

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF THE APPLICATION</b>	)	
<b>OF IDAHO POWER COMPANY FOR</b>	)	<b>CASE NO. IPC-E-09-11</b>
<b>AUTHORITY TO IMPLEMENT POWER</b>	)	
<b>COST ADJUSTMENT (PCA) RATES FOR</b>	)	
<b>ELECTRIC SERVICE FROM JUNE 1, 2009</b>	)	<b>ORDER NO. 30828</b>
<b>THROUGH MAY 31, 2010</b>	)	

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On April 15, 2009, Idaho Power Company filed its annual Power Cost Adjustment (PCA) Application. Since 1993, the PCA mechanism has annually adjusted Idaho Power's rates upward or downward to reflect the difference between the Company's annual power supply costs and those costs embedded in base rates. Because of its predominant reliance on hydroelectric generation, Idaho Power's actual cost of providing electricity (its power supply cost) varies from year to year depending on changes in Snake River streamflows and the market price of power. The annual PCA surcharge or credit is combined with the Company's base rates to produce a customer's overall energy rate. The approved PCA rate is in effect for one year, usually from June 1 to May 31 of the next calendar year.

In general, in years of abundant snowpack and streamflow, the Company's power supply costs are lower because hydropower generation is the Company's lowest cost major resource. Conversely, when snowpack and resulting streamflows are low, Idaho Power must rely increasingly upon its thermal generating resources and purchased power from the regional market. The Company's thermal generating resources (coal and gas plants) and purchased power are typically much more costly than the Company's hydro-generation. Under the PCA mechanism, the Company may recover 95% of the difference between projected power costs and normal power costs included in base rates. See Order No. 30715. In a poor water, high cost year, Idaho ratepayers pay 95% of Idaho Power Company's abnormal power supply costs. In a good water, low cost year, Idaho ratepayers are credited with 95% of the below normal cost savings.

In this year's PCA Application, Idaho Power requests a PCA rate that would increase existing rates to recover approximately \$93.8 million or 11.4% on average. However, an update to the Company's system power supply forecast after the Application was filed reduces the PCA rate request by \$9.5 million. The Company's request includes the 2009-2010 forecast of power

supply costs, a true-up of last year's forecasted costs to reflect actual costs and revenues, and reconciliation of the 2008-2009 PCA true-up component. Both the forecasted power supply costs and the true-up of last year's costs are very large. The large true-up amount is due to a poor forecast of power supply costs in the PCA last year.

On April 23, 2009, the Commission issued a Notice of Modified Procedure soliciting public comment regarding the PCA Application. The Commission received written comments from nearly 40 residential customers, the Industrial Customers of Idaho Power (ICIP); Idaho Irrigation Pumpers Association, Inc.; the Snake River Alliance and the Idaho Conservation League; and the Commission Staff. After reviewing the Application and the comments, we approve an increase of existing rates by \$84.3 million which produces an average increase to Idaho Power's customers of 10.2%. We authorize the new rates to be effective on June 1, 2009.

#### **THE PCA MECHANISM AND IDAHO POWER'S APPLICATION**

The annual PCA mechanism is comprised of three major components. The first component, projected or forecasted power cost, is computed using the results of the Company's most recent Operating Plan (OP Plan). This forecast method replaces the previous method that was based on a projection of water flow into the Brownlee Reservoir and a regression formula derived from historical rate case power supply cost data. The former method often created forecasts that differed substantially from actual results, and so the Commission directed use of the improved method to project power costs. See Order No. 30715. Projected streamflows remain a major factor in the new method to project power costs and, in addition, the new method includes updated projections for load, market price, resource availability and many other variables. It also includes the costs of power supply transactions already made for the PCA year. The new method for projecting power supply costs is expected to be significantly more accurate.

The Company calculates that the net forecasted power supply cost for the 2009-2010 PCA year is \$260.1 million. This is \$106.0 million more than the \$154.1 million included in Base Rates. After adjustments and PCA sharing, the Company determined the projected power cost results in an energy rate of 0.5662¢/kWh.

