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Lead Counsel  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)

2015 DEC -9 PM 4: 38

IDAHO PUBLIC  
UTILITIES COMMISSION

December 9, 2015

**VIA HAND DELIVERY**

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

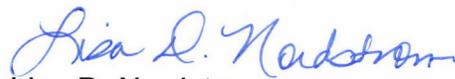
Re: Case No. IPC-E-15-26  
Approval of the Transfer and Sale of Certain Assets to the United States  
Department of Justice Federal Bureau of Investigation  
- Replacement Attachment 1 to Application (REDACTED) and Certificate of  
Attorney

Dear Ms. Jewell:

On November 25, 2015, in Case No. IPC-E-15-26, Idaho Power Company ("Idaho Power") filed an Application with the Idaho Public Utilities Commission ("Commission") for approval of the transfer and sale of certain assets to the United States Department of Justice Federal Bureau of Investigation ("FBI"). Attachment 1 to the Application was filed as a confidential document. After discussion with Commission counsel, Idaho Power wishes to replace the confidential attachment with a redacted copy and a revised Certificate of Attorney. Therefore, enclosed please find an original and seven (7) copies of the revised Certificate of Attorney and REDACTED Attachment 1.

Please contact me at (208) 388-5825 if you have any questions or concerns.

Very truly yours,



Lisa D. Nordstrom

LDN:kkt

Enclosures

cc: Daphne Huang – w/encls. (via hand delivery)

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**ASSET PURCHASE  
AND TRANSFER OF TITLE AGREEMENT**

2015 DEC -9 PM 4:39

IDAHO PUBLIC  
UTILITIES COMMISSION

This **ASSET PURCHASE AGREEMENT AND TRANSFER OF TITLE AGREEMENT** ("Agreement") is entered into as of the 30<sup>th</sup> day of October, 2015 ("Effective Date"), by and between **IDAHO POWER COMPANY**, an Idaho corporation with its principal offices located at 1221 W. Idaho Street, Boise, ID 83702 ("Idaho Power") and the **UNITED STATES DEPARTMENT OF JUSTICE FEDERAL BUREAU OF INVESTIGATION** with its principal offices located at 935 Pennsylvania Ave., NW, Washington, DC 20535 (the "FBI"). Idaho Power and FBI may be referred to herein individually as a "Party" or, collectively, as the "Parties."

**RECITALS**

A. Idaho Power is an investor-owned electric utility engaged in the generation, transmission, and distribution of electricity to its customers in southern Idaho and eastern Oregon;

B. The FBI is an Idaho Power customer receiving primary service to its facility located at [REDACTED] ("Site");

C. Idaho Power currently owns, operates and maintains the facilities beyond the Point of Delivery at the FBI's [REDACTED] Site that are installed to solely benefit the FBI (as more particularly described in this Agreement, the "Assets").

D. Idaho Power desires to transfer and convey the Assets to the FBI, and the FBI desires to obtain title to and assume ownership, maintenance, operation and all liabilities associated with the Assets pursuant and subject to the terms and conditions of this Agreement.

E. Pursuant to Rule M (*Facilities Charge Service*) of Idaho Power's Tariff ("Rule M") and Idaho Code § 61-328, Idaho Power is required to obtain authorization and order from the Idaho Public Utilities Commission ("IPUC") approving Idaho Power's sale of the Assets to the FBI (the "Sale"). The transfer of the Assets contemplated by this Agreement is contingent upon Idaho Power receiving approval of the Sale and accounting treatment of the Sale from the IPUC, without any changes or conditions to Idaho Power's request and subject to the terms and conditions set forth in this Agreement.

**AGREEMENT**

NOW, THEREFORE, in consideration of the mutual obligations and undertakings set forth herein, and other good and valuable consideration, the sufficiency of which is hereby acknowledged, Idaho Power and the FBI agree as follows:

1) **Recitals.** The above-stated Recitals are incorporated by this reference and made a part of this Agreement.

