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UTILITIES COMMISSION

BARTON L. KLINE
Lead Counsel
bkline@idahopower.com

November 6, 2009

VIA HAND DELIVERY

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074

Re: Case No. IPC-E-09-30
*IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY
FOR AN ACCOUNTING ORDER TO AMORTIZE ADDITIONAL
ACCUMULATED DEFERRAL INCOME TAX CREDITS AND AN ORDER
APPROVING A RATE CASE MORATORIUM*

Dear Ms. Jewell:

Enclosed please find for filing an original and seven (7) copies of Idaho Power's Application in the above matter.

In addition, enclosed are an original and eight (8) copies of the testimony of John R. Gale that is being submitted in support of Idaho Power's enclosed filing. One copy of the testimony has been designated as the "Reporter's Copy." In addition, a disk containing a Word version of the above testimony has been provided for the Reporter and has been marked accordingly.

Very truly yours,



Barton L. Kline

BLK:csb
Enclosures

BARTON L. KLINE (ISB No. 1526)
LISA D. NORDSTROM (ISB No. 5733)
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-2682
Facsimile: (208) 388-6936
bkline@idahopower.com
lnordstrom@idahopower.com

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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Idaho Power Company

Street Address for Express Mail:
1221 West Idaho Street
Boise, Idaho 83702

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR) CASE NO. IPC-E-09-30
AN ACCOUNTING ORDER TO AMORTIZE)
ADDITIONAL ACCUMULATED DEFERRAL) APPLICATION
INCOME TAX CREDITS)
AND)
AN ORDER APPROVING A RATE CASE)
MORATORIUM.)
_____)

Idaho Power Company ("Idaho Power" or the "Company") hereby requests that the Commission issue an Order (1) accepting the enclosed Stipulation; (2) authorizing the Company to amortize additional accumulated deferred investment tax credits ("ADITC") in a limited amount and for a limited time; and (3) approving revenue sharing provisions that will permit Idaho Power to implement a rate case moratorium. This Application is based on the following:

I. BACKGROUND

1. On August 28, 2009, in accordance with RP 122, Idaho Power filed a notice of intent to file a general rate case.

2. On September 21, 2009, the Company met with Commission Staff and representatives of the Idaho Irrigation Pumpers Association, Inc. ("IIPA"), the Industrial Customers of Idaho Power ("ICIP"), Micron Technology, Inc. ("Micron"), the United States Department of Energy ("DOE"), the Community Action Partnership Association of Idaho ("CAPAI"), and the Kroger Co. ("Kroger") to discuss ways to establish an agreed-upon return on equity ("ROE") to be used in Commission proceedings for a fixed period of time and to pursue a ratemaking mechanism that would support the potential for the Company to actually achieve its ROE. The above-named entities are hereinafter referred to collectively as "the Parties." During the meeting, Staff and several of the customer representatives expressed a desire to implement a moratorium on new general revenue requirement case filings. Idaho Power acknowledged the fact that the current recession was adversely affecting everyone but advised the participants that the Company was continuing to incur significant levels of O&M expense and had previously made substantial investments in infrastructure for which it was not receiving any return. As a result, a rate case moratorium would be extremely difficult for the Company to manage. However, the Company committed to perform further analyses to see if there might be a way to implement a rate case moratorium and, if so, the Company would reconvene the Parties for further discussions.

3. As a result of several follow-up meetings, the "Parties" have agreed on several ratemaking and revenue sharing provisions that will allow the Company to

implement a multi-year rate case moratorium while at the same time giving the Company the opportunity to recover a maintenance level of earnings over the term of the moratorium.

4. The agreement of the Parties is summarized in this Application and is more particularly described in the settlement Stipulation which has been executed by the Parties and is included as Attachment No. 1 to this Application. In addition to the Stipulation, Idaho Power has filed testimony and exhibits in support of this Application and the Stipulation. Staff has indicated that it will file supporting testimony in the near future. In summary, the terms of the agreement of the Parties as set out in the Stipulation are follows:

II. RATE CASE MORATORIUM

5. In consideration of the Commission's adoption of the ratemaking provisions described in the Stipulation and summarized below, Idaho Power commits that it will not file a general revenue requirement case which would result in a general rate adjustment to become effective prior to January 1, 2012 ("the moratorium"). The moratorium is not applicable to certain revenue requirement proceedings, such as the annual power cost adjustment ("PCA"), the annual fixed cost adjustment ("FCA"), and several others enumerated in the Stipulation.

