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IDAHO PUBLIC  
UTILITIES COMMISSION

**LISA D. NORDSTROM**  
Lead Counsel  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)

June 3, 2020

**VIA ELECTRONIC FILING**

Diane M. Hanian, Secretary  
Idaho Public Utilities Commission  
11331 W. Chinden Boulevard  
Building 8, Suite 201-A  
Boise, Idaho 83714

Re: Case No. IPC-E-20-25  
Idaho Power Company's Application for an Order Approving the Transfer of  
Certain Assets Associated with the Hemingway Substation

Dear Ms. Hanian:

Attached for electronic filing in the above matter is Idaho Power Company's Application for an Order Approving the Transfer of Certain Assets Associated with the Hemingway Substation. If you have any questions about this filing, please do not hesitate to contact me.

Very truly yours,

Lisa D. Nordstrom

LDN:sdh  
Enclosure

LISA D. NORDSTROM (ISB No. 5733)  
Idaho Power Company  
1221 West Idaho Street (83702)  
P.O. Box 70  
Boise, Idaho 83707  
Telephone: (208) 388-6117  
Facsimile: (208) 388-6936  
Inordstrom@idahopower.com

Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR AN ) CASE NO. IPC-E-20-25  
ORDER APPROVING THE TRANSFER )  
OF CERTAIN ASSETS ASSOCIATED ) APPLICATION  
WITH THE HEMINGWAY SUBSTATION. )  
 )  
 )

Idaho Power Company ("Idaho Power" or "Company"), in accordance with *Idaho Code* § 61-328 and 61-524 and Rule of Procedure 52, hereby respectfully makes application to the Idaho Public Utilities Commission ("Commission") for an order approving the conveyance of an irregular 1.91 acres of land and roadway improvements (the "1.91 Acre Parcel") at the Hemingway Substation site, located in Owyhee County ("County"), Idaho, to the County.

In support of this Application, Idaho Power asserts as follows:

**I. BACKGROUND**

1. In 2008, the Company purchased nearly 150 acres of land near Melba, Idaho in Owyhee County, for what would become Idaho Power's largest substation. The

Hemingway Substation, with a footprint the size of 60 football fields, was energized in May 2010 and will be the central point joining two major 500-kilovolt ("kV") transmission lines: one from Wyoming and one from Boardman, Oregon. It also allowed for the new 230-kV Hemingway-Bowmont line to go into service the following month, improving reliability and increasing options for Idaho Power to supply electricity to customers.

2. As shown on the site layout of the Hemingway Substation site attached hereto as Attachment No. 1, the Company constructed a new unpaved access road on the Hemingway Substation site to provide access from Highway 78 to the substation. The Idaho Power access road travels adjacent to and partly crosses the Wilson Cemetery Road as shown in Attachment No. 1. The Hemingway Substation and associated roadway improvements closed to the Company's Federal Energy Regulatory Commission ("FERC") Account 101, Electric Plant-in-Service, in July 2010.

3. After the Company installed the access road, residential property owners located south of the Wilson Cemetery Road began using Idaho Power's access road rather than the Wilson Cemetery Road to enter their properties. Eventually, the Wilson Cemetery Road became overgrown from non-use and impassable for vehicles, and drivers instead used the Idaho Power access road.

4. In July 2019, the County denied a building permit for one of the residents along the south of Wilson Cemetery Road because the resident was not able to show public road access to the property. The County declined to grant a waiver or variance when requested. The resident and other concerned neighbors contacted Idaho Power to request assistance in meeting the County's requirements.

## **II. DESCRIPTION OF TRANSACTION**

5. To resolve the situation, on August 26, 2019, the Company appeared in

front of the Owyhee County Board of Commissioners. After determining that a waiver or variance was not available, Idaho Power and the County agreed in January 2020 that the best solution would be for the Company to grant the 1.91-Acre Parcel to the County.

6. To re-establish legal access for the land owners, the Company executed and recorded a Special Warranty Deed to Owyhee County for the 1.91 acres of land, subject to easements of Idaho Power, on February 14, 2020. See Attachment No. 2 for the Special Warranty Deed, Legal Description and Record of Survey. As a result of this conveyance, the County took ownership of the access road and also the roadway that extends south from the access road across the 1.91 Acre Parcel to reach the residents south of Wilson Cemetery Road.

