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IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Lead Counsel
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October 21, 2016

VIA HAND DELIVERY

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

Re: Case No. IPC-E-16-23
*IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY
FOR AUTHORITY TO INCREASE ITS RATES DUE TO REVISED
DEPRECIATION RATES FOR ELECTRIC PLANT-IN-SERVICE*

Dear Ms. Jewell:

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

Also enclosed for filing are nine (9) copies of the testimony of John J. Spanos. One copy of Mr. Spanos' testimony has been designated as the "Reporter's Copy." In addition, a disk containing a Word version of Mr. Spanos' testimony is enclosed for the Reporter. As agreed, the Company is providing three (3) hard copies of Exhibit No. 2 to Mr. Spanos' testimony, along with a disk, due to the voluminous size of the exhibit.

Lastly, four (4) copies each of Idaho Power Company's press release and customer notice are also enclosed.

Very truly yours,



Lisa D. Nordstrom

LDN/kkt
Enclosures

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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-16-23
AUTHORITY TO INCREASE ITS RATES)
DUE TO REVISED DEPRECIATION) APPLICATION
RATES FOR ELECTRIC PLANT-IN-)
SERVICE.)
_____)

Idaho Power Company ("Idaho Power" or "Company"), in accordance with Idaho Code § 61-524 and/or Idaho Code § 61-525 and RP 052, 121, and 125, hereby respectfully makes application to the Idaho Public Utilities Commission ("Commission") for an order granting the Company authorization, effective June 1, 2017, to: (1) institute revised depreciation rates for the Company's electric plant-in-service, based upon updated net salvage percentages and service life estimates for all plant assets, and (2) adjust Idaho jurisdictional base rates to reflect the revised depreciation rates.

This Application is being filed with the Commission concurrently with an application in Case No. IPC-E-16-24 requesting approval of a balancing account to track the incremental costs and benefits associated with the accelerated depreciation schedule for the North Valmy power plant ("Valmy") to allow the plant to be fully

depreciated by December 31, 2025 (“Valmy Application”); therefore, any impact due to the acceleration of Valmy’s depreciable life is excluded from the revised depreciation rates included in this filing. Idaho Power is simultaneously filing these applications to facilitate a single rate change for customers. The Company requests the Commission issue an order approving this Application by April 1, 2017, in order to allow the Company to incorporate any rate impacts associated with this Application in the Company’s April 14, 2017, Power Cost Adjustment filing.

In support of this Application, Idaho Power asserts as follows:

I. DEPRECIATION STUDY

1. The last major changes to the Company’s depreciation rates occurred June 1, 2012, as a result of Order No. 32559 issued in Case No. IPC-E-12-08. These depreciation rates were based on the Company’s electric plant-in-service at June 30, 2011. Idaho Power has conducted a new, detailed depreciation study of all electric plant-in-service. The Company seeks authority to implement these revised depreciation rates in its Idaho jurisdiction effective June 1, 2017.

2. The revised depreciation rates proposed by the Company in this case are based on the results of a detailed depreciation study authorized by the Company and conducted by Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) relative to Idaho Power’s electric plant-in-service as of December 31, 2015, (“Study”). The Study updates net salvage percentages and service life estimates for all plant assets. The Study is presented as Exhibit No. 2 to the direct testimony of Gannett Fleming Vice President, John J. Spanos, which is included in this filing. Notably, the Company is proposing no change to the depreciation related to the Boardman power plant (“Boardman”) or Valmy in this proceeding. Order No. 32457 issued in Case No.

IPC-E-11-18 approved a cost recovery approach associated with the early retirement of Boardman, and any changes in depreciation associated with Valmy due to the accelerated end-of-life date will be addressed in the Valmy Application concurrently filed in Case No. IPC-E-16-24.

3. Once approved in Case No. IPC-E-12-08, Order No. 32559, Idaho Power's current depreciation rates were applied to the investment in each primary and sub-plant account. These depreciation rates are based on the straight line, remaining life method for production, transmission, and distribution plant and the amortization of certain general plant accounts. A summary schedule detailing the December 31, 2015, original plant cost and book depreciation reserve amounts is embedded in Section VI of Exhibit No. 2 to Mr. Spanos' testimony and is also set forth in Attachment No. 1 to this Application.

4. The proposed depreciation rates for Idaho Power (also included in Attachment No. 1) are based on plant account data as of December 31, 2015. Gannett Fleming was asked to identify and measure changes, and recommend depreciation rates. The proposed depreciation rates are also based on the straight line, remaining life method for all electric plant.

5. As recommended by and described in the testimony of Mr. Spanos, the Company is proposing an adjustment to the book reserve of the general plant accounts. Currently, the rates that are consistent with the amortization period for general plant assets in service today, and those expected to be added in the future, do not align with the actual book reserve. For example, Account 391.2, Office Furniture and Equipment – EDP Equipment, has a five-year amortization period and would produce a 20 percent amortization rate. But the plant account has a book reserve lower than it should in

order to produce the 20 percent rate based on the ages of the existing general plant assets. If an adjustment to the book reserve is not made, the amortization rate going forward will need to be greater than the 20 percent rate to achieve full amortization by the end of the life of the existing assets. However, an amortization rate higher than 20 percent would result in full amortization of future investments earlier than the five-year amortization period.

6. To correct the mismatch of the general plant book reserve's ratios and avoid creating future disparities, Mr. Spanos has recommended an adjustment to the book reserve of the Company's general plant accounts. Exhibit No. 3 to Mr. Spanos' testimony quantifies the reserve adjustment of \$7.79 million that would be required to bring the general plant account book reserve amounts in line with the ages of the surviving plant-in-service. Idaho Power proposes to amortize this amount over a five-year period, resulting in an increase in amortization expense of \$1.56 million annually.

7. Upon adoption of the proposed depreciation rates and amortization of the reserve adjustment, annual depreciation and amortization expense would increase approximately \$5.69 million on a total system basis, or \$5.50 million on an Idaho jurisdictional basis when applied to the Company's current plant-in-service amounts approved in Case Nos. IPC-E-11-08, IPC-E-11-18, IPC-E-12-09, IPC-E-12-14, and IPC-E-16-24. This results in an increase in the Company's Idaho jurisdictional revenue requirement of \$6,672,588, as measured against the revenue requirement approved in the Company's last general rate case, Case No. IPC-E-11-08. Attachment No. 2 summarizes the revenue requirement calculation, highlighting those components impacted by the increased depreciation and amortization expense.

8. The Company proposes to allocate the increase in depreciation expense using the Jurisdictional Separation Study methodology consistent with that utilized to determine the Idaho jurisdictional revenue requirement in Case No. IPC-E-11-08. The Company requests that the incremental revenue requirement of \$6,672,588 be recovered from customers through a uniform percentage increase to all base rate components except the service charge. The proposed change equates to an overall increase of 0.48 percent as set forth in Attachment No. 3.

II. PROPOSED TARIFF

9. As explained above, in a separate case (Case No. IPC-E-16-24) Idaho Power is proposing rate changes associated with the Valmy balancing account in addition to the revised depreciation rates requested by this Application. The Company is filing one set of proposed tariff sheets specifying the proposed rates for providing retail electric service to its customers in the state of Idaho following the inclusion of both proposed rate changes. The tariffs are being filed as Attachment Nos. 4 and 5 to this Application in both clean and legislative format, respectively.

10. The Company believes that filing individual sets of tariff sheets with each of the two cases as required by RP 121.01 would be administratively complex and would not aid the Commission and interested parties with their review of these proposed rate adjustments. Idaho Power believes the filing of one set of tariff sheets with the cumulative impact of the proposed rates will comply with the spirit of the Commission's rule. When final orders are received on both of the proposed requests to change rates effective June 1, 2017, the Company will submit a compliance filing that will include tariff sheets showing the cumulative impact of rate changes associated with both cases.

