

BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR )  
AUTHORITY TO INCREASE ITS RATES )  
AND CHARGES FOR ELECTRIC SERVICE )  
TO ELECTRIC CUSTOMERS IN THE STATE )  
OF IDAHO. )

CASE NO. IPC-E-08-10

DIRECT TESTIMONY OF MATT ELAM

IDAHO PUBLIC UTILITIES COMMISSION

OCTOBER 24, 2008

1 Q. Please state your name and business address for  
2 the record.

3 A. My name is Matthew Elam. My business address  
4 is 472 West Washington Street, Boise, Idaho.  
5

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

7 A. I am employed by the Idaho Public Utilities  
8 Commission (Commission) as a Utilities Analyst in the  
9 Engineering Section of the Utilities Division.

10 Q. What is your education and experience?

11 A. I graduated from Boise State University earning  
12 a Bachelor of Arts degree in Economics. Following this I  
13 worked for Albertson's as a Business Analyst in Finance  
14 and Corporate Planning before transitioning to Research  
15 and Market Analysis. My primary duties included  
16 demographic profiling, modeling, and demand forecasting  
17 for the purposes of determining ROIC (Return on Invested  
18 Capital). Following this I accepted a Business Analyst  
19 position working in a similar capacity for geoVue Inc.  
20 where I would later be promoted to a Senior Business  
21 Analyst and Modeler.  
22

24 Q. What is the purpose of your testimony?

25 A. Under the direction of Randy Lobb, Utilities

1 Administrator, I will discuss the Company's rate design  
2 proposals for Schedule 7, Schedule 9, Schedule 19,  
3 Lighting Schedules, and the Non-metered Schedule 40 and  
4 provide my rate recommendations based on the Staff  
5 revenue requirement recommendation for each class.  
6

7 Q. Please summarize your testimony in this case.

8 A. I fully support the Company's rate design  
9 proposals to (1) add a block rate on the energy charge  
10 during the non-summer time period for Schedule 7, (2) add  
11 time-of-use (TOU) rates to customers taking service at  
12 the Primary and Transmission level for Schedule 9, and  
13 (3) increase the differentials between the On-Peak, Mid-  
14 Peak, and Off-Peak Energy Charges during the summer and  
15 non-summer seasons for Schedule 19 customers. With the  
16 exception to maintain current Schedule 7 customer  
17 charges, I further agree with the Company's proposed rate  
18 component differentials adjusted for the Staff proposed  
19 revenue requirement for each class.  
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22 I also agree with the Company's proposal that  
23 Schedule 9 not include a "phase-in" period of shadow  
24 billing for the proposed TOU rates.

25 Q. What are Staff's objectives in evaluating rate

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design?

A. Staff's objectives are that rates recover the revenue requirement of each customer class based on the class revenue requirement recommendations of Staff witness Keith Hessing; send an appropriate cost based price signal to customers encouraging the wise and efficient use of energy; provide rate stability and avoid unnecessary complexity.

Q. Do you have exhibits illustrating the Schedules with your proposals?

A. Yes, they are provided as Exhibits 1-5.

**SMALL GENERAL SERVICE, SCHEDULE 7**

Q. What rate design does the Company recommend for Schedule 7?

A. The Company is proposing to (1) increase the Energy Charges, (2) increase the Service Charge, (3) increase the summer differential between the first block and the second block, and (4) add a block rate on the energy charge during the non-summer time period that has a lower differential than summer.

Q. Do you agree with the Company's proposed rate design changes?

1           A.    Yes, I agree with the increase in summer  
2 differential between the first block and second block,  
3 and to add a non-summer tiered block rate as adjusted for  
4 Staff's class cost of service revenue requirement that  
5 does not increase for Schedule 7.  However, I recommend  
6 that the customer charge for this class remain unchanged  
7 given the small increase in class revenue requirement  
8 proposed by Staff.  I believe tiered block rates are a  
9 reasonable surrogate to TOU rates and send a message to  
10 reduce demand and encourage the efficient use of energy.  
11 In addition they more accurately assign the cost  
12 associated with providing increased supply to customers  
13 with higher usage.  
14

15  
16           Q.    What are your specific recommendations for  
17 Schedule 7?

18           A.    I am recommending that (1) the service charge  
19 be maintained at \$4.00 and the minimum service charge  
20 stay at \$2.00, (2) the energy rate for the first 300kWh  
21 decrease by 3.44% to .067860/kWh in the summer and non-  
22 summer, and (3) the energy rate in excess of 300kWh  
23 increase by 2.05% to .080781/kWh in the summer and  
24 increase by 2.052% to .071722/kWh in the non-summer.  
25

1 This rate design is comparable to the Company proposal  
2 with respect to block sizes and rate differentials.

3 Q. Why is Staff proposing a two block rate design  
4 instead of a three block rate design as proposed for the  
5 residential class?  
6

7 A. The unique characteristics of Schedule 7  
8 customers tend to be less homogeneous when compared to  
9 the Residential Schedules and therefore make it difficult  
10 to define the potential third block baseline usage. In  
11 addition, the concentration of a high percentage of  
12 customer consumption in the first block, the Company's  
13 proposal for a non-summer tiered rate differential of  
14 5.69%, and the increase of 6.41% to the current summer  
15 differential add a sufficient cost based price signal for  
16 this class to provide incentive for customers to conserve  
17 and use energy efficiently. My rate recommendations for  
18 Schedule 7 are shown on Staff Exhibit No. 1.  
19

