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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

IDAHO POWER COMPANY

REBUTTAL TESTIMONY

OF

MICHAEL J. YOUNGBLOOD

Q. Please state your name and business address.

A. My name is Michael J. Youngblood. My business address is 1221 West Idaho Street, Boise, Idaho.

Q. Are you the same Michael Youngblood that submitted direct testimony in this proceeding?

A. Yes, I am.

Q. What is the intent of your rebuttal testimony?

A. The intent of my rebuttal testimony is to provide Idaho Power Company's ("Idaho Power" or "Company") response to the pre-filed direct testimony of Dr. Don Reading, Mr. Don Sturtevant, and Mr. Del Butler, all witnesses for the Industrial Customers of Idaho Power ("ICIP").

Q. What is the scope of your rebuttal testimony?

A. I will respond to some of the allegations made by the witnesses from ICIP regarding the calculation and allocation of facilities charges, as well as provide testimony describing a new tariff provision giving customers the option to purchase Company-owned equipment installed beyond Idaho Power's point of delivery. The latter discussion is a direct response to requests made by Mr. Sturtevant of the J.R. Simplot Company ("Simplot") who has an interest in purchasing Company-owned facilities.

Q. Please describe the intent of the service provided under a facilities charge arrangement.

A. As described in more detail in the Rebuttal Testimony of Mr. Warren Kline, the facilities charge service was originally designed, and continues to provide, a service primarily to our Schedule 9, Large General Service, and Schedule 19, Large Power Service (Primary and Transmission) service level customers by providing them an option whereby the Company installs, owns, operates, and maintains electric facilities beyond the Company's normal point of delivery. Because facilities beyond the Company's point of delivery are solely for the purpose of meeting the electrical service requirements of an individual customer, it is not appropriate to charge any other customers for the investment and maintenance of those facilities. Therefore, the facilities charge service was designed to provide a means to charge specific customers the cost-of-service related to facilities beyond the point of delivery which are installed, owned, operated, and maintained by the Company.

Q. Please describe at a high level how the Company's facilities charge is calculated.

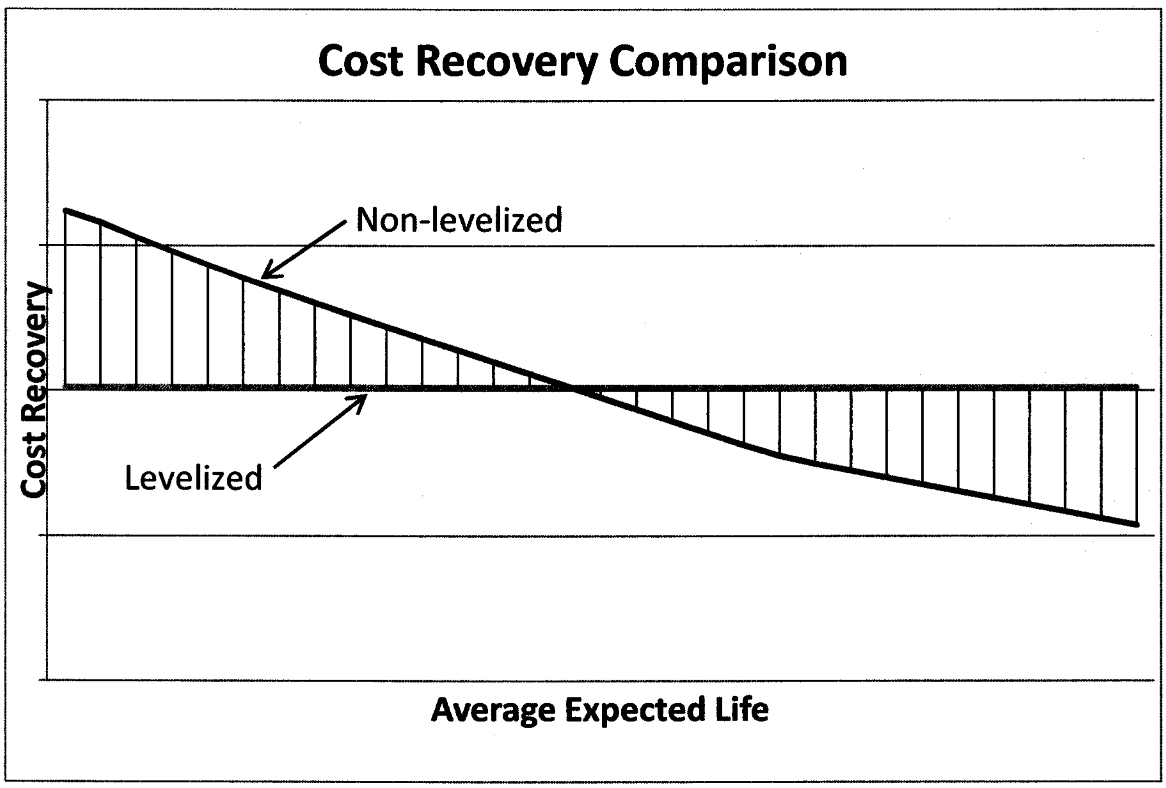
A. The Idaho Public Utilities Commission ("Commission") approved methodology for calculating the facilities charge is designed to provide a levelized rate of cost recovery from individual customers using the same cost components that are included for similar facilities under the Company's approved non-levelized determination of the revenue requirement. In short, the facilities charge is a levelized method for assigning costs, whereas the cost-of-service approach is a point in time methodology of assigning costs on a non-levelized basis. Both are intended to recover, on average, the same amount of revenue over time.