11. Attachment No. 6 to this Application shows a comparison of revenues from the various tariff customers under Idaho Power's existing rates and charges with the corresponding proposed new revenue levels resulting from the proposed rates from the two cases mentioned above.

12. To ensure intergenerational equity and the accuracy of rates, the Company believes it is in the public interest that the Commission allow Idaho Power to increase its revenues by approving the rates set out in Attachment No. 4 to this Application and that said rates are allowed to go into effect as filed for electric service rendered on and after June 1, 2017.

III. MODIFIED PROCEDURE

13. Idaho Power believes that a 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 present its testimony and support the Application in such hearing.

IV. COMMUNICATIONS AND SERVICE OF PLEADINGS

14. This Application will be brought to the attention of Idaho Power's customers by means of both a press release to media in the Company's service area and a customer notice distributed in customers' bills, both of which accompany this Application. The customer notice will be distributed over the course of the Company's current billing cycle, with the last notice being sent on December 6, 2016. In addition to describing this filing, these customer communications also describe proposed rate changes associated with the Valmy Application. Idaho Power will keep its Application

open for public inspection at its offices throughout the state of Idaho. Idaho Power asserts that this notice procedure satisfies the Rules of Practice and Procedure of this Commission; however, the Company will, in the alternative, bring the Application to the attention of its affected customers through any other means directed by this Commission.

15. Service of pleadings, exhibits, orders, and other documents relating to this proceeding should be served on the following:

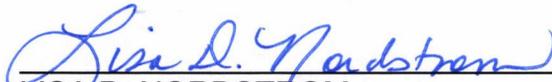
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V. REQUEST FOR RELIEF

16. Idaho Power respectfully requests that the Commission issue an Order by April 1, 2017: (1) authorizing that this matter may be processed by Modified Procedure; (2) authorizing the revised depreciation rates for electric plant-in-service effective as of June 1, 2017; and (3) authorizing a change in customer rates effective as of June 1, 2017, to recover the Idaho jurisdictional revenue requirement of \$6,672,588.

DATED at Boise, Idaho, this 21st day of October 2016.



LISA D. NORDSTROM
Attorney for Idaho Power Company

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 1

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)-(7)/(4)	(9)-(6)/(7)
	ACCOUNT	SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
	(1)	CURVE	SALVAGE	COST	DEPRECIATION	ACCRUALS	AMOUNT	ACCURAL	REMAINING
		(2)	PERCENT	(4)	RESERVE	(6)	(7)	RATE	LIFE
			(3)		(5)			(8)-(7)/(4)	(9)-(6)/(7)
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
	BROWNLEE	100-S4	*	8,639,663.66	6,137,138	4,230,458	101,304	1.17	41.8
	HELLS CANYON	100-S4	*	940,788.93	640,803	488,144	11,689	1.24	41.8
	OXBOW	100-S4	*	56,309.00	38,328	28,243	676	1.20	41.8
	OXBOW COMMON	100-S4	*	1,927,919.63	1,509,918	803,586	18,665	0.97	43.0
	BROWNLEE COMMON	100-S4	*	7,895,624.78	6,203,405	3,271,585	78,343	0.99	41.8
	TOTAL ACCOUNT 332.1			19,460,506.20	14,530,592	8,822,016	210,697	1.08	41.9
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	MILNER DAM	100-S4	*	809,584.42	259,119	712,382	13,938	1.72	51.1
	AMERICAN FALLS	100-S4	*	4,293,075.10	2,925,319	2,226,371	57,841	1.35	38.5
	BROWNLEE	100-S4	*	53,506,997.92	39,815,109	24,393,289	539,008	1.01	45.3
	BLISS	100-S4	*	8,963,581.90	7,220,255	3,536,043	197,241	2.20	17.9
	CASCADE	100-S4	*	3,145,630.46	1,747,653	2,027,104	45,758	1.45	44.3
	CLEAR LAKE	100-S4	*	2,344,260.16	805,741	2,007,371	174,933	7.46	11.5
	HELLS CANYON	100-S4	*	51,932,133.73	34,516,737	27,801,823	599,977	1.16	46.3
	LOWER MALAD	100-S4	*	4,920,879.40	2,600,146	3,304,909	173,654	3.53	19.0
	LOWER SALMON	100-S4	*	6,820,148.41	5,913,124	2,391,054	134,707	1.95	17.8
	MILNER	100-S4	*	16,621,584.69	6,809,520	13,136,394	251,416	1.51	52.2
	OXBOW	100-S4	*	30,376,665.85	21,574,227	14,877,772	343,287	1.13	43.3
	OXBOW COMMON	100-S4	*	9,871.65	6,041	5,805	108	1.09	53.8
	SHOSHONE FALLS	100-S4	*	10,108,900.81	6,168,823	11,513,888	626,763	6.20	18.4
	STRIKE	100-S4	*	10,807,310.35	9,164,247	3,804,525	213,027	1.97	17.9
	SWAN FALLS	100-S4	*	15,989,465.08	8,369,326	10,818,032	407,135	2.55	26.6
	TWIN FALLS	100-S4	*	1,354,482.35	244,306	1,381,073	56,336	4.16	24.5
	TWIN FALLS (NEW)	100-S4	*	7,645,780.81	3,558,327	5,616,610	224,664	2.94	25.0
	THOUSAND SPRINGS	100-S4	*	4,060,448.55	2,554,243	2,318,295	149,569	3.68	15.5
	UPPER MALAD	100-S4	*	1,362,526.74	1,221,544	413,488	22,863	1.68	18.1
	UPPER SALMON A	100-S4	*	1,343,320.64	691,336	920,649	51,015	3.80	18.0
	UPPER SALMON B	100-S4	*	3,611,192.40	2,575,092	1,758,339	97,196	2.69	18.1
	UPPER SALMON COMMON	100-S4	*	1,175,917.13	624,626	786,475	43,518	3.70	18.1
	HELLS CANYON COMMON	100-S4	*	3,723,168.70	3,060,813	1,406,989	27,438	0.74	51.3
	TOTAL ACCOUNT 332.2			245,026,937.25	156,873,674	137,158,650	4,451,392	1.82	30.8
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	SQUARE	*	5,472,398.44	2,018,617	3,453,781	62,705	1.15	55.1
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	MILNER DAM	90-S2	*	1,274,307.36	350,540	1,051,198	21,982	1.73	47.8
	AMERICAN FALLS	90-S2	*	26,350,936.61	15,574,505	13,411,525	387,827	1.47	34.6
	BROWNLEE	90-S2	*	44,771,999.78	30,017,687	19,231,513	420,082	0.94	45.8
	BLISS	90-S2	*	4,708,361.07	3,427,511	1,751,686	100,560	2.14	17.4
	CASCADE	90-S2	*	10,099,741.28	4,511,489	6,598,226	163,395	1.62	40.4
	CLEAR LAKE	90-S2	*	742,451.41	609,478	207,219	18,052	2.43	11.5
	HELLS CANYON	90-S2	*	12,182,846.73	6,150,322	7,250,809	166,459	1.37	43.6
	LOWER MALAD	90-S2	*	4,479,605.96	4,820,161	252,483	5,321	5.32	19.1
	LOWER SALMON	90-S2	*	4,879,605.96	3,787,399	1,570,167	90,955	1.86	17.3
	MILNER	90-S2	*	24,279,625.56	6,473,925	18,233,663	383,468	1.58	47.5
	OXBOW	90-S2	*	11,546,959.20	7,235,041	5,446,614	131,576	1.14	41.4
	SHOSHONE FALLS	90-S2	*	2,667,635.23	1,266,625	1,667,774	91,207	3.42	18.3
	STRIKE	90-S2	*	9,114,673.85	4,202,657	5,823,484	321,060	3.52	18.1
	SWAN FALLS	90-S2	*	26,099,474.53	11,774,575	16,934,847	649,625	2.49	26.1
	TWIN FALLS	90-S2	*	1,430,443.99	594,845	1,694,847	40,459	2.83	24.2
	TWIN FALLS (NEW)	90-S2	*	15,978,442.99	7,010,702	10,585,585	430,326	2.69	24.6
	THOUSAND SPRINGS	90-S2	*	2,480,242.34	755,295	1,972,972	127,987	5.16	15.4
	UPPER MALAD	90-S2	*	2,199,747.28	402,306	2,017,416	106,246	4.83	19.0
	UPPER SALMON A	90-S2	*	2,421,216.32	876,313	1,787,025	96,374	4.06	18.2
	UPPER SALMON B	90-S2	*	3,704,936.46	1,197,208	2,878,222	157,352	4.25	18.3
	TOTAL ACCOUNT 333			211,679,355.31	108,648,541	124,198,749	4,159,485	1.96	29.9