The second PCA component consists of a true-up from the preceding year's forecasted costs to the actual costs incurred in the prior year. In recent years, the Commission has directed that the true-up balance be reduced with revenue from the sale of sulfur dioxide (SO<sub>2</sub>) allowances. Idaho Power reports that the difference between last year's normal and

actual power supply costs adjusted by revenue generated from the forecast rate, the true-up component, is \$107.9 million. The true-up amount becomes \$103.3 million after it is reduced by approximately \$4.6 million to reflect SO2 sales revenues. Application, p. 4. The Company calculates the true-up portion of the PCA rate to be 0.7465¢/kWh.

The third component is the “true-up of the true-up,” or reconciliation of the previous year’s true-up. This component is designed to ensure the Company recovers the actual approved costs. Idaho Power uses “normalized” power sales (measured in kilowatt-hours (kWh)) from the ensuing PCA year as the denominator to compute the adjusted true-up rate. Over- or under-recovery is balanced with the following year’s true-up. Last year the Company under-collected the PCA deferral balance by \$22.0 million. Application, p. 4. Dividing this amount by the projected 2009 Idaho jurisdictional sales of 13,838,689 MWh results in a PCA surcharge rate of 0.1590¢/kWh for this component of the PCA. *Id.*

Combining the three components – the projected power costs rate of 0.5662¢/kWh, the true-up rate of 0.7465¢/kWh and the reconciliation of the true-up rate of 0.1590¢/kWh – Idaho Power proposed a PCA surcharge rate for the 2009-2010 PCA year of 1.4717¢/kWh. This represents an increase of 0.6853¢/kWh above the existing PCA rate of 0.7864¢/kWh.

As initially proposed by Idaho Power, the PCA rate represents an overall average percentage increase of 11.4% in Company revenue. Although the PCA rate is an equal cents-per-kWh adjustment for all customers, each customer class receives a different percentage increase due to the different energy rates in effect for the different customer classes. The table below shows the proposed increases in the PCA rates for the major customer classes:

Customer Group (Schedule)	Percentage Increase
Residential (1)	9.30%
Small Commercial (7)	7.56%
Large Commercial (9)	12.58%
Industrial (19)	15.64%
Irrigation (24)	11.08%

The PCA rates for Idaho Power’s three special-contract customers (Micron, Simplot, and the Department of Energy (INL)) would also increase. Under the Company’s proposal the PCA rate increase for the three special-contract customers would be 17.68% for Micron, 18.71% for

Simplot, and 18.36% for the Idaho National Laboratory. These percentages will decrease with the lower, updated forecast of projected power costs.

## WRITTEN COMMENTS

### *Staff Comments*

Staff comments carefully analyze each of the three PCA components and their corresponding kWh rate necessary for recovery. The first component, the forecast of power costs, is now prepared from the Company's most recent Operating Plan (OP Plan), which incorporates the most current information available in each update. Staff reviewed an account by account breakdown of the Company's forecast proposal. The Company produced the forecast rate, excluding the portion of the forecast rate associated with the expected PURPA cost difference, of 0.6451¢/kWh. The calculation of the portion of the forecast rate associated with the expected difference in PURPA costs is -0.0789¢/kWh. This portion of the rate is negative because expected PURPA costs are less than PURPA costs included in base rates. The two portions of the forecast rate combined produce the forecast rate of 0.5662¢/kWh. Staff noted that this rate reflects expected below normal water conditions. Under the new forecast methodology, Idaho Power does its own water forecast; however, the Northwest River Forecast Center expects April through July Brownlee Reservoir inflows to be 81% of normal. Staff Comments, p. 5.

Staff provided updated information on the forecasted power costs. Since the filing of this case the Company updated its Operating Plan, and the updated plan reduces forecasted system power supply costs by approximately \$10.7 million. The recalculated forecast rate for the PCA is 0.4967¢/kWh. Staff Comments, p. 5.

Because the forecasted power supply cost is a large amount in this year's PCA, Staff proposed that the Commission adopt a different forecast rate in the PCA calculation to phase in the change in forecast methodology and to mitigate the large increase proposed by the Company. Staff proposes a forecast rate of 0.2500¢/kWh, which would recover approximately \$34.6 million of the \$68.0 million that the updated forecast would require. Staff recognized that the forecast methodology was changed to make it more reliable and that a rate that does not reflect the improved forecast leaves money to be recovered the following year in the true-up, just like a poor forecast would. Staff nonetheless believes the size of the proposed increase and the size of

the true-up rate in place from a poor forecast last year justifies modifying the result for this year's PCA forecast. Staff Comments, p. 5.

