BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AN ACCOUNTING ORDER TO DEFER AND AMORTIZE EXTRAORDINARY COSTS OF CORPORATE REORGANIZATION AND APPROVAL TO MODIFY AMORTIZATION METHODS FOR ACCUMULATED DEFERRED INVESTMENT TAX CREDITS                                                                  | ))))))))) | CASE NO. IPC-E-95-11ORDER NO.  26265 |

INTRODUCTION

Prior to issuance of the Commission’s final Order No. 26227 in this case, the Commercial Utility Customers (CUC) petitioned the Commission for an award of intervenor funding pursuant to Idaho Code§ 61-617A and Rules 161-165 of the Commission’s Rules of Procedure, IDAPA 31.01.01, in the amount of $4,289.22.  The Commission granted the award for intervenor funding in Order No. 26227 issued November 7, 1995.  On November 8, 1995, Idaho Power filed a Petition for Reconsideration of the Order seeking clarification of certain language in the Order relating to recovery of the intervenor funding awarded to CUC.   The Commission by this Order grants the Petition, and modifies the language discussed in Idaho Power’s Petition.

FINDINGS OF FACTS AND CONCLUSIONS OF LAW

 On November 8, 1995, Idaho Power filed a Petition for Reconsideration of Order No. 26227, which awarded intervenor funding to the CUC in the amount of $4,289.22.  Pursuant to Idaho Code§ 61-617A, the award to CUC was charged to Idaho Power’s commercial customers, resulting in a temporary increase in Schedule 9 rates.  The Order specified, “this increase in rates for Schedule 9 shall be removed after one year, or when the total amount is recovered, whichever occurs first.”  Idaho Power in its Petition asks to have the phrase, “whichever occurs first,” deleted from the Order.  Idaho Power asserts that based on the  restrictive language, “whichever occurs first,” the Company could conceivably under collect the amount awarded, but could not over collect the amount, which in Idaho Power’s opinion is unfair.

The Company proposes two options on reconsideration.  First, Idaho Power suggests it be allowed to charge the additional rate to the affected customer classes over twelve months with the risk that the Company will either under collect or over collect the amount.  Idaho Power argues that because of the amount of money involved is small and considering the time and expense in tracking the account throughout the year, this is the most reasonable solution.  The second alternative that Idaho Power proposes is that it be directed to track the revenues received through the additional rate until the amount of funding has actually been recovered.

The Company also notes that the figures on page 4 of the Order granting intervenor funding are transposed.  The amount stated in the Order is, “$4,298.22, and it should be “$4,289.22.”  Additionally, on the bottom of page 3 of the Order, the formula for the amortization of the Schedule 9 rates contains a punctuation error.  It should read: “$4,289.22/2,068,197.543 kilowatt hours.”

Idaho Code § 61-626 and the Commission’s Rules of Procedure, IDAPA 31.01.01, Rules 331 through 333 set the standards for petitions for reconsideration of Commission orders.  The petition must be received by the Commission within 21 days after the service date of issuance of the final Order, and must set forth the specific grounds why the petitioner seeks reconsideration.  We find that the criteria set forth in the statutes and rules have been met by Idaho Power.  Idaho Power filed its Petition within the timeline provided by law.  No answer was filed by any party.  The Company adequately demonstrated the specific grounds why it sought reconsideration.

 In Order No. 26236, issued in Case No. IPC-E-95-5, the Commission granted intervenor funding and included language similar to Idaho Power’s first proposal. Order No. 26236 states, “Idaho Power is directed to pay these amounts within 28 days from the service date of this Order and to increase the rates for Schedule 24 by adding 0.00057 cents per kilowatt to the energy rates of that schedule as of the date of this Order for one year.”  (Emphasis added.)

Based on Order No. 26236 issued by the Commission and the review of the Petition, we find that the proposed solution limiting collection of the award to one year to be just and reasonable.  The amount of the award to CUC is relatively small, not justifying the time and expense to track the account throughout the year to ensure the exact amount is recovered.  We find it just and reasonable to limit the collection of the funds to one year.  The Commission also corrects the typographical errors in Order No. 26227, identified by the Company in its Petition.

O R D E R

IT IS THEREFORE ORDERED that Idaho Power’s Petition for Reconsideration is granted as set out in this Order.

IT IS FURTHER ORDERED that Order No. 26227 is amended as specified above, all other aspects of Order No. 26227 remain in full force and effect.

THIS IS A FINAL ORDER.  Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. IPC-E-95-11  may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order or in interlocutory Orders previously issued in this Case No. IPC-E-95-11.  Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration.  See Idaho Code § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this                  day of  November 1995.

                                                             RALPH NELSON, PRESIDENT

                  MARSHA H. SMITH, COMMISSIONER

DENNIS S. HANSEN, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

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