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP	54-R1.5	(15)	57,474.41	26,201	39,895	1,750	3.04	22.8
	MILNER DAM	54-R1.5	(15)	581,471.90	148,592	520,101	13,428	2.31	38.7
	HELLS CANYON MAINTENANCE SHOP	54-R1.5	(15)	55,797.91	2,544	61,624	1,428	2.56	43.2
	AMERICAN FALLS	54-R1.5	(15)	3,810,069.14	1,779,303	2,602,277	89,069	2.34	29.2
	BROWNLEE	54-R1.5	(15)	1,387,436.15	3,911,488	9,184,064	240,766	2.11	38.1
	BLISS	54-R1.5	(15)	3,939,988.72	849,288	3,681,699	209,189	5.31	17.6
	CASCADE	54-R1.5	(15)	2,608,877.41	504,488	2,495,721	78,360	3.00	31.8
	CLEAR LAKE	54-R1.5	(15)	159,065.24	68,841	114,084	10,438	6.56	10.9
	HELLS CANYON	54-R1.5	(15)	6,407,040.59	1,485,180	5,882,917	149,340	2.33	39.4
	LOWER MALAD	54-R1.5	(15)	1,791,677.47	(42,050)	2,102,479	116,392	6.50	18.1
	LOWER SALMON	54-R1.5	(15)	2,765,626.33	772,635	2,407,835	139,833	5.06	17.2
	MILNER	54-R1.5	(15)	2,351,780.42	949,892	1,754,655	49,729	2.11	35.3
	OXBOW	54-R1.5	(15)	6,910,717.86	1,671,818	6,275,508	157,018	2.27	40.0
	SHOSHONE FALLS	54-R1.5	(15)	1,651,826.01	529,837	1,369,763	79,930	4.84	17.1
	STRIKE	54-R1.5	(15)	3,960,072.29	1,269,823	3,284,260	188,742	4.77	17.4
	SWAN FALLS	54-R1.5	(15)	3,179,688.98	1,440,168	2,216,474	95,040	2.99	23.3
	TWIN FALLS	54-R1.5	(15)	663,558.29	177,617	585,475	26,344	3.97	22.2
	TWIN FALLS (NEW)	54-R1.5	(15)	2,421,707.15	1,022,363	1,762,600	79,068	3.26	22.3
	THOUSAND SPRINGS	54-R1.5	(15)	876,825.63	706,387	212,962	14,323	1.63	14.9
	UPPER MALAD	54-R1.5	(15)	627,447.28	216,925	504,639	28,427	4.53	17.8
	UPPER SALMON A	54-R1.5	(15)	1,208,094.46	537,022	852,287	50,819	4.21	16.8
	UPPER SALMON B	54-R1.5	(15)	1,063,846.98	324,101	899,322	52,780	4.96	17.0
	TOTAL ACCOUNT 334			58,480,090.02	18,441,463	48,810,641	1,872,213	3.20	26.1
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP	90-R2	(5)	1,875,509.37	655,906	1,313,379	53,990	2.88	24.3
	MILNER DAM	90-R2	(5)	48,226.36	15,518	35,120	758	1.57	46.3
	NIAGARA SPRINGS HATCHERY	90-R2	(5)	74,548.65	30,261	48,015	967	1.30	49.7
	HELLS CANYON MAINTENANCE SHOP	90-R2	(5)	1,874,693.00	340,018	1,628,410	32,179	1.72	50.6
	RAPID RIVER HATCHERY	90-R2	(5)	49,608.49	11,258	40,831	828	1.67	49.3
	AMERICAN FALLS	90-R2	(5)	2,134,733.50	867,192	1,374,278	38,284	1.79	35.9
	BROWNLEE	90-R2	(5)	5,041,457.14	2,477,639	2,815,891	57,165	1.13	49.3
	BLISS	90-R2	(5)	802,680.06	399,498	503,211	27,882	3.48	18.0
	CASCADE	90-R2	(5)	1,155,545.04	593,663	709,659	17,631	1.53	40.3
	CLEAR LAKE	90-R2	(5)	47,241.09	21,471	28,132	2,464	5.22	11.4
	HELLS CANYON	90-R2	(5)	1,324,683.39	246,210	1,142,708	23,651	1.79	48.3
	LOWER MALAD	90-R2	(5)	349,152.66	113,964	252,646	13,484	3.86	18.7
	LOWER SALMON	90-R2	(5)	517,026.38	206,677	336,201	18,714	3.62	18.0
	MILNER	90-R2	(5)	696,451.60	195,938	535,336	11,301	1.62	47.4
	OXBOW HATCHERY	90-R2	(5)	22,871.58	4,154	19,861	398	1.74	49.9
	PAHSIMEROI ACCUMULATING PONDS	90-R2	(5)	984,605.66	336,200	697,636	14,807	1.50	47.1
	PAHSIMEROI TRAPPING	90-R2	(5)	54,702.79	1,928	55,510	1,078	1.97	51.5
	SHOSHONE FALLS	90-R2	(5)	15,368.52	7,365	8,772	178	1.16	49.3
	STRIKE	90-R2	(5)	376,849.14	127,866	267,826	14,738	3.91	18.2
	SWAN FALLS	90-R2	(5)	956,851.39	379,020	625,674	34,541	3.61	18.1
	TWIN FALLS (NEW)	90-R2	(5)	1,734,720.66	552,630	1,268,827	49,276	2.84	25.7
	TWIN FALLS (NEW)	90-R2	(5)	341,854.79	55,777	303,171	12,536	3.67	24.2
	THOUSAND SPRINGS	90-R2	(5)	472,529.12	190,055	306,101	12,665	2.68	24.2
	UPPER MALAD	90-R2	(5)	365,400.24	179,086	204,584	13,357	3.66	15.3
	UPPER SALMON A	90-R2	(5)	219,159.61	41,488	188,650	10,119	4.62	18.6
	UPPER SALMON B	90-R2	(5)	269,272.25	84,401	196,335	10,947	4.07	18.1
	UPPER SALMON COMMON	90-R2	(5)	242,429.35	120,668	133,863	7,473	3.08	17.9
	TOTAL ACCOUNT 335			1,930.37	310	1,717	95	4.92	18.1
	TOTAL ACCOUNT 334			22,050,002.40	8,108,141	15,044,364	481,516	2.18	31.2
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	87,737.57	33,094	54,644	6,948	7.92	7.9
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	366,344.20	339,577	26,767	2,915	0.80	9.2
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	288,155.41	184,608	103,547	41,550	14.42	2.5