Staff next analyzed the PCA true-up component. The PCA true-up captures the difference between normal and actual power supply costs adjusted by revenue from the forecast rate. Rates in the previous PCA period are set to collect or refund to customers the difference between the projected power supply costs and those costs reflected in rates. This difference is the PCA deferral balance. The deferral balance, when surcharged or refunded to customers is known as the PCA true-up rate component.

To verify revenues and costs associated with Idaho Power's true-up deferrals, Staff conducted an audit of actual revenues and expenses that occurred during the PCA year. These revenues and costs included the cloud seeding program, fuel expenses for coal, fuel expenses for natural gas, and power purchases and sales. Staff also examined the Emission Allowance Sales Credit and the Risk Management operating plan. Staff's calculation of the true-up deferral amount is summarized as follows:

<u>Idaho Jurisdictional Items</u>	<u>MILLIONS</u>
Last Year's Forecast Revenue	\$ (3.7)
Last Year's Above Normal Power Supply Costs (Shared)	\$ 143.0
Last Year's Above Normal PURPA Facilities Costs	\$ (33.9)
Interest	<u>\$ 2.5</u>
True-up Expense (Deferral)	\$ 107.9
Emission Allowance Sales Credit	<u>\$ (4.6)</u>
Total True-up Deferral with Emission Allowance Sales Credit	\$ 103.3

Staff's true-up recommendation differs slightly from Idaho Power's due to a small difference in the Emission Allowance Sales Credit. Staff comments provide details on the accounts included in the true-up component, including Base Power Supply, SO<sub>2</sub> proceeds, Cloud Seeding Program expenses, Fuel Expense (Coal and Gas), Power Sales and Purchases, Qualifying Facilities Purchases, Third Party Transmission costs, and Water Lease Purchases. Staff Comments, pp. 7-11. Staff calculated the true-up component rate to be 0.7464¢/kWh.

The third component of the PCA is the reconciliation of the true-up amount, the difference between what was anticipated to be collected or refunded when the PCA rate for last year's true-up was set and what was actually collected or refunded. The amount represents the under- or over-recovery of the true-up amount from the previous year due to a different amount

of energy being sold than was anticipated in the rate design. The true-up of the true-up is a benefit to both the Company and customers because any true-up overcollection is returned to customers, and any true-up undercollection is recovered by the Company.

The true-up amount set for recovery in last year's PCA case (Case No. IPC-E-08-07) was approximately \$124.1 million and the rate calculated to recover that amount from customers was 0.7504¢/kWh. Staff Comments, p. 11. With other adjustments and interest considerations, the approved rate undercollected the true-up amount by \$22.0 million. This amount is used to calculate the reconciliation of the true-up PCA rate component of 0.1590¢/kWh, the same rate the Company calculated. Staff Comments, p. 11.

The Staff proposed a PCA rate of 1.1554 ¢/kWh, a rate that includes approximately one-half of the Company's updated forecast for the coming year. The true-up rate, 0.7464¢/kWh, is based on the true-up amounts included in the Company's filing with a small interest adjustment proposed by Staff. Staff Comments, p. 11. The reconciliation of the true-up rate, 0.1590¢/kWh, is the same rate included in the Company's filing. *Id.*

Staff proposes that existing rates be increased by \$50.5 million, resulting in an average increase to Idaho Power's customers of 6.14%. This compares to the Company's filed proposal to increase rates \$93.8 million, approximately 11.4%. Staff's proposed increase for residential customers is 5.01%. Staff noted that the percentage increase to larger customers is substantially more than the average percentage increase. Staff Comments, p. 12. When power supply costs increase rates, larger customers receive larger than average percentage increases because larger customers have lower base rates and an equal cents/kWh increase makes a larger percentage difference to them than it does to smaller customers.

#### ***Industrial Customers' Comments***

The Industrial Customers' comments start by noting that the industrial class will see a higher percentage increase in their rates because high load factor customers are affected more by a PCA recovery on energy rates. The projected PCA increase this year follows earlier Idaho Power rate increases for energy efficiency measures and a rate increase from the Company's earlier general rate case. Industrial Customers Comments, p. 2.

