

**BEFORE THE IDAHO PUBLIC SERVICE COMMISSION**

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IDAHO PUBLIC  
UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF )  
ROCKY MOUNTAIN POWER FOR )  
AUTHORITY TO INCREASE RATES BY \$2.6 )  
MILLION TO RECOVER DEFERRED NET )  
POWER COSTS THROUGH THE ENERGY )  
COST ADJUSTMENT MECHANISM )  
)  
)

CASE NO. ID PAC-E-12-03

**DIRECT TESTIMONY OF**

**MARK T. WIDMER**

**ON BEHALF OF**

**MONSANTO**

**April 19, 2012**

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Mark T. Widmer and my business address is 27388 S.W. Ladd Hill Road,  
4 Sherwood, Oregon 97140.

5 **Q. PLEASE STATE YOUR OCCUPATION, EMPLOYMENT, AND ON WHOSE**  
6 **BEHALF YOU ARE TESTIFYING.**

7 A. I am a utility regulatory consultant and Principal of Northwest Energy Consulting, LLC  
8 ("NWECC"). I am appearing on behalf of Monsanto.

9 **Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND APPEARANCES.**

10 A. With NWECC, I provide consulting services related to electric utility system operations,  
11 energy cost recovery issues, revenue requirements, and avoided cost pricing for  
12 qualifying facilities. Since forming NWECC, I have provided testimony in dockets  
13 regarding recovery of net power costs through general rate cases and power cost  
14 adjustment mechanisms and avoided cost methodologies in Wyoming and net power  
15 costs and the prudence of resource acquisitions in Washington. I have also participated  
16 in Georgia Power Fuel Cost Recovery dockets for the Georgia Public Service  
17 Commission Staff. Prior to forming NWECC, I was employed by PacifiCorp. While  
18 employed by PacifiCorp, I participated in and filed testimony on power cost issues in  
19 numerous dockets in Wyoming, Oregon, Utah, Washington, Idaho, and California  
20 jurisdictions over a 10 plus year period. At the time of my departure from PacifiCorp, I

1 was the Director of Net Power Costs. My full qualifications and appearances are  
2 provided in Appendix A.

3 **II. PURPOSE OF TESTIMONY**

4 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

5 A. My testimony is filed in support of Monsanto's petition for reconsideration of an  
6 adjustment for excessive forced outages for boiler tube failures proposed in Monsanto's  
7 reply to PacifiCorp's comments filed on March 30, 2012.

8 **Q. DID THE IDAHO PUBLIC UTILITY COMMISSION CONSIDER THE**  
9 **PROPOSED ADJUSTMENT?**

10 A. No. Pursuant to the Commission's decision<sup>1</sup>, Monsanto's proposed excessive outage  
11 adjustment was not considered because Monsanto's reply comments were filed after the  
12 comment deadline, the Commission's deliberation and because procedural rules do not  
13 allow for a party to respond to a reply.

14 **Q. WERE THERE EXTENUATING CIRCUMSTANCES WHICH CAUSED A**  
15 **DELAY IN FILING THE PROPOPOSED ADJUSTMENT WITH THE OTHER**  
16 **ADJUSTMENTS INCLUDED IN MONSANTO'S COMMENTS FILED ON**  
17 **MARCH 19, 2012?**

18 A. Yes. Monsanto received the Company's response to Monsanto's first data request set  
19 dated March 1, 2012 for Data Request 8 on March 13, 2012, which indicated there may  
20 be a problem with boiler tube failure forced outages. Monsanto's second data request set

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<sup>1</sup> See Idaho Commission Order No. 32507 page 9, footnote 3

