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IDAHO PUBLIC
UTILITIES COMMISSION

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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)	
IDAHO POWER COMPANY FOR A)	CASE NO. IPC-E-16-32
DETERMINATION OF HELLS CANYON)	
RELICENSING COSTS THROUGH 2015 AS)	COMMENTS OF
PRUDENTLY INCURRED.)	COMMISSION STAFF ON
)	PROPOSED SETTLEMENT

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Brandon Karpen, Deputy Attorney General, and submits the following comments.

BACKGROUND

On December 14, 2016, Idaho Power Company filed the above captioned Application requesting that the Commission deem prudent \$220,845,830 in Hells Canyon Complex (HCC) relicensing costs. The Company did not ask to adjust customer rates, but stated it would make such request in a later case.

On October 11, 2017, and October 26, 2017, the intervening parties, Idaho Irrigation Pumpers Association (IIPA), Industrial Customers of Idaho Power (ICIP), along with the Commission Staff and the Company met to discuss settlement. On December 8, 2017, Idaho

Power, Staff and IIPA (Signing Parties) filed the joint motion to approve a Settlement Stipulation. (See Attachment A). ICIP did not join the Settlement.

STAFF COMMENTS SUPPORTING SETTLEMENT STIPULATION

Staff supports the Settlement Stipulation and recommends it be approved as fair, just, reasonable and in the public interest. The following summarizes the main provisions in the Settlement:

Prudence Determination. The Signing Parties agree to accept capitalized expenditures incurred through December 31, 2015, of \$213,606,878 in HCC relicensing expenditures as “reasonably incurred and eligible for inclusion in customer rates at a later date.” Settlement at 3.

Accounting Order. The risk assessment completed by the various parties came to differing conclusions. In Settlement, the Signing Parties agreed that expenditures related to an agreement with Baker County, Oregon, “should be classified as a reasonably incurred [operations and maintenance (O&M)] expense and should be deferred for amortization at a later time.” *Id.* at 4-5. The amortization period for the deferred amounts will be appropriately determined in the rate proceeding where the costs will be first considered for inclusion in rates.

The Signing Parties agreed to establish a regulatory asset for \$2,897,267 in Baker County expenditures incurred through December 31, 2015, and reviewed in this proceeding. *Id.* at 5. The Signing Parties further agreed that the regulatory asset also include additional amounts that will be reviewed for prudence in a future proceeding: \$295,338 incurred between January 1, 2016, and September 30, 2017; and expenditures incurred October 1, 2017, through December 31, 2017. *Id.* at 5. The Signing Parties also agreed the regulatory account “will not accrue [Allowance for Funds Used During Construction (AFUDC)] or a carrying charge of any type.” *Id.* “Baker County settlement related expenditures incurred in 2018 and beyond will be considered [an] O&M expense at the time in which they are incurred” and will not be capitalized or deferred. *Id.*

AFUDC Currently Recovered in Rates. The Commission previously authorized the Company to collect \$6,520,122 annually from Idaho Power’s Idaho customers for partial recovery of AFUDC associated with the HCC relicensing project. *Id.* (citing Order Nos. 30722, 32426). As of December 31, 2015, Staff verified the AFUDC already collected from Idaho customers was approximately \$59 million. The Signing Parties agree that Idaho Power will continue to collect and separately track this AFUDC from customers, and “net the AFUDC

recovered against the total HCC relicensing AFUDC included in the Construction Work in Progress balance in future rate proceedings.” *Id.* at 5-6.

Annual Reporting of HCC Relicensing Expenditures. The Signing Parties agreed that, upon Commission approval of the Settlement Stipulation, Idaho Power “will cease filing a status report and AFUDC accumulation update in the current format.” *Id.* at 6. The Signing Parties agreed to “collaborate on a process for filing future annual reports” to keep the Commission apprised of HCC relicensing efforts and the associated costs. *Id.* The collaboration process will identify the work order description detail to be maintained.

Miscellaneous. The Signing Parties agreed to a retention policy for Idaho Power’s records and information related to HCC relicensing expenditures. Idaho Power will modify its information retention policy to consistently retain required information. Also, the Signing Parties agreed that Idaho Power shall request a prudence determination by the Commission on HCC relicensing expenditures incurred after December 31, 2015, through a date “not to exceed five years from the Commission’s approval of this Settlement Stipulation.” *Id.* at 7.