III. RETURN ON EQUITY AND RELATED SHARING

6. In the Stipulation, the Parties agree that it would be just and reasonable for the Commission to use a 10.5 percent ROE in any Idaho Power regulatory matter to be determined by the Commission before December 31, 2011. The Company is also requesting an accounting order from the Commission that, for the years 2009, 2010,

and 2011, if Idaho Power's actual Idaho jurisdictional earned return on equity on year-end equity ("ROE") falls below 9.5 percent, the Company will be permitted to modify its amortization methods – that is, to amortize additional accumulated deferred investment tax credits ("ADITC"), by debiting Account 255 (ADITC) and crediting Account 420 (investment tax credits, a non-utility account), in an amount up to \$45 million over the above-referenced three year period, that would allow the Company to achieve a maximum actual ROE of 9.5 percent for the Idaho jurisdiction. The dollar amount that can be used to increase the actual 2009 ROE to 9.5 percent is \$15 million. If the Company's actual ROE for any year during the period 2009 through 2011 is above 9.5 percent, the Company will not use or allot any additional ADITC amortization. Notwithstanding the ability to amortize additional ADITC, during this three-year period, the Company will continue to amortize ADITC to operating income as it has in the past. Finally, if the Company's actual ROE exceeds 10.5 percent on actual basis, the Company will share 50 percent of any profits in excess of a 10.5 percent ROE with customers. Any such shared earnings which are allocated to customers would be used to reduce customer rates.

7. This proposal to use ADITC to provide earnings stability and the offer to share earnings in excess of a 10.5 percent return is virtually identical to the proposal Idaho Power made and the Commission accepted in 1995. In Order No. 26216 issued on December 1, 1995, in Case No. IPC-E-95-11, the Commission approved a settlement stipulation and issued an accounting order that authorized an accelerated amortization of ADITC and a revenue sharing proposal virtually identical to the one

proposed in this case. In the 1995 case, the amount ADITC to be amortized was limited in a manner identical to the three year, \$45 million limit included in the Stipulation.

IV. 2010 PCA RATE ADJUSTMENT

8. As noted in the Stipulation, prior to implementing the June 1, 2010, PCA, and effective with the coincident 2010 PCA rate change, the Company will request that the Commission change the base level for net power supply expenses to be used prospectively for both base rates and PCA calculations. In the Stipulation, the Parties have agreed to make a good-faith effort to reach agreement on the appropriated base rate level. The Stipulation also states that the Parties anticipate that the June 1, 2010, PCA rate calculation will indicate a substantial reduction in the PCA rates. However, sharing the PCA rate reduction between the Company and its customers will allow the Company to implement the moratorium. As a result, the Parties agree in the Stipulation that if they are correct, and the 2010 PCA computation results in a rate decrease, the June 1, 2010, PCA rate change will be shared between the Company and customers in the manner described in the Stipulation. The mechanics of the sharing arrangement are set out in detail in the Stipulation.

V. TESTIMONY IN SUPPORT

9. Simultaneous with the filing of this Application, Idaho Power has filed direct testimony and exhibits which support the approval of the settlement Stipulation and the issuance by the Commission of the Orders requested herein. Staff has advised the Company that they will file supporting testimony in the near future.

VI. COMMUNICATIONS

10. Communications with reference to this Application should be sent to the following:

Barton L. Kline
Lisa D. Nordstrom
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707
bkline@idahopower.com
lnordstrom@idahopower.com

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

VII. PROCESSING BY MODIFIED PROCEDURE

11. Idaho Power believes that it would be appropriate to process this case by means of modified procedure in accordance with the provisions of RP 201-210. However, if the Commission determines that another procedure for processing this case is preferable, Idaho Power is prepared to immediately present its case in support of the relief requested in this Application.