1 was filed on March 15, 2012 to obtain more detailed information to determine whether  
2 Monsanto would propose a forced outage adjustment. The Company responded to  
3 Monsanto's second data request on March 16, 2012. To complicate matters, Monsanto  
4 inadvertently referenced the wrong discovery response in Monsanto data request 33.  
5 Monsanto informed PacifiCorp of the correct reference on March 16, 2012 and received  
6 the revised response on March 20, 2012, the day of the comment deadline. Monsanto  
7 filed its original comments on the ECAM on March 19, 2012 to comply with the  
8 Commission's requirement that comments be filed by March 20, 2012 and therefore, was  
9 not able to incorporate the proposed adjustment in its comments. In the end, under the  
10 compressed time frame under modified procedure there was simply not enough time to  
11 conduct necessary discovery and do a thorough review of the ECAM filing despite  
12 Monsanto's efforts to promptly request and the Company's good faith efforts to provide  
13 information as quickly as possible. Monsanto has filed a petition for reconsideration to  
14 provide an opportunity for the Commission to consider the excess outage adjustment  
15 discussed below in addition to the issues raised in the testimony of Ms. Iverson.

16 **Q. PLEASE EXPLAIN YOUR CONCERNS WITH BOILER TUBE FAILURES.**

17 A. PacifiCorp's thermal plant forced outage experience compared to industry averages for  
18 Company owned and operated generation plants sized 400-599 MW for NERC boiler  
19 tube failure codes 1040, 1050, 1070, and 1080 were significantly worse than comparable  
20 industry averages for various plants.

1 Q. ARE FORCED OUTAGE LEVELS THAT SIGNIFICANTLY EXCEED  
 2 INDUSTRY AVERAGES REPRESENTATIVE OF PRUDENT OPERATIONS?

3 A. No. While some variances above industry averages is not cause for alarm, significantly  
 4 exceeding industry averages is not acceptable and is not representative of prudent  
 5 operations. Table 1 below shows PacifiCorp's performance during the ECAM test year  
 6 for plants that significantly exceeded industry averages.

<b>Table 1</b>					
<b>Excessive NERC Outages -Boiler Tube Failures</b>					
<b>Coal Units Size</b>	<b>NERC Code</b>	<b>NERC Average /1</b>		<b>PacifiCorp</b>	
		<b>MWH Lost Per Unit-Year</b>	<b>PacifiCorp Plants /2,3</b>	<b>MWH Lost Per Unit-Year</b>	<b>Variance From NERC Avg.</b>
400-599	1040	11,207	Hunter	49,681	443.29%
			Bridger	53,502	477.39%
400-599	1050	9,648	Hunter	47,145	488.66%
			Huntington	33,053	342.59%
400-599	1070	4,700	Huntington	10,276	218.64%
400-599	1080	9,831	Huntington	28,530	290.20%

/1 Source Monsanto 33-1st Supplemental  
 /2 Plants that exceeded the industry average by more than 100%  
 /3 PacifiCorp owned and operated plants

7 As shown, these outages exceeded industry averages by a range of approximately 219%  
 8 to 489%.

1 **Q. DOES TABLE 1 ENCOMPASS ALL INSTANCES WHERE PACIFICORP**  
2 **PLANTS EXCEEDED INDUSTRY AVERAGES FOR THESE NERC CODES?**

3 A. No. Table 1 only includes plant that exceeded industry averages by more than 100% so  
4 that it would only capture extreme divergences from industry averages.

5 **Q. WHAT IS YOUR RECOMMENDATION?**

6 A. The Commission should disallow recovery of the excessive forced outages shown in  
7 Table 1. The PacifiCorp impact is a reduction of approximately \$7.0 million and is  
8 shown on Exhibit 206 (MTW-1). The Idaho retail customer, Monsanto and Agrium  
9 impacts are reductions of \$303,073, \$173,773 and \$6,602 respectively and are shown on  
10 Exhibit 207 (MTW-2).

11 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

12 A. Yes.

**QUALIFICATIONS OF MARK T. WIDMER, PRINCIPAL, NORTHWEST ENERGY CONSULTING, LLC**

**FORMAL EDUCATIONAL**

I received my Bachelor of Science degree in Business Administration from Oregon State University, 1980

**PROFESSIONAL EXPERIENCE**

After graduating from Oregon State University, I began my 27 year career at PacifiCorp, a regulated electric utility. From 1980 through 1986 I held several positions in the revenue requirement area. Those positions included Accountant, Rate of Return Accountant, Senior Rate of Return Accountant, Assistant Rate of Return Analyst and Rate of Return Analyst. In those roles I performed the following duties:

- Developed rate of return analysis and revenue requirement adjustments using accounting and statistical data analysis models, exhibits and general support for results of operation witness.
- Developed forecasting approaches and assisted with preparation of special studies for long range forecasting, discovery requests and regulatory audits.
- Prepared discovery responses, and assisted with testimony development.
- Coordinated detailed analysis requirements of regulatory agencies with other departments.
- Prepared monthly analysis of revenues, expenses, utility plant in-service and quarterly report for public service commissions.
- Audited vouchers, expense accounts and working fund drafts; reconciled accounts.

In 1986 I was promoted to Senior Economic Regulation Analyst, a position I held to 1993. In that position I performed the following duties:

- Coordinated and reviewed the preparation of results of operations reports, revenue requirements, testimony and exhibits.
- Prepared and directed preparation of rate case responses to discovery requests, regulatory reports and special studies.
- Internal and external company representative on revenue requirement issues.
- Prepared financial planning studies that measured financial impact of resource acquisitions.

In 1993 I accepted a position in the Net Power Cost Department as a System Planner, a position I held to 1995. In that role I performed the following duties:

- Prepared net power cost studies that simulated the company's system for general rate cases, resource acquisitions and regulatory reporting.
- Prepared avoided cost studies and rates for commission filings and prospective qualifying facility projects.
- Prepared net power cost discovery responses and testimony for rate cases, deferred accounting, prudence of resource acquisitions and other regular proceedings.

In 1995 I was promoted to the position of Principal System Planner, I held until 2000. In that role I performed the following duties:

- Planned and supervised preparation of net power cost studies that simulated the company's system, calculated avoided cost prices and special studies of wholesale transactions.
- Prepared and coordinated preparation of discovery responses, testimony and issue papers.
- Negotiated or assisted with the negotiation of net power cost settlements in state general rate cases and power cost adjustment mechanism proceedings.
- Internal and external company representative on net power cost and avoided cost issues and regulatory proceedings.
- Five and 10 year budget and planning process coordination for Global Sales and Marketing organization.
- Prepared and presented expert witness testimony in state regulatory proceedings.
- Participated in the negotiation and/or renegotiation of qualifying facility avoided cost prices.
- Assisted in rate case and avoided cost strategy development for regulatory proceedings.
- Prepared economic analysis of proposed wholesale power sales and purchase power transactions.

In 2000 I was promoted to Regulatory Manager and in 2004 I was promoted to Director of Net Power Costs, a position I held until I left PacifiCorp in January 2008. In those positions I managed a staff of up to four analysts. In both roles I had essentially the same breadth of responsibility and performed the following functions:

- Directed and planned recovery of up to \$1.0 billion of net power costs through general rate cases and power cost adjustments mechanism filings in the company's Oregon, Utah, Wyoming, Washington, Idaho and California jurisdictions.
- Directed development, settlement among parties and regulatory approval of a new avoided cost methodology for large qualifying facility projects for the Wyoming jurisdiction.

- Directed regulatory reporting of net power costs.
- Directed, prepared and presented expert witness testimony on avoided costs and net power costs in state regulatory proceedings.
- Directed preparation of net power cost studies that simulated system operations, exhibits, discovery responses, other filing support for rate cases and economic analysis of wholesale

transactions including sales, purchase power and generation plant acquisitions.

- Developed Power Cost Adjustment Mechanism for the Wyoming jurisdiction, participated in negotiated settlement among parties and obtained commission approval.
- Developed and obtained commission approval of Energy Cost Adjustment Clause in California.
- Managed development of new avoided cost methodology for large qualifying facility projects in Utah.
- Managed development and enhancement of new production dispatch model and obtained approval from regulators.

In January 2008 I formed Northwest Energy Consulting, LLC to provide regulatory consulting services to a broad range of energy users, energy producers, agencies and qualifying facility developers/projects.

The testimony that I present is based upon information obtained in discovery or other publicly available information sources. All of the analyses that I perform are consistent with my education training and experience in the electric utility industry.

