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UTILITIES COMMISSION

LISA D. NORDSTROM  
Lead Counsel  
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April 28, 2015

**VIA HAND DELIVERY**

Jean D. Jewell, Secretary  
Idaho Public Utilities Commission  
472 West Washington Street  
Boise, Idaho 83702

Re: Case No. IPC-E-15-15 – Idaho Power Company's Application for an Order Approving Certain Computational Modifications to the True-Up Portion of the Power Cost Adjustment

Dear Ms. Jewell:

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

Very truly yours,



Lisa D. Nordstrom

LDN:kkt  
Enclosures

LISA D. NORDSTROM (ISB No. 5733)  
Idaho Power Company  
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UTILITIES COMMISSION

Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR ) CASE NO. IPC-E-15-15  
AN ORDER APPROVING CERTAIN )  
COMPUTATIONAL MODIFICATIONS TO ) APPLICATION  
THE TRUE-UP PORTION OF THE POWER )  
COST ADJUSTMENT. )  
\_\_\_\_\_ )

Idaho Power Company (“Idaho Power” or “Company”) requests that the Idaho Public Utilities Commission (“Commission”) approve a settlement agreement (“Settlement Agreement”) related to the Company’s Power Cost Adjustment (“PCA”) entered into between Idaho Power and Commission Staff (“Staff”), hereafter referred to individually as “Party” and jointly as “Parties.” The Settlement Agreement primarily addresses modifications necessary to convert the existing Load Change Adjustment (“LCA”) in the PCA deferral calculation to the Sales Based Adjustment (“SBA”) to become effective January 1, 2015. As described in more detail below, Parties agree that the conversion to the SBA will more closely align the calculation of the PCA deferral balance with the intent of the PCA, i.e., to “ensure the amount recovered is no more or less than the actual power costs paid by the Company.” Order No. 33089 at 2. In

addition to the SBA transition, the Settlement Agreement also contains a provision to modify the monthly interest calculation included in the PCA deferral balance to more accurately reflect actual interest expense incurred by the Company as a result of the monthly accrued deferral.

Because application of the proposed SBA rate methodology effective January 1, 2015, would result in an additional \$1,470,797.50 benefit to customers in the annual 2015-2016 PCA filed in Case No. IPC-E-15-14, the Parties request that the Commission approve the Settlement Agreement no later than June 1, 2015.

This Application is based on the following:

#### **I. BACKGROUND**

1. The PCA is a rate mechanism that quantifies and tracks annual differences between Net Power Supply Expense (“NPSE”) and the normalized or “base level” of NPSE recovered in the Company’s base rates for recovery or credit through an annual rate change on June 1.

2. On May 30, 2014, the Commission issued Order No. 33049 in Idaho Power’s 2014 PCA case, IPC-E-14-05, approving the Company’s determination of the 2014 PCA components. However, through comments filed in that case, Staff expressed concern regarding a potential line-loss bias impacting the Company’s calculation of the true-up amounts. In response to these concerns, the Commission ordered “that a separate docket be opened to allow Commission Staff, the Company, and other interested persons to hold a workshop to further evaluate the Company’s application of the [PCA] true-up [component] and whether a deferral balance adjustment is appropriate.” Order No. 33049 at 13.

3. On July 1, 2014, the Commission opened Case No. IPC-E-14-16 (“PCA Inquiry Case”) through Order No. 33067, and a workshop was subsequently scheduled for July 30, 2014. Participants in the workshop included Idaho Power, Staff, the Industrial Customers of Idaho Power, the Idaho Conservation League, and the Snake River Alliance. In a Decision Memorandum dated July 30, 2014, Staff reported to the Commission that the discussion had alleviated its concern regarding the Company’s calculation of the true-up component from the 2014 PCA case, and recommended that the Commission close the docket. Staff also noted that it would continue to meet informally with the Company and other interested persons to discuss possible refinements to the PCA mechanism.