STAFF ANALYSIS OF PROJECTS AND AUDIT

After filling the Application, Idaho Power met with Staff and interested parties to describe the accounting process followed by Idaho Power over the relicensing period. The Company explained the task list spreadsheet and supporting documentation used by the Company in this prudency request. The Company auditor verification process was also explained. The Parties met again and the Company described and answered questions related to the relicensing and stakeholder process, identified studies required, completed or requested by stakeholders, positions and opposition identified by stakeholders, and the next steps anticipated in the Federal Energy Regulatory Commission (FERC) relicensing process.

Staff conducted a thorough analysis of the HCC projects and audited costs from 1997 through 2015 based on available information. The Master Transaction Data source document includes over 186,000 lines of transactions. Production Requests and Audit Requests were asked, answered and reviewed by Staff. Staff conducted multiple on-site audits at the Company’s Corporate Headquarters and completed in-house analyses and research to evaluate the requested HCC costs. Idaho Power’s HCC relicensing process was far longer than the construction period for generating units and most, if not all, transmission projects. Idaho Power’s information retention policy failed to cover this lengthy period (nearly 25 years)

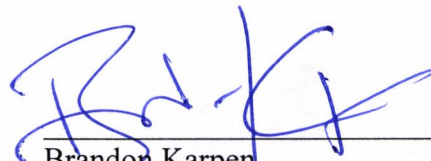
resulting in documentation not being available for audit. As such, Staff made adjustments for transactions with no invoice, transactions that were not adequately documented as HCC related, transactions that should have been expensed as general operating costs rather than capitalized as HCC, and transaction types that are traditionally excluded from the revenue requirement. AFUDC was also reduced to reflect amounts associated with all adjustments.

In addition to specific invoice review, Staff relied on prior audits of accounting processes as verification for specific labor codes, material codes, purchased services codes, overheads above the specific Staff audit adjustment, and specific other expense codes. The prior audit work conducted by Staff included prior rate case audits and other specific case audits, External Auditor work paper reviews, Sarbanes-Oxley (SOX) control reviews, Security Exchange Commission reporting reviews, and FERC audit reviews.

RECOMMENDATION

Staff recommends that the Commission approve the Settlement Stipulation as proposed.

Respectfully submitted this 5th day of January 2018.



Brandon Karpen
Deputy Attorney General

Technical Staff: Terri Carlock

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF IDAHO POWER COMPANY FOR A)	CASE NO. IPC-E-16-32
DETERMINATION OF HELLS CANYON)	
COMPLEX RELICENSING COSTS)	SETTLEMENT STIPULATION AND
THROUGH 2015 AS PRUDENTLY)	MOTION TO APPROVE
INCURRED.)	SETTLEMENT STIPULATION
)	

Idaho Power Company ("Idaho Power" or "Company") requests that the Idaho Public Utilities Commission ("Commission") approve the settlement stipulation ("Settlement Stipulation") contained in this filing. The Company's Application requested an order designating Idaho Power's expenditures of \$220,845,830 through December 31, 2015, in Hells Canyon Complex ("HCC") relicensing costs as prudently incurred and eligible for inclusion in customer rates at a later date. The Settlement Stipulation recognizes that a total of \$216,504,145 in expenditures were reasonably incurred and therefore should be eligible for inclusion in customer rates at a later date. This Settlement Stipulation consists of \$213,606,878 of HCC relicensing costs and

\$2,897,267 related to Baker County settlement agreement expenditures that are more appropriately classified as expense and will be deferred in a separate regulatory account for amortization to be determined in a future rate proceeding.

The Settlement Stipulation is entered into between Idaho Power, Commission Staff ("Staff"), and the Idaho Irrigation Pumpers Association, Inc. ("IIPA"), hereafter jointly referred to as "Signing Parties."

I. INTRODUCTION AND MOTION

1. The terms and conditions of this Settlement Stipulation are set forth herein. The Signing Parties agree that this Settlement Stipulation represents a fair, just, and reasonable compromise of the dispute(s) between the Signing Parties, and that this Settlement Stipulation is in the public interest. The Signing Parties maintain that the Settlement Stipulation as a whole and its acceptance by the Commission, if it is accepted, represent a reasonable resolution of all issues between the Signing Parties identified herein. Therefore, the Signing Parties hereby respectfully move the Commission, in accordance with RP 56 and RP 274-76, for an order approving the Settlement Stipulation executed between the Signing Parties and all of its terms and conditions without material change or condition, and closing the current proceeding.

