Serv Chg	836.8	5.00	4,184	5.00	4,184
Basic Charge						
<u>SUMMER</u>						
3	0-20 kW	1,358,445	0.00	0	0.00	0
4	Over 20 kW	2,256,708	0.62	1,399,159	0.77	1,737,665
<u>NON-SUMMER</u>						
5	0-20 kW	3,142,742	0.00	0	0.00	0
6	Over 20 kW	5,457,494	0.62	3,383,646	0.77	4,202,270
7	Total Basic Charge	<u>12,215,389</u>		<u>\$4,782,805</u>		<u>\$5,939,935</u>
Demand Charge						
<u>SUMMER</u>						
8	0-20 kW	1,083,562	\$0.00	\$0	\$0.00	0
9	Over 20 kW	1,559,726	3.59	5,599,416	4.00	6,238,904
<u>NON-SUMMER</u>						
10	0-20 kW	2,934,879	0.00	0	0.00	0
11	Over 20 kW	4,050,584	2.97	12,030,234	2.97	12,030,234
12	Total Demand	<u>9,628,751</u>		<u>\$17,629,650</u>		<u>\$18,269,138</u>
Energy Charge						
<u>SUMMER</u>						
13	0-2000 kWh	124,811,740	\$0.068159	\$8,507,043	\$0.077554	9,679,650
14	Over 2000 kWh	702,580,395	0.029199	20,514,645	0.033223	23,341,828
<u>NON-SUMMER</u>						
15	0-2000 kWh	354,247,587	0.060800	21,538,253	0.069177	24,505,785
16	Over 2000 kWh	1,907,656,482	0.026047	49,688,728	0.029635	56,533,400
17	Total Energy	<u>3,089,296,204</u>		<u>100,248,669</u>		<u>114,060,663</u>
18	Total Billing			<u>\$126,221,208</u>		<u>\$142,718,795</u>

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Large General Service
Schedule 9 Primary Service

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	1,567.4	\$200.00	\$313,480	\$300.00	\$470,220
2	Minimum Serv Chg	0.6	10.00	6	10.00	6
3	<u>Basic Charge</u>					
	Total Basic Charge	1,031,554	0.89	918,083	0.98	1,010,923
4	<u>Demand Charge</u>					
	Summer	232,816	3.54	824,169	3.92	912,639
5	Non-Summer	620,196	2.96	1,835,780	3.11	1,928,810
6	Total Demand	853,012		2,659,949		2,841,449
7	<u>Energy Charge</u>					
	Summer	94,568,435	0.026569	2,512,589	0.030554	2,889,444
8	Non-Summer	263,322,909	0.023795	6,265,769	0.027364	7,205,568
9	Total Energy	357,891,344		8,778,358		10,095,012
10	Total Billing			\$12,669,876		\$14,417,610

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Large General Service
Schedule 9 Transmission

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	23.5	\$200.00	\$4,700	\$300.00	\$7,050
2	Minimum Serv Chg	0	10.00	0	10.00	0
3	<u>Basic Charge</u>					
	Total Basic Charge	11,771	0.46	5,415	0.51	6,003
	<u>Demand Charge</u>					
4	Summer	1,942	3.47	6,739	3.85	7,477
5	Non-Summer	6,169	2.90	17,890	3.05	18,815
6	Total Demand Charge	8,111		24,629		26,292
	<u>Energy Charge</u>					
7	Summer	650,514	0.025939	16,874	0.029830	19,405
8	Non-Summer	2,192,897	0.023352	51,209	0.026855	58,890
9	Total Energy Charge	2,843,411		68,083		78,295
10	Total Billing			\$102,827		\$117,640

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Dusk-to-Dawn Customer Lighting
Schedule 15

Line No	Description	(1) Use	(2) Lamps	(3) 06/01/07 Effective Rate	(5) 06/01/07 Effective Revenue	(6) Proposed Effective Rate	(7) Proposed Effective Revenue
	<u>Lamps</u>						
1	100-Watt Sodium Vapor (A)	3,495,178	102,800	5.84	\$600,352	6.03	\$619,884
2	200-Watt Sodium Vapor (A)	538,797	7,923	9.48	75,110	9.78	77,487
3	200-Watt Sodium Vapor (D)	612,708	9,010	11.53	103,885	11.90	107,219
4	400-Watt Metal Halide (D)	111,437	813	19.23	15,634	19.84	16,130
5	400-Watt Sodium Vapor (A)	176,326	1,286	15.15	19,483	15.63	20,100
6	400-Watt Sodium Vapor (D)	711,528	5,193	17.21	89,372	17.76	92,228
7	1000-Watt Metal Halide (D)	256,738	750	35.07	26,303	36.18	27,135
8	Total	5,902,712	127,775		930,139		960,183
9	Minimum Charges		336.0	3.00	1,008	3.00	1,008
10	Total Billing	5,902,712			\$931,147		\$961,191

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Large Power Service
Schedule 19 Secondary

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Base Revenue
1	Service Charge	12.0	\$12.00	\$144	\$15.00	\$180
<u>Basic Charge</u>						
2	Total Basic Charge	17,218	0.62	10,675	0.77	13,258
<u>Demand Charge</u>						
3	Summer	3,971	3.18	12,628	3.21	12,747
4	Non-Summer	12,393	2.97	36,807	3.13	38,790
5	Total Demand Charge	16,364		49,435		51,537
6	On-Peak Summer	3,627	0.41	1,487	0.77	2,793
<u>Energy Charge</u>						
7	On-peak	546,525	0.031790	17,374	0.037343	20,409
8	Mid-peak	916,792	0.030204	27,691	0.035480	32,528
9	Off-peak	641,068	0.028151	18,047	0.033068	21,199
10	Summer Energy Charge	2,104,385		63,112		74,136
11	Mid-Peak	3,789,797	0.027174	102,984	0.031921	120,974
12	Off-peak	2,521,242	0.025946	65,416	0.030478	76,842
13	Non-Summer Energy Charge	6,311,039		168,400		197,816
14	Total Energy Charge	8,415,424		231,512		271,952
15	Total Billing			\$293,253		\$339,720