2) **Assets.** The Assets to be transferred to the FBI pursuant to this Agreement (and upon approval of the IPUC) include: [REDACTED]. The Assets are more particularly described in Exhibit A attached hereto and made part of this Agreement.

3) **Obligations and Conditions Precedent to Closing.** The obligations and conditions listed below must be satisfied or waived before the Parties are required to affect the transfer and sale of the Assets as contemplated by this Agreement (such event, the "Closing").

a. **IPUC Approval.** Within 60 days following execution of this Agreement, Idaho Power shall file an application for approval of the Sale and accounting treatment of the Sale with the IPUC, the contents of which shall be in Idaho Power's discretion so long as not inconsistent with the material terms of this Agreement. Upon receipt of a final order from the IPUC pertaining to the Sale, Idaho Power shall provide the FBI with a copy of the same and:

i. If the IPUC approves the Sale and accounting treatment of the Sale consistent in all material respects with the application submitted to the IPUC by Idaho Power, the Parties shall proceed with the Sale of the Assets pursuant to the terms and conditions of this Agreement.

ii. If the IPUC approves the Sale and accounting treatment of the Sale subject to additional terms and conditions beyond those set forth in the application submitted to the IPUC by Idaho Power (as permitted by Idaho Code § 61-328), the Parties may either: i) mutually agree to incorporate the additional terms and conditions into this Agreement and proceed with the Sale; or ii) not mutually agree to incorporate the additional terms and conditions into this Agreement in which case this Agreement shall be null and void and of no further effect and neither Party shall have any further obligations under this Agreement.

iii. If the IPUC denies or refuses to consider or approve the Sale or the accounting treatment of the Sale consistent in all material respects with the application submitted to the IPUC by Idaho Power, the terms of this Agreement shall be null and void and of no further effect and neither Party shall have any further obligations under this Agreement.

The FBI acknowledges and agrees that Idaho Power presented the Asset price calculations and methodology for calculating the same to the FBI and the FBI is in agreement with such pricing and methodology. The FBI agrees to support Idaho Power's application to the IPUC for approval of the Sale.

b. **Lien Release.** The Assets are subject to a lien created by a Mortgage and Deed of Trust, dated October 1, 1937, between Idaho Power and Deutsche Bank Trust Company Americas (the "Mortgage"). Following receipt of a signed resolution adopted by Idaho Power's Board of Directors, Idaho Power shall file a

customary lien release application with the Mortgage trustee, requesting release of the Assets from the lien of the Mortgage in accordance with the terms of the Mortgage. Release of the lien by the Mortgage trustee, or the FBI's waiver of the release of the lien of the Mortgage shall be a condition precedent to the Closing and to the obligations of the Parties to consummate the Sale as contemplated by this Agreement. In the event no such release or waiver shall have timely occurred, the terms of this Agreement shall be null and void and of no further effect and neither Party shall have any further obligations under this Agreement.

**4) Rule H System Protection Package.** As a result of the Sale of the Assets to the FBI, Idaho Power is required to install a system protection package prior to the Point of Delivery (as defined in Rule H of Idaho Power's Tariff), which will be owned, operated and maintained by Idaho Power ("System Protection Package"). Idaho Power will install the system protection package in accordance with Rule H (*New Service Attachments and Distribution Line Installations or Alterations*) of Idaho Power's Tariff ("Rule H"), and the FBI agrees to pay the costs incurred by Idaho Power to install the System Protection Package (for illustrative purposes, a copy of the Rule H Cost Quote for the System Protection Package is attached hereto as **Exhibit B** – the Rule H Cost Quote is subject to change and will be updated upon approval of the Sale from the IPUC).

