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IDAHO PUBLIC
UTILITIES COMMISSION

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February 16, 2022

VIA ELECTRONIC FILING

Jan Noriyuki, Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd., Bldg 8,
Suite 201-A (83714)
PO Box 83720
Boise, Idaho 83720-0074

Re: Case No. IPC-E-21-17
In the Matter of the Application of Idaho Power Company for Authority to
Increase Its Rates for Electric Service to Recover Costs Associated with the
Jim Bridger Power Plant

Dear Ms. Noriyuki:

Enclosed for electronic filing, pursuant to Order No. 35058, please find Idaho Power Company's Amended Application and Motion to Set Schedule in the above matter.

In addition, attached is the Supplemental Direct Testimony of Matthew T. Larkin filed in support of the Amended Application and Motion to Set Schedule. Word versions are also attached for the Reporter.

If you have any questions regarding the attached documents, please do not hesitate to contact me.

Very truly yours,

Lisa D. Nordstrom

LDN:sg
Enclosures

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Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)	
COMPANY'S APPLICATION FOR)	CASE NO. IPC-E-21-17
AUTHORITY TO INCREASE ITS RATES)	
FOR ELECTRIC SERVICE TO)	AMENDED APPLICATION AND
RECOVER COSTS ASSOCIATED WITH)	MOTION TO SET SCHEDULE
THE JIM BRIDGER POWER PLANT.)	
_____)	

Idaho Power Company (Idaho Power or Company), in accordance with *Idaho Code* § 61-502, 61-503, 61-524, 61-525, as well as RP 052, 056, 121, and 125, hereby respectfully makes application to the Idaho Public Utilities Commission (Commission) for an order authorizing Idaho Power to (1) accelerate the depreciation schedule for all coal-related Jim Bridger Power Plant (Bridger) investments to allow for full depreciation and recovery by December 31, 2030, (2) establish a balancing account, and the necessary regulatory accounting, to track the incremental costs and benefits associated with Idaho Power's cessation of participation in coal-fired operations at Bridger, and (3) adjust customer rates to recover the associated incremental annual levelized revenue requirement of \$27.13 million with an effective date of June 1, 2022, which equates to an overall increase of 2.12 percent.

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

I. INTRODUCTION

1. Idaho Power appreciates the Commission and other parties' understanding of the need for the suspension of the procedural schedule in this case until more information was known concerning Bridger emissions limits and possible coal-to-gas unit conversions. Idaho Power and Commission Staff filed a Joint Motion to Suspend Procedural Schedule on October 1, 2021, because, at the time, the U.S. Environmental Protection Agency (EPA) had not taken formal action responding to Wyoming's proposed State Implementation Plan (SIP) Revision, which would ensure Regional Haze compliance of Bridger Units 1 and 2 effective January 1, 2022. In addition, in September 2021, PacifiCorp submitted to the Commission their 2021 IRP in Case No. IPC-E-21-19 which included an Action Plan envisioning the cessation of coal-fired generation at Units 1 and 2 in 2023 with a natural gas conversion of those units in 2024. On November 17, 2021, the Commission issued Order No. 35222, suspending the procedural schedule in this case.

2. On December 30, 2021, the Company filed an update with the Commission, notifying the parties that the EPA had not yet formally acted on Wyoming's SIP Revision which otherwise would require emission controls to be in place for Unit 2 by December 31, 2021, and for Unit 1 by December 31, 2022. In the status update, Idaho Power explained that on December 27, 2021, Wyoming Governor Mark Gordon issued a temporary emergency suspension, extending the compliance date of Unit 2 through April 30, 2022, while PacifiCorp awaited approval of the Wyoming SIP Revision. Idaho Power requested the Commission continue the current schedule suspension and committed to convene a conference with parties to discuss the reopening of the procedural schedule no later than April 30, 2022.

3. On February 7, 2022, the Company met with parties, providing an update on EPA actions regarding Bridger Regional Haze compliance and the results of Idaho Power's 2021 IRP regarding the potential conversion of Units 1 and 2 to natural gas generation. The Company discussed filing an amended application to resume processing of this case.