7. In addition to resolving the access issues of neighboring property owners, the conveyance of land to the County provided several benefits to Idaho Power. First, Idaho Power would continue to have the right to use the access road, now as a County road, without having the obligation to maintain the road. Second, Idaho Power would no longer have the liability that accompanies ownership of access roads used by the public. Finally, the conveyance achieved a beneficial use of the 1.91 Acre Parcel; still encumbered by the Wilson Cemetery Road, which had not been vacated by the County, the value of the 1.91-Acre Parcel was greatly limited for other uses. Consequently, the Company did not require payment from the County for the 1.91 Acre Parcel conveyance.

### **III. IDAHO CODE § 61-328**

8. Pursuant to *Idaho Code* § 61-328, an electric utility must obtain approval from the Commission before it sells or transfers ownership in any generation, transmission, or distribution plant located in Idaho.

Before authorizing the transaction, the public utilities commission shall find: (a) That the transaction is consistent with the public interest; (b) That the cost of and rates for supplying service will not be increased by reason of such transaction; and (c) That the applicant for such acquisition or transfer has the bona fide intent and financial ability to operate and maintain said property in the public service.

*Idaho Code* § 61-328(3). Idaho Power acknowledges that this Application is not timely and will endeavor to improve the timeliness of future filings.

9. The transfer of the 1.91 Acre parcel meets the above-stated requirements of *Idaho Code* § 61-328(3). The transaction is in public interest as it resolves potential litigation and does not impact the Company's ability to continue to provide safe, efficient, and reliable service to its customers. Idaho Power will continue to be able to use the access road over the 1.91 Acre Parcel as a public county road, without ownership liability and maintenance obligations.

10. The conveyance of the land was the only resolution acceptable to the Owyhee County Commissioners and a reasonable solution to avoid incurring further costs to mitigate access issues, ultimately resulting in little to no financial impact to Idaho Power and its customers. Idaho Power therefore believes the conveyance is consistent with the public interest. Lastly, as a governmental body with taxing authority, the County has the *bona fide* intent and financial ability to operate and maintain the land in the public service.

11. As of February 29, 2020, the original cost of the 1.91 acres of land was \$26,488 while the net book value of the site improvements associated with the grading and roadway access was \$41,394. To record the conveyance of the land, the original cost is removed from FERC Account 101, Electric Plant-in-Service, with an offset to FERC Account 421.2, Loss on the Disposition of Property while the net book value of the site

improvements are removed from FERC Account 101, Electric Plant-in-Service with a corresponding offset to FERC Account 108, Accumulated Reserve. See Attachment No. 3 for the journal entries associated with the transaction.

#### **IV. MODIFIED PROCEDURE**

12. Idaho Power believes that a technical hearing is not necessary to consider the issues presented herein, and respectfully requests that this Application be processed under Modified Procedure; i.e., by written submissions rather than by hearing. RP 201 *et seq.* If, however, the Commission determines that a technical hearing is required, the Company will present testimony and support the Application in such hearing.

#### **V. COMMUNICATIONS AND SERVICE OF PLEADINGS**

13. Communications and service of pleadings with reference to this proceeding should be served on the following:

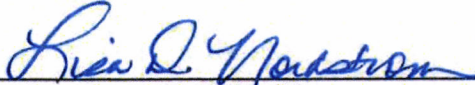
Lisa D. Nordstrom  
Idaho Power Company  
1221 West Idaho Street (83702)  
P.O. Box 70  
Boise, Idaho 83707  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)  
[dockets@idahopower.com](mailto:dockets@idahopower.com)

Matt Larkin  
Idaho Power Company  
1221 West Idaho Street (83702)  
P.O. Box 70  
Boise, Idaho 83707  
[mlarkin@idahopower.com](mailto:mlarkin@idahopower.com)

#### **VI. REQUEST FOR RELIEF**

14. Idaho Power respectfully requests a Commission order authorizing the conveyance of the 1.91 Acre Parcel at the Hemingway Substation site to the County consistent with the requirements of *Idaho Code* §61-328.

