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IDAHO PUBLIC  
UTILITIES COMMISSION

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*Attorney for Intervenor Idaho Irrigation Pumpers Association, Inc.*

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF ROCKY MOUNTAIN  
POWER'S APPLICATION FOR  
AUTHORIZATION TO CHANGE  
DEPRECIATION RATES APPLICABLE TO  
ELECTRIC PROPERTY**

**CASE NO. PAC-E-18-08**

**AMENDED APPLICATION FOR  
INTERVENOR FUNDING OF THE  
IDAHO IRRIGATION PUMPERS  
ASSOCIATION, INC.**

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COMES NOW the Idaho Irrigation Pumpers Association, Inc. ("Irrigators"), by and through counsel of record, Echo Hawk & Olsen, PLLC, and hereby respectfully makes an Amended Application to the Idaho Public Utilities Commission ("Commission") for intervenor funding, pursuant to Idaho Code § 61-617A and IDAPA §§ 31.01.01.161 through .165, in this case, as follows:

(A) A summary of the expenses that the Irrigators request to recover broken down into legal fees, witness fees and other costs and expenses is set forth in Exhibit A attached hereto and incorporated by reference. This Amended Application includes additional fees and costs incurred through October 7, 2020.

(B) The Irrigators' Counsel, Eric L. Olsen of Echo Hawk & Olsen ("Mr. Olsen") and Irrigator's witness Dr. Lance Kaufman of Aegis Insight ("Dr. Kaufman"), and Irrigators' witness Anthony J. Yankel of Yankel Associates, Inc. ("Mr. Yankel") participated in these proceedings. Mr. Olsen and Dr. Kaufman prepared and served written discovery, reviewed and analyzed the

various parties' positions, and attended and participated via conference call or in person in the numerous technical conferences and settlement conferences held in this matter focusing on the appropriateness of the various elements of the depreciation study of the proposed PacifiCorp system and Idaho specific asset accounts and the appropriateness of the decommissioning study and appropriate amounts of decommissioning costs.

Dr. Kaufman's efforts focused on the depreciable lives, retirement dispersion patterns, net salvage, and decommissioning costs of PacifiCorp's assets. Dr. Kaufman performed actuarial analysis of every PacifiCorp plant account with vintage accounting records. Dr. Kaufman reviewed PacifiCorp's proposed net salvage values and compared these values with annual, average, and rolling average historic cost of removal, salvage, and net salvage amounts for each PacifiCorp plant account. Dr. Kaufman reviewed PacifiCorp's initially filed decommissioning study and the revised decommissioning and remediation study.

Mr. Yankel's efforts focused on the appropriateness PacifiCorp's request to accelerate the retirement and depreciation of seven coal fire plants in its fleet (Cholla-4, Colstrip 3&4, Craig 1&2, and Bridger 1 & 2). Mr. Yankel's efforts were put on hold in the middle of this case as PacifiCorp readdressed the appropriate term for the acceleration of depreciation and forecast decommissioning costs of these thermal plants in the 2019 IRP. Ultimately, the thermal plant lives and the decommission costs were removed from the current settlement and are being addressed in Phase II of this case.

(C) The Irrigators' proposed findings and recommendations are captured in the Stipulations on (1) Depreciation Rate Changes and in its supporting Attachments and (2) Stipulation – Phase II Decommissioning Costs (the "Stipulations") filed with the IPUC. As a signatory, the Irrigators believe that the Stipulations and the resulting proposed depreciation rates

and annual deferred incremental decommissioning costs are fair, just and reasonable resolution to issues addressed therein.

(D) The expenses and costs incurred by the Irrigators set forth in Exhibit A are reasonable in amount and were necessarily incurred. The expenses and costs were incurred in participating in the technical and settlement conferences, in the drafting and review discovery responses, and negotiating the final terms of the Stipulations. Without incurring these expenses and costs, the Irrigators would not have been able to fully participate in this matter.

(E) The costs described in Paragraph (A) above constitute a financial hardship for the Irrigators. The Irrigators are an Idaho nonprofit corporation qualified under I.R.C. § 501(c)(5) representing farm interests in electric utility rate matters affecting farmers in southern and central Idaho. The Irrigators rely solely upon dues and contributions voluntarily paid by members, together with intervenor funding, to support its activities. Each year mailings are sent to approximately 7,000 Idaho Irrigators (approximately one-third in the Rocky Mountain Power service area), soliciting annual dues. The Irrigators recommend members make voluntary contributions based on acres irrigated or horsepower per pump. Member contributions have been falling which is believed to be attributable to increased operating costs and declining commodity prices.

From member contributions the Irrigators must pay all expenses, which generally include mailing expenses, meeting expenses and shared office space in Boise, Idaho, in addition to the expenses relating to participation in matters before the Commission. The Executive Director, Lynn Tominaga, is the only part-time paid contractor, receiving a retainer plus expenses for office space, office equipment, and secretarial services. Other Irrigator officers and directors are elected annually and serve without compensation.

It has been and continues to be a financial hardship for the Irrigators to fully participate in important cases such as this one due to the time and expense that must be incurred to fully participate in such a case. Because of the Irrigators' financial constraints, participation in this case, and filing of testimony and cross-examination of witnesses has been prudent.

(F) The Irrigators' raised many issues, that were not raised by other parties, some of which were not included in the final Stipulations. The first Stipulation contained Irrigator requested adjustments to Accounts 343, Idaho 363, Idaho 364, and Wyoming 390 that were solely Irrigator's proposals that did not appear in any other party's settlement offers. The second Stipulation was a joint effort of staff and other stakeholders and adopted many of the Irrigator positions and allowed the parties to look at the decommissioning cost anew at the forthcoming rate case. As such, the issues that the Irrigators raised and urged to be adopted by in the settlement discussions materially differed from those addressed by the Commission Staff and other parties.

(G) The Irrigators' participation addressed issues of concern to the general body of users or consumers on Rocky Mountain Power's system in that the Irrigator adjustments adopted in the Stipulation reduced the proposed rate increase for all customer classes.

(H) The Irrigators represent the irrigation class of customers under Schedule 10 on Rocky Mountain Power's system.

Based on the foregoing, it is respectfully submitted that the Irrigators are a qualifying intervenor and should be entitled to an award of costs of intervention in the maximum amount allowable pursuant to Idaho Code § 61-617A and IDAPA §§ 31.01.01.161 through .165.

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DATED this 20<sup>th</sup> day of October, 2020.

ECHO HAWK & OLSEN, PLLC

By: 

ERIC L. OLSEN Attorney for  
Idaho Irrigation Pumpers Association, Inc.

### CERTIFICATE OF SERVICE

I hereby certify that on the 20<sup>th</sup> day of October, 2020, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

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Eric L. Olsen, Echo Hawk & Olsen PLLC



**EXHIBIT A**

**Expert Witness, Anthony Yankel, Expenses:**

1. Witness Fees: 42 Hours @ \$200 = \$8,400.00

**Expert Witness, Dr. Lance D. Kaufman, Expenses:**

1. Witness Fees: 101.2733 Hours @ \$210 = \$13,402.43

2. Travel Expenses & Costs: \$ 155.00

Sub Total: \$13,557.43

**Legal Expenses:**

1. Paralegal Fees: 12.3 Hours @ \$90 = \$ 1,107.00

2. Legal Fees Eric L. Olsen: 65.9 Hours @ \$200 = \$13,180.00

3. Travel Expenses & Costs: \$ 203.77

4. Soft Costs: \$ 34.96

Sub Total: \$ 14,525.73

**Grand Total: \$36,483.16**