4. Idaho Power's amended quantification of the Bridger levelized revenue requirement includes only coal-related assets and removes from the original request all investments that will remain in service for natural gas operations and associated natural-gas related costs in accordance with the planned natural gas conversion of Bridger Units 1 and 2 as presented in the Company's 2021 Integrated Resource Plan (IRP). While Idaho Power initially requested a rate base increase of \$30.83 million, the Company's proposed amended base rate revenue increase is \$27.13 million, or 2.12 percent, to become effective June 1, 2022.

II. THE BRIDGER PLANT

5. The Bridger plant located near Rock Springs, Wyoming consists of four generating units. PacifiCorp has two-thirds ownership and is the operator of the facility. Idaho Power owns one-third, or 771 megawatts (MW)¹ of Bridger. Unit 1 began commercial operation in 1974, Unit 2 in 1975, Unit 3 in 1976 and Unit 4 in 1979. Idaho Power's one-third share of the units' nominal net (or "net reliable") generation capacities are 177 MW, 180 MW, 174 MW and 175 MW, respectively. The Company and PacifiCorp (collectively, the Co-Owners) work jointly to make decisions regarding the plant, including required investments and the retirement of the plant.

6. The plant is connected to the Borah West transmission path west of the Borah Substation near American Falls, Idaho. Idaho Power's one-third share of energy from Bridger flows west over this path. The Idaho-Wyoming path, or Bridger West,

¹ Generator nameplate rating.

consists of three 345 kV transmission lines between Bridger and southeastern Idaho. The Company owns 800 MW of the 2,400 MW east-to-west capacity which effectively feeds into the Borah West path when power is moving east to west from Bridger.

7. The Bridger plant is adjacent to Idaho Power and PacifiCorp's co-owned Bridger Coal Company mine, which currently supplies sub-bituminous coal to the plant. Additionally, sub-bituminous coal is currently delivered to Bridger from the Black Butte mine via rail. Coal combustion residuals are disposed of on plant property in a solid waste landfill and a flue gas desulfurization waste surface impoundment. The plant also utilizes evaporation ponds, which makes it effectively a "zero-discharge" facility.

8. The ownership and operation of Bridger is dictated by three agreements: the Agreement for the Ownership of the Jim Bridger Project between Idaho Power Company and Pacific Power & Light Company, the Agreement for the Construction of the Jim Bridger Project between Idaho Power Company and Pacific Power & Light Company, and the Agreement for the Operation of the Jim Bridger Project between Idaho Power Company and Pacific Power & Light Company, all of which are dated September 22, 1969, as amended by Amendments 1 through 9 (collectively, Bridger Agreements). The Bridger Agreements set forth the respective obligations of the Co-Owners with respect to the ownership, construction and operation of Bridger.

III. BRIDGER COAL-RELATED INVESTMENTS SINCE 2011

9. Numerous investments have been required to operate the plant in a safe, efficient, and reliable manner, including investments required to ensure environmental compliance as well as a number of investments for routine maintenance and repair. The Company is requesting a prudence determination on incremental Bridger coal-related investments since the last rate case, Case No. IPC-E-11-08, or those coal-related investments made at the plant during the January 1, 2012, through December 31, 2020, time period. Exhibit No. 3 to the direct testimony of Company witness Ryan N. Adelman

presents Idaho Power's share of all investments made at Bridger since 2011, detailing 841 different projects totaling \$266.3 million. For those projects for which Idaho Power's ownership share is over \$1 million, the Company has included a project description and investment purpose classification as to whether the investment was for environmental compliance or for reliability.²

10. The investments made at Bridger for environmental compliance make up nearly 50 percent of the total Bridger investments since January 1, 2012, with the two largest being the selective catalytic reduction (SCR) controls installation on Units 3 and 4. Aside from the SCR controls, other projects include mercury controls additions on all four units, replacement of the catalyst of the SCR control on Unit 3, modifications to the coal combustion residuals effluent system, and the relining of the scrubber absorber lining on Unit 4.