DATED at Boise, Idaho, this 3<sup>rd</sup> day of June 2020.

  
\_\_\_\_\_  
LISA D. NORDSTROM  
Attorney for Idaho Power Company

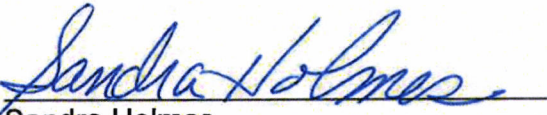


**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 3<sup>rd</sup> day of June 2020 I served a true and correct copy of foregoing APPLICATION upon the following named parties by the method indicated below, and addressed to the following:

**Owyhee County**  
Angela Barkell  
Clerk of the District Court  
Ex-Officio Auditor & Recorder  
PO Box 128  
Murphy, Idaho 83650

Hand Delivered  
 U.S. Mail  
 Overnight Mail  
 FAX  
 Email [abarkell@co.owyhee.id.us](mailto:abarkell@co.owyhee.id.us)

  
Sandra Holmes,  
Legal Administrative Assistant





By: jdb85 Date: 5/6/2020 2:24 PM Path: \\data\land\survey\0-projects\2019\CHQF\links\27405025 Hemingway Road Issue\Survey\Map(s)\DWG\Hemingway Access 2019 - Site Layout - 04-09-20

DS: KF  
 DR: JS  
 SV: -

SCALE: 1" = 500'  
 SHT: 1 / 1

DATE: 05/06/2020  
 WO. NO.: 27405025

**HEMINGWAY SUBSTATION  
 OWYHEE COUNTY, IDAHO  
 SEC. 11, T. 1S, R. 3W, B.M**



Instrument # 302621  
MURPHY, OWYHEE, IDAHO  
2020-02-14 08:49:51 No. of Pages: 4  
Recorded for: IDAHO POWER  
ANGELA BARKELL Fee: \$15.00  
Ex-Officio Recorder Deputy: HLR  
Index To: DEED WARRANTY  
Electronically Recorded by Simplifile

**SPECIAL WARRANTY DEED**

In consideration of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, Idaho Power Company, an Idaho corporation, ("**Grantor**") does hereby convey to the County of Owyhee ("**Grantee**") whose address is 20381 ID78 Murphy, Idaho the following described real property in Owyhee County, Idaho:

**See Legal Description set forth in Exhibit A attached hereto and made a part hereof.**

**RESERVING UNTO GRANTOR THE FOLLOWING: [Reserving any power line or other easements in favor of Idaho Power]**

SUBJECT TO taxes and assessments, all existing easements, rights of way, reservations, restrictions and encumbrances of record, levies, U.S. patent reservations, any existing tenancies, all zoning laws and ordinances, and to any state of facts an accurate survey or inspection of the property would show.

Grantee accepts the property "AS IS" subject to all latent and patent defects.

Grantor covenants with Grantee and its successors in interest, that Grantor is the owner in fee simple of the premises; that the premises are free from encumbrances created or suffered by Grantor, excepting those as may be herein set forth, and excepting those of record, and that Grantor will warrant and defend the same from all lawful claims of or through Grantor, but none other.

IN WITNESS WHEREOF, Grantor has executed this instrument on this 13<sup>th</sup> day of FEB., 2020.

**Signature Appears on Following Page**

**Exhibit A Description**

**Exhibit B Survey**



Ivan Sim, Director of Corporate Services


**Notary Acknowledgment**

STATE OF Idaho )  
                          )ss.  
County of Ada    )

On this 15<sup>th</sup> day of FEB 2020, before me, D. Kurtis Funke, a Notary Public in and for said State, personally appeared Ivan Sim, personally known or identified to me to be the Corporate Service Director of Idaho Power Company, and that he executed the foregoing instrument, and acknowledged to me that he executed the same in said corporation's name.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

[Notary Seal]