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Large Power Service
Schedule 19 Primary

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Base Revenue
1	Service Charge	1,347.30	\$200.00	\$269,460	\$300.00	\$404,190
2	<u>Basic Charge</u>					
	Total Basic Charge	4,695,005	0.89	4,178,554	0.98	4,601,105
3	<u>Demand Charge</u>					
	Summer	1,104,258	3.13	3,456,328	3.15	3,478,413
	Non-Summer	2,929,346	2.96	8,670,864	3.11	9,110,266
5	Total Demand Charge	<u>4,033,604</u>		<u>12,127,192</u>		<u>12,588,679</u>
6	On-Peak Summer	1,031,840	0.41	423,054	0.77	794,517
7	<u>Energy Charge</u>					
	On-peak	139,226,823	0.027175	3,783,489	0.031922	4,444,399
	Mid-peak	228,968,090	0.024531	5,616,816	0.028816	6,597,944
	Off-peak	167,989,752	0.022863	3,840,750	0.026857	4,511,701
10	Summer Energy Charge	<u>536,184,665</u>		<u>13,241,055</u>		<u>15,554,044</u>
11	Mid-Peak	899,531,969	0.022192	19,962,413	0.026068	23,448,999
12	Off-peak	626,130,301	0.021173	13,257,057	0.024871	15,572,487
13	Non-Summer Energy Charge	<u>1,525,662,270</u>		<u>33,219,470</u>		<u>39,021,486</u>
14	Total Energy Charge	2,061,846,935		46,460,525		54,575,530
15	Total Billing			\$63,458,785		\$72,964,021

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Large Power Service
Schedule 19 Transmission

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Service Charge	36.0	\$200.00	\$7,200	\$300.00	\$10,800
<u>Basic Charge</u>						
2	Total Basic Charge	129,806	0.46	59,711	0.51	66,201
<u>Demand Charge</u>						
3	Summer	32,179	3.06	98,468	3.08	99,111
4	Non-Summer	92,180	2.90	267,322	3.05	281,149
5	Total Demand Charge	124,359		365,790		380,260
6	On-Peak Summer	31,282	0.41	12,826	0.77	24,087
<u>Energy Charge</u>						
7	On-peak	4,858,483	0.026908	130,732	0.031608	153,567
8	Mid-peak	8,645,160	0.024286	209,956	0.028528	246,629
9	Off-peak	6,915,349	0.022637	156,543	0.026591	183,886
10	Summer Energy Charge	20,418,992		497,231		584,082
11	Mid-peak	30,999,573	0.021927	679,728	0.025757	798,456
12	Off-peak	23,659,116	0.020920	494,949	0.024574	581,399
13	Non-Summer Energy Charge	54,658,689		1,174,677		1,379,855
14	Total Energy Charge	75,077,681		1,671,908		1,963,937
15	Total Billing			\$2,117,435		\$2,445,285

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Agricultural Irrigation Service
Schedule 24 Secondary

Line No	Description	(1) <u>Use</u>	(2) 06/01/07 Effective <u>Rate</u>	(3) 06/01/07 Effective <u>Revenue</u>	(4) Proposed Effective <u>Rate</u>	(5) Proposed Effective <u>Revenue</u>
1	Bills-In Season	62,675.4	\$14.25	\$893,124	\$22.50	\$1,410,197
2	Bills-Out Season	132,400.5	3.00	397,202	3.00	397,202
3	Minimum Charges	1,117.6	1.50	1,676	1.50	1,676
<u>Demand Charge</u>						
4	Total In-Season	3,025,809	4.36	13,192,527	5.45	16,490,659
5	Total Out-Season	2,164,396	0.00	0	0.00	0
6	Total kW	<u>5,190,205</u>		<u>13,192,527</u>		<u>16,490,659</u>
<u>Energy Charge</u>						
7	Total In-Season	1,109,400,571	0.033964	37,679,681	0.039692	44,034,327
8	Total Out-Season	429,903,521	0.043234	18,586,449	0.052492	22,566,496
9	Total kWh	<u>1,539,304,092</u>		<u>56,266,130</u>		<u>66,600,823</u>
10	Total Billing			\$70,750,659		\$84,900,557

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Agricultural Irrigation Service
Schedule 24 Transmission

Line No	Description	(1) <u>Use</u>	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Bills-In Season	0.0	\$14.25	\$0	\$300.00	\$0
2	Bills-Out Season	0.0	3.00	0	3.00	0
<u>Demand Charge</u>						
3	Total In-Season	0	4.10	0	5.13	0
4	Total Out-Season	0	0.00	0	0.00	0
5	Total kW	0		0		0
<u>Energy Charge</u>						
6	Total In-Season	0	0.032318	0	0.037768	0
7	Total Out-Season	0	0.041139	0	0.049948	0
8	Total kWh	0		0		0
9	Customer Adj			0		0
10	Total Billing			\$0		\$0

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Street Lighting Service Supplemental Seasonal Or Variable Energy
 Schedule 39

