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IDAHO PUBLIC
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC SERVICE TO ITS CUSTOMERS IN THE STATE OF IDAHO.	CASE NO. IPC-E-11-08

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

SCOTT D. SPARKS

Q. Please state your name and business address.

A. My name is Scott D. Sparks and my business address is 1221 West Idaho Street, Boise, Idaho.

Q. By whom are you employed and in what capacity?

A. I am employed by Idaho Power Company ("Idaho Power" or "Company") as a Senior Regulatory Analyst in the Regulatory Affairs Department.

Q. Please describe your educational background.

A. In May of 1989, I received a Bachelor of Business Administration degree in Business Management from Boise State University. I have also completed post-graduate econometrics courses and attended the electric utility ratemaking course offered through New Mexico State University's Center for Public Utilities as well as various advanced ratemaking courses presented by the Edison Electric Institute.

Q. Please describe your work experience with Idaho Power.

A. I became employed by the Company in 1985 as a part-time mail clerk and have held positions as Meter Reader, Customer Service Representative, Economic Analyst, Human Resource/Compensation Analyst, Regulatory Analyst, and Resource Planning Analyst.

In January of 1991, after two years in the Customer Service Department, I was offered and I accepted a position in the Company's Energy Services Department. My responsibilities over six years in the department varied from conservation program evaluation, special studies, load forecasting, and load research. In 1995, I was asked to temporarily transfer to the Human Resources Department to assist with implementation of the Company's reorganization, benefit, and compensation plans.

In 1998, I applied for and accepted a position in the Regulatory Affairs Department where I was responsible for reviving the Company's resource planning and integrated resource planning processes. As part of reorganization, I was reassigned to the Power Supply Planning Department in 2001 where I acted as the lead analyst for the Integrated Resource Plan. In July 2003, I left the Company to pursue self-employment in the real estate and construction sectors. I returned to the Company as a Senior Regulatory Analyst in the Regulatory Affairs Department in June 2008.

Q. What is the scope of your testimony in this proceeding?

A. Based upon direction from Mr. Michael J. Youngblood, Manager of Rate Design, my testimony addresses proposed changes to the Company's commercial, industrial, irrigation, lighting, and non-metered retail tariff schedules. I will also address proposed changes to Rule H, New Service Attachments and Distribution Line Installations or Alterations, and updates to the rates charged under the Company's facilities charge provisions.

Q. What are your overall objectives in arriving at the proposed rate designs for the various service schedules identified in your testimony?

A. As discussed in Mr. Youngblood's testimony, the first objective is to establish prices which primarily reflect the costs of the services provided. As part of the Company's last several general rate cases, this objective has been pursued in demand-metered schedules by emphasizing increases in the demand and customer components and the inclusion of fewer non-energy-related costs in the energy charges. Mr. Youngblood's testimony also discusses a second objective of designing the cost-based rate proposals to encourage increased energy efficiency.

I. <u>COMMERCIAL AND INDUSTRIAL</u>

Q. How is the discussion of your rate design proposals organized within your testimony for the commercial and industrial customer classes?

A. My testimony for the commercial and industrial customer classes will address rate design proposals for Schedules 7, 9, 19, 31, 45, and 46, respectively.

Q. Please describe the methodology used to determine the rate component adjustments for Schedules 7, 9, and 19.

A. The methodology used to calculate the proposed rate component adjustments for Schedules 7, 9, and 19 represent a uniform percentage movement of 5 percent toward the unit cost of service intended for recovery by that rate component. In doing this, the Company first considered the percentage of overall revenue requirement identified by the customer billing components for Schedules 7, 9, and 19 resulting from the Company's proposed class cost-of-service study. These percentages established the target revenue requirement for each billing component. Second, the Company determined the percentage of overall revenue currently recovered by each billing component of existing base rates. The difference, or gap, between the target and the actual percentage was then determined for each billing component. The current percentage of overall revenue by billing component was then adjusted by approximately 5 percent of the gap to establish targets. The customer related charges were then established to achieve these new targets.

A. <u>Small General Service, Schedule 7</u>.

Q. What is the present rate structure for Small General Service under Schedule 7?

A. Customers taking service under Schedule 7 pay a monthly Service Charge, a monthly seasonal Energy Charge for the first 300 killowatt-hours ("kWh") used, and a separate seasonal Energy Charge for all usage over 300 kWh in a month. Summer Energy Charges begin on June 1 of each year and end on August 31 of each year while the non-summer Energy Charges begin on September 1 of each year and end on May 31 of each year. Schedule 7 customers do not have a Demand Charge.

Q. What is the revenue requirement to be recovered from Small General Service customers taking service under Schedule 7?

A. The annual revenue requirement for Schedule 7 customers is $16,493,381. This is shown on page 9 of Mr. Matthew T. Larkin's Exhibit No. 38.

Q. Please describe the proposed rate design adjustments for Schedule 7.

A. The Service Charge for Schedule 7 was set to coincide with the Service Charge proposed by Ms. Darlene Nemnich for Schedule 1. These charges have traditionally been set at the same rate and the Company desires to continue this rate design relationship. For all energy components, the Company is proposing rates that represent a uniform 5 percent movement towards the costs to serve that rate component. All rate design adjustments for Schedule 7 are included on page 1 of Exhibit No. 47 and target the proposed class revenue increase of 14.85 percent shown on page 9 of Mr. Larkin's Exhibit No. 38.

Q. Have you prepared an exhibit that illustrates the impact of the proposed rate adjustments on Small General Service customers?

A. Yes, page 1 of Exhibit No. 48 shows the billing comparison between Schedule 7 existing rates and proposed rates for typical billing levels.

B. <u>Large General Service, Schedule 9</u>.

Q. In general terms, what is the current rate structure for Schedule 9?

A. Service under Schedule 9 may be taken at Secondary, Primary, or Transmission Service level. All customers taking service under Schedule 9 pay a Service Charge, a Basic Charge, and both summer and non-summer Energy and Demand Charges. Customers taking Primary or Transmission service may also pay a Facilities Charge for Company-owned facilities installed beyond Idaho Power's Point of Delivery.

C. <u>Large General Service, Schedule 9 - Secondary</u>.

Q. What is the current rate structure for Schedule 9, Secondary Service?

A. The current rate structure for Schedule 9 Secondary Service includes a two-tier declining block Energy Charge along with a block Demand Charge and a block Basic Charge. Under this rate structure, the first block Energy Charge applies to the first 2,000 kWh per month of usage and the second block Energy Charge applies to all usage greater than 2,000 kWh per month.

Under the Demand Charge, the first rate block applies to the first 20 kilowatts ("kW") of Billing Demand and the second block applies to all additional kW. For the Basic Charge, the first rate block applies to the first 20 kW of Basic Load Capacity and the second block applies to all additional kW.

Q. What is the reason that Schedule 9 Secondary Service has this block design in place?

A. The current block rate design structure for Schedule 9 Secondary Service was put in place to remedy a pricing disparity that occurred when customers transitioned between Schedule 7 and Schedule 9 at the Secondary level. Before this block structure was put in place, many of the customers moving from Schedule 9 to Schedule 7 would see an increase in their monthly bill of more than 100 percent. This disparity provided an incentive to artificially increase their usage to remain on Schedule 9, even when they qualified for Schedule 7. The block rate structure in place for Schedule 9 Secondary Service provides a similar rate level and a smooth transition to customers moving from Schedule 7 to Schedule 9 Secondary Service.

Q. What is the revenue requirement for customers taking Secondary Service under Schedule 9?

A. The annual revenue requirement for customers taking Secondary Service under Schedule 9, as shown on page 9 of Mr. Larkin's Exhibit No. 38, is $181,624,927.

Q. Have you prepared an exhibit that illustrates the rate design proposal for revenue recovery under Schedule 9 Secondary Service?

A. Yes, the rate design proposal for Schedule 9 Secondary Service is included on page 2 of Exhibit No. 47 and targets the proposed class revenue increase of 14.85 percent shown on page 9 of Mr. Larkin's Exhibit No. 38. As previously described, for all rate components, the Company is proposing rates that represent a uniform 5 percent movement towards the costs to serve that rate component. The costs to serve each rate component are indicated on page 3 of Mr. Larkin's Exhibit No. 36.

Q. Have you prepared an exhibit that shows the impact of the rate design on Schedule 9 Secondary Service level customers?

A. Pages 2-4 of Exhibit No. 48 show the billing comparison between the Schedule 9 Secondary Service level existing rates and proposed rates for typical billing levels. As can be seen from this exhibit, for each Demand level, the higher load factor customers will see a lower overall increase as compared to low load factor customers.

Q. Are you proposing any other changes to Schedule 9?

A. Yes. The Company is proposing to change the section heading of "Power Factor" to "Power Factor Adjustment". This clarification is a more accurate description of the section and it aligns with the "Power Factor Adjustment" headings listed under Schedules 19 and 24.

D. Large General Service, Schedule 9 - Primary & Transmission.

Q. What is the current rate structure for Schedule 9, Primary and Transmission Service?

A. All customers taking service under Schedule 9 Primary or Transmission Service pay seasonal time-of-use Energy Charges, seasonal Demand Charges, a summer On-Peak Demand Charge, a Basic Charge, and a Service Charge. Customers may also pay a Facilities Charge for Company-owned facilities installed beyond Idaho Power's Point of Delivery.

Q. What is the revenue requirement to be recovered from Schedule 9 customers taking service at the Primary and Transmission levels?

A. The annual revenue requirement for Schedule 9 Primary and Transmission level customers as shown on page 9 of Mr. Larkin's Exhibit No. 38 is $21,239,152.

Q. Have you prepared an exhibit that illustrates the rate design proposal for revenue recovery of Primary and Transmission Service under Schedule 9?

A. Yes, the rate design proposals for Schedule 9 Primary Service and Transmission Service are included on pages 3 and 4 of Exhibit No. 47 and target the proposed class revenue increase of 14.85 percent shown on page 9 of Mr. Larkin's Exhibit No. 38. For all rate components, the Company is proposing rates that represent a uniform 5 percent movement towards the costs to serve that rate component. The costs to serve each rate component are indicated on page 4 of Mr. Larkin's Exhibit No. 36.

Q. Have you prepared an exhibit that shows the billing impact of this rate design proposal on customers receiving Primary Service under Schedule 9?

A. Yes, pages 5-7 of Exhibit No. 48 show the billing comparisons between the existing rates and proposed rates for Schedule 9 Primary Service.

E. <u>Large Power Service, Schedule 19</u>.

Q. What is the current rate structure for Schedule 19?

A. Service under Schedule 19, just like service under Schedule 9, is provided at Secondary, Primary, and Transmission Service levels. All customers taking service under Schedule 19 pay seasonal time-of-use Energy Charges, seasonal Demand Charges, a summer On-Peak Demand Charge, a Basic Charge, and a Service Charge. Customers taking Primary or Transmission Service may also pay a Facilities Charge for Company-owned facilities installed beyond Idaho Power's Point of Delivery. In addition, Schedule 19 includes a 1,000 kW per month minimum Billing Demand and Basic Load Capacity.

Q. What is the revenue requirement to be recovered from Large Power Service customers taking service under Schedule 19?

A. The annual revenue requirement for Schedule 19 customers as shown on page 9 of Mr. Larkin's Exhibit No. 38 is $95,170,378.

Q. Have you prepared an exhibit that illustrates the proposed rate design to recover the annual revenue requirement for Schedule 19?

A. Yes, the rate design proposal for Schedule 19 is shown on pages 6-8 of Exhibit No. 47 and targets the proposed class revenue increase of 14.84 percent shown on page 9 of Mr. Larkin's Exhibit No. 38. For all rate components, the Company is proposing rates that represent a uniform 5 percent movement towards the costs to serve that rate component. The costs to serve each rate component are indicated on page 3 of Mr. Larkin's Exhibit No. 36.

Q. Have you prepared an exhibit that shows the billing comparisons between the existing rates and the proposed rates for Schedule 19 Primary Service customers?

A. Pages 8-10 of Exhibit No. 48 show the billing comparisons between the existing rates and the proposed rates for Schedule 19 Primary Service customers. As with Schedule 9 Primary Service, for each Demand level, the higher load factor customers will see a lower overall increase as compared to low load factor customers.