  
\_\_\_\_\_  
Notary Public for the State of ID  
Residing at: Caldwell, ID





**EXHIBIT A**  
**LEGAL DESCRIPTION**

An access area across a portion of the Purchase Parcel shown on Record of Survey Instrument Number 267494 records of Owyhee County, Idaho being situated in the Southeast  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$  of Section 11, Township 1 South, Range 3 West, Boise Meridian, more particularly described as follows:

Commencing at the Center-East  $\frac{1}{16}^{\text{th}}$  corner being the Southwest corner of said Southeast  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$ , from which the East  $\frac{1}{4}$  of said Section 11 bears South  $89^{\circ}13'35''$  East 1336.08 feet, thence South  $89^{\circ}13'35''$  East 474.00 feet along the South line of said Southeast  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$  to the POINT OF BEGINNING of said access area, thence leaving said South line

North  $8^{\circ}14'34''$  East 156.53 feet, thence  
South  $82^{\circ}01'59''$  East 646.46 feet, thence  
North  $71^{\circ}02'18''$  East 42.96 feet, thence  
South  $86^{\circ}51'11''$  East 45.49 feet to the Westerly Right-of-Way line of State Highway 78, thence  
South  $10^{\circ}44'30''$  East 88.67 feet along said Westerly Right-of-Way line to said South line of the Southeast  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$ , thence  
North  $89^{\circ}13'35''$  West 765.31 feet along said South line to the POINT OF BEGINNING.

Said access area contains approximately 1.91 acres more or less.

