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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF PACIFICORP DBA ROCKY MOUNTAIN POWER AND IDAHO POWER COMPANY FOR AN ORDER AUTHORIZING THE EXCHANGE OF CERTAIN TRANSMISSION ASSETS	**CASE NOS. IPC-E-14-41 PAC-E-14-11** **COMMENTS OF THE COMMISSION STAFF**

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its Attorney of record, Daphne Huang, Deputy Attorney General, and in response to the Notice of Modified Procedure issued in Order No. 33231, submits the following comments.

BACKGROUND

On December 19, 2014, Idaho Power Company (Idaho Power) and PacifiCorp dba Rocky Mountain Power and Pacific Power (collectively "PacifiCorp") (together, the "Parties" or singularly the "Party") filed a joint Application asking the Commission to approve the exchange of certain transmission assets between the Parties pursuant to Idaho Code § 61-328.

Idaho Code § 61-328 establishes that an electric utility must obtain approval from the Commission before it sells or transfers ownership in any generation, transmission, or distribution plant. Section 61-328 provides the Commission with authority to authorize the sale or transfer of ownership according to the following: "Before authorizing the transaction, the public utilities commission shall find: (a) That the transaction is consistent with the public interest; (b) That the cost of and rates for supplying service will not be increased by reason of such transaction; and (c) That the applicant for such acquisition or transfer has the *bona fide* intent and financial ability to operate and maintain said property in the public service." Idaho Code § 61-328(3). The Parties acknowledge that the Commission has authority over this matter pursuant to Idaho Code § 61-328 (transfer of utility assets). *See* Application at 1.

On January 13, 2015, the Commission entered a Notice of Application, Notice of Intervention Deadline, and Order granting the Petition to Intervene filed on January 6, 2015, by the Industrial Customers of Idaho Power. The Department of Energy and Federal Executive Agencies filed a Petition to Intervene on January 27, 2015, but has since filed a Notice to Withdraw its Petition to Intervene. Rule 68, IDAPA 31.01.068. The remaining Parties informally conferred and agreed to a schedule for processing this case. The Notice of Modified Procedure was issued on February 18, 2015 establishing the schedule.

STAFF REVIEW

In response to the Parties' requests, Staff comments address the following issues: (1) the transfer of assets; (2) joint agreements; (3) reliability and operational benefits; (4) avoided capital investments; (5) transmission capacity improvements; (6) financial considerations; and (7) reporting.

1. Transfer of Assets

On October 24, 2014, Idaho Power and PacifiCorp entered into a Joint Purchase and Sale Agreement (JPSA) and a Joint Ownership and Operating Agreement (JOOA) in order to exchange transmission assets and ownership interests in jointly owned assets. The proposed asset transfers are valued[1] at approximately $43 million for each Party, subject to a true-up adjustment following the closing date for certain upgrades placed into service and certain equipment removed from service. *See* Application at 13. The transmission facilities that are part of the Transaction are located in southwestern Wyoming, southern Idaho, eastern Oregon, and southeastern Washington.

The Parties are required to obtain approval from the Federal Energy Regulatory Commission (FERC, *see* Docket EC15-54-000) and State Utility Commissions for each state in

[1] Based on the net book value of the assets as of December 31, 2014.

which they operate. Idaho Power must obtain approval from the Public Utility Commission of Oregon and the Idaho Public Utilities Commission. PacifiCorp must obtain approval from these two states plus the Wyoming Public Service Commission, the Washington Utilities and Transportation Commission, and the California Public Utilities Commission, and file a report with the Utah Public Service Commission.

A list of the transmission assets and joint ownership interests transferred, along with a list of specified upgrades, is presented in Exhibits A and B of the JPSA.[2] Proposed ownership interests and directional capacity and percentage allocations are presented in Exhibit C of the JPSA. One of the impacts from the proposed transfer agreements includes a reallocation of transmission assets associated with the Jim Bridger plant in Wyoming. The reallocation of the Jim Bridger 345 kV transmission system would result in one-third (1/3) ownership rights for Idaho Power and two-thirds (2/3) ownership for PacifiCorp across each of the three (3) Jim Bridger transmission lines. Also, Idaho Power's portion of the Jim Bridger 230 kV substation and lines would be transferred to PacifiCorp. *See* Application, DI Angell at 6, lines 8-13.