4. On August 6, 2014, the Commission issued Order No. 33089 closing the PCA Inquiry Case. In that Order the Commission stated: “If the parties’ informal discussions lead them to believe the PCA’s accuracy can be improved, Staff should advise us of that fact.” Order No. 33089 at 2. Following the issuance of Order No. 33089, Idaho Power and Staff continued to hold informal discussions regarding potential modifications to the PCA to improve its accuracy. As a result of these discussions, Idaho Power and Staff have agreed to a number of changes to the calculation of the PCA true-up balance that Parties believe represent an improvement to the existing methodology.

5. The agreement of the Parties is summarized in this Application and is more particularly described in the Settlement Agreement which has been executed by the Parties and is included as Attachment No. 1 to this Application. In summary, the terms of the agreement of the Parties as set out in the Settlement Agreement are as follows:

## II. SETTLEMENT AGREEMENT

6. Sales-Based Adjustment. Because the amount of power supply expenses and other specific generation-related costs recovered through the Company's base rates changes as loads increase or decline, the LCA is intended to adjust the PCA deferral balance to account for actual recovery of certain energy-related expenses through base rate revenue from actual sales. To correct for line-loss bias, the Parties agree in Section 1 of the Settlement Agreement that the load-based LCA currently utilized in the PCA deferral calculation will be replaced by a similar sales-based adjustment or SBA. The SBA would function in the same manner as the existing LCA, but the corresponding Sales-Based Adjustment Rate ("SBAR") would be calculated utilizing test year sales rather than test year loads, and be applied to deviations in Idaho-specific sales rather than total system loads. Parties agree that the transition to the SBA will occur as of January 1, 2015.

7. SBAR Determination. As detailed in Section 2 of the Settlement Agreement, Parties agree that the SBAR will be calculated in the same manner as the existing Load Change Adjustment Rate ("LCAR"), with the only modification being the replacement of the load-based megawatt-hour ("MWh") denominator (i.e., 2011 Rate Case test year Idaho loads) with corresponding sales-based MWh denominator (i.e., 2011 Rate Case test year Idaho sales). The Parties do not propose modifying the costs included in the LCA at this time. Application of the proposed SBAR determination method results in an SBAR of \$26.72 per MWh.

8. One-Time Transitional Adjustment. Upon implementation of the SBA, a one-time adjustment will be necessary to eliminate double counting that would

otherwise exist between calendar-month loads utilized in the final months of the LCA determination and billing-month sales utilized in the initial months of the SBA determination. To correct for this double counting, the proposed adjustment in Section 3 of the Settlement Agreement identifies and removes December 2014 calendar month sales from January and February 2015 billing month sales according to the billing methodology applied to each rate schedule. Because the SBAR is applied to changes between actual sales and test year sales, the Parties agree that 2011 Rate Case test year sales must be also be prorated according to the same methodology to allow for a consistent sales change determination for use in the SBA calculation.

9. Idaho Allocation of NPSE Deferral. Due to the Idaho-specific nature of the SBA, a modification to the PCA deferral calculation is required to align the jurisdictional assignment of NPSE with the jurisdictional assignment of base rate revenue recovery (i.e., the SBA). The existing methodology calculates the difference between base and actual NPSE on a system basis, then assigns this deviation to the Idaho jurisdiction utilizing the current Idaho allocation percentage of 95 percent from the Company's most recent case in which base NPSE was reset. In Section 4 of the Settlement Agreement, Parties agree that it is more appropriate under the SBA to first assign actual monthly system NPSE to the Idaho jurisdiction according to the Idaho proportion of actual billed sales within each month, then compare these Idaho-allocated actual expenses to approved Idaho-allocated base NPSE to determine the deferral amount. By allowing the allocation of the NPSE deferral to float with the Idaho proportion of actual billed sales, the jurisdictional assignment of revenue recognition and NPSE will remain

consistent, removing the potential undue impact of inconsistent allocation factors from the resulting PCA deferral balance.