Line No.	<u>Description</u>	(1) <u>Use</u>	(2) 06/01/07 Effective <u>Rate</u>	(3) 06/01/07 Effective <u>Revenue</u>	(4) Proposed Effective <u>Rate</u>	(5) Proposed Effective <u>Revenue</u>
1	Number of Bills	0.0				
2	Total kWh	0	0.053810	0	0.057480	0
3	Total Billing			\$0		\$0

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Unmetered General Service
 Schedule 40

Line No.	<u>Description</u>	(1) <u>Use</u>	(2) 06/01/07 <u>Effective Rate</u>	(3) 06/01/07 <u>Effective Revenue</u>	(4) <u>Proposed Effective Rate</u>	(5) <u>Proposed Effective Revenue</u>
1	Number of Bills	20,410.0				
	Minimum Charges	998.8	\$1.50	\$1,498	\$1.50	\$1,498
2	Total kWh	16,337,412	0.053810	<u>879,116</u>	0.057480	<u>939,074</u>
3	Total Billing			\$880,614		\$940,572

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		Street Lighting-Company Owned Schedule 41 Non-Metered Service				
Line No	Description	(1) Annual Lamps	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
	<u>Sodium Vapor</u>					
1	70-Watt	231	7.05	\$1,629	7.64	\$1,765
2	100-Watt	175,773	6.36	1,117,916	6.89	1,211,076
3	200-Watt	23,252	7.43	172,762	8.05	187,179
4	250-Watt	951	8.40	7,988	9.10	8,654
5	400-Watt	1,025	10.58	10,845	11.46	11,747
6	Total Sodium Vapor	<u>201,232</u>		<u>1,311,140</u>		<u>1,420,421</u>
	<u>Schedule 41 Summary</u>					
7	Company-Owned			1,311,140		1,420,421
8	Non-Metered Customer-Owned			742,843		805,031
9	Metered Customer-Owned			2,162		2,325
10	Total Street Lighting Revenue			<u>\$2,056,145</u>		<u>\$2,227,777</u>
11	Total Bills					1,503
12	Total kWh					20,675,782

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		Street Lighting-Customer Owned Schedule 41 Non-Metered Service				
Line No	Description	(1) Annual Lamps	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
<u>Mercury Vapor</u>						
1	175-Watt	96	5.21	\$500	5.64	\$541
2	400-Watt	402	8.23	3,308	8.92	3,586
3	1,000-Watt	0	13.98	0	0.00	0
4	Total Mercury Vapor	<u>498</u>		<u>3,808</u>		<u>4,127</u>
<u>Sodium Vapor</u>						
5	70-Watt	60	3.02	181	3.27	196
6	100-Watt	114,869	3.44	395,149	3.73	428,461
7	200-Watt	5,084	4.75	24,149	5.15	26,183
8	250-Watt	39,174	5.69	222,900	6.16	241,312
9	400-Watt	12,266	7.88	96,656	8.54	104,752
10	Total Sodium Vapor	<u>171,453</u>		<u>739,035</u>		<u>800,904</u>
11	Total Customer-Owned Non-Metered Service			\$742,843		\$805,031

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Street Lighting-Customer Owned
Schedule 41
Metered Service

Line No	Description	(1) Annual Lamps	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
<u>Lamp Charge</u>						
<u>Mercury Vapor</u>						
1	175-Watt	0	\$1.80	\$0	\$1.95	\$0
2	400-Watt	0	1.86	0	2.02	0
3	1,000-Watt	0	2.66	0	0.00	0
4	Total Mercury Vapor	0		0		0
<u>Sodium Vapor</u>						
5	70-Watt	0	1.95	0	2.11	0
6	100-Watt	36	1.74	63	1.89	68
7	200-Watt	0	1.78	0	1.93	0
8	250-Watt	120	1.74	209	1.89	227
9	400-Watt	108	1.77	191	1.92	207
10	Total Lamp Charges	264		463		502
11	Meter Charge	27	8.00	216	8.00	216
<u>Energy Charge</u>						
12	Per kWh	31,884	0.046511	1,483	0.050394	1,607
13	Total Customer-Owned Metered Service			\$2,162		\$2,325

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Traffic Control Lighting
 Schedule 42

Line No	<u>Description</u>	(1) <u>Use</u>	(2) 06/01/07 Effective <u>Rate</u>	(3) 06/01/07 Effective <u>Revenue</u>	(4) Proposed Effective <u>Rate</u>	(5) Proposed Effective <u>Revenue</u>
1	No. of Billings	1,566.0				
2	Traffic Lamps	5,474,735	\$0.034438	<u>\$188,539</u>	\$0.039604	<u>\$216,821</u>
3	Total Billing			\$188,539		\$216,821

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Micron
 Schedule 26

Line No	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Billed kW	1,015,525.0	\$6.91	\$7,017,278	\$8.29	8,418,702
2	Excess Demand kW	0	0.211	0	0.253	0
3	Billed kWh	702,140,245	0.014081	9,886,837	0.016900	11,866,170
4	Contract kW	1,020,000	1.70	1,734,000	2.04	2,080,800
5	Total Schedule Billing			\$18,638,115		\$22,365,672

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J R Simplot Company
 Schedule 29

<u>Line No</u>	<u>Description</u>	<u>(1) Use</u>	<u>(2) 06/01/07 Effective Rate</u>	<u>(3) 06/01/07 Effective Revenue</u>	<u>(4) Proposed Effective Rate</u>	<u>(5) Proposed Effective Revenue</u>
1	Contract kW	300,000	\$1.56	\$468,000	\$1.87	\$561,000
2	Daily Excess Demand kW	0	0.211	0	0.253	0
3	Demand (kW)	285,559	5.34	1,524,885	6.41	1,830,433
4	Energy (kWh)	188,325,624	0.014151	<u>2,664,996</u>	0.016981	<u>3,197,957</u>
5	Total Billing			\$4,657,881		\$5,589,390

