

LISA D. NORDSTROM Lead Counsel Inordstrom@idahopower.com 2017 MAY -3 PM 3:5

REGEIVED

IDAHO PUBLIC JULITIES COMMISSION

May 3, 2017

VIA HAND DELIVERY

Diane Hanian, Secretary Idaho Public Utilities Commission 472 West Washington Street Boise, Idaho 83702

Re:

Case No. IPC-E-16-24

Recovery of Costs Associated with North Valmy Power Plant

Settlement Stipulation and Motion to Approve Settlement Stipulation

Dear Ms. Hanian:

Enclosed for filing in the above matter are an original and seven (7) copies of a Settlement Stipulation and Motion to Approve Settlement Stipulation.

Very truly yours,

Lisa D. Nordstrom

LDN/kkt Enclosures LISA D. NORDSTROM (ISB No. 5733) Idaho Power Company 1221 West Idaho Street (83702) P.O. Box 70 Boise, Idaho 83707

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Attorney for Idaho Power Company



BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

SETTLEMENT STIPULATION AND
MOTION TO APPROVE
SETTLEMENT STIPULATION

SETTLEMENT STIPULATION

Idaho Power Company ("Idaho Power" or "Company") requests that the Idaho Public Utilities Commission ("Commission") approve the settlement stipulation ("Settlement Stipulation") contained in this filing. The Settlement Stipulation contains the following provisions related to the Company's North Valmy power plant ("Valmy"): (1) a levelized Idaho jurisdictional revenue increase of \$13,285,285 effective June 1, 2017, to recover Valmy related revenue requirements through 2028, (2) a balancing account to track the incremental costs and benefits associated with the accelerated Valmy end-of-life date, (3) regulatory accounts, including regulatory assets, to facilitate Generally Accepted Accounting Principles ("GAAP"), (4) a process to review the prudency of expenditures following the closure of each generation unit, and (5) the

settlement of all issues in Idaho Power's pending depreciation docket, Case No. IPC-E-16-23.

The Settlement Stipulation is entered into between Idaho Power, Commission Staff ("Staff"), the Idaho Irrigation Pumpers Association, Inc. ("IIPA"), Micron Technology, Inc. ("Micron"), the U.S. Department of Energy and Federal Executive Agencies ("DOE"), the Idaho Conservation League ("ICL") and Sierra Club, and the Industrial Customers of Idaho Power ("ICIP"), hereafter jointly referred to as "Parties."

I. INTRODUCTION AND MOTION

1. The terms and conditions of this Settlement Stipulation are set forth herein. The Parties agree that this Settlement Stipulation represents a fair, just, and reasonable compromise of the dispute(s) between the Parties, and that this Settlement Stipulation is in the public interest. The Parties maintain that the Settlement Stipulation as a whole and its acceptance by the Commission, if it is accepted, represent a reasonable resolution of all issues between the Parties identified herein. Therefore, the Parties hereby respectfully move the Commission, in accordance with RP 56 and RP 274-76, for an order approving the Settlement Stipulation executed between the Parties and all of its terms and conditions without material change or condition, and closing the current proceeding.

II. BACKGROUND

2. On October 21, 2016, Idaho Power Company filed an Application in this case requesting Commission authorization to accelerate the depreciation schedule for Valmy to: (1) allow the plant to be fully depreciated by December 31, 2025; (2) establish a balancing account to track the incremental costs and benefits associated with the

accelerated Valmy end-of-life date, and (3) adjust customer rates to recover the associated incremental annual levelized revenue requirement of \$28.50 million with an effective date of June 1, 2017. The result of this Application would have resulted in an overall increase of 2.51 percent.

- 3. The Company concurrently filed an Application in Case No. IPC-E-16-23 asking the Commission to adopt revised depreciation rates for its electric plant-in-service and correspondingly adjust Idaho jurisdictional base rates, also with an effective date of June 1, 2017. The result of that proposed adjustment would have resulted in an overall rate increase of 0.59 percent.
- 4. In November 2016, the Commission issued an Order providing Notice of the Application and setting a deadline for interventions. Order No. 33650. Subsequently, the Commission granted Petitions to Intervene from IIPA, Micron, ICL and Sierra Club, DOE, and ICIP. Order Nos. 33660, 33671, 33672, 33674, and 33746.
- 5. The Parties met on February 2, 2017, and April 12, 2017, for settlement discussions regarding rate issues related to the Company's North Valmy power plant. Based upon these settlement discussions, as a compromise of the respective positions of the Parties, and for other considerations as set forth below, the Parties agree to the following terms:

III. TERMS OF THE SETTLEMENT STIPULATION

6. <u>Idaho Jurisdictional Revenue Requirement</u>. The Parties agree to an Idaho jurisdictional revenue increase of \$13,285,285, to be recovered from all customer classes through a uniform percentage increase to all base rate components except the service charge effective June 1, 2017. If this Settlement Stipulation is approved by the

Commission, the amount all Idaho customer classes pay for electric service will increase by \$13.3 million which equates to an overall increase of 1.17 percent as set forth in Attachment 1. This levelized adjustment incorporates current Valmy investments, projected additions to the Valmy plant for Unit 1 in 2017 through 2019, current and future non-fuel operations and maintenance ("O&M") savings (difference between costs embedded in base rates and actual/forecasted costs) beginning June 1, 2017, until Valmy operation is no longer reflected in base rates, and the projected decommissioning costs (excluding contingency estimates).

