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IDAHO PUBLIC UTILITIES COMMISSION

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March 15, 2011

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-11-04
*IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY
TO INCREASE ITS RATES FOR ELECTRIC SERVICE TO RECOVER ITS
2010 PENSION CASH CONTRIBUTION*

Dear Ms. Jewell:

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

In addition, enclosed are nine (9) copies each of Darrel Anderson's and Kelley Noe's testimonies filed in support of the Application. One copy of each of the aforementioned testimonies has been designated as the "Reporter's Copy." In addition, a disk containing a Word version of Mr. Anderson's and Ms. Noe's testimonies is enclosed for the Reporter.

Very truly yours,

Lisa D. Nordstrom

LDN:csb
Enclosures

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IDAHO PUBLIC UTILITIES COMMISSION

Attorneys for Idaho Power Company

Street Address for Express Mail:
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Boise, Idaho 83702

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY TO) CASE NO. IPC-E-11-04
INCREASE ITS RATES FOR ELECTRIC)
SERVICE TO RECOVER ITS 2010) APPLICATION
PENSION CASH CONTRIBUTION.)
_____)

Idaho Power Company ("Idaho Power" or "Company"), in accordance with Idaho Code §§ 61-502, -503, -524, and RP 052, hereby respectfully makes Application to the Idaho Public Utilities Commission ("Commission") for an Order increasing amounts currently included in rates for recovery of the Company's Idaho-allocated pension cash contribution from \$5.4 million to approximately \$17.1 million annually, an increase of \$11.7 million, or a 1.39 percent increase over forecast billed revenues. Idaho Power requests that the revised rate schedules for electric service become effective June 1, 2011, for service to customers provided on and after that date.

In support of this Application, Idaho Power represents as follows:

I. BACKGROUND

1. Idaho Power's pension plan is one component of the overall retirement benefits package available to employees. The Company's retirement benefits package includes three components: (1) a defined contribution, or 401(k) benefit plan, (2) a defined benefit pension plan, and (3) a retiree medical benefit plan. The retirement benefits package along with other employee compensation is structured in a manner to attract and retain a highly skilled workforce that can provide safe and reliable service to customers.

2. As part of Order No. 31091 approving the Company's 2010 request for recovery of \$5.4 million of cash contributions to the pension plan, the Commission directed the Company to provide additional information regarding potential retirement benefits alternatives that might "reduce the burden placed on customers." Order No. 31091 at 3.

3. On October 1, 2010, the Company filed Case No. IPC-E-10-25 requesting acceptance of its 2011 Retirement Benefits Package. With that filing, the Company presented information demonstrating that it has been diligent in controlling retirement benefit package costs over the years and has made timely adjustments to its retirement benefits in order to manage retirement benefit package costs. In its 2011 Retirement Benefits Package, the Company reduced future pension costs associated with new hires by 20 percent. On February 18, 2011, the Company filed with the Commission a supplemental report detailing analyses that the Company believes demonstrate that the level of market risk borne by Idaho Power's customers related to pension plan funding

obligations is reasonable and is likely to result in lower costs over time as compared to other alternatives. Although the Commission has not yet issued an Order accepting the Company's 2011 Retirement Benefits Package, the Commission indicated in Order No. 32169 that the Company "is not precluded from filing for recovery of 2010 contribution to its pension plan before this case [IPC-E-10-25] is completed." Order No. 32169 at 2.

4. For a number of expense categories delineated in the Stipulation filed in Case No. IPC-E-09-30 and adopted in the Commission's Order No. 30978, the Company is authorized to make filings with the Commission to adjust its revenue requirement and change rates prior to January 1, 2012. Annual pension cost recovery is one of those specified expense categories. Stipulation, p. 3, ¶ 5.2(d).

II. PENSION COST FUNDING

5. The Employee Retirement Income Security Act ("ERISA") as amended by the Pension Protection Act of 2006 ("PPA") sets forth the minimum levels above which employers offering pensions must fund their plans. Beyond the minimum required amount, which is calculated by Idaho Power's actuary, Milliman, Inc. ("Milliman"), the Company considers several factors in determining the amount to fund. As more fully explained by Mr. Darrel Anderson in testimony that accompanies this Application, these factors include estimated impacts of the funding decision on plan funding ratios, future contribution payments, Pension Benefit Guaranty Corporation ("PBGC") premiums, and the Company's available liquidity.

6. Milliman determined that the 2010 minimum funding required by ERISA was approximately \$5.8 million. However, if the Company had only contributed the required \$5.8 million, its funding level at December 31, 2010, would have been below

80 percent. This would have triggered certain plan restrictions, notice requirements to participants, and limitations on future funding alternatives. After modeling alternative funding scenarios, the Company determined that making a \$60 million contribution would maintain an 80 percent funding level (as defined in the PPA), reduce PBGC premium payments, and approximate the required minimum funding through 2011.

7. When evaluating alternative scenarios, Idaho Power and Milliman estimated that, over a ten-year period, total required contribution would be approximately \$11 million less by contributing \$60 million in 2010 rather than the minimum required \$5.8 million. Additionally, the larger contribution in 2010 will result in savings relating to the variable portion of PBGC premiums of nearly \$1 million for the years 2010 through 2012. As a result of this analysis, Idaho Power contributed \$60 million to its pension plan in September 2010.

8. While the \$60 million contribution eliminated any 2010 plan-year contribution due in 2011, Milliman has determined that this amount will be less than adequate to cover the full minimum funding needs through 2011. A required contribution for the 2011 plan year of \$3 million is due by October 15, 2011. Additionally, a \$5.7 million required contribution for the 2011 plan year is due by January 15, 2012. Idaho Power does not request recovery of these anticipated 2011 plan contributions at this time.

III. BALANCING ACCOUNT AND COST RECOVERY

9. Per Order No. 31003 issued in Case No. IPC-E-09-29, Idaho Power uses an Idaho jurisdictional balancing account to track the cumulative cash contribution to the pension plan and amounts recovered in rates. The balancing account is also an

effective tool to help smooth or normalize the level of pension cost recovery to be included in customers' rates. As of May 31, 2011, the Idaho jurisdictional balancing account will have a balance of \$51,461,138.

10. Based on the current economic environment and in light of other Idaho Power requested rate actions, the Company is recommending the current balancing account amounts be collected over a three-year period beginning on June 1, 2011. Assuming a projected balance in the balancing account of \$51,461,138, a three-year amortization would result in a request to collect \$17,153,713 per year over the next three years. When offset by the amount of \$5,416,796 currently being collected in rates pursuant to Order No. 31091, an increase of \$11,736,917 would be required. Mr. Anderson's testimony and exhibits thereto explain how the projected May 31, 2011, balancing account balance was determined and summarize the requested incremental pension funding to be collected from Idaho customers.

IV. IMPACT ON INDIVIDUAL RETAIL RATES

11. As explained in the testimony and exhibits of Ms. Kelley Noe, the revenue impact of the proposed amortization to Idaho retail customers for the June 1, 2011, through May 31, 2012, forecast year is an increase of \$11.7 million or 1.39 percent as measured from current billed rates. Although this Application requests a rate increase, when combined with the Fixed Cost Adjustment ("FCA") request and next month's Power Cost Adjustment request, the Company believes that customers will see a net decrease in their rates on June 1, 2011.

12. The Company proposes to recover the pension balancing account amortization requested in this filing as an equal percentage rate of 1.47 percent applied

to all rate classes' forecast base revenues. In turn, the Company recommends the same 1.47 percent uniform percentage increase be applied as equally as technically possible among the billing components within the rate classes' schedules, with exceptions for Service Charges in Residential Service (Schedules 1, 3, 4, and 5), Small General Service (Schedule 7) as identified in Order No. 30978. The proposed rate design in this proceeding is consistent with that approved by the Commission on May 28, 2010, in Order No. 31091.

13. The Company's Calculation of Revenue Impact detailing the impact of 2010 pension cost recovery on each billing component within each retail class schedule can be found in Attachment No. 1 to the Application. Attachment Nos. 2 and 3 contain a copy of Idaho Power's proposed tariff sheets in clean and legislative formats, respectively.

14. The Company's recommended accounting entries for deferred pension cost recovery within the balancing account are included in Attachment No. 4 to this filing. They include: (1) how the regulatory asset is created and amortized for the Idaho portion of the Company's pension plan contribution, (2) how cost recovery (and matching expenses) attributable to the pension cost amortization are recorded, and (3) how carrying charges are recorded.

V. MODIFIED PROCEDURE

15. Idaho Power believes that a hearing may not be necessary to consider the issues presented herein and respectfully requests that this Application be processed under Modified Procedure; i.e., by written submissions rather than by hearing. RP 201, *et seq.* However, in support of this Application, Idaho Power has contemporaneously

filed the Direct Testimony of Mr. Darrel Anderson and Direct Testimony of Ms. Kelley Noe. The Company stands ready to present its testimony in support of this Application in a technical hearing if the Commission determines such a hearing is required.

VI. COMMUNICATIONS AND SERVICE OF PLEADINGS

16. This Application will be brought to the attention of Idaho Power's customers by means of both a press release to media in the Company's service area and a customer notice distributed in customers' bills, both of which are included herein as Attachment No. 5. The customer notice will be distributed over the course of the Company's current billing cycle, with the last notice being sent on April 21, 2011. In addition to describing this filing, these customer communications also describe proposed rate changes associated with the FCA. Idaho Power will also keep its Application, testimony, and exhibits open for public inspection at its offices throughout the state of Idaho. The above procedures are deemed by Idaho Power to satisfy the Rules of Practice and Procedure of this Commission; however, the Company will, in the alternative, bring the Application to the attention of its affected customers through any other means directed by this Commission.

17. Communications and service of pleadings with reference to this Application should be sent to the following:

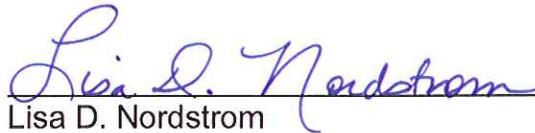
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VII. REQUEST FOR RELIEF

18. Based on the foregoing, Idaho Power requests the Commission issue its Order increasing amounts currently included in rates for recovery of the Company's Idaho-allocated pension cash contribution from \$5.4 million to approximately \$17.1 million annually. The Company further requests the Commission use its best efforts to provide a final Order on or before May 26, 2011, so revised retail rates including pension recovery can go into effect on June 1, 2011.