Details of additional major transmission reallocation include:[3]

- 1090 megawatt (MW) east-west transmission capacity on the Borah and Kinport – Midpoint lines to PacifiCorp;
- 410 MW east-west transmission capacity on the Midpoint – Hemingway line to Idaho Power;
- 700 MW west-east transmission capacity on the Hemingway – Midpoint line to Idaho Power;
- 450 MW west-east transmission capacity on the Summer Lake – Hemingway line to Idaho Power;
- 325 MW west-east transmission capacity on the Walla Walla – Enterprise line to Idaho Power; and,
- ownership of Goshen and Antelope substations, Antelope Scoville, and sections of the Antelope – Goshen and American Falls – Malad Transmission Lines to Idaho Power.

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[2] An updated list of the Parties' Common Equipment that reflects any changes in the Common Equipment between the Execution Date and the Effective Date shall be mutually agreed to by the Parties pursuant to the JPSA and the updated list shall replace the above list effective as of the Effective Date.

[3] *See* Application, DI Angel at 6, lines 16-25; at 7.

2. Joint Agreements

Over the past 40 years, the Parties have entered into a number of agreements (generally referred to as "Legacy Agreements") through which they jointly own and operate the Jim Bridger power plant and associated transmission assets. These Legacy Agreements include, but are not limited to: the Restated Transmission Service Agreement (RTSA); the Restated and Amended Transmission Facilities Agreement (RATFA); and, the Interconnection and Transmission Service Agreement (ITSA). One of the purposes of these Legacy Transmission Agreements is to move energy from the Jim Bridger plant in Wyoming to PacifiCorp's "West Balancing Area" in Oregon, Washington, and California. *See* Application at 2-3.

The Parties have entered into a JPSA and a JOOA which, if approved by the Commission, will replace approximately fourteen (14) Legacy Agreements, and amend and consolidate three (3) other Legacy Agreements with current federal Open Access Transmission Tariff (OATT) service and ownership. *See* Application at 8 and Attachment A.

The Parties assert the two new agreements would:

- be more consistent with current regulatory requirements than the Legacy Agreements which use antiquated language and practices regarding transmission service. *See* Application at 4-5.
- "[c]onsolidate and modernize the ownership and operational provisions of the Legacy Agreements into a single agreement, the JOOA." *See* Application at 8.
- have more operational flexibility, thus improving reliability. *See* Application at 8.
- allow the Parties to "more efficiently operate the transmission system consistent with current regulatory requirements." *See* Application at 8.
- allow the Parties to "more effectively manage required system upgrades and serve expected load growth." *See* Application at 8.

Staff analysis generally supports the Parties' conclusions regarding the benefits of JPSA and JOOA. These two new agreements would provide Idaho Power with capacity on the existing PacifiCorp 500 kV, 230 kV, 161 kV and 138 kV transmission system. PacifiCorp would have 1,600 MW of capacity across Idaho Power's transmission system through a combination of asset ownership (1090 MW) and Idaho Power OATT service (510 MW). Also these new agreements would reallocate the existing joint ownership interests for both Parties on the Jim Bridger transmission system. Staff believes the transaction is consistent with the public interest.

3. Reliability and Operational Benefits

Staff evaluated the benefits of the JPSA and JOOA in the context of reliability and operation requirements established by FERC, the North American Electric Reliability Corporation (NERC), the Western Electric Coordinating Council (WECC), and the Peak Reliability Coordinator. Staff perceives significant improved reliability benefits due to the reallocation of the transmission assets associated with the Jim Bridger power plant including an enhanced ability to allow each Party to deliver energy during line outage conditions. For example, following the asset reallocation, Idaho Power would obtain additional capacity in constrained areas of the system, achieve more efficient use of the transmission system by native load and third party customers, and acquire additional assets for local load service in eastern Idaho (i.e., the Blackfoot area). PacifiCorp would obtain firm point-to-point transmission service in accordance with Idaho Power's OATT, which would ensure PacifiCorp has a pro rata share of the full northwest delivery capability during outage conditions.

The exchange would improve alignment with Idaho Power's current operational requirements, and reduce the associated transmission expenses. Examples provided include, but are not limited to the following:

- Hemingway – Summer Lake: since 2012, "Idaho Power has reserved over 200,000 megawatt-hours for Idaho retail load service" (on the Hemingway – Summer Lake line), and "Idaho Power projects increased future-use of this transmission path.... Ownership in the Hemingway – Summer Lake line...combined with acquisition of facilities in the Burns and Summer Lake substations, provides the opportunity to...reduce Idaho Power's transmission expenses." *See* Application, DI Angell at 17.
- Hemingway – Midpoint westbound capacity:[4] would help relieve Midpoint West transmission path constraints on Idaho Power's transmission system, currently estimated to be oversubscribed by 150 MW. *See* Application, DI Angell at 14, lines 13-14.