20 **LARGE GENERAL SERVICE, SCHEDULE 9**

21 Q. What rate design does the Company recommend for  
22 Schedule 9?  
23

24 A. The Company is proposing to (1) increase the  
25 Energy Charges, (2) increase the Service Charge, (3)

1 increase the Basic Charges, (4) increase the Demand  
2 Charges differential between the Secondary Service summer  
3 and non-summer second block, (5) increase the  
4 differential between the Primary and Transmission non-  
5 summer and summer Demand Charges, (6) add a summer On-  
6 Peak Demand Charge to Primary and Transmission Services,  
7 and (7) add mandatory TOU rates to customers taking  
8 Primary and Transmission Service.  
9

10 Q. Do you agree with the Company's proposed rate  
11 design changes?  
12

13 A. Yes, I agree with the design component changes  
14 recommended by the Company as adjusted for Staff's class  
15 cost of service revenue requirement increase of 0.60%.  
16 However, I recommend that the customer charge for the  
17 secondary service class remain unchanged given the small  
18 increase in class revenue requirement proposed by Staff.  
19 My rate design proposal attempts to maintain the same  
20 billing determinant spreads and relationships as those  
21 proposed by the Company. I also agree with the Company's  
22 TOU rate proposal as adjusted for Staff's revenue  
23 requirement. As previously stated, I believe time of use  
24 is the most efficient way to accurately assign the costs  
25

1 of providing services and send a cost-based price signal  
2 to customers encouraging the wise and efficient use of  
3 energy. My rate recommendations for Schedule 9 Primary,  
4 Secondary and Transmission service are shown on Staff  
5 Exhibit No. 2, pages 1, 2 and 3, respectively.  
6

7 Q. How did you evaluate the TOU differentials  
8 associated with Schedule 9 and the potential impact on  
9 load shifting?

10 A. I utilized the Schedule 19 historical time-of-  
11 use data implemented in Order No. 29547 to determine how  
12 the demand for energy shifted to different times given  
13 the price structure movement from a traditional rate  
14 design to a TOU rate design. By analyzing this load  
15 shifting along with the embedded differentials following  
16 the implementation of TOU rates, I gained insight into  
17 how sensitive customers may be to TOU rates. This  
18 provides more insight in evaluating the potential impact  
19 of changing TOU rate differentials.  
20  
21

22 Q. How does this provide insight into how the  
23 Schedule 9 TOU rate design differentials should be  
24 structured?

25 A. It is reasonable to analyze the Schedule 19

1 historical data in order to evaluate how the mandatory  
2 change from a traditional rate design to a TOU design  
3 impacted customers' usage given the price signals  
4 associated with the differentials. This is done by  
5 evaluating how customers shifted load between Off-Peak,  
6 Mid-Peak, and On-Peak. The reaction of customers, or the  
7 shift in usage, provides insight into how the historical  
8 differentials may have changed usage patterns.  
9

10           Once the customers' sensitivity toward these  
11 changes has been evaluated, Staff can more accurately  
12 determine the best structure for TOU rates.  
13

14           Q. How did you utilize the sensitivity analysis  
15 from the Schedule 19 historical data to evaluate the  
16 reasonableness of the differentials included in the  
17 proposed Schedule 9 TOU rate design?

18           A. I reviewed the average differentials associated  
19 with the Schedule 19 Primary and Transmission services  
20 directly following December 1, 2004. The average Mid-  
21 Peak to On-Peak differential was 10.70 percent, the  
22 average Summer Off-Peak to Summer Mid-Peak differential  
23 was 7.23 percent, and the average Non-Summer Off-Peak to  
24 Non-Summer Mid-Peak was 4.77 percent. The Company is  
25

1 currently proposing Schedule 9 introductory TOU  
2 differentials averaging a 9.81 percent difference between  
3 Mid-Peak and On-Peak, an average Summer Off-Peak to  
4 Summer Mid-Peak of 6.94 percent, and an average Non-  
5 Summer Off-Peak and Non-Summer Mid-Peak of 4.07 percent.  
6 When these past Schedule 19 differentials are compared to  
7 the Company's proposed Schedule 9 differentials, the  
8 proposed Schedule 9 differentials are slightly lower.  
9 According to my analysis, the historical price signals  
10 indicated by the differentials yielded a very minor load  
11 shift change following the implementation of the Schedule  
12 19 TOU rates.  
13  
14

15 Q. What Schedule 19 historical time frame did you  
16 look at to determine the strength of the price signal?

17 A. I analyzed hourly usage data from Schedule 19  
18 for 12 months prior to the implementation of TOU rates  
19 and 24 months following TOU rates as approved in Order  
20 No. 29547.  
21

22 Q. Did you analyze all the Schedule 19 customers  
23 prior to December 1, 2004 and compare them to all the  
24 customers following December 1, 2004?