12. In order for Idaho Power to amortize additional ADITC to increase ROE in 2009, it must have a Commission accounting order authorizing a modification to the current amortization schedule by the end of 2009. As a result, Idaho Power respectfully requests that the Commission expedite its review of this Application.

VIII. REQUEST FOR RELIEF

WHEREFORE, Idaho Power respectfully requests that the Commission issue its Order:

(1) Approving an accounting order authorizing the temporary modification of amortization methods for ADITC as described herein; and

(2) Approving the Stipulation and authorizing the Company to utilize the ratemaking provisions relating to the June 1, 2010, PCA rate calculation in the manner described in the Stipulation; and

(3) Authorizing this proceeding to be processed expeditiously under modified procedure in accordance with RP 201-210.

Respectfully submitted this 6th day of November 2009.



BARTON L. KLINE
Attorney for Idaho Power Company

LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 6th day of November 2009 I served a true and correct copy of the foregoing APPLICATION upon the following named parties by the method indicated below, and addressed to the following:

Commission Staff

Weldon B. Stutzman
Deputy Attorney General
Idaho Public Utilities Commission
472 West Washington
P.O. Box 83720
Boise, Idaho 83720-0074

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email Weldon.stutzman@puc.idaho.gov

Industrial Customers of Idaho Power

Peter J. Richardson, Esq.
RICHARDSON & O'LEARY PLLC
515 North 27th Street
P.O. Box 7218
Boise, Idaho 83702

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email peter@richardsonandoleary.com

**Idaho Irrigation Pumps
Association, Inc.**

Eric L. Olsen
RACINE, OLSON, NYE, BUDGE &
BAILEY, CHARTERED
P.O. Box 1391
201 East Center
Pocatello, Idaho 83204-1391

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email elo@racinelaw.net

Kroger Co. / Fred Meyer and Smiths

Michael L. Kurtz
Kurt J. Boehm
BOEHM, KURTZ & LOWRY
36 East Seventh Street, Suite 1510
Cincinnati, Ohio 45202

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email mkurtz@BKLawfirm.com
kboehm@BKLawfirm.com

Micron Technology

Conley Ward
Michael C. Creamer
GIVENS PURSLEY, LLP
601 West Bannock Street
P.O. Box 2720
Boise, Idaho 83701-2720

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email cew@givenspursley.com
mcc@givenspursley.com

Department of Energy
Lot R. Cooke
Arthur Perry Bruder
Office of the General Counsel
United States Department of Energy
1000 Independence Avenue SW
Washington, DC 20585
Routing Symbol GC-76

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email Lot.Cooke@hq.doe.gov
Arthur.Bruder@hq.doe.gov

**Community Action Partnership
Association Of Idaho**
Brad M. Purdy
Attorney at Law
2019 North 17th Street
Boise, Idaho 83702

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email bmpurdy@hotmail.com

Snake River Alliance
Ken Miller
Snake River Alliance
P.O. Box 1731
Boise, Idaho 83701

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email kmiller@snakeriveralliance.org

Idaho Conservation League
Betsy Bridge
Idaho Conservation League
710 North Sixth Street
P.O. Box 844
Boise, Idaho 83701

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email bbridge@idahoconservation.org



Barton L. Kline

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-09-30**

IDAHO POWER COMPANY

ATTACHMENT NO. 1

BARTON L. KLINE (ISB No. 1526)
LISA D. NORDSTROM (ISB No. 5733)
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-2682
Facsimile: (208) 388-6936
bkline@idahopower.com
lnordstrom@idahopower.com

Attorneys for Idaho Power Company

Street Address for Express Mail:
1221 West Idaho Street
Boise, Idaho 83702

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF IDAHO POWER COMPANY FOR)	CASE NO. IPC-E-09-30
AN ACCOUNTING ORDER TO AMORTIZE)	
ADDITIONAL ACCUMULATED DEFERRAL)	STIPULATION
INCOME TAX CREDITS)	
AND)	
AN ORDER APPROVING A RATE CASE)	
MORATORIUM.)	
_____)	