10. Monthly NPSE Shaping for Interest Calculations. As detailed in Section 5 of the Settlement Agreement, in order to calculate monthly interest on the accrued balance of the PCA deferral, annual base NPSE must be spread over the 12 months of the PCA year. In the Settlement Agreement, Parties agree to transition from the existing methodology that assigns NPSE to each month based on the output of the Company's NPSE modeling software, AURORAxmp ("AURORA"), to a monthly shaping that reflects normalized test year base revenue as determined in the most recent case in which base NPSE was reset. The Parties agree that the proposed modification to the monthly shaping of base NPSE for interest calculations will become effective as of January 1, 2015. Therefore, the proposed adjustment to the Company's 2015 PCA filing includes interest calculations for the first nine months of the 2014-2015 PCA year (April through December 2014) that reflect the AURORA shaping methodology, while interest calculations for the final three months of the PCA year (January through March 2015) reflect the base revenue shaping methodology. Parties agree that Idaho Power will discontinue the interest calculation report utilizing the AURORA shape with the commencement of the 2015-2016 PCA year beginning April 1, 2015.

11. Ongoing Proration Requirement. The Parties agree that proration adjustments will be required whenever the SBAR is recalculated to apply the appropriate SBAR to sales that occur before and after the rate change effective date. Parties agree that the proration methodology detailed in Section 3 of the Settlement

Agreement will appropriately identify and separate billing month sales that occurred before and after the rate effective date in the event of a change to the SBAR.

### **III. MODIFIED PROCEDURE**

12. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. Idaho Power believes that a technical hearing is not 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.* If, however, the Commission determines that a technical hearing is required, the Company stands ready to support the Application in such hearing.

13. Impact on Pending 2015-2016 PCA Filing. As contemplated by the Settlement Agreement, implementation of the SBAR methodology effective January 1, 2015, would result in a reduction of \$1,470,797 to the April 2014 through March 2015 PCA deferral amount of \$34,515,981, which was filed by the Company in Case No. IPC-E-15-14 on April 15, 2015. The resulting deferral amount to be collected in the 2015-2016 PCA would be \$33,045,184. Idaho Power and the Staff agree that it is appropriate to adjust this year's requested PCA deferral amount to align with the terms of the Settlement Agreement and will recommend in comments to be filed in Case No. IPC-E-15-14 that the Commission approve such an adjustment. Acceptance of the proposed 2015-2016 PCA deferral adjustment will result in a greater PCA decrease for customers effective June 1, 2015, adjusting the total PCA revenue decrease from \$10.1 million to approximately \$11.6 million. For the changes agreed to above to be included in the Commission's order associated with the Company's annual 2015-2016 PCA filing, the Parties request that the Commission approve the Settlement Agreement no later than June 1, 2015.

#### **IV. COMMUNICATIONS AND SERVICE OF PLEADINGS**

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

Lisa D. Nordstrom  
Idaho Power Company  
P.O. Box 70  
Boise, Idaho 83707  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)  
[dockets@idahopower.com](mailto:dockets@idahopower.com)

Tim Tatum  
Idaho Power Company  
P.O. Box 70  
Boise, Idaho 83707  
[ttatum@idahopower.com](mailto:ttatum@idahopower.com)

#### **V. REQUEST FOR RELIEF**

15. The Parties agree that this Settlement Agreement is in the public interest and that all of its terms and conditions are fair, just, and reasonable. Therefore, the Parties submit this Settlement Agreement to the Commission and recommend approval in its entirety pursuant to RP 274-76. All terms and conditions of this Settlement Agreement are subject to approval by the Commission, and only after such approval, without material change or modification, has been received shall the Settlement Agreement be valid. Therefore, Idaho Power respectfully requests that the Commission issue its order:

(1) Approving the Settlement Agreement and authorizing the Company to utilize the SBAR provisions relating to the PCA methodology in the manner described in the Settlement Agreement without material change or condition; and

(2) Authorizing this proceeding to be processed expeditiously under modified procedure in accordance with RP 201, *et seq.* such that changes benefiting customers can be included in 2015-2016 PCA rates effective June 1, 2015.

Respectfully submitted this 28 day of April 2015.