Idaho Power Company
Calculation of Proposed Rates
State of Idaho
Normalized 12-Months Ending December 31, 2007

Department of Energy
 Schedule 30

Line No.	Description	(1) Use	(2) 06/01/07 Effective Rate	(3) 06/01/07 Effective Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue
1	Demand	366,600	\$5.77	\$2,115,282	\$6.92	\$2,536,872
2	Total KWH	215,500,001	0.015172	<u>3,269,566</u>	0.018213	<u>3,924,902</u>
3	Total Billing			\$5,384,848		\$6,461,774

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

Residential Service
Schedule 1

Line No	Energy kWh	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)
		Current Revenue	Proposed Revenue	Summer Proposed Revenue	Summer Percent Difference	Current Revenue	Non-Summer Proposed Revenue	Non-Summer Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Avg Mth Cost -12 Mths Current Revenue	Avg Mth Cost -12 Mths Proposed Revenue	Percent Difference	
1	0	4.00	4.00	4.00	0.00%	4.00	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%
2	100	9.43	9.69	9.69	2.76%	9.43	9.43	9.43	2.76%	9.69	9.69	2.76%	9.43	9.69	2.76%	9.43	9.69	2.76%
3	200	14.85	15.38	15.38	3.57%	14.85	14.85	14.85	3.57%	15.38	15.38	3.57%	14.85	15.38	3.57%	14.85	15.38	3.57%
4	300	20.28	21.06	21.06	3.85%	20.28	20.28	20.28	3.85%	21.06	21.06	3.85%	20.28	21.06	3.85%	20.28	21.06	3.85%
5	400	26.39	27.46	27.46	4.05%	26.39	25.70	25.70	4.09%	26.75	26.75	4.09%	25.87	26.93	4.10%	25.87	26.93	4.10%
6	500	32.49	33.86	33.86	4.22%	32.49	31.13	31.13	4.21%	32.44	32.44	4.21%	31.47	32.80	4.23%	31.47	32.80	4.23%
7	600	38.60	40.26	40.26	4.30%	38.60	36.55	36.55	4.32%	38.13	38.13	4.32%	37.06	38.66	4.32%	37.06	38.66	4.32%
8	700	44.70	46.66	46.66	4.38%	44.70	41.98	41.98	4.36%	43.81	43.81	4.36%	42.66	44.52	4.36%	42.66	44.52	4.36%
9	800	50.81	53.07	53.07	4.45%	50.81	47.40	47.40	4.43%	49.50	49.50	4.43%	48.25	50.39	4.44%	48.25	50.39	4.44%
10	900	56.92	59.47	59.47	4.48%	56.92	52.83	52.83	4.47%	55.19	55.19	4.47%	53.85	56.26	4.48%	53.85	56.26	4.48%
11	1,000	63.02	65.87	65.87	4.52%	63.02	58.25	58.25	4.52%	60.88	60.88	4.52%	59.44	62.13	4.53%	59.44	62.13	4.53%
12	1,100	69.13	72.27	72.27	4.54%	69.13	63.68	63.68	4.52%	66.56	66.56	4.52%	65.04	67.99	4.54%	65.04	67.99	4.54%
13	1,200	75.23	78.67	78.67	4.57%	75.23	69.10	69.10	4.56%	72.25	72.25	4.56%	70.63	73.86	4.57%	70.63	73.86	4.57%
14	1,300	81.34	85.07	85.07	4.59%	81.34	74.53	74.53	4.59%	77.94	77.94	4.58%	76.23	79.72	4.58%	76.23	79.72	4.58%
15	1,400	87.45	91.47	91.47	4.60%	87.45	79.95	79.95	4.60%	83.63	83.63	4.60%	81.83	85.59	4.59%	81.83	85.59	4.59%
16	1,500	93.55	97.87	97.87	4.62%	93.55	85.38	85.38	4.62%	89.31	89.31	4.60%	87.42	91.45	4.61%	87.42	91.45	4.61%
17	2,000	124.08	129.88	129.88	4.67%	124.08	112.50	112.50	4.67%	117.75	117.75	4.67%	115.40	120.78	4.66%	115.40	120.78	4.66%
18	2,500	154.61	161.89	161.89	4.71%	154.61	139.63	139.63	4.71%	146.19	146.19	4.70%	143.38	150.12	4.70%	143.38	150.12	4.70%
19	3,000	185.14	193.89	193.89	4.73%	185.14	166.75	166.75	4.73%	174.63	174.63	4.73%	171.35	179.45	4.73%	171.35	179.45	4.73%
20	4,000	246.20	257.90	257.90	4.75%	246.20	221.00	221.00	4.75%	231.50	231.50	4.75%	227.30	238.10	4.75%	227.30	238.10	4.75%
21	5,000	307.26	321.92	321.92	4.77%	307.26	275.26	275.26	4.77%	288.38	288.38	4.77%	283.26	296.77	4.77%	283.26	296.77	4.77%