II. BACKGROUND

2. On December 14, 2016, Idaho Power Company filed an Application in this case requesting an order designating Idaho Power's expenditures of \$220,845,830 through December 31, 2015, in HCC relicensing costs as prudently incurred and eligible for inclusion in customer rates at a later date.

3. In January 2017, the Commission issued an order providing notice of the Application and setting a deadline for interventions. Order No. 33686. Subsequently, the Commission granted Petitions to Intervene from IIPA, the Idaho Conservation League ("ICL"), and the Industrial Customers of Idaho Power ("ICIP") ("Parties"). Order Nos. 33701, 33707, and 33716. On June 19, 2017, ICL filed a Notice of Withdrawal from the case.

4. In the months leading up to settlement discussions, Staff conducted an extensive audit of the transactions at issue in this case. Staff issued and the Company responded to 35 production requests and 45 audit requests and conducted multiple on-site audits at the Company's corporate headquarters.

5. Settlement discussions regarding the issues related to the Company's request were held on October 11, 2017, and October 26, 2017. Based upon these settlement discussions, as a compromise of the respective positions of the Signing Parties and for other considerations as set forth below, the Signing Parties agree to the following terms:

III. TERMS OF THE SETTLEMENT STIPULATION

6. Prudence Determination. The Signing Parties agree that \$213,606,878 in HCC relicensing expenditures and \$2,897,267 related to Baker County settlement agreement expenditures, for a total of \$216,504,145 in expenditures incurred through December 31, 2015, be accepted as reasonably incurred and eligible for inclusion in customer rates at a later date. The adjustments to the Company's filed \$220,845,830 prudence request agreed upon by the Signing Parties include amounts Staff believes lack sufficient documentation, amounts Staff could not confirm to be related to HCC relicensing,

amounts Staff characterized as standard Commission adjustments, amounts Staff believes to be more appropriately categorized as operations and maintenance ("O&M") expense, Allowance for Funds Used During Construction ("AFUDC") associated with the adjustments, and other adjustments in support of settlement. Confidential Attachment 1 provides the detail of the specific adjustments.

The Signing Parties further agree that the \$213,606,878 in HCC relicensing expenditures incurred through December 31, 2015, and the deferral of the \$2,897,267 in Baker County settlement agreement expenditures, represent a reasonable compromise of the positions in the case for the purpose of settlement and that the agreed upon amounts should be approved by the Commission in their entirety without further adjustment.

7. Accounting Order. Prior to the filing of the new license application with the Federal Energy Regulatory Commission ("FERC"), Baker County, Oregon expressed detailed concerns over the economic impact the operations of the HCC were having on its communities surrounding the complex that were not addressed by FERC in Idaho Power's original license application. In an effort to manage future HCC license costs, protect Idaho Power's operational flexibility of the HCC, and address Baker County's concerns, the Company entered into a settlement agreement in October 2003 with Baker County that narrowed the scope of the issues and gained the County's support of Idaho Power's relicensing efforts. As part of the agreement with Baker County, Idaho Power provides funding for recreational construction and maintenance projects.

The Signing Parties agree that Idaho Power's expenditures associated with the Baker County settlement agreement included in the Company's request in this case should be classified as a reasonably incurred O&M expense and should be deferred for

amortization at a later time. Therefore, the Signing Parties support the establishment of a regulatory asset for \$2,897,267 in Baker County settlement agreement expenditures incurred through December 31, 2015, and reviewed in this proceeding. An additional \$295,338 incurred between January 1, 2016, and September 30, 2017, and expenditures incurred between October 1, 2017, through December 31, 2017, should also be included in the regulatory asset and will be reviewed for prudence in a future proceeding. The commencement of the amortization period, length of the amortization period, and timing for inclusion of the amortization in customer rates will also be determined in that future rate proceeding. The regulatory account will not accrue AFUDC or a carrying charge of any type.

Similar Baker County settlement related expenditures incurred in 2018 and beyond will be considered O&M expense at the time in which they are incurred. The Signing Parties agree that the Company's activities associated with the Baker County settlement agreement were unique in nature and were part of a broader settlement compromise. Therefore, the accounting treatment agreed to by Idaho Power shall not be indicative of the accounting treatment of costs associated with any future settlement agreement the Company may enter into with other parties, if any.