Q. How are the facilities charge revenues treated in the Company's non-levelized determination of class-specific base rate revenue requirements?

A. In the Company's non-levelized determination of class-specific base rate revenue requirements, the Company determines the total revenue required for recovery on all distribution facilities-related investments, including facilities beyond the Company's point of delivery, as well as the associated operation and maintenance expense and other administrative expenses. This determination is made for each class of customers. As part of this process, the revenues the Company receives from providing facilities charge services are directly assigned as a revenue credit, or an offset, to the revenue requirements of the associated class of customers. As a result, any differences between the non-levelized revenue requirement and the levelized revenue requirement exist as intra-class subsidies between those customers paying facilities charges and those who do not within each customer class.

Q. Please explain how the levelized revenue recovery from the facilities charge methodology for an individual Schedule 19, Large Power Service, customer would recover the same revenue as a non-levelized methodology used for determining the revenue requirement for the Schedule 19 customer class as a whole.

A. The chart below provides a pictorial representation of the two cost recovery methodologies.



This chart shows an ever-decreasing revenue requirement associated with plant investment that depreciates over time. The total amount of revenue recovered from either mechanism is identical. The difference is in the timing of the revenue recovery. In the early years, the levelized methodology does not recover the full revenue requirement needed, however, in the later years, the levelized methodology provides more than would be required under the non-levelized approach. It is important to note that the revenue requirement for facilities charge customers is an estimate of cost the Company incurs to provide facilities beyond the Company's point of delivery. This revenue requirement determination is only used to offset the costs that are already being collected through customers' rates, in this example Schedule 19. With that said, regardless of the amount of the facilities charge and the associated revenue, the revenue offset treatment applied by the Company ensures that Idaho Power only earns its allowed rate of return on all non-depreciated plant balances, including facilities beyond the point of delivery.

Q. How is this example applicable to the determination of the facilities charge?

A. It would be very complicated and not practical to determine an individual revenue requirement for each and every customer who has facilities beyond the Company's point of delivery. If the Company would take that approach, as suggested by the ICIP witnesses, not only would the calculated facilities charge service rate be different for each of the approximately 240 facilities charge customers the Company currently maintains in Idaho, but the rate would continually change for each of those customers. In addition, when the Company's investment in facilities changed due to replacement of failed facilities, the individual's rate could change again significantly, depending on their position in time along the curve with regard to the recovery of investment.

Q. If the Commission were to adopt ICIP's recommendation for determining an individual facilities charge rate for each facilities charge customer, would there be an effect to the remaining customers in the class?

A. Yes. As shown in the chart above, when the levelized facilities charge recovery is less than the non-levelized rate, the amount of revenue requirement shortfall for the individual facilities charge customer is being subsidized by the remainder of the class. In the later years, when the levelized facilities charge is greater than the necessary revenue requirement at that time, the facilities charge customer is paying back the previous subsidy. These intra-class subsidies are an expected and normal outcome of the levelized approach for ratemaking. Because the facilities charge revenue is an offset to the revenue requirement of that customer's class, any change in the facilities charge for an individual customer would change the amount of the revenue credit being received as an offset to the revenue requirement of the class. This would require that a new revenue requirement determination be made to adjust the base rates of the entire class. Thus, to adopt the recommendation of ICIP, the Company would be required to recalculate its revenue requirement for each customer class that has the facilities charge any time there is a change in the facilities charge rate for an individual customer. An approach such as this would be extremely complicated to administer and would require continual changes to the base rates of the class.