The Industrial Customers are concerned that the significant PCA increase will result in rate shock for industrial customers. As a result, these customers requested that the current year's PCA be deferred and be recovered in three equal annual installments. Industrial

Customers note that the large PCA balance is not driven by current water conditions, but instead is driven by the large true-up caused by the failure last year to accurately project power supply costs. Industrial Customers Comments, p. 4. Industrial Customers also note that the old forecast formula relied “only on expected water conditions measured by inflow into Brownlee Reservoir to predict future power supply costs.” Industrial Customers Comments, p. 4. The new PCA forecast considers many variables that affect power supply costs, including expected loads, fuel prices, and market prices. Industrial Customers suggest this has resulted in higher expected power supply costs than what would have been true under the old methodology. Industrial Customers Comments, p. 5. The true-up component of the PCA is anticipated to be much smaller in future years because of the new methodology, and the Industrial Customers assert that “in the inaugural year of this new methodology the ratepayers should not be required to bear the double burden of poor forecasting last year with (hopefully) more accurate forecasting this year.” *Id.*

#### ***Irrigators’ Comments***

In its comments, the Irrigators expressed concern about the relatively short period of time available to analyze individual transactions affecting the power costs that are captured in the PCA. They note that the condensed time frame generally is appropriate because, “in most cases, the PCA filing is little more than a pass-through of prudently incurred costs or projections of future costs that IPC will incur to serve its customers.” Irrigators’ Comments, p. 2. They requested information from Idaho Power regarding the actual power costs incurred by the Company from April through June 2008. These customers subsequently met with the Company and Staff to review specific purchase transactions, and asserted that “the time limitations associated with the comment period and vast amount of data to be reviewed have precluded a full review of all data requests and the concerns raised thereby.” Irrigators’ Comments, p. 3.

Given the size of the projected PCA increase, the Irrigators believe further review of the actual power costs is warranted and ask that the Commission order workshops or some other forum be convened to allow interested parties more time to review the prudence of Idaho Power’s actual power costs for the PCA period. The Irrigators do not request a delay in implementing the new PCA rate, but desire a forum to continue review of the power costs included in the PCA filing. Irrigators’ Comments, p. 4.

### ***Snake River Alliance and Idaho Conservation League Comments***

The Snake River Alliance (SRA) and Idaho Conservation League (ICL) filed joint comments. SRA and ICL “understand and appreciate the need for the instant power cost adjustment (PCA) before the Commission,” but filed comments to express growing concerns over utility rate “sticker shock.” SRA and ICL Comments, p. 1. ICL and SRA identified the Idaho Power rate increases during 2008 and 2009 and argue that “the level of these rate increases and the frequency with which they are presented to the Commission and ultimately to consumers are not sustainable.” Joint Comments, p. 2. Their joint comments also expressed concern about Idaho Power’s increased reliance on natural gas to meet energy or capacity needs. SRA and ICL note that the Commission in Order No. 30563 directed Idaho Power to provide more information about the Company’s daily decisions to operate its gas-fired peak energy plants or to purchase wholesale power in order to meet load and/or to make off-system sales. SRA and ICL asked that the Commission provide information about the Company’s response to the directive to provide this information. SRA and ICL Comments, p. 3.

SRA and ICL joint comments also note that, because of higher than normal precipitation in the spring, most customers do not believe that the current water year is markedly below normal. They jointly urge the Commission to scrutinize projections of lower than normal 2009 hydropower and determine whether this portion of the PCA request is warranted. Joint Comments, pp. 3-4.

### ***Public Comments***

Nearly 40 customers of Idaho Power filed written comments objecting to the proposed PCA rate increase. Most members of the public mentioned the poor economic conditions and expressed frustration with Idaho Power’s request for a PCA increase. Many customers are unhappy with a PCA increase on top of the Company’s general rate increase obtained earlier this year. Several customers suggested that Idaho Power should be cutting expenses rather than requesting rate increases. Other customers mentioned the amount of precipitation received this past winter, expressing a misconception about the amount of water available for hydroelectric generation. For example, one customer stated: “We have above normal water this year so they can use their hydroelectric and also the price of natural gas has plummeted to an all time low, if anything Idaho Power should get a rate decrease.”