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
336.00	ROADS, RAILROADS AND BRIDGES									
	MILNER DAM	85-R4	0	12,737.21	4,274	8,463	176	1.38	48.1	
	NIAGARA SPRINGS HATCHERY	85-R4	0	46,667.72	46,668	0	0	-	-	
	RAPID RIVER HATCHERY	85-R4	0	7,197.39	7,197	0	0	-	-	
	AMERICAN FALLS	85-R4	0	839,275.87	533,241	306,035	8,462	1.01	36.2	
	BROWNLEE	85-R4	0	529,364.27	332,756	196,608	4,948	0.93	39.7	
	BLISS	85-R4	0	486,476.64	293,586	192,891	10,481	2.15	18.4	
	CASCADE	85-R4	0	122,668.04	57,663	65,005	1,577	1.29	41.2	
	CLEAR LAKE	85-R4	0	11,057.30	11,053	64	6	0.05	10.7	
	HELLS CANYON	85-R4	0	922,781.27	595,036	327,745	8,020	0.87	40.9	
	LOWER MALAD	85-R4	0	244,565.45	163,638	80,927	4,293	1.76	18.9	
	LOWER SALMON	85-R4	0	88,693.04	62,378	26,315	1,441	1.62	18.3	
	MILNER	85-R4	0	489,139.50	163,136	326,004	6,627	1.35	49.2	
	OXBOW HATCHERY	85-R4	0	3,070.44	3,070	0	0	-	-	
	PAHSIMEROI ACCUMULATING PONDS	85-R4	0	585,875.67	347,897	237,979	7,008	1.20	34.0	
	PAHSIMEROI TRAPPING	85-R4	0	26,502.74	17,203	9,300	215	0.81	43.3	
	SHOSHONE FALLS	85-R4	0	15,612.35	15,612	0	0	-	-	
	STRIKE	85-R4	0	51,383.40	7,791	7,791	456	0.89	17.1	
	SWAN FALLS	85-R4	0	835,946.15	457,737	1,587,243	86,596	5.40	18.3	
	TWIN FALLS	85-R4	0	893,773.50	416,057	378,209	14,559	1.74	26.0	
	TWIN FALLS (NEW)	85-R4	0	1,023,829.64	432,124	416,716	17,075	1.91	24.4	
	THOUSAND SPRINGS	85-R4	0	713,311.18	349,352	591,706	23,859	2.33	24.8	
	UPPER MALAD	85-R4	0	1,296,305.78	433,310	363,959	23,495	3.29	15.5	
	UPPER SALMON A	85-R4	0	1,650.69	1,004	1,294,596	65,326	5.03	19.2	
	UPPER SALMON COMMON	85-R4	0	27,708.47	27,708	647	35	2.12	18.5	
	TOTAL ACCOUNT 336			10,880,501.98	4,501,897	6,378,603	284,655	2.62	22.4	
	TOTAL HYDRAULIC PRODUCTION PLANT			749,786,653.53	402,629,311	475,095,932	15,245,122	2.03		
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	SALMON DIESEL	SQUARE	0	11,959.08	11,959	0	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	SQUARE	0	4,683,564.37	1,531,407	3,162,157	154,250	3.29	20.5	
	BENNETT MOUNTAIN	SQUARE	0	1,688,441.68	435,017	1,253,425	49,154	2.91	25.5	
	EVANDER ANDREWS/DANSKIN #1	SQUARE	0	1,394,160.15	401,289	982,871	36,104	2.59	27.5	
	LANGLEY GULCH	SQUARE	0	134,922,939.78	13,013,705	121,909,235	3,639,082	2.70	33.5	
	TOTAL ACCOUNT 341			142,711,065.06	15,393,377	127,317,688	3,878,590	2.72	32.8	
343.00	FUEL HOLDERS									
	SALMON DIESEL	50-S2.5	0	61,306.39	61,306	0	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	50-S2.5	0	1,441,348.20	665,214	776,134	39,646	2.75	19.6	
	BENNETT MOUNTAIN	50-S2.5	0	2,290,713.40	679,434	1,611,279	66,011	2.88	24.4	
	EVANDER ANDREWS/DANSKIN #1	50-S2.5	0	680,176.64	170,873	509,304	19,212	2.82	26.5	
	LANGLEY GULCH	55-S2.5	0	5,979,001.97	441,735	5,537,267	169,317	2.83	32.7	
	TOTAL ACCOUNT 342			10,452,546.60	2,018,562	8,433,984	294,186	2.81	28.7	
343.00	PRIME MOVERS									
	EVANDER ANDREWS/DANSKIN #2	40-R2	0	33,711,094.20	10,841,204	23,069,890	1,260,584	3.74	18.3	
	BENNETT MOUNTAIN	40-R2	0	29,465,966.15	7,782,323	21,683,643	946,685	3.22	22.9	
	EVANDER ANDREWS/DANSKIN #1	40-R2	0	25,207,239.22	19,883,966	19,883,966	820,829	3.26	24.2	
	LANGLEY GULCH	40-R2	0	130,576,591.92	13,846,720	116,729,872	3,940,999	3.02	29.6	
	TOTAL ACCOUNT 343			218,960,891.49	37,593,520	181,367,371	6,971,097	3.18	26.0	

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
		CURVE	SALVAGE	COST	DEPRECIATION	ACCRUALS	AMOUNT	ACCURUAL	REMAINING
			PERCENT		RESERVE			RATE	LIFE
344.00	GENERATORS								
	SALMON DIESEL	45-S2	*	541,644.95	541,645	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	45-S2	*	13,166,034.86	8,364,617	4,801,418	256,486	1.95	18.7
	BENNETT MOUNTAIN	45-S2	*	8,139,999.35	4,740,270	3,399,729	144,362	1.77	23.6
	EVANDER ANDREWS/DANSKIN #1	45-S2	*	9,634,220.56	2,376,835	7,468,386	292,142	2.97	25.5
	LANGLEY GULCH	45-S2	*	34,649,976.63	4,280,213	30,369,764	970,120	2.78	31.3
	TOTAL ACCOUNT 344			66,531,876.55	20,302,580	46,229,297	1,663,110	2.50	27.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	SALMON DIESEL	50-R2	*	293,344.56	293,345	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-R2	*	2,471,052.82	633,147	1,837,906	95,992	3.88	19.1
	BENNETT MOUNTAIN	50-R2	*	11,156,584.49	2,964,322	8,192,262	346,152	3.10	23.7
	EVANDER ANDREWS/DANSKIN #1	50-R2	*	11,234,250.81	2,297,640	8,936,611	350,445	3.12	25.5
	LANGLEY GULCH	50-R2	*	65,943,755.01	7,356,629	58,587,126	1,890,163	2.87	31.0
	TOTAL ACCOUNT 345			91,098,987.69	13,545,083	77,553,905	2,682,752	2.94	28.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	SALMON DIESEL	35-R2.5	*	1,004.60	1,004	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	35-R2.5	*	1,467,330.67	540,515	926,816	52,136	3.55	17.8
	BENNETT MOUNTAIN	35-R2.5	*	938,065.56	238,716	699,340	31,685	3.38	22.0
	EVANDER ANDREWS/DANSKIN #1	35-R2.5	*	940,462.99	240,864	699,609	29,841	3.17	23.4
	LANGLEY GULCH	35-R2.5	*	2,663,921.41	319,727	2,343,894	80,814	3.03	29.0
	TOTAL ACCOUNT 346			6,010,475.15	1,341,816	4,668,659	194,476	3.24	24.0
	TOTAL OTHER PRODUCTION PLANT			535,765,842.54	90,194,938	445,570,904	15,684,211	2.93	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	80-R4	0	31,780,356.20	7,648,562	24,131,794	373,399	1.17	64.6
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	77,760,245.72	25,617,486	79,385,846	1,496,605	1.92	53.0
353.00	STATION EQUIPMENT	50-S0.5	(10)	407,602,629.96	110,697,886	337,665,207	8,460,987	2.08	39.9
354.00	TOWERS AND FIXTURES	75-R4	(10)	184,628,054.44	62,693,161	140,397,679	2,127,183	1.15	66.0
355.00	POLES AND FIXTURES	65-R1.5	(80)	157,531,056.10	59,619,325	223,936,576	4,156,741	2.64	53.9
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(50)	211,904,657.93	71,085,486	246,771,501	4,812,176	2.27	51.3
359.00	ROADS AND TRAILS	65-R2.5	0	390,266.18	272,716	117,550	3,534	0.91	33.3
	TOTAL TRANSMISSION PLANT			1,071,617,266.53	337,634,442	1,052,406,153	21,430,635	2.00	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(50)	34,175,351.84	11,003,028	40,260,000	726,515	2.13	55.4
362.00	STATION EQUIPMENT	55-R1.5	(10)	216,853,728.15	57,414,677	181,124,424	4,239,837	1.96	42.7
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(50)	244,791,142.55	133,061,776	234,124,936	5,707,762	2.33	41.0
365.00	OVERHEAD CONDUCTORS AND DEVICES	49-R1	(30)	129,331,468.81	50,331,824	117,799,065	3,422,093	2.65	34.4
366.00	UNDERGROUND CONDUIT	60-R2.5	(25)	48,322,608.41	15,591,137	44,812,124	1,016,825	2.11	44.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	(15)	230,143,166.97	83,994,552	180,670,090	4,604,826	2.00	39.2
368.00	LINE TRANSFORMERS	42-R0.5	(10)	515,652,279.89	162,696,157	404,521,351	11,683,753	2.27	34.6
369.00	SERVICES	50-R1.5	(40)	58,770,766.63	41,924,159	40,354,914	1,053,206	1.79	38.3
370.00	METERS	27-O1	(5)	16,978,858.07	8,859,773	8,968,028	395,340	2.33	22.7
371.20	METERS - AMI	16-S1.5	(10)	68,268,600.99	20,068,629	55,026,832	4,924,990	7.21	11.2
371.20	INSTALLATION ON CUSTOMER PREMISES	21-R1	(5)	2,954,459.08	1,853,745	1,248,437	84,987	2.88	14.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	35-R1	(30)	4,543,249.72	3,623,106	2,283,119	95,785	2.11	23.8
	TOTAL DISTRIBUTION PLANT			1,570,765,681.11	590,422,565	1,311,193,340	37,957,919	2.42	