25 A. No, I utilized a sample set of Schedule 19

1 customers by eliminating those with an incomplete range  
2 of data. Therefore, customers shifting between Schedules  
3 and those completely adding or dropping service  
4 throughout the time range were removed. This effectively  
5 eliminated as much noise as possible in determining the  
6 usage pattern associated TOU rates.  
7

8 Q. Did the differentials associated with Schedule  
9 19 change from additional rate cases within the 24 month  
10 time frame following the December 1, 2004 implementation  
11 of TOU rates?  
12

13 A. Yes, the differentials did change slightly  
14 within the 24 month time frame following the December 1,  
15 2004 implementation of TOU rates. However the percentage  
16 difference between differential changes was very minor,  
17 no more than a 3.15 percent difference for all non-summer  
18 and summer Primary and Transmission Service TOU  
19 categories.  
20

21 Q. Do you feel that given your sensitivity  
22 analysis the Company's proposed Schedule 9 differentials  
23 are reasonable and provide customers an opportunity to  
24 adjust to the TOU rate design?  
25

A. Yes, the differentials proposed by the Company

1 and supported by Staff for Schedule 9 are reasonable  
2 because they are less than the Schedule 19 time-of-use  
3 start point differentials which yielded little change in  
4 load shifting behavior. This is not to say Schedule 9  
5 customers will react in exactly the same way as Schedule  
6 19 customers have, however the Company's proposal  
7 represents a reasonable starting point for evaluating  
8 future load shifting behavior.  
9

10 Q. Do you agree with the Company's proposal not to  
11 include a "phase-in" period of shadow billing for the  
12 Company's proposed Schedule 9 TOU rates?  
13

14 A. Yes, given the limited changes observed in the  
15 sensitivity analysis to the Schedule 19 usage patterns  
16 following implementation of TOU rates and the Company's  
17 proposed customer education plan, I do not believe a  
18 "phase-in" period is necessary. In response to Staff's  
19 Production Request No. 49, the Company states, "The  
20 additional administrative cost of providing shadow bills  
21 to Schedule 9 customers for six months is estimated to be  
22 about \$100,000. The added cost results because there is  
23 no automated process to provide these bills; it is a  
24 manual process both in the metering and billing areas."  
25

1 This additional cost is not necessary in this case given  
2 that the Company is implementing a customer communication  
3 and education plan prior to the implementation of rates.  
4 If managed correctly and proactively this comprehensive  
5 approach would cut costs, eliminate the confusion of  
6 customers receiving multiple bills, and maintain  
7 effectiveness.  
8

9 **LARGE POWER SERVICE, SCHEDULE 19**

10 Q. What rate design does the Company recommend for  
11 Schedule 19?  
12

13 A. The Company is proposing to (1) increase the  
14 Energy Charges, (2) increase the Service Charge, (3)  
15 increase the Basic Charges, (4) increase the differential  
16 between the summer and non-summer Demand Charges, and (5)  
17 increase the differentials between the On-Peak, Mid-Peak,  
18 and Off-Peak Energy Charges during the summer and non-  
19 summer season.  
20

21 Q. Do you agree with the Company proposed rate  
22 design changes?

23 A. Yes, I agree with the design component  
24 recommendations of the Company as adjusted for Staff's  
25 class cost of service revenue requirement increase of

1 4.90%. However, I recommend that the customer charge for  
2 the secondary service class remain unchanged given the  
3 small increase in class revenue requirement proposed by  
4 Staff. Consistent with my proposal for Schedule 9, my  
5 rate design proposal for Schedule 19 attempts to maintain  
6 the same billing determinant spreads and relationships as  
7 those proposed by the Company. I also agree with the  
8 Company's proposal to increase differentials between the  
9 On-Peak, Mid-Peak, and Off-Peak Energy Charges during the  
10 summer and non-summer season TOU rates. However, I also  
11 understand that there are a range of reasonable  
12 differentials that could be accepted by the Commission  
13 between the On-Peak, Mid-Peak, and Off-Peak TOU rates.  
14 Throughout my testimony I have consistently maintained  
15 that TOU rates better align the rate with costs of  
16 increased power supply and encourages load shifting by  
17 providing an economic signal that energy is more costly  
18 during the peak hours of the day and the summer season.  
19 The customers who use the most energy during On-Peak  
20 should be assigned higher costs than those who shift load  
21 to Mid-Peak or naturally use less during On-Peak. My  
22 rate recommendations for Schedule 19 Primary, Secondary  
23  
24  
25

1 and Transmission service are shown on Staff Exhibit No.  
2 3, pages 1, 2 and 3, respectively.

3 Q. Which component of the Company's Schedule 19  
4 rate design proposal do you plan to address with the  
5 sensitivity analysis described previously?  
6

7 A. I will address the Company proposal to increase  
8 rate differentials in the TOU rates. As described  
9 earlier this sensitivity analysis provides insight into  
10 how the Schedule 19 customer's have behaved historically  
11 given TOU rates, and whether the Company's proposed  
12 differential request is reasonable.  
13

14 Q. How can you compare the historical Schedule 19  
15 TOU differentials to the current Schedule 19  
16 differentials and determine whether the Company's  
17 proposed differential increases are necessary?  
18

19 A. The Schedule 19 average differentials  
20 associated with the TOU rates 24 months following their  
21 implementation were 8.87 percent between Mid-Peak and On-  
22 Peak, 7.23 percent between Summer Off-Peak and Summer  
23 Mid-Peak, and 4.74 percent between Non-Summer Off-Peak  
24 and Non-Summer Mid-Peak. The average TOU differentials  
25 currently approved by the Commission in rates are 8.94