The overwhelming weight of the comments received from the members of the public express frustration with another electric rate increase in challenging financial and economic circumstances. The sentiment of the customers is perhaps best summarized in the following comments received from one customer in Jerome: "Wouldn't it be nice if every business could adjust their rates as often as Idaho Power does? In these tough economic times you would think they would have a little compassion for their customers."

### ***Idaho Power Reply Comments***

Idaho Power filed reply comments primarily to respond to the Staff's and Industrial Customers' suggestion that the Commission authorize recovery of the PCA amount over the next two or three years. Idaho Power contends that deferring the amount for recovery as recommended by Staff and the Industrial Customers "is not in the public interest, and is harmful to the Company." Idaho Power Reply Comments, p. 3. Idaho Power noted that the Commission on two previous occasions, when faced with even higher PCA amounts than the one presented in this case, authorized recovery in one year. The Company urges the Commission "to continue its historical reluctance to place customers in a situation where they are required to continue paying costs from this year, when unknown water, market, and economic conditions may require additional increases in future years." Idaho Power Reply Comments, p. 4. The Company notes that the proposals to spread the PCA recovery over the next two or three years will reduce the Company's cash flow from operations and will negatively impact financing of planned capital projects.

The Company in its reply comments also noted that the April update to its Operating Plan reduces the PCA recovery amount. The updated PCA reflects a higher streamflow forecast resulting from additional late season precipitation. The updated streamflow forecast results in a reduction of the Company's requested rate increase to 10.2% or \$84.3 million. Idaho Power Reply Comments, p. 9.

### **COMMISSION FINDINGS**

After reviewing the PCA Application and the comments filed in this case, the Commission finds it is reasonable to grant Idaho Power's Application for an increase in the PCA rate. We find a PCA rate of 1.4022¢ per kWh is fair, just, and reasonable. The PCA rate represents an "overall" average percentage increase of 10.2% but, due to the fixed-cents adjustment, each customer class will receive a different percentage increase. See Attachment A.

The amount for recovery in the PCA is significant this year; in fact, it is the third-largest amount since the PCA's inception in 1993. We remind customers frustrated by the rate increase that the PCA does not influence Idaho Power's profits. The Company's normal power costs are recovered in its base rates, and the PCA recovers only the actual variable costs the Company pays to supply the power used by its customers. Both the true-up component and the reconciliation of the true-up are measures in the PCA to ensure the amount recovered is no more or less than the actual power costs paid by the Company. Finally, the Commission requires through the PCA that the Company's shareholders pay 5% of the costs that exceed power costs recovered through base rates to provide incentive to the Company to make only prudent power cost decisions.

As some of the public comments reflect, customers are aware that projected streamflows influence forecasted power costs, and thus the amount included for recovery in the PCA. The relatively heavy precipitation in the spring this year has contributed to a misunderstanding of the projected water flows available for hydro-generation. Despite the wetter than normal spring, the overall precipitation for the season is only 81% of normal. Staff Comments, p. 5. Below normal precipitation reduces the amount of water available to Idaho Power's hydro facilities, and unfortunately increases the projected power supply costs in the PCA.

The PCA forecast methodology also has been unreliable in the past, and that contributes significantly to the large PCA amount this year in two ways. First, the old methodology used last year grossly underestimated the power supply costs incurred by the Company in the past year, resulting in a large true-up cost in the PCA. Second, the new methodology used this year corrects the flawed forecast methodology thereby resulting in a higher PCA than if a more accurate methodology had been used during the past several years.

Despite the significant amount included for recovery in the PCA this year, the Commission declines to spread recovery of the amount into a subsequent year. When faced with even higher PCA amounts in the past, the Commission determined it ultimately was best for customers and the Company to authorize recovery in a single year. The Commission cited the original purpose of the PCA to recover costs in a single year "to allow consistent recovery of power supply costs." Order No. 28722, p. 6. Expressing concern about unknown future water and market conditions, the Commission was reluctant "to create a situation where customers are

required to continue paying costs from this year on top of whatever increases may be required in future years.” Order No. 29026, p. 16. Finally, the Commission noted that full recovery in a single year “assures the financial community that the Company will be allowed to recover its reasonably incurred power supply costs.” Order No. 28722, p. 6. These same concerns compel us to allow for recovery of the PCA amount in one year, as originally intended for the PCA. By not passing on recovery to future years, we anticipate the PCA will decline next year, even if projected streamflows are below normal.