DATED at Boise, Idaho, this 15th day of March 2011.



Lisa D. Nordstrom
Attorney for Idaho Power Company

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-11-04**

IDAHO POWER COMPANY

**ATTACHMENT NO. 1
CALCULATION OF REVENUE IMPACT**

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Residential Service
 Schedule 1

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	4,786,678	\$4.00	\$19,146,713	\$4.00	\$19,146,713	\$0	0.00%
2	Minimum Charge	38,143	\$2.00	\$76,287	\$2.00	\$76,287	\$0	0.00%
3	<u>Energy Blocks</u>							
4	<u>Summer</u>							
5	0-800 kWh	812,216,280	0.069899	\$56,773,106	0.071026	\$57,688,473	\$915,367	1.61%
6	801-2000 kWh	345,712,785	0.085156	\$29,439,518	0.086530	\$29,914,527	\$475,009	1.61%
7	Over 2000 kWh	57,903,484	0.102188	\$5,917,041	0.103836	\$6,012,466	\$95,425	1.61%
8	<u>Non-Summer</u>							
9	0-800 kWh	2,295,088,241	0.065262	\$149,782,049	0.066259	\$152,070,252	\$2,288,203	1.53%
10	801-2000 kWh	1,096,341,357	0.072514	\$79,500,097	0.073621	\$80,713,747	\$1,213,650	1.53%
11	Over 2000 kWh	383,220,821	0.083389	\$31,956,401	0.084662	\$32,444,241	\$487,840	1.53%
12	Total Energy	4,990,482,967		\$353,368,212		\$358,843,706	\$5,475,494	1.55%
13	Total Revenue			\$372,591,212		\$378,066,706	\$5,475,494	1.47%
14	Energy Efficiency Rider			\$0	0.00%	\$0	\$0	0.00%
15	FCA Revenue		0.001218	\$6,078,408	0.001218	\$6,078,408	\$0	0.00%
16	PCA Revenue		0.003114	\$15,540,364	0.003114	\$15,540,364	\$0	0.00%
17	Total Billed Revenue			\$394,209,984		\$399,685,478	\$5,475,494	1.39%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Master Metered Mobile Home Park
Residential Service
Schedule 3

Line No	Description	(1) <u>Use</u>	(2) <u>Current Base Rate</u>	(3) <u>Current Base Revenue</u>	(4) <u>Proposed Base Rate</u>	(5) <u>Proposed Base Revenue</u>	(6) <u>Revenue Difference</u>	(7) <u>Percent Change</u>
1	Service Charge	264.0	\$4.00	\$1,056	\$4.00	\$1,056	\$0	0.00%
2	Minimum Charge	0.0	\$2.00	\$0	\$2.00	\$0	\$0	0.00%
3	<u>Energy Charge</u>							
4	Total Energy	5,160,634	0.070752	\$365,125	0.071794	\$370,503	\$5,378	1.47%
5	Total Revenue			\$366,181		\$371,559	\$5,378	1.47%
6	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
7	FCA Revenue		0.001218	\$6,286	0.001218	\$6,286	\$0	0.00%
8	PCA Revenue		0.003114	\$16,070	0.003114	\$16,070	\$0	0.00%
9	Total Billed Revenue			<u>\$388,537</u>		<u>\$393,915</u>	<u>\$5,378</u>	<u>1.38%</u>

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Residential Service - Energy Watch Program
 Schedule 4

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	510	\$4.00	\$2,038	\$4.00	\$2,038	\$0	0.00%
2	Minimum Charge	1	\$2.00	\$1	\$2.00	\$1	\$0	0.00%
3	<u>Energy Charge</u>							
4	<u>Summer</u>							
5	Energy Watch Hours	606	0.200000	\$121	0.200000	\$121	\$0	0.00%
6	All other hours	148,289	0.072254	\$10,714	0.073366	\$10,879	\$165	1.54%
7	<u>Non-Summer</u>							
8	0-800 kWh	302,208	0.065262	\$19,723	0.066259	\$20,024	\$301	1.53%
9	801-2000 kWh	214,067	0.072514	\$15,523	0.073621	\$15,760	\$237	1.53%
10	Over 2000 kWh	76,575	0.083389	\$6,386	0.084662	\$6,483	\$97	1.52%
11	Total Energy	741,745		\$52,467		\$53,267	\$800	1.52%
12	Total Revenue			\$54,506		\$55,306	\$800	1.47%
13	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
14	FCA Revenue		0.001218	\$903	0.001218	\$903	\$0	0.00%
15	PCA Revenue		0.003114	\$2,310	0.003114	\$2,310	\$0	0.00%
16	Total Billed Revenue			\$57,719		\$58,519	\$800	1.39%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Residential Service - Time-Of-Day Program
Schedule 5

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	882	\$4.00	\$3,528	\$4.00	\$3,528	\$0	0.00%
2	Minimum Charge	1	\$2.00	\$2	\$2.00	\$2	\$0	0.00%
3	<u>Energy Charge</u>							
4	<u>Summer</u>							
5	On-Peak	72,090	0.104609	\$7,541	0.106215	\$7,657	\$116	1.54%
6	Mid-Peak	42,914	0.076916	\$3,301	0.078146	\$3,354	\$53	1.61%
7	Off-Peak	136,937	0.057679	\$7,898	0.058565	\$8,020	\$122	1.54%
8	<u>Non-Summer</u>							
9	0-800 kWh	521,044	0.065262	\$34,004	0.066259	\$34,524	\$520	1.53%
10	801-2000 kWh	318,582	0.072514	\$23,102	0.073621	\$23,454	\$352	1.52%
11	Over 2000 kWh	83,623	0.083389	\$6,973	0.084662	\$7,080	\$107	1.53%
12	Total Energy	1,175,190		\$82,819		\$84,089	\$1,270	1.53%
13	Total Revenue			\$86,349		\$87,619	\$1,270	1.47%
14	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
15	FCA Revenue		0.001218	\$1,431	0.001218	\$1,431	\$0	0.00%
16	PCA Revenue		0.003114	\$3,660	0.003114	\$3,660	\$0	0.00%
17	Total Billed Revenue			\$91,440		\$92,710	\$1,270	1.39%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Small General Service
Schedule 7

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	339,094.5	\$4.00	\$1,356,378	\$4.00	\$1,356,378	\$0	0.00%
2	Minimum Charge	1,100.3	\$2.00	\$2,201	\$2.00	\$2,201	\$0	0.00%
3	<u>Energy Charge</u>							
4	<u>Summer</u>							
5	0-300 kWh	16,880,984	0.081747	\$1,379,970	0.083076	\$1,402,405	\$22,435	1.63%
6	Over 300 kWh	20,872,287	0.097329	\$2,031,479	0.098910	\$2,064,478	\$32,999	1.62%
7	Summer Energy	37,753,271		\$3,411,449		\$3,466,883	\$55,434	1.62%
8	<u>Non-Summer</u>							
9	0-300 kWh	49,564,192	0.081747	\$4,051,724	0.083075	\$4,117,545	\$65,821	1.62%
10	Over 300 kWh	62,421,178	0.086407	\$5,393,627	0.087811	\$5,481,266	\$87,639	1.62%
11	Non-Summer Energy	111,985,371		\$9,445,351		\$9,598,811	\$153,460	1.62%
12	Total Energy	149,738,642		\$12,856,800		\$13,065,694	\$208,894	1.62%
13	Total Revenue			\$14,215,379		\$14,424,273	\$208,894	1.47%
14	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
15	FCA Revenue		0.001535	\$229,849	0.001535	\$229,849	\$0	0.00%
16	PCA Revenue		0.003114	\$466,286	0.003114	\$466,286	\$0	0.00%
17	Total Billed Revenue			\$14,911,514		\$15,120,408	\$208,894	1.40%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Large General Service
Schedule 9 Secondary Service

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	370,629.1	\$14.22	\$5,270,346	\$14.43	\$5,348,178	\$77,832	1.48%
2	Minimum Charge	593.9	5.00	\$2,969	5.00	\$2,969	\$0	0.00%
3	<u>Basic Charge</u>							
4	Summer and Non-Summer							
5	0-20 kW	5,453,899	0.00	\$0	0.00	\$0	\$0	0.00%
6	Over 20 kW	7,820,606	0.77	\$6,021,867	0.78	\$6,100,073	\$78,206	1.30%
7	Total Basic Charge	13,274,505		\$6,021,867		\$6,100,073	\$78,206	1.30%
8	<u>Demand Charge</u>							
9	0-20 kW							
10	Summer and Non-Summer							
11	Over 20 kW	4,670,670	\$0.00	\$0	\$0.00	\$0	\$0	0.00%
12	Summer	1,501,857	4.54	\$6,818,432	4.61	\$6,923,562	\$105,130	1.54%
13	Non-Summer	3,992,054	3.63	\$14,491,155	3.68	\$14,690,758	\$199,603	1.38%
14	Total Demand	10,164,581		\$21,309,587		\$21,614,320	\$304,733	1.43%
15	<u>Energy Charge</u>							
16	Summer							
17	0-2000 kWh	150,689,889	0.088810	\$13,382,769	0.090122	\$13,580,474	\$197,705	1.48%
18	Over 2000 kWh	679,918,024	0.038074	\$25,887,199	0.038639	\$26,271,353	\$384,154	1.48%
19	Non-Summer							
20	0-2000 kWh	438,819,323	0.079237	\$34,770,727	0.080407	\$35,284,145	\$513,418	1.48%
21	Over 2000 kWh	1,835,957,932	0.033959	\$62,347,295	0.034464	\$63,274,454	\$927,159	1.49%
22	Total Energy	3,105,385,167		\$136,387,990		\$138,410,426	\$2,022,436	1.48%
23	Total Revenue			\$168,992,759		\$171,475,966	\$2,483,207	1.47%
24	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
25	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
26	PCA Revenue		0.003114	\$9,670,169	0.003114	\$9,670,169	\$0	0.00%
27	Total Billed Revenue			\$178,662,928		\$181,146,135	\$2,483,207	1.39%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Large General Service
Schedule 9 Primary Service