#### **Testimony and Expert Witness Appearances of Mark Widmer**

<b><u>Year</u></b>	<b><u>Case</u></b>	<b><u>Jurisdiction</u></b>	<b><u>Party</u></b>	<b><u>Utility</u></b>	<b><u>Subject</u></b>
1997	97-035-01	UT		PacifiCorp	Net Power Costs, Production Dispatch Modeling
1999	99-035-01	UT		PacifiCorp	Net Power Costs, Production Dispatch modeling
1999	UE-991832	WA		PacifiCorp	Net Power Costs, Production Dispatch Modeling
1999	20000-ER-145-99	WY		PacifiCorp	Net Power Costs, Production Dispatch Modeling

**Testimony and Expert Witness Appearances of Mark Widmer**

<u>Year</u>	<u>Case</u>	<u>Jurisdiction</u>	<u>Party</u>	<u>Utility</u>	<u>Subject</u>
2000	UE-111	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2000	20000-ER-162-00	WY		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2001	UE-116	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2001	01-035-01	UT		PacifiCorp	Net Power Costs, Excess Net Power Costs
2001	01-03-026	CA		PacifiCorp	Net Power Costs, Production Dispatch Modeling,
2001	20000-EP 01-167	WY		PacifiCorp	Power Cost Adjustment, Excess Power Costs
2001	UM-995	OR		PacifiCorp	Excess net power costs Cost of Hunter 1 Outage
2002	00-035-23	UT		PacifiCorp	Excess Net Power Costs Cost of Hunter 1 Outage
2002	20000-ER 02-184	WY		PacifiCorp	Net Power Costs, Deferred Net Power Costs, Cost of Hunter 1 Outage
2002	UE-134	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2002	UE-02417	WA		PacifiCorp	Excess Net Power Costs
2002	PAC-E-02-01	ID		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2003	20000-ER 03-198	WY		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2003	20000-ET 03-205	WY		PacifiCorp	Power Cost Adjustment

**Testimony and Expert Witness Appearances of Mark Widmer**

<u>Year</u>	<u>Case</u>	<u>Jurisdiction</u>	<u>Party</u>	<u>Utility</u>	<u>Subject</u>
2003	UE-032065	WA		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2003	UE 147	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2003	01-03-026	CA		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2003	03-2035-02	UT		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2004	04-035-42	UT		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2004	20000-EP 04-211	WY		PacifiCorp	Purchase Power Adjustment
2004	UM-1129	OR		PacifiCorp	Avoided Cost Methodology, Avoided Cost Rates
2004	UM 1081	OR		PacifiCorp	Direct Access
2005	A05-11-022	CA		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2005	UE-170	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2005	UM 1193	OR		PacifiCorp	Hydro Deferral
2005	PAC-E-05-01	ID		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2005	UE-173	OR		PacifiCorp	Power cost Adjustment
2005	UE-05684	WA		PacifiCorp	Net Power Costs, Production Dispatch Modeling, PCA
2005	20000-ER 05-230	WY		PacifiCorp	Net Power Costs, Production Dispatch Modeling

**Testimony and Expert Witness Appearances of Mark Widmer**

<b><u>Year</u></b>	<b><u>Case</u></b>	<b><u>Jurisdiction</u></b>	<b><u>Party</u></b>	<b><u>Utility</u></b>	<b><u>Subject</u></b>
2005	20000-ER 05-226	WY		PacifiCorp	Purchased Power Adjustment
2005	05-035-102	UT		PacifiCorp	Power Cost Adjustment
2006	UE-179	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling, Power Cost Adjustment
2006	06-035-21	UT		PacifiCorp	Net Power Costs
2006	UE-061546	WA		PacifiCorp	Net Power Costs, Production Dispatch Modeling, Power Cost Adjustment
2006	20000-250 EA-06	WY		PacifiCorp	Avoided Cost Methodology
2007	UE-191	OR		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2007	20000-276	WY		PacifiCorp	Avoided cost rates
2007	PAC-E-07-05	ID		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2007	20000-ER -277-07	WY		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2007		CA		PacifiCorp	Net Power Costs, Energy Cost Adjustment Clause
2007	07-035-93	UT		PacifiCorp	Net Power Costs, Production Dispatch Modeling
2008	20000-315- EP-08	WY	WIEC	PacifiCorp	Power Cost Adjustment Mechanism
2009	20000-341- EP-09	WY	WIEC	PacifiCorp	Baseline NPC, Power Cost Adjustment Mechanism