Within 10 days following the date of the IPUC's issuance of an order approving the Sale, Idaho Power will present the FBI with a formal Cost Quote (along with an invoice for payment) (the "Cost Quote") and, pursuant to the terms thereof, the Cost Quote will remain valid for 60 days from receipt, so long as the FBI executes and makes payment in full within that 60 day period. The System Protection Package must be funded in full by the FBI and installed prior to Closing. Idaho Power will use commercially reasonable efforts to install the System Protection Package following receipt of payment therefor from the FBI and will promptly notify the FBI when the System Protection Package has been installed.

**5) Closing.** The Parties agree that the Closing shall occur as promptly as reasonably practicable following (a) satisfaction of all conditions precedent set forth in Section 3 of this Agreement and (b) installation of the Rule H System Protection Package pursuant to Section 4 of this Agreement. At the Closing, (a) the FBI shall deliver the full Purchase Price to Idaho Power (as specified in Section 6 below) and (b) the Parties shall execute the Bill of Sale in the form of **Exhibit C** hereto. If the Parties have diligently pursued the actions necessary to achieve the Closing, but all conditions precedent to Closing shall not have occurred on or prior to April 15, 2016, the terms of this Agreement shall be null and void and of no further effect and neither Party shall have any further obligations under this Agreement, other than the obligation to make payment for any expenditures actually incurred by Idaho Power in connection with the System Protection Package.

**6) Purchase Price.** The FBI shall pay to Idaho Power the total amount of \$79,373 for the Assets ("Purchase Price"). A summary breakdown of the Purchase Price is attached hereto as **Exhibit D** and made part of this Agreement. The FBI acknowledges and confirms that: a) the FBI has reviewed and fully understands the components of the Purchase Price as set forth

in Exhibit D; b) the FBI does not contest the amounts listed in Exhibit D; and, c) the Purchase Price is agreed upon between the Parties as of the Effective Date hereof.

The FBI understands and acknowledges that the Purchase Price is subject to change if during such time as the Parties are awaiting approval from the IPUC, Idaho Power is required to replace any of the Assets. Pursuant to Rule M of Idaho Power's Tariff, Idaho Power is required to replace failed equipment owned by Idaho Power installed beyond the Point of Delivery. As such, until such time as Closing occurs, Idaho Power must replace any failed Assets and the price of the substitute equipment will be reflected in the Purchase Price pursuant to the same methodology used to calculate the current Purchase Price.

7) **Transfer of Assets.** Idaho Power shall grant, bargain, sell, assign, transfer, convey, and deliver to the FBI, its successors and assigns, all of Idaho Power's right, title and interest of every kind and character whatsoever in and to the Assets, effective as of the Closing.

8) **Operation and Maintenance.** The FBI understands and acknowledges that pursuant to Rule M of Idaho Power's Tariff and Idaho Code § 61-328, the FBI has the bona fide intent and financial ability to operate and maintain the Assets, and the FBI shall be fully responsible for such operation and maintenance of the Assets, and all liabilities associated therewith, after the Closing.

9) **Title to Assets.** Idaho Power, for itself and its successors, hereby represents to the FBI and its successors and assigns that as of the Effective Date hereof: a) Idaho Power has good, valid and marketable title to the Assets; b) the Assets are free and clear of all liens, encumbrances, claims, mortgages, security interests, pledges, charges, liabilities and other restrictions of any kind or nature whatsoever (contingent or otherwise), other than those of or created by the FBI, and other than the lien created by the Mortgage; c) the lien of the Mortgage on the Assets will not apply from and after the Closing; and d) Idaho Power has all necessary corporate power and authority to sell the Assets to FBI (assuming approval of the Sale from the IPUC pursuant to Idaho Code § 61-328).

10) **Necessary Documents.** Idaho Power covenants and agrees with the FBI, its successors and assigns, to do, execute, acknowledge and deliver, or cause to be done, executed, acknowledged and delivered, any and all acts, instruments, papers and documents as may be reasonably necessary to carry out and effectuate the intent and purpose of this Agreement.

