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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
IDAHO POWER COMPANY FOR AN) **CASE NO. IPC-E-14-08**
ACCOUNTING ORDER)
)
)
) **COMMENTS OF THE**
) **COMMISSION STAFF**
)

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its Attorney of Record, Donald L. Howell II, Deputy Attorney General, and submits the following Comments in response to Order No. 33040 issued on May 22, 2014.

BACKGROUND

The J.R. Simplot Company operates a PURPA cogeneration facility at its Pocatello plant. In February 2006, Idaho Power and Simplot entered into a Power Purchase Agreement (the “2006 PPA”) whereby Simplot agreed to sell power to the utility over a seven-year period ending on February 28, 2013. *See* Order No. 30028, Case No. IPC-E-06-03. Under the terms of the 2006 PPA, Simplot was generally required to deliver no less than 90% of the contracted monthly amount of power and no more than 110% of the monthly amount (commonly referred to as the “90-110 band”). If Simplot’s delivery of energy was outside of the 90-110 band, then Idaho Power was