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1	(10)	29,421,031.19	9,982,240	22,380,894	674,767	2.29	33.2
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING								
	BOISE CENTER WEST	55-R2	(10)	14,333,320.59	909,201	14,857,452	364,080	2.54	40.8
	BOISE OPERATIONS CENTER	55-R2	(10)	9,967,111.22	2,175,771	7,688,051	256,083	2.86	30.0
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2	(10)	7,961,286.18	1,950,401	6,807,014	228,815	2.87	29.7
	OTHER STRUCTURES	55-R2	(10)	50,241,905.47	12,208,359	43,057,737	1,024,561	2.04	42.0
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING			81,503,623.46	17,243,732	72,410,254	1,873,539	2.30	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE FULLY ACCRUED AMORTIZED	20-SQ	0	975,827.32 13,178,862.18	975,827 6,720,977	0 6,457,885	0 526,880	- 4.00	- 12.3
	TOTAL OFFICE FURNITURE AND EQUIPMENT - FURNITURE			14,154,689.50	7,696,804	6,457,885	526,880	3.72	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	24,583,646.25	11,496,989	13,086,647	4,918,771	20.00	2.7
391.21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	8-SQ	0	7,943,745.34	4,507,863	3,435,882	922,705	12.50	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	821,825.59	160,306	536,246	56,071	7.07	9.3
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2.5	40	4,563,105.62	915,829	1,822,034	186,298	4.13	9.7
392.50	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	23,289,948.88	7,544,511	12,251,946	1,444,990	6.20	8.5
392.60	TRANSPORTATION EQUIPMENT - MISC	20-SQ	0	1,126,911.92	320,976	636,899	71,460	6.34	8.9
392.70	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	21-S1	15	34,102,925.23	10,170,540	18,816,946	1,345,554	3.95	14.0
392.80	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	21-S1	15	6,943,612.35	2,346,463	3,555,607	288,508	4.16	12.3
393.00	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	5,030,534.81	1,530,136	2,745,819	112,811	2.24	24.3
394.00	STORES EQUIPMENT	25-SQ	0	2,255,402.62	680,821	1,574,582	90,266	4.00	17.4
395.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	8,021,555.24	3,056,225	4,965,330	401,051	5.00	12.4
396.00	LABORATORY EQUIPMENT	20-SQ	0	12,703,817.61	5,973,013	6,730,805	635,421	5.00	10.6
397.10	POWER OPERATED EQUIPMENT	20-O1	25	15,082,035.78	3,842,840	7,468,687	448,522	2.97	16.7
397.20	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	4,672,412.11	3,193,934	1,478,478	311,607	6.67	4.7
397.30	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	30,516,919.94	13,969,200	16,547,720	2,034,237	6.67	8.1
397.40	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,471,603.00	1,226,579	2,245,024	231,637	6.67	9.7
	COMMUNICATION EQUIPMENT - FIBER OPTIC FULLY ACCRUED AMORTIZED	10-SQ	0	110,869.72 16,643,395.08	110,870 3,539,011	0 13,104,384	0 1,664,310	- 10.00	- 7.9
	TOTAL COMMUNICATION EQUIPMENT - FIBER OPTIC			16,754,264.80	3,649,881	13,104,384	1,664,310	9.93	8.6
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	5,987,704.79	2,525,370	3,442,335	398,122	6.67	8.6
	TOTAL GENERAL PLANT			332,941,316.23	112,034,262	215,706,404	18,711,587	5.62	
	TOTAL DEPRECIABLE PLANT			4,877,701,536.68	1,826,361,321	3,878,490,862	131,213,914	2.69	

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00			5,703.01					
302.00			29,769,682.21	10,345,749				
303.00			29,493,796.88	15,301,965				
310.10			291,342.96					
330.00			31,223,913.79					
340.00			2,690,006.46					
350.00			4,427,749.32					
350.22			170,972.48	7,676				
355.10			849,140.54	33,036				
360.00			4,824,614.41					
360.22			475,910.39	35,240				
364.10			2,194,523.69	88,221				
389.00			16,578,583.20					
			121,985,939.34	25,811,907				
			4,999,687,476.02	1,852,173,228	3,876,490,862	131,213,914		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 2

Idaho Power Company
Summary of Revenue Requirement - Idaho
Depreciation Study Impacts

RATE BASE

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Total Electric Plant in Service	
Less: Accumulated Depreciation	\$ 4,019,730
Less: Amortization of Other Plant	
Net Electric Plant in Service	\$ (4,019,730)
Less: Customer Adv for Construction	
Less: Accumulated Deferred Income Taxes	\$ (583,153)
Add: Plant Held for Future Use	
Add: Working Capital	
Add: Conservation - Other Deferred Prog	
Add: Subsidiary Rate Base	
TOTAL COMBINED RATE BASE	<u>\$ (3,436,578)</u>

NET INCOME

<hr/>	
Operating Expenses	
Operation and Maintenance Expenses	
Depreciation Expenses	\$ 4,019,455
Amortization of Limited Term Plant	\$ 1,480,765
Taxes Other Than Income	
Regulatory Debits/Credits	
Provision for Deferred Income Taxes	\$ (1,166,306)
Investment Tax Credit Adjustment	
Current Income Taxes	
Total Operating Expenses	\$ 4,333,914
Operating Income	\$ (4,333,914)
Add: IERCO Operating Income	
Consolidated Operating Income	<u>\$ (4,333,914)</u>

Authorized Rate of Return	7.86%
Earnings Deficiency	\$ 4,063,696
Net-to-Gross Tax Multiplier	1.642
REVENUE REQUIREMENT	\$ 6,672,588