11) **Authority to Transfer.** Idaho Power warrants and represents to the FBI that Idaho Power is duly and validly authorized and empowered to make, execute, and deliver this Agreement and to enter into the covenants, promises, and undertakings of Idaho Power in this Agreement, in accordance with the terms and subject to the conditions set forth in this Agreement. The FBI warrants and represents to Idaho Power that the FBI is duly and validly authorized and empowered to make, execute, and deliver this Agreement and to enter into the covenants, promises, and undertakings of the FBI in this Agreement, in accordance with the terms and subject to the conditions set forth in this Agreement.

12) **Unwarranted "As Is" Condition.** The Parties agree that to the extent required by any applicable law, the disclaimers of warranties contained in this paragraph are "conspicuous" disclaimers for the purposes of any applicable law, rule, or order. The FBI waives any claims, demands, right of action against Idaho Power, its officers, directors, employees and parent company arising from or relating to the Assets or the Sale. THE FBI ACKNOWLEDGES AND AGREES THAT IDAHO POWER CONDUCTED INFRARED TESTING OF THE ASSETS WITHIN THE LAST 90 DAYS PRIOR TO THE EFFECTIVE DATE OF THIS AGREEMENT AND IDAHO POWER HAS SHARED WITH THE FBI THAT SUCH TESTING DID NOT REVEAL ANY FAILURES OR PROBLEMS WITH THE ASSETS; HOWEVER, THE FBI UNDERSTANDS THAT IDAHO POWER IS NOT GUARANTEEING THE ACCURACY OF SUCH TESTING OR INFORMATION OBTAINED THEREFROM AND HAS ENCOURAGED THE FBI TO CONDUCT ITS OWN INDEPENDENT EXAMINATION AND INSPECTION OF THE EQUIPMENT. THE FBI ACKNOWLEDGES AND AGREES THAT IT HAS HAD THE OPPORTUNITY TO CAREFULLY EXAMINE AND INSPECT THE ASSETS, AND/OR THAT IT HAS CAREFULLY EXAMINED AND INSPECTED THE ASSETS, AND ACCEPTS THE ASSETS IN THEIR "AS IS" AND "WHERE IS" CONDITION AND "WITH ALL FAULTS," AND WITHOUT REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, (ALL OF WHICH IDAHO POWER HEREBY DISCLAIMS AND NEGATES) AS TO FITNESS FOR ANY PARTICULAR PURPOSE, CONFORMITY TO MODELS OR SAMPLES OR MATERIALS, MERCHANTABILITY, DESIGN, QUALITY, CONDITION, OPERATION, COMPLIANCE WITH SPECIFICATION, ABSENCE OF LATENT DEFECTS, OR COMPLIANCE WITH LAWS AND REGULATIONS (INCLUDING, WITHOUT LIMITATION, THOSE RELATING TO HEALTH, SAFETY, AND THE ENVIRONMENT), TO THE EXTENT APPLICABLE AND PERMITTED BY LAW.

13) **Release and Indemnification.** The FBI hereby releases Idaho Power and its employees, officers, directors, representatives, and agents and/or its affiliates from, for, and against any and all claims, actions, damages, losses, penalties, and expenses, including reasonable attorneys' fees and disbursements, of any kind or nature whatsoever arising out of Idaho Power's acts or omissions or the acts or omissions of the FBI or any third party related to the transfer of the Assets hereunder.

The FBI shall indemnify and reimburse Idaho Power and its successors, and their respective directors, officers, employees, representatives, and agents, from, for, and against any and all allegations, suits, claims, demands, actions, proceedings, judgments, penalties, liabilities, damages, injuries, losses, costs, or expenses of any kind or nature whatsoever, including without limitation attorneys' fees and related costs to the extent permitted by Federal law, and liability of death, personal injury or property damages, strict liability, or liabilities or obligations under any applicable Federal or State law, including, without limitation, all environmental laws, arising directly or indirectly, in whole or in part, out of the FBI's acquisition and use of the Assets by any person. In no event shall the FBI's total cumulative liability for the above-stated indemnification obligations exceed a total of [REDACTED]