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

**Residential Service - Energy Watch
Schedule 4**

Line No	Summer Energy - kWh		(1)			(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)		
	Energy Watch	Summer	Non Summer	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference		
1	0	0	0	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%		
2	4	296	300	20.86	21.64	3.74%	20.28	21.06	3.85%	20.28	21.06	3.85%	20.28	21.06	3.85%	20.28	21.06	3.85%	20.28	21.06	3.85%	20.28	21.06	3.85%	20.28	21.21	3.82%		
3	5	395	400	26.43	27.47	3.93%	25.70	26.75	4.09%	25.70	26.75	4.09%	25.70	26.75	4.09%	25.70	26.75	4.09%	25.70	26.75	4.09%	25.70	26.93	4.06%	25.70	26.93	4.06%		
4	6	494	500	32.00	33.30	4.06%	31.13	32.44	4.21%	31.13	32.44	4.21%	31.13	32.44	4.21%	31.13	32.44	4.21%	31.13	32.44	4.21%	31.13	32.66	4.18%	31.13	32.66	4.18%		
5	8	592	600	37.72	39.27	4.11%	36.55	38.13	4.32%	36.55	38.13	4.32%	36.55	38.13	4.32%	36.55	38.13	4.32%	36.55	38.13	4.32%	36.55	38.42	4.29%	36.55	38.42	4.29%		
6	9	691	700	43.29	45.10	4.18%	41.98	43.81	4.36%	41.98	43.81	4.36%	41.98	43.81	4.36%	41.98	43.81	4.36%	41.98	43.81	4.36%	41.98	44.13	4.30%	41.98	44.13	4.30%		
7	10	790	800	48.86	50.93	4.24%	47.40	49.50	4.43%	47.40	49.50	4.43%	47.40	49.50	4.43%	47.40	49.50	4.43%	47.40	49.50	4.43%	47.40	49.86	4.38%	47.40	49.86	4.38%		
8	12	888	900	54.57	56.91	4.29%	52.83	55.19	4.47%	52.83	55.19	4.47%	52.83	55.19	4.47%	52.83	55.19	4.47%	52.83	55.19	4.47%	52.83	55.62	4.41%	52.83	55.62	4.41%		
9	13	987	1,000	60.15	62.74	4.31%	58.25	60.88	4.52%	58.25	60.88	4.52%	58.25	60.88	4.52%	58.25	60.88	4.52%	58.25	60.88	4.52%	58.25	61.35	4.46%	58.25	61.35	4.46%		
10	14	1,086	1,100	65.72	68.57	4.34%	63.68	66.56	4.56%	63.68	66.56	4.56%	63.68	66.56	4.56%	63.68	66.56	4.56%	63.68	66.56	4.56%	63.68	67.06	4.47%	63.68	67.06	4.47%		
11	16	1,184	1,200	71.43	74.54	4.35%	69.10	72.25	4.56%	69.10	72.25	4.56%	69.10	72.25	4.56%	69.10	72.25	4.56%	69.10	72.25	4.56%	69.10	72.82	4.51%	69.10	72.82	4.51%		
12	17	1,283	1,300	77.00	80.37	4.38%	74.53	77.94	4.58%	74.53	77.94	4.58%	74.53	77.94	4.58%	74.53	77.94	4.58%	74.53	77.94	4.58%	74.53	78.55	4.52%	74.53	78.55	4.52%		
13	18	1,382	1,400	82.57	86.20	4.40%	79.95	83.63	4.60%	79.95	83.63	4.60%	79.95	83.63	4.60%	79.95	83.63	4.60%	79.95	83.63	4.60%	79.95	84.27	4.54%	79.95	84.27	4.54%		
14	19	1,481	1,500	88.15	92.03	4.40%	85.38	89.31	4.60%	85.38	89.31	4.60%	85.38	89.31	4.60%	85.38	89.31	4.60%	85.38	89.31	4.60%	85.38	89.99	4.55%	85.38	89.99	4.55%		
15	26	1,974	2,000	116.29	121.47	4.45%	112.50	117.75	4.67%	112.50	117.75	4.67%	112.50	117.75	4.67%	112.50	117.75	4.67%	112.50	117.75	4.67%	112.50	118.68	4.61%	112.50	118.68	4.61%		
16	32	2,468	2,500	144.29	150.77	4.49%	139.63	146.19	4.70%	139.63	146.19	4.70%	139.63	146.19	4.70%	139.63	146.19	4.70%	139.63	146.19	4.70%	139.63	147.34	4.64%	139.63	147.34	4.64%		
17	39	2,961	3,000	172.44	180.21	4.51%	166.75	174.63	4.73%	166.75	174.63	4.73%	166.75	174.63	4.73%	166.75	174.63	4.73%	166.75	174.63	4.73%	166.75	176.03	4.67%	166.75	176.03	4.67%		
18	52	3,948	4,000	228.58	238.94	4.53%	221.00	231.50	4.75%	221.00	231.50	4.75%	221.00	231.50	4.75%	221.00	231.50	4.75%	221.00	231.50	4.75%	221.00	233.36	4.69%	221.00	233.36	4.69%		
19	65	4,935	5,000	284.73	297.68	4.55%	275.26	288.38	4.77%	275.26	288.38	4.77%	275.26	288.38	4.77%	275.26	288.38	4.77%	275.26	288.38	4.77%	275.26	290.71	4.71%	275.26	290.71	4.71%		