**Testimony and Expert Witness Appearances of Mark Widmer**

<u>Year</u>	<u>Case</u>	<u>Jurisdiction</u>	<u>Party</u>	<u>Utility</u>	<u>Subject</u>
2009	UE-090205	WA	Public Council	PacifiCorp	Net Power Costs, Prudence Resource Acquisition
2009	20000-342- EA-09	WY	WIEC /WPPC	PacifiCorp	Avoided Cost Methodology
2009	20000-103 -EA-09	WY	Frontier Oil	Cheyenne	Power Cost Adjustment Mech.
2009	20000-352- ER-09	WY	WIEC	PacifiCorp	Net Power Costs, Avoided Costs
2010	PAC-E-10-07	ID	Monsanto	PacifiCorp	Net Power Costs, Production Dispatch Modeling
2011	PAC-E-11-12	ID	Monsanto	PacifiCorp	Net Power Costs, Production Dispatch Modeling
2011	20000-389- EP-11	WY	WIEC	PacifiCorp	Power Cost Adjustment Mechanism
2011	20000-384 ER-10	WY	WIEC	PacifiCorp	Net Power Costs, Production Dispatch Modeling
2011	10-035-124	UT	UIEC	PacifiCorp	Net Power Costs, Production Dispatch Modeling

Coal Units Size	NERC Code	NERC Average /1		PacifiCorp /2		Number Of PacifiCorp Units Per Plant	Cummulative MWH Variance From NERC /4	Annual Market Price /5	Annual Fuel Price /6	NPC /7 Adjustment
		MWH Lost Per Unit Year	PacifiCorp Plants /2	Average MWH Lost Per Unit Year	Variance /3 From NERC Avg.					
400-599	1040	11,207								
			Hunter	49,681	38,473	3	115,420	31.49	15.50	1,845,566
			Bridger	53,502	42,294	4	169,178	31.49	20.35	1,884,641
400-599	1050	9,648								
			Hunter	47,145	37,498	3	112,493	31.49	15.50	1,798,756
			Huntington	33,053	23,405	2	46,809	31.49	15.90	729,755
400-599	1070	4,700								
			Huntington	10,276	5,576	2	11,152	31.49	15.90	173,854
400-599	1080	9,831								
			Huntington	28,530	18,699	2	37,397	31.49	15.90	<u>583,027</u>
Total NPC Adjustment										7,015,599

/1 Source Monsanto 33-1st Supplemental

/2 Adjustments included only for plants that exceeded the industry average by more than 100%

/3 PacifiCorp average MWH lost per unit year less NERC average MWH lost per unit year.

/4 Number of PacifiCorp units per plant times variance from NERC average

/5 Mr. Duvall Exhibit 1, Tab Adjusted Actual NPC, STF sales price

/6 Mr. Duvall Exhibit 1, Adjusted Actual NPC

/7 Annual market price less annual fuel price times cumulative MWH variance from NERC