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 3

Idaho Power Company
Calculation of Revenue Impact 2017 - 2018
State of Idaho
Depreciation Study
Filed October 21, 2016

Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers ⁽¹⁾	Normalized Energy (kWh) ⁽¹⁾	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
Uniform Tariff Rates:										
1	Residential Service	1	435,407	5,011,095,429	\$510,150,917	101.80	\$2,893,309	\$513,044,226	102.38	0.57%
2	Master Metered Mobile Home Park	3	22	4,157,443	\$406,059	97.67	\$2,422	\$408,482	98.25	0.60%
3	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0	0.00	N/A
4	Residential Service Time-of-Day	5	1,304	24,071,367	\$2,365,671	98.28	\$13,647	\$2,379,318	98.84	0.58%
5	Small General Service	7	27,766	123,114,157	\$15,795,244	128.30	\$85,040	\$15,880,284	128.99	0.54%
6	Large General Service	9	35,288	3,767,082,018	\$273,952,670	72.72	\$1,654,163	\$275,606,833	73.16	0.60%
7	Dusk to Dawn Lighting	15	0	6,361,595	\$1,292,427	203.16	\$8,494	\$1,300,921	204.50	0.66%
8	Large Power Service	19	113	2,210,706,735	\$128,106,195	57.95	\$776,468	\$128,882,663	58.30	0.61%
9	Agricultural Irrigation Service	24	18,485	1,867,191,356	\$149,024,634	79.81	\$919,813	\$149,944,448	80.30	0.62%
10	Unmetered General Service	40	1,359	11,414,394	\$994,146	87.10	\$6,268	\$1,000,414	87.64	0.63%
11	Street Lighting	41	1,742	27,412,831	\$3,609,056	131.66	\$23,190	\$3,632,245	132.50	0.64%
12	Traffic Control Lighting	42	563	2,811,020	\$178,096	63.36	\$1,094	\$179,189	63.75	0.61%
13	Total Uniform Tariffs		522,049	13,055,418,345	\$1,085,875,115	83.17	\$6,383,907	\$1,092,259,022	83.66	0.59%
Special Contracts:										
14	Micron	26	1	549,560,120	\$28,305,770	51.51	\$169,722	\$28,475,492	51.82	0.60%
15	J R Simplot	29	1	192,745,251	\$9,369,630	48.61	\$55,747	\$9,425,378	48.90	0.59%
16	DOE	30	1	209,846,587	\$10,572,786	50.38	\$63,212	\$10,635,998	50.68	0.60%
17	Total Special Contracts		3	952,151,958	\$48,248,186	50.67	\$288,681	\$48,536,867	50.98	0.60%
18	Total Idaho Retail Sales		522,052	14,007,570,303	\$1,134,123,301	80.97	\$6,672,588	\$1,140,795,889	81.44	0.59%

(1) June 1, 2017 - May 31, 2018 Forecasted Test Year

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 4

SCHEDULE 1
RESIDENTIAL SERVICE
STANDARD PLAN
(Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.8799¢	8.2510¢
801-2000 kWh	10.6777¢	9.0965¢
All Additional kWh Over 2000	12.6845¢	10.0742¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3
MASTER-METERED MOBILE HOME PARK
RESIDENTIAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$5.00
Energy Charge, per kWh all kWh	8.9371¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5
RESIDENTIAL SERVICE
TIME-OF-DAY PILOT PLAN
(OPTIONAL)
(Continued)

TIME PERIODS (Continued)

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated a holiday.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Peak	13.2311¢
Off-Peak	7.5847¢
Non-summer	
Peak	9.7669¢
Off-Peak	7.5847¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	10.1235¢	10.1235¢
All Additional kWh	12.0571¢	10.6215¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.06	\$1.06
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$6.21	\$4.56
Energy Charge, per kWh		
First 2,000 kWh	10.8026¢	9.7240¢
All Additional kWh	5.0001¢	4.5362¢

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1.33	\$1.33
Demand Charge, per kW of Billing Demand	\$5.29	\$4.63
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.99	n/a
Energy Charge, per kWh		
On-Peak	5.0758¢	n/a
Mid-Peak	4.6835¢	4.1999¢
Off-Peak	4.4270¢	4.0589¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0.70	\$0.70
Demand Charge, per kW of Billing Demand	\$4.98	\$4.46
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.99	n/a
Energy Charge, per kWh		
On-Peak	4.9949¢	n/a
Mid-Peak	4.6186¢	4.1474¢
Off-Peak	4.3708¢	4.0187¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER
LIGHTING
(Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

High Pressure <u>Sodium Vapor</u>	Average <u>Lumens</u>	Base <u>Rate</u>
100 Watt	8,550	\$ 9.89
200 Watt	19,800	\$11.81
400 Watt	45,000	\$15.99

FLOOD LIGHTING

High Pressure <u>Sodium Vapor</u>	Average <u>Lumens</u>	Base <u>Rate</u>
200 Watt	19,800	\$14.14
400 Watt	45,000	\$16.67
<u>Metal Halide</u>		
400 Watt	28,800	\$15.31
1000 Watt	88,000	\$24.33

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.95	\$0.95
Demand Charge, per kW of Billing Demand	\$6.15	\$4.40
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.06	n/a
Energy Charge, per kWh		
On-Peak	6.6156¢	n/a
Mid-Peak	5.2380¢	4.8718¢
Off-Peak	4.6487¢	4.3282¢

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1.30	\$1.30
Demand Charge, per kW of Billing Demand	\$6.28	\$4.65
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.99	n/a
Energy Charge, per kWh		
On-Peak	5.4448¢	n/a
Mid-Peak	4.3297¢	4.0813¢
Off-Peak	3.8633¢	3.6486¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0.72	\$0.72
Demand Charge, per kW of Billing Demand	\$6.09	\$4.52
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.99	n/a
Energy Charge, per kWh		
On-Peak	5.3830¢	n/a
Mid-Peak	4.2992¢	4.0622¢
Off-Peak	3.8380¢	3.6317¢

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION
SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$7.26	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.9977¢	n/a
All Other kWh per kW of Demand	5.6947¢	n/a
Out-of-Season		
All kWh	n/a	6.8855¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6.83	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.7454¢	n/a
All Other kWh per kW of Demand	5.4636¢	n/a
Out-of-Season		
All kWh	n/a	6.5720¢

SCHEDULE 26
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
MICRON TECHNOLOGY, INC.
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge

\$1.72 per kW of Contract Demand.

Monthly Billing Demand Charge

\$11.27 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$0.298 per each kW over the Contract Demand.

Monthly Energy Charge

2.8892¢ per kWh.

SCHEDULE 29
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$2.37 per kW of Contract Demand

Demand Charge,

\$8.09 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.299 per each kW over the Contract Demand

Energy Charge

2.9092¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

SCHEDULE 30
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
UNITED STATES DEPARTMENT OF ENERGY
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED SEPTEMBER 15, 2011
CONTRACT NO. GS-OOP-09-BSD-0651

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- | | | |
|----|--|---------|
| 1. | <u>Demand Charge</u> , per kW of
Billing Demand | \$8.73 |
| 2. | <u>Energy Charge</u> , per kWh | 3.0492¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

SCHEDULE 32
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
CALDWELL, IDAHO

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	\$1.83	\$1.83
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$15.26	\$8.87
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$0.305	\$0.305
<u>Energy Charge</u> per kWh	\$0.032076	\$0.031472

SCHEDULE 40
NON-METERED GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	8.423¢
Minimum Charge, per month	\$1.50

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp (41A)

<u>Standard High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$11.86
100 Watt	8,550	\$11.30
200 Watt	19,800	\$15.14
250 Watt	24,750	\$16.48
400 Watt	45,000	\$18.80

Non-Metered Service – Variable Energy

Energy Charge, per kWh 7.661¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems installed on or after June 1, 2004 which are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service – Variable Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Energy And Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service, per lamp (41B)

<u>Standard High Pressure Sodium Vapor Energy and Maintenance Charges:</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,450	\$3.20
100 Watt	8,550	\$3.56
200 Watt	19,800	\$5.16
250 Watt	24,750	\$6.36
400 Watt	45,000	\$8.99

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)Non-Metered Service – Variable Energy

Energy Charge, per kWh	7.661¢
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Metered Service, per lamp (41BM)

Standard High Pressure Sodium Vapor
Maintenance Charges:

70 Watt	\$1.42
100 Watt	\$1.30
200 Watt	\$1.29
250 Watt	\$1.42
400 Watt	\$1.42

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.260¢

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)"C" - Customer-Owned, Customer-Maintained System (Continued)Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	5.3780¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.260¢

NO NEW SERVICEAVAILABILITY

Service under this schedule is available throughout the Company's service area within the State of Idaho to any Customer who, on October 31, 1981, was receiving service under this schedule.