F. Schedule 31.

Q. Is the Company proposing any rate adjustments to the standby charges for Amalgamated Sugar Company under Schedule 31?

A. Yes. The Company has revised the charges to reflect the updated unit cost information resulting from the cost-of-service study for Schedule 19 Primary Service. The methodology used to update the charges is the same methodology used to establish the currently approved charges. The derivations of the updated charges are included in my workpapers.

G. Standby Service, Schedule 45.

Q. Is the Company proposing any rate adjustments to Schedule 45, Standby Service?

A. Yes. The proposed rate design for Schedule 45 reflects the updated cost information resulting from the cost-of-service study. The updated charges were derived using the same methodology used to derive the charges approved by the Commission in past general rate cases. The derivations of the updated charges are included in my workpapers.

H. Alternate Distribution Service, Schedule 46.

Q. Is the Company proposing any rate design changes to Schedule 46, Alternate Distribution Service?

A. Yes. The Company is proposing to increase the Capacity Charge under Schedule 46. The updated Capacity Charge is derived by summing the Distribution demand revenue requirement for Substations, Primary Lines, and Primary Transformers for Schedule 19 Primary Service shown on page 5 of Mr. Larkin's Exhibit No. 36 ($3,648,086; $4,633,134; and $516,902, respectively) and dividing this sum by the total billed kW of 4,848,941. This methodology is the same as that used to derive the charges approved by the Commission in the Company's previous general rate cases. The derivation of the updated charge is included in my workpapers.

II. IRRIGATION

A. Schedule 24 - Agricultural Irrigation Service.

Q. What is the current rate structure for Schedule 24?

A. Service under Schedule 24 is classified as being either "in-season" or "out-of-season." The in-season for each customer begins with the customer's meter reading for the May billing period and ends with the customer's meter reading for the September billing period. The out-of-season encompasses all other billing periods.

For the in-season, customers pay a higher monthly Service Charge than during the out-of-season to encourage customers to continue service throughout the out-of-season period.

Customers pay both an Energy Charge and a Demand Charge for the metered usage during the in-season. The Energy Charge utilizes a load-factor pricing mechanism by separating charges into two energy blocks. The first block charges irrigation customers a monthly rate per kWh for the first 164 kWh per kW of demand. The second block charges customers a lower monthly energy rate per kWh for all other energy use to encourage installation of energy efficient irrigation systems with reduced demand and longer hours of operation. Customers pay an in-season Demand Charge only. During the out-of-season, customers pay a flat Energy Charge per kWh for all energy use.

Both Secondary Service and Transmission Service are available under Schedule 24, although no customers are currently taking Transmission Service.

Q. What is the revenue requirement to be recovered from Schedule 24?

A. The total annual revenue to be recovered from customers taking service under Schedule 24, as shown on page 9 of Mr. Larkin's Exhibit No. 38, is $118,371,905.

Q. Please describe the rate design proposal for Schedule 24.

A. Consistent with the overall rate design objectives, the Company is proposing to move the individual rate components 5 percent closer to the costs indicated by Mr. Larkin's class cost-of-service study as shown on page 6 of Exhibit No. 36. The rate design proposal on page 9 of Exhibit No. 47 targets the capped 14.85 percent average revenue increase indicated on page 9 of Mr. Larkin's Exhibit No. 38.

In addition to moving each rate component closer to the cost-of-service, the Company is also proposing to increase the pricing differential between energy blocks for the in-season load factor pricing mechanism. Out-of-season energy sales will not be impacted by the proposed change to the load-factor energy rates.

Q. Why are you proposing to increase the differential between the current load factor energy pricing blocks?

A. By increasing the differential between the in-season load factor energy pricing blocks, a stronger pricing signal will be sent to irrigators encouraging them to install and operate their irrigation systems more efficiently.

Q. What is the current price differential between the first and second load factor energy blocks?

A. The current price differential between the first and second load factor energy blocks is 3 percent.

Q. What price differential is the Company proposing between the first and second energy blocks?

A. The Company is proposing to increase the load factor pricing differential from 3 percent to 6 percent in order to send a stronger pricing signal to irrigators encouraging them to install and operate their irrigation systems more efficiently. As stated in Case No. IPC-E-08-10, the 3 percent differential was established as an introductory rate design to help familiarize customers with the load factor pricing structure.

Q. How were the rates for Transmission Service determined?

A. Once the percentage revenue change for each rate component was determined for Secondary Service, the same percentage changes were applied to each component for

Transmission Service to maintain the same relationship between service levels as currently exists.

Q. Have you prepared an exhibit that shows the billing impact of the rate design on Schedule 24 irrigation service customers?

A. Yes, pages 11-13 of Exhibit No. 48 show the impact on customers' bills of the proposed rate adjustments for Schedule 24 Secondary Service. As can be seen from Exhibit No. 48, with load factor pricing, customers with the highest percentage increase in annual bills have the lowest average load factors. Similarly, the higher a customer's load factor, the more beneficial the rate structure tends to be in terms of the overall impact to the annual billing.

III. LIGHTING

Q. How have you organized the discussion of the rate design proposals for area lighting, unmetered service, street lighting and traffic control signal lighting?

A. The discussion of rate design proposals for lighting will address Schedules 15 (Dusk to Dawn Customer Lighting), 40 (Unmetered General Service), 41 (Street Lighting Service), and 42 (Traffic Control Signal Lighting Service), respectively.

A. <u>Dusk To Dawn Customer Lighting, Schedule 15</u>.

Q. What is the current rate structure for Dusk to Dawn Customer Lighting under Schedule 15?

A. Customers taking service under Schedule 15 are charged on a per lamp basis. Lamps currently served under Schedule 15 include 100, 200, and 400 watt high pressure sodium vapor area lighting, 200 and 400 watt high pressure sodium vapor flood lighting, and 400 and 1,000 watt metal halide flood lighting.

Q. What is the revenue requirement to be recovered from customers taking service under Schedule 15?

A. The annual revenue requirement for Schedule 15 customers as shown on page 9 of Mr. Larkin's Exhibit No. 38 is $1,128,744.

Q. Have you prepared an exhibit that illustrates the rate design proposal for Schedule 15?

A. Yes. The rate design proposal for Schedule 15 is included on page 5 of Exhibit No. 47 and does not include any rate increases to recover the proposed revenue requirement. Although no rate adjustment is required, the Company is proposing to update rate components based upon the actual cost-of-service for each lamp size offered under Schedule 15. My workpapers detail the updated actual cost-of-service for each lamp size.

Q. Is the Company proposing any other changes to Schedule 15?

A. Yes, the Company is proposing to update the Facilities Charge from 1.75 percent to 1.51 percent to more accurately reflect current costs. The derivation of the updated facilities charge is addressed later in my testimony.

B. <u>Unmetered General Service, Schedule 40</u>.

Q. What is the present rate structure for Unmetered General Service under Schedule 40?

A. Customers taking service under Schedule 40 are non-metered but have energy loads and periods of operation which are fixed. A customer's estimated usage is charged a flat Energy Charge. Demand- and customer-related costs are also recovered through the Energy Charge. The minimum bill for service under Schedule 40 is $1.50 per month. With Company approval, an Intermittent Usage Charge, per unit, per month, may be charged to municipalities or agencies of federal, state, or county governments having the potential of intermittent variations in energy usage.

Q. What is the revenue requirement to be recovered from customers taking service under Schedule 40?

A. The annual revenue requirement for Schedule 40 customers as shown on page 9 of Mr. Larkin's Exhibit No. 38 is $1,174,275.

Q. Please describe the rate design proposal for Schedule 40.

A. The rate design proposal for Schedule 40 is included on page 11 of Exhibit No. 47. It targets the proposed class revenue increase of 10.56 percent as shown on page 9 of Mr. Larkin's Exhibit No. 38.

Q. Are any other changes being proposed to Schedule 40?

A. Yes. The Company is proposing to remove language in the Applicability section of Schedule 40 indicating that service under this schedule may include "street and highway lighting". The Company is proposing that all street lighting systems are served under Schedule 41, Street Lighting Service, to more accurately reflect the Company's cost to serve these types of facilities. The Company is also proposing to rename Schedule 40 from "Unmetered" General Service to "Non-Metered" General Service in an effort to maintain consistent use of terms throughout all schedules.

C. Street Lighting Service, Schedule 41.

Q. What is the present rate structure for Street Lighting Service under Schedule 41?

A. The current rate structure for Schedule 41 provides two service options for street lighting customers. Option "A" provides for Idaho Power-owned and Idaho Power-maintained street lighting systems. Street lighting systems under this option are not metered and customers pay monthly lamp charges based on their choice of standard wattage high pressure sodium vapor lamps. Standard wattages include 70, 100, 200, 250, and 400 watts. The monthly lamp charges under Option "A" reflect the Company's cost to provide energy, install the street lighting system, and provide ongoing maintenance.

Option "B" provides for customers choosing to own and install their own street lighting systems. Under this option, street lighting systems may be metered or non-metered. For metered systems, maintenance may be provided by the customer or by Idaho Power. For non-metered systems, Idaho Power provides maintenance.

As in Option "A", standard wattages include 70, 100, 200, 250, and 400 watts. The monthly lamp charges for non-metered service reflect the Company's cost to provide energy, install lamps, and provide ongoing maintenance of the lamps only. For metered systems, customers may choose to provide their own maintenance and incur a kWh charge for their energy usage only or request maintenance from Idaho Power. In the latter case, customers pay an additional monthly maintenance charge based on their choice of installed standard wattage high pressure sodium vapor lamps (70, 100, 200, 250, and 400 watts).

Both Options "A" and "B" offer a monthly Non-Metered Service - Variable Energy Charge for non-metered street lighting systems installed prior to June 1, 2004, that allow for potential or actual variation in energy use. This charge is applied to the estimated usage of the variable energy use to determine a separate monthly charge. All systems installed on or after June 1, 2004, which allow for potential or actual variation in energy usage are required to be metered.

Q. What is the revenue requirement to be recovered from customers taking service under Schedule 41?

A. The annual revenue requirement for Schedule 41 is $2,786,748 as shown on page 9 of Mr. Larkin's Exhibit No. 38. The Company is not proposing a rate adjustment to recover this revenue requirement.

Q. Please describe the rate design proposal for Schedule 41.

A. The rate design proposal for Schedule 41 is included on pages 12-15 of Exhibit No. 47. These pages outline the proposed new service options and monthly charges for street lighting service under Schedule 41.

Q. Please explain why the Company is proposing to modify Schedule 41 provisions and offer new service options?

A. The Company is proposing to modify Schedule 41 in an effort to meet customer needs resulting from the introduction of new and enhanced street lighting technologies. In recent years, the Company has received a growing number of inquiries from street lighting customers, namely cities and municipalities, concerning the inability of the existing street lighting rate schedule to properly address energy charges and maintenance provisions related to new lighting technologies.

Q. What specific changes is Idaho Power proposing for Schedule 41?

A. Based on the Company's internal evaluation and interaction with current street lighting customers, the Company is proposing changes for street lighting service that will: 1) update all existing charges to reflect the current cost-of-service, 2) add language requiring that all new customer-owned street lighting systems installed outside of subdivisions be metered and maintained by the customer, 3) modify the existing Option "B" to apply to customer-owned and Idaho Power-maintained street lighting systems only, and 4) add a new Option "C" for customer-owned and customer-maintained street lighting systems.

Q. Please describe the charges that are being updated in Schedule 41.

A. The Company is proposing to update the accelerated replacement charge, lamp charges, meter charges, energy charges, and facilities charges in an effort to more accurately represent actual costs.

Q. How did the Company update these charges to reflect the actual cost-of-service?

A. The Company conducted a new cost-of-service analysis for the accelerated replacement charge, lamp charges, meter charges, and energy charges under Schedule 41. The update to the facilities charge under Schedule 41 is described later in my testimony.

Q. Please describe the methodology used in cost-of-service analysis to update charges.

A. The cost-of-service methodology used to update the accelerated replacement charge, lamp charges, meter charges, and energy charges determined the actual cost to provide these services. The analysis examined the Company's labor costs, lamp and fixture costs, maintenance costs, sales taxes, overheads, vehicle costs, metering costs and energy costs to determine the updated charges. A complete breakout of these costs and the methodology used to update charges is contained in my workpapers.

