Office of the Secretary
Service Date
December 30, 2021

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF ROCKY MOUNTAIN POWER'S APPLICATION FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES IN IDAHO AND APPROVAL OF PROPOSED ELECTRIC SERVICE SCHEDULES AND REGULATIONS	))))))	**CASE NO. PAC-E-21-07** **ORDER NO. 35277**

On May 27, 2021, PacifiCorp dba Rocky Mountain Power ("Company") applied to the Commission requesting authority to increase its Idaho jurisdictional revenue requirement by $19.0 million, or approximately 7.0 percent. The Company requested a July 1, 2021 effective date.

On June 17, 2021, the Commission issued a Notice of Application, a suspension of the proposed effective date, and a Notice of Intervention Deadline. Order No. 35079. The Commission suspended the proposed effective date for the statutory maximum period of 30 days plus five (5) months. *Idaho Code* § 61-622(4). Bayer Corporation ("Bayer"), Community Action Partnership Association of Idaho ("CAPAI"), Idaho Conservation League ("ICL"), Idaho Irrigation Pumpers Association, Inc. ("IIPA"), and PacifiCorp Idaho Industrial Customers ("PIIC") (collectively the "Intervenors") intervened in the case. *See* Order Nos. 35073, 35081, 35106, and 35112.

On August 13, 2021, Staff notified the Commission that the parties intended to enter settlement discussions with the intent to resolve the outstanding issues in the case. *See* IDAPA 31.01.01.272.

On August 24, 2021, the Commission set a schedule for processing this case that included Staff and Intervenor prefile and Company reply testimony deadlines, public workshop, customer hearing, and technical hearing. Order No. 35144.

On October 14, 2021, Staff field a motion to vacate the Staff and Intervenor prefile testimony deadline established in Order No. 35144 to allow time for a settlement to be filed with the Commission.

On October 18, 2021, the Commission vacated the Staff and Intervenor testimony deadline. Order No. 35201.

On October 25, 2021, a proposed Stipulation and Settlement ("Settlement") were filed with the Commission. *See* IDAPA 31.01.01.056, .272, and .274. The proposed Settlement was signed by the Company, Staff, Bayer, IIPA, and PIIC (collectively the "Parties" or individually

"Party"). The two parties that did not sign—CAPAI and ICL—both moved to withdraw from the case.[1]

On November 2, 2021, the Commission issued a Notice of the Proposed Settlement, amended the procedural schedule, and provide notice of a written comment deadline for customers.

On November 15, 2021, the Commission held a customer hearing. No one testified. On November 16, 2021, the Commission held a technical hearing. Staff, Bayer, and the Company all offered prefiled testimony in support of the Settlement. Six public comments were filed.[2] Conforming Tariffs, and a new Electric Service Agreement ("ESA") between Bayer and the Company were included with the Company's testimony.

Having reviewed the record, we now issue this Order approving the Settlement filed in this case.

THE APPLICATION

The Company is a Commission-regulated electrical corporation. *See Idaho Code* § 61-119. It is an Oregon company that provides electric service to retail customers in six states. In Idaho, the Company provides retail electric service to about 85,600 customers.

The Company estimates that under existing rates it would earn an overall return on equity ("ROE") of about 7.48 percent during the test year—well below the Company's Commission-authorized ROE of 9.9 percent. The Company thus requests a revenue requirement increase of $19.0 million—approximately 7.0 percent—with a ROE of 10.20 percent. The proposed increase is based on a historical test year ending December 31, 2020, "adjusted for known and measurable changes through December 31, 2021." Application at 3. The Company notes that its test year "incorporates the Company's updated depreciation study, which went into effect January 1, 2021, and costs and benefits associated with the wind repowering and new wind projections, all of which will be in service by the end of 2021." *Id.*

The Company's Application proposes the following changes to customer rates by schedule:

Residential – Schedule 1	9.2%
Residential – Schedule 36	10.0%

[1] On October 26, 2021, at the Commission's regular decision meeting, CAPAI and ICL were granted withdrawal. The Commission issued a Second Amended Notice of Parties to reflect the withdrawal of CAPAI and ICL.

[2] PIIC's prefiled testimony in support of the Settlement was converted to a public comment at the technical hearing because its witness was unavailable for cross-examination.