- 7. Accounting Order. To accomplish a levelized revenue requirement collection period beyond the operational life of the plant, the Parties agree to support the issuance of an accounting order that allows Idaho Power to make all needed accounting entries, including establishing regulatory asset accounts, that would allow for the matching of GAAP revenue recognition with the actual monthly pattern of the Valmy revenue requirement from 2017 through 2028. These adjustments will not have any future effect on customer rates for the existing Valmy capital investment but will allow the Company to match revenues with the costs that it is incurring over the next 11 years. Attachment 2 contains illustrative examples of the regulatory accounts and estimated adjustments based on the analysis agreed to in this Settlement Stipulation.
- 8. <u>Income Tax Accounting.</u> Income tax calculations for this settlement reflect the new recovery period through 2028 and maintain compliance with the Internal Revenue Code ("IRC") normalization rules for accelerated depreciation. Because the Company does not currently track accumulated deferred income taxes ("ADIT") and reversing flow-through differences by specific plant, such as Valmy, the Company used a tax accounting

system generated estimated amount of ADIT for the numbers included in the 2011 test year for Valmy, as well as for the beginning balance of ADIT for revenue requirement computations in the original filing and this Settlement Stipulation. The Parties agree that acceptance of the income tax calculations in this settlement also requires the recognition that the balance of ADIT and reversing flow through related to the thermal plant tax accounting group, after removing Valmy, will be used in future rate proceedings for the other thermal plants (mainly the Jim Bridger plant), including general rate cases.

- 9. Additional Regulatory Accounts. While the actual target shutdown date is estimated to be at the end of 2019 for Valmy Unit 1 and end of 2025 for Valmy Unit 2, the Parties agree to treat the shutdown year of both units as the end of 2028 for ratemaking purposes. Because GAAP and IRC rules, including normalization, will require the Company to make income tax filings and accounting entries consistent with the economics that actually occur rather than the 2028 assumption the revenue requirement is based on, the Parties support authorization of regulatory accounts to adjust the financial statement impacts resulting from the timing of Valmy-related depreciation and income tax and GAAP results as compared to the 2028 ratemaking assumption. Attachment 3 contains illustrative examples of the regulatory accounts and estimated adjustments based on the analysis agreed to in this Settlement Stipulation.
- 10. <u>Continued Evaluation of Unit Closures</u>. Idaho Power will conduct ongoing analyses to evaluate the economics of a Unit 2 retirement and submit the results as part of its Integrated Resource Plan.
- 11. <u>Unit Closure Negotiations with NV Energy</u>. The parties agree that Idaho Power shall use prudent and commercially reasonable efforts to accomplish the following:

- a. Reach an agreement with Valmy co-owner NV Energy to amend the North Valmy ownership and operating agreement to provide that (i) North Valmy Unit 1 shall permanently cease burning coal on or before December 31, 2019, and (ii) North Valmy Unit 2 shall permanently cease burning coal on or before December 31, 2025; or
- b. In the absence of paragraph 11.a above, Idaho Power will end its participation in the operation of Valmy Unit 1 by December 31, 2019, and Valmy Unit 2 by December 31, 2025.
- 12. <u>Status Report on Negotiations</u>. Idaho Power Company shall file with the Commission and parties in this proceeding a status report on the results of negotiations described in paragraph 11 with NV Energy on or before December 31, 2017. Parties agree to file comments in response to the above-referenced 2017 year-end report no later than March 31, 2018.
- 13. <u>Unit Closure Prudence Reviews and Cost Recovery</u>. Idaho Power agrees to the following:
- a. 2020 Adjustment to Base Rates: On or before December 31, 2019, Idaho Power shall file an application with the Commission that seeks a prudence review of the actions taken to date by the Company in pursuit of the results listed in paragraph 11 including, if applicable, any future ongoing operating, maintenance, and fuel costs associated with the operation of North Valmy Unit 1 beyond 2019. Absent an earlier review, Idaho Power will seek a 2020 adjustment to base rates that includes: (1) Unit 1 prudence review and forecast-to-actual adjustment of 2017-2019 incremental investments, (2) Unit 2 prudence review and potential inclusion of 2017-2019 incremental investments, (3) Unit 1 and Unit 2 forecast-to-actual adjustment of 2017-2019 (base v. forecasted) O&M