Q. What are the ratemaking issues associated with tracking actual depreciation levels for each individual piece of equipment subject to the facilities charge, as proposed by ICIP?

A. While it is impractical to have an individual facilities charge rate for each customer as I described above, to track the actual depreciation levels for each individual piece of equipment subject to a facilities charge for ratemaking purposes would be even more complicated. The implication, as suggested by ICIP witness Dr. Reading, would be to have a separate facilities charge rate for each of the thousands of individual pieces of equipment for each of the 240 individual facilities charge customers in Idaho. Under Dr. Reading's approach, this would mean that the Company would be required to determine its revenue requirement any time a single piece of facilities charge equipment depreciated. The end result would be an administrative nightmare and unduly burdensome for the Company, as well as increasing the complexity of the facilities charge rate.

Q. Does the Company track depreciation levels for individual facilities for any other customer class or service?

A. No. It is a standard ratemaking practice to average the actual levels of depreciation together for a particular level of service or customer class and spread the recovery of those costs equally to all customers within the class.

Q. Does the Company believe that the facilities charges proposed in this proceeding are fair, just, and reasonable?

A. Yes. The Company's proposed facilities charges in this proceeding were developed under the methodology approved by this Commission in prior proceedings and will result in charges to customers that are fair, just, and reasonable.

Q. What is the Company's response to ICIP's suggestion that the Company should simply give away fully depreciated facilities to facilities charge customers?

A. Even if the Company were to consider this proposition, which it is not, ICIP's proposal would not be administratively feasible. As I have described above, the Company does not depreciate for ratemaking purposes individual pieces of equipment separately, so determination of when an individual piece of equipment was fully depreciated would be nearly impossible. In addition, "turning over" specific pieces of equipment which are "fully depreciated" while leaving pieces of equipment that are not "fully depreciated" would result in mixed ownership of facilities, which is contrary to the Company's current policy because it creates operational and safety issues, as described by Mr. Kline. The facilities charge has never been a "lease-to-own" charge, such that a customer would pay an amount for a number of years, and then have that piece of equipment given to them at no cost. Instead, the service provided under a facilities charge arrangement is intended to collect additional revenue that is used to offset the costs the Company incurs to own, operate, and maintain facilities installed beyond the Company's point of delivery that are solely for the purpose of meeting the service requirements of one customer.

Q. Do existing facilities charge customers have the option today of owning and operating their own electrical equipment in order to eliminate the facilities charge they are paying?

A. Yes. In accordance with the tariff provisions, a customer may request the Company to remove Company-owned facilities beyond the Company's point of delivery. The customer would pay the Company the "non-salvable cost" of such removal, which is comprised of the total depreciated costs of materials, labor, and overheads of the facilities, less the difference between the salvable cost of material removed, and removal labor cost including appropriate overhead costs. All facilities charge customers have this option today. In fact, on August 25, 2011, Simplot made such a formal request to the Company to provide a quote for the removal of Company-owned facilities from its locations. The Company responded by inviting Simplot to meet with Company's operational and engineering personnel to develop such a plan.

Q. Has the Company proposed an option for customers to purchase Company-owned facilities beyond its point of delivery?

A. Yes. The Company is proposing in this case to provide changes to its tariff language that would allow facilities charge customers with a buyout option.

Q. Please describe the Company's proposal for tariff language changes in order to provide facilities charge customers with a buyout option.

A. The Company is proposing to create a new rule, Rule M - Facilities Charge Service, which would fully describe the Company's rules and policies for providing facilities charge services. Currently, rules for facilities charges are located in various schedules. Consolidating facilities charge rules and policies into a single rule will allow the Company to more efficiently manage tariff issues related to facilities charge services, as well as provide facilities charge customers with more transparency related to facilities charge rules and policies. Exhibit 52 is a copy of the Company's proposed new Rule M. Within Rule M, the Company describes the responsibilities of the Company to provide ownership, operation, and maintenance of Company-owned facilities beyond the Company's point of delivery in consideration of the customer paying a facilities charge approved by the Commission. In addition, the Company has provided a new option for customers who may request to purchase Company-owned facilities installed beyond the point of delivery. As stated in the new provisions of the Company's proposed Rule M, all sales must be approved by the Commission and meet the following provisions:

- Idaho Code Section 61-328;
- no mixed ownership of facilities;
- the customer must provide the operation and maintenance of all facilities installed beyond the point of delivery after the sale is complete; and
- the customer must pay for the engineering costs for determination of the sale.