14) **Hazardous Materials.** The FBI acknowledges that electronic equipment and components may contain hazardous materials. These materials may include, but are not limited

to, lead in solder, batteries, and CRT glass, silver in some batteries and connections, and mercury in some batteries and mercury switches. Disposal of these components, and electronic waste in general, may be regulated. The FBI is responsible for compliance with all applicable environmental laws, rules, and regulations associated with those and all other hazardous materials contained in or used in connection with the Assets from and after the Effective Date.

**15) Assignment.** This Agreement shall only be assigned with the prior written consent of the Parties and in accordance with Federal law. Any purported assignment without such prior written consent or in violation of Federal law shall be null and void.

**16) Miscellaneous.** To the extent that any provision of this instrument shall be held to be invalid, illegal, or unenforceable, it shall be deemed to be modified to the minimum extent necessary to be valid and enforceable. If it cannot be so modified, it will be deleted and the deletion will not affect the validity or enforceability of any other provision unless, as a result the rights of either Party are materially diminished or the obligations and burdens of either Party are materially increased so as to be unjust or inequitable. Any inconsistency between the terms of this Agreement and any other Agreement to which Idaho Power and the FBI are a party on the Effective Date, as to the matters set forth in this Agreement, shall be resolved in favor of the terms of this Agreement, the terms of which shall govern.

This Agreement and the covenants, agreements, undertakings, warranties and representations contained herein shall inure to the benefit of the successors and assigns of Idaho Power and the FBI.

This Agreement may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. This Agreement constitutes the entire Agreement between the Parties and supersedes any prior understandings, Agreements, or representations by or between the Parties, written or oral, in any way related to the subject matter of this Agreement. This Agreement may not be amended except by written Agreement executed by the parties to be charged with the amendment.

*[Signatures to follow]*

IN WITNESS WHEREOF, the undersigned have executed this AGREEMENT to be effective as of the Effective Date.

**IDAHO POWER COMPANY**

By: 

Name: Dan B. Minor

Title: Executive Vice President & COO

**U.S. DEPARTMENT OF JUSTICE,  
FEDERAL BUREAU OF INVESTIGATION**

By: 

Name: PAUL F JARVIS

Title: SECTION CHIEF

By: 

Name: MANUEL GOYONAGA

Title: CONTRACTING OFFICER

**EXHIBIT A**  
**ASSETS**

Description	Year	Original Investment	Footage
[REDACTED]	[REDACTED]	\$ 979.37	
[REDACTED]	[REDACTED]	\$ 565.71	[REDACTED]
[REDACTED]	[REDACTED]	\$ 354.79	
[REDACTED]	[REDACTED]	\$ 534.75	
[REDACTED]	[REDACTED]	\$ 1,504.38	
[REDACTED]	[REDACTED]	\$ 1,504.38	
[REDACTED]	[REDACTED]	\$ 2,796.40	[REDACTED]
[REDACTED]	[REDACTED]	\$10,445.70	[REDACTED]
[REDACTED]	[REDACTED]	\$ 6,097.98	[REDACTED]
[REDACTED]	[REDACTED]	\$ 558.83	[REDACTED]
[REDACTED]	[REDACTED]	\$ 2,454.39	[REDACTED]
[REDACTED]	[REDACTED]	\$ 1,841.63	[REDACTED]
[REDACTED]	[REDACTED]	\$ 1,631.17	[REDACTED]
[REDACTED]	[REDACTED]	\$11,299.18	
[REDACTED]	[REDACTED]	\$ 1,602.15	
[REDACTED]	[REDACTED]	\$ 7,033.93	
[REDACTED]	[REDACTED]	\$ 6,515.95	
[REDACTED]	[REDACTED]	\$23,711.61	
[REDACTED]	[REDACTED]	\$ 403.00	
[REDACTED]	[REDACTED]	\$ 403.00	
[REDACTED]	[REDACTED]	\$ 403.00	