General Service – Schedule 6	9.4%
General Service – Schedule 9	8.1%
Irrigation – Schedule 10	6.7%
General Service – Schedule 23	4.9%
General Service – Schedule 35	9.4%
Public Street Lighting	-38.6%
Contract – Schedule 400	4.9%
Overall Increase	7.0%

The Company's Application includes written testimony and exhibits explaining and defending the calculation of the Company's proposed rate increase.

The Company asserts it is providing notice of the Application to its customers by means of "bill inserts included in customer bills over the course of a billing cycle, and, in some cases, personal contact with customers or their representatives." *Id.* at 8. The Company is also issuing a press release to local media organizations and providing copies of the Application on its website and at local Company offices.

THE PROPOSED SETTLEMENT

The Parties agreed the proposed Settlement represented a fair, just, and reasonable compromise of the issues in this proceeding and the proposed Settlement is in the public interest.

Under the proposed Settlement, the Company would be allowed to increase base rates by $8.0 million, or 2.9 percent, effective January 1, 2022. The Parties agreed that the increase does not represent agreement or acceptance by the Parties of any specific revenue requirement method, unless specified.

In Case No. PAC-E-18-08, Order No. 34754, the Commission allowed the Company to defer incremental depreciation expenses of $13,940,303, as a regulatory asset. Under the proposed Settlement, the Parties agreed this regulatory asset will be amortized in base rates over four years, beginning on January 1, 2022.

The Deer Creek Mine regulatory asset, authorized in Case No. PAC-E-14-10, will be amortized over three years. This includes amortization of $14,347,296 in unpaid royalties and $6,521,059 of unpaid future remediation expenses.

The amortization of the Resource Tracking Mechanism ("RTM") regulatory asset is not included for recovery as part of the stipulated rate increase.[3] Under the proposed Settlement, the Company will continue to defer these incremental costs in the RTM through December 31, 2021, as a regulatory asset. There will be no carrying charge. Treatment of this regulatory asset will be determined in the next general rate case.

Under the proposed Settlement, the following base amounts for the Energy Cost Adjustment Mechanism ("ECAM") are included as Attachment 1 to the Proposed Settlement:

- Net Power Costs - $1.368 billion or $24.54/MWh
- Production Tax Credits - $256,612,477 or $4.16/MWh
- Renewable Energy Credits - $4,327,004 or $0.07/MWh
- LCAR - $8.74/MWh

Under the proposed Settlement, the remaining excess deferred income tax ("EDIT") balance of $8.5 million will be amortized over two years through Electric Service Schedule No. 197. The Parties agreed, if federal tax rates increase before this balance is completely amortized then the amortization will stop as of the effective date of the tax increase. Additionally, if there is a change to federal tax rates before the Company's next general rate case, the Parties will support the Company's filing of an application seeking to defer the incremental tax impacts as of the effective date of the new tax rate.

The Parties agreed to the value of Bayer's curtailment products as of January 1, 2022. The Parties agreed the amount and method for this value are not precedent setting. The Parties also agreed that the terms and conditions of the ESA filed with the Commission as Supplemental Exhibit 36 in this case are just, reasonable, and in the public interest.

The Parties agreed to a rate spread based on the $8.0 million rate increase. The Parties agreed the rate design and tariff changes shall be consistent with the Company's proposals as set forth in its Application.

[3] In Case Nos. PAC-E-17-06, Order No. 33954, and PAC-E-17-07, Order No. 34104, the Commission authorized the Company to defer the costs and benefits for certain repowered and new wind facilities through a RTM included as a component of the Energy Cost Adjustment Mechanism up to the amount of benefits customers received from those projects. Any costs above the benefits were to be deferred as a regulatory asset with recovery to be determined in the next general rate case. An estimate of the deferral was included as adjustment 8.16 in the Company's Application, Exhibit 40.

Rates for Schedule 9 will be designed for current Schedule 9 customers prior to the migration of the Schedule 401 customer, based on the system average rate increase, with the difference from the Company's filed case applied to the off-peak energy charges. Schedule 401 will migrate to Schedule 9 based on this rate design. Schedule 9 will be revised to increase the limit on the customer's maximum power requirement to 30,000 kW.

Rates for Street and area lighting customers served under Schedules 7, 11, and 12 will decrease to move their rates 50 percent closer to cost of service.