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	2,145.7	\$243.69	\$522,886	\$247.27	\$530,567	\$7,681	1.47%
2	Minimum Charge	0.2	10.00	\$2	10.00	\$2	\$0	0.00%
3	<u>Basic Charge</u>							
4	Total Basic Charge	1,209,789	1.10	\$1,330,768	1.12	\$1,354,964	\$24,196	1.82%
5	<u>Demand Charge</u>							
6	Summer	257,168	4.18	\$1,074,962	4.24	\$1,090,392	\$15,430	1.44%
7	Non-Summer	727,815	3.85	\$2,802,087	3.91	\$2,845,756	\$43,669	1.56%
8	Total Demand	984,983		\$3,877,049		\$3,936,148	\$59,099	1.52%
9	On-Peak Summer	239,388	0.78	\$186,723	0.79	\$189,117	\$2,394	1.28%
10	<u>Energy Charge</u>							
11	On-peak	29,263,154	0.037419	\$1,094,998	0.037953	\$1,110,625	\$15,627	1.43%
12	Mid-peak	45,650,239	0.034027	\$1,553,341	0.034511	\$1,575,435	\$22,094	1.42%
13	Off-peak	29,496,998	0.031803	\$938,093	0.032254	\$951,396	\$13,303	1.42%
14	Summer Energy Charge	104,410,392		\$3,586,432		\$3,637,456	\$51,024	1.42%
15	Mid-Peak	185,417,148	0.029706	\$5,508,002	0.030127	\$5,586,062	\$78,060	1.42%
16	Off-peak	111,693,628	0.028489	\$3,182,040	0.028891	\$3,226,941	\$44,901	1.41%
17	Non-Summer Energy Charge	297,110,777		\$8,690,042		\$8,813,003	\$122,961	1.41%
18	Total Energy Charge	401,521,169		\$12,276,474		\$12,450,459	\$173,985	1.42%
19	Total Revenue			\$18,193,902		\$18,461,257	\$267,355	1.47%
20	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
21	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
22	PCA Revenue		0.003114	\$1,250,337	0.003114	\$1,250,337	\$0	0.00%
23	Total Billed Revenue			\$19,444,239		\$19,711,594	\$267,355	1.37%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Pension Funding
Filed March 15, 2011

Large General Service
Schedule 9 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	24.0	\$243.69	\$5,849	\$247.27	\$5,934	\$85	1.45%
2	Minimum Charge	0	10.00	\$0	10.00	\$0	\$0	0.00%
3	<u>Basic Charge</u>							
4	Total Basic Charge	9,861	0.57	\$5,621	0.58	\$5,719	\$98	1.74%
5	<u>Demand Charge</u>							
6	Summer	1,999	4.00	\$7,996	4.06	\$8,116	\$120	1.50%
7	Non-Summer	4,800	3.71	\$17,809	3.76	\$18,049	\$240	1.35%
8	Total Demand Charge	6,799		\$25,805		\$26,165	\$360	1.40%
9	On-Peak Summer	1,704	0.78	\$1,329	0.79	\$1,346	\$17	1.28%
10	<u>Energy Charge</u>							
11	On-peak	154,179	0.036775	\$5,670	0.037318	\$5,754	\$84	1.48%
12	Mid-peak	270,753	0.033520	\$9,076	0.034016	\$9,210	\$134	1.48%
13	Off-peak	220,243	0.031377	\$6,911	0.031841	\$7,013	\$102	1.48%
14	Summer Energy Charge	645,175		\$21,657		\$21,977	\$320	1.48%
15	Mid-Peak	1,048,594	0.029337	\$30,763	0.029771	\$31,218	\$455	1.48%
16	Off-peak	794,971	0.028227	\$22,440	0.028645	\$22,772	\$332	1.48%
17	Non-Summer Energy Charge	1,843,565		\$53,203		\$53,990	\$787	1.48%
18	Total Energy Charge	2,488,740		\$74,860		\$75,967	\$1,107	1.48%
19	Total Revenue			\$113,464		\$115,131	\$1,667	1.47%
20	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
21	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
22	PCA Revenue		0.003114	\$7,750	0.003114	\$7,750	\$0	0.00%
23	Total Billed Revenue			\$121,214		\$122,881	\$1,667	1.38%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Dusk-to-Dawn Customer Lighting
Schedule 15

Line No.	Description	(1) Use	(2) Lamps	(3) Current Base Rate	(4) Current Base Revenue	(5) Proposed Base Rate	(6) Proposed Base Revenue	(7) Revenue Difference	(8) Percent Change
1	<u>Lamps</u>								
2	100-Watt Sodium Vapor (A)	3,895,350	99,882	7.10	\$709,162	7.20	\$719,150	\$9,988	1.41%
3	200-Watt Sodium Vapor (A)	621,210	8,395	11.47	\$96,291	11.65	\$97,802	\$1,511	1.57%
4	400-Watt Sodium Vapor (A)	202,052	1,287	18.37	\$23,642	18.67	\$24,028	\$386	1.63%
5	200-Watt Sodium Vapor (D)	691,092	9,339	13.95	\$130,279	14.17	\$132,334	\$2,055	1.58%
6	400-Watt Sodium Vapor (D)	846,614	5,393	20.85	\$112,444	21.18	\$114,224	\$1,780	1.58%
7	400-Watt Metal Halide (D)	121,698	785	23.31	\$18,298	23.68	\$18,589	\$291	1.59%
8	1000-Watt Metal Halide(D)	184,079	509	42.54	\$21,653	43.20	\$21,989	\$336	1.55%
9	Total	6,562,095	125,590		1,111,769		1,128,116	\$16,347	1.47%
10	Minimum Charge		209.5	3.00	628	3.00	628	\$0	0.00%
11	Total Revenue				\$1,112,397		\$1,128,744	\$16,347	1.47%
12	Energy Efficiency Rider			0.00%	\$0	0.00%	\$0	\$0	0.00%
13	FCA Revenue			0.000000	\$0	0.000000	\$0	\$0	0.00%
14	PCA Revenue			0.0003114	\$20,434	0.0003114	\$20,434	\$0	0.00%
15	Total Billed Revenue				\$1,132,831		\$1,149,178	\$16,347	1.44%

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Large Power Service
 Schedule 19 Secondary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	12.0	\$14.17	\$170	\$14.38	\$173	\$3	1.76%
2	<u>Basic Charge</u>							
3	Total Basic Charge	16,027	0.77	\$12,341	0.78	\$12,501	\$160	1.30%
4	<u>Demand Charge</u>							
5	Summer	3,132	3.86	\$12,091	3.92	\$12,279	\$188	1.55%
6	Non-Summer	11,422	3.62	\$41,348	3.67	\$41,919	\$571	1.38%
7	Total Demand Charge	14,555		\$53,439		\$54,198	\$759	1.42%
8	On-Peak Summer	2,822	0.78	\$2,201	0.79	\$2,230	\$29	1.32%
9	<u>Energy Charge</u>							
10	On-peak	388,291	0.051105	\$19,844	0.051863	\$20,138	\$294	1.48%
11	Mid-peak	678,748	0.039159	\$26,579	0.039741	\$26,974	\$395	1.49%
12	Off-peak	474,050	0.034047	\$16,140	0.034555	\$16,381	\$241	1.49%
13	Summer Energy Charge	1,541,089		\$62,563		\$63,493	\$930	1.49%
14	Mid-Peak	3,315,662	0.036075	\$119,613	0.036612	\$121,393	\$1,780	1.49%
15	Off-peak	2,309,552	0.031349	\$72,402	0.031817	\$73,483	\$1,081	1.49%
16	Non-Summer Energy Charge	5,625,214		\$192,015		\$194,876	\$2,861	1.49%
17	Total Energy Charge	7,166,303		\$254,578		\$258,369	\$3,791	1.49%
18	Total Revenue			\$322,729		\$327,471	\$4,742	1.47%
19	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
20	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
21	PCA Revenue		0.003114	\$22,316	0.003114	\$22,316	\$0	0.00%
22	Total Billed Revenue			\$345,045		\$349,787	\$4,742	1.37%

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Large Power Service
 Schedule 19 Primary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	1,336.00	\$243.69	\$325,570	\$247.27	\$330,353	\$4,783	1.47%
2	<u>Basic Charge</u>							
3	Total Basic Charge	4,787,165	1.10	\$5,265,882	1.12	\$5,361,625	\$95,743	1.82%
4	<u>Demand Charge</u>							
5	Summer	1,051,485	4.18	\$4,395,208	4.24	\$4,458,297	\$63,089	1.44%
6	Non-Summer	3,061,907	3.85	\$11,788,342	3.91	\$11,972,056	\$183,714	1.56%
7	Total Demand Charge	4,113,392		\$16,183,550		\$16,430,353	\$246,803	1.53%
8	On-Peak Summer	996,761	0.78	\$777,474	0.79	\$787,441	\$9,967	1.28%
9	<u>Energy Charge</u>							
10	On-peak	130,956,519	0.041226	\$5,398,813	0.041819	\$5,476,471	\$77,658	1.44%
11	Mid-peak	217,540,729	0.031407	\$6,832,302	0.031856	\$6,929,977	\$97,675	1.43%
12	Off-peak	160,590,356	0.027304	\$4,384,759	0.027692	\$4,447,068	\$62,309	1.42%
13	Summer Energy Charge	509,087,603		\$16,615,874		\$16,853,516	\$237,642	1.43%
14	Mid-Peak	882,622,277	0.029076	\$25,663,125	0.029490	\$26,028,531	\$365,406	1.42%
15	Off-peak	616,472,520	0.025284	\$15,586,891	0.025643	\$15,808,205	\$221,314	1.42%
16	Non-Summer Energy Charge	1,499,094,798		\$41,250,016		\$41,836,736	\$586,720	1.42%
17	Total Energy Charge	2,008,182,401		\$57,865,890		\$58,690,252	\$824,362	1.42%
18	Total Revenue			\$80,418,366		\$81,600,024	\$1,181,658	1.47%
19	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
20	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
21	PCA Revenue		0.003114	\$6,253,480	0.003114	\$6,253,480	\$0	0.00%
22	Total Billed Revenue			\$86,671,846		\$87,853,504	\$1,181,658	1.36%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Pension Funding
Filed March 15, 2011