Q. Please describe the proposed service options under the proposed Schedule 41.

A. The Company is proposing to offer three service options under Schedule 41:

- "A" - Idaho Power-Owned, Idaho Power-Maintained System

- "B"- Customer-Owned, Idaho Power-Maintained System

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

Options A and B are currently offered under Schedule 41 while Option "C" is a newly proposed section.

Q. Please describe Option A.

A. Option A provides for non-metered, high pressure sodium vapor lighting systems that are installed, owned, operated, and maintained by Idaho Power. Customers choosing this option are required to pay a monthly per lamp charge to cover the cost of energy, materials, and maintenance provided by the Company.

Q. Please describe the proposed updates to Option A.

A. In an effort to clarify the requirements for receiving service under Option A, the Company is proposing to change the heading from "Overhead Lighting - Company-Owned System" to "Idaho Power-Owned, Idaho Power-Maintained System". As mentioned above, all existing lamp, pole, and facilities charges have been updated to more accurately reflect the current cost of providing street lighting service.

Q. Is the Company proposing to offer any new lighting technologies, such as light emitting diodes (LEDs), under Option A?

A. No. Idaho Power is not proposing to offer new lighting technologies on Idaho Power-owned street lighting systems due to high product costs and unproven energy and maintenance savings. Although LEDs are an attractive option for customers receiving federal grants or other forms of additional funding, the Company has determined that the monthly charges needed to offer these products on its own lighting systems would be too high to attract customer participation. This was confirmed in an informal assessment of existing street lighting customers. Nevertheless, the Company will continue to evaluate the cost, energy savings, and maintenance savings of LEDs and other new lighting technologies on an ongoing basis.

Q. What changes are being proposed for Option B in Schedule 41?

A. Option B has been modified to include customer-owned and Idaho Power-maintained street lighting systems only. This service option will only be offered to existing customers that desire to have Idaho Power maintain their high pressure sodium vapor street light systems. As proposed, no new service will be allowed under this option as the Company implements its new policy requiring that all new customer-owned systems are metered and maintained by the customer. Existing lighting systems under Option B may be metered or non-metered.

Q. Why are you proposing to add Option C to Schedule 41?

A. The proposed provisions and charges under Option C are designed for customers that own their own lighting systems and desire to install new and unique lighting technologies and designs that are not offered by the Company. This option will also allow customers with non-metered systems to provide their own maintenance without being charged for Idaho Power-provided maintenance, as is the case under the current rate design.

Ultimately, over time, the Company anticipates that Option C will become the primary service option for customer-owned street lighting systems as it transitions to requiring meters and customer-provided maintenance on all new customer-owned lighting systems. This new provision will provide customers greater flexibility as they seek to install new and unique lighting technologies that are not standard to Idaho Power.

Q. Is the Company proposing to require metering on street lighting systems installed inside subdivisions?

A. No. The Company is not proposing to require metering on street lighting systems installed inside subdivisions for two reasons: 1)this requirement would create additional maintenance costs for customers and 2) this requirement would require installation of duplicate infrastructure.

Typically, developers of subdivisions are required to install street lighting systems inside subdivisions at the request of municipalities or agencies of federal, state, or county governments. Once installed, the municipality assumes ownership of the street lighting system and provides ongoing maintenance. As pointed out in conversations with various cities, a requirement to install meters for street lighting inside of subdivisions would necessitate installation of duplicate infrastructure and would not be supported by some municipalities. In many cases, developers would need to install meter cabinets, a second conduit/circuit system for the lighting, and in some cases a third conduit/circuit for the irrigation system power. In the long-term, cities would have to maintain the second circuit system including dig-line markings, additional junction boxes and connections, as well as multiple meter cabinets.

Q. Is the Company proposing to update any other charges under Schedule 41?

A. Yes, the Company is proposing to update all charges in the "No New Service" section of Schedule 41 to more accurately reflect the Company's cost to serve customer-owned mercury vapor lamps. The derivations of these updates are shown in my workpapers.

D. <u>Traffic Control Signal Lighting Service, Schedule 42</u>.

Q. What is the present rate structure for Traffic Control Signal Lighting Service, Schedule 42?

A. Customers taking service under Schedule 42 pay an Energy Charge for each kWh of estimated energy use for non-metered systems and for each kWh of actual usage for metered systems. For non-metered systems, usage is estimated 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. There is no minimum charge under Schedule 42.

Q. What is the revenue requirement to be recovered from customers taking service under Schedule 42?

A. The annual revenue requirement for Schedule 42 customers as shown on page 9 of Mr. Larkin's Exhibit No. 38 is $183,979.

Q. Please describe the rate design proposal for Schedule 42.

A. The rate design proposal for Schedule 42 is included on page 16 of Exhibit No. 47. It targets the proposed capped class revenue increase of 14.85 percent shown on page 9 of Mr. Larkin's Exhibit No. 38.

IV. RULE H

Q. What changes to Rule H, New Service Attachments and Distribution Line Installations or Alterations, is the Company proposing?

A. The Company is proposing to remove the 1.5 percent limitation for recovery of general overhead costs in the Work Order Cost definition of Rule H. The Company instead proposes to recover all actual general overhead costs related to construction under Rule H.

This proposal was most recently requested in Case No. IPC-E-08-22 in an effort to recover general overhead costs related to new service attachments and line installations. In Order No. 30853, the Commission agreed that "customers requesting Rule H line extensions should bear the overhead costs of those line extensions"; however, the "appropriate calculations and adjustments are best made during the Company's next general rate case to ensure that rates are set based on costs that do not include the portion of construction overhead belonging to Rule H work orders". Order No. 30853, p. 11.

Q. What is the current general overhead rate for new service attachments and line installations under Rule H?

A. The Company's current general overhead rate for construction related to new service attachments and line installations is 22.00 percent.

Q. Is this the overhead rate the Company is proposing to include on all Rule H work orders?

A. Yes it is.

Q. Why is the current and effective cap of 1.5 percent on general overhead costs so low when compared to the actual general overhead rate?

A. The current cap on general overheads is misaligned for a couple of reasons. First, the cap was originally established in Case No. IPC-E-95-18 and expenses have changed greatly since 1995. Also, as explained to me by Mr. Gregory W. Said, the Commission capped the general overhead rate in Case No. IPC-E-95-18 at 1.5 percent to avoid double collection of engineering charges.

Q. Are engineering fees included in the proposed collection rate for general overheads?

A. No. Engineering fees are currently charged directly to work orders and are not included in the Company's determination of general overheads. This was audited and confirmed by the Commission's Staff in Case No. IPC-E-08-22.

Q. Please provide a detailed explanation of how general overhead costs are determined.

A. Overhead costs are pooled costs that are incurred in support of the Company's construction process, but would be very difficult to directly associate to a particular construction job. These costs are accumulated and allocated back to construction jobs based on a cost allocation methodology. It is Idaho Power's policy, per Code of Federal Regulations, Title 18, Part 101, Electric Plant Instructions, to apply overheads to construction work orders.

"18 CFR Part 101 Electric Plant Instructions (4)(2007) allows the pay and expenses of the general officers, administrative workers, engineering supervisors and other engineering services applicable to construction work to be charged to construction." As a result, some of the construction related-employees that support Rule H type projects charge a portion of their wages and other expenses to overhead (FERC account 107). Each cost center that is involved in the construction process has a separate overhead work order that employees charge to for general support tasks that benefit both operations and the construction process. These work orders are allocated based on yearly studies of the actual split between direct operations and maintenance ("O&M") and direct capital work performed by the cost center. The amount of overhead are bucketed and monitored monthly by leaders to assure that only reasonable and prudent costs are charged to the accounts. Through the use of these overhead work orders, the Company determines the amount each cost center has contributed to overheads.

The Company accumulates the budgeted overheads, groups them by contributing functional area, and divides them by the budgeted construction projects during the same period, by work order type, to create the overhead rate. The Company has a separate overhead rate for Co-Generation, Stations, Transmission Lines, and Distribution Lines. The Distribution Line rate applies to the Rule H work orders.

Q. Please explain how general overheads are recovered.

A. The Company's general overheads are recovered per 18 CFR Part 101 Electric Plant Instructions (4) (2007), to apply overheads to construction work orders. Overhead costs are applied back to actual construction jobs based on the methodology described previously.

When capital work orders are completed, the overhead charges that have been allocated to those work orders are closed to the individual plant accounts based on the property units on the work order. At this point the overheads become part of Idaho Power's rate base.

Q. How often does the Company update its general overhead rate for Rule H construction?

A. General overhead rates are updated periodically depending on significant changes in costs.

Q. If Idaho Power was allowed to charge its actual general overhead rate for Rule H construction, would the periodic updates to general overheads be reflected in Rule H work orders?

A. Yes. If approved, any accounting adjustments (increases or decreases) to general overhead rates would be automatically reflected in the Company's work order processing and accounting systems.

V. <u>FACILITIES CHARGES</u>

Q. What change is the Company proposing to facilities charges?

A. The Company is proposing to update the rates that customers pay under Idaho Power's facilities charge provisions to more accurately reflect the Company's current costs to offer this service.

Q. When was the last time the facilities charge rates were reviewed by the Commission?

A. The facilities charge rates were last reviewed by the Commission in 1987 in Case No. U-1006-298.

Subsequent Order No. 21836 reaffirmed that the monthly facilities charge rates of 1.75 percent for Schedule 15 and 41 and 1.7 percent for Schedule 19 were reasonable and should continue.

Q. Please explain Idaho Power's existing facilities charge provisions.

A. At the option of the Company, facilities charges may be offered to Primary and Transmission Service level customers under Schedule 9 (Large General Service) and Schedule 19 (Large Power Service). Facilities charges may be offered to Transmission Service level customers only under Schedule 24 (Agricultural Irrigation Service). If offered, and in consideration of a Customer paying a monthly facilities charge, the Company will own, operate, and maintain facilities installed beyond Idaho Power's Point of Delivery.

As of June 1, 2004, customers taking service under Schedule 15 (Dusk to Dawn Customer Lighting) and Schedule 41 (Street Lighting Service) were no longer eligible for facilities charges although some customers continue to pay monthly facilities charges for facilities installed prior to June 1, 2004.

Q. What rates do eligible customers pay under the current facilities charge provisions?

A. Customers taking Primary or Transmission Service under Schedules 9 and 19 and Transmission Service under Schedule 24, pay a facilities charge rate of 1.7 percent per month of the Company's total investment in facilities installed beyond Idaho Power's Point of Delivery.

Customers taking service under Schedules 15 and 41 pay a facilities charge rate of 1.75 percent per month of the Company's investment in facilities installed prior to June 1, 2004. Eligible facilities installed under Schedules 15 and 41 included overhead secondary, poles, anchors, and underground circuits. Costs for these facilities are charged through work orders.

Q. What monthly rates is the Company proposing for facilities charges?

A. The Company is proposing to update the monthly facilities charge rate to 1.41 percent for customers taking Primary or Transmission Service under Schedules 9 and 19. The Company is also proposing a rate of 1.41 percent for customers taking Transmission Service under Schedule 24.

For customers taking service under Schedule 15, the Company is proposing a rate of 1.51 percent per month and for Schedule 41, the Company is proposing a rate of 1.21 percent per month.

Q. What cost components were used to update the current facilities charge rates?

A. The cost components used to update the facilities charge rates include:

- Rate of Return
- Depreciation
- Income Taxes
- Property Taxes
- Other Taxes (Regulatory Fees)
- Operation and Maintenance Expenses
- Administration and General Expenses
- Working Capital
- Insurance

Q. Are these the same cost components that were reviewed and considered reasonable by the Commission in its most recent review of Idaho Power's facilities charge rates?

A. Yes. These are the same cost components that the Company presented in Case No. U-1006-298 to validate the Company's current facilities charge rates.

Q. Please describe the individual cost components that are used to derive the Company's facilities charges.

A. The cost components used to derive the Company's facilities charges are the same components included in the Company's revenue requirement for like facilities. Descriptions of each cost component are as follows:

<u>Rate of Return</u> - Idaho Power's cost of financing its original investment in facilities. This uses a weighted average of the Company's cost of debt and cost of equity. The facilities charge methodology uses a level payment stream to simplify the rate calculation and the administration of the facilities charge. The Rate of Return used to determine the facilities charge will be the Rate of Return ordered by the Commission in this filing.

<u>Booked Depreciation</u> - The straight-line annual depreciation of assets based on a levelized 31 year basis.