This stipulation ("Stipulation") is entered into by and among Idaho Power Company ("Idaho Power" or the "Company"), the Staff of the Idaho Public Utilities Commission ("Staff"), the Idaho Irrigation Pumpers Association, Inc. ("IIPA"), the Industrial Customers of Idaho Power ("ICIP"), Micron Technology, Inc. ("Micron"), the United States Department of Energy ("DOE"), the Community Action Partnership Association of Idaho ("CAPAI"), and the Kroger Co. ("Kroger"). These entities are collectively referred to as the "Parties," and individually as "Party."

I. INTRODUCTION

1. The Parties agree that this Stipulation represents a fair, just, and reasonable compromise of contested issues and that acceptance of the Stipulation by the Idaho Public Utilities Commission ("IPUC" or the "Commission") would be in the public interest. Therefore, the Parties recommend that the Commission approve the Stipulation and all of its terms and conditions without material change or condition.

II. BACKGROUND

2. On August 28, 2009, in accordance with RP 122, Idaho Power filed a notice of intent to file a general rate case.

3. On September 21, 2009, the Parties met to discuss ways to establish an agreed upon return on equity ("ROE") to be used in proceedings before the Commission for a fixed period of time and, additionally, to pursue a regulatory mechanism that would support the potential for the Company to actually achieve its authorized return level by providing for certain sharing mechanisms. During that meeting, Staff and several other Parties expressed a desire to implement a moratorium on new general rate case filings. The Parties agreed to meet again if the Company could confirm that further discussions, including rate case moratorium discussions, would be productive.

4. As a result of several follow-up meetings, the Parties have reached the following settlement agreement:

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III. TERMS OF THE STIPULATION

5. Rate Case Moratorium.

5.1. Idaho Power will not file a general revenue requirement case which would result in a general rate adjustment becoming effective prior to January 1, 2012 ("the moratorium").

5.2. The moratorium is not applicable to, and the Company may make filings with the Commission to adjust its revenue requirement and change rates to become effective prior to January 1, 2012, for the following:

- (a) Annual Power Cost Adjustment ("PCA");
- (b) Annual Fixed Cost Adjustment;
- (c) Annual Advanced Metering Infrastructure Rate Adjustment;
- (d) Annual Pension Expense Recovery;
- (e) Energy Efficiency Rider Adjustment;
- (f) Recovery of governmentally imposed fees, such as franchise agreements or local improvement district fees;
- (g) Increased funding for low-income weatherization; and
- (h) A filing (discussed in detail in paragraph 7.2.7 below) in which the Company could request the authority to recover a portion of a potential shortfall in the Company's recovery of the \$20 million amount described in Section 7.1.2. This filing would only be made if the 2010 PCA rate reduction is less than \$40 million and there is a PCA rate reduction in June 2011.
- (i) A filing to set the base rate level for net power supply expenses as described in Section 7.1.

6. Return on Equity and Related Sharing.

6.1. The Parties agree that it would be just and reasonable for the Commission to use a 10.5 percent ROE in any Idaho Power regulatory matter to be determined by the Commission before December 31, 2011.

6.2. The Company intends to continue to optimize its operations to reduce the likelihood it will need to use the tools described herein. Therefore, if during 2009, 2010, or 2011 the Company receives a financial benefit (e.g., regulatory fee refund, material expense reduction, lawsuit settlement, etc.), such financial benefit will be subject to this Stipulation and will benefit customers either by the sharing provisions in Section 6.3 or by reducing the Company's need to amortize additional accumulated deferred income tax credits ("ADITC") to achieve a 9.5 percent ROE as provided in Section 8.

6.3. If the Company's actual earned return on year-end equity for the Idaho jurisdiction during 2009, 2010, or 2011 exceeds 10.5 percent, amounts in excess of a 10.5 percent return will be shared equally between the Company's Idaho customers and the Company. Any shared earnings which are allocated to customers will be used to reduce customer rates.