We decline to order Idaho Power to participate in workshops to provide “a forum to review the power costs included in this PCA filing in order to verify IPC’s requested PCA increase,” as the Irrigators requested. Irrigator Comments, p. 4. We do expect the Company to continue to provide information regarding the Company’s power purchases to Staff and other interested parties if necessary to evaluate the prudence of particular transactions.

Finally, we respond to SRA and ICL’s request for more information regarding the Commission’s instructions to Idaho Power to provide “more detailed information about Idaho Power’s daily decisions to run its gas-fired peakers or purchase wholesale power in order to meet load and/or make off-system sales.” Order No. 30563. We noted one option was for the Company to provide the information in its monthly PCA Deferral Report. *Id.* Idaho Power elected that option and has been providing the more detailed information in the monthly Deferral Report.

### **ORDER**

IT IS HEREBY ORDERED that from June 1, 2009 through May 31, 2010, the PCA rate shall be 1.4022 cents-per-kWh for all customer classes and the three special-contract customers.

IT IS FURTHER ORDERED that the PCA rate contained in this Order shall be effective for service on June 1, 2009. The Company must submit a revised tariff consistent with this Order.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. IPC-E-09-11 may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order or in interlocutory Orders previously issued in

this case. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 29<sup>th</sup> day of May 2009.

  
JIM D. KEMPTON, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
MACK A. REDFORD, COMMISSIONER

ATTEST:

  
Barbara Barrows  
Assistant Commission Secretary

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**IPC-E-09-11**  
**Idaho Power Company**  
**Summary of Revenue Impact**

State of Idaho

Normalized 12-Months Ending December 31, 2008

**COMMISSION DECISION**

**4/1/09 All Current Revenue to 6/1/09 PCA**

Line No	Tariff Description	(1) Rate Sch.	(2) 2008 Avg. Number of Customers	(3) 2008 Sales Normalized (kWh)	(4) 04/01/09 All Current Revenue	(5) 06/01/09 PCA Adjustment	(6) Total Revenue	(7) Average \$/kWh	(8) Percent Change
Uniform Tariff Rates:									
1	Residential Service	1	391,376	5,062,831,148	373,170,229	31,176,914	404,347,143	7.987	8.35%
2	Residential Service Energy Watch	4	62	965,866	70,172	5,948	76,120	7.881	8.48%
3	Residential Service Time-of-Day	5	87	1,289,934	93,854	7,943	101,797	7.892	8.46%
4	Small General Service	7	31,171	190,586,226	17,287,121	1,173,630	18,460,751	9.686	6.79%
5	Large General Service	9	26,848	3,601,578,430	196,182,075	22,178,520	218,360,595	6.063	11.31%
6	Dusk to Dawn Lighting	15	-	5,957,094	1,076,278	36,684	1,112,962	18.683	3.41%
7	Large Power Service	19	111	2,123,608,415	93,049,524	13,077,181	106,126,705	4.997	14.05%
8	Agricultural Irrigation Service	24	15,484	1,551,322,661	95,909,564	9,553,045	105,462,609	6.798	9.96%
9	Unmetered General Service	39	0	0	0	0	0	0.000	0.00%
10	Unmetered General Service	40	1,855	16,739,169	1,122,118	103,080	1,225,198	7.319	9.19%
11	Street Lighting	41	140	22,084,297	2,545,785	135,995	2,681,780	12.143	5.34%
12	Traffic Control Lighting	42	220	4,207,305	201,713	25,909	227,622	5.410	12.84%
13	Total Uniform Tariffs		467,354	12,581,170,545	780,708,433	77,474,849	858,183,282	6.821	9.92%
Special Contracts:									
14	Micron	26	1	703,404,640	27,265,918	4,331,566	31,597,484	4.492	15.89%
15	J R Simplot	29	1	189,569,677	6,943,039	1,167,370	8,110,409	4.278	16.81%
16	DOE	30	1	215,000,001	8,023,143	1,323,970	9,347,113	4.347	16.50%
17	Total Special Contracts		3	1,107,974,318	42,232,100	6,822,906	49,055,006	4.427	16.16%
18	Total Idaho Retail Sales		467,357	13,689,144,863	822,940,533	84,297,755	907,238,288	6.627	10.24%