<u>Income Taxes</u> - The tax that Idaho Power pays on the amount of revenue received from the equity portion of the Rate of Return.

<u>Property Taxes</u> - The tax that Idaho Power pays for its distribution facilities. Each dollar the Company invests beyond the Point of Delivery is assessed property taxes.

<u>Other Taxes (Regulatory Fees)</u> - The taxes and fees that Idaho Power pays to the Idaho and Oregon public utilities commissions. A portion of these fees is tied to the Company's distribution investment which includes

facilities installed beyond the Company's Point of Delivery.

<u>Operation and Maintenance Expenses</u> - Includes all of Idaho Power's costs to operate and maintain its distribution facilities. This cost component represents an average maintenance rate for all distribution equipment.

<u>Administration and General Expenses</u> - Represents an expense based on total Administration and General as a percentage of total plant investment.

<u>Working Capital</u> - Working Capital is the carrying cost of inventory. Working Capital is based on the cost of capital to finance the distribution facilities inventory and the property taxes that the Company pays on its inventory.

<u>Insurance</u> - The insurance rate reflects the additional cost Idaho Power incurs for insurance premiums resulting from facilities installed beyond the Company's Point of Delivery. This insurance rate covers property, casualty, and worker's compensation. It does not cover facility replacement costs for failed facilities.

Q. What are the proposed percentage amounts for each cost component by rate class?

A. The proposed percentage amounts used to derive the proposed facilities charge rates are as follows:

	Cost Components	Rate 15	Rate 19	Rate 41
1	Rate of Return	4.81%	4.81%	4.81%
2	Book Depreciation	3.23%	3.23%	3.23%
3	Income Taxes	1.90%	1.90%	1.90%
4	Property Taxes	0.56%	0.56%	0.56%
5	Other Taxes (Regulatory Fees)	0.14%	0.14%	0.14%
6	Operation & Maintenance	4.73%	3.58%	1.18%
7	Administration & General	2.28%	2.28%	2.28%
8	Working Capital	0.14%	0.14%	0.14%
9	Insurance	0.32%	0.32%	0.32%
10	Annual Total	18.10%	17.00%	14.60%
11	**Monthly Rate**	**1.51%**	**1.41%**	**1.21%**

Q. Please explain why Schedules 9 and 24 are not identified in the table.

A. Under Idaho Power's approved rate schedules, the facilities charge rates for Schedules 9 and 24 are aligned with the derived rate for Schedule 19. The Company and the Commission, through previous orders, have determined that the facilities charge rate for Schedule 19 accurately reflects facilities charge costs under Schedules 9 and 24.

Q. What cost component has driven the proposed reduction in the facilities charge rates?

A. The primary cost component that has driven the reduction in the facilities charge rates is the Rate of Return, which has decreased since the last update.

Q. What is the estimated reduction in the Company's revenue from the proposed facilities charge rates?

A. The estimated reduction in revenue received through facilities charges under the Company's proposal is approximately $1.1 million per year.

Q. How will the reduction in revenue for facilities charges affect the energy rates of customer classes?

A. The reduction in revenue will result in increases in the revenue requirements for each customer class that collects facilities charge revenue, namely Schedules 9, 15, 19, 24, and 41. In turn, the energy rates for these customer classes will increase slightly to recover the decline in facilities charge revenue.

Q. Does this conclude your testimony?

A. Yes it does.

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UTILITIES COMMISSION

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-11-08

IDAHO POWER COMPANY

SPARKS, DI
TESTIMONY

EXHIBIT NO. 47

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Small General Service
Schedule 7

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	340,208.4	$4.00	$1,360,834	$5.00	$1,701,042	$340,208	25.00%
2	Mininum Charge	1,100.3	$2.00	$2,201	$2.00	$2,201	$0	0.00%
3	Energy Charge							
4	Summer							
5	0-300 kWh	16,880,841	0.083075	$1,402,376	0.094577	$1,596,539	$194,163	13.85%
6	Over 300 kWh	20,872,104	0.098911	$2,064,481	0.113702	$2,373,200	$308,719	14.95%
7	Summer Energy	37,752,945		$3,466,857		$3,969,739	$502,882	14.51%
8	Non-Summer							
9	0-300 kWh	49,222,574	0.083075	$4,089,165	0.094577	$4,655,323	$566,158	13.85%
10	Over 300 kWh	61,971,152	0.087811	$5,441,749	0.099483	$6,165,076	$723,327	13.29%
11	Non-Summer Energy	111,193,725		$9,530,914		$10,820,399	$1,289,485	13.53%
12	Total Energy	148,946,670		$12,997,771		$14,790,138	$1,792,367	13.79%
13	Total Revenue			$14,360,806		$16,493,381	$2,132,575	14.85%
14	Energy Efficiency Rider		4.75%	$682,138	4.75%	$783,436	$101,298	14.85%
15	FCA Revenue		0.002273	$338,556	0.002273	$338,556	$0	0.00%
16	PCA Revenue		0.000539	$80,282	0.000539	$80,282	$0	0.00%
17	Total Billed Revenue			$15,461,782		$17,695,655	$2,233,873	14.45%

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Large General Service
Schedule 9 Secondary Service

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	364,571.4	$14.43	$5,260,765	$16.00	$5,833,142	$572,377	10.88%
2	Mininum Charge	593.9	5.00	$2,969	5.00	$2,969	$0	0.00%
3	Basic Charge							
4	Summer and Non-Summer							
5	0-20 kW	5,426,656	0.00	$0	0.00	$0	$0	0.00%
6	Over 20 kW	7,781,165	0.78	$6,069,309	0.97	$7,547,730	$1,478,421	24.36%
7	Total Basic Charge	13,207,821		$6,069,309		$7,547,730	$1,478,421	24.36%
8	Demand Charge							
9	0-20 kW							
10	Summer and Non-Summer	4,647,531	$0.00	$0	$0.00	$0	$0	0.00%
11	Over 20 kW							
12	Summer	1,501,856	4.61	$6,923,555	5.74	$8,620,651	$1,697,096	24.51%
13	Non-Summer	3,965,879	3.68	$14,594,435	4.20	$16,656,692	$2,062,257	14.13%
14	Total Demand	10,115,266		$21,517,990		$25,277,343	$3,759,353	17.47%
15	Energy Charge							
16	Summer							
17	0-2000 kWh	150,689,955	0.090122	$13,580,480	0.093408	$14,075,647	$495,167	3.65%
18	Over 2000 kWh	679,918,294	0.038639	$26,271,363	0.040056	$27,234,807	$963,444	3.67%
19	Non-Summer							
20	0-2000 kWh	435,820,869	0.080407	$35,043,049	0.083476	$36,380,583	$1,337,534	3.82%
21	Over 2000 kWh	1,823,667,397	0.034464	$62,850,873	0.035792	$65,272,703	$2,421,830	3.85%
22	Total Energy	3,090,096,514		$137,745,765		$142,963,740	$5,217,975	3.79%
23	Total Revenue			$170,596,798		$181,624,924	$11,028,126	6.46%
24	Energy Efficiency Rider		4.75%	$8,103,348	4.75%	$8,627,184	$523,836	6.46%
25	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
26	PCA Revenue		0.000040	$123,604	0.000040	$123,604	$0	0.00%
27	Total Billed Revenue			$178,823,750		$190,375,712	$11,551,962	6.46%

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Large General Service
Schedule 9 Primary Service

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	2,145.7	$247.27	$530,567	$309.00	$663,021	$132,454	24.96%
2	Mininum Charge	0.2	10.00	$2	10.00	$2	$0	0.00%
3	Basic Charge							
4	Total Basic Charge	1,203,758	1.12	$1,348,209	1.30	$1,564,885	$216,676	16.07%
5	Demand Charge							
6	Summer	257,168	4.24	$1,090,391	5.25	$1,350,131	$259,740	23.82%
7	Non-Summer	723,117	3.91	$2,827,386	4.59	$3,319,106	$491,720	17.39%
8	Total Demand	980,284		$3,917,777		$4,669,237	$751,460	19.18%
9	On-Peak Summer	239,388	0.79	$189,117	0.98	$234,600	$45,483	24.05%
10	Energy Charge							
11	On-peak	29,263,155	0.037953	$1,110,625	0.042679	$1,248,922	$138,297	12.45%
12	Mid-peak	45,650,239	0.034511	$1,575,435	0.038801	$1,771,275	$195,840	12.43%
13	Off-peak	29,496,998	0.032254	$951,396	0.036265	$1,069,709	$118,313	12.44%
14	Summer Energy Charge	104,410,392		$3,637,456		$4,089,906	$452,450	12.44%
15	Mid-Peak	184,186,793	0.030127	$5,548,996	0.034017	$6,265,482	$716,486	12.91%
16	Off-peak	110,958,212	0.028891	$3,205,694	0.032623	$3,619,790	$414,096	12.92%
17	Non-Summer Energy Chrge	295,145,005		$8,754,690		$9,885,272	$1,130,582	12.91%
18	Total Energy Charge	399,555,397		$12,392,146		$13,975,178	$1,583,032	12.77%
19	Total Revenue			$18,377,818		$21,106,923	$2,729,105	14.85%
20	Energy Efficiency Rider		4.75%	$872,946	4.75%	$1,002,579	$129,633	14.85%
21	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
22	PCA Revenue		-0.000071	($28,368)	-0.000071	($28,368)	$0	0.00%
23	Total Billed Revenue			$19,222,396		$22,081,134	$2,858,738	14.87%

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Large General Service
Schedule 9 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	24.0	$247.27	$5,934	$309.00	$7,416	$1,482	24.97%
2	Mininum Charge	0	10.00	$0	10.00	$0	$0	0.00%
3	Basic Charge							
4	Total Basic Charge	9,861	0.58	$5,719	0.70	$6,902	$1,183	20.69%
5	Demand Charge							
6	Summer	1,999	4.06	$8,116	4.93	$9,855	$1,739	21.43%
7	Non-Summer	4,800	3.76	$18,049	4.41	$21,169	$3,120	17.29%
8	Total Demand Charge	6,799		$26,165		$31,024	$4,859	18.57%
9	On-Peak Summer	1,704	0.79	$1,346	0.98	$1,670	$324	24.07%
10	Energy Charge							
11	On-peak	154,179	0.037318	$5,754	0.041796	$6,444	$690	11.99%
12	Mid-peak	270,753	0.034016	$9,210	0.038079	$10,310	$1,100	11.94%
13	Off-peak	220,243	0.031841	$7,013	0.035634	$7,848	$835	11.91%
14	Summer Energy Charge	645,175		$21,977		$24,602	$2,625	11.94%
15	Mid-Peak	1,048,594	0.029771	$31,218	0.033427	$35,051	$3,833	12.28%
16	Off-peak	794,971	0.028645	$22,772	0.032155	$25,562	$2,790	12.25%
17	Non-Summer Energy Chrge	1,843,565		$53,990		$60,613	$6,623	12.27%
18	Total Energy Charge	2,488,740		$75,967		$85,215	$9,248	12.17%
19	Total Revenue			$115,131		$132,227	$17,096	14.85%
20	Energy Efficiency Rider		4.75%	$5,469	4.75%	$6,281	$812	14.85%
21	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
22	PCA Revenue		-0.000068	($169)	-0.000068	($169)	$0	0.00%
23	Total Billed Revenue			$120,431		$138,339	$17,908	14.87%

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Dusk-to-Dawn Customer Lighting
Schedule 15

Line No	Description	(0) Lamps	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Lamps								
2	100-Watt Sodium Vapor (A)	99,882	3,895,350	7.20	$719,150	8.22	$821,030	$101,880	14.17%
3	200-Watt Sodium Vapor (A)	8,395	621,210	11.65	$97,802	9.78	$82,103	$(15,699)	(16.05)%
4	400-Watt Sodium Vapor (A)	1,287	202,052	18.67	$24,028	13.44	$17,297	$(6,731)	(28.01)%
5	200-Watt Sodium Vapor (D)	9,339	691,092	14.17	$132,334	11.89	$111,041	$(21,293)	(16.09)%
6	400-Watt Sodium Vapor (D)	5,393	846,614	21.18	$114,224	14.09	$75,987	$(38,237)	(33.48)%
7	400-Watt Metal Halide (D)	785	121,698	23.68	$18,589	12.90	$10,127	$(8,462)	(45.52)%
8	1000-Watt Metal Halide(D)	509	184,079	43.20	$21,989	20.69	$10,531	$(11,458)	(52.11)%
9	Total	125,590	6,562,095		1,128,116		1,128,116	$0	0.00%
10	Mininum Charge	209.5		3.00	628	3.00	628	$0	0.00%
11	Total Revenue				$1,128,744		$1,128,744	$0	0.00%
12	Energy Efficiency Rider			4.75%	$53,615	4.75%	$53,615	$0	0.00%
13	FCA Revenue			0.000000	$0	0.000000	$0	$0	0.00%
14	PCA Revenue			0.001455	$9,548	0.001455	$9,548	$0	0.00%
15	Total Billed Revenue				$1,191,907		$1,191,907	$0	0.00%