**EXHIBIT B**  
**RULE H COST QUOTE**  
**IDAHO**

Customer or Project Name: <b>FBI - SYSTEM PROTECTION PACKAGE (RECLOSER)</b>	Design Number: <b>1106303</b>	Version: <b>002</b>	Work Order #: <b>27419254</b>
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Line Installation Costs	Prepaid Fees	Debit	Credit	Totals
1. Line Installation/Upgrade Costs		\$ 35,619		
2. Company Betterment / Other Credits				
3. Salvage IPCO - Credit				
4. Customer Provided Trench				
<b>5. Net Line Installation Cost</b>				<b>\$ 35,619</b>
<b>Terminal Facilities</b>				
6. Terminal Facilities				
7. Customer Allowance				
8. Salvage Term Credit				
<b>9. Net Terminal Facilities</b>				<b>\$ -</b>
10. Unusual Conditions		\$ 691		
11. Bank Letter of Credit (Only for Unusual Conditions over \$10,000)				
<b>12. Net Construction Costs</b>				<b>\$ 36,310</b>
<b>13. Net Vested or Refundable Construction Costs</b> (Limited to 5 years or 4 additional applicants)				<b>\$ 691</b>
<b>14. Construction Costs Not Available for Vesting or Refund</b>				<b>\$ 35,619</b>
<b>Other Charges</b>				
15. Vested Interest Work Order #				
16. Billable Permits				
17. Prepaid Permits				
18. Billable Engineering Charges		\$ 402		
19. Prepaid Engineering Charges				
20. Underground Service Attachment Charge				
21. Relocation or removal with new capacity				
22. Relocation or removal with NO new Capacity				
23. Salvage Credit Relocation				
24. Tax Gross Up				
<b>25. Net Other Charges</b>				<b>\$ 402</b>
<b>26. Total Work Order Charges</b>		<b>\$ 36,712</b>		
<b>27. Idaho Power Co. Contribution and Other Credits</b>			<b>\$ -</b>	
<b>28. Total Customer Payment Due (Line 12 + Line 25)</b>				<b>\$ 36,712</b>

Customer signature is required on Page 2 of this document

Notes:

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Customer or Project Name:	Design Number:	Version:	Work Order #:
FBI - SYSTEM PROTECTION PACKAGE (RECLOSER)	1106303	002	27419254

**Total Customer Payment Due Prior to Construction Scheduling**

**\$ 36,712**

**Notice:** This Customer Cost Quote shall be binding on both Idaho Power Company ("Idaho Power") and Customer for a period of sixty (60) days from the date below indicated, subject to changes in information provided by Customer or changes in Idaho Power's ability to obtain satisfactory rights-of-way or to company with governmental regulations, including but not limited to the rules, regulations, and tariffs of the Idaho Power Utilities Commission ("IPUC"). Customer must make payment of the quoted amount not less than thirty (30) days prior to the start of the construction work set forth above (the "Work"), but Idaho Power does not represent that the Work will commence within 30 days of receipt of payment. The start of the Work is subject to Idaho Power's ability to obtain the necessary labor, materials and equipment.

Prior to commencement of the Work, Customer shall identify for Idaho Power the location of all underground pipes, lines, and other facilities (collectively, the "Underground Lines") that may be Customer's property where Idaho Power is working. Customer agrees to be responsible for identification and location of all Underground Lines and shall indemnify and reimburse Idaho Power and its successors and their respective directors, officers, members, employees, representatives, and agents for, from and against any and all claims, liabilities, losses, damages, expenses, suits, actions, proceedings, judgments, and costs of any kind (collectively, "Damages") whether actual or merely alleged and whether directly incurred or from a third party arising out of or relating to Customer's failure to properly or adequately identify and locate the Underground Lines, except to the extent finally determined by a court of law that such Damages resulted from the gross negligence or willful misconduct of Idaho Power, its agents, subcontractors, employees, officers or directors. In no event shall Customer's total cumulative liability for the above-stated indemnification obligations exceed a total of \$100,000.