Q. What do the provisions of Idaho Code Section 61-328 provide?

A. Within Idaho Code Section 61-328, it states that before authorizing the sale of public utility owned property, the Commission shall find that the transaction is consistent with the public interest; that the cost of and rates for supplying service will not be increased by reason of the sales transaction; and that the customer who would be making the purchase has the bona fide intent and financial ability to operate and maintain the property purchased.

Q. How does the Company interpret the provisions of Idaho Code Section 61-328 with regard to providing customers with a buyout option of Company-owned facilities beyond the point of delivery?

A. In order for the Company to agree to the sale of its facilities beyond the point of delivery, the Company would need to determine that none of its remaining customers would be adversely impacted by the sale of those facilities. Specifically, the Company would need to ensure that the appropriate equipment is in place at the point of delivery such that no equipment failure or malfunction would result in a degradation of the Company's reliability and service to its remaining customers. In addition, the Company would need to ensure that customers' rates, which may include a revenue credit from revenues collected through the facilities charge, would not be adversely impacted by the sale. If these conditions were met, the Company would make a filing with the Commission for each proposed sale asserting that such sale would be in the public interest.

Q. Has the Company determined a proposed methodology for determining the sales price for the sale of facilities beyond the point of delivery?

A. No. The Company is not proposing any specific pricing methodology in this case, just the proposal to change its tariffs in order to provide an option for customers to purchase the facilities. If the Company's proposed tariff language is adopted and approved by the Commission, and if and when a customer requests the purchase of facilities beyond the Company's point of delivery, the Company would attempt to determine a mutually agreed upon price for the sale of the facilities prior to bringing the sales transaction to the Commission for approval. If a sales price cannot be mutually agreed upon, the Company or the customer may initiate a proceeding before the Commission in order to determine the appropriateness of the price.

Q. Are there other provisions of the new buyout option the Company wishes to discuss?

A. Yes. The Company's proposal would include the provisions that there be no mixed ownership of facilities. In other words, the customer would need to purchase all of the Company-owned equipment beyond the point of delivery, not just pick and choose which pieces of equipment they would want to purchase. Also, Idaho Power would not perform any operation or maintenance of the facilities once they have been purchased. Such activities would be an unregulated activity for services rendered beyond the Company's point of delivery, and is not a part of the Company's core business practices.

Q. If facilities charge customers elect this new tariff option and purchase Company-owned facilities, would that same customer have the option in the future to sell the facilities back to the Company and have the Company maintain and operate those facilities?

A. No. Once a customer elects this new tariff provision and the Company sells them Company-owned facilities, the customer will be solely responsible for maintaining and operating those facilities on a going-forward basis.

Q. Are you proposing anything else which responds to the issues raised by ICIP witnesses in their direct testimony?

A. Yes. The witnesses for ICIP expressed concern over the fact that the Company had no record of customers requesting that the Company install, own, operate, and maintain electrical facilities beyond the Company's point of delivery in consideration for the payment of a facilities charge. As described earlier in my testimony and in the testimony of Mr. Kline, the facilities charge service is a service the Company provides at the request of the customer, and which the Company has the discretion to accept or reject providing that service. That said, ICIP witnesses are correct that in many instances there is no written record or contract memorializing the fact that the Company was agreeing to provide this service on behalf of the customer. Therefore, the Company is proposing the Facilities Charge Consent and Acknowledgement Form which will be signed by all customers requesting to enter into a Facilities Charge Services arrangement. The new form will be a part of the Company's newly proposed Rule M and is provided on page three of Exhibit 52. The form is intended specifically on a going-forward basis for new facilities charge transactions. However, the Company also commits to communicate with all of its existing facilities charge customers to provide them with the opportunity to sign the form and provide information regarding the new proposed facilities charge buyout option.

Q. Is the Company proposing any changes to the existing methodology for determining the appropriate facilities charge?

A. No. The Commission-approved methodology that the Company currently uses is appropriate and fair to all customers. The Company maintains that the facilities charge rate reduction that was proposed in the Direct Testimony of Mr. Scott Sparks is fair and reasonable. The Company continues to encourage the Commission to adopt its proposed revised monthly facilities charge rates of 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 currently paying a facilities charge under Schedule 15, the Company continues to propose a rate of 1.51 percent per month and for customers currently paying a facilities charge under Schedule 41, the Company is proposing a rate of 1.21 percent per month consistent with the direct testimony provided by Mr. Sparks in this case.