Idaho ECAM Deferral  
December 2010 through November 2011

Idaho Case No. PAC-E-12-03  
Exhibit 287 (MTW-2)  
Mark T. Widmer

Line No.	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total	PacifiCorp Updated Request	Delta
1	16.93	14.76	14.63	15.38	16.64	17.06	17.31	21.60	22.89	20.75	17.28	17.77			
2	95,757,018	107,401,989	102,200,879	96,507,878	96,035,866	96,927,539	90,808,745	140,845,181	147,706,065	122,984,489	110,065,405	121,246,771			
3	5,281,226	5,290,026	4,892,843	4,882,184	4,531,018	4,505,487	4,532,862	5,387,049	5,321,622	4,890,344	4,821,700	4,859,771			
4	16.30	20.27	21.78	20.38	21.30	21.51	20.85	26.21	27.47	24.38	23.81	24.95			
5	1.27	5.81	7.15	5.00	4.66	4.48	3.64	4.81	4.88	5.53	6.64	7.18			
6	153,250	160,331	141,720	136,017	124,858	145,712	221,350	357,395	213,704	175,314	128,163	138,879			
7	129,817	129,817	129,200	128,199	124,430	126,155	128,916	130,231	123,304	62,830	126,820	117,259			
8	10,731	9,477	10,513	10,174	9,854	4,821	9,285	9,530	9,340	9,547	10,087	9,591			
9	153,250	300,879	260,486	274,689	259,461	286,701	353,068	468,921	346,717	277,891	208,070	265,728	3,534,801		
10	193,993	583,862	1,013,981	690,351	568,724	649,500	783,505	1,847,210	1,043,905	990,654	838,083	997,837			
11	-	715,485	781,021	641,030	568,773	557,889	449,240	600,228	602,501	513,387	629,280	841,827			
12	-	59,141	67,784	52,584	48,340	43,835	17,066	42,838	46,531	62,800	65,959	68,854			
13	193,993	1,858,288	1,862,486	1,373,945	1,181,838	1,291,204	1,249,810	2,269,276	1,662,837	1,535,742	1,733,302	1,907,718	17,931,539		
14	175,051	144,717	119,588	135,644	129,164	181,578	233,787	288,806	245,224	162,288	139,580	137,975			
15	138,565	117,487	124,470	124,111	124,052	119,888	122,207	122,094	120,878	120,236	120,236	117,407			
16	10,384	9,340	9,340	9,340	9,340	9,340	7,892	9,340	9,340	9,340	9,340	9,340			
17	176,851	293,988	248,395	289,195	282,816	314,889	391,447	420,354	376,859	292,587	289,195	284,722	3,546,774		
18	(21,801)	15,814	22,482	372	(4,306)	(36,865)	(12,417)	68,589	(31,430)	13,045	(11,417)	904			
19	(8,748)	(8,748)	(8,285)	3,989	319	1,103	6,028	8,024	1,299	(28,148)	6,585	(148)			
20	346	137	1,173	833	494	(2,871)	(46)	(46)	189	207	747	250			
21	(21,801)	7,213	14,811	5,335	(3,154)	(34,288)	(8,369)	76,587	(29,841)	(14,888)	(4,858)	1,506	(12,173)		
22	18.05	21.89	21.89	21.89	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47			
23	393,453	(341,798)	(485,122)	(8,153)	23,554	196,180	67,920	(375,181)	171,923	(71,360)	62,453	(4,043)			
