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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)	
COMPANY'S APPLICATION TO EXTEND)	CASE NO. IPC-E-14-14
ITS ACCUMULATED DEFERRED)	
INVESTMENT TAX CREDITS/REVENUE)	COMMENTS OF THE
SHARING MECHANISM BEYOND 2014.)	COMMISSION STAFF
_____)	

The Staff of the Idaho Public Utilities Commission comments as follows on Idaho Power Company's Application to extend its Accumulated Deferred Investment Credits/Revenue Sharing Mechanism beyond 2014.

BACKGROUND

On May 30, 2014, Idaho Power Company applied to the Idaho Public Utilities Commission for an Order authorizing the Company to extend its Accumulated Deferred Investment Credits/Revenue Sharing Mechanism beyond 2014. The Commission issued a notice of Proposed Settlement and a Notice of Modified Procedure in Order No. 33123. The Commission Staff files these comments consistent with Order No. 33123.

In Order No. 32424 dated December 27, 2011, the Commission approved a settlement stipulation (2011 Stipulation) under which Idaho Power Company is authorized to either: (1) amortize additional Accumulated Deferred Investment Tax Credits ("ADITC"), or (2) share a portion of its revenues with its Idaho customers. The 2011 Stipulation is set to expire at the end of 2014. See Order No. 32424.