[4] Hemingway – Midpoint eastbound capacity alleviates an internal transmission constraint for Idaho Power. *See* Second Response to IPUC Staff Production Request No. 38 at 7.

The asset exchange would improve access to adjacent transmission and generation assets including additional resources during peak summer load months from the Mid-C market,[5] while eliminating some of the additional wheeling charges Idaho Power is subject to today.

PacifiCorp cites increased flexibility in the selection of resources to utilize the 1600 MW of east-to-west transmission rights. Additional operational benefits are that PacifiCorp would gain firm delivery rights to deliver power to the Bonneville Power Administration's La Grande substation, which in turn would improve PacifiCorp's ability to deliver power from the Jim Bridger power plant and other PacifiCorp East resources to meet its loads in PacifiCorp West. Finally, PacifiCorp would gain additional rights to make firm power deliveries to PacifiCorp West during line outage conditions and would gain more flexibility to meet its Goshen loads with firm service.

The proposed JPSA would also increase dynamic services, including dynamic transfers, for PacifiCorp from 200 MW to 400 MW. Dynamic transfers are firm energy transfers that can be scheduled using a shortened time frame (within the hour) and for intervals as briefly as four seconds. Dynamic transfers produce benefits for participants by more effectively stabilizing electric load within the hour, increasing the pool of available energy services and reducing the cost of integrating renewable energy into energy delivery. PacifiCorp further states that the asset exchange would increase both transmission capacity utilization and the pool of resources available for dispatch under the energy imbalance market (EIM). *See* Response to PacifiCorp Production Request No. 18, McAllister at 19.

4. Avoided Capital Investments

The asset transfer would benefit the customers of both Parties by reducing or avoiding capital investment in transmission assets. If it is beneficial to ratepayers, Staff believes there is value in establishing joint ownership of transmission assets to ensure reliability so that significant investments in new transmission to simply comply with reliability requirements are avoided (e.g., those associated with contingency analysis).

Avoided transmission capital investments that would otherwise be required to comply with reliability and load growth requirements according to Idaho Power include:

[5] *See* Application DI Angell at 16.

- Antelope – Goshen Transmission Line to Idaho Power: provides load service reliability and operational flexibility for the Blackfoot area, eliminating the need for the tap of the Brady – Antelope 230 kV line at half the cost of the present plan. *See* Correction to DI Angell at 12.
- American Falls – Malad Transmission Line to Idaho Power: provides an alternative to rebuilding the Arbon Valley feeder at "nearly half the cost of a distribution rebuild." *See* Correction to DI Angell at 13.
- Brady – Antelope 230 kV Transmission Line: the tap to the Haven substation and the upgrade of the distribution feeder that presently serves the Arbon Valley customers will no longer be needed.

Staff is concerned about PacifiCorp's capital investments that may be necessary to provide reliable service and accommodate load growth to the PacifiCorp service area. For example, Staff Production Request No. 6 to PacifiCorp asked, "What future anticipated projects, including capital, maintenance, and operational, will no longer be needed as a result of this transfer of assets?" PacifiCorp's response was, "There would be no changes to future anticipated projects for PacifiCorp's capital 10-year plan, maintenance, and operations as a result of this asset transfer." However, in PacifiCorp's response to the Industrial Customers of Idaho (ICIP) Production Request No. 3, Confidential Attachment 2, tab "Transmission Alternative Costs," PacifiCorp indicated that substantial capital costs would be incurred in order to provide reliable service and accommodate future load growth if the asset exchange was not implemented.

Regardless, Staff believes that substantial capital costs would be necessary to provide reliable service and accommodate future load growth to a PacifiCorp service area if the transmission asset exchange was not implemented. *See* Staff Confidential Attachment B. Staff identifies this as one of the benefits from the proposed transfer of assets between the Parties.

5. Transmission Capacity Improvements

Staff evaluated the transfer of assets and planned improvements, given the JPSA. Staff concurs with the Parties' assertions that the transfer of assets alone would not create any new available transmission capacity. However, Staff believes that the *planned improvements* under the agreements would result in transmission capacity improvements.