savings, and (4) Unit 2 closure validation study to evaluate a least cost/least risk closure date and potential inclusion of forecasted 2020-2025 incremental investments. Idaho Power acknowledges as a provision of this Settlement Stipulation that the Commission may, as a result of its prudence review, conclude that the future operating costs of North Valmy Unit 1 are no longer recoverable through customers' rates beyond December 31, 2019, other than such costs as the Commission shall determine are necessary and prudent in order to obtain the results described in paragraph 11 and for the continued provision of reliable power to Idaho Power's customers; and

b. 2026 Adjustment to Base Rates: On or before December 31, 2025, Idaho Power shall file an application with the Commission that seeks a prudence review of the actions taken to date by the Company in pursuit of the results listed in paragraph 11 including, if applicable, any future ongoing operating, maintenance, and fuel costs associated with the operation of North Valmy Unit 2 beyond 2025. Absent an earlier review, following the closure of Valmy Unit 2 at the end of 2025, Idaho Power will seek a 2026 adjustment to base rates that includes: (1) a Unit 2 prudence review and forecast-toactual adjustment of 2020-2025 incremental investments, (2) a forecast-to-actual adjustment of 2020-2025 (base v. forecasted) O&M savings associated with Valmy, and (3) a Unit 1 and Unit 2 prudence review and forecast-to-actual adjustment of decommissioning costs to the extent actuals are available. Idaho Power acknowledges as a provision of this Stipulation that the Commission may, as a result of its prudence review, conclude that the operating costs of North Valmy Unit 2 are no longer recoverable through customers' rates beyond December 31, 2025, other than such costs as the Commission shall determine are necessary and prudent in order to obtain the results described in paragraph 11 and for the continued provision of reliable power to Idaho Power's customers.

- c. The exclusion of North Valmy costs in subparagraphs (a) and (b) above shall not prevent Idaho Power from seeking to recover in rates the depreciation costs, applicable decommissioning costs, and the then current authorized return on unrecovered asset balances associated with prudent capital expenditures that are incurred at North Valmy Unit 1 prior to December 31, 2019, or at North Valmy Unit 2 prior to December 31, 2025, as well as any prudently incurred costs required to modify and/or terminate the ownership and operating agreements between Idaho Power and NV Energy.
- 14. Asset Retirement Obligations. Valmy-related Asset Retirement Obligations ("ARO") balances will continue to be accounted for using the deferral treatment required by Order No. 29414, such that the recorded Valmy-related ARO liabilities will be fully offset by the related regulatory assets at the time of decommissioning. Revenues collected as a result of the Settlement Stipulation, including future adjustments based on changes in decommissioning estimates and actual costs, will cover the estimated asset retirement costs and decommissioning.
- 15. <u>True-up of Expenditures</u>. Because the Settlement Stipulation includes estimates of future capital, decommissioning and O&M expenditures as part of the levelized revenue requirement, the Parties agree that: (1) those future expenditures should be trued up to actual and the forecast of expenditures updated, (2) the analysis of the required revenue to be collected from customers and non-levelized revenue requirement should be recalculated using the same methodology agreed to in this Settlement

Stipulation, and (3) the levelized collection adjusted up or down based on those actual results, if material.

- 16. <u>General Depreciation</u>. Parties to the pending depreciation docket in Case No. IPC-E-16-23 agree or do not object to the terms set forth in the Settlement Stipulation filed simultaneously in that docket which would result in the new depreciation rates going into effect June 1, 2017, with no associated change in retail rates.
- 17. The Parties submit this Settlement Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274-76. The Parties shall support this Settlement Stipulation before the Commission and shall not appeal a Commission order approving the Settlement Stipulation or an issue resolved by the Settlement Stipulation. If this Settlement Stipulation is challenged by anyone who is not a party, then each Party reserves the right to file testimony, cross-examine witnesses, and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Settlement Stipulation. Notwithstanding this reservation of rights, the Parties agree that they will continue to support the Commission's adoption of the terms of this Settlement Stipulation.
- 18. If the Commission or any reviewing body on appeal rejects any part or all of this Settlement Stipulation or imposes any additional material conditions on approval of this Settlement Stipulation, then each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding within 14 days of the date of such action by the Commission, to withdraw from this Settlement Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Settlement Stipulation and each Party shall be entitled to seek reconsideration of the Commission's order, file

testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of Case No. IPC-E-16-24, and the Parties agree to cooperate in development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Parties in participating in hearings and preparing briefs.