APPLICABILITY

Service under this schedule is applicable to service required by municipalities for the lighting of public streets, alleys, public grounds, and thoroughfares. Street lighting lamps will be energized each night from dusk until dawn.

SERVICE LOCATION AND PERIOD

Street lighting facility locations, type of unit and lamp sizes, as changed from time to time by written request of the Customer and agreed to by the Company, shall be provided for Customers receiving service under this schedule. The in-service date for each street lighting facility shall also be maintained.

The minimum service period for any street lighting facility is 10 years. The Company, upon written notification from the Customer, will remove a street lighting facility:

1. At no cost to the Customer, if such facility has been in service for no less than the minimum service period. The Company will not grant a request from a Customer for reinstallation of street lighting service for a minimum period of two years from the date of removal.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE (Continued)

ORNAMENTAL LIGHTING - CUSTOMER-OWNED SYSTEM (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

	<u>Average Lumens</u>	<u>Base Rate</u>
<u>Mercury Vapor</u>		
175 Watt	7,654	\$4.90
400 Watt	19,125	\$9.12

Non-Metered Service – Variable Energy

Energy Charge, per kWh	7.661¢
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Metered Service (With Maintenance) per lamp

<u>Mercury Vapor</u>	
175 Watt	\$1.36
400 Watt	\$1.37
Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.260¢

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh

5.968¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 5

SCHEDULE 1
RESIDENTIAL SERVICE
STANDARD PLAN
(Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.57488799¢	7.96758.2510¢
801-2000 kWh	10.31086777¢	8.78399.0965¢
All Additional kWh Over 2000	12.24866845¢	<u>9.728010.0742¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3
MASTER-METERED MOBILE HOME PARK
RESIDENTIAL SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$5.00
Energy Charge, per kWh all kWh	8.63009371¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5
RESIDENTIAL SERVICE
TIME-OF-DAY PILOT PLAN
(OPTIONAL)
(Continued)

TIME PERIODS (Continued)

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated a holiday.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month \$5.00

Energy Charge, per kWh

Summer

Peak	12.776413.2311¢
Off-Peak	7.32415847¢

Non-summer

Peak	9.43137669¢
Off-Peak	7.32415847¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	-9.7756 <u>10.1235</u> ¢	-9.7756 <u>10.1235</u> ¢
All Additional kWh	11.6428 <u>12.0571</u> ¢	10.2565 <u>6215</u> ¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.026	\$1.026
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$6.0021	\$4.4056
Energy Charge, per kWh		
First 2,000 kWh	10.43148026¢	9.38997240¢
All Additional kWh	4.82835.0001¢	4.38035362¢

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1. 28 <u>33</u>	\$1. 28 <u>33</u>
Demand Charge, per kW of Billing Demand	\$5. 11 <u>29</u>	\$4. 47 <u>63</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. 96 <u>9</u>	n/a
Energy Charge, per kWh		
On-Peak	4. 90 <u>145.0758</u> ¢	n/a
Mid-Peak	4. 52 <u>266835</u> ¢	4. 05 <u>561999</u> ¢
Off-Peak	4. 27 <u>494270</u> ¢	3. 91 <u>944.0589</u> ¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0. 68 <u>70</u>	\$0. 68 <u>70</u>
Demand Charge, per kW of Billing Demand	\$4. 81 <u>98</u>	\$4. 31 <u>46</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. 96 <u>9</u>	n/a
Energy Charge, per kWh		
On-Peak	4. 82 <u>339949</u> ¢	n/a
Mid-Peak	4. 45 <u>996186</u> ¢	4. 00 <u>491474</u> ¢
Off-Peak	4. 22 <u>063708</u> ¢	3. 88 <u>064.0187</u> ¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER
LIGHTING
(Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:AREA LIGHTING

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
100 Watt	8,550	\$ 9.5589
200 Watt	19,800	\$11.4081
400 Watt	45,000	\$15.4499

FLOOD LIGHTING

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
200 Watt	19,800	\$ 13.65 14.14
400 Watt	45,000	\$16.1067
<u>Metal Halide</u>		
400 Watt	28,800	\$ 14.78 15.31
1000 Watt	88,000	\$ 23.49 24.33

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.9 <u>25</u>	\$0.9 <u>25</u>
Demand Charge, per kW of Billing Demand	\$5.946.15	\$4.2 <u>540</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.0 <u>26</u>	n/a
Energy Charge, per kWh		
On-Peak	6.388 <u>36156</u> ¢	n/a
Mid-Peak	5.058 <u>02380</u> ¢	4.704 <u>48718</u> ¢
Off-Peak	4.489 <u>06487</u> ¢	4.179 <u>53282</u> ¢

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1. <u>2630</u>	\$1. <u>2630</u>
Demand Charge, per kW of Billing Demand	\$6. <u>0628</u>	\$4. <u>4965</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. <u>969</u>	n/a
Energy Charge, per kWh		
On-Peak	5. <u>25774448</u> ¢	n/a
Mid-Peak	4. <u>18093297</u> ¢	3. <u>94114.0813</u> ¢
Off-Peak	3. <u>73058633</u> ¢	3. <u>52326486</u> ¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0. <u>702</u>	\$0. <u>702</u>
Demand Charge, per kW of Billing Demand	\$ <u>5.886.09</u>	\$4. <u>3652</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. <u>969</u>	n/a
Energy Charge, per kWh		
On-Peak	5. <u>19803830</u> ¢	n/a
Mid-Peak	4. <u>15152992</u> ¢	3. <u>92264.0622</u> ¢
Off-Peak	3. <u>70618380</u> ¢	3. <u>50696317</u> ¢

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION
SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$7. 01 <u>26</u>	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. 79 <u>16</u> 99 <u>77</u> ¢	n/a
All Other kWh per kW of Demand	5. 49 <u>90</u> 69 <u>47</u> ¢	n/a
Out-of-Season		
All kWh	n/a	6. 64 <u>89</u> 88 <u>55</u> ¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6. 60 <u>83</u>	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. 54 <u>80</u> 74 <u>54</u> ¢	n/a
All Other kWh per kW of Demand	5. 27 <u>59</u> 46 <u>36</u> ¢	n/a
Out-of-Season		
All kWh	n/a	6. 34 <u>62</u> 57 <u>20</u> ¢

SCHEDULE 26
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
MICRON TECHNOLOGY, INC.
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge

\$1.~~6672~~ per kW of Contract Demand.

Monthly Billing Demand Charge

\$~~10.8811.27~~ per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$0.~~28898~~ per each kW over the Contract Demand.

Monthly Energy Charge

2.~~78998892~~¢ per kWh.