Large Power Service
Schedule 19 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	36.0	\$243.69	\$8,773	\$247.27	\$8,902	\$129	1.47%
2	<u>Basic Charge</u>							
3	Total Basic Charge	90,442	0.57	\$51,552	0.58	\$52,456	\$904	1.75%
4	<u>Demand Charge</u>							
5	Summer	21,779	4.00	\$87,116	4.06	\$88,423	\$1,307	1.50%
6	Non-Summer	57,426	3.71	\$213,050	3.76	\$215,922	\$2,872	1.35%
7	Total Demand Charge	79,205		\$300,166		\$304,345	\$4,179	1.39%
8	On-Peak Summer	21,120	0.78	\$16,474	0.79	\$16,685	\$211	1.28%
9	<u>Energy Charge</u>							
10	On-peak	3,208,853	0.040875	\$131,162	0.041479	\$133,100	\$1,938	1.48%
11	Mid-peak	5,064,999	0.031283	\$158,448	0.031746	\$160,793	\$2,345	1.48%
12	Off-peak	4,164,156	0.027202	\$113,273	0.027605	\$114,952	\$1,679	1.48%
13	Summer Energy Charge	12,438,008		\$402,883		\$408,845	\$5,962	1.48%
14	Mid-peak	18,429,267	0.028914	\$532,864	0.029341	\$540,733	\$7,869	1.48%
15	Off-peak	12,991,458	0.025140	\$326,605	0.025512	\$331,438	\$4,833	1.48%
16	Non-Summer Energy Charge	31,420,725		\$859,469		\$872,171	\$12,702	1.48%
17	Total Energy Charge	43,858,733		\$1,262,352		\$1,281,016	\$18,664	1.48%
18	Total Revenue			\$1,639,317		\$1,663,404	\$24,087	1.47%
19	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
20	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
21	PCA Revenue		0.003114	\$136,576	0.003114	\$136,576	\$0	0.00%
22	Total Billed Revenue			\$1,775,893		\$1,799,980	\$24,087	1.36%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Agricultural Irrigation Service
Schedule 24 Secondary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Bills-In Season	67,439.1	\$17.92	\$1,208,509	\$18.18	\$1,226,043	\$17,534	1.45%
2	Bills-Out Season	133,076.9	3.41	\$453,792	3.46	\$460,446	\$6,654	1.47%
3	Minimum Charge	648.5	1.50	\$973	1.50	\$973	\$0	0.00%
4	Demand Charge							
5	Total In-Season	3,688,584	5.57	\$20,545,412	5.65	\$20,840,499	\$295,087	1.44%
6	Total Out-Season	1,792,752	0.00	\$0	0.00	\$0	\$0	0.00%
7	Total kW	5,481,336		\$20,545,412		\$20,840,499	\$295,087	1.44%
8	Energy Charge							
9	First 164 kWh per kW	597,508,971	0.046169	\$27,586,392	0.046851	\$27,993,893	\$407,501	1.48%
10	All Other kWh In-Season	776,574,362	0.044822	\$34,807,616	0.045485	\$35,322,485	\$514,869	1.48%
11	Total Out-Season	305,622,404	0.055531	\$16,971,518	0.056352	\$17,222,434	\$250,916	1.48%
12	Total Energy	1,679,705,737		\$79,365,526		\$80,538,812	\$1,173,286	1.48%
13	Total Revenue			\$101,574,212		\$103,066,773	\$1,492,561	1.47%
14	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
15	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
16	PCA Revenue		0.003114	\$5,230,604	0.003114	\$5,230,604	\$0	0.00%
17	Total Billed Revenue			\$106,804,816		\$108,297,377	\$1,492,561	1.40%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Agricultural Irrigation Service
Schedule 24 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Bills-In Season	0.0	\$244.62	\$0	\$248.22	\$0	\$0	0.00%
2	Bills-Out Season	0.0	3.41	\$0	3.46	\$0	\$0	0.00%
3	<u>Demand Charge</u>							
4	Total In-Season	0	5.24	\$0	5.32	\$0	\$0	0.00%
5	Total Out-Season	0	0.00	\$0	0.00	\$0	\$0	0.00%
6	Total kW	0		\$0		\$0	\$0	0.00%
7	<u>Energy Charge</u>							
8	First 164 kWh per kW	0	0.043021	\$0	0.043653	\$0	\$0	0.00%
9	All Other kWh In-Season	0	0.041768	\$0	0.042382	\$0	\$0	0.00%
10	Total Out-Season	0	0.051748	\$0	0.052509	\$0	\$0	0.00%
11	Total Energy	0		\$0		\$0	\$0	0.00%
12	Total Revenue			\$0		\$0	\$0	0.00%
13	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
14	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
15	PCA Revenue		0.003114	\$0	0.003114	\$0	\$0	0.00%
16	Total Billed Revenue			\$0		\$0	\$0	0.00%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Unmetered General Service
Schedule 40

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Number of Bills	23,808.0	0.00	\$0	0.00	\$0	\$0	0.00%
2	Minimum Charge	942.3	\$1.50	\$1,413	\$1.50	\$1,413	\$0	0.00%
3	Total Energy	16,000,941	0.06533	\$1,045,341	0.06629	\$1,060,702	\$15,361	1.47%
4	Total Revenue			\$1,046,754		\$1,062,115	\$15,361	1.47%
5	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
6	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
7	PCA Revenue		0.003114	\$49,827	0.003114	\$49,827	\$0	0.00%
8	Total Billed Revenue			\$1,096,581		\$1,111,942	\$15,361	1.40%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Pension Funding
Filed March 15, 2011

Street Lighting Service
Schedule 41

Line No	Description	Summary					(7) Percent Change	
		(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue		(6) Revenue Difference
1	Company-Owned Non-Metered			\$1,589,486		\$1,612,181	\$22,695	1.43%
2	Customer-Owned Non-Metered			\$973,782		\$988,763	\$14,981	1.54%
3	Customer-Owned Metered			\$5,126		\$5,200	\$74	1.44%
4	Customer-Owned Metered (No Maintenance)			\$173,661		\$176,205	\$2,544	1.46%
5	Total Bills							
6	Total kWh							
7	Total Revenue			\$2,742,055		\$2,782,349	\$40,294	1.47%
8	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
9	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
10	PCA Revenue		0.003114	\$71,681	0.003114	\$71,681	\$0	0.00%
11	Total Billed Revenue			\$2,813,736		\$2,854,030	\$40,294	1.43%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Pension Funding
Filed March 15, 2011

Street Lighting Service (cont'd)
Schedule 41

Company-Owned Non-Metered								
Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	<u>Sodium Vapor</u>							
2	70-Watt	452	\$8.57	\$3,875	\$8.71	\$3,939	\$64	1.65%
3	100-Watt	176,809	\$7.72	\$1,364,967	\$7.83	\$1,384,416	\$19,449	1.42%
4	200-Watt	21,917	\$9.04	\$198,129	\$9.17	\$200,979	\$2,850	1.44%
5	250-Watt	1,179	\$10.22	\$12,045	\$10.37	\$12,222	\$177	1.47%
6	400-Watt	814	\$12.87	\$10,470	\$13.06	\$10,625	\$155	1.48%
7	Total Sodium Vapor	201,170		\$1,589,486		\$1,612,181	\$22,695	1.43%
8	Company-Owned Non-Metered			\$1,589,486		\$1,612,181	\$22,695	1.43%

Customer-Owned Non-Metered								
Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
10	<u>Mercury Vapor</u>							
11	175-Watt	96	\$6.33	\$609	\$6.43	\$619	\$10	1.64%
12	400-Watt	70	10.00	\$702	10.16	\$713	\$11	1.57%
13	Total Mercury Vapor	166		\$1,311		\$1,332	\$21	1.60%
14	<u>Sodium Vapor</u>							
15	70-Watt	60	3.67	\$221	3.74	\$225	\$4	1.81%
16	100-Watt	129,462	4.17	\$539,855	4.24	\$548,918	\$9,063	1.68%
17	200-Watt	5,218	5.79	\$30,214	5.88	\$30,684	\$470	1.56%
18	250-Watt	41,947	6.90	\$289,435	6.99	\$293,210	\$3,775	1.30%
19	400-Watt	11,769	9.58	\$112,746	9.72	\$114,394	\$1,648	1.46%
20	Total Sodium Vapor	188,456		\$972,471		\$987,431	\$14,960	1.54%
21	Customer-Owned Non-Metered			\$973,782		\$988,763	\$14,981	1.54%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Street Lighting Service (cont'd)
 Schedule 41

Line No	Description	Customer-Owned Metered						
		(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	<u>Mercury Vapor</u>							
2	175-Watt	0	1.93	\$0	1.96	\$0	\$0	0.00%
3	400-Watt	0	2.00	\$0	2.03	\$0	\$0	0.00%
4	Total Mercury Vapor	0		\$0		\$0	\$0	0.00%
5	<u>Sodium Vapor</u>							
6	70-Watt	0	2.49	\$0	2.53	\$0	\$0	0.00%
7	100-Watt	0	2.20	\$0	2.23	\$0	\$0	0.00%
8	200-Watt	0	2.28	\$0	2.31	\$0	\$0	0.00%
9	250-Watt	192	2.20	\$423	2.23	\$429	\$6	1.42%
10	400-Watt	230	2.26	\$519	2.29	\$526	\$7	1.35%
11	Total Lamp Charges	422		\$942		\$955	\$13	1.38%
12	Meter Charge	112	8.45	\$946	8.57	\$960	\$14	1.48%
13	<u>Energy Charge</u>							
14	Per kWh	55,318	0.058525	\$3,238	0.059385	\$3,285	\$47	1.45%
15	Customer-Owned Metered			\$5,126		\$5,200	\$74	1.44%
Line No	Description	Customer-Owned Metered (No Maintenance)						
		(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
17	Meter Charge	1,963	8.45	\$16,587	8.57	\$16,823	\$236	1.42%
18	<u>Energy Charge</u>							
19	Per kWh	2,683,882	0.058525	\$157,074	0.059385	\$159,382	\$2,308	1.47%
20	Customer-Owned Metered (No Maintenance)			\$173,661		\$176,205	\$2,544	1.46%