1 percent between Mid-Peak and On-Peak, 7.29 percent  
2 between Summer Off-Peak and Summer Mid-Peak, and 4.79  
3 percent between Non-Summer Off-Peak and Non-Summer Mid-  
4 Peak. Given that these differentials have changed little  
5 since the implementation of TOU rates it is reasonable to  
6 use them in determining how effective they have  
7 historically been in sending a price signal and shifting  
8 time of consumption. Once this analysis has been made it  
9 is possible to associate the historical magnitude of the  
10 differential with the Company's proposed price  
11 differentials and estimate whether the differential seems  
12 reasonable to encourage Schedule 19 customers to shift  
13 load.  
14  
15

16 Q. Based on your sensitivity analysis, how  
17 effective do you think the current Schedule 19  
18 differentials have been in modifying usage?

19 A. When analyzing the historical effect of TOU on  
20 Schedule 19 energy consumption during all months, summer  
21 months, and non-summer months, I found very little load  
22 shifting from On-Peak to Mid-Peak, and Mid-Peak to Off-  
23 Peak.  
24

25 Q. Based on your sensitivity analysis do you think

1 the Company's proposal to increase its Schedule 19  
2 differentials is necessary?

3  
4 A. Yes, since the current differentials are nearly  
5 identical to those implemented at the beginning of time-  
6 of-use rates and given that the sensitivity analysis  
7 indicates load shifting was minor, I conclude that the  
8 differentials should be increased. However, I also  
9 understand that there are a range of reasonable  
10 differentials that could be accepted by the Commission  
11 between the On-Peak, Mid-Peak, and Off-Peak TOU rates.  
12 Additionally, in response to Staff's Production Request  
13 No. 50, the Company provides an "On-Peak/Off-Peak TOU  
14 Energy Charge Rate Differentials" summary that outlines  
15 what other utilities in the nation are currently using  
16 for Large Commercial and Industrial differentials  
17 (attached as Staff Exhibit No. 4). This further  
18 emphasizes the Company's request is within reason.

19  
20 **LIGHTING AND NON-METERED SCHEDULES**

21  
22 Q. What change in revenue requirement do you  
23 recommend for the Lighting and Non-Metered Schedules?

24 A. I recommend an overall increase of 4.90% to the  
25 Traffic Control Lighting Schedule 42. All the remaining

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Lighting and Non-Metered Schedules have no increase in revenue based on Staff's recommended revenue requirement.

Q. Are you proposing any rate design changes to the Company's proposed Lighting and Non-Metered Schedules?

A. No, I am not proposing any changes to the rate structure. My rate recommendations for Lighting and non-metered schedules are shown on Staff Exhibit No. 5, pages 1 through 8.

Q. Does this conclude your direct testimony in this proceeding?

A. Yes, it does.

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Small General Service  
 Schedule 7

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	374,355.6	\$4.00	\$1,497,422	\$5.00	\$1,871,778	\$4.00	\$1,497,422
2	Minimum Serv Chg	1,699.3	\$2.00	\$3,399	\$2.00	\$3,399	\$2.00	\$3,399
<b>Energy Charge</b>								
3	0-300 Summer	17,970,449	\$0.070280	\$1,262,963	\$0.074005	\$1,329,903	\$0.067860	\$1,219,475
4	Over 300 Summer	29,979,539	\$0.079158	\$2,373,120	\$0.088096	\$2,641,077	\$0.080781	\$2,421,777
5	0-300 N-Summer	54,615,416	\$0.070280	\$3,838,371	\$0.074005	\$4,041,814	\$0.067860	\$3,706,202
6	Over 300 N-Summer	88,020,822	\$0.070280	\$6,186,103	\$0.078217	\$6,884,725	\$0.071722	\$6,313,029
7	Total kWh	190,586,226		\$13,660,558		\$14,897,519		13,660,483
8	Total Billing			\$15,161,379		\$16,772,696		\$15,161,304

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large General Service  
Schedule 9 Primary Service

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	1,750.5	\$210.00	\$367,605	\$250.00	\$437,625	\$215.00	\$376,358.00
2	Minimum Serv Chg	0.3	10.00	\$3	10.00	\$3	\$10.00	\$3.00
<u>Basic Charge</u>								
3	Total Basic Charge	1,164,790	\$0.95	\$1,106,551	\$1.00	\$1,164,790	\$0.97	\$1,129,846.00
<u>Demand Charge</u>								
4	Summer	260,937	\$3.80	\$991,561	\$3.95	\$1,030,701	\$3.66	\$955,029.00
5	Non-Summer	709,032	\$3.18	\$2,254,722	\$3.65	\$2,587,967	\$3.38	\$2,396,528.00
6	Total Demand	969,969		\$3,246,283		\$3,618,668		3,351,557
7	On-Peak Summer	248,848	\$0.00	\$0	\$0.75	\$186,636	\$0.69	\$171,705.00
<u>Energy Charge</u>								
8	On-peak	30,082,915	\$0.028467	\$856,370	\$0.033509	\$1,008,048	\$0.031503	\$947,702
9	Mid-peak	48,150,906	\$0.028467	\$1,370,712	\$0.030463	\$1,466,821	\$0.028639	\$1,378,994
10	Off-peak	30,124,001	\$0.028467	\$857,540	\$0.028468	\$857,570	\$0.026763	\$806,209
11	Summer Energy Charge	108,357,822		\$3,084,622		\$3,332,439		3,132,905
12	Mid-Peak	186,324,117	\$0.025495	\$4,750,333	\$0.026591	\$4,954,545	\$0.024999	\$4,657,917
13	Off-peak	113,168,768	\$0.025495	\$2,885,238	\$0.025496	\$2,885,351	\$0.023970	\$2,712,655
14	Non-Summer Energy Charge	299,492,885		\$7,635,571		\$7,839,896		7,370,572
15	Total Billing	407,850,707		\$15,440,635		\$16,580,057		\$15,532,945