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Large Power Service
Schedule 19 Secondary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	12.0	$14.38	$173	$41.00	$492	$319	184.39%
2	Basic Charge							
3	Total Basic Charge	16,027	0.78	$12,501	0.95	$15,226	$2,725	21.80%
4	Demand Charge							
5	Summer	3,132	3.92	$12,279	6.14	$19,233	$6,954	56.63%
6	Non-Summer	11,422	3.67	$41,919	4.38	$50,029	$8,110	19.35%
7	Total Demand Charge	14,555		$54,198		$69,262	$15,064	27.79%
8	On-Peak Summer	2,822	0.79	$2,230	1.05	$2,964	$734	32.91%
9	Energy Charge							
10	On-peak	388,291	0.051863	$20,138	0.058131	$22,572	$2,434	12.09%
11	Mid-peak	678,748	0.039741	$26,974	0.044445	$30,167	$3,193	11.84%
12	Off-peak	474,050	0.034555	$16,381	0.038591	$18,294	$1,913	11.68%
13	Summer Energy Charge	1,541,089		$63,493		$71,033	$7,540	11.88%
14	Mid-Peak	3,315,662	0.036612	$121,393	0.040809	$135,309	$13,916	11.46%
15	Off-peak	2,309,552	0.031817	$73,483	0.035409	$81,779	$8,296	11.29%
16	Non-Summer Energy Chrge	5,625,214		$194,876		$217,088	$22,212	11.40%
17	Total Energy Charge	7,166,303		$258,369		$288,121	$29,752	11.52%
18	Total Revenue			$327,471		$376,065	$48,594	14.84%
19	Energy Efficiency Rider		4.75%	$15,555	4.75%	$17,863	$2,308	14.84%
20	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
21	PCA Revenue		-0.000075	($537)	-0.000075	($537)	$0	0.00%
22	Total Billed Revenue			$342,489		$393,391	$50,902	14.86%

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Large Power Service
Schedule 19 Primary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	1,316.00	$247.27	$325,407	$326.00	$429,016	$103,609	31.84%
2	Basic Charge							
3	Total Basic Charge	4,743,270	1.12	$5,312,462	1.30	$6,166,251	$853,789	16.07%
4	Demand Charge							
5	Summer	1,051,491	4.24	$4,458,320	6.24	$6,561,301	$2,102,981	47.17%
6	Non-Summer	3,024,950	3.91	$11,827,555	4.62	$13,975,270	$2,147,715	18.16%
7	Total Demand Charge	4,076,441		$16,285,875		$20,536,571	$4,250,696	26.10%
8	On-Peak Summer	996,766	0.79	$787,445	0.99	$986,799	$199,354	25.32%
9	Energy Charge							
10	On-peak	130,957,346	0.041819	$5,476,505	0.046608	$6,103,660	$627,155	11.45%
11	Mid-peak	217,542,182	0.031856	$6,930,024	0.035386	$7,697,948	$767,924	11.08%
12	Off-peak	160,591,605	0.027692	$4,447,103	0.030696	$4,929,520	$482,417	10.85%
13	Summer Energy Charge	509,091,132		$16,853,632		$18,731,128	$1,877,496	11.14%
14	Mid-Peak	871,843,728	0.029490	$25,710,672	0.032886	$28,671,453	$2,960,781	11.52%
15	Off-peak	609,077,921	0.025643	$15,618,585	0.028531	$17,377,602	$1,759,017	11.26%
16	Non-Summer Energy Chrge	1,480,921,650		$41,329,257		$46,049,055	$4,719,798	11.42%
17	Total Energy Charge	1,990,012,782		$58,182,889		$64,780,183	$6,597,294	11.34%
18	Total Revenue			$80,894,078		$92,898,820	$12,004,742	14.84%
19	Energy Efficiency Rider		4.75%	$3,842,469	4.75%	$4,412,694	$570,225	14.84%
20	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
21	PCA Revenue		-0.000137	($272,632)	-0.000137	($272,632)	$0	0.00%
22	Total Billed Revenue			$84,463,915		$97,038,882	$12,574,967	14.89%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Large Power Service
Schedule 19 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	36.0	$247.27	$8,902	$326.00	$11,736	$2,834	31.84%
2	Basic Charge							
3	Total Basic Charge	89,644	0.58	$51,994	0.72	$64,544	$12,550	24.14%
4	Demand Charge							
5	Summer	21,779	4.06	$88,423	6.06	$131,980	$43,557	49.26%
6	Non-Summer	56,762	3.76	$213,426	4.48	$254,295	$40,869	19.15%
7	Total Demand Charge	78,541		$301,849		$386,275	$84,426	27.97%
8	On-Peak Summer	21,120	0.79	$16,685	0.99	$20,909	$4,224	25.32%
9	Energy Charge							
10	On-peak	3,208,853	0.041479	$133,100	0.045961	$147,482	$14,382	10.81%
11	Mid-peak	5,064,999	0.031746	$160,793	0.035089	$177,726	$16,933	10.53%
12	Off-peak	4,164,156	0.027605	$114,952	0.030448	$126,790	$11,838	10.30%
13	Summer Energy Charge	12,438,008		$408,845		$451,998	$43,153	10.55%
14	Mid-peak	18,219,363	0.029341	$534,574	0.032695	$595,682	$61,108	11.43%
15	Off-peak	12,845,340	0.025512	$327,710	0.028365	$364,358	$36,648	11.18%
16	Non-Summer Energy Charge	31,064,703		$862,284		$960,040	$97,756	11.34%
17	Total Energy Charge	43,502,711		$1,271,129		$1,412,038	$140,909	11.09%
18	Total Revenue			$1,650,559		$1,895,502	$244,943	14.84%
19	Energy Efficiency Rider		4.75%	$78,402	4.75%	$90,036	$11,634	14.84%
20	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
21	PCA Revenue		-0.000168	($7,308)	-0.000168	($7,308)	$0	0.00%
22	Total Billed Revenue			$1,721,653		$1,978,230	$256,577	14.90%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Agricultural Irrigation Service
Schedule 24 Secondary

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Bills-In Season	67,439.1	$18.18	$1,226,043	$25.00	$1,685,978	$459,935	37.51%
2	Bills-Out Season	131,850.0	3.46	$456,201	3.50	$461,475	$5,274	1.16%
3	Mininum Charge	648.5	1.50	$973	1.50	$973	$0	0.00%
4	Demand Charge							
5	Total In-Season	3,688,584	5.65	$20,840,499	7.19	$26,520,918	$5,680,419	27.26%
6	Total Out-Season	1,794,016	0.00	$0	0.00	$0	$0	0.00%
7	Total kW	5,482,600		$20,840,499		$26,520,918	$5,680,419	27.26%
8	Energy Charge							
9	First 164 kWh per kW	597,508,971	0.046851	$27,993,893	0.053196	$31,785,087	$3,791,194	13.54%
10	All Other kWh In-Season	776,574,362	0.045485	$35,322,485	0.050153	$38,947,534	$3,625,049	10.26%
11	Total Out-Season	305,693,401	0.056352	$17,226,435	0.062055	$18,969,804	$1,743,369	10.12%
12	Total Energy	1,679,776,734		$80,542,813		$89,702,425	$9,159,612	11.37%
13	Total Revenue			$103,066,529		$118,371,769	$15,305,240	14.85%
14	Energy Efficiency Rider		4.75%	$4,895,660	4.75%	$5,622,659	$726,999	14.85%
15	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
16	PCA Revenue		0.000114	$191,495	0.000114	$191,495	$0	0.00%
17	Total Billed Revenue			$108,153,684		$124,185,923	$16,032,239	14.82%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Agricultural Irrigation Service
Schedule 24 Transmission

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Bills-In Season	0.0	$248.22	$0	$326.00	$0	$0	0.00%
2	Bills-Out Season	0.0	3.46	$0	3.50	$0	$0	0.00%
3	Demand Charge							
4	Total In-Season	0	5.32	$0	6.77	$0	$0	0.00%
5	Total Out-Season	0	0.00	$0	0.00	$0	$0	0.00%
6	Total kW	0		$0		$0	$0	0.00%
7	Energy Charge							
8	First 164 kWh per kW	0	0.043653	$0	0.049565	$0	$0	0.00%
9	All Other kWh In-Season	0	0.042382	$0	0.046732	$0	$0	0.00%
10	Total Out-Season	0	0.052509	$0	0.057823	$0	$0	0.00%
11	Total Energy	0		$0		$0	$0	0.00%
12	Total Revenue			$0		$0	$0	0.00%
13	Energy Efficiency Rider		4.75%	$0	4.75%	$0	$0	0.00%
14	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
15	PCA Revenue		0.000114	$0	0.000114	$0	$0	0.00%
16	Total Billed Revenue			$0		$0	$0	0.00%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Unmetered General Service
Schedule 40

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Number of Bills	23,808.0	0.00	$0	0.00	$0	$0	0.00%
2	Mininum Charge	942.3	$1.50	$1,413	$1.50	$1,413	$0	0.00%
3	Total Energy	16,000,941	0.06629	$1,060,702	0.07330	$1,172,869	$112,167	10.57%
4	Total Revenue			$1,062,115		$1,174,282	$112,167	10.56%
5	Energy Efficiency Rider		4.75%	$50,450	4.75%	$55,778	$5,328	10.56%
6	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
7	PCA Revenue		0.000175	$2,800	0.000175	$2,800	$0	0.00%
8	Total Billed Revenue			$1,115,365		$1,232,860	$117,495	10.53%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Street Lighting Service
Schedule 41

Summary

Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	A - Company-Owned, Non-Metered, Maintenance			$1,616,310		$1,988,449	$372,139	23.02%
2	B - Customer-Owned, Non-Metered, Maintenance			$989,037		$681,705	($307,332)	(31.07)%
3	BM - Customer-Owned, Metered, Maintenance			$5,200		$3,063	($2,137)	(41.10)%
4	C - Customer-Owned, Non-Metered, No Maintenance			$0		$0	$0	0.00%
5	CM - Customer-Owned, Metered, No Maintenance			$176,205		$113,510	($62,695)	(35.58)%
6	Total Bills	3,768						
7	Total kWh	23,018,849						
8	Total Revenue			$2,786,752		$2,786,727	($25)	(0.00)%
9	Energy Efficiency Rider		4.75%	$132,371	4.75%	$132,370	($1)	(0.00)%
10	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
11	PCA Revenue		0.000837	$19,267	0.000837	$19,267	$0	0.00%
12	Total Billed Revenue			$2,938,390		$2,938,364	($26)	(0.00)%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Schedule 41 - Street Lighting Service (cont'd)

Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	**A - Company-Owned, Non-Metered, Maintenance**							
2	Sodium Vapor							
3	70-Watt	452	$8.71	$3,939	$9.90	$4,477	$538	13.66%
4	100-Watt	176,809	$7.83	$1,384,416	$9.45	$1,670,847	$286,431	20.69%
5	200-Watt	21,917	$9.17	$200,979	$12.74	$279,222	$78,243	38.93%
6	250-Watt	1,179	$10.37	$12,222	$13.91	$16,394	$4,172	34.14%
7	400-Watt	814	$13.06	$10,625	$15.91	$12,944	$2,319	21.83%
8	Total Sodium Vapor	201,170		$1,612,181		$1,983,884	$371,703	23.06%
9	Non-Metered - Variable Energy Use	62,280	0.066290	$4,129	0.073300	$4,565	$436	10.56%
10	A - Company-Owned, Non-Metered, Maintenance			$1,616,310		$1,988,449	$372,139	23.02%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Schedule 41 - Street Lighting Service (cont'd)

Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	**B - Customer-Owned, Non-Metered, Maintenance**							
2	Mercury Vapor							
3	175-Watt	96	$6.43	$619	$3.91	$376	($243)	(39.26)%
4	400-Watt	70	10.16	$713	7.56	$530	($183)	(25.67)%
5	Total Mercury Vapor	166		$1,332		$906	($426)	(31.98)%
6	Sodium Vapor							
7	70-Watt	60	3.74	$225	2.44	$147	($78)	(34.67)%
8	100-Watt	129,462	4.24	$548,918	2.74	$354,725	($194,193)	(35.38)%
9	200-Watt	5,218	5.88	$30,684	4.12	$21,499	($9,185)	(29.93)%
10	250-Watt	41,947	6.99	$293,210	5.16	$216,447	($76,763)	(26.18)%
11	400-Watt	11,769	9.72	$114,394	7.45	$87,678	($26,716)	(23.35)%
12	Total Sodium Vapor	188,456		$987,431		$680,496	($306,935)	(31.08)%
13	Non-Metered - Variable Energy Use	4,128	0.066290	$274	0.073300	$303	$29	10.58%
14	B - Customer-Owned, Non-Metered, Maintenance			$989,037		$681,705	($307,332)	(31.07)%
15	**BM - Customer-Owned, Metered, Maintenance**							
16	Mercury Vapor							
17	175-Watt	0	1.96	$0	3.90	$0	$0	0.00%
18	400-Watt	0	2.03	$0	7.55	$0	$0	0.00%
19	Total Mercury Vapor	0		$0		$0	$0	0.00%
20	Sodium Vapor							
21	70-Watt	0	2.53	$0	1.28	$0	$0	0.00%
22	100-Watt	0	2.23	$0	1.18	$0	$0	0.00%
23	200-Watt	0	2.31	$0	1.17	$0	$0	0.00%
24	250-Watt	192	2.23	$429	1.16	$223	($206)	(48.02)%
25	400-Watt	230	2.29	$526	1.17	$269	($257)	(48.86)%
26	Total Lamp Charges	422		$955		$492	($463)	(48.48)%
27	Meter Charge	112	8.57	$960	3.23	$362	($598)	(62.29)%
28	Energy Charge							
29	Per kWh	55,318	0.059385	$3,285	0.039931	$2,209	($1,076)	(32.75)%
30	BM - Customer-Owned, Metered, Maintenance			$5,200		$3,063	($2,137)	(41.10)%

State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Schedule 41 - Street Lighting Service (cont'd)

Line No	Description	(1) Annual Lamps	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	**C - Customer-Owned, Non-Metered, No Maintenance**							
2	Energy Charge							
3	Per kWh	0	0.059385	$0	0.039931	$0	$0	0.00%
4	C - Customer-Owned, Non-Metered, No Maintenance			$0		$0	$0	0.00%
5	**CM - Customer-Owned, Metered, No Maintenance**							
6	Meter Charge	1,963	8.57	$16,823	3.23	$6,340	($10,483)	(62.31)%
7	Energy Charge							
8	Per kWh	2,683,882	0.059385	$159,382	0.039931	$107,170	($52,212)	(32.76)%
9	CM - Customer-Owned, Metered, No Maintenance			$176,205		$113,510	($62,695)	(35.58)%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
2011 General Rate Case Funding
Filed June 1, 2011

Traffic Control Lighting
Schedule 42

Line No	Description	(1) Use	(2) Current Base Rate	(3) Current Base Revenue	(4) Proposed Base Rate	(5) Proposed Base Revenue	(6) Revenue Difference	(7) Percent Change
1	No. of Billings	4,296.0	0.00		0.00			
2	Traffic Lamps	3,477,113	$0.04607	$160,191	$0.05291	$183,974	$23,783	14.85%
3	Total Revenue			$160,191		$183,974	$23,783	14.85%
4	Energy Efficiency Rider		4.75%	$7,609	4.75%	$8,739	$1,130	14.85%
5	FCA Revenue		0.000000	$0	0.000000	$0	$0	0.00%
6	PCA Revenue		-0.000072	($250)	-0.000072	($250)	$0	0.00%
7	Total Billed Revenue			$167,550		$192,463	$24,913	14.87%

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UTILITIES COMMISSION

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-11-08

IDAHO POWER COMPANY

SPARKS, DI
TESTIMONY

EXHIBIT NO. 48

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
General Rate Case
Filed June 1, 2011
Schedule 7, Small General Service

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Summer			Non-Summer			Avg Mth Cost -12 Mths		
Line No	Energy kWh	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference
1	100	12.31	14.46	17.47%	12.31	14.46	17.47%	12.31	14.46	17.47%
2	200	20.62	23.92	16.01%	20.62	23.92	16.01%	20.62	23.92	16.00%
3	300	28.92	33.37	15.39%	28.92	33.37	15.39%	28.92	33.37	15.39%
4	400	38.81	44.74	15.28%	37.70	43.32	14.90%	37.98	43.68	15.01%
5	500	48.70	56.11	15.21%	46.48	53.27	14.60%	47.04	53.98	14.75%
6	600	58.60	67.48	15.17%	55.27	63.22	14.39%	56.10	64.28	14.58%
7	700	68.49	78.85	15.14%	64.05	73.17	14.24%	65.16	74.59	14.47%
8	800	78.38	90.22	15.11%	72.83	83.11	14.12%	74.22	84.89	14.38%
9	900	88.27	101.59	15.10%	81.61	93.06	14.03%	83.27	95.20	14.33%
10	1,000	98.16	112.96	15.08%	90.39	103.01	13.96%	92.33	105.50	14.26%
11	1,100	108.05	124.33	15.07%	99.17	112.96	13.90%	101.39	115.80	14.21%
12	1,200	117.94	135.70	15.06%	107.95	122.91	13.85%	110.45	126.11	14.18%
13	1,300	127.83	147.08	15.05%	116.73	132.86	13.81%	119.51	136.41	14.14%
14	1,400	137.72	158.45	15.05%	125.51	142.80	13.78%	128.57	146.71	14.11%
15	1,500	147.62	169.82	15.04%	134.30	152.75	13.74%	137.63	157.02	14.09%
16	2,000	197.07	226.67	15.02%	178.20	202.49	13.63%	182.92	208.54	14.01%
17	2,500	246.53	283.52	15.00%	222.11	252.24	13.57%	228.21	260.06	13.96%
18	3,000	295.98	340.37	15.00%	266.01	301.98	13.52%	273.50	311.58	13.92%
19	4,000	394.89	454.07	14.99%	353.82	401.46	13.46%	364.09	414.61	13.88%
20	5,000	493.80	567.77	14.98%	441.63	500.94	13.43%	454.68	517.65	13.85%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
General Rate Case
Filed June 1, 2011
Schedule 9, Large General Service - Secondary
Summer

Line No	Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	10	11	20%	1,440	144.21	150.51	6.30	4.37%
2			35%	2,520	214.77	223.65	8.88	4.13%
3			50%	3,600	256.50	266.91	10.41	4.06%
4			65%	4,680	298.23	310.17	11.94	4.00%
5			80%	5,760	339.96	353.43	13.47	3.96%
6	50	57	20%	7,200	562.76	619.20	56.44	10.03%
7			35%	12,600	771.41	835.50	64.09	8.31%
8			50%	18,000	980.06	1,051.80	71.74	7.32%
9			65%	23,400	1,188.71	1,268.10	79.40	6.68%
10			80%	28,800	1,397.36	1,484.41	87.05	6.23%
11	100	114	20%	14,400	1,115.92	1,249.89	133.97	12.01%
12			35%	25,200	1,533.22	1,682.50	149.28	9.74%
13			50%	36,000	1,950.52	2,115.10	164.58	8.44%
14			65%	46,800	2,367.82	2,547.70	179.88	7.60%
15			80%	57,600	2,785.12	2,980.31	195.19	7.01%
16	300	342	20%	43,200	3,328.56	3,772.66	444.10	13.34%
17			35%	75,600	4,580.46	5,070.48	490.01	10.70%
18			50%	108,000	5,832.37	6,368.29	535.92	9.19%
19			65%	140,400	7,084.27	7,666.11	581.83	8.21%
20			80%	172,800	8,336.18	8,963.92	627.75	7.53%
21	500	570	20%	72,000	5,541.20	6,295.44	754.23	13.61%
22			35%	126,000	7,627.71	8,458.46	830.75	10.89%
23			50%	180,000	9,714.22	10,621.48	907.27	9.34%
24			65%	234,000	11,800.72	12,784.51	983.79	8.34%
25			80%	288,000	13,887.23	14,947.53	1,060.30	7.64%
26	750	855	20%	108,000	8,307.01	9,448.90	1,141.89	13.75%
27			35%	189,000	11,436.77	12,693.44	1,256.67	10.99%
28			50%	270,000	14,566.53	15,937.97	1,371.45	9.42%
29			65%	351,000	17,696.29	19,182.51	1,486.23	8.40%
30			80%	432,000	20,826.04	22,427.05	1,601.00	7.69%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
General Rate Case
Filed June 1, 2011
Schedule 9, Large General Service - Secondary
Non-Summer

Line No	Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference 2-1	(4) Percent Difference
1	10	11	20%	1,440	130.22	136.21	5.99	4.60%
2			35%	2,520	193.17	201.56	8.40	4.35%
3			50%	3,600	230.39	240.22	9.83	4.27%
4			65%	4,680	267.61	278.87	11.27	4.21%
5			80%	5,760	304.83	317.53	12.70	4.17%
6	50	57	20%	7,200	493.72	530.96	37.24	7.54%
7			35%	12,600	679.82	724.24	44.41	6.53%
8			50%	18,000	865.93	917.51	51.59	5.96%
9			65%	23,400	1,052.03	1,110.79	58.76	5.59%
10			80%	28,800	1,238.14	1,304.07	65.93	5.32%
11	100	114	20%	14,400	970.32	1,053.95	83.64	8.62%
12			35%	25,200	1,342.53	1,440.51	97.98	7.30%
13			50%	36,000	1,714.74	1,827.06	112.32	6.55%
14			65%	46,800	2,086.95	2,213.61	126.66	6.07%
15			80%	57,600	2,459.16	2,600.17	141.00	5.73%
16	300	342	20%	43,200	2,876.72	3,145.92	269.20	9.36%
17			35%	75,600	3,993.35	4,305.58	312.23	7.82%
18			50%	108,000	5,109.99	5,465.24	355.26	6.95%
19			65%	140,400	6,226.62	6,624.90	398.28	6.40%
20			80%	172,800	7,343.26	7,784.57	441.31	6.01%
21	500	570	20%	72,000	4,783.12	5,237.89	454.77	9.51%
22			35%	126,000	6,644.18	7,170.66	526.48	7.92%
23			50%	180,000	8,505.24	9,103.43	598.19	7.03%
24			65%	234,000	10,366.29	11,036.20	669.90	6.46%
25			80%	288,000	12,227.35	12,968.96	741.62	6.07%
26	750	855	20%	108,000	7,166.13	7,852.85	686.73	9.58%
27			35%	189,000	9,957.71	10,752.01	794.29	7.98%
28			50%	270,000	12,749.30	13,651.16	901.86	7.07%
29			65%	351,000	15,540.88	16,550.31	1,009.43	6.50%
30			80%	432,000	18,332.46	19,449.46	1,117.00	6.09%

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State of Idaho
General Rate Case
Filed June 1, 2011
Schedule 9, Large General Service - Secondary
Weighted Monthly Average