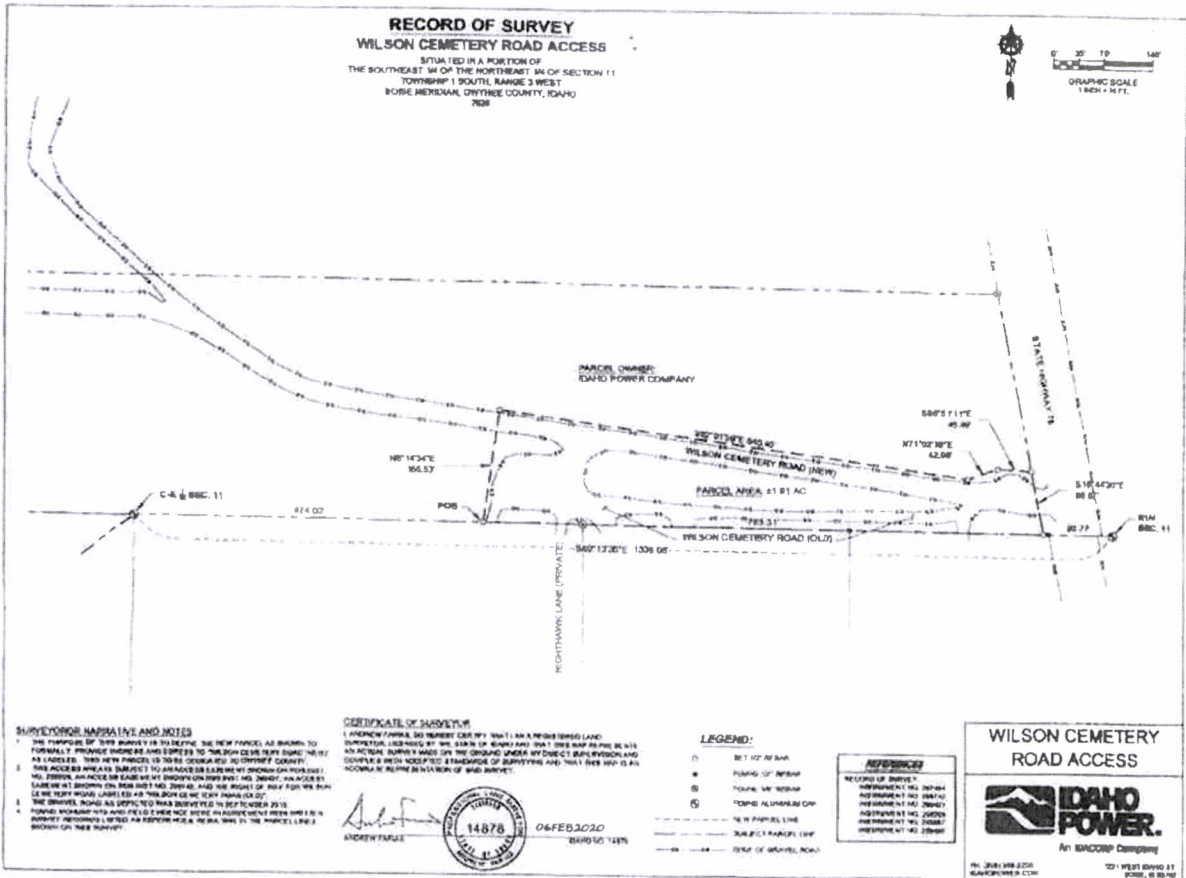


PRELIMINARY

25 OCT 19

# Exhibit B

Instrument # 302546  
 MURPHY, OWYHEE, IDAHO  
 2-7-2020 11:44:21 AM No. of Pages: 1  
 Recorded for: IDAHO POWER  
 ANGELA BARKELL  
 Ex-Officio Recorder Deputy  
 Fee: \$3.00  
 Fee to: Survey



**SURVEYOR NARRATIVE AND NOTES**

1. THE PURPOSE OF THIS SURVEY IS TO DEFINE THE NEW PARCELS AS SHOWN TO FORMALLY PROVIDE EGRESS AND ACCESS TO THE CEMETERY FROM ROAD 1400' AS Labeled. THE NEW PARCELS IS TO BE CONVEYED TO IDAHO POWER.
2. THIS ACCESS AREA IS SUBJECT TO ANY ACCESS OR EGRESS OF OTHERS ON THIS ROAD. NO OTHER ACCESS OR EGRESS IS TO BE MADE. THE NEW PARCELS ARE ACCESSIBLE FROM THE ROAD AND TO THE SOUTH AND THE WEST OF THE NEW PARCELS IS THE EXISTING ROAD 1400' AS Labeled ON THE SURVEY MAP.
3. THE DRIVEWAY ROAD AS DEPICTED WAS SURVEYED IN SEPTEMBER 2019.
4. THE NEW PARCELS ARE TO BE CONVEYED TO IDAHO POWER BY DEED.

**CERTIFICATE OF SURVEY**

I, ANGELA BARKELL, DO HEREBY CERTIFY THAT I AM A REGISTERED LAND SURVEYOR LICENSED BY THE STATE OF IDAHO AND THAT I HAVE PERSONALLY AND INDEPENDENTLY MADE THE ORIGINAL UNDER MY DIRECT SUPERVISION AND CONTROL A FIELD ACCEPTED STANDARD OF SURVEYING AND THAT I AM NOT PROVIDING THIS SERVICE IN VIOLATION OF ANY LAW.