11. Idaho Power also funded investments required for the Bridger plant to reliably operate. There were 15 investments greater than \$1 million including an upgrade to the Bridger Unit 2 turbines, the replacement of the finishing superheater within the boiler of all four units, the replacement of the cooling towers on Units 1, 2 and 3, an update to the air preheater baskets on all four units, and the replacement of the pendant platens within the superheater on Unit 1.

IV. BRIDGER ACCELERATED DEPRECIATION

12. Changing conditions have resulted in an expected exit from participation in operations of Bridger that is several years earlier than what is currently reflected in customer rates. Idaho Power's Second Amended 2019 IRP acknowledged in Case No. IPC-E-19-19 identified a preferred portfolio that included early Bridger unit exits in 2022,

² While Idaho Power's request in this case is for a prudence determination of Bridger coal-related investments only, because the estimate of those investments was performed at the plant account level, the Company cannot precisely determine the portion of the additions presented in Exhibit No. 3 that are coal-related investments only, and therefore has presented all Bridger investments made during the January 1, 2012, through December 31, 2020, time period.

2026, 2028, and 2030. The 2021 IRP Preferred Portfolio, filed in Case No. IPC-E-21-43, includes the conversion of Units 1 and 2 from coal to natural gas by the summer of 2024 with a 2034 exit date, and the exit of coal-fired operations in Units 3 and 4 by year-end 2025 and 2028, respectively. With a current depreciable life of 2034, the 2021 IRP continues to indicate that an earlier exit from coal-fired generation at Bridger would provide a more favorable economic outcome as compared to the current end-of-life assumption of 2034.

13. The suspension of the procedural schedule in this case reduces the collection period for which recovery of Bridger coal-related revenue requirement occurs. With exit dates of coal-fired operations approaching and decommissioning costs that will be incurred on the horizon, Idaho Power believes a depreciable life of year-end 2030 for all units is appropriate as it will help minimize revenue requirement impacts to customers. This method is similar to the Commission-approved cost recovery treatment for the North Valmy power plant, whereby depreciation expense recovery for both of the two units goes through 2028, even though Idaho Power's participation in coal-fired operations will have ceased by 2025.³

V. REGULATORY ACCOUNTING AND RATEMAKING TREATMENT

14. Idaho Power believes it will exit coal-fired operations of Bridger by 2028, earlier than the current depreciable life of 2034. In addition to the earlier cessation of coal-fired operations, Bridger will require incremental coal-related investments to maintain operations prior to the decommissioning of the plant. However, the specific timing and exact amounts of these future investments are not yet known. For these reasons, the Company proposes the establishment of a balancing account that would

³ *In the Matter of the Application of Idaho Power Company for Authority to Increase Its Rates for Electric Service to Recover Costs Associated with the North Valmy Plant*, Case No. IPC-E-16-24, Order No. 33771 (May 31, 2017)

allow flexibility for the timing and recovery of the remaining Bridger coal-related investment revenue requirement.

15. There are four types of costs the Company anticipates recording to the balancing account: (1) the accelerated depreciation associated with existing Bridger coal-related investments, (2) the return on the undepreciated coal-related investments at Bridger, (3) non-fuel operations and maintenance (O&M) expense reductions, and (4) interim decommissioning costs related to the Bridger shutdown. Under the balancing account approach, the Company replaces the base rate revenue recovery associated with Idaho Power's existing coal-related investment in Bridger with a levelized revenue requirement and tracks it in the Bridger balancing account, smoothing revenue requirement impacts associated with the exit of Bridger coal-fired operations and allowing for full recovery of Bridger coal-related costs near the time Idaho Power ceases participation in coal-fired operations. This will more closely align the cost recovery period with the Company's remaining participation in Bridger coal-fired operations and ensure customers will pay no more or no less than the actual coal-related O&M and capital coal-related costs of the Bridger plant beginning June 1, 2022.

16. The proposed accounting treatment will accelerate depreciation expense related to all Bridger coal-related plant investments as compared to the current depreciable life based on a 2034 retirement date. There will be required coal-related investments at the plant in addition to its normal maintenance in order to keep coal-fired operations until that time. Idaho Power proposes to track the coal-related investment return and associated depreciation expense in the balancing account. In addition, the Company proposes to track Bridger coal-related interim decommissioning costs and O&M savings in the balancing account.