Line No	Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	10	11	20%	1,440	133.71	139.78	6.07	4.54%
2			35%	2,520	198.57	207.08	8.52	4.29%
3			50%	3,600	236.91	246.89	9.98	4.21%
4			65%	4,680	275.26	286.70	11.44	4.15%
5			80%	5,760	313.61	326.50	12.89	4.11%
6	50	57	20%	7,200	510.98	553.02	42.04	8.23%
7			35%	12,600	702.72	752.05	49.33	7.02%
8			50%	18,000	894.46	951.09	56.63	6.33%
9			65%	23,400	1,086.20	1,150.12	63.92	5.88%
10			80%	28,800	1,277.94	1,349.15	71.21	5.57%
11	100	114	20%	14,400	1,006.72	1,102.94	96.22	9.56%
12			35%	25,200	1,390.20	1,501.00	110.80	7.97%
13			50%	36,000	1,773.69	1,899.07	125.39	7.07%
14			65%	46,800	2,157.17	2,297.14	139.97	6.49%
15			80%	57,600	2,540.65	2,695.20	154.55	6.08%
16	300	342	20%	43,200	2,989.68	3,302.61	312.93	10.47%
17			35%	75,600	4,140.13	4,496.81	356.67	8.62%
18			50%	108,000	5,290.58	5,691.01	400.42	7.57%
19			65%	140,400	6,441.03	6,885.21	444.17	6.90%
20			80%	172,800	7,591.49	8,079.40	487.92	6.43%
21	500	570	20%	72,000	4,972.64	5,502.28	529.63	10.65%
22			35%	126,000	6,890.06	7,492.61	602.55	8.75%
23			50%	180,000	8,807.48	9,482.94	675.46	7.67%
24			65%	234,000	10,724.90	11,473.27	748.37	6.98%
25			80%	288,000	12,642.32	13,463.61	821.29	6.50%
26	750	855	20%	108,000	7,451.35	8,251.87	800.52	10.74%
27			35%	189,000	10,327.48	11,237.36	909.89	8.81%
28			50%	270,000	13,203.60	14,222.86	1,019.26	7.72%
29			65%	351,000	16,079.73	17,208.36	1,128.63	7.02%
30			80%	432,000	18,955.86	20,193.86	1,238.00	6.53%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
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Schedule 9, Large General Service - Primary
Summer

Line No	Demand kW	On-Peak Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	400	358	460	40%	115,200	6,754.94	7,870.76	1,115.83	16.52%
2				50%	144,000	7,758.27	8,998.90	1,240.63	15.99%
3				60%	172,800	8,761.61	10,127.04	1,365.43	15.58%
4				70%	201,600	9,764.94	11,255.18	1,490.23	15.26%
5				80%	230,400	10,768.28	12,383.31	1,615.03	15.00%
6	500	448	575	40%	144,000	8,381.85	9,761.20	1,379.35	16.46%
7				50%	180,000	9,636.02	11,171.38	1,535.35	15.93%
8				60%	216,000	10,890.19	12,581.55	1,691.36	15.53%
9				70%	252,000	12,144.36	13,991.72	1,847.36	15.21%
10				80%	288,000	13,398.53	15,401.89	2,003.36	14.95%
11	600	538	690	40%	172,800	10,008.77	11,651.64	1,642.88	16.41%
12				50%	216,000	11,513.77	13,343.85	1,830.08	15.89%
13				60%	259,200	13,018.78	15,036.06	2,017.28	15.50%
14				70%	302,400	14,523.78	16,728.26	2,204.48	15.18%
15				80%	345,600	16,028.79	18,420.47	2,391.68	14.92%
16	700	627	805	40%	201,600	11,635.68	13,542.09	1,906.40	16.38%
17				50%	252,000	13,391.52	15,516.33	2,124.80	15.87%
18				60%	302,400	15,147.36	17,490.57	2,343.21	15.47%
19				70%	352,800	16,903.20	19,464.81	2,561.61	15.15%
20				80%	403,200	18,659.04	21,439.05	2,780.01	14.90%
21	800	717	920	40%	230,400	13,262.60	15,432.53	2,169.93	16.36%
22				50%	288,000	15,269.27	17,688.80	2,419.53	15.85%
23				60%	345,600	17,275.95	19,945.08	2,669.13	15.45%
24				70%	403,200	19,282.62	22,201.35	2,918.73	15.14%
25				80%	460,800	21,289.29	24,457.63	3,168.34	14.88%
26	900	806	1,035	40%	259,200	14,889.52	17,322.97	2,433.45	16.34%
27				50%	324,000	17,147.02	19,861.28	2,714.25	15.83%
28				60%	388,800	19,404.53	22,399.59	2,995.06	15.43%
29				70%	453,600	21,662.04	24,937.90	3,275.86	15.12%
30				80%	518,400	23,919.54	27,476.21	3,556.66	14.87%

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Non-Summer

Line No	Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference 2-1	(4) Percent Difference
1	400	503	40%	115,200	5,791.42	6,656.92	865.50	14.94%
2			50%	144,000	6,645.69	7,621.52	975.83	14.68%
3			60%	172,800	7,499.97	8,586.11	1,086.15	14.48%
4			70%	201,600	8,354.24	9,550.71	1,196.47	14.32%
5			80%	230,400	9,208.52	10,515.31	1,306.79	14.19%
6	500	628	40%	144,000	7,177.45	8,243.90	1,066.45	14.86%
7			50%	180,000	8,245.30	9,449.65	1,204.35	14.61%
8			60%	216,000	9,313.14	10,655.39	1,342.25	14.41%
9			70%	252,000	10,380.99	11,861.14	1,480.15	14.26%
10			80%	288,000	11,448.83	13,066.88	1,618.05	14.13%
11	600	754	40%	172,800	8,563.49	9,830.88	1,267.39	14.80%
12			50%	216,000	9,844.90	11,277.78	1,432.87	14.55%
13			60%	259,200	11,126.32	12,724.67	1,598.36	14.37%
14			70%	302,400	12,407.73	14,171.57	1,763.84	14.22%
15			80%	345,600	13,689.14	15,618.46	1,929.32	14.09%
16	700	880	40%	201,600	9,949.53	11,417.86	1,468.34	14.76%
17			50%	252,000	11,444.51	13,105.91	1,661.40	14.52%
18			60%	302,400	12,939.49	14,793.95	1,854.46	14.33%
19			70%	352,800	14,434.47	16,481.99	2,047.52	14.18%
20			80%	403,200	15,929.45	18,170.04	2,240.58	14.07%
21	800	1,005	40%	230,400	11,335.56	13,004.84	1,669.28	14.73%
22			50%	288,000	13,044.12	14,934.04	1,889.92	14.49%
23			60%	345,600	14,752.67	16,863.23	2,110.56	14.31%
24			70%	403,200	16,461.22	18,792.42	2,331.21	14.16%
25			80%	460,800	18,169.77	20,721.62	2,551.85	14.04%
26	900	1,131	40%	259,200	12,721.60	14,591.82	1,870.22	14.70%
27			50%	324,000	14,643.72	16,762.17	2,118.45	14.47%
28			60%	388,800	16,565.84	18,932.51	2,366.67	14.29%
29			70%	453,600	18,487.96	21,102.85	2,614.89	14.14%
30			80%	518,400	20,410.08	23,273.19	2,863.11	14.03%

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Weighted Monthly Average

Line No	Demand kW	Load Factor	Energy kWh	(1) Curr Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	400	50%	144,000	6,032.30	6,960.38	928.09	15.39%
2		60%	172,800	6,923.84	7,965.86	1,042.03	15.05%
3		70%	201,600	7,815.38	8,971.35	1,155.97	14.79%
4		80%	230,400	8,706.92	9,976.83	1,269.91	14.59%
5		90%	259,200	9,598.46	10,982.31	1,383.85	14.42%
6	500	50%	180,000	7,478.55	8,623.23	1,144.67	15.31%
7		60%	216,000	8,592.98	9,880.08	1,287.10	14.98%
8		70%	252,000	9,707.40	11,136.93	1,429.53	14.73%
9		80%	288,000	10,821.83	12,393.78	1,571.95	14.53%
10		90%	324,000	11,936.26	13,650.64	1,714.38	14.36%
11	600	50%	216,000	8,924.81	10,286.07	1,361.26	15.25%
12		60%	259,200	10,262.12	11,794.30	1,532.17	14.93%
13		70%	302,400	11,599.43	13,302.52	1,703.09	14.68%
14		80%	345,600	12,936.74	14,810.74	1,874.00	14.49%
15		90%	388,800	14,274.05	16,318.96	2,044.91	14.33%
16	700	50%	252,000	10,371.07	11,948.92	1,577.85	15.21%
17		60%	302,400	11,931.26	13,708.51	1,777.25	14.90%
18		70%	352,800	13,491.46	15,468.11	1,976.65	14.65%
19		80%	403,200	15,051.65	17,227.70	2,176.04	14.46%
20		90%	453,600	16,611.85	18,987.29	2,375.44	14.30%
21	800	50%	288,000	11,817.32	13,611.76	1,794.44	15.18%
22		60%	345,600	13,600.40	15,622.73	2,022.32	14.87%
23		70%	403,200	15,383.49	17,633.69	2,250.21	14.63%
24		80%	460,800	17,166.57	19,644.65	2,478.09	14.44%
25		90%	518,400	18,949.65	21,655.62	2,705.97	14.28%
26	900	50%	324,000	13,263.58	15,274.61	2,011.03	15.16%
27		60%	388,800	15,269.55	17,536.94	2,267.40	14.85%
28		70%	453,600	17,275.51	19,799.28	2,523.77	14.61%
29		80%	518,400	19,281.48	22,061.61	2,780.13	14.42%
30		90%	583,200	21,287.44	24,323.95	3,036.50	14.26%

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Summer

Line No	Demand kW	On-Peak Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	1,000	917	1,100	50%	360,000	18,361.78	22,149.62	3,787.84	20.63%
2				60%	432,000	20,745.36	24,798.73	4,053.37	19.54%
3				70%	504,000	23,128.94	27,447.85	4,318.90	18.67%
4				80%	576,000	25,512.53	30,096.96	4,584.43	17.97%
5				90%	648,000	27,896.11	32,746.08	4,849.97	17.39%
6	2,500	2,293	2,750	50%	900,000	45,533.54	54,885.04	9,351.51	20.54%
7				60%	1,080,000	51,492.50	61,507.83	10,015.34	19.45%
8				70%	1,260,000	57,451.46	68,130.62	10,679.16	18.59%
9				80%	1,440,000	63,410.42	74,753.41	11,342.99	17.89%
10				90%	1,620,000	69,369.38	81,376.20	12,006.82	17.31%
11	4,000	3,670	4,399	50%	1,440,000	72,705.29	87,620.47	14,915.17	20.51%
12				60%	1,728,000	82,239.63	98,216.93	15,977.30	19.43%
13				70%	2,016,000	91,773.97	108,813.39	17,039.42	18.57%
14				80%	2,304,000	101,308.30	119,409.85	18,101.55	17.87%
15				90%	2,592,000	110,842.64	130,006.32	19,163.68	17.29%
16	5,500	5,046	6,049	50%	1,980,000	99,877.05	120,355.89	20,478.84	20.50%
17				60%	2,376,000	112,986.77	134,926.03	21,939.26	19.42%
18				70%	2,772,000	126,096.48	149,496.16	23,399.68	18.56%
19				80%	3,168,000	139,206.19	164,066.30	24,860.11	17.86%
20				90%	3,564,000	152,315.90	178,636.43	26,320.53	17.28%
21	7,000	6,422	7,699	50%	2,520,000	127,048.81	153,091.32	26,042.50	20.50%
22				60%	3,024,000	143,733.90	171,635.13	27,901.22	19.41%
23				70%	3,528,000	160,418.99	190,178.93	29,759.94	18.55%
24				80%	4,032,000	177,104.08	208,722.74	31,618.66	17.85%
25				90%	4,536,000	193,789.17	227,266.55	33,477.38	17.28%
26	8,500	7,798	9,349	50%	3,060,000	154,220.57	185,826.74	31,606.17	20.49%
27				60%	3,672,000	174,481.04	208,344.22	33,863.19	19.41%
28				70%	4,284,000	194,741.50	230,861.71	36,120.20	18.55%
29				80%	4,896,000	215,001.97	253,379.19	38,377.22	17.85%
30				90%	5,508,000	235,262.43	275,896.67	40,634.24	17.27%