  
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LISA D. NORDSTROM

Attorney for Idaho Power Company

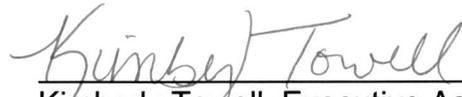
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 28 day of April 2015 I served a true and correct copy of the foregoing APPLICATION upon the following named parties by the method indicated below, and addressed to the following:

**Commission Staff**

Karl Klein  
Deputy Attorney General  
Idaho Public Utilities Commission  
472 West Washington  
P.O. Box 83720  
Boise, Idaho 83720-0074

- Hand Delivered
- U.S. Mail
- Overnight Mail
- FAX
- Email [Karl.Klein@puc.idaho.gov](mailto:Karl.Klein@puc.idaho.gov)

  
\_\_\_\_\_  
Kimberly Towell, Executive Assistant

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-15-15**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 1**

**SETTLEMENT AGREEMENT  
BETWEEN  
IDAHO POWER COMPANY  
AND  
IDAHO PUBLIC UTILITIES COMMISSION STAFF**

This settlement agreement (“Settlement Agreement” or “Agreement”) to modify computations within Idaho Power’s Power Cost Adjustment (“PCA”) mechanism is entered into by Idaho Power Company (“Idaho Power” or “Company”) and the Staff of the Idaho Public Utilities Commission (“Staff”), hereafter referred to individually as “Party” and jointly as “Parties.”

**BACKGROUND**

On May 30, 2014, the Idaho Public Utilities Commission (“Commission”) issued Order No. 33049 in Idaho Power’s 2014 PCA case, IPC-E-14-05, approving the Company’s determination of the 2014 PCA components. However, through comments filed in that case, Staff expressed concern regarding a potential line-loss bias impacting the Company’s calculation of the true-up amounts. In response to these concerns, the Commission ordered “that a separate docket be opened to allow Commission Staff, the Company, and other interested persons to hold a workshop to further evaluate the Company’s application of the [PCA] true-up [component] and whether a deferral balance adjustment is appropriate.” Order No. 33049 at 13.

On July 1, 2014, the Commission opened Case No. IPC-E-14-16 (“PCA Inquiry Case”) through Order No. 33067, and a workshop was subsequently scheduled for July 30, 2014. Participants in the workshop included Idaho Power, Staff, the Industrial Customers of Idaho Power (“ICIP”), the Idaho Conservation League (“ICL”), and the Snake River Alliance (“SRA”). In a Decision Memorandum dated July 30, 2014, Staff reported to

the Commission that the discussion had alleviated its concern regarding the Company's calculation of the true-up component from the 2014 PCA case, and recommended that the Commission close the docket. Staff also noted that it would continue to meet informally with the Company and other interested persons to discuss possible refinements to the PCA mechanism.

On August 6, 2014, the Commission issued Order No. 33089 closing the PCA Inquiry Case. In that Order the Commission stated: "If the parties' informal discussions lead them to believe the PCA's accuracy can be improved, Staff should advise us of that fact." Order No. 33089 at 2.

Following the issuance of Order No. 33089, Idaho Power and Staff continued to hold informal discussions regarding potential modifications to the PCA to improve its accuracy. As a result of these discussions, Idaho Power and Staff have agreed to a number of changes to the calculation of the PCA true-up balance that Parties believe represent an improvement to the existing methodology. Based upon these discussions, Parties agree to the following terms:

#### **TERMS OF THE SETTLEMENT AGREEMENT**

1. Sales-Based Adjustment. Parties agree that the Load Change Adjustment ("LCA") currently utilized in the PCA deferral calculation will be replaced with the Sales Based Adjustment ("SBA") as detailed in this Settlement Agreement. Parties agree that the transition to the SBA will occur as of January 1, 2015.