ANGELA BARKELL  
 14876  
 04/FEB/2020  
 BARGO 12175

**LEGEND:**

- 1. 1/2" WIDE BOUNDARY LINE
- 2. 1/4" WIDE BOUNDARY LINE
- 3. 1/8" WIDE BOUNDARY LINE
- 4. 1/16" WIDE BOUNDARY LINE
- 5. 1/32" WIDE BOUNDARY LINE
- 6. 1/64" WIDE BOUNDARY LINE
- 7. 1/128" WIDE BOUNDARY LINE
- 8. 1/256" WIDE BOUNDARY LINE
- 9. 1/512" WIDE BOUNDARY LINE
- 10. 1/1024" WIDE BOUNDARY LINE
- 11. 1/2048" WIDE BOUNDARY LINE
- 12. 1/4096" WIDE BOUNDARY LINE
- 13. 1/8192" WIDE BOUNDARY LINE
- 14. 1/16384" WIDE BOUNDARY LINE
- 15. 1/32768" WIDE BOUNDARY LINE
- 16. 1/65536" WIDE BOUNDARY LINE
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- 152. 1/570899077057473893091971815130713491168" WIDE BOUNDARY LINE
- 153. 1/1141798154114947866183943502261427833736" WIDE BOUNDARY LINE
- 154. 1/2283596308229895732367887004522855674752" WIDE BOUNDARY LINE
- 155. 1/456719261645979146473577400904571134904" WIDE BOUNDARY LINE
- 156. 1/9134385232919582929471548018091427808" WIDE BOUNDARY LINE
- 157. 1/18268770465839168578943096036182556560" WIDE BOUNDARY LINE
- 158. 1/365375409316783371578861920723651131200" WIDE BOUNDARY LINE
- 159. 1/730750818633566743157723841447302262400" WIDE BOUNDARY LINE
- 160. 1/146150163726713348315544768289460452480" WIDE BOUNDARY LINE
- 161. 1/292300327453426696631089376578920904960" WIDE BOUNDARY LINE
- 162. 1/584600654906853393262178753157841818880" WIDE BOUNDARY LINE
- 163. 1/1169201309813706786524357506315683537760" WIDE BOUNDARY LINE
- 164. 1/2338402619627413573048715012633667075520" WIDE BOUNDARY LINE
- 165. 1/4676805239254827146097430025267334151040" WIDE BOUNDARY LINE
- 166. 1/9353610478509654292195460050534668222080" WIDE BOUNDARY LINE
- 167. 1/18707220957019308584390920101069364444160" WIDE BOUNDARY LINE
- 168. 1/37414441914038617168781840202138728888320" WIDE BOUNDARY LINE
- 169. 1/7482888382807723433756368040427757777600" WIDE BOUNDARY LINE
- 170. 1/14965776765615446867512736080855515555200" WIDE BOUNDARY LINE
- 171. 1/299315535312308937350254721617110311110400" WIDE BOUNDARY LINE
- 172. 1/598631070624617874700509443234220622220800" WIDE BOUNDARY LINE
- 173. 1/1197262141249235749400101886468441244441600" WIDE BOUNDARY LINE
- 174. 1/2394524282498471498800203772936882488883200" WIDE BOUNDARY LINE
- 175. 1/4789048564996942997600407545873764977766400" WIDE BOUNDARY LINE
- 176. 1/9578097129993885995200815091747529955532800" WIDE BOUNDARY LINE
- 177. 1/1915619425998777199040163018349505911065600" WIDE BOUNDARY LINE
- 178. 1/3831238851997554398080326036699011822131200" WIDE BOUNDARY LINE
- 179. 1/7662477703995108796160652073398023644262400" WIDE BOUNDARY LINE
- 180. 1/15324955407990217592321304147960447288524800" WIDE BOUNDARY LINE
- 181. 1/30649910815980435184642608295920894577478400" WIDE BOUNDARY LINE
- 182. 1/6129982163196087036928521579184178891516800" WIDE BOUNDARY LINE
- 183. 1/12259964326392174737857043158367577833332800" WIDE BOUNDARY LINE
- 184. 1/24519928652784349475714086316735154666665600" WIDE BOUNDARY LINE
- 185. 1/49039857305568698951428126233470309333312000" WIDE BOUNDARY LINE
- 186. 1/98079714611137397902856252466940618666624000" WIDE BOUNDARY LINE
- 187. 1/1961594292222747958057125049338812333328000" WIDE BOUNDARY LINE
- 188. 1/392318858444549591611425009867764666544000" WIDE BOUNDARY LINE
- 189. 1/7846377168890991832228500197355293333088000" WIDE BOUNDARY LINE
- 190. 1/1569275433778198366445700039471056666576000" WIDE BOUNDARY LINE
- 191. 1/3138550867556396732891500078942113333152000" WIDE BOUNDARY LINE
- 192. 1/6277101735112793465783000157884226666304000" WIDE BOUNDARY LINE
- 193. 1/1255420347022558693576600031576853333208000" WIDE BOUNDARY LINE
- 194. 1/2510840694045117387153300063153706666416000" WIDE BOUNDARY LINE