24	191,489	181,418	(87,329)	(1,743)	(6,032)	(37,896)	(43,882)	(7,107)	153,972	(36,021)	811	811			
25	(7,884)	(3,002)	(26,872)	(4,859)	(2,702)	15,702	249	(1,038)	(1,132)	(4,085)	(1,370)	(1,370)			
26	393,453	(157,993)	(306,708)	(121,164)	17,252	167,448	45,728	(416,824)	163,780	81,478	22,347	(5,902)	(88,584)		
27	-	-	(378,000)	(841,737)	(84,505)	\$0	(840,509)	\$0	\$0	\$0	\$0	\$0			
28	6,5570%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%	6,3575%			
29	-	(4,958)	(2,853)	(598)	(598)	(2,575)	(2,575)	-	-	-	-	-			
30	33,727	(11,997)	(20,848)	(11,103)	(50,550)	(33,494)	(33,248)	47,975	31,771	46,838	78,031	30,412	107,414		
31	33,727	(11,997)	(20,848)	(11,103)	(50,550)	(33,494)	(33,248)	47,975	31,771	46,838	78,031	30,412			
32	54.59%	53.20%	54.43%	49.62%	48.12%	51.91%	62.89%	71.92%	81.86%	63.13%	48.35%	52.28%			
33	-	43.15%	41.63%	46.68%	47.88%	44.58%	38.94%	28.21%	35.59%	33.43%	47.84%	44.13%			
34	-	3.57%	3.64%	3.93%	3.82%	3.80%	1.37%	1.87%	2.75%	3.44%	3.91%	3.91%			
35	18,410	(6,363)	(14,100)	(6,812)	(24,463)	(17,387)	(22,458)	34,504	19,591	29,570	37,729	15,894			
36	-	(5,179)	(10,964)	(6,418)	(24,379)	(14,934)	(12,877)	12,573	11,307	15,857	37,333	13,420			
37	-	(429)	(943)	(528)	(1,893)	(1,173)	(489)	697	873	1,610	2,868	1,098			
38	18,410	(11,997)	(25,906)	(13,756)	(60,836)	(33,494)	(35,824)	47,975	31,771	46,838	78,031	30,412	81,823		
39	605,855	535,470	514,459	685,387	567,814	828,293	828,967	1,306,532	1,235,419	827,764	938,245	1,007,088			
40	-	901,798	951,576	547,283	540,851	536,904	398,467	588,910	606,701	683,016	830,592	856,058			
41	-	51,139	83,839	26,385	39,789	39,989	32,279	43,985	46,388	53,278	64,844	98,581			
42	605,855	1,488,308	1,829,874	1,239,035	1,148,354	1,406,187	1,269,713	1,919,427	1,888,486	1,864,066	1,833,881	1,832,934	17,914,588		
43	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%			
44	545,270	481,923	483,013	598,830	511,033	745,464	746,070	1,175,879	1,111,877	834,888	844,420	907,190	8,965,957		
45	-	811,818	858,418	492,554	496,586	483,213	358,621	512,019	548,031	614,715	747,633	770,452	6,679,760		
46	-	49,017	57,455	23,747	35,910	35,984	29,051	39,957	41,731	47,880	59,359	81,723	477,394		
47	545,270	1,336,556	1,376,587	1,119,131	1,033,429	1,264,641	1,133,742	1,727,484	1,699,939	1,497,652	1,660,313	1,739,365	16,123,111		
48	155,031	-	-	-	-	-	-	-	-	-	-	-			
49	355,000	-	-	-	-	-	-	-	-	-	-	-			
50	8,676,210	-	-	-	-	-	-	-	-	-	-	-			
51	8,0479%	-	-	-	-	-	-	-	-	-	-	-			
52	516,851	-	-	-	-	-	-	-	-	-	-	-			
53	54.59%	-	-	-	-	-	-	-	-	-	-	-			
54	283,124	-	-	-	-	-	-	-	-	-	-	-	283,124		