Customer acknowledges Idaho Power's Rule C (Service and Limitations), Section 7 (Right of Way) on file with the IPUC "The Customer shall, without cost to the Company, grant the Company a rights of way for the Company's lines and apparatus across and upon the property owned or controlled by the Customer, necessary or incidental to the supplying of Electric Service and shall permit access thereto by the Company's employees at all reasonable hours."

Customer Signature X 

Date X 10/26/2015

IPCo Representative X \_\_\_\_\_

Quotation Date X \_\_\_\_\_

**EXHIBIT C  
BILL OF SALE**

This **BILL OF SALE** is entered into on \_\_\_\_\_, 2015 ("Effective Date"), by and between **Idaho Power Company**, an Idaho corporation with its principal offices located at 1221 W. Idaho Street, Boise, ID 83702 ("Idaho Power") and the **United States Department of Justice Federal Bureau of Investigation** with its principal offices located at 935 Pennsylvania Ave., NW, Washington, DC 20535 (the "FBI"). Idaho Power and the FBI may be referred to herein individually as a "Party" or, collectively, as the "Parties."

Idaho Power has agreed sell to the FBI and the FBI has agreed to purchase from Idaho Power, for the consideration and upon the terms and conditions set forth in the **Asset Purchase and Transfer of Title Agreement**, dated \_\_\_\_\_, 2015 ("Purchase Agreement") all of the Assets set forth in Exhibit A to the Purchase Agreement.

Pursuant to the requirements of Rule M of Idaho Power's Tariff and Idaho Code § 61-328, Idaho Power has obtained authorization and order from the Idaho Public Utilities Commission ("IPUC") approving Idaho Power's sale of the Assets (set forth in Exhibit A to the Purchase Agreement) pursuant to the terms and conditions of the Purchase Agreement.

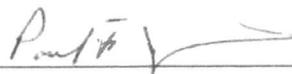
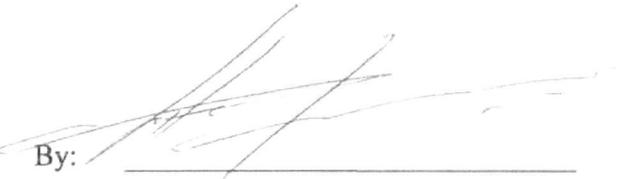
Idaho Power acknowledges receipt of payment for the Assets in the amount of \$79,373 and hereby transfers title to the Assets pursuant to the terms and conditions of the Purchase Agreement.

IN WITNESS WHEREOF, the undersigned have executed this **BILL OF SALE** to be effective as of the Effective Date.

**IDAHO POWER COMPANY**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**U.S. DEPARTMENT OF JUSTICE,  
FEDERAL BUREAU OF INVESTIGATION**

By: 	By: 
Name: <u>PAUL F JARVIS</u>	Name: <u>MANUEL GOZONAGA</u>
Title: <u>SECTION CHIEF</u>	Title: <u>CONTRACTING OFFICER</u>

**EXHIBIT D**  
**SUMMARY BREAKDOWN OF PURCHASE PRICE**

<b>Purchase Price Components</b>	<b>Amounts</b>
Net book value	\$20,681
True up of past levelized rate of return	\$11,955
Near-term rate of return impact resulting from sale of assets	\$ 7,428
Near-term operational impact resulting from sale of assets	\$14,776
<b>Total Purchase Price – before tax</b>	<b>\$54,840</b>
Net gross-up for tax	\$24,053
<b>Total Purchase Price – after tax</b>	<b>\$78,893</b>
Work order closing costs	\$ 480
<b>Total Purchase Price</b>	<b>\$79,373</b>