The JPSA requires Idaho Power to be responsible for upgrades necessary to provide PacifiCorp with 510 MW of long term firm point-to-point transmission service on Idaho Power's transmission system. *See* Application, JPSA at 27, Section 2.9(b)(xiv). To comply with the terms of the JPSA Idaho Power must upgrade their 230 kV transmission system west of Midpoint substation. These upgrades[6] would increase the capacity of the Idaho Power Midpoint West transmission path rating from 1027 MW to 1300 MW. Under the JPSA, the Parties agree that these planned improvements would be subject to a true-up adjustment following the closing date. *See* Application at 13.

The Parties have identified additional improvements and upgrades that are planned for the acquired assets between 2014 and 2016. According to the Parties, the cost of these improvements and upgrades are as follows:

Party	2014	2015	2016	Total
Idaho Power	$ 5,811,294	$ 4,199,000	$ 23,280,000	$ 33,290,000
PacifiCorp	$ 6,245,538	$ 2,403,134	$ 1,000,000	$ 9,648,672

See Application, JPSA, Schedules 1.1(e) and 1.1(f).

Other examples of transmission capacity improvements that would result from Idaho Power upgrades include:

- Replacing the Borah series capacitor would increase the total rating of the line from 1017 MW to 1229 MW.
- Replacing the Kinport series capacitor would increase the total rating of the line from 892 MW to 1235 MW.
- Various improvements to the Goshen – Jefferson segment would increase the rating of the line from 143 MW to 254 MW bidirectional.

Staff will review the upgrades listed in the JPSA in more detail during future general rate cases to ensure they comport with the asset transfer agreements and are prudent investments that benefit Idaho ratepayers.

[6] The 230 kV upgrades to be completed by Idaho Power are: (1) install a230/138 kV, 300 MVA transformer at the Bowmont substation and (2) replace two 230 kV series capacitor banks at the Midpoint substation. *See* Application, JPSA, Schedule 1.1(k).

6. Financial Considerations

The Parties believe the asset exchange "benefits both Parties and is in the best interest of both Parties' customers." *See* Application at 9. Further, the Parties request a finding by the Commission that "the costs of and rates of existing electric service in the state of Idaho will not be increased by reason of" the asset exchange. *See* Application at 11.

In support of these assertions, the Parties cite the following:

- Adoption of the JPSA and JOOA would result in a modification of the inputs within the OATT formula rate that more accurately reflects Idaho Power's cost of service, benefitting Idaho Power's retail customers. *See* Application, DI Grow at 16-1.
- PacifiCorp's customers would gain the benefits from the asset exchange "in a manner that is financially neutral to retail customers:" *See* Application Duvall DI at 2-3.

Staff agrees with the Parties and believes the retail rates of existing service in Idaho would not be increased by the transmission asset exchange based upon the following considerations:

- The Parties have not proposed to raise retail rates as a result of the proposed asset exchange. The projected investments, expenses, and revenue credits, as discussed in other sections of these comments, support this assertion. Because the asset transfer is essentially equal, rates should not change due to a change in the value of the Parties' assets. Also the Parties assert, and Staff believes, that the maintenance and operation expenses before and after the transfer would be similar.
- The assets exchanged will change ownership at their respective net book values, and their respective book values are estimated to be similar, therefore no acquisition premium would be paid or included in rates.

a. Current and Projected Operation & Maintenance Expenses

Both Idaho Power's and PacifiCorp's current and projected operation and maintenance expenses would be similar. The Parties state that the ongoing expenses would "be similar to expenses incurred today." *See* Application at 13. Idaho Power provided a comparison of current and proposed monthly O&M expenses, as requested in Staff's Production Request Nos. 1 and 2. The O&M expenses would be similar for PacifiCorp as well.

b. Financial Gains and Losses Associated with the Transaction

According to the Production Request responses from both companies, there would be no financial gain or loss associated with the asset transfer. The transaction has been structured to satisfy the requirements of a like-kind exchange. Each of the transfers necessary to complete the exchange is part of an integrated, interdependent, mutual and reciprocal plan intended to effectuate a tax-deferred exchange by PacifiCorp and Idaho Power of like-kind properties pursuant to and in accordance with the provisions of Section 1031, from the United States Treasury Regulations and Internal Revenue Code. The Parties propose to purchase and sell assets with nearly equivalent net book values. There would be a payment from Idaho Power Company to PacifiCorp at closing, to level the value of the transaction for both Parties. Staff believes this payment would be a nominal amount. There would be a true-up adjustment for the final net book values not later than 180 days after closing.