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large General Service  
Schedule 9 Secondary Service

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	318,303.3	\$12.50	\$3,978,791	\$15.00	\$4,774,550	\$12.50	\$3,978,791
2	Minimum Serv Chg	619.7	5.00	\$3,099	5.00	\$3,099	\$5.00	\$3,099
<b>Basic Charge</b>								
<b>SUMMER</b>								
3	0-20 kW	1,504,432	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
4	Over 20 kW	2,346,778	\$0.67	\$1,572,341	\$0.80	\$1,877,422	\$0.67	\$1,572,341
<b>NON-SUMMER</b>								
5	0-20 kW	3,694,303	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
6	Over 20 kW	5,700,797	\$0.67	\$3,819,534	\$0.80	\$4,560,638	\$0.67	\$3,819,534
7	<b>Total Basic Charge</b>	<b>13,246,310</b>		<b>\$5,391,875</b>		<b>\$6,438,060</b>		<b>\$5,391,875</b>
<b>Demand Charge</b>								
<b>SUMMER</b>								
8	0-20 kW	1,144,665	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
9	Over 20 kW	1,594,408	\$3.85	\$6,138,471	\$4.80	\$7,653,158	\$3.87	\$6,170,359
<b>NON-SUMMER</b>								
10	0-20 kW	3,372,001	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
11	Over 20 kW	4,197,410	\$3.19	\$13,389,738	\$3.85	\$16,160,029	\$3.10	\$13,011,971
12	<b>Total Demand</b>	<b>10,308,484</b>		<b>\$19,528,209</b>		<b>\$23,813,187</b>		<b>\$19,182,330</b>
<b>Energy Charge</b>								
<b>SUMMER</b>								
13	0-2000 kWh	136,897,956	\$0.073018	\$9,996,015	\$0.079976	\$10,948,551	\$0.073789	10,101,563
14	Over 2000 kWh	714,813,780	\$0.031285	\$22,362,949	\$0.034266	\$24,493,809	\$0.031615	22,598,838
<b>NON-SUMMER</b>								
15	0-2000 kWh	412,551,219	\$0.065143	\$26,874,824	\$0.071351	\$29,435,942	\$0.065831	27,158,659
16	Over 2000 kWh	1,927,017,181	\$0.027905	\$53,773,414	\$0.030565	\$58,899,280	\$0.028200	54,341,885
17	<b>Total Energy</b>	<b>3,191,280,136</b>		<b>\$113,007,202</b>		<b>\$123,777,582</b>		<b>\$114,200,945</b>
18	<b>Total Billing</b>			<b>\$141,909,176</b>		<b>\$158,806,477</b>		<b>\$142,757,040</b>

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**

**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large General Service  
Schedule 9 Transmission

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	24.0	\$210.00	\$5,040	\$250.00	\$6,000	\$215.00	\$5,160
2	Minimum Serv Chg	0	\$10.00	\$0	\$10.00	\$0	\$10.00	\$0
<b>Basic Charge</b>								
3	Total Basic Charge	9,854	\$0.50	\$4,927	\$0.53	\$5,223	\$0.50	\$4,927
<b>Demand Charge</b>								
4	Summer	1,551	\$3.73	\$5,785	\$3.84	\$5,956	\$3.51	\$5,444
5	Non-Summer	5,145	\$3.10	\$15,950	\$3.55	\$18,265	\$3.24	\$16,670
6	Total Demand Charge	6,696		\$21,735		\$24,221		\$22,114
7	On-Peak Summer	1,479	\$0.00	\$0	\$0.75	\$1,109	\$0.69	\$1,021
<b>Energy Charge</b>								
8	On-peak	150,652	\$0.027795	\$4,187	\$0.032560	\$4,905	\$0.030920	\$4,658
9	Mid-peak	241,174	\$0.027795	\$6,703	\$0.029704	\$7,164	\$0.028208	\$6,803
10	Off-peak	150,869	\$0.027795	\$4,193	\$0.027795	\$4,193	\$0.026395	\$3,982
11	Summer Energy Charge	542,695		\$15,083		\$16,262		\$15,443
12	Mid-Peak	1,185,033	\$0.025024	\$29,654	\$0.025987	\$30,795	\$0.024678	\$29,244
13	Off-peak	719,859	\$0.025024	\$18,014	\$0.025024	\$18,014	\$0.023764	\$17,107
14	Non-Summer Energy Charge	1,904,892		\$47,668		\$48,809		\$46,351
15	Total Billing	2,447,587		\$94,453		\$101,624		\$95,016

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large Power Service  
Schedule 19 Primary