6.4. For the years 2009, 2010, and 2011, there can be no additional ADITC amortization as provided in Section 8 if the Company has shared earnings pursuant to Section 6.3.

7. 2010 PCA Rate Adjustment and Related Sharing.

7.1. Setting the Base Level for Net Power Supply Expense. Prior to implementing the June 1, 2010, PCA and effective with the coincident PCA rate change, the Company will file with the Commission a request to change the base level for net power

supply expenses to be used prospectively for both base rates and PCA calculations. The Parties will thereafter make a good-faith effort to reach agreement on the maximum change of the base level for net power supply expenses and submit any agreement to the Commission for approval.

7.2. Sharing the PCA Reduction. The Parties anticipate that the June 1, 2010, PCA rate calculation will indicate a substantial reduction in the PCA rates. However, sharing the PCA rate reduction between the Company and its customers will allow the Company to implement the moratorium. As a result, the Parties agree that if they are correct, and the 2010 PCA computation results in a rate decrease, the June 1, 2010, PCA rate change will be processed and allocated as follows:

7.2.1. The First \$40 Million. The amount of any PCA reduction up to and including the first \$40 million of any 2010 PCA rate reduction will be allocated equally between customers and the Company.

7.2.1.1. The Company's share of this PCA rate reduction will be applied to increase permanent base rates on a uniform percentage basis to all customer classes and the special contract customers. Schedule 1 and Schedule 7 customer classes will have any increase placed on their respective energy rates. This increase in base rates will remain in effect until new base rates, which are ordered in a future Idaho Power Company general rate case, become effective.

7.2.1.2. The customers' share of this PCA rate reduction will be provided to customers as a direct customer net rate reduction based on the 2010 PCA rate change being offset by the rate increase described in Section 7.2.1.1.

7.2.2. \$40 Million to \$60 Million. All of the portion of any 2010 PCA rate reduction that is above \$40 million and up to and including \$60 million will be allocated to customers. The customers' share of this PCA rate reduction will be provided to customers as a direct customer rate reduction in the 2010 PCA rate change.

7.2.3. Above \$60 Million. The portion of any 2010 PCA rate reduction which exceeds \$60 million will be applied to absorb any increase in the base level for net power supply expenses. Section 7.1 describes how the base rate change will be initiated.

7.2.4. Should the 2010 PCA rate reduction exceed the \$60 million amount plus the adjustment to the base level for net power supply expenses described in Section 7.2.3, the next \$10 million of any such 2010 PCA rate reduction will be allocated equally between customers and the Company in the same manner as described in Section 7.2.1 above.

7.2.5. The portion of any PCA rate reduction which exceeds (1) the sum of \$60 million plus (2) the amount of the increase in the base level for new power supply expenses described in Section 7.2.3 plus (3) the final \$10 million sharing between Company and customers described in Section 7.2.4 will be allocated 100 percent to customers. The customers' share of this PCA rate reduction will be provided to customers as a direct customer rate reduction in the 2010 PCA rate change.

7.2.6. Exhibit No. 1, attached hereto, is a chart that shows how the above-described sharing amounts would be allocated between the Company and its customers, depending on the amount of PCA reduction.

7.2.7. If the 2010 PCA rate reduction is less than \$40 million and, as a result, the Company is unable to obtain its full \$20 million benefit described in Section 7.2.1.1 and if the 2011 PCA rate should be a decrease from 2010 PCA rates, the Parties agree that the Company can request that the Commission allocate one half of the decrease to the Company up to the amount of the shortfall from the \$20 million amount.

8. Accounting: ADITC Amortization.

8.1. For the years 2009, 2010, and 2011, if Idaho Power's actual Idaho jurisdictional earned return on year-end equity falls below 9.5 percent, the Company will be permitted to amortize an additional amount of state and federal ADITC by debiting Account 255 (ADITC) and crediting Account 420 (investment tax credits, a non-utility income account), in an amount, up to \$45 million over the above-referenced three year period, that would allow the Company to achieve a maximum actual ROE of 9.5 percent for the Idaho jurisdiction. The dollar amount that could be used to increase the actual 2009 ROE to no more than 9.5 percent is \$15 million.