SCHEDULE 29
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$2.~~29~~³⁷ per kW of Contract Demand

Demand Charge,

\$~~7.818~~⁰⁹ per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.~~28~~⁹⁹⁹ per each kW over the Contract Demand

Energy Charge

2.~~80929092~~¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

SCHEDULE 30
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
UNITED STATES DEPARTMENT OF ENERGY
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED SEPTEMBER 15, 2011
CONTRACT NO. GS-OOP-09-BSD-0651

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- | | | |
|----|--|---------------|
| 1. | <u>Demand Charge</u> , per kW of
Billing Demand | \$8.4373 |
| 2. | <u>Energy Charge</u> , per kWh | 2.94443.0492¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

SCHEDULE 32
IDAHO POWER COMPANY
ELECTRIC SERVICE RATE
FOR
J. R. SIMPLOT COMPANY
CALDWELL, IDAHO

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	\$1. 7783	\$1. 7783
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$14. 7415.26	\$8. 5787
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$0. 295305	\$0. 295305
<u>Energy Charge</u> per kWh	\$0.03 09742076	\$0.03 03941472

SCHEDULE 40
NON-METERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	8.134423¢
Minimum Charge, per month	\$1.50

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp (41A)

<u>Standard High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$11. 45 <u>86</u>
100 Watt	8,550	\$ 10.91 <u>11.30</u>
200 Watt	19,800	\$ 14.62 <u>15.14</u>
250 Watt	24,750	\$ 15.91 <u>16.48</u>
400 Watt	45,000	\$18. 45 <u>80</u>

Non-Metered Service – Variable Energy

Energy Charge, per kWh 7.~~398~~661¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems installed on or after June 1, 2004 which are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service – Variable Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Energy And Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service, per lamp (41B)

<u>Standard High Pressure Sodium Vapor Energy and Maintenance Charges:</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,450	
\$3.0920		
100 Watt	8,550	
\$3.4456		
200 Watt	19,800	
\$4.985.16		

Idaho Power Company ~~Eleventh~~Twelfth Revised Sheet No. 41-4
Cancels
I.P.U.C. No. 29, Tariff No. 101 ~~Tenth~~Eleventh Revised Sheet No. 41-4

	250 Watt	24,750
	\$6. 1436	
	400 Watt	45,000
	\$8. 6899	

IDAHO

Issued per Order No. ~~33049~~
Effective – June 1, 2017

Issued by IDAHO POWER COMPANY
~~Gregory W. Said~~Timothy E. Tatum, Vice President, Regulatory Affairs
1221 West Idaho Street, Boise, Idaho

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)

Non-Metered Service – Variable Energy

Energy Charge, per kWh	7. 398 <u>661</u> ¢
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Metered Service, per lamp (41BM)

Standard High Pressure Sodium Vapor

Maintenance Charges:

70 Watt	\$1. 374 <u>2</u>
100 Watt	\$1. 263 <u>0</u>
200 Watt	\$1. 259
250 Watt	\$1. 374 <u>2</u>
400 Watt	\$1. 374 <u>2</u>

Service Charge, per meter	\$3.36
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Energy Charge, per kWh	5. 079 <u>260</u> ¢
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Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"C" - Customer-Owned, Customer-Maintained System (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	5. 1930 <u>3780</u> ¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5. 079 <u>260</u> ¢

NO NEW SERVICE

AVAILABILITY

Service under this schedule is available throughout the Company's service area within the State of Idaho to any Customer who, on October 31, 1981, was receiving service under this schedule.

APPLICABILITY

Service under this schedule is applicable to service required by municipalities for the lighting of public streets, alleys, public grounds, and thoroughfares. Street lighting lamps will be energized each night from dusk until dawn.

SERVICE LOCATION AND PERIOD

Street lighting facility locations, type of unit and lamp sizes, as changed from time to time by written request of the Customer and agreed to by the Company, shall be provided for Customers receiving service under this schedule. The in-service date for each street lighting facility shall also be maintained.

The minimum service period for any street lighting facility is 10 years. The Company, upon written notification from the Customer, will remove a street lighting facility:

1. At no cost to the Customer, if such facility has been in service for no less than the minimum service period. The Company will not grant a request from a Customer for reinstallation of street lighting service for a minimum period of two years from the date of removal.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

NO NEW SERVICE (Continued)

ORNAMENTAL LIGHTING - CUSTOMER-OWNED SYSTEM (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Non-Metered Service (With Maintenance), per lamp

	<u>Average Lumens</u>	<u>Base Rate</u>
<u>Mercury Vapor</u>		
175 Watt	7,654	\$4. 73 <u>90</u>
400 Watt	19,125	\$ 8.81 <u>9.12</u>

Non-Metered Service – Variable Energy

Energy Charge, per kWh	7. 398 <u>661</u> ¢
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Metered Service (With Maintenance) per lamp

<u>Mercury Vapor</u>	
175 Watt	\$1. 31 <u>6</u>
400 Watt	\$1. 32 <u>7</u>
Service Charge, per meter	\$3.36
Energy Charge, per kWh	5. 079 <u>260</u> ¢

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh

5.763968¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-16-23

IDAHO POWER COMPANY

ATTACHMENT NO. 6

Idaho Power Company
 Calculation of Revenue Impact 2017 - 2018
 State of Idaho
 Valmy Plant Depreciable Life and Depreciation Study Combined
 Filed October 21, 2016

Summary of Revenue Impact
 Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers ⁽¹⁾	Normalized Energy (kWh) ⁽¹⁾	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	435,407	5,011,095,429	\$510,150,917	101.80	\$15,250,330	\$525,401,247	104.85	2.99%
2	Master Metered Mobile Home Park	3	22	4,157,443	\$406,059	97.67	\$12,768	\$418,827	100.74	3.14%
3	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0	0.00	N/A
4	Residential Service Time-of-Day	5	1,304	24,071,367	\$2,365,671	98.28	\$71,930	\$2,437,601	101.27	3.04%
5	Small General Service	7	27,766	123,114,157	\$15,795,244	128.30	\$448,235	\$16,243,479	131.94	2.84%
6	Large General Service	9	35,288	3,767,082,018	\$273,952,670	72.72	\$8,718,921	\$282,671,591	75.04	3.18%
7	Dusk to Dawn Lighting	15	0	6,361,595	\$1,292,427	203.16	\$44,770	\$1,337,197	210.20	3.46%
8	Large Power Service	19	113	2,210,706,735	\$128,106,195	57.95	\$4,092,685	\$132,198,879	59.80	3.19%
9	Agricultural Irrigation Service	24	18,485	1,867,191,356	\$149,024,634	79.81	\$4,848,241	\$153,872,875	82.41	3.25%
10	Unmetered General Service	40	1,359	11,414,394	\$994,146	87.10	\$33,040	\$1,027,185	89.99	3.32%
11	Street Lighting	41	1,742	27,412,831	\$3,609,056	131.66	\$122,229	\$3,731,285	136.11	3.39%
12	Traffic Control Lighting	42	563	2,811,020	\$178,096	63.36	\$5,765	\$183,860	65.41	3.24%
13	Total Uniform Tariffs		522,049	13,055,418,345	\$1,085,875,115	83.17	\$33,648,913	\$1,119,524,028	85.75	3.10%
<u>Special Contracts:</u>										
14	Micron	26	1	549,560,120	\$28,305,770	51.51	\$894,587	\$29,200,357	53.13	3.16%
15	J R Simplot	29	1	192,745,251	\$9,369,630	48.61	\$293,839	\$9,663,469	50.14	3.14%
16	DOE	30	1	209,846,587	\$10,572,786	50.38	\$333,183	\$10,905,969	51.97	3.15%
17	Total Special Contracts		3	952,151,958	\$48,248,186	50.67	\$1,521,609	\$49,769,795	52.27	3.15%
18	Total Idaho Retail Sales		522,052	14,007,570,303	\$1,134,123,301	80.97	\$35,170,522	\$1,169,293,823	83.48	3.10%

(1) June 1, 2017 - May 31, 2018 Forecasted Test Year