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	1,286.50	\$210.00	\$270,165	\$250.00	\$321,625	\$215.00	\$276,598
<u>Basic Charge</u>								
2	Total Basic Charge	4,790,799	\$0.95	\$4,551,259	\$1.00	\$4,790,799	\$0.97	\$4,647,075
<u>Demand Charge</u>								
3	Summer	1,052,551	\$3.36	\$3,536,571	\$3.95	\$4,157,576	\$3.66	\$3,852,337
4	Non-Summer	3,049,575	\$3.18	\$9,697,649	\$3.65	\$11,130,949	\$3.38	\$10,307,564
5	Total Demand Charge	4,102,126		\$13,234,220		\$15,288,525		\$14,159,901
6	On-Peak Summer	1,003,289	\$0.44	\$441,447	\$0.75	\$752,467	\$0.69	\$692,269
<u>Energy Charge</u>								
7	On-peak	136,367,107	\$0.029100	\$3,968,283	\$0.039735	\$5,418,547	\$0.035909	\$4,896,806
8	Mid-peak	223,586,123	\$0.026268	\$5,873,160	\$0.030266	\$6,767,058	\$0.027352	\$6,115,528
9	Off-peak	164,526,555	\$0.024483	\$4,028,104	\$0.026313	\$4,329,187	\$0.023780	\$3,912,441
10	Summer Energy Charge	524,479,785		\$13,869,547		\$16,514,792		\$14,924,776
11	Mid-Peak	893,312,085	\$0.023766	\$21,230,455	\$0.028025	\$25,035,071	\$0.025327	\$22,624,915
12	Off-peak	625,218,559	\$0.022673	\$14,175,580	\$0.024368	\$15,235,326	\$0.022022	\$13,768,563
13	Non-Summer Energy Charge	1,518,530,644		\$35,406,035		\$40,270,397		\$36,393,478
14	Total Energy Charge	2,043,010,429		\$49,275,582		\$56,785,189		\$51,318,254
15	Total Billing			\$67,772,673		\$77,938,605		\$71,094,097

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large Power Service  
Schedule 19 Secondary

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	12.0	\$12.50	\$150	\$15.00	\$180	\$12.50	\$150
<u>Basic Charge</u>								
2	Total Basic Charge	18,335	\$0.67	\$12,284	\$0.80	\$14,668	\$0.67	\$12,284
<u>Demand Charge</u>								
3	Summer	3,965	\$3.41	\$13,521	\$4.08	\$16,177	\$3.76	\$14,908
4	Non-Summer	12,611	\$3.19	\$40,229	\$3.75	\$47,291	\$3.45	\$43,508
5	Total Demand Charge	16,576		\$53,750		\$63,468		\$58,416
6	On-Peak Summer	3,548	\$0.44	\$1,561	\$0.75	\$2,661	\$0.69	\$2,448
<u>Energy Charge</u>								
7	On-peak	522,307	\$0.034023	\$17,770	\$0.047846	\$24,990	\$0.043730	\$22,840
8	Mid-peak	881,960	\$0.032325	\$28,509	\$0.036650	\$32,324	\$0.033497	\$29,543
9	Off-peak	629,350	\$0.030128	\$18,961	\$0.031870	\$20,057	\$0.029128	\$18,332
10	Summer Energy Charge	2,033,617		\$65,240		\$77,371		\$70,715
11	Mid-Peak	3,835,953	\$0.029082	\$111,557	\$0.033790	\$129,617	\$0.030883	\$118,466
12	Off-peak	2,613,642	\$0.027767	\$72,573	\$0.029379	\$76,786	\$0.026851	\$70,179
13	Non-Summer Energy Charge	6,449,595		\$184,130		\$206,403		\$188,645
14	Total Energy Charge	8,483,212		\$249,370		\$283,774		\$259,360
15	Total Billing			\$317,115		\$364,751		\$332,658

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Large Power Service  
Schedule 19 Transmission

Line No	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Service Charge	36.0	\$210.00	\$7,560	\$250.00	\$9,000	\$215.00	\$7,740
<u>Basic Charge</u>								
2	Total Basic Charge	126,906	\$0.50	\$63,453	\$0.53	\$67,260	\$0.50	\$63,453
<u>Demand Charge</u>								
3	Summer	30,551	\$3.29	\$100,513	\$3.84	\$117,316	\$3.51	\$107,234
4	Non-Summer	89,562	\$3.10	\$277,642	\$3.55	\$317,945	\$3.24	\$290,181
5	Total Demand Charge	120,113		\$378,155		\$435,261		\$397,415
6	On-Peak Summer	30,007	\$0.44	\$13,203	\$0.75	\$22,505	\$0.69	\$20,705
<u>Energy Charge</u>								
7	On-peak	4,601,784	\$0.028814	\$132,596	\$0.039148	\$180,151	\$0.035668	\$164,136
8	Mid-peak	8,288,894	\$0.026006	\$215,561	\$0.029970	\$248,418	\$0.027306	\$226,337
9	Off-peak	6,654,388	\$0.024241	\$161,309	\$0.026049	\$173,340	\$0.023734	\$157,935
10	Summer Energy Charge	19,545,066		\$509,466		\$601,909		\$548,408
11	Mid-peak	29,533,650	\$0.023480	\$693,450	\$0.027687	\$817,698	\$0.025226	\$745,016
12	Off-peak	23,036,058	\$0.022401	\$516,031	\$0.024085	\$554,823	\$0.021944	\$505,503
13	Non-Summer Energy Charge	52,569,708		\$1,209,481		\$1,372,521		\$1,250,519
14	Total Energy Charge	72,114,774		\$1,718,947		\$1,974,430		\$1,798,927
15	Total Billing			\$2,181,318		\$2,508,456		\$2,288,240