Schedule 23 General Service customers will use a seasonal difference ratio of 1.20 and a primary customer charge of $48.00. Schedule 19 Commercial and Industrial Space Heating customers will migrate to Schedule 23 based on this rate design.

The Parties agreed the customer service charge for Electric Service Schedule No. 1—Residential Service would increase from $5 per month to $8 per month.

Pursuant to Commission Rule 275, "[p]roponents of a proposed settlement carry the burden of showing that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." IDAPA 31.01.01.275.

The Commission is not bound by the proposed Settlement reached by the Parties. The Commission will independently review any proposed settlement to determine whether the settlement is just, fair, and reasonable, and in the public interest, or otherwise in accordance with law or regulatory policy. The Commission may accept a settlement, reject a settlement, or state additional conditions under which a settlement will be accepted. IDAPA 31.01.01.274-.276.

If the Commission rejects any part or all of the proposed Settlement or imposes any additional material conditions on its approval, then each party reserves the right to withdraw from the proposed Settlement.

THE COMMENTS

1. Public Comments

Six members of the public filed comments, all suggesting that the Commission should either deny the Company's request to raise rates, or, at a minimum, approve a smaller rate increase than the Company proposed.

2. PIIC Comments

PIIC submitted prefiled testimony in support of the Settlement, but its witness did not attend the technical hearing. At the technical hearing, PIIC's attorney of record, Ron Williams, requested to withdraw PIIC's testimony and resubmit it as comments, which the Commission agreed to.

PIIC supported the Settlement and recommended that the Commission find that the Settlement is in the public interest. PIIC's comments described the Settlement process and components. PIIC noted the Settlement outlines specific amortization terms for several regulatory accounts, including the Depreciation Study Deferral, the Deer Creek Mine regulatory asset and the RTM deferral.

PIIC also supported migrating the Schedule 401—Special Contract to cost of service rates. PIIC stated that the Settlement rates are designed to hold existing Schedule 9 customers harmless from the migration, assigning the rate class an average 2.90 percent rate increase. In reviewing the Schedule 401 migration, PIIC understood Schedule 401 customers will begin paying the Schedule 9 2.25 percent energy efficiency surcharge, resulting in an additional rate increase associated with the Schedule 401 migration.

THE TESTIMONY

Staff, Bayer, and the Company filed direct testimony in support of the Settlement. The Company's testimony included compliance Tariff Sheets incorporating the terms of the Settlement.

Staff, Bayer, and the Company each described the process, the components (described above), and their support of the Settlement.

Bayer's testimony also focused on the interruptibility credit and updated ESA for its Soda Springs plant. Bayer described the ESA between Bayer and the Company and what it would allow the Company to do in terms of curtailment. The ESA was agreed to outside of the rate case, but the value of the interruptibility credit was decided in the rate case. The updated ESA provides the Company 95 megawatts ("MW") of operating reserves (up to 188 hours annually) and 67 MWs of economic curtailment (up to 1,600 times annually for 15-minue increments).[4] Bayer's interruptibility credit will be worth [redacted] per year, beginning January 1, 2022, through December 31, 2023. The updated ESA can automatically renew for one-year terms until either

[4] Under the current ESA, the Company has the right to interrupt Bayer a total of 1,000 hours annually, consisting of 12 hours of system integrity interruptions at 162 MW, 188 hours of operating reserve interruptions at 95 MW, and 800 hours of economic interruption at 67 MW. Bayer also has the right to buy through the economic curtailment at market price.

party gives 180 days' notice of termination. The updated ESA eliminates the system integrity curtailment and now prohibits Bayer from buying through the economic curtailment periods.

IIPA'S PETITION FOR INTERVENOR FUNDING

IIPA's petition includes an itemized list of expenses totaling $61,659.70—including expert witness fees and legal fees. IIPA argued that its expenses were reasonable given that they were necessarily incurred to participate in the technical and settlement conferences, for drafting discovery and reviewing discovery responses, and in negotiations.

IIPA stated that its proposed recommendations were captured in the Settlement. IIPA believed the Settlement and resulting proposed revenue requirement and new rates are a fair, just, and reasonable resolution of the issues.