2. Sales Based Adjustment Rate ("SBAR") Determination. Parties agree that the SBAR will be calculated in the same manner as the existing Load Change Adjustment Rate ("LCAR"), with the only modification being the replacement of the load-

based megawatt-hour (“MWh”) denominator with the corresponding sales-based MWh denominator. This modification is detailed in the equations below:

Calculation of Current LCAR

$$\begin{array}{rclcl}
 \$360,747,094 & \div & 14,822,063 \text{ MWh} & = & \$24.34/\text{MWh} \\
 \text{Approved LCAR} & & \text{2011 Rate Case} & & \text{Current} \\
 \text{Numerator} & & \text{Idaho Loads} & & \text{LCAR}
 \end{array}$$

Calculation of Proposed SBAR

$$\begin{array}{rclcl}
 \$360,747,094 & \div & 13,498,892 \text{ MWh} & = & \$26.72/\text{MWh} \\
 \text{Approved LCAR} & & \text{2011 Rate Case} & & \text{Proposed} \\
 \text{Numerator} & & \text{Idaho Sales} & & \text{SBAR}
 \end{array}$$

3. One-time Transitional Adjustment. Parties agree that a one-time adjustment is necessary to eliminate double counting that would otherwise exist between calendar month loads used in the December 2014 LCA calculation and billing month sales used in the January and February 2015 SBA calculations. To eliminate any double counting, the proposed adjustment identifies and removes December 2014 calendar month sales previously used in the quantification of the December LCA from January and February 2015 billing month sales used in the SBA computations for those months. Table 1 describes the billing methodology for each rate schedule, while Table 2 describes the corresponding adjustment that accomplishes the above-stated objective:

**Table 1: Billing Methodology by Rate Schedule**

<b>Rate Schedule Nos.</b>	<b>Billing Methodology</b>
1,3,5,7,9 Secondary, 15,24,40,41,42	Schedule of 23 Billing Cycles
9 Primary and Transmission, 19	Calendar Month Measurement with One Month Billing Lag
26,29,30	Calendar Month Measurement with No Billing Lag

**Table 2: Transitional Adjustment by Rate Schedule**

<b>Rate Schedule Nos.</b>	<b>Adjustment Methodology</b>
1,3,5,7,9 Secondary,15,24,40,41,42	Energy Proration by Days in Billing Cycle <sup>1</sup>
9 Primary and Transmission, 19	Removal of January 2015 Billed Sales
26,29,30	No Adjustment Needed

Parties agree that the adjustments listed in Table 2 must be applied to both actual sales and test year sales to allow for a consistent sales change determination for use in the SBA calculation.

4. Idaho Allocation of NPSE Deferral. Parties agree to modify the allocation percentage used in the determination of the Company's Idaho jurisdictional net power supply expense ("NPSE") deferral. The existing methodology calculates the difference between base and actual NPSE on a system basis, then assigns this deviation to the Idaho jurisdiction utilizing the current Idaho allocation percentage of 95 percent from the Company's most recent case in which base NPSE was reset. Under the SBA, Parties agree that it is more appropriate to first assign actual monthly system NPSE to the Idaho jurisdiction according to the Idaho proportion of actual billed sales within each month, then compare these Idaho-allocated actual expenses to approved Idaho-allocated base NPSE to determine the deferral amount.

The equations below detail this change in methodology. The first equation provides a general representation of the existing Idaho allocation methodology, while

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<sup>1</sup>This method applies a percentage to billing month sales that reflects the proportion of days in each billing cycle that falls before January 1, 2015. This is the same method currently used to prorate energy charges for billing cycle customers in the event of a rate or season change.

the second equation provides a general representation of the proposed Idaho allocation methodology:<sup>2</sup>

Current Jurisdictional Assignment of NPSE Deferral

$$\text{Deferral} = (\text{Actual System NPSE} - \text{Base System NPSE}) \times 95\%<sup>3</sup>$$

Proposed Jurisdictional Assignment of NPSE Deferral

$$\text{Deferral} = (\text{Actual System NPSE} \times \text{Idaho \% of Actual Billed Sales}) - \text{Idaho Base NPSE}$$