8. AFUDC Currently Recovered in Rates. In Order Nos. 30722 and 32426, the Commission authorized Idaho Power to collect \$6,520,122 annually from the Company's Idaho jurisdictional customers for partial recovery of AFUDC associated with the HCC relicensing project. The Signing Parties agree that Idaho Power will continue to collect this AFUDC from customers, will continue to separately track the AFUDC collected from customers, and will net the AFUDC recovered against the total HCC relicensing

AFUDC included in the Construction Work in Progress balance in future rate proceedings. Because customers will have already contributed to HCC relicensing costs, Idaho Power's future request for recovery will be net of previously collected amounts.

9. Annual Reporting of HCC Relicensing Expenditures. In Order No. 30722 (Case No. IPC-E-08-10), the Commission ordered Idaho Power to file a status report for the relicensing of the HCC along with an update on the accumulation of AFUDC. Idaho Power filed annual updates beginning on November 16, 2009, and continuing through November 13, 2015. In 2016, Idaho Power provided an even greater detail of relicensing activity and AFUDC accumulation than required by Order No. 30722 through testimony filed in this case. Signing Parties agree that upon Commission approval of this Settlement Stipulation, the Company will cease filing a status report of AFUDC accumulation update in the current format. Instead Parties will collaborate on a process for filing future annual reports, including the content of the report, by July 1, 2018, with the first annual report due by February 28, 2019, and annually each February thereafter until HCC relicensing costs have been included in customer rates or the Commission otherwise removes or modifies the reporting requirement. The intent of the report should be to keep the Commission up-to-date on the details related to activities carried out to obtain a new license for the HCC and provide a more real-time review of the activities and associated costs.

10. HCC Relicensing Expenditures Reporting by Work Order Project. As part of the collaboration on a process for filing future annual reports by July 1, 2018, Idaho Power will work with Staff and interested Parties to identify the detail requested to be contained within a work order description to allow for the reporting of work orders by project specific to HCC relicensing work.

11. Information Retention Policy. The Company's information retention policy has been the current tax year plus five years for certain invoices and receipts. The Signing Parties agree that, upon Commission approval of this Stipulation, Idaho Power will retain records currently in the Company's possession associated with HCC relicensing, evidencing actual expenditures and HCC relicensing purpose, and will continue to maintain evidence of future such expenditures for the HCC relicensing project until the expenditures are included in customer rates. In addition, the Company will modify its information retention policy to provide for the retention (from and after the date of implementation of such modified information retention policy) of evidence of actual expenditures and purpose, either in physical or electronic (e.g. imaged record) format, for future capital projects that are expected to span more than five years, until such time as a prudence determination of the expenditures has been made and the expenditures are included in customer rates. The Company will notify Commission Staff when a modified information retention policy is completed and make those documents, like all Company policies, available for on-site audits.

12. Future Prudence Requests. Idaho Power shall file with the Commission a request for a prudence determination on HCC relicensing expenditures incurred after December 31, 2015, through a time period specified by the Company in its filing, but not to exceed five years from the Commission's approval of this Settlement Stipulation.

13. Future HCC Relicensing Activities. In the event Idaho Power engages in settlement discussions or activities with any party as part of the relicensing of the HCC with FERC, Staff acknowledges their willingness to stay apprised of the discussions and work with the Company through any potential issues. The Company agrees to involve

Staff where appropriate, which may include participation in the Company's efforts to resolve any outstanding issues associated with the relicensing of the HCC and/or to review and provide feedback on Idaho Power's proposed accounting of any potential costs that may be incurred as a result of the settlement activities and would be subject to future prudence review.

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

15. If the Commission or any reviewing body on appeal rejects any part or all of this Settlement Stipulation or imposes any additional material conditions on approval of this Settlement Stipulation, then each Signing Party reserves the right, upon written notice to the Commission and the other Signing Parties to this proceeding within 14 days of the date of such action by the Commission or any reviewing body, to withdraw from this Settlement Stipulation. In such case, no Signing Party shall be bound or

prejudiced by the terms of this Settlement Stipulation and each Signing Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Signing Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of Case No. IPC-E-16-32, and the Signing Parties agree to cooperate in development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Signing Parties in participating in hearings and preparing briefs.

16. The Signing Parties agree that this Settlement Stipulation is in the public interest and that all of its terms and conditions are fair, just, and reasonable.