IIPA argued that the costs it incurred in this case constitute a financial hardship for the association which is a 501(c)(5) nonprofit and represents farming interests in eastern and central Idaho through voluntary contributions by its members (approximately 1/3 of its potential members operate in the Company's service area). IIPA stated that due to its limited means of participation in this and other cases, its participation was focused and prudent.

IIPA noted that absent the Settlement, it would have argued at a technical hearing that the Company's test year revenue was too low. IIPA stated that the test period revenue adjustment was not raised by other intervenors and factored into the revenue numbers included in the Settlement. IIPA believed that the issue it raised materially differed from those addressed by the other parties.

COMMISSION DISCUSSION AND FINDINGS

1. Settlement

The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-502 and 61-503. The Commission has the express statutory authority to investigate rates, charges, rules, regulations, practices, and contracts of public utilities and to determine whether they are just, reasonable, preferential or discriminatory, or in violation of any provision of law, and may fix the same by Order. *Idaho Code* §§ 61-502 and 61-503.

The Commission's process for considering settlement stipulations is set forth in its Rules of Procedure 271-277, IDAPA 31.01.01.271-277. When a settlement is presented to the Commission, it "will prescribe the procedures appropriate to the nature of the settlement to consider the settlement." IDAPA 31.01.01.274. Here, the Commission convened both a technical hearing and customer hearing on the Settlement. IDAPA 31.01.01.274. Proponents of a proposed settlement must show "that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." IDAPA 31.01.01.275. Finally, the Commission is not bound by settlement agreements. IDAPA 31.01.01.276. Instead, the Commission "will independently review any settlement proposed to it to determine whether the settlement is just, fair and reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." *Id.*

The Commission has reviewed the record, including the Application, Settlement, testimony, and public comments. The Parties have built a substantial record through their filings, negotiations, and participation in hearings setting forth their justifications for signing and supporting the Settlement. We appreciate the investment of time and resources the Parties have made to participate in this case and promote their positions on the Company's Application. The robust record has assisted the Commission in understanding the important issues raised in this case. Based on our review of the record, we find that the Settlement is fair, just and reasonable, in the public interest, and we approve it.

The Settlement reduces the Company's requested increase to its Idaho jurisdictional revenue requirement from $19.0 (7.0 percent) million (as requested) to $8.0 million (2.9 percent). In the Company's Application, it stated it would earn a 7.48 percent ROE—below its Commission-authorized ROE of 9.90 percent—under existing conditions and requested authorization of a 10.20 percent ROE. Although a specific ROE was not agreed to in the Settlement, the rate spread using the revenue requirement agreed to in the Settlement and included as Attachment 2 to the Settlement is fair, just, and reasonable. We find the rate design agreed to in the Settlement provides the Company a reasonable opportunity to earn a fair return.

The record suggests that the Parties spent considerable time investigating the Company's proposal and negotiating for an outcome that would provide reasonable rates for customers and an opportunity for the Company to earn a reasonable return on its investments. Significant discovery was conducted, which allowed the Parties to explore the Company's proposed rate increase and make informed decisions regarding settlement. Clearly the Parties worked hard through numerous settlement conferences to identify adjustments that would result in an outcome that could be agreeable to the Parties, the public and, ultimately, this Commission.

Notably, the Settlement agreement dealt with several regulatory asset accounts that the Company was permitted to defer expenses to in prior Commission orders. We find the amortization periods for the incremental depreciation expense deferral authorized in Case No. PAC-E-18-08 and the Deer Creek Mine expense deferral authorized in Case No. PAC-E-14-10 and as agreed to in the Settlement are reasonable. Additionally, the base amounts agreed to for the ECAM, including the updated Net Power Cost of $1.368 billion, included as Attachment 1 to this Order are reasonable.

We find the Parties' decision to amortize the $8.5 million remaining EDIT balance over two years is reasonable and conforms with the intent of our past directives to refund this money for the benefit of customers in the next general rate case. In the first year of new rates—2022—because of the EDIT balance amortization, the actual increase for customers' rates will be 1.4%. Additionally, the safeguard built into the Settlement to discontinue the amortization of the EDIT balance if future legislation to increase the corporate tax rates passes is in the public interest and protects customers from continuing to receive a rebate that is becoming a liability simultaneously.