5. Monthly NPSE Shaping for Interest Calculations. To calculate monthly interest on the accrued balance of the PCA deferral, annual base NPSE must be spread over the 12 months of the PCA year to determine monthly deferral amounts. Under the existing interest calculation methodology, the monthly spread of base NPSE reflects the monthly output of the Company's NPSE modeling software, AURORAxmp ("AURORA"). As a result of discussions in this case, Parties agree that it is more appropriate to calculate monthly interest utilizing a monthly base NPSE spread that reflects the proportion of approved base rate revenue collection in each month as determined in the most recent case in which base NPSE was reset.<sup>4</sup>

Parties agree that the proposed modification to the monthly shaping of base NPSE for interest calculations will become effective as of January 1, 2015. Therefore, the deferral amount included in the Company's 2015 PCA filing (Case No. IPC-E-15-14) should be adjusted to include interest calculations for the first nine months of the 2014-2015 PCA year (April through December 2014) that reflect the AURORA shaping

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<sup>2</sup>These equations are intended to illustrate the proposed changes to the Idaho allocation of the NPSE deferral. For the sake of simplicity, these equations do not reflect the sharing provisions applied to certain NPSE accounts.

<sup>3</sup>Allocation percentage from the Company's most recent general rate case, Case No. IPC-E-11-08.

<sup>4</sup>The current revenue shape reflects final approved base revenues from Case No. IPC-E-11-08.

methodology, while interest calculations for the final three months of the PCA year (January through March 2015) should reflect the base revenue shaping methodology. Parties agree that Idaho Power will discontinue the interest calculation report utilizing the AURORA shape with the commencement of the 2015 PCA year beginning April 1, 2015.

6. Ongoing Proration Requirement. Parties agree that proration adjustments will be required whenever the SBAR is recalculated to apply the appropriate SBAR to sales that occur before and after the rate change effective date. Parties agree that the proration methodology detailed in Section 3 above will appropriately identify and separate billing month sales that occurred before and after the rate effective date in the event of a change to the SBAR.

7. The Parties submit this Settlement Agreement to the Commission and recommend approval in its entirety pursuant to RP 274-76. The Parties shall support this Settlement Agreement before the Commission and shall not appeal a Commission order approving the Settlement Agreement or an issue resolved by the Settlement Agreement. If this Settlement Agreement is challenged by anyone who is not a party, then each Party reserves the right to file testimony, cross-examine witnesses, and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Settlement Agreement. Notwithstanding this reservation of rights, the Parties agree that they will continue to support the Commission's adoption of the terms of this Settlement Agreement.

8. If the Commission or any reviewing body on appeal rejects any part or all of this Settlement Agreement or imposes any additional material conditions on approval of this Settlement Agreement, then each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding within 14 days of the date of such action by the Commission, to withdraw from this Settlement Agreement. In such case, no Party shall be bound or prejudiced by the terms of this Settlement Agreement and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the matter.

9. The Parties agree that this Settlement Agreement represents a fair, just, and reasonable compromise of the PCA computation dispute(s) between the Parties, and that this Settlement Agreement is in the public interest. The Parties maintain that the Settlement Agreement as a whole and its acceptance by the Commission represent a reasonable resolution of all issues between the Parties identified herein.

10. No Party shall be bound, benefited, or prejudiced by any position asserted in the negotiation of this Settlement Agreement, except to the extent expressly stated herein, nor shall this Settlement Agreement be construed as a waiver of rights unless such rights are expressly waived herein. Except as otherwise expressly provided for herein, execution of this Settlement Agreement shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Settlement

Agreement. This Settlement Agreement sets forth the complete understanding of the Parties, and this Settlement Agreement includes no other promises, understandings, representations, arrangements, or agreements pertaining to the subject matter of this Settlement Agreement, or any other subject matter, not expressly contained herein.

11. The obligations of the Parties are subject to the Commission's approval of this Settlement Agreement in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction. All terms and conditions of this Settlement Agreement are subject to approval by the Commission, and only after such approval, without material change or modification, has been received shall the Settlement Agreement be valid.

12. This Settlement Agreement may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 28<sup>th</sup> day of April 2015.

Idaho Power Company

Commission Staff

By



Lisa D. Nordstrom  
Attorney for Idaho Power Company

By



Karl Klein  
Attorney for Commission Staff