(\*) As Filed in Case No. IPC-E-08-01

**On-Peak/Off-Peak TOU Energy Charge Rate Differentials  
Large Commercial & Industrial Customer Tariffs**

	<b>On-Peak/Off-Peak Ratio</b>
<b>Utah &amp; Idaho</b>	
RMP Sch. 8	48.3%
RMP Sch. 9	59.3%
<b>Arizona</b>	
SRP Sch E-32	143.9%
APS Extra Large TOU	33.0%
Tucson Electric 85A	12.7%
<b>Montana</b>	
MDU Rate 31	57.2%
<b>Oregon</b>	
PGE Sch. 87	20.0%
<b>California</b>	
PGE E-19	88.3%
SMUD GS-TOU1	41.4%
GS-TOU2	89.0%
GS-TOU3	83.9%
SDG&E AL-TOU	46.1%
LADWP A-3	76.7%
LADWP A-2	77.8%
<b>New Mexico</b>	
PNM 3B	196.0%
PNM 4B	74.0%
<b>Kentucky</b>	
Duke Energy, Rate DT	23.6%
<b>Wisconsin</b>	
Wisconsin Electric CP1	42.7% 12.5kV-138kV 45.3% GT 138kV
<b>Florida</b>	
FP&L GSLDT-1	229.0%
GSLDT-2	269.7%
GSLDT-3	24.8%
<b>Connecticut</b>	
Connecticut L&P 55	27.2%

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Dusk-to-Dawn Customer Lighting  
Schedule 15

Line No	Description	(1) Use	(2) Lamps	(3) 06/01/08 Danskin Rate(*)	(5) 06/01/08 Danskin Revenue	(6) IPC Proposed Effective Rate	(7) IPC Proposed Effective Revenue	(8) Staff Proposed Effective Rate	(9) Staff Proposed Effective Revenue
	<u>Lamps</u>								
1	100-Watt Sodium Vapor (A)	3,496,909	102,850	\$6.26	\$643,841	\$6.42	\$660,297	\$6.26	\$643,841
2	200-Watt Sodium Vapor (A)	525,713	7,730	\$10.14	\$78,382	\$10.38	\$80,237	\$10.14	\$78,382
3	200-Watt Sodium Vapor (D)	623,478	9,169	\$12.33	\$113,054	\$12.63	\$115,804	\$12.33	\$113,054
4	400-Watt Metal Halide (D)	114,208	834	\$20.59	\$17,172	\$21.11	\$17,606	\$20.59	\$17,172
5	400-Watt Sodium Vapor (A)	177,142	1,292	\$16.22	\$20,956	\$16.63	\$21,486	\$16.22	\$20,956
6	400-Watt Sodium Vapor (D)	741,813	5,414	\$18.42	\$99,726	\$18.87	\$102,162	\$18.42	\$99,726
7	1000-Watt Metal Halide(D)	277,831	812	\$37.56	\$30,499	\$38.50	\$31,262	\$37.56	\$30,499
8	Total	5,957,094	128,101		\$1,003,630		\$1,028,854		\$1,003,630
9	Minimum Charges		292.6	\$3.00	\$878	\$3.00	\$878	\$3.00	\$878
10	Total Billing	5,957,094			\$1,004,508		\$1,029,732		\$1,004,508

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
 State of Idaho  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Street Lighting Service Supplemental Seasonal Or Variable Energy  
Schedule 39

Line No.	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) Proposed Effective Rate	(5) Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Number of Bills	0.0						
2	Total kWh	0	\$0.057640	\$0	\$0.059090	\$0	\$0.059090	\$0
3	Total Billing		\$0	\$0		\$0		\$0

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Unmetered General Service  
 Schedule 40

Line No.	Description	(1) Use	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Number of Bills	22,265.0						
	Minimum Charges	1,096.7	\$ 1.50	\$ 1,645	\$ 1.50	\$ 1,645	\$ 1.50	\$ 1,645
2	Total kWh	16,739,169	\$0.057640	\$964,846	\$0.059090	989,117	\$0.057640	\$964,846
3	Total Billing			\$966,491		\$990,762		\$966,491

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Street Lighting-Company Owned  
Schedule 41  
Non-Metered Service