- 195. 1/502168138809023477430660012632733332320000" WIDE BOUNDARY LINE
- 196. 1/100433627761804695486132002526546664640000" WIDE BOUNDARY LINE
- 197. 1/2008672555236093909722640050530933321280000" WIDE BOUNDARY LINE
- 198. 1/4017345110472187819445280010106866642560000" WIDE BOUNDARY LINE
- 199. 1/8034690220944375638890560020213733325120000" WIDE BOUNDARY LINE
- 200. 1/16069380441888752677781120040427466650240000" WIDE BOUNDARY LINE
- 201. 1/32138760883777505355562240080854933300480000" WIDE BOUNDARY LINE
- 202. 1/64277521767555010711124480161709866600960000" WIDE BOUNDARY LINE
- 203. 1/128555043535110021422248960323419733301920000" WIDE BOUNDARY LINE
- 204. 1/257110087070220042844497920646839466603840000" WIDE BOUNDARY LINE
- 205. 1/514220174140440085688995841236788933307680000" WIDE BOUNDARY LINE
- 206. 1/1028440348280880171377991682473577866615360000" WIDE BOUNDARY LINE
- 207. 1/2056880696561760342755983364947155733330720000" WIDE BOUNDARY LINE
- 208. 1/411376139312352068551196672989431146661440000" WIDE BOUNDARY LINE
- 209. 1/822752278624704137102393345978862293332880000" WIDE BOUNDARY LINE
- 210. 1/16455045772494082742048666919572446665760000" WIDE BOUNDARY LINE
- 211. 1/329100915449881654840973382391448933311520000" WIDE BOUNDARY LINE
- 212. 1/65820183089976330968194676478289786623040000" WIDE BOUNDARY LINE
- 213. 1/131640366179952661936389352956579573246080000" WIDE BOUNDARY LINE
- 214. 1/263280732359905323872778705913159146492160000" WIDE BOUNDARY LINE
- 215. 1/52656146471981064774555741182631829297280000" WIDE BOUNDARY LINE
- 216. 1/10531229294396212954911148236527658578560000" WIDE BOUNDARY LINE
- 217. 1/21062458588792425909822296473055317157120000" WIDE BOUNDARY LINE
- 218. 1/42124917177584851819644592946110634314240000" WIDE BOUNDARY LINE
- 219. 1/8424983435516970363928918589222126284480000" WIDE BOUNDARY LINE
- 220. 1/16849966871033940727857837178442525256960000" WIDE BOUNDARY LINE
- 221. 1/33699933742067881455715674356885050513920000" WIDE BOUNDARY LINE
- 222. 1/67399867484135762911431487113770101027840000" WIDE BOUNDARY LINE
- 223. 1/134799734968271525822862942227540202055680000" WIDE BOUNDARY LINE
- 224. 1/269599469936543051645725884455080404111360000" WIDE BOUNDARY LINE
- 225. 1/539198939873086103291451768910160808222720000" WIDE BOUNDARY LINE
- 226. 1/107839787974617220658290353782032161445440000" WIDE BOUNDARY LINE
- 227. 1/215679575949234441316580707564064322888880000" WIDE BOUNDARY LINE
- 228. 1/431359151898468882633161415128128655777760000" WIDE BOUNDARY LINE
- 229. 1/862718303796937765266322830256257311555520000" WIDE BOUNDARY LINE
- 230. 1/1725436607593875530532645605112514231111040000" WIDE BOUNDARY LINE
- 231. 1/3450873215187751061065291210225028422222080000" WIDE BOUNDARY LINE
- 232. 1/6901746430375502122131182420450056844444160000

**IDAHO POWER COMPANY  
FINAL JOURNAL ENTRIES**

<b>FERC Account</b>	<b>FERC Account Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Plant Account</b>	<b>Plant Account Description</b>
421200	Loss on Disp of Property	26,488.38			
101000	Electric Plant In Service		(26,488.38)	35011	Land & Land Rights, Transmission

*To retire the 1.91 acre parcel of land conveyed to Owyhee County in February 2020.*

<b>FERC Account</b>	<b>FERC Account Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Plant Account</b>	<b>Plant Account Description</b>
108000	Accumulated Reserve	41,394.00		35200	Structures & Improvements, Transmission
101000	Electric Plant In Service		(41,394.00)	35200	Structures & Improvements, Transmission

*To retire the site improvements associated with the 1.91 acre parcel of land conveyed to Owyhee County in February 2020.*