17. To accomplish a coal-related levelized revenue requirement collection period beyond the operational life of some of the Bridger units, Idaho Power is requesting the Commission issue an accounting order that allows the Company to make the needed accounting entries, including a regulatory asset account, that would allow for the matching of Generally Accepted Accounting Principles (GAAP) revenue recognition and related costs with the actual monthly pattern of the Bridger coal-related revenue requirement as compared to the levelized collection method and for collection of decommissioning costs that occur beyond 2030. In addition, because the Company will be required to make income tax filings and accounting entries consistent with the economics that actually occur rather than the levelized assumption, the regulatory accounts are required to adjust the financial statement impacts resulting from the timing of Bridger-related GAAP accounting and income tax results.

18. As described more fully in the direct testimony and supplemental direct testimony of Company witness Matthew T. Larkin, Idaho Power requests recovery of the coal-related levelized revenue requirement that includes costs of accelerating the depreciation of the Bridger coal-related plant items, the return associated with coal-related capital investments net of accumulated depreciation forecasted through the Company's participation in coal-fired operations of Bridger, interim decommissioning costs associated with Bridger's coal-fired operations, and O&M savings associated with non-fuel coal-related O&M reductions. The Idaho jurisdictional Bridger coal-related incremental annual levelized revenue requirement Idaho Power is requesting to recover in this proceeding is \$27,127,333. The following table presents the differences between each component as quantified in the Company's initial request and the amounts that reflect a Bridger coal-related investment levelized revenue requirement only:

	June 2021 Request	February 2022 Amended Request	% Change
Plant Investment	\$73,470,945	\$52,121,340	(29.1)
Interim Decomm Costs	\$59,318	\$64,449	8.6
O&M Savings	<u>(\$5,736,719)</u>	<u>(\$4,391,349)</u>	(23.5)
Levelized Rev Req	\$67,793,544	\$47,794,440	(29.5)
Rev Req in Rates	<u>(\$36,967,815)</u>	<u>(\$20,667,107)</u>	(44.1)
Net Change	\$30,825,729	\$27,127,333	(12.0)

19. The Company proposes to allocate the increase related to the Bridger coal-related balancing account using the jurisdictional separating study methodology consistent with that utilized to determine the Idaho jurisdictional revenue requirement in Case No. IPC-E-11-08. Idaho Power requests that the incremental revenue requirement of approximately \$27.13 million be recovered from all customer classes through a uniform percentage increase to all base rate components except the service charge. The proposed change equates to an overall increase of 2.12 percent (see Attachment No. 1).

20. On March 15, 2022, and April 15, 2022, Idaho Power will submit to the Commission its annual adjustment mechanism filings, the Fixed Cost Adjustment (FCA) and Power Cost Adjustment (PCA), respectively, which will include an update to customer rates effective June 1, 2022. By the time the first request is filed, the Company will have a revised load forecast for which to base customer rates and compute revenue impacts. To align the test period in this case with that of the FCA and PCA cases, Idaho Power will supplement Attachment No. 1 to the Amended Application in this case with a more current revenue impact and overall proposed increase change on March 15, 2022.

VI. PROPOSED TARIFF

21. Because the test period used to determine customer rates necessary to recover the incremental revenue requirement of approximately \$27.13 million will be updated at the time Company's FCA requested is filed on March 15, 2022, Idaho Power

will file one set of proposed tariff sheets specifying the proposed rates for providing retail electric service to customers in the state of Idaho at that time. The Company believes that filing individual sets of tariff sheets now, and a revised set on March 15, 2022, as required by RP 121.01, would be administratively complex and would not aid the Commission and interested parties with their review of these proposed rate adjustments. In addition, at that time, Idaho Power will file a comparison of revenues from the various tariff customers under Idaho Power's existing rates to the corresponding new revenue levels resulting from the proposed Bridger ratemaking treatment as well as the proposed FCA and PCA rates, reflecting the proposed combined overall rate change to take effect June 1, 2022.