8.2. If Idaho Power does not utilize the full \$15 million of additional amortization of ADITC in 2009, the unused amount of the \$45 million maximum may be carried forward for use in subsequent years through 2011. For example, if in 2009 Idaho Power only amortized an additional \$5 million of accumulated ADITC to achieve a 9.5 percent ROE, it could utilize additional amortization of ADITC of \$20 million in 2010 and \$20 million in 2011. Similarly, if Idaho Power does not use ADITC amounts available in 2010, the unused amount may be carried forward to 2011.

8.3. The additional amortization of ADITC cannot be greater than \$25 million in any one year.

8.4. Except for the permitted use of additional ADITC described herein, for the years 2009, 2010, and 2011, Idaho Power will continue to amortize ADITC using the same method employed immediately prior to the issuance of a Commission Order in this matter.

8.5. In no event shall any additional amounts of ADITC amortized be reflected in the utility operating results of the Company for ratemaking purposes, financial statement purposes, and for purposes of the Company's regulated books of account.

IV. ADDITIONAL PROVISIONS

9. The Parties agree that this Stipulation represents a compromise of the positions of the Parties. Therefore, other than any testimony filed in support of the approval of this Stipulation, and except to the extent necessary for a Party to explain before the Commission its own statements and positions with respect to the Stipulation, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible in evidence in this or any other proceeding.

10. The Parties submit this Stipulation to the Commission and recommend approval in its entirety. Parties shall support this Stipulation before the Commission, and no Party shall appeal a Commission Order approving the Stipulation or an issue resolved by the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties to this Stipulation reserve the right to file testimony, cross-examine witnesses, and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Stipulation. Notwithstanding this reservation of rights, the Parties to this

Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

11. If the Commission rejects any part or all of this Stipulation, or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within fourteen (14) days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's Order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate.

12. No Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.

13. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal by a court of competent jurisdiction.

14. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 6th day of November 2009.

Idaho Power Company

Idaho Public Utilities Commission Staff

By 
Barton L. Kline
Attorney for Idaho Power Company

By _____
Weldon Stutzman
Attorney for Idaho Public Utility
Commission Staff

Idaho Irrigation Pumpers Association, Inc.

Industrial Customers of Idaho Power

By _____
Eric Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

By _____
Peter J. Richardson
Attorney for Industrial Customers
of Idaho Power

Micron Technology, Inc.

U.S. Department of Energy

By _____
Conley E. Ward
Attorney for Micron Technology, Inc.

By _____
Arthur Perry Bruder
Attorney for U.S. Department of
Energy

Community Action Partnership Association of
Idaho

The Kroger Co.

By _____
Brad M. Purdy
Attorney for Community Action
Partnership Association of Idaho
Energy Coalition

By _____
Kurt Boehm
Attorney for the Kroger Co.

14. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 6th day of November 2009.

Idaho Power Company

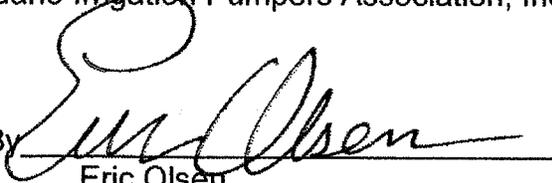
Idaho Public Utilities Commission Staff

By _____
Barton L. Kline
Attorney for Idaho Power Company

By _____
Weldon Stutzman
Attorney for Idaho Public Utility
Commission Staff

Idaho Irrigation Pumpers Association, Inc.

Industrial Customers of Idaho Power

By 
Eric Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

By _____
Peter J. Richardson
Attorney for Industrial Customers
of Idaho Power

Micron Technology, Inc.

U.S. Department of Energy

By _____
Conley E. Ward
Attorney for Micron Technology, Inc.

By _____
Arthur Perry Bruder
Attorney for U.S. Department of
Energy

Community Action Partnership Association of
Idaho

The Kroger Co.