Line No	Description	(1) Annual Lamps	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
<u>Sodium Vapor</u>								
1	70-Watt	467	\$7.56	\$3,531	\$7.76	\$3,624	\$7.56	\$3,531
2	100-Watt	179,285	\$6.81	\$1,220,931	\$6.98	\$1,251,409	\$6.81	\$1,220,931
3	200-Watt	23,371	\$7.98	\$186,501	\$8.19	\$191,408	\$7.98	\$186,501
4	250-Watt	1,081	\$9.02	\$9,751	\$9.25	\$9,999	\$9.02	\$9,751
5	400-Watt	983	\$11.35	\$11,157	\$11.64	\$11,442	\$11.35	\$11,157
6	Total Sodium Vapor	205,187		<u>\$1,431,871</u>		<u>\$1,467,882</u>		<u>\$1,431,871</u>
<u>Schedule 41 Summary</u>								
7	Company-Owned			\$1,431,871		\$1,467,882		\$1,431,871
8	Non-Metered Customer-Owned			\$872,516		\$894,438		\$872,516
9	Metered Customer-Owned			\$9,872		\$10,108		\$9,872
10	Customer-Owned NO-Maintenance			\$0		\$0		\$0
11	Total Street Lighting Revenue			<u>\$2,314,259</u>		<u>\$2,372,428</u>		<u>\$2,314,259</u>
12	Total Bills							
13	Total kWh							

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Street Lighting-Customer Owned  
Schedule 41  
Non-Metered Service

Line No	Description	(1) Annual Lamps	(2) 06/01/08 Danskin Rate[*]	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
<u>Mercury Vapor</u>								
1	175-Watt	96	\$5.58	\$536	\$5.72	\$549	\$5.58	\$535.68
2	400-Watt	282	8.82	2,487	9.04	2,549	\$8.82	\$2,487.24
3	Total Mercury Vapor	378		3,023		3,098		3,023
<u>Sodium Vapor</u>								
4	70-Watt	60	3.24	194	3.33	200	3.24	\$194
5	100-Watt	125,697	3.68	462,565	3.77	473,878	3.68	\$462,565
6	200-Watt	5,568	5.11	28,452	5.25	29,232	5.11	\$28,452
7	250-Watt	41,214	6.10	251,405	6.26	258,000	6.10	\$251,405
8	400-Watt	15,015	8.45	126,877	8.66	130,030	8.45	\$126,877
9	Total Sodium Vapor	187,554		869,493		891,340		869,494
10	Total Customer-Owned Non-Metered Service			\$872,516		\$894,438		\$872,517

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Street Lighting-Customer Owned  
Schedule 41  
Metered Service

Line No	Description	(1) Annual Lamps	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
<u>Lamp Charge</u>								
<u>Mercury Vapor</u>								
1	175-Watt	0	\$1.93	\$0	\$1.98	\$0	\$1.93	\$0
2	400-Watt	0	2.00	0	2.05	0	\$2.00	\$0
3	1,000-Watt	0	0.00	0	0.00	0	\$0.00	\$0
4	Total Mercury Vapor	0		0		0		0
<u>Sodium Vapor</u>								
5	70-Watt	0	2.09	0	2.14	0	2.09	\$0
6	100-Watt	36	1.85	67	1.90	68	1.85	\$67
7	200-Watt	0	1.92	0	1.97	0	1.92	\$0
8	250-Watt	750	1.85	1,388	1.90	1,425	1.85	\$1,388
9	400-Watt	381	1.90	724	1.95	743	1.90	\$724
10	Total Lamp Charges	1,167		2,179		2,236		2,178
11	Meter Charge	69	8.45	583	8.45	583	8.45	\$583
<u>Energy Charge</u>								
12	Per kwh	142,722	0.049820	7,110	0.051070	7,289	0.049820	\$7,110
13	Total Customer-Owned Metered Service			\$9,872		\$10,108		\$9,871

(\*) As Filed in Case No. IPC-E-08-01  
Exhibit No. 142  
Case No. IPC-E-08-10  
M. Elam, Staff  
10/24/08 Page 6 of 8

State of Idaho  
 Normalized 12-Months Ending December 31, 2008  
 State of Idaho  
 Street Lighting-Customer Owned

Street Lighting-Customer Owned  
 Schedule 41  
 No-Maintenance

Line No	Description	(1) Annual Lamps	(2) 06/01/08 Danskin Rate(*)	(3) 06/01/08 Danskin Revenue	(4) IPC Proposed Effective Rate	(5) IPC Proposed Effective Revenue	(6) Staff Proposed Effective Rate	(7) Staff Proposed Effective Revenue
1	Meter Charge	0	8.45	0	8.45	0	8.45	0
2	<u>Energy Charge</u> Per kWh	0	0.049820	0	0.051070	0	0.049820	0
3	Total Customer-Owned Metered Service			\$0		\$0		\$0

(\*) As Filed in Case No. IPC-E-08-01

**Idaho Power Company**  
**Calculation of Proposed Rates**  
**State of Idaho**  
**Normalized 12-Months Ending December 31, 2008**  
**General Rate Case No. IPC-E-08-10**

Traffic Control Lighting  
 Schedule 42

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Line No</u>	<u>Description</u>	<u>Use</u>	<u>06/01/08 Danskin Rate(*)</u>	<u>06/01/08 Danskin Revenue</u>	<u>IPC Proposed Effective Rate</u>	<u>IPC Proposed Effective Revenue</u>
1	No. of Billings	2,649.0				
2	Traffic Lamps	4,207,305	\$0.036889	\$155,203	\$0.042422	\$178,482
3	Total Billing			\$155,203		\$178,482
					\$0.038697	\$162,810
						\$162,810

(\*) As Filed in Case No. IPC-E-08-01

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 24TH DAY OF OCTOBER 2008, SERVED THE FOREGOING **DIRECT TESTIMONY OF MATT ELAM**, IN CASE NO. IPC-E-08-10, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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