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Traffic Control Lighting
 Schedule 42

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	No. of Billings	4,296.0	0.00		0.00			
2	Traffic Lamps	3,477,113	\$0.04540	\$157,861	\$0.04607	\$160,191	\$2,330	1.48%
3	Total Revenue			\$157,861		\$160,191	\$2,330	1.48%
4	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
5	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
6	PCA Revenue		0.003114	\$10,828	0.003114	\$10,828	\$0	0.00%
7	Total Billed Revenue			\$168,689		\$171,019	\$2,330	1.38%

Idaho Power Company
Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Micron
Schedule 26

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Contract kW	720,000.0	\$1.47	\$1,058,400	\$1.49	\$1,072,800	\$14,400	1.36%
2	Billed kW	674,657.0	\$9.61	\$6,483,454	\$9.75	\$6,577,906	\$94,452	1.46%
3	Excess Demand kW	0	0.272	\$0	0.276	\$0	\$0	0.00%
4	Billed kWh	466,741,299	0.018123	\$8,458,753	0.018394	\$8,585,239	\$126,486	1.50%
5	Total Revenue			\$16,000,607		\$16,235,945	\$235,338	1.47%
6	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
7	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
8	PCA Revenue		0.003114	\$1,453,432	0.003114	\$1,453,432	\$0	0.00%
9	Total Billed Revenue			\$17,454,039		\$17,689,377	\$235,338	1.35%

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

J R Simplot Company
 Schedule 29

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Contract kW	300,000	\$2.01	\$603,000	\$2.04	\$612,000	\$9,000	1.49%
2	Daily Excess Demand kW	0	0.272	\$0	0.276	\$0	\$0	0.00%
3	Demand (kW)	277,608	6.87	\$1,907,167	6.97	\$1,934,928	\$27,761	1.46%
4	Energy (kWh)	180,758,797	0.018212	\$3,291,979	0.018480	\$3,340,423	\$48,444	1.47%
5	Total Revenue			\$5,802,146		\$5,887,351	\$85,205	1.47%
6	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
7	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
8	PCA Revenue		0.003114	\$562,883	0.003114	\$562,883	\$0	0.00%
9	Total Billed Revenue			\$6,365,029		\$6,450,234	\$85,205	1.34%

Idaho Power Company
 Calculation of Revenue Impact
 State of Idaho
 Pension Funding
 Filed March 15, 2011

Department of Energy
 Schedule 30

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Demand	414,361	\$7.44	\$3,082,846	\$7.55	\$3,128,426	\$45,580	1.48%
2	Total Energy	251,548,881	0.019502	\$4,905,706	0.019787	\$4,977,398	\$71,692	1.46%
3	Total Revenue			\$7,988,552		\$8,105,824	\$117,272	1.47%
4	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
5	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
6	PCA Revenue		0.003114	\$783,323	0.003114	\$783,323	\$0	0.00%
7	Total Billed Revenue			\$8,771,875		\$8,889,147	\$117,272	1.34%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Pension Funding
Filed March 15, 2011

Hoku
Schedule 32

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	First Block Contract Demand	591,387	\$2.35	\$1,389,760	\$2.35	\$1,389,760	\$0	0.00%
2	First Block Energy	381,067,200	0.061660	\$23,496,604	0.061660	\$23,496,604	\$0	0.00%
3	Second Block Contract Demand	300,000	\$4.56	\$1,368,000	\$4.63	\$1,389,000	\$21,000	1.54%
4	Second Block Energy	137,503,800	0.028482	\$3,916,383	0.028894	\$3,973,035	\$56,652	1.45%
5	Excess Demand Charges							
6	Daily Excess Demand	0	\$0.56	\$0	\$0.57	\$0	\$0	0.00%
7	Monthly excess Demand	0	\$5.63	\$0	\$5.71	\$0	\$0	0.00%
8	Excess Energy Charge	0	0.087363	\$0	0.088647	\$0	\$0	0.00%
9	Total Revenue			\$5,284,383		\$5,362,035	\$77,652	1.47%
10	Energy Efficiency Rider		0.00%	\$0	0.00%	\$0	\$0	0.00%
11	FCA Revenue		0.000000	\$0	0.000000	\$0	\$0	0.00%
12	PCA Revenue		0.003114	\$428,187	0.003114	\$428,187	\$0	0.00%
13	Total Billed Revenue			\$5,712,570		\$5,790,222	\$77,652	1.36%

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-11-04**

IDAHO POWER COMPANY

ATTACHMENT NO. 2

PROPOSED TARIFF

SCHEDULE 1
RESIDENTIAL SERVICE
 (Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
First 800 kWh	7.1026¢	6.6259¢
801-2000 kWh	8.6530¢	7.3621¢
All Additional kWh Over 2000	10.3836¢	8.4662¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3
MASTER-METERED MOBILE HOME PARK
RESIDENTIAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$4.00
Energy Charge, per kWh all kWh	7.1794¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 4
RESIDENTIAL SERVICE
ENERGY WATCH PROGRAM
(OPTIONAL)
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
Summer		
Energy Watch Event hours	20.0000¢	n/a
All other hours	7.3366¢	n/a
Non-summer		
First 800 kWh	n/a	6.6259¢
801-2000 kWh	n/a	7.3621¢
All Additional kWh Over 2000	n/a	8.4662¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5
RESIDENTIAL SERVICE
TIME-OF-DAY PROGRAM
(OPTIONAL)
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
Summer		
On-Peak	10.6215¢	n/a
Mid-Peak	7.8146¢	n/a
Off-Peak	5.8565¢	n/a
Non-summer		
First 800 kWh	n/a	6.6259¢
801-2000 kWh	n/a	7.3621¢
All Additional kWh Over 2000	n/a	8.4662¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
First 300 kWh	8.3076¢	8.3075¢
All Additional kWh	9.8910¢	8.7811¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$14.43	\$14.43
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$0.78	\$0.78
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$4.61	\$3.68
Energy Charge, per kWh		
First 2,000 kWh	9.0122¢	8.0407¢
All Additional kWh	3.8639¢	3.4464¢
<u>Facilities Charge</u>		
None.		

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$247.27	\$247.27
Basic Charge, per kW of Basic Load Capacity	\$1.12	\$1.12
Demand Charge, per kW of Billing Demand	\$4.24	\$3.91
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.79	n/a
Energy Charge, per kWh		
On-Peak	3.7953¢	n/a
Mid-Peak	3.4511¢	3.0127¢
Off-Peak	3.2254¢	2.8891¢

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$247.27	\$247.27
Basic Charge, per kW of Basic Load Capacity	\$0.58	\$0.58
Demand Charge, per kW of Billing Demand	\$4.06	\$3.76
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.79	n/a
Energy Charge, per kWh		
On-Peak	3.7318¢	n/a
Mid-Peak	3.4016¢	2.9771¢
Off-Peak	3.1841¢	2.8645¢

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER
LIGHTING
(Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:AREA LIGHTING

High Pressure <u>Sodium Vapor</u>	Average <u>Lumens</u>	Base <u>Rate</u>
100 Watt	8,550	\$ 7.20
200 Watt	19,800	\$11.65
400 Watt	45,000	\$18.67

FLOOD LIGHTING

High Pressure <u>Sodium Vapor</u>	Average <u>Lumens</u>	Base <u>Rate</u>
200 Watt	19,800	\$14.17
400 Watt	45,000	\$21.18
<u>Metal Halide</u>		
400 Watt	28,800	\$23.68
1000 Watt	88,000	\$43.20

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, such as overhead secondary conductor, poles, anchors, etc., shall be 1.75 percent of the estimated installed cost thereof.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$14.38	\$14.38
Basic Charge, per kW of Basic Load Capacity	\$0.78	\$0.78
Demand Charge, per kW of Billing Demand	\$3.92	\$3.67
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.79	n/a
Energy Charge, per kWh		
On-Peak	5.1863¢	n/a
Mid-Peak	3.9741¢	3.6612¢
Off-Peak	3.4555¢	3.1817¢
<u>Facilities Charge</u>		
None.		
 <u>PRIMARY SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$247.27	\$247.27
Basic Charge, per kW of Basic Load Capacity	\$1.12	\$1.12
Demand Charge, per kW of Billing Demand	\$4.24	\$3.91
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.79	n/a
Energy Charge, per kWh		
On-Peak	4.1819¢	n/a
Mid-Peak	3.1856¢	2.9490¢
Off-Peak	2.7692¢	2.5643¢

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$247.27	\$247.27
Basic Charge, per kW of Basic Load Capacity	\$0.58	\$0.58
Demand Charge, per kW of Billing Demand	\$4.06	\$3.76
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.79	n/a
Energy Charge, per kWh		
On-Peak	4.1479¢	n/a
Mid-Peak	3.1746¢	2.9341¢
Off-Peak	2.7605¢	2.5512¢

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION
SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$18.18	\$3.46
Demand Charge, per kW of Billing Demand	\$ 5.65	\$0.00
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	4.6851¢	n.a.
All Other kWh per kW of Demand	4.5485¢	n.a.
Out-of-Season		
All kWh	n.a.	5.6352¢
<u>Facilities Charge</u>		
None.		
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$248.22	\$3.46
Demand Charge, per kW of Billing Demand	\$ 5.32	\$0.00
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	4.3653¢	n.a.
All Other kWh per kW of Demand	4.2382¢	n.a.
Out-of-Season		
All kWh	n.a.	5.2509¢

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 40
UNMETERED GENERAL SERVICE

(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is unmetered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	6.629¢
Minimum Charge, per month	\$1.50

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

Company-owned lighting systems installed on or after June 1, 2004 shall not be constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins.