Q. Is it true, as Mr. Sturtevant points out in his direct testimony, that the Company is not proposing to update the facilities charge rate for the Simplot special contract, Schedule 29?

A. No, that is not true. While the Company did not specifically discuss the revised special contract Schedule 29 in its direct testimony, the updated rate was included in the proposed Schedule 29 tariff sheet submitted with the Company's Application in both Attachment No. 1 and Attachment No. 2. The proposed revised facilities charge rate for the special contract Schedule 29 is 1.41 percent, the same reduction as is being proposed for the Company's Schedule 19 customers.

Q. Have the signing parties to the general rate case settlement stipulation ("Stipulation") submitted in this proceeding agreed to any provision in the event that the Commission adopts ICIP's recommendation to modify the existing facilities charge methodology such that it changes the amount of revenue proposed to be recovered through the facilities charge?

A. Yes. Paragraph 11(c) of the Stipulation submitted on September 23, 2011, in this proceeding provides that the "Signing Parties agree that any revenue requirement impacts resulting from changes to the facilities charge methodology or changes in property ownership shall be directly assigned to Schedule 19 customers in the form of a base rate increase or reduction so that no other customer classes shall be impacted by any resulting change."

Q. What would be the impact of this provision of the Stipulation if the Company were to give away Company-owned facilities to customers for free, as proposed by ICIP?

A. If the Company were to assign ownership of fully depreciated facilities to customers, as advocated by ICIP, the Company would experience a shortfall to its revenue requirement. Per the Stipulation, the Company would directly assign to all Schedule 19 customers an increase in rates to make-up for that revenue shortfall.

Q. Do you have any concerns with the proposal to give away facilities made by ICIP?

A. Yes, I do. As explained in Mr. Kline's testimony, of the Company's approximately 240 facilities charge customers in Idaho, Simplot is the only facilities charge customer in recent memory that has formally requested a buyout option. I believe, as does Mr. Kline, that this indicates that the vast majority of the Company's other facilities charge customers have appreciated and benefited from the Company operating and providing maintenance on facilities that they would have had to pay for and maintain themselves. The Company submitted data requests to ICIP asking which of their members are actively participating in this case and whether any of their members would be willing to purchase Company-owned facilities knowing that they would need to maintain those facilities once sold. The intent of these data requests was to determine which of ICIP's members were aware that the ICIP proposal could result in a rate increase. ICIP refused to answer these questions. So, ultimately, Idaho Power has no way of knowing whether the proposals made by ICIP are representative of all of its members, let alone all of the approximately 240 facilities charge customers in Idaho.

Q. Did the Industrial Customers of Idaho Power sign the Stipulation in Case No. IPC-E-11-08?

A. Yes. Mr. Peter Richardson, Attorney for Industrial Customers of Idaho Power, signed the Stipulation on September 21, 2011.

Q. Is the Company proposing any additional commitments with regard to its facilities charge service?

A. Yes. Since the revenue received from facilities charge customers reduces the revenue requirement of the associated class, the Company commits to performing a review and potential update of its facilities charge rate as part of each future general rate case filing. In this way, the facilities charge rate will be subjected to not only the Company's internal review on a regular basis as it has in the past, but will be scrutinized by the Commission and interested intervening parties as part of the revenue requirement determination.

Q. Does this conclude your rebuttal testimony in this case?

A. Yes, it does.

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-11-08

IDAHO POWER COMPANY

YOUNGBLOOD, REB TESTIMONY

EXHIBIT NO. 52

RULE M
FACILITIES CHARGE SERVICE

This rule applies to eligible customers taking Primary or Transmission Service under Schedules 9 and 19 or Transmission Service under Schedule 24. Eligible Customers may request that the Company design, install, own, and operate transformers and other facilities beyond the Point of Delivery that are solely provided to meet the Customer's service requirements. This service is provided at the Customer's request and at the option of the Company in exchange for the Customer paying a monthly facilities charge to the Company. Primary and Transmission Service level Customers not taking facilities charge services are responsible for providing the transformation of power beyond the Point of Delivery needed to meet the Customer's service requirements. See Rule B.