We find that the value of the Bayer curtailment product is reasonable. The record, including the testimony offered at the technical hearing, supports the [redacted] annual value agreed to in the Settlement. This is a unique curtailment product used by the Company to respond to periods of increased demand. With the size and scale of Bayer's eastern Idaho operations and the terms agreed to in the ESA between Bayer and the Company, this curtailment product provides value to the Company's customers in Idaho and systemwide.

2. Intervenor Funding

Commission decisions benefit from robust public input. "It is hereby declared the policy of this state to encourage participation at all stages of all proceedings before the commission so that all affected customers receive full and fair representation in those proceedings." *Idaho Code* § 61-617A(1). Recoverable costs can include legal fees, witness fees, transportation, and other expenses so long as the total funding for all intervening parties does not exceed $40,000.00 in any proceeding. *Idaho Code* § 61-617A(2). The Commission must consider the following factors when deciding whether to award intervenor funding:

(1) That the participation of the intervenor materially contributed to the Commission's decision;

(2) That the costs of intervention are reasonable in amount and would be a significant financial hardship for the intervenor;

(3) The recommendation made by the intervenor differs materially from the testimony and exhibits of the Commission Staff; and

(4) The testimony and participation of the intervenor addressed issues of concern to the general body of customers.

Id.

To obtain an award of intervenor funding, an intervenor must further comply with Commission's Rules of Procedure 161-165, IDAPA 31.01.01.161-165. Rule 162 of the Commission's Rules of Procedure provides the form and content requirements for a petition for intervenor funding. The petition must contain: (1) an itemized list of expenses broken down into categories; (2) a statement of the intervenor's proposed finding or recommendation; (3) a statement showing that the costs the intervenor wishes to recover are reasonable; (4) a statement explaining why the costs constitute a significant financial hardship for the intervenor; (5) a statement showing how the intervenor's proposed finding or recommendation differed materially from the testimony and exhibits of the Commission Staff; (6) a statement showing how the intervenor's recommendation or position addressed issues of concern to the general body of utility users or customers; and (7) a statement showing the class of customer on whose behalf the intervenor appeared. The Petition filed by IIPA comports with the procedural and technical requirements of the Commission's Rules.

Commission Rule 165.02-.03 requires the payment of awards is to be made by the utility and is an allowable expense to be recovered from ratepayers in the next general rate case. IDAPA 31.01.01.165.02-.03.

We find that IIPA's petition satisfies the intervenor funding requirements. IIPA intervened and participated in all aspects of the proceeding. IIPA's petition for intervenor funding was filed timely and no party objected to IIPA's petition. Because we lack insight into the confidential settlement negotiations, we award intervenor funding based on our assessment of the submitted written materials included in IIPA's petition. IIPA demonstrated that it worked closely with the Company and Staff and other intervenors throughout the case.

The Commission finds that IIPA materially contributed to the Commission's final decision. IIPA's recommendations materially differed from the request in the Company's Application. IIPA's participation addressed issues of concern to the general body of customers. Finally, we find the expert witness fees, legal fees, paralegal fees, and soft costs incurred by IIPA are reasonable in amount for this case, and that IIPA, as a non-profit organization, would suffer financial hardship if the request is not approved.

It is noteworthy that IIPA's request for intervenor funding exceeds the statutory maximum award allowed in any single case. Accordingly, we find it reasonable to award IIPA $40,000.00—the maximum amount allowed under *Idaho Code* § 61-617(A)(2)—in intervenor funding, with the amounts to be recovered from all classes of the Company's customers. We hereby authorize a total of $40,000.00 be paid to IIPA.

ORDER

IT IS HEREBY ORDERED that the Settlement is approved as filed.

IT IS FURTHER ORDERED that the rates included in the conforming tariffs filed on November 8, 2021 as Exhibit No. 58 to the Direct Testimony of Joelle Steward in support of the Settlement are approved, effective January 1, 2022.

IT IS FURTHER ORDERED that IIPA's petition is granted in the amount of $40,000.00. *See Idaho Code* § 61-617A(2), IDAPA 31.01.01.165.01. The Company is ordered to remit said amount to IIPA within 28 days from the date of this Order. IDAPA 31.01.01.165.02. The Company shall be permitted to recover the cost of this intervenor funding in its next general rate case from all classes of customers. *See Idaho Code* § 61-617A(3).