- 19. The Parties agree that this Settlement Stipulation is in the public interest and that all of its terms and conditions are fair, just, and reasonable.
- 20. No Party shall be bound, benefited, or prejudiced by any position asserted in the negotiation of this Settlement Stipulation, except to the extent expressly stated herein, nor shall this Settlement Stipulation be construed as a waiver of rights unless such rights are expressly waived herein. Except as otherwise expressly provided for herein, execution of this Settlement Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Settlement Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Settlement Stipulation. This Settlement Stipulation sets forth the complete understanding of the Parties, and this Settlement Stipulation includes no other promises, understandings, representations, arrangements, or agreements pertaining to the subject matter of this Settlement Stipulation, or any other subject matter, not expressly contained herein.

- 21. The obligations of the Parties are subject to the Commission's approval of this Settlement Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction. All terms and conditions of this Settlement Stipulation are subject to approval by the Commission, and only after such approval, without material change or modification, has been received shall the Settlement Stipulation be valid.
- 22. This Settlement Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

IV. PROCEDURE

23. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. In this matter, the Parties have reached agreement on a final resolution to this case. This Settlement Stipulation is reasonable and in the public interest. Pursuant to RP 201 and 202, the Parties believe the public interest does not require a hearing to consider the issues presented by this Motion and request it be processed as expeditiously as possible by Modified Procedure to effectuate a June 1, 2017, rate effective date, without waiving the right to a hearing on the previously disputed matters in this proceeding should the Commission reject the settlement.

V. REQUESTED RELIEF

NOW, THEREFORE, the Parties respectfully request that the Commission process this Settlement Stipulation using Modified Procedure with less than a 21-day comment period and then enter its order approving the Settlement Stipulation without material change or condition.

Idaho Power Company	Commission Staff
By Maddron Lisa D. Nordstrom Attorney for Idaho Power Company	By Daphne Huang Attorney for IPUC Staff
Idaho Irrigation Pumpers Association, Inc.	Micron Technology, Inc.
By Eric L. Olsen Attorney for Idaho Irrigation Pumpers Association, Inc.	By Thorvald A. Nelson Attorney for Micron Technology, Inc.
Industrial Customers of Idaho Power	United States Department of Energy and Federal Executive Agencies
By Peter Richardson Attorney for Industrial Customers of Idaho Power	By Steven Porter Attorney for US Department of Energy
Idaho Conservation League	Sierra Club
By Benjamin J. Otto Attorney for Idaho Conservation League	By Travis Ritchie Attorney for Sierra Club

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By	BySteven PorterAttorney for US Department of Energy
Idaho Conservation League	Sierra Club
By Benjamin J. Otto Attorney for Idaho Conservation League	By Travis Ritchie Attorney for Sierra Club

Idaho Power Company	Commission Staff
By Lisa D. Nordstrom Attorney for Idaho Power Company Idaho Irrigation Pumpers Association, Inc.	By
By Eric L. Olsen Attorney for Idaho Irrigation Pumpers Association, Inc.	By Thorvald A. Nelson Attorney for Micron Technology, Inc.
Industrial Customers of Idaho Power By Peter Richardson Attorney for Industrial Customers of Idaho Power	United States Department of Energy and Federal Executive Agencies By Steven Porter Attorney for US Department of Energy
Idaho Conservation League	Sierra Club
By Benjamin J. Otto Attorney for Idaho Conservation League	By Travis Ritchie Attorney for Sierra Club

DATED this 3rd day of May 2017.

Idaho Power Company	Commission Staff
By Lisa D. Nordstrom Attorney for Idaho Power Company	By Daphne Huang Attorney for IPUC Staff
Idaho Irrigation Pumpers Association, Inc.	Micron Technology, Inc.
By Eric L. Olsen Attorney for Idaho Irrigation Pumpers Association, Inc.	By Thorvald A. Nelson Attorney for Micron Technology, Inc.
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By Benjamin J. Otto Attorney for Idaho Conservation League	By Tavis Ritchie Attorney for Sierra Club

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 3rd day of May 2017 I served a true and correct copy of the SETTLEMENT STIPULATION AND MOTION TO APPROVE SETTLEMENT STIPULATION upon the following named parties by the method indicated below, and addressed to the following:

Commission Staff Daphne Huang Deputy Attorney General Idaho Public Utilities Commission 472 West Washington (83702) P.O. Box 83720 Boise, Idaho 83720-0074	X_ Hand DeliveredU.S. MailOvernight MailFAXX_ Email daphne.huang@puc.idaho.gov
Micron Technology, Inc. Thorvald A. Nelson Frederick J. Schmidt Emanuel T. Cocian Brian T. Hansen HOLLAND & HART, LLP 6380 South Fiddlers Green Circle, Suite 500 Greenwood Village, Colorado 80111	Hand Delivered X U.S. Mail Overnight Mail FAX X Email tnelson@hollandhart.com fschmidt@hollandhart.com etcocian@hollandhart.com bhansen@hollandhart.com klhall@hollandhart.com kmtrease@hollandhart.com
Pete Bennett Micron