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IDAHO PUBLIC
UTILITIES COMMISSION

VIA HAND DELIVERY

April 25, 2008

Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

Re: Case No. IPC-E-08-07

Dear Commission Secretary:

Enclosed with this transmittal letter for filing is a spreadsheet that was prepared at my request by Idaho Power Company. This spreadsheet generally reflects the addition of approximately \$16 million in SO₂ proceeds into this year's Power Cost Adjustment (PCA) case. Data contained in this schedule supports the Commission's Notice of Application in the above referenced case.

Please call me if you have any questions.

Sincerely yours,

A handwritten signature in black ink that reads "Don Howell".

Donald L. Howell, II
Deputy Attorney General

Enclosures

cc: Bart Kline, Idaho Power (E-mail)
Donovan Walker, Idaho Power (E-mail)
Peter Richardson (E-mail)
Don Reading (E-mail)

bls/L:Jewell_dh_IPCE0807

Idaho Power Company
Summary of Revenue Impact
Proposed Methodology Forecast at 100%
Normalized 12-Months Ending December 31, 2007
Comparison of Current PCA to Filed PCA Rates with SO2 Credit Less \$500K Ed. Funds
 State of Idaho

| Line No. | Tariff Description | (1) Rate Sch. No. | (2) 2007 Avg. Number of Customers | (3) 2007 Sales Normalized (kWh) | (4) 03/01/08 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 | \$319,763,525 | \$26,058,617 | \$345,822,142 | 69.70 | 8.15% |
| 2 | Residential Service Energy Watch | 4 | 73 | 1,096,793 | 69,073 | 5,760 | 74,833 | 68.23 | 8.34% |
| 3 | Residential Service Time-of-Day | 5 | 86 | 1,344,209 | 85,486 | 7,059 | 92,545 | 68.85 | 8.26% |
| 4 | Small General Service | 7 | 31,133 | 208,043,392 | 16,754,180 | 1,092,644 | 17,846,824 | 85.78 | 6.52% |
| 5 | Large General Service | 9 | 24,919 | 3,450,030,959 | 155,198,210 | 18,119,562 | 173,317,772 | 50.24 | 11.68% |
| 6 | Dusk to Dawn Lighting | 15 | - | 5,902,712 | 997,999 | 31,001 | 1,029,000 | 174.33 | 3.11% |
| 7 | Large Power Service | 19 | 116 | 2,145,340,040 | 74,783,339 | 11,267,326 | 86,050,665 | 40.11 | 15.07% |
| 8 | Agricultural Irrigation Service | 24 | 15,375 | 1,539,304,092 | 78,474,681 | 8,084,425 | 86,559,106 | 56.23 | 10.30% |
| 9 | Unmetered General Service | 39 | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00% |
| 10 | Unmetered General Service | 40 | 1,701 | 16,337,412 | 969,817 | 85,771 | 1,055,588 | 64.61 | 8.84% |
| 11 | Street Lighting | 41 | 125 | 20,675,782 | 2,222,252 | 108,589 | 2,330,841 | 112.73 | 4.89% |
| 12 | Traffic Control Lighting | 42 | 131 | 5,474,735 | 212,436 | 28,754 | 241,190 | 44.06 | 13.54% |
| 13 | Total Uniform Tariffs | | 459,777 | 12,355,206,168 | \$649,530,998 | \$64,889,508 | \$714,420,506 | 57.82 | 9.99% |
| Special Contracts: | | | | | | | | | |
| 14 | Micron | 26 | 1 | 702,140,245 | \$21,390,040 | \$3,687,641 | \$25,077,681 | 35.72 | 17.24% |
| 15 | J R Simplot | 29 | 1 | 188,325,624 | 5,376,769 | 989,086 | 6,365,855 | 33.80 | 18.40% |
| 16 | DOE | 30 | 1 | 215,500,001 | 6,210,512 | 1,131,806 | 7,342,318 | 34.07 | 18.22% |
| 17 | Total Special Contracts | | 3 | 1,105,965,870 | \$32,977,321 | \$5,808,533 | \$38,785,854 | 35.07 | 17.61% |
| 18 | Total Idaho Retail Sales | | 459,780 | 13,461,172,038 | \$682,508,317 | \$70,698,041 | \$753,206,360 | 55.95 | 10.36% |

IPC-E-08-07