**Idaho ECAM Deferral**  
December 2010 through November 2011

Idaho Case No. PAC-E-12-03  
Exhibit 207 (MTW-2)  
Mark T. Widmer

Line No.	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total	PacifiCorp Updated Request	Delta
56 Idaho Actual Renewable Energy Credit Revenues (\$)	(150,400)	(583,764)	(476,670)	(702,633)	(640,126)	(705,294)	(570,135)	(61,049)	(66,023)	(182,551)	(671,459)	(640,714)			
56 Idaho Base Renewable Energy Credit Revenues (\$)	(75,634)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)	(585,930)			
57 REC Revenue Adjustment (\$)	(80,605)	202,166	109,255	(116,702)	(63,196)	(119,363)	7,795	504,882	489,607	403,379	(85,529)	(63,784)	1,188,006		
	= Line 55 - Line 56														
58 Tariff Customer REC Revenue Adjustment	(44,108)	107,729	59,463	(57,787)	(30,411)	(61,961)	4,887	363,120	302,088	254,964	(41,254)	(33,335)			
59 Monsanto REC Revenue Adjustment	87,227	45,815	(64,449)	(30,307)	(53,220)	2,802	132,318	174,354	134,847	(40,920)	(28,146)	(28,146)			
60 Agrium REC Revenue Adjustment	7,210	3,976	(4,486)	(2,478)	(4,182)	106	9,444	13,465	13,888	(3,255)	(2,302)	(2,302)			
61 Total REC Revenue Adjustment (\$)	(44,108)	202,166	109,255	(116,702)	(63,196)	(119,363)	7,795	604,882	489,607	403,379	(85,529)	(63,784)	1,224,703		
62 Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
63 Tariff Customer Balancing Account (\$)															
64 Beginning Balance Excluding Unamortized LGA	11,181,331	11,840,000	12,208,045	12,701,855	13,134,489	13,305,165	13,302,418	13,226,119	13,205,127	13,241,504	13,285,471	13,366,003			
65 Unamortized 2010 Load Growth Adjustment	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721	2,378,721			
65 Incremental Deferral	545,270	491,923	453,913	508,630	511,033	745,464	746,070	1,175,879	1,111,977	834,388	844,420	907,190			
66 Renewable Resources Adder	283,124	-	-	-	-	-	-	-	-	-	-	-			
67 REC Revenue Adjustment	(44,108)	107,729	59,463	(57,787)	(30,411)	(61,961)	4,887	363,120	302,088	254,964	(41,254)	(33,335)			
68 Less: Monthly ECAM Rider Revenues	(107,188)	(143,843)	(101,950)	(121,152)	(322,030)	(690,313)	(940,297)	(1,572,931)	(1,390,584)	(1,058,715)	(736,616)	(667,582)			
69 Interest	11,570	12,035	12,394	12,742	12,993	13,063	13,030	12,996	12,995	13,030	13,082	13,207			
70 Tariff Customer Ending Balance (\$)	14,218,721	14,676,785	15,080,676	15,513,210	15,883,886	15,881,138	15,804,838	15,583,848	15,626,225	15,664,191	15,744,724	15,964,202	16,904,202	16,267,278	(636,974)
71 Monsanto Balancing Account (\$)															
72 Beginning Balance	-	-	800,210	1,802,678	2,242,368	2,700,706	3,133,129	3,497,313	4,144,833	4,868,972	5,622,903	6,334,496			
73 Incremental Deferral	811,818	856,418	856,418	482,654	485,596	483,213	358,621	512,919	540,031	614,715	747,533	770,452			
74 REC Revenue Adjustment	87,227	45,815	(64,449)	(30,307)	(53,220)	2,802	132,318	174,354	134,847	(40,920)	(28,146)	(28,146)			
75 Less: Monthly ECAM Rider Revenues	-	-	-	-	-	-	-	-	-	-	-	-			
76 Interest	375	1,125	1,085	2,050	2,430	2,702	3,163	3,754	4,370	4,960	5,588	5,588			
77 Monsanto Ending Balance (\$)	899,219	1,802,678	2,242,368	2,700,706	3,133,129	3,497,313	4,144,833	4,868,972	5,622,903	6,334,496	7,082,390	7,082,390	7,082,390	7,256,183	(173,773)
78 Agrium Balancing Account (\$)															
79 Beginning Balance	-	-	53,249	114,750	134,134	167,592	196,527	228,893	278,104	333,555	395,677	451,135			
80 Incremental Deferral	46,017	57,455	23,747	35,810	35,964	20,051	30,587	41,731	47,850	58,359	61,723	61,723			
81 REC Revenue Adjustment	7,210	3,976	(4,486)	(2,478)	(4,182)	(4,182)	106	9,444	13,465	13,888	(3,255)	(2,302)			
82 Less: Monthly ECAM Rider Revenues	-	-	-	-	-	-	-	-	-	-	-	-			
83 Interest	22	70	104	126	126	153	178	211	255	304	353	401			
84 Agrium Ending Balance (\$)	53,248	114,750	134,134	167,592	196,527	228,893	278,104	333,555	395,677	451,135	510,856	510,856	510,856	517,658	(6,802)
85 Total ECAM Deferral Balance	= Sum of Lines 70, 77, 84												23,557,540	24,062,666	(505,116)

(1) Base NPC Rate and Load from Case No. PAC-E-06-07 \$982 million through 12/27/2010, from Case No. PAC-E-11-07 \$1,024.8 million since 12/28/2010  
(2) Represents Load Growth Adjustment in months December 10 - March 11, then revised to Load Change Adjustment beginning in April 2011.