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order about any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code* § 61-626.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 30th day of December 2021.

ERIC ANDERSON, PRESIDENT

KRISTINE RAPER, COMMISSIONER

PAUL KJELLANDER, COMMISSIONER

ATTEST:

Jan Noriyuki
Commission Secretary

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Rocky Mountain Power
Idaho General Rate Case
ECAM Base Detail
December 2021

Line	Category	Cost Item	FERC Account	Allocation Factor	Total Company	Idaho Allocated	Reference
	Net Power Cost						
1		Sales for Resale	447	SG	$ 463,692,258	$ 26,532,670	Final GRID Study
2		Fuel Expense	501	SE	604,951,439	39,477,251	Final GRID Study
3		Fuel Expense	503	SE	4,416,584	288,213	Final GRID Study
4		Fuel Expense	547	SE	223,652,745	14,594,883	Final GRID Study
5		Purchased Power	555	S	-	1,000,662	Final GRID Study
6		Purchased Power	555	SG	774,684,395	44,327,774	Final GRID Study + Black Box Adj.
7		Purchased Power	555	SE	69,767,409	4,552,804	Final GRID Study
8		Wheeling Expense	565	SG	142,093,363	8,130,643	Final GRID Study
9		Wheeling Expense	565	SE	12,043,742	785,937	Final GRID Study
10		**Total Net Power Costs:**			**$ 1,367,917,419**	**$ 86,625,497**	
11							
12		Reasonable Energy Price for QF Contracts			-	(90,931)	Exhibit 40, Page 5.1
13							
14		**Total ECAM Base:**			**$ 1,367,917,419**	**$ 86,534,565**	
15							
16		Total Sales at MWh				3,526,359	Exhibit 40, Page 3.1.2
17		**ECAM Base $/MWh**				**$ 24.54**	
18							
19							
20	REC Revenue						
21		Total Allocated REC Revenues			4,327,004	372,035	Exhibit 40, Page 3.4.2
22		Less: Retired Bayer RECs			-	(130,654)	Exhibit 40, Page 3.4.2
23		**Total REC Revenue Base:**			**$ 4,327,004**	**$ 241,380**	
24							
25						3,526,359	Above
26		**REC Revenue Base $/MWh**				**$ 0.07**	
27							
28							
29	Production Tax Credits						
30		Production Tax Credits	40910	SG	$ (193,520,194)	$ (11,073,309)	Exhibit 40, Page 7.3.1
31		Tax Bump Up Factor			(63,092,283)	(3,610,168)	
32		**Total Production Tax Credits:**			**$ (256,612,477)**	**$ (14,683,476)**	
33							
34		**Total PTC Base:**			**$ (256,612,477)**	**$ (14,683,476)**	
35							
36		Federal/State Combined Tax Rate			24.5866%		Exhibit 40, Page 2.1
37		Tax Bump Up Factor = (1/(1-tax rate))			1.3260		
38		Total Sales at MWh				3,526,359	Above
39		**PTC Base $/MWh**				**$ (4.16)**	

Rocky Mountain Power
Idaho General Rate Case
LCAR Detail
December 2021

Unbundled Production Revenue Requirement (Excluding NPC)

Description		Amount	Source
1	Production - Return on Investment	839,474,729	ECD
2	Production - Expense	2,727,080,056	ECD
3	Production - NPC Expenses	(1,677,472,572)	NPC
4	Production Revenue Requirement (Excluding NPC)	1,889,082,213	Line 1 + Line 2 + Line 3
5	Net System Load	58,623,881	Total Company Load from SE Factor
6	Production $ per MWH	32.22	Line 4 / Line 5
7	%	25%	Energy Component*
8	LCAR Adjustment	8.06	Line 6 x Line 7
9	Idaho Energy @ Input (MWh)	3,825,612	ID allocation of Energy in JAM model (Can also be calculated by multiplying line 5 by SE factor
10	Idaho Production RR	30,818,909	Line 6 * Line 9
11	Idaho Energy @ Meter (MWh)	3,526,359	Energy billing determinants (ID GRC Blocking 2020-Settlement)
12	LCAR @ Meter ($/MWH)	8.74	Line 10 / Line 11

*LCAR does not include demand per Commission Order 32206