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Non-Summer

Line No	Demand kW	BLC kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference 2-1	(4) Percent Difference
1	1,000	1,171	50%	360,000	15,515.05	17,661.81	2,146.77	13.84%
2			60%	432,000	17,524.41	19,900.64	2,376.24	13.56%
3			70%	504,000	19,533.77	22,139.47	2,605.70	13.34%
4			80%	576,000	21,543.13	24,378.30	2,835.17	13.16%
5			90%	648,000	23,552.49	26,617.13	3,064.64	13.01%
6	2,500	2,926	50%	900,000	38,416.71	43,665.53	5,248.82	13.66%
7			60%	1,080,000	43,440.12	49,262.61	5,822.49	13.40%
8			70%	1,260,000	48,463.52	54,859.68	6,396.17	13.20%
9			80%	1,440,000	53,486.92	60,456.76	6,969.84	13.03%
10			90%	1,620,000	58,510.33	66,053.83	7,543.51	12.89%
11	4,000	4,682	50%	1,440,000	61,318.38	69,669.25	8,350.88	13.62%
12			60%	1,728,000	69,355.82	78,624.57	9,268.75	13.36%
13			70%	2,016,000	77,393.27	87,579.89	10,186.63	13.16%
14			80%	2,304,000	85,430.71	96,535.22	11,104.50	13.00%
15			90%	2,592,000	93,468.16	105,490.54	12,022.38	12.86%
16	5,500	6,438	50%	1,980,000	84,220.04	95,672.97	11,452.93	13.60%
17			60%	2,376,000	95,271.53	107,986.54	12,715.01	13.35%
18			70%	2,772,000	106,323.02	120,300.11	13,977.09	13.15%
19			80%	3,168,000	117,374.50	132,613.67	15,239.17	12.98%
20			90%	3,564,000	128,425.99	144,927.24	16,501.25	12.85%
21	7,000	8,194	50%	2,520,000	107,121.71	121,676.69	14,554.98	13.59%
22			60%	3,024,000	121,187.24	137,348.51	16,161.27	13.34%
23			70%	3,528,000	135,252.77	153,020.32	17,767.55	13.14%
24			80%	4,032,000	149,318.30	168,692.13	19,373.83	12.97%
25			90%	4,536,000	163,383.82	184,363.94	20,980.11	12.84%
26	8,500	9,949	50%	3,060,000	130,023.38	147,680.41	17,657.04	13.58%
27			60%	3,672,000	147,102.95	166,710.47	19,607.52	13.33%
28			70%	4,284,000	164,182.52	185,740.53	21,558.01	13.13%
29			80%	4,896,000	181,262.09	204,770.58	23,508.50	12.97%
30			90%	5,508,000	198,341.66	223,800.64	25,458.98	12.84%

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Line No	Demand kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	1,000	50%	360,000	16,226.73	18,783.76	2,557.03	15.76%
2		60%	432,000	18,329.65	21,125.17	2,795.52	15.25%
3		70%	504,000	20,432.56	23,466.57	3,034.00	14.85%
4		80%	576,000	22,535.48	25,807.97	3,272.49	14.52%
5		90%	648,000	24,638.40	28,149.37	3,510.97	14.25%
6	2,500	50%	900,000	40,195.92	46,470.41	6,274.49	15.61%
7		60%	1,080,000	45,453.21	52,323.91	6,870.70	15.12%
8		70%	1,260,000	50,710.50	58,177.42	7,466.91	14.72%
9		80%	1,440,000	55,967.80	64,030.92	8,063.13	14.41%
10		90%	1,620,000	61,225.09	69,884.43	8,659.34	14.14%
11	4,000	50%	1,440,000	64,165.11	74,157.06	9,991.95	15.57%
12		60%	1,728,000	72,576.78	83,522.66	10,945.89	15.08%
13		70%	2,016,000	80,988.44	92,888.27	11,899.83	14.69%
14		80%	2,304,000	89,400.11	102,253.87	12,853.76	14.38%
15		90%	2,592,000	97,811.78	111,619.48	13,807.70	14.12%
16	5,500	50%	1,980,000	88,134.30	101,843.70	13,709.41	15.56%
17		60%	2,376,000	99,700.34	114,721.41	15,021.07	15.07%
18		70%	2,772,000	111,266.38	127,599.12	16,332.74	14.68%
19		80%	3,168,000	122,832.43	140,476.83	17,644.40	14.36%
20		90%	3,564,000	134,398.47	153,354.54	18,956.07	14.10%
21	7,000	50%	2,520,000	112,103.49	129,530.35	17,426.86	15.55%
22		60%	3,024,000	126,823.90	145,920.16	19,096.26	15.06%
23		70%	3,528,000	141,544.32	162,309.97	20,765.65	14.67%
24		80%	4,032,000	156,264.74	178,699.78	22,435.04	14.36%
25		90%	4,536,000	170,985.16	195,089.59	24,104.43	14.10%
26	8,500	50%	3,060,000	136,072.68	157,217.00	21,144.32	15.54%
27		60%	3,672,000	153,947.47	177,118.91	23,171.44	15.05%
28		70%	4,284,000	171,822.26	197,020.82	25,198.56	14.67%
29		80%	4,896,000	189,697.06	216,922.73	27,225.68	14.35%
30		90%	5,508,000	207,571.85	236,824.65	29,252.80	14.09%

Idaho Power Company
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Schedule 24, Agricultural Irrigation Service - Secondary
In-Season

Line No	Demand kW	Load Factor	Energy kWh	(1) Curr Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	10	20%	1,440	$142.15	$173.50	$31.36	22.06%
2		35%	2,520	$191.55	$228.27	$36.73	19.17%
3		50%	3,600	$240.67	$282.44	$41.78	17.36%
4		65%	4,680	$289.79	$336.61	$46.83	16.16%
5		80%	5,760	$338.92	$390.77	$51.85	15.30%
6	50	20%	7,200	$639.37	$770.56	$131.19	20.52%
7		35%	12,600	$884.99	$1,041.38	$156.39	17.67%
8		50%	18,000	$1,130.61	$1,312.21	$181.60	16.06%
9		65%	23,400	$1,376.23	$1,583.04	$206.81	15.03%
10		80%	28,800	$1,621.85	$1,853.86	$232.01	14.31%
11	100	20%	14,400	$1,260.57	$1,516.10	$255.53	20.27%
12		35%	25,200	$1,751.81	$2,057.76	$305.95	17.46%
13		50%	36,000	$2,243.05	$2,599.41	$356.36	15.89%
14		65%	46,800	$2,734.28	$3,141.06	$406.78	14.88%
15		80%	57,600	$3,225.52	$3,682.71	$457.19	14.17%
16	300	20%	43,200	$3,745.34	$4,498.32	$752.98	20.10%
17		35%	75,600	$5,219.05	$6,123.28	$904.23	17.33%
18		50%	108,000	$6,692.77	$7,748.24	$1,055.47	15.77%
19		65%	140,400	$8,166.48	$9,373.19	$1,206.71	14.78%
20		80%	172,800	$9,640.20	$10,998.15	$1,357.95	14.09%
21	500	20%	72,000	$6,230.11	$7,480.54	$1,250.43	20.07%
22		35%	126,000	$8,686.30	$10,188.80	$1,502.50	17.30%
23		50%	180,000	$11,142.49	$12,897.06	$1,754.57	15.75%
24		65%	234,000	$13,598.68	$15,605.33	$2,006.65	14.76%
25		80%	288,000	$16,054.87	$18,313.59	$2,258.72	14.07%
26	750	20%	108,000	$9,336.07	$11,208.31	1,872.24	20.05%
27		35%	189,000	$13,020.36	$15,270.71	2,250.35	17.28%
28		50%	270,000	$16,704.65	$19,333.10	2,628.45	15.73%
29		65%	351,000	$20,388.93	$23,395.49	3,006.56	14.75%
30		80%	432,000	$24,073.22	$27,457.89	3,384.67	14.06%

In-season months include June, July, August, September

Idaho Power Company
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Schedule 24, Agricultural Irrigation Service - Secondary
Out-of-Season

Line No	Demand kW	Load Factor	Energy kWh	(1) Current Rate	(2) Proposed Rate	(3) Difference 2-1	(4) Percent Difference
1	10	20%	1,440	$84.61	$92.86	8.25	9.75%
2		35%	2,520	$145.47	$159.88	14.41	9.91%
3		50%	3,600	$206.33	$226.90	20.57	9.97%
4		65%	4,680	$267.19	$293.92	26.73	10.00%
5		80%	5,760	$328.05	$360.94	32.89	10.03%
6	50	20%	7,200	$409.19	$450.30	41.11	10.05%
7		35%	12,600	$713.50	$785.39	71.89	10.08%
8		50%	18,000	$1,017.80	$1,120.49	102.69	10.09%
9		65%	23,400	$1,322.10	$1,455.59	133.49	10.10%
10		80%	28,800	$1,626.40	$1,790.68	164.28	10.10%
11	100	20%	14,400	$814.93	$897.09	82.16	10.08%
12		35%	25,200	$1,423.53	$1,567.29	143.76	10.10%
13		50%	36,000	$2,032.13	$2,237.48	205.35	10.11%
14		65%	46,800	$2,640.73	$2,907.67	266.94	10.11%
15		80%	57,600	$3,249.34	$3,577.87	328.53	10.11%
16	300	20%	43,200	$2,437.87	$2,684.28	246.41	10.11%
17		35%	75,600	$4,263.67	$4,694.86	431.19	10.11%
18		50%	108,000	$6,089.48	$6,705.44	615.96	10.12%
19		65%	140,400	$7,915.28	$8,716.02	800.74	10.12%
20		80%	172,800	$9,741.09	$10,726.60	985.51	10.12%
21	500	20%	72,000	$4,060.80	$4,471.46	410.66	10.11%
22		35%	126,000	$7,103.81	$7,822.43	718.62	10.12%
23		50%	180,000	$10,146.82	$11,173.40	1,026.58	10.12%
24		65%	234,000	$13,189.83	$14,524.37	1,334.54	10.12%
25		80%	288,000	$16,232.84	$17,875.34	1,642.50	10.12%
26	750	20%	108,000	$6,089.48	$6,705.44	615.96	10.12%
27		35%	189,000	$10,653.99	$11,731.90	1,077.91	10.12%
28		50%	270,000	$15,218.50	$16,758.35	1,539.85	10.12%
29		65%	351,000	$19,783.01	$21,784.81	2,001.80	10.12%
30		80%	432,000	$24,347.52	$26,811.26	2,463.74	10.12%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
General Rate Case
Filed June 1, 2011
Schedule 24, Agricultural Irrigation Service - Secondary
Weighted Average Monthly

Line No	Demand kW	Load Factor	Energy kWh	(1) Curr Rate	(2) Proposed Rate	(3) Difference (2) - (1)	(4) Percent Difference
1	10	20%	1,440	103.79	119.74	15.95	15.37%
2		35%	2,520	160.83	182.68	21.85	13.59%
3		50%	3,600	217.78	245.41	27.64	12.69%
4		65%	4,680	274.72	308.15	33.43	12.17%
5		80%	5,760	331.67	370.88	39.21	11.82%
6	50	20%	7,200	485.92	557.05	71.14	14.64%
7		35%	12,600	770.66	870.72	100.06	12.98%
8		50%	18,000	1,055.40	1,184.40	128.99	12.22%
9		65%	23,400	1,340.14	1,498.07	157.93	11.78%
10		80%	28,800	1,624.88	1,811.74	186.86	11.50%
11	100	20%	14,400	963.48	1,103.43	139.95	14.53%
12		35%	25,200	1,532.96	1,730.78	197.82	12.90%
13		50%	36,000	2,102.44	2,358.12	255.69	12.16%
14		65%	46,800	2,671.91	2,985.47	313.55	11.74%
15		80%	57,600	3,241.40	3,612.82	371.42	11.46%
16	300	20%	43,200	2,873.69	3,288.96	415.27	14.45%
17		35%	75,600	4,582.13	5,171.00	588.87	12.85%
18		50%	108,000	6,290.58	7,053.04	762.46	12.12%
19		65%	140,400	7,999.01	8,935.08	936.06	11.70%
20		80%	172,800	9,707.46	10,817.12	1,109.66	11.43%
21	500	20%	72,000	4,783.90	5,474.49	690.58	14.44%
22		35%	126,000	7,631.31	8,611.22	979.91	12.84%
23		50%	180,000	10,478.71	11,747.95	1,269.24	12.11%
24		65%	234,000	13,326.11	14,884.69	1,558.58	11.70%
25		80%	288,000	16,173.52	18,021.42	1,847.91	11.43%
26	750	20%	108,000	7,171.68	8,206.40	1,034.72	14.43%
27		35%	189,000	11,442.78	12,911.50	1,468.72	12.84%
28		50%	270,000	15,713.88	17,616.60	1,902.72	12.11%
29		65%	351,000	19,984.98	22,321.70	2,336.72	11.69%
30		80%	432,000	24,256.09	27,026.80	2,770.72	11.42%