Company-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service – Variable Energy Charge until the potential for variations in energy usage has been eliminated. Repair, modification or alteration of these facilities is not permitted.

ACCELERATED REPLACEMENT OF EXISTING FIXTURES

In the event a Customer requests the Company perform an accelerated replacement of existing fixtures with the cut-off fixture, the following charges will apply:

1. The designed cost estimate which includes labor, time, and mileage costs for the removal of the existing street lighting fixtures.

2. \$65.00 per fixture removed from service.

The total charges identified in 1 and 2 above must be paid prior to the beginning of the fixture replacement and are non-refundable. The accelerated replacement will be performed by the Company during the regularly scheduled working hours of the Company and on the Company's schedule.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$ 8.71
100 Watt	8,550	\$ 7.83
200 Watt	19,800	\$ 9.17
250 Watt	24,750	\$10.37
400 Watt	45,000	\$13.06

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

ENERGY-ONLY SERVICE

Energy-Only Service is available only to a metered lighting system. Service includes energy supplied from the Company's overhead or underground circuits and does not include any maintenance to the Customer's facilities.

A street lighting system receiving service under the Energy-Only Service offering is not eligible to transfer to any street lighting service option under this schedule that includes maintenance provisions to the Customer's facilities.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,450	\$3.74
100 Watt	8,550	\$4.24
200 Watt	19,800	\$5.88
250 Watt	24,750	\$6.99
400 Watt	45,000	\$9.72

Non-Metered Service – Variable Energy

Energy Charge, per kWh	6.629¢
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Metered Service (With Maintenance), per lamp

<u>High Pressure Sodium Vapor</u>	
70 Watt	\$2.53
100 Watt	\$2.23
200 Watt	\$2.31
250 Watt	\$2.23
400 Watt	\$2.29
Meter Charge, per meter	\$8.57
Energy Charge, per kWh	5.9385¢

Metered Energy-Only Service (No Maintenance)

Meter Charge, per meter	\$8.57
Energy Charge, per kWh	5.9385¢

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE

ENERGY AND MAINTENANCE SERVICE

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, or painting or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

ENERGY-ONLY SERVICE

Energy-Only Service is available only to a metered lighting system. Service includes energy supplied from the Company's overhead or underground circuits and does not include any maintenance to the Customer's facilities.

A street lighting system receiving service under the Energy-Only Service offering is not eligible to transfer to any street lighting service option under this schedule that includes maintenance provisions to the Customer's facilities.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

	<u>Average Lumens</u>	<u>Base Rate</u>
<u>Mercury Vapor</u>		
175 Watt	7,654	\$ 6.43
400 Watt	19,125	\$10.16

Non-Metered Service – Variable Energy

Energy Charge, per kWh	6.629¢
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SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE

MONTHLY CHARGE (Continued)

Metered Service (With Maintenance) per lamp

<u>Mercury Vapor</u>	
175 Watt	\$1.96
400 Watt	\$2.03
Meter Charge, per meter	\$8.57
Energy Charge, per kWh	5.9385¢

Metered Energy-Only Service (No Maintenance)

Meter Charge, per meter	\$8.57
Energy Charge, per kWh	5.9385¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh

4.607¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 45
STANDBY SERVICE
 (Continued)

PARALLEL OPERATIONS

Parallel operations will only be authorized by the Company under the terms of the Uniform Standby Service Agreement with the Customer. The Company will install a system protection package at the Customer's expense prior to the start of parallel operations. The Customer will also pay a Maintenance Charge of 0.7 percent per month times the investment in the protection package.

MONTHLY CHARGE

The Monthly Charge for Standby Service is the sum of the Standby Reservation Charge, the Standby Demand Charge, and the Excess Demand Charge, if any, at the following rates:

<u>Standby Reservation Charge</u> , per kW of	<u>Summer</u>	<u>Non-summer</u>
Available Standby Capacity		
Primary Service	\$1.78	\$1.60
Transmission Service	\$0.51	\$0.33
<u>Standby Demand Charge</u> , per kW of		
Standby Billing Demand		
Primary Service	\$5.85	\$4.98
Transmission Service	\$5.53	\$4.71

Excess Demand Charge

\$0.58 per kW times the sum of the daily Excess Demands recorded during the Billing Period, plus \$5.75 per kW for the highest Excess Demand recorded during the Billing Period. This charge will not be prorated.

Minimum Charge

The monthly Minimum Charge shall be the sum of the Standby Reservation Charge, the Standby Demand Charge, and the Excess Demand Charge.

CONTRIBUTION TOWARD MINIMUM CHARGES ON OTHER SCHEDULES

Any Standby Service Charges paid under this schedule shall not be considered in determining the Minimum Charge under any other Company schedule.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 46
ALTERNATE DISTRIBUTION
SERVICE

AVAILABILITY

Alternate Distribution Service under this schedule is available at points on the Company's inter-connected system within the State of Idaho where existing facilities of adequate capacity and desired phase and voltage are adjacent to the location where Alternate Distribution Service is desired, and where additional investment by the Company for new distribution facilities is not necessary to supply the requested service. When additional transmission or substation facilities are required, separate arrangements will be made between the Customer and the Company.

Alternate Distribution Service is available only to Customers taking Primary Service under Schedule 9 or 19.

AGREEMENT

Service shall be provided only after the Uniform Alternate Distribution Service Agreement is executed by the Customer and the Company. The term of the initial agreement shall be dependent upon the investment required by the Company to provide the Alternate Distribution Service, but shall in no event be less than one year. The Uniform Alternate Distribution Service Agreement shall automatically renew and extend each year, unless terminated under the provisions of the Agreement.

TYPE OF SERVICE

Alternate Distribution Service consists of a second distribution circuit to the Customer which backs up the Customer's regular distribution circuit through an automatic switching device. Alternate Distribution Service facilities include, but are not limited to, the automatic switching device and that portion of the distribution substation and the distribution line required to provide the service. The kW of Alternate Distribution Service capacity shall be specified in the Uniform Alternate Distribution Service Agreement.

STANDARD OF SERVICE

The Alternate Distribution Service provided under this schedule is not an uninterruptible supply and is subject to the same standard of service as provided under Rule J.

MONTHLY CHARGES

The Monthly Charge is the sum of the Capacity Charge and the Mileage Charge at the following rates:

Capacity Charge

\$1.41 per contracted kW of capacity

Mileage Charge

\$.006 per kW per tenth of a mile in excess of 1.7 miles.

SCHEDULE 26
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
MICRON TECHNOLOGY, INC.
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge

\$1.49 per kW of Contract Demand.

Monthly Billing Demand Charge

\$9.75 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$0.276 per each kW over the Contract Demand.

Monthly Energy Charge

1.8394¢ per kWh.

SCHEDULE 29
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$2.04 per kW of Contract Demand

Demand Charge,

\$6.97 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.276 per each kW over the Contract Demand

Energy Charge

1.8480¢ per kWh

Monthly Facilities Charge

1.7% of the Company's investment in Distribution Facilities

SCHEDULE 30
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
 FOR
UNITED STATES DEPARTMENT OF ENERGY
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED MAY 16, 2006
CONTRACT NO. GS-OOP-99-BSD-0124

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- | | | |
|----|--|---------|
| 1. | <u>Demand Charge</u> , per kW of
Billing Demand | \$7.55 |
| 2. | <u>Energy Charge</u> , per kWh | 1.9787¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

SCHEDULE 31
IDAHO POWER COMPANY
AGREEMENT FOR SUPPLY OF
STANDBY ELECTRIC SERVICE
FOR
THE AMALGAMATED SUGAR COMPANY

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>Standby Contract Demand Charge</u> , per kW of Standby Contract Demand	\$0.32
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<u>Standby Facilities Contract Demand Charge</u> Per kW of Standby Facilities Contract Demand:	
Paul Facility:	\$0.91
Nampa Facility:	\$0.94
Twin Falls Facility:	\$0.52

<u>Standby Billing Demand Charge</u> , per kW of Standby Billing Demand	\$3.21
--	--------

Excess Demand Charge

\$0.58 per day for each kW taken in excess of the Total Contract Demand during the months of September through March

\$0.86 per day for each kW taken in excess of the Total Contract Demand during the months of April through August

\$5.75 per kW for the highest Excess Demand recorded during the Billing Period. (This charge will not be prorated.)

Energy Charge Energy taken with Standby Demand will be priced at the applicable Schedule 19 Energy Charge.

SCHEDULE 32

IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR HOKU MATERIALS, INC.
POCATELLO, IDAHO

ELECTRIC SERVICE AGREEMENT DATED JUNE 19, 2009

APPLICABILITY

This schedule is applicable to service to Hoku Materials, Inc. (Hoku) served by Idaho Power Company under the terms of an Electric Service Agreement (ESA) dated June 19, 2009.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include applicable charges for Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

FIRST BLOCK MONTHLY CHARGESFirst Block Contract Demand Charge

\$2.35 per kW times the First Block Contract Demand

First Block Energy Charge

6.166 cents per kWh times the First Block Energy (subject to the Minimum Billed Energy amount specified in the ESA)

SECOND BLOCK MONTHLY CHARGESSecond Block Contract Demand Charge

\$4.63 per kW times the Second Block Contract Demand

Second Block Energy Charge

2.8894 cents per kWh times the Second Block Energy (subject to Minimum Billed Energy amount specified in the ESA)