By _____
Brad M. Purdy
Attorney for Community Action
Partnership Association of Idaho
Energy Coalition

By _____
Kurt Boehm
Attorney for the Kroger Co.

14. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this _____ day of November 2009.

Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Barton L. Kline
Attorney for Idaho Power Company

By _____
Weldon Stutzman
Attorney for Idaho Public Utility
Commission Staff
Industrial Customers of Idaho Power

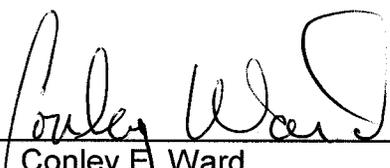
Idaho Irrigation Pumpers Association, Inc.

By _____
Eric Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

By _____
Peter J. Richardson
Attorney for Industrial Customers
of Idaho Power

Micron Technology, Inc.

U.S. Department of Energy

By  _____
Conley E. Ward
Attorney for Micron Technology, Inc.

By _____
Arthur Perry Bruder
Attorney for U.S. Department of
Energy

Community Action Partnership Association of
Idaho

The Kroger Co.

By _____
Brad M. Purdy
Attorney for Community Action
Partnership Association of Idaho
Energy Coalition

By _____
Kurt Boehm
Attorney for the Kroger Co.

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DATED this 6th day of November 2009.

Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Barton L. Kline
Attorney for Idaho Power Company

By _____
Weldon Stutzman
Attorney for Idaho Public Utilities
Commission Staff

Idaho Irrigation Pumpers Association, Inc.

Industrial Customers of Idaho Power

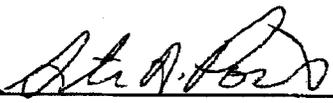
By _____
Eric Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

By _____
Peter J. Richardson
Attorney for Industrial Customers
of Idaho Power

Micron Technology, Inc.

U.S. Department of Energy

By _____
Conley E. Ward
Attorney for Micron, Inc.

By 
Steven A. Porter
Assistant General Counsel for
Electricity and Fossil Energy

Community Action Partnership Association of Idaho

The Kroger Co.

By _____
Brad M. Purdy
Attorney for Community Action Partnership
Association of Idaho Energy Coalition

By _____
Kurt Boehm
Attorney for the Kroger Co.

14. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 6th day of November 2009.

Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Barton L. Kline
Attorney for Idaho Power Company

By _____
Weldon Stutzman
Attorney for Idaho Public Utility
Commission Staff
Industrial Customers of Idaho Power

Idaho Irrigation Pumpers Association, Inc.

By _____
Eric Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

By _____
Peter J. Richardson
Attorney for Industrial Customers
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Micron Technology, Inc.

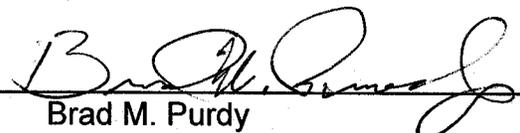
U.S. Department of Energy

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Conley E. Ward
Attorney for Micron Technology, Inc.

By _____
Arthur Perry Bruder
Attorney for U.S. Department of
Energy

Community Action Partnership Association of
Idaho

The Kroger Co.

By 
Brad M. Purdy
Attorney for Community Action
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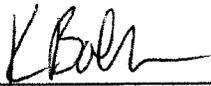
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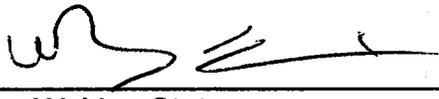
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13. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal by a court of competent jurisdiction.

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**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-09-30

IDAHO POWER COMPANY

EXHIBIT NO. 1

Settlement Proposal

Expected PCA Rate Reduction ~\$160 million

Expected Increase to Net Power Supply Expense ~\$75 million

PCA Reduction	Company	Customer	NPSE
\$ 220	\$ 25	\$ 120	\$ 75
200	25	100	75
180	25	80	75
160	25	60	75
145	25	45	75
135	20	40	75
120	20	40	60
100	20	40	40
80	20	40	20
60	20	40	-
40	20	20	-
20	10	10	-
-	-	-	-