17. No Signing Party shall be bound, benefited, or prejudiced by any position asserted in the negotiation of this Settlement Stipulation, except to the extent expressly stated herein, nor shall this Settlement Stipulation be construed as a waiver of rights unless such rights are expressly waived herein. Except as otherwise expressly provided for herein, execution of this Settlement Stipulation shall not be deemed to constitute an acknowledgment by any Signing Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Signing Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Settlement Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Settlement Stipulation. This Settlement Stipulation sets forth the complete

understanding of the Signing Parties, and this Settlement Stipulation includes no other promises, understandings, representations, arrangements, or agreements pertaining to the subject matter of this Settlement Stipulation, or any other subject matter, not expressly contained herein.

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

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

IV. PROCEDURE

20. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. In this matter, the Signing Parties have reached agreement on a final resolution to this case. This Settlement Stipulation is reasonable and in the public interest. Pursuant to RP 201 and 202, the Signing Parties believe the public interest does not require a hearing to consider the issues presented by this Motion and request it be processed by Modified Procedure without waiving the right to a hearing on the previously disputed matters in this proceeding should the Commission reject the settlement.

21. All Parties, even those that have not signed the Stipulation, have agreed to suspend the existing case schedule and recommend the following schedule to process review of the Settlement Stipulation by Modified Procedure:

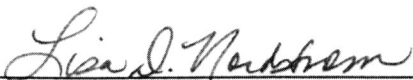
- January 5, 2018: Comments in Support of or Opposition to the Settlement Stipulation
- January 31, 2018: Reply Comments

V. REQUESTED RELIEF

NOW, THEREFORE, the Parties respectfully request that the Commission suspend the existing procedural schedule and process review of this Settlement Stipulation using Modified Procedure with a January 5, 2018, deadline for Comments in support of or opposition to the Settlement Stipulation, a January 31, 2018, deadline for Reply Comments, and then enter its order approving the Settlement Stipulation without material change or condition.

DATED this 8th day of December 2017.

Idaho Power Company

By 
Lisa D. Nordstrom
Attorney for Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Daphne Huang
Attorney for Commission Staff

Idaho Irrigation Pumpers Association, Inc.

By _____
Eric L. Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

V. REQUESTED RELIEF

NOW, THEREFORE, the Parties respectfully request that the Commission suspend the exiting procedural schedule and process review of this Settlement Stipulation using Modified Procedure with a January 5, 2018, deadline for Comments in support of or opposition to the Settlement Stipulation, a January 31, 2018, deadline for Reply Comments, and then enter its order approving the Settlement Stipulation without material change or condition.

DATED this 7th day of December 2017.

Idaho Power Company

Commission Staff

By _____
Lisa D. Nordstrom
Attorney for Idaho Power Company

By Daphne Huang
Daphne Huang
Attorney for IPUC Staff

Idaho Irrigation Pumpers Association, Inc.

By _____
Eric L. Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

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DATED this 8th day of December 2017.

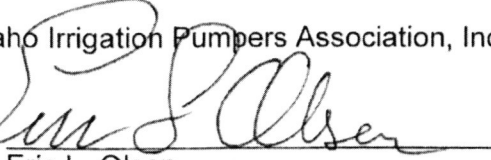
Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Lisa D. Nordstrom
Attorney for Idaho Power Company

By _____
Daphne Huang
Attorney for Commission Staff

Idaho Irrigation Pumpers Association, Inc.

By 
Eric L. Olsen
Attorney for Idaho Irrigation Pumpers
Association, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 8th day of December 2017 I served a true and correct copy of the SETTLEMENT STIPULATION AND MOTION TO APPROVE SETTLEMENT STIPULATION upon the following named parties by the method indicated below, and addressed to the following:

Commission Staff

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Brandon Karpen
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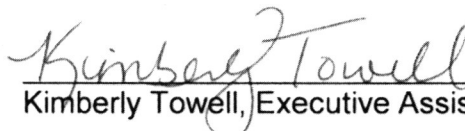
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Kimberly Towell, Executive Assistant

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-16-32

IDAHO POWER COMPANY

ATTACHMENT 1

**THE ATTACHMENT
IS CONFIDENTIAL AND
WILL BE PROVIDED TO
THOSE PARTIES THAT
HAVE EXECUTED THE
PROTECTIVE AGREEMENT
IN THIS MATTER**

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 5th DAY OF JANUARY 2018, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF ON PROPOSED SETTLEMENT**, IN CASE NO. IPC-E-16-32, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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E-mail: botto@idahoconservation.org



SECRETARY

CERTIFICATE OF SERVICE