EXCESS DEMAND CHARGESDaily Excess Demand Charge

\$0.57 per each kW of Excess Demand per day

Monthly Excess Demand Charge

\$5.71 per kW for the highest Excess Demand recorded during the billing period

EXCESS ENERGY CHARGE

8.8647 cents per kWh of Excess Energy

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-11-04**

IDAHO POWER COMPANY

**ATTACHMENT NO. 3
TARIFF IN LEGISLATIVE FORMAT**

SCHEDULE 1
RESIDENTIAL SERVICE
 (Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
First 800 kWh	6.98 <u>9.71026¢</u>	6.526 <u>26.6259¢</u>
801-2000 kWh	8.515 <u>68.6530¢</u>	7.251 <u>47.3621¢</u>
All Additional kWh Over 2000	10.218 <u>810.3836¢</u>	8.338 <u>98.4662¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3
MASTER-METERED MOBILE HOME PARK
RESIDENTIAL SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$4.00
Energy Charge, per kWh all kWh	7.07527 <u>7.1794</u> ¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 4
 RESIDENTIAL SERVICE
ENERGY WATCH PROGRAM
 (OPTIONAL)
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
Summer		
Energy Watch Event hours	20.0000¢	n/a
All other hours	<u>7.22547.3366¢</u>	n/a
Non-summer		
First 800 kWh	n/a	<u>6.52626.6259¢</u>
801-2000 kWh	n/a	<u>7.25147.3621¢</u>
All Additional kWh Over 2000	n/a	<u>8.33898.4662¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5
RESIDENTIAL SERVICE
TIME-OF-DAY PROGRAM
(OPTIONAL)
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
Summer		
On-Peak	10.4609 <u>10.6215</u> ¢	n/a
Mid-Peak	7.6916 <u>7.8146</u> ¢	n/a
Off-Peak	5.7679 <u>5.8565</u> ¢	n/a
Non-summer		
First 800 kWh	n/a	6.5262 <u>6.6259</u> ¢
801-2000 kWh	n/a	7.2514 <u>7.3621</u> ¢
All Additional kWh Over 2000	n/a	8.3389 <u>8.4662</u> ¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$4.00	\$4.00
Energy Charge, per kWh		
First 300 kWh	<u>8.17478.3076¢</u>	<u>8.17478.3075¢</u>
All Additional kWh	<u>9.73299.8910¢</u>	<u>8.64078.7811¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$ <u>14.2214.43</u>	\$ <u>14.2214.43</u>
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$ <u>0.770.78</u>	\$ <u>0.770.78</u>
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$ <u>4.544.61</u>	\$ <u>3.633.68</u>
Energy Charge, per kWh		
First 2,000 kWh	<u>8.88109.0122¢</u>	
All Additional kWh	<u>3.80743.8639¢</u>	
<u>Facilities Charge</u>		
None.		

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month \$243.69 <u>247.27</u>	\$243.69 <u>247.27</u>	
Basic Charge, per kW of Basic Load Capacity	\$1.10 <u>1.12</u>	\$1.10 <u>1.12</u>
Demand Charge, per kW of Billing Demand	\$4.18 <u>4.24</u>	\$3.85 <u>3.91</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.78 <u>0.79</u>	n/a
Energy Charge, per kWh		n/a
On-Peak	3.74 <u>3.79</u> 53¢	
Mid-Peak	3.40 <u>3.45</u> 11¢	
Off-Peak	3.18 <u>3.22</u> 54¢	
	2.97 <u>3.01</u> 27¢	
	2.84 <u>2.88</u> 91¢	

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month \$243.69 <u>247.27</u>	\$243.69 <u>247.27</u>	
Basic Charge, per kW of Basic Load Capacity	\$0.57 <u>0.58</u>	\$0.57 <u>0.58</u>
Demand Charge, per kW of Billing Demand	\$4.00 <u>4.06</u>	\$3.74 <u>3.76</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.78 <u>0.79</u>	n/a
Energy Charge, per kWh		n/a
On-Peak	3.67 <u>3.73</u> ¢	
Mid-Peak	3.35 <u>3.40</u> ¢	
Off-Peak	3.13 <u>3.18</u> ¢	
2.93 <u>2.97</u> ¢		
2.82 <u>2.86</u> ¢		
<u>Facilities Charge</u> The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.		

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER
LIGHTING
 (Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
100 Watt	8,550	\$ <u>7.10</u> 7.20
200 Watt	19,800	\$ <u>11.65</u> 11.65
400 Watt	45,000	\$ <u>18.67</u> 18.67

FLOOD LIGHTING

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
200 Watt	19,800	\$ <u>14.17</u> 14.17
400 Watt	45,000	\$ <u>21.18</u> 21.18
 <u>Metal Halide</u>		
400 Watt	28,800	\$ <u>23.68</u> 23.68
1000 Watt	88,000	\$ <u>43.20</u> 43.20

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, such as overhead secondary conductor, poles, anchors, etc., shall be 1.75 percent of the estimated installed cost thereof.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$ <u>14.1714.38</u>	\$ <u>14.1714.38</u>
Basic Charge, per kW of Basic Load Capacity	\$ <u>0.7778</u>	\$ <u>0.7778</u>
Demand Charge, per kW of Billing Demand	\$ <u>3.863.92</u>	\$ <u>3.623.67</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$ <u>0.780.79</u>	n/a
Energy Charge, per kWh		
On-Peak	<u>5.11055.1863¢</u>	n/a
Mid-Peak	<u>3.91593.9741¢</u>	
Off-Peak	<u>3.40473.4555¢</u>	
Facilities Charge		
None.		
<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$ <u>243.69247.27</u>	
Basic Charge, per kW of Basic Load Capacity	\$ <u>1.101.12</u>	\$ <u>1.101.12</u>
Demand Charge, per kW of Billing Demand	\$ <u>4.184.24</u>	\$ <u>3.853.91</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$ <u>0.780.79</u>	n/a
Energy Charge, per kWh		
On-Peak	<u>4.12264.1819¢</u>	n/a
Mid-Peak	<u>3.14073.1856¢</u>	
Off-Peak	<u>2.73042.7692¢</u>	
Facilities Charge		

| Idaho Power Company ~~Fourth~~Fifth Revised Sheet No. 19-4
Cancels

| I.P.U.C. No. 29, Tariff No. 101 ~~Third~~Fourth Revised Sheet No. 19-4

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month \$243.69 <u>247.27</u>	\$243.69 <u>247.27</u>	
Basic Charge, per kW of Basic Load Capacity	\$0.570 <u>0.58</u>	\$0.570 <u>0.58</u>
Demand Charge, per kW of Billing Demand	\$4.004 <u>0.06</u>	\$3.713 <u>3.76</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.780 <u>0.79</u>	n/a
Energy Charge, per kWh		n/a
On-Peak	4.087 <u>54.1479¢</u>	
Mid-Peak	3.128 <u>33.1746¢</u>	
Off-Peak	2.720 <u>22.7605¢</u>	
<u>Facilities Charge</u>		
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.		

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION
SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
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Service Charge, per month \$3.413.46	\$ 17.92 <u>18.18</u>	
Demand Charge, per kW of Billing Demand	\$ 5.575.65	\$0.00
Energy Charge In-Season		
First 164 kWh per kW of Demand	4.616 <u>94.6851¢</u>	n.a.
All Other kWh per kW of Demand	4.482 <u>24.5485¢</u>	n.a.
Out-of-Season		
All kWh	n.a.	
5.553 <u>15.6352¢</u>		

Facilities Charge
None.

<u>TRANSMISSION SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
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Service Charge, per month \$3.413.46	\$ 244.62 <u>248.22</u>	
Demand Charge, per kW of Billing Demand	\$ 5.245.32	\$0.00
Energy Charge In-Season		
First 164 kWh per kW of Demand	4.302 <u>14.3653¢</u>	n.a.
All Other kWh per kW of Demand	4.176 <u>84.2382¢</u>	n.a.
Out-of-Season		
All kWh	n.a.	
5.174 <u>85.2509¢</u>		

Facilities Charge

The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.7 percent.

SCHEDULE 40
UNMETERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is unmetered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	6.5336 <u>6.629</u> ¢
Minimum Charge, per month	\$1.50

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

Company-owned lighting systems installed on or after June 1, 2004 shall not be constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins.

Company-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service – Variable Energy Charge until the potential for variations in energy usage has been eliminated. Repair, modification or alteration of these facilities is not permitted.

ACCELERATED REPLACEMENT OF EXISTING FIXTURES

In the event a Customer requests the Company perform an accelerated replacement of existing fixtures with the cut-off fixture, the following charges will apply:

1. The designed cost estimate which includes labor, time, and mileage costs for the removal of the existing street lighting fixtures.
2. \$65.00 per fixture removed from service.

The total charges identified in 1 and 2 above must be paid prior to the beginning of the fixture replacement and are non-refundable. The accelerated replacement will be performed by the Company during the regularly scheduled working hours of the Company and on the Company's schedule.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$ <u>8.578.71</u>
100 Watt	8,550	\$ <u>7.727.83</u>
200 Watt	19,800	\$ <u>9.049.17</u>
250 Watt	24,750	\$ <u>10.2210.37</u>
400 Watt	45,000	\$ <u>12.8713.06</u>

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

ENERGY-ONLY SERVICE

Energy-Only Service is available only to a metered lighting system. Service includes energy supplied from the Company's overhead or underground circuits and does not include any maintenance to the Customer's facilities.

A street lighting system receiving service under the Energy-Only Service offering is not eligible to transfer to any street lighting service option under this schedule that includes maintenance provisions to the Customer's facilities.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

High Pressure <u>Sodium Vapor</u>	Average <u>Lumens</u>	Base <u>Rate</u>
70 Watt	5,450	<u>\$3.673.74</u>
100 Watt	8,550	<u>\$4.174.24</u>
200 Watt	19,800	<u>\$5.795.88</u>
250 Watt	24,750	<u>\$6.906.99</u>
400 Watt	45,000	<u>\$9.589.72</u>

Non-Metered Service – Variable Energy

Energy Charge, per kWh	<u>6.5336.629¢</u>
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Metered Service (With Maintenance), per lamp

<u>High Pressure Sodium Vapor</u>	
70 Watt	<u>\$2.492.53</u>
100 Watt	<u>\$2.202.23</u>
200 Watt	<u>\$2.282.31</u>
250 Watt	<u>\$2.202.23</u>
400 Watt	<u>\$2.262.29</u>

Meter Charge, per meter	<u>\$8.458.57</u>
Energy Charge, per kWh	<u>5.85255.9385¢</u>

Metered Energy-Only Service (No Maintenance)

Meter Charge, per meter	<u>\$8.458.57</u>
Energy Charge, per kWh	<u>5.85255.9385¢</u>

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE

ENERGY AND MAINTENANCE SERVICE

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, or painting or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

ENERGY-ONLY SERVICE

Energy-Only Service is available only to a metered lighting system. Service includes energy supplied from the Company's overhead or underground circuits and does not include any maintenance to the Customer's facilities.