c. Financial Benefits to Idaho Power Company and its Retail Customers

Idaho Power's retail customers would see a significant financial benefit from the termination of the various historical legacy agreements (RATFA, RTSA, and ITSA) under the JPSA and JOOA. According to Grow's testimony (Grow Direct at 18, lines 11-14), Idaho Power's Idaho jurisdictional revenue requirement would be reduced by approximately $55.9 million over a ten-year period, on a present-value basis. This reduction would stem from the change in Idaho Power's OATT tariff as a result of the termination of the Legacy Agreements. That is, the increase in Idaho Power's OATT rates due to the termination of the Legacy Agreements would lead to higher transmission revenue, which would serve as a revenue credit to retail customer rates. This increase in transmission revenue credit is one of the main drivers of the financial benefit derived from the retirements of the Legacy Agreements. *See* Application, Grow at 18, lines 18-23.

The change to the Idaho Power OATT rates due to the retirement of the Legacy Agreements is described using the following two equations.[7] Equation 1 shows how the loads and revenues are treated in the Idaho Power formula rate and Equation 2 shows the formula rate impacts following the termination of the agreements.

[7] Equation 1 and Equation 2 are greatly simplified representations of the Idaho Power federal OATT formula rate and the approximate reductions in transmission tariff rates due to the handling of the Legacy Agreements' load and revenue.

Equation 1: Formula OATT Rate *with* Legacy Agreement Load and Revenue Credits

$$\frac{\text{Revenue Requirement} - \text{Legacy Contract Revenue Credit}}{\text{Total Load} + \text{Legacy Contract Load}}$$

Equation 2: Formula OATT Rate *without* Legacy Agreement Load and Revenue Credits

$$\frac{\text{Revenue Requirement}}{\text{Total Load}}$$

Idaho Power estimates the increase in OATT rates and associated transmission revenues would be approximately 29% higher. These revenues would serve as a revenue credit to retail customer rates. However, as reflected in the proposal, Idaho Power's retail customers would not receive these benefits until Idaho Power files its next general rate case.

Staff recommends that Idaho Power pass the reduction in revenue requirement as a result of this asset transfer and the subsequent change in the OATT rates to the retail customers when it occurs. Because of the change in the OATT rates, the Company would be able to calculate the actual difference in the amount received by comparing the new OATT tariff revenues to a calculation using the old OATT rates. Staff proposes that this amount be flowed through the PCA mechanism, beginning when the OATT rates change until the effective date when it is reflected in base rates. In the alternative, Staff recommends that these revenue amounts be deferred in a regulatory account and flow back to customers in the next general rate case.

d. Financial Benefits to PacifiCorp and its Retail Customers

The benefits to PacifiCorp are largely related to the operation of PacifiCorp's transmission system. As with Idaho Power, the financial benefit to retail customers stems not as much from the transfer of assets, but from the replacement of the various legacy agreements with the Legacy Replacement. According to PacifiCorp witness Vail, as shown in Exhibit 8, PacifiCorp's revenue requirement would be reduced by approximately $1.6 million over a ten-year period, on a present value basis. This savings is derived primarily from the impact the transaction would have on PacifiCorp's wheeling and use-of-facilities costs. Without the asset transfer, PacifiCorp's wheeling and use-of-facilities costs across the Idaho Power transmission system are projected to be $20.8 million in 2016, escalating each year thereafter. After the transfer, these costs would start at an initial $17.1 million per year and there would be no use-of-facilities costs.

PacifiCorp's retail customers would not receive these benefits until PacifiCorp files its next general rate case as currently reflected in the proposal. Staff recommends that the financial benefits from the change in the wheeling and use-of-facilities costs be passed onto customers when it occurs. Absent a rate case, Staff recommends these benefits flow through the ECAM mechanism until the effective date when the changes are reflected in base rates. In the alternative, Staff recommends that these revenue amounts be deferred in a regulatory account, and be flowed back to customers in the next general rate case.

e. Other Financial Benefits

With this asset transfer, there would be additional indirect financial benefits to both Parties' customers from increased transparency, and administrative flexibility. As detailed in Idaho Power's and PacifiCorp's response to Staff Production Request No. 5, the current daily administration of the Legacy Agreements is not only time consuming, but has required significant legal expense over the years related to the interpretation of the Legacy Agreements. The elimination of the Legacy Agreements and the accompanying activities associated with them would result in avoided administrative costs, although the specific amount of the costs avoided has not been estimated by the Parties.

f. Transmission Losses

Currently, the RTSA outlines how losses are repaid for the services provided under the contract, and defines loss repayment for transmission and generator main step-up transformer losses. Idaho Power and PacifiCorp are currently reviewing options for the loss calculations and repayment options but have not yet determined a common methodology. *See* Response to Staff First Production Request No. 10 at 12. Staff acknowledges that the Parties are developing a revised method to allocate losses for the use of the transmission system within the other Party's Balancing Authority Area. *See* Application, DI Grow at 13, lines 8-12. However, Staff recommends the Parties submit the proposed common methodology when it is completed.