1. Company-Owned Facilities Beyond the Point of Delivery

Under a facilities charge arrangement, the Company will own and operate facilities beyond the Point of Delivery that are installed to solely benefit the Customer, and the Customer will pay a monthly facilities charge to the Company based on a percentage of the value of the facilities installed. As part of this arrangement, the Customer agrees to allow Idaho Power access to the Customer's property to provide installation of facilities, operation and maintenance, alteration, relocation, upgrade, conversion, and/or removal in order to meet the Customer's service requirements. The Customer agrees to provide rights-of-way as outlined in Rule C.

Company-owned facilities beyond the Point of Delivery will be set forth in a Distribution Facilities Investment Report (DFI) provided to the Customer. As the Company's investment in facilities beyond the Point of Delivery changes in order to meet the Customer's service requirements, the Company shall notify the Customer of the additions and/or deletions of facilities by forwarding to the Customer a revised DFI. The Company will also adjust the monthly facilities charge to be paid by the Customer based on any increase or decrease in the value of the Company-owned facilities resulting from additions and/or deletions as set forth in the revised DFI.

2. Alteration and Failure of Company-Owned Facilities

In the event the Customer requests the Company to alter (remove, reinstall, or change) Company-owned facilities beyond the Point of Delivery, the Customer shall pay to the Company the "non-salvable cost" of such removal, reinstallation, or change. Non-salvable cost as used herein is comprised of the total depreciated costs of materials, labor, and overheads of the facilities, less the difference between the salvable cost of material removed, and removal labor cost including appropriate overhead costs.

Failed equipment will be replaced by the Company as part of providing ongoing operation and maintenance of Company-owned facilities installed beyond the Point of Delivery. When a failed piece of equipment is replaced by the Company, the value of the failed piece of equipment will be removed from the Customer's DFI and replaced with the value of the new piece of equipment to calculate the Customer's monthly facilities charge.

Exhibit No. 52
Case No. IPC-E-11-08
M. Youngblood, IPC
Page 1 of 3

RULE M
FACILITIES CHARGE SERVICE

3. Sale of Company-Owned Facilities

Customers paying a facilities charge may request to purchase Company-owned facilities installed beyond the Point of Delivery. All sales of facilities must be approved by the Commission and meet the following provisions:

a. Idaho Code Section 61-328.

b. No mixed ownership of facilities. A Customer purchasing Company-owned facilities installed beyond the Point of Delivery must purchase all facilities listed on the DFI for that location.

c. The Customer must provide the operation and maintenance of all facilities installed beyond the Point of Delivery after the sale is complete.

d. The Customer must prepay engineering costs for sales determinations taking greater than 16 estimated hours of preparation. Sales determinations equal to or less than 16 estimated hours of preparation will be billed to the Customer as part of the sales agreement, or after the engineering is completed in instances where the sale is not finalized.

4. Monthly Facilities Charge Rate

Effective January 1, 2012, a facilities charge, as specified in Schedule 66, will be assessed on each facilities charge customer's monthly billing.

5. Consent and Acknowledge Form

Prior to entering into a facilities charge arrangement, the Customer and Company must agree to and sign the Facilities Charge Service Consent and Acknowledgement Form attached to this rule.

Exhibit No. 52
Case No. IPC-E-11-08
M. Youngblood, IPC
Page 2 of 3

RULE M
FACILITIES CHARGE SERVICE

Idaho Power Company
Facilities Charge Service
Consent and Acknowledgement Form

By signing this form, Idaho Power Company ("Idaho Power") and __________________ ("Customer") hereby consent to and acknowledge the following:

1. Idaho Power will design, install, own, and operate transformers and other facilities on the Customer's property which are beyond Idaho Power's Point of Delivery and are solely provided to meet the Customer's service requirements at the following Customer location:

____

2. This service is provided at the Customer's request and at the option of Idaho Power in exchange for the Customer paying a monthly facilities charge to Idaho Power as listed in Schedule 66 of Idaho Power's current and effective tariff.

3. Idaho Power and the Customer agree that this arrangement is provided under the terms and conditions of Rule M, Facilities Charge Service, of Idaho Power's current and effective tariff.

Dated: ____________________

IDAHO POWER COMPANY CUSTOMER

_________________________ _________________________

Exhibit No. 52
Case No. IPC-E-11-08
M. Youngblood, IPC
Page 3 of 3

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 16th day of November 2011 I served a true and correct copy of the within and foregoing REBUTTAL TESTIMONY OF MICHAEL J. YOUNGBLOOD upon the following named parties by the method indicated below, and addressed to the following:

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