A street lighting system receiving service under the Energy-Only Service offering is not eligible to transfer to any street lighting service option under this schedule that includes maintenance provisions to the Customer's facilities.

MONTHLY CHARGE

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

	<u>Average Lumens</u>	<u>Base Rate</u>
<u>Mercury Vapor</u>		
175 Watt	7,654	\$ 6.336.43
400 Watt	19,125	\$ 10.0010.16

Non-Metered Service – Variable Energy

Energy Charge, per kWh	6.5336.629¢
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SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE

MONTHLY CHARGE (Continued)

Metered Service (With Maintenance) per lamp

	<u>Mercury Vapor</u>	
	175 Watt	\$ <u>1.931.96</u>
	400 Watt	\$ <u>2.002.03</u>
	Meter Charge, per meter	\$ <u>8.458.57</u>
	Energy Charge, per kWh	<u>5.85255.9385¢</u>

Metered Energy-Only Service (No Maintenance)

	Meter Charge, per meter	\$ <u>8.458.57</u>
	Energy Charge, per kWh	<u>5.85255.9385¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh 4.5404.607¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 45
STANDBY SERVICE
 (Continued)

PARALLEL OPERATIONS

Parallel operations will only be authorized by the Company under the terms of the Uniform Standby Service Agreement with the Customer. The Company will install a system protection package at the Customer's expense prior to the start of parallel operations. The Customer will also pay a Maintenance Charge of 0.7 percent per month times the investment in the protection package.

MONTHLY CHARGE

The Monthly Charge for Standby Service is the sum of the Standby Reservation Charge, the Standby Demand Charge, and the Excess Demand Charge, if any, at the following rates:

<u>Standby Reservation Charge</u> , per kW of Available Standby Capacity	<u>Summer</u>	<u>Non-summer</u>
Primary Service	\$ <u>1.751.78</u>	\$ <u>1.581.60</u>
Transmission Service	\$ <u>0.500.51</u>	\$0.33
<u>Standby Demand Charge</u> , per kW of Standby Billing Demand		
Primary Service	\$ <u>5.775.85</u>	\$ <u>4.914.98</u>
Transmission Service	\$ <u>5.455.53</u>	\$ <u>4.644.71</u>

Excess Demand Charge

\$0.570.58 per kW times the sum of the daily Excess Demands recorded during the Billing Period, plus \$5.675.75 per kW for the highest Excess Demand recorded during the Billing Period. This charge will not be prorated.

Minimum Charge

The monthly Minimum Charge shall be the sum of the Standby Reservation Charge, the Standby Demand Charge, and the Excess Demand Charge.

CONTRIBUTION TOWARD MINIMUM CHARGES ON OTHER SCHEDULES

Any Standby Service Charges paid under this schedule shall not be considered in determining the Minimum Charge under any other Company schedule.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 46
ALTERNATE DISTRIBUTION
SERVICE

AVAILABILITY

Alternate Distribution Service under this schedule is available at points on the Company's inter-connected system within the State of Idaho where existing facilities of adequate capacity and desired phase and voltage are adjacent to the location where Alternate Distribution Service is desired, and where additional investment by the Company for new distribution facilities is not necessary to supply the requested service. When additional transmission or substation facilities are required, separate arrangements will be made between the Customer and the Company.

Alternate Distribution Service is available only to Customers taking Primary Service under Schedule 9 or 19.

AGREEMENT

Service shall be provided only after the Uniform Alternate Distribution Service Agreement is executed by the Customer and the Company. The term of the initial agreement shall be dependent upon the investment required by the Company to provide the Alternate Distribution Service, but shall in no event be less than one year. The Uniform Alternate Distribution Service Agreement shall automatically renew and extend each year, unless terminated under the provisions of the Agreement.

TYPE OF SERVICE

Alternate Distribution Service consists of a second distribution circuit to the Customer which backs up the Customer's regular distribution circuit through an automatic switching device. Alternate Distribution Service facilities include, but are not limited to, the automatic switching device and that portion of the distribution substation and the distribution line required to provide the service. The kW of Alternate Distribution Service capacity shall be specified in the Uniform Alternate Distribution Service Agreement.

STANDARD OF SERVICE

The Alternate Distribution Service provided under this schedule is not an uninterruptible supply and is subject to the same standard of service as provided under Rule J.

MONTHLY CHARGES

The Monthly Charge is the sum of the Capacity Charge and the Mileage Charge at the following rates:

Capacity Charge

~~\$1.391~~.41 per contracted kW of capacity

Mileage Charge

\$.006 per kW per tenth of a mile in excess of 1.7 miles.

SCHEDULE 26
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
MICRON TECHNOLOGY, INC.
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge

\$1.471.49 per kW of Contract Demand.

Monthly Billing Demand Charge

\$9.649.75 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$0.2720.276 per each kW over the Contract Demand.

Monthly Energy Charge

1.81231.8394¢ per kWh.

SCHEDULE 29
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

~~\$2.01~~2.04 per kW of Contract Demand

Demand Charge,

~~\$6.87~~6.97 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

~~\$0.27~~0.276 per each kW over the Contract Demand

Energy Charge

~~1.82~~1.8480¢ per kWh

Monthly Facilities Charge

1.7% of the Company's investment in Distribution Facilities

SCHEDULE 30
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
UNITED STATES DEPARTMENT OF ENERGY
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED MAY 16, 2006
CONTRACT NO. GS-OOP-99-BSD-0124

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- | | | |
|----|--|----------------------|
| 1. | <u>Demand Charge</u> , per kW of
Billing Demand | <u>\$7.447.55</u> |
| 2. | <u>Energy Charge</u> , per kWh | <u>1.95021.9787¢</u> |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

SCHEDULE 31
IDAHO POWER COMPANY
AGREEMENT FOR SUPPLY OF
STANDBY ELECTRIC SERVICE
FOR
THE AMALGAMATED SUGAR COMPANY

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Standby Contract Demand Charge, per kW of Standby Contract Demand \$0.32

Standby Facilities Contract Demand Charge
Per kW of Standby Facilities Contract Demand:

Paul Facility: \$0.900.91
Nampa Facility: \$0.930.94
Twin Falls Facility: \$0.540.52

Standby Billing Demand Charge, per kW of Standby Billing Demand \$3.163.21

Excess Demand Charge

~~\$0.570.58~~ per day for each kW taken in excess of the Total Contract Demand during the months of September through March

~~\$0.850.86~~ per day for each kW taken in excess of the Total Contract Demand during the months of April through August

~~\$5.675.75~~ per kW for the highest Excess Demand recorded during the Billing Period. (This charge will not be prorated.)

Energy Charge Energy taken with Standby Demand will be priced at the applicable Schedule 19 Energy Charge.

SCHEDULE 32

IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR HOKU MATERIALS, INC.
POCATELLO, IDAHO

ELECTRIC SERVICE AGREEMENT DATED JUNE 19, 2009

APPLICABILITY

This schedule is applicable to service to Hoku Materials, Inc. (Hoku) served by Idaho Power Company under the terms of an Electric Service Agreement (ESA) dated June 19, 2009.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include applicable charges for Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

FIRST BLOCK MONTHLY CHARGES

First Block Contract Demand Charge
\$2.35 per kW times the First Block Contract Demand

First Block Energy Charge
6.166 cents per kWh times the First Block Energy (subject to the Minimum Billed Energy amount specified in the ESA)

SECOND BLOCK MONTHLY CHARGES

Second Block Contract Demand Charge
\$~~4.564.63~~ per kW times the Second Block Contract Demand

Second Block Energy Charge
~~2.84822.8894~~ cents per kWh times the Second Block Energy (subject to Minimum Billed Energy amount specified in the ESA)

EXCESS DEMAND CHARGES

Daily Excess Demand Charge
\$~~0.560.57~~ per each kW of Excess Demand per day

Monthly Excess Demand Charge
\$~~5.635.71~~ per kW for the highest Excess Demand recorded during the billing period

EXCESS ENERGY CHARGE

~~8.73638.8647~~ cents per kWh of Excess Energy

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-11-04**

IDAHO POWER COMPANY

**ATTACHMENT NO. 4
ACCOUNTING ENTRIES**

**DEFINED BENEFIT PENSION PLAN
JOURNAL ENTRIES**

		<u>Debit</u>	<u>Credit</u>
<u>Entry 1</u>			
228321	Accumulated provision P&B - accrued pension liability	aaa.aa	
131XXX	Cash		aaa.aa
	(To record a contribution to IPC's pension plan)		
<hr/>			
<u>Entry 2</u>			
1823XX	Other regulatory assets - deferred cash contribution	bbb.bb	
182321	Other regulatory assets - SFAS 87 deferral		bbb.bb
	(To record a regulatory asset for the Idaho portion [after IFS reimbursement] of pension plan contribution)		
<hr/>			
<u>Entry 3</u>			
142XXX	Customer accounts receivable	ccc.cc	
44XXXX	General Business Revenue		ccc.cc
	(To record revenues attributable to the pension amortization)		
<hr/>			
<u>Entry 4</u>			
926200	Employee pensions & benefits - Idaho pension expense	ccc.cc	
1823XX	Other regulatory assets - deferred cash contribution		ccc.cc
	(To record amortization of the pension contributions to match revenues)		
<hr/>			
<u>Entry 5a</u>			
1823XX	Other regulatory assets - deferred cash contribution	ddd.dd	
421XXX	Miscellaneous nonoperating income		ddd.dd
	(To record the carrying charge on deferred pension contributions)		
<hr/>			
<u>Entry 5b</u>			
431XXX	Other interest expense	eee.ee	
254XXX	Other regulatory liabilities - accrued cash contribution		eee.ee
	(To record the carrying charge on recovery in excess of cumulative pension contributions)		
<hr/>			