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

Residential Service - Time-of-Day
Schedule 5

Line No	Summer Energy - kWh		Non Summer		Summer		(3)		(4)		(5)		(6)		(7)		(8)		(9)	
	On-Peak	Mid-Peak	Off-Peak	Summer Off-Peak	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Avg Mth Cost -12 Mths
1			0	0	4.00	4.00	0.00%	4.00	4.00	4.00	4.00	0.00%	4.00	4.00	4.00	4.00	4.00	4.00	0.00%	4.00
2	88	48	164	300	21.66	22.52	3.97%	20.28	21.06	20.28	21.06	3.85%	20.63	21.43	20.63	21.43	3.88%	21.43	3.88%	21.43
3	117	65	218	400	27.55	28.69	4.14%	25.70	26.75	25.70	26.75	4.09%	26.16	27.24	26.16	27.24	4.13%	27.24	4.13%	27.24
4	147	81	272	500	33.47	34.89	4.24%	31.13	32.44	31.13	32.44	4.21%	31.72	33.05	31.72	33.05	4.19%	33.05	4.19%	33.05
5	176	97	327	600	39.34	41.05	4.35%	36.55	38.13	36.55	38.13	4.32%	37.25	38.86	37.25	38.86	4.32%	38.86	4.32%	38.86
6	206	113	381	700	45.26	47.25	4.40%	41.98	43.81	41.98	43.81	4.36%	42.80	44.67	42.80	44.67	4.37%	44.67	4.37%	44.67
7	235	129	436	800	51.13	53.41	4.46%	47.40	49.50	47.40	49.50	4.43%	48.33	50.48	48.33	50.48	4.45%	50.48	4.45%	50.48
8	264	145	491	900	57.01	59.57	4.49%	52.83	55.19	52.83	55.19	4.47%	53.88	56.29	53.88	56.29	4.47%	56.29	4.47%	56.29
9	294	161	545	1,000	62.92	65.77	4.53%	58.25	60.88	58.25	60.88	4.52%	59.42	62.10	59.42	62.10	4.51%	62.10	4.51%	62.10
10	323	178	599	1,100	68.81	71.94	4.55%	63.68	66.56	63.68	66.56	4.52%	64.96	67.91	64.96	67.91	4.54%	67.91	4.54%	67.91
11	352	194	654	1,200	74.68	78.10	4.58%	69.10	72.25	69.10	72.25	4.56%	70.50	73.71	70.50	73.71	4.55%	73.71	4.55%	73.71
12	382	210	708	1,300	80.60	84.30	4.59%	74.53	77.94	74.53	77.94	4.58%	76.05	79.53	76.05	79.53	4.58%	79.53	4.58%	79.53
13	411	226	763	1,400	86.47	90.46	4.61%	79.95	83.63	79.95	83.63	4.60%	81.58	85.34	81.58	85.34	4.61%	85.34	4.61%	85.34
14	440	242	818	1,500	92.35	96.62	4.62%	85.38	89.31	85.38	89.31	4.60%	87.12	91.14	87.12	91.14	4.61%	91.14	4.61%	91.14
15	587	323	1,090	2,000	121.82	127.51	4.67%	112.50	117.75	112.50	117.75	4.67%	114.83	120.19	114.83	120.19	4.67%	120.19	4.67%	120.19
16	734	404	1,362	2,500	151.28	158.41	4.71%	139.63	146.19	139.63	146.19	4.70%	142.54	149.25	142.54	149.25	4.71%	149.25	4.71%	149.25
17	881	484	1,635	3,000	180.73	189.28	4.73%	166.75	174.63	166.75	174.63	4.73%	170.25	178.29	170.25	178.29	4.72%	178.29	4.72%	178.29
18	1,175	646	2,179	4,000	239.67	251.07	4.76%	221.00	231.50	221.00	231.50	4.75%	225.67	236.39	225.67	236.39	4.75%	236.39	4.75%	236.39
19	1,468	807	2,725	5,000	298.55	312.80	4.77%	275.26	288.38	275.26	288.38	4.77%	281.08	294.49	281.08	294.49	4.77%	294.49	4.77%	294.49

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

Small General Service
Schedule 7

Line No	Energy kWh	Summer		(3)		(4)		(5)		(6)		(7)		(8)		(9)	
		Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	
1	0	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00	4.00	0.00%	4.00
2	100	10.51	11.60	10.37%	10.51	11.60	10.37%	10.51	11.60	10.37%	10.51	11.60	10.37%	10.51	11.60	10.37%	10.51
3	200	17.03	19.19	12.68%	17.03	19.19	12.68%	17.03	19.19	12.68%	17.03	19.19	12.68%	17.03	19.19	12.68%	17.03
4	300	23.54	26.79	13.81%	23.54	26.79	13.81%	23.54	26.79	13.81%	23.54	26.79	13.81%	23.54	26.79	13.81%	23.54
5	400	30.88	35.35	14.48%	30.06	34.39	14.40%	30.06	34.39	14.40%	30.06	34.39	14.40%	30.06	34.39	14.40%	30.06
6	500	38.21	43.90	14.89%	36.57	41.99	14.82%	36.57	41.99	14.82%	36.57	41.99	14.82%	36.57	41.99	14.82%	36.57
7	600	45.55	52.46	15.17%	43.09	49.58	15.06%	43.09	49.58	15.06%	43.09	49.58	15.06%	43.09	49.58	15.06%	43.09
8	700	52.88	61.01	15.37%	49.60	57.18	15.28%	49.60	57.18	15.28%	49.60	57.18	15.28%	49.60	57.18	15.28%	49.60
9	800	60.22	69.57	15.53%	56.11	64.78	15.45%	56.11	64.78	15.45%	56.11	64.78	15.45%	56.11	64.78	15.45%	56.11
10	900	67.56	78.13	15.65%	62.63	72.38	15.57%	62.63	72.38	15.57%	62.63	72.38	15.57%	62.63	72.38	15.57%	62.63
11	1,000	74.89	86.68	15.74%	69.14	79.97	15.66%	69.14	79.97	15.66%	69.14	79.97	15.66%	69.14	79.97	15.66%	69.14
12	1,100	82.23	95.24	15.82%	75.66	87.57	15.74%	75.66	87.57	15.74%	75.66	87.57	15.74%	75.66	87.57	15.74%	75.66
13	1,200	89.56	103.79	15.89%	82.17	95.17	15.82%	82.17	95.17	15.82%	82.17	95.17	15.82%	82.17	95.17	15.82%	82.17
14	1,300	96.90	112.35	15.94%	88.69	102.76	15.86%	88.69	102.76	15.86%	88.69	102.76	15.86%	88.69	102.76	15.86%	88.69
15	1,400	104.24	120.90	15.98%	95.20	110.36	15.92%	95.20	110.36	15.92%	95.20	110.36	15.92%	95.20	110.36	15.92%	95.20
16	1,500	111.57	129.46	16.03%	101.71	117.96	15.98%	101.71	117.96	15.98%	101.71	117.96	15.98%	101.71	117.96	15.98%	101.71
17	2,000	148.25	172.24	16.18%	134.29	155.95	16.13%	134.29	155.95	16.13%	134.29	155.95	16.13%	134.29	155.95	16.13%	134.29