VII. MODIFIED PROCEDURE

22. The Company believes that a hearing is not necessary to consider the issues presented herein, and respectfully requests that this Amended 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 stands ready to present its testimony and support the Application in such hearing.

VIII. COMMUNICATIONS AND SERVICE OF PROCEEDINGS

23. Idaho Power brought its initial Application, filed on June 2, 2021, to the attention of Idaho Power's customers by means of both a press release to the media in the Company's service area and a customer notice distributed in customers' bills. To minimize the potential for customer confusion, Idaho Power will notify customers of the final potential impact of this amended request in the "combined impact" table of rates proposed to take effect June 1, 2022, associated with each of the annual adjustment mechanism filings. Idaho Power will keep its Amended Application open for public

inspection by appointment at its offices throughout the state of Idaho. Idaho Power asserts that this notice procedure satisfies the Commission's Rules of Practice and Procedure; however, the Company will, in the alternative, bring the Amended Application to the attention of its affected customers through any other means directed by this Commission.

24. Service of pleadings, exhibits, orders, and other documents relating to this proceeding should be served on the following:

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IX. MOTION TO SET SCHEDULE

25. Idaho Power invited the Commission Staff and intervenors to a February 7, 2022, discussion of the Company's amended request and the next steps to resume processing this case. Representatives from the Commission Staff, Clean Energy Opportunities (CEO), the City of Boise, the Industrial Customers of Idaho Power (ICIP), the Idaho Conservation League (ICL), and Micron Technology participated. All parties⁴ support adoption of the following procedural schedule:

April 29, 2022: Party Comments
May 13, 2022: Simultaneous Reply Comments
May 18, 2022: Idaho Power Final Comments
June 1, 2022: Rates effective

Pursuant to Rule of Procedure 56, the Company requests that the Commission adopt this proposed schedule with rates effective June 1, 2022, which will minimize rate changes to customers in the near-term and rate impacts over time. Idaho Power appreciates the

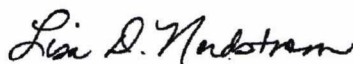
⁴ The Sierra Club was unable to attend the discussion on February 7, 2022, but subsequently advised Idaho Power of its support.

support and flexibility of other parties and the Commission as the Company reworked its Application to reflect operational and regulatory changes occurring in real time.

X. REQUEST FOR RELIEF

26. Idaho Power respectfully requests the Commission issue an order authorizing Idaho Power to (1) accelerate the depreciation schedule for all coal-related Bridger investments to allow for full depreciation and recovery by December 31, 2030, (2) establish a balancing account, and the necessary regulatory accounting, to track the incremental costs and benefits associated with Idaho Power's cessation of participation in coal-fired operations at Bridger, and (3) adjust customer rates to recover the associated incremental annual levelized revenue requirement of \$27.13 million with an effective date of June 1, 2022, which equates to an overall increase of 2.12 percent.

DATED at Boise, Idaho, this 16th day of February 2022.



LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 16th day of February 2022, I served a true and correct copy of Idaho Power Company's Amended Application and Motion to Set Schedule upon the following named parties by the method indicated below, and addressed to the following:

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Stacy Gust, Regulatory Administrative
Assistant

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-21-17

IDAHO POWER COMPANY

**AMENDED APPLICATION
ATTACHMENT NO. 1**

Idaho Power Company
Calculation of Revenue Impact 2022
State of Idaho
Bridger
Filed February 16, 2022

Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers ⁽¹⁾	Normalized Energy (kWh) ⁽¹⁾	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed ⁽²⁾
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	491,865	5,466,069,673	\$588,746,518	107.71	\$11,993,495	\$600,740,013	109.90	2.04%
2	Master Metered Mobile Home Park	3	21	4,528,562	\$466,744	103.07	\$10,012	\$476,757	105.28	2.15%
3	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0	0.00	N/A
4	Residential Service Time-of-Day	5	1,014	18,566,906	\$1,928,140	103.85	\$39,973	\$1,968,112	106.00	2.07%
5	Residential Service On-Site Generation	6	10,572	58,948,342	\$6,729,707	114.16	\$130,720	\$6,860,427	116.38	1.94%
6	Small General Service	7	30,473	137,768,597	\$18,532,794	134.52	\$360,410	\$18,893,204	137.14	1.94%
7	Small General Service On-Site Generation	8	67	176,279	\$25,443	144.34	\$461	\$25,905	146.95	1.81%
8	Large General Service	9	38,054	3,896,851,959	\$298,266,759	76.54	\$6,524,759	\$304,791,518	78.21	2.19%
9	Dusk to Dawn Lighting	15	0	6,042,348	\$1,350,815	223.56	\$32,672	\$1,383,486	228.96	2.42%
10	Large Power Service	19	117	2,364,767,478	\$143,759,049	60.79	\$3,143,905	\$146,902,954	62.12	2.19%
11	Agricultural Irrigation Service	24	19,103	1,896,454,164	\$158,875,034	83.77	\$3,564,951	\$162,439,985	85.65	2.24%
12	Unmetered General Service	40	1,630	12,559,488	\$1,140,583	90.81	\$26,170	\$1,166,754	92.90	2.29%
13	Street Lighting	41	2,857	25,881,987	\$3,747,113	144.78	\$87,826	\$3,834,939	148.17	2.34%
14	Traffic Control Lighting	42	743	2,765,756	\$183,845	66.47	\$4,083	\$187,929	67.95	2.22%
15	Total Uniform Tariffs		596,516	13,891,381,539	\$1,223,752,544	88.09	\$25,919,437	\$1,249,671,982	89.96	2.12%
16	Total Special Contracts		3	1,046,444,431	\$56,111,529	53.62	\$1,207,896	\$57,319,424	54.78	2.15%
17	Total Idaho Retail Sales		596,519	14,937,825,970	\$1,279,864,073	85.68	\$27,127,333	\$1,306,991,406	87.50	2.12%

(1) June 01, 2022 - May 31, 2023 Forecasted Test Year (Fall 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.

Idaho Power Company
Calculation of Revenue Impact 2022
State of Idaho
Bridger
Filed February 16, 2022

Summary of Revenue Impact - Rates 9, 19, and 24 Distribution Level Detail
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers (1)	Normalized Energy (kWh) (1)	Current Billed Revenue	Mills Per kWh	Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed (2) Revenue
<u>Uniform Tariff Rates:</u>										
1	Large General Secondary	9S	37,778	3,310,560,068	\$257,855,513	77.89	\$5,647,447	\$263,502,960	79.59	2.19%
2	Large General Primary	9P	272	582,817,811	\$40,141,995	68.88	\$871,576	\$41,013,572	70.37	2.17%
3	Large General Transmission	9T	4	3,474,080	\$269,251	77.50	\$5,736	\$274,987	79.15	2.13%
4	Total Schedule 9		38,054	3,896,851,959	\$298,266,759	76.54	\$6,524,759	\$304,791,518	78.21	2.19%
6	Large Power Secondary	19S	1	5,417,057	\$367,420	67.83	\$8,170	\$375,590	69.33	2.22%
7	Large Power Primary	19P	114	2,326,198,513	\$141,486,977	60.82	\$3,094,470	\$144,581,447	62.15	2.19%
8	Large Power Transmission	19T	2	33,151,908	\$1,904,652	57.45	\$41,265	\$1,945,917	58.70	2.17%
9	Total Schedule 19		117	2,364,767,478	\$143,759,049	60.79	\$3,143,905	\$146,902,954	62.12	2.19%
11	Irrigation Secondary	24S	19,103	1,896,454,164	\$158,875,034	83.77	\$3,564,951	\$162,439,985	85.65	2.24%
12	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0	0.00	0.00%
13	Total Schedule 24		19,103	1,896,454,164	\$158,875,034	83.77	\$3,564,951	\$162,439,985	85.65	2.24%

(1) June 01, 2022 - May 31, 2023 Forecasted Test Year (Fall 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.