7. REPORTING

Staff recommends that the Company file with the Commission all final documents pertaining to the asset transfer. This includes the documents relating to the true-up at closing, the final journal entries, as well as the updated list of the Parties' common equipment. Staff further recommends that the Parties submit the proposed common transmission line loss methodology when it is completed for Commission review.

In addition to the documents relating to the asset transfer, Staff requests a yearly filing detailing the revenue benefits from the asset transfer. Specifically, Staff requests a yearly filing from Idaho Power Company reporting the change in transmission revenue as a result of the change in its OATT tariff and rates, whether filed in conjunction with the PCA, or as a report on the deferral in the regulatory account.

Staff requests a yearly filing from PacifiCorp, reporting the change in wheeling expenses as a result of the asset transfer and the change in Idaho Power's OATT tariff and rates, whether filed in conjunction with the ECAM or as a report on the deferral in the regulatory account.

STAFF RECOMMENDATION

Based on its review of the Application and associated issues, Staff submits the following recommendations:

1. That the Commission accept the Parties' proposal to exchange certain transmission assets and find (1) that the transfer of assets is consistent with the public interest; (2) that the costs and rates of existing electric service in the State of Idaho will not be increased by reason of such transaction; and (3) that the Parties have a *bona fide* intent and financial ability to operate and maintain the transferred assets in the public service. Application at 11-12.
2. That the financial benefits to the retail customers of Idaho Power and PacifiCorp be flowed back to customers via the PCA or ECAM once the transfer has been approved. In the alternative Staff recommends a regulatory account be set up to capture the financial benefits for retail customers for disposition in the next general rate case.
3. That the Parties submit the proposed common transmission line loss methodology when it is completed.

4. That the Parties submit the final reporting and accounting documents as described in the body of this document.

Respectfully submitted this 22nd day of April 2015.

Daphne Huang

Daphne Huang
Deputy Attorney General

Technical Staff: Johanna Bell
Kathy Stockton

i:umisc/comments/ipce14.41_pace14.11djhjbkls comments

Legacy Agreements Proposed to Terminate (See Application, JPSA, Exhibit E)

Antelope Substation Capacity Entitlement, Operation and Maintenance Agreement (Oct. 17, 1989,as amended Feb. 8, 1990);
Draft Transmission Services Agreement (May 5, 1995);
Populus Project Construction Agreement (Mar. 2, 2009);
Second Restated and Amended Transmission Facilities Agreement (Feb. 8, 2010);
First Revised Agreement for Interconnection and Transmission Services (May 24, 2010);
Hemingway Joint Ownership and Operating Agreement (May 3, 2010);
Populus Joint Ownership and Operating Agreement (May 3, 2010);
Borah Series Capacitor Operation and Maintenance Agreement (Nov. 15, 2010);
Threemile Knoll Series Capacitor Operation and Maintenance Agreement (Apr. 4, 2011);
Restated Transmission Services Agreement (Apr. 29, 2011);
Letter Agreement regarding Bridger Switchyard 345 kV Breaker Replacements (Dec. 6, 1991);
Letter Agreement regarding Bridger-Goshen-Kinport Relay Replacement (Dec. 13, 1991);
Letter Agreement regarding Additional Capacitors at the Jim Bridger Project and Kinport Substation (Aug. 6, 1992);
Letter Agreement regarding the Loan of a Jim Bridger 345 kV Replacement Breakers for Temporary Installation at the Kinport Substation as part of the Shunt Capacitor Project for Idaho Power Company (Oct. 19, 1992)
Jim Bridger Ownership Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company
Jim Bridger Operation Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company

ATTACHMENT B IS CONFIDENTIAL AND PROTECTED UNDER THE PROTECTIVE AGREEMENT

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 22ND DAY OF APRIL 2015, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF,** IN CASE NOS. IPC-E-14-41 /PAC-E-14-11, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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