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

Large General Service
Schedule 9 Secondary Service Level
Summer

<u>Line No</u>	<u>Demand kW</u>	<u>BLC kW</u>	<u>Load Factor</u>	<u>Energy kWh</u>	(1) <u>Current Rate</u>	(2) <u>Proposed Rate</u>	(3) <u>Difference (2) - (1)</u>	(4) <u>Percent Difference</u>
1	10	11	20%	1,460	111.51	128.23	16.72	14.99%
2			35%	2,555	164.52	188.55	24.03	14.61%
3			50%	3,650	196.50	224.93	28.43	14.47%
4			65%	4,745	228.47	261.31	32.84	14.37%
5			80%	5,840	260.44	297.68	37.24	14.30%
6	50	57	20%	7,300	433.71	494.68	60.97	14.06%
7			35%	12,775	593.58	676.58	83.00	13.98%
8			50%	18,250	753.44	858.47	105.03	13.94%
9			65%	23,725	913.31	1,040.37	127.06	13.91%
10			80%	29,200	1,073.17	1,222.26	149.09	13.89%
11	100	114	20%	14,600	861.71	981.10	119.39	13.86%
12			35%	25,550	1,181.43	1,344.89	163.46	13.84%
13			50%	36,500	1,501.16	1,708.68	207.52	13.82%
14			65%	47,450	1,820.89	2,072.47	251.58	13.82%
15			80%	58,400	2,140.62	2,436.27	295.65	13.81%
16	300	342	20%	43,800	2,573.68	2,926.77	353.09	13.72%
17			35%	76,650	3,532.86	4,018.14	485.28	13.74%
18			50%	109,500	4,492.05	5,109.52	617.47	13.75%
19			65%	142,350	5,451.24	6,200.90	749.66	13.75%
20			80%	175,200	6,410.42	7,292.27	881.85	13.76%
21	500	570	20%	73,000	4,285.65	4,872.44	586.79	13.69%
22			35%	127,750	5,884.29	6,691.40	807.11	13.72%
23			50%	182,500	7,482.94	8,510.36	1,027.42	13.73%
24			65%	237,250	9,081.58	10,329.32	1,247.74	13.74%
25			80%	292,000	10,680.23	12,148.28	1,468.05	13.75%
26	750	855	20%	109,500	6,425.61	7,304.53	878.92	13.68%
27			35%	191,625	8,823.58	10,032.97	1,209.39	13.71%
28			50%	273,750	11,221.55	12,761.41	1,539.86	13.72%
29			65%	355,875	13,619.51	15,489.85	1,870.34	13.73%
30			80%	438,000	16,017.48	18,218.29	2,200.81	13.74%

**Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho**

Large General Service
Schedule 9 Secondary Service Level
Non-Summer

<u>Line No</u>	<u>Demand kW</u>	<u>BLC kW</u>	<u>Load Factor</u>	<u>Energy kWh</u>	<u>(1) Current Rate</u>	<u>(2) Proposed Rate</u>	<u>(3) Difference (2) - (1)</u>	<u>(4) Percent Difference</u>
1	10	11	20%	1,460	100.77	116.00	15.23	15.11%
2			35%	2,555	148.06	169.80	21.74	14.68%
3			50%	3,650	176.58	202.25	25.67	14.54%
4			65%	4,745	205.10	234.70	29.60	14.43%
5			80%	5,840	233.62	267.15	33.53	14.35%
6	50	57	20%	7,300	383.69	428.01	44.32	11.55%
7			35%	12,775	526.30	590.26	63.96	12.15%
8			50%	18,250	668.90	752.51	83.61	12.50%
9			65%	23,725	811.51	914.76	103.25	12.72%
10			80%	29,200	954.12	1,077.02	122.90	12.88%
11	100	114	20%	14,600	757.67	836.74	79.07	10.44%
12			35%	25,550	1,042.89	1,161.24	118.35	11.35%
13			50%	36,500	1,328.10	1,485.74	157.64	11.87%
14			65%	47,450	1,613.32	1,810.24	196.92	12.21%
15			80%	58,400	1,898.53	2,134.75	236.22	12.44%
16	300	342	20%	43,800	2,253.60	2,471.64	218.04	9.68%
17			35%	76,650	3,109.25	3,445.15	335.90	10.80%
18			50%	109,500	3,964.89	4,418.66	453.77	11.44%
19			65%	142,350	4,820.54	5,392.17	571.63	11.86%
20			80%	175,200	5,676.18	6,365.68	689.50	12.15%
21	500	570	20%	73,000	3,749.54	4,106.54	357.00	9.52%
22			35%	127,750	5,175.61	5,729.06	553.45	10.69%
23			50%	182,500	6,601.68	7,351.57	749.89	11.36%
24			65%	237,250	8,027.76	8,974.09	946.33	11.79%
25			80%	292,000	9,453.83	10,596.60	1,142.77	12.09%
26	750	855	20%	109,500	5,619.45	6,150.17	530.72	9.44%
27			35%	191,625	7,758.56	8,583.94	825.38	10.64%
28			50%	273,750	9,897.67	11,017.72	1,120.05	11.32%
29			65%	355,875	12,036.78	13,451.49	1,414.71	11.75%
30			80%	438,000	14,175.89	15,885.26	1,709.37	12.06%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho

Large General Service
Schedule 9 Secondary Service Level
Average Monthly Bill - 12 Months

<u>Line No</u>	<u>Demand kW</u>	<u>BLC kW</u>	<u>Load Factor</u>	<u>Energy kWh</u>	(1) <u>Current Rate</u>	(2) <u>Proposed Rate</u>	(3) <u>Difference (2) - (1)</u>	(4) <u>Percent Difference</u>
1	10	11	20%	1,460	103.46	119.06	15.60	15.08%
2			35%	2,555	152.18	174.49	22.31	14.66%
3			50%	3,650	181.56	207.92	26.36	14.52%
4			65%	4,745	210.94	241.35	30.41	14.42%
5			80%	5,840	240.33	274.78	34.45	14.33%
6	50	57	20%	7,300	396.20	444.68	48.48	12.24%
7			35%	12,775	543.12	611.84	68.72	12.65%
8			50%	18,250	690.04	779.00	88.96	12.89%
9			65%	23,725	836.96	946.16	109.20	13.05%
10			80%	29,200	983.88	1,113.33	129.45	13.16%
11	100	114	20%	14,600	783.68	872.83	89.15	11.38%
12			35%	25,550	1,077.53	1,207.15	129.62	12.03%
13			50%	36,500	1,371.37	1,541.48	170.11	12.40%
14			65%	47,450	1,665.21	1,875.80	210.59	12.65%
15			80%	58,400	1,959.05	2,210.13	251.08	12.82%
16	300	342	20%	43,800	2,333.62	2,585.42	251.80	10.79%
17			35%	76,650	3,215.15	3,588.40	373.25	11.61%
18			50%	109,500	4,096.68	4,591.38	494.70	12.08%
19			65%	142,350	4,978.22	5,594.35	616.13	12.38%
20			80%	175,200	5,859.74	6,597.33	737.59	12.59%
21	500	570	20%	73,000	3,883.57	4,298.02	414.45	10.67%
22			35%	127,750	5,352.78	5,969.65	616.87	11.52%
23			50%	182,500	6,822.00	7,641.27	819.27	12.01%
24			65%	237,250	8,291.22	9,312.90	1,021.68	12.32%
25			80%	292,000	9,760.43	10,984.52	1,224.09	12.54%
26	750	855	20%	109,500	5,820.99	6,438.76	617.77	10.61%
27			35%	191,625	8,024.82	8,946.20	921.38	11.48%
28			50%	273,750	10,228.64	11,453.64	1,225.00	11.98%
29			65%	355,875	12,432.46	13,961.08	1,528.62	12.30%
30			80%	438,000	14,636.29	16,468.52	1,832.23	12.52%

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO
Large General Service
Schedule 9 Primary and Transmission Service Levels

Percent Range	Customers	Current Billing	Proposed Billing	Difference	Average Annual Increase	Average Monthly kWh
Less Than 12.1%	21	\$ 830,158	\$ 927,438	\$ 97,281	\$ 4,632	81,881
GE 12.1% LT 12.64%	29	1,947,196	2,189,442	242,246	8,353	176,681
GE 12.64% LT 13.14%	52	4,551,035	5,140,091	589,057	11,328	264,329
GE 13.14% LT 13.5%	30	3,966,107	4,493,140	527,033	17,568	350,841

**IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO**

Large Power Service

Schedule 19 Primary, Secondary, and Transmission Service Levels

Percent Range	Customers	Current Billing	Proposed Billing	Difference	Average Annual Increase	Average Monthly kWh
Less Than 14.0%	23	\$ 4,029,686	\$ 4,562,725	\$ 533,039	\$ 23,176	4,519,206
GE 14.0% LT 14.5%	21	6,127,162	7,003,802	876,640	41,745	8,807,767
GE 14.5% LT 15.0%	45	33,388,036	38,336,422	4,948,386	109,964	24,119,493
GE 15.0% LT 15.5%	20	19,234,090	22,156,229	2,922,139	146,107	32,676,425
GE 15.5 LT 16.0%%	2	1,077,801	1,246,051	168,250	84,125	18,493,906

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO
 Agricultural Irrigation Service
 Schedule 24 Secondary Service Level

Percent Range	Customers*	Current Billing	Proposed Billing	Difference	Average Annual Increase	Summer Load Factor	Annual Load Factor
Less than 20%	4822	\$ 50,349,619.10	\$ 60,035,621.44	\$ 9,686,002.34	\$ 2,009	64.0%	23.4%
GE 20% LT 22%	4248	10,021,571.22	12,074,566.01	2,052,994.79	483	38.4%	15.4%
GE 22% LT 24%	1373	955,021.37	1,172,019.69	216,998.31	158	27.8%	11.4%
GE 24% LT 26%	924	372,686.49	465,171.98	92,485.49	100	21.4%	8.7%
GE 26% LT 28%	594	177,122.12	224,607.31	47,485.19	80	16.7%	6.8%
GE 28%	1017	212,452.01	282,479.61	70,027.60	69	11.0%	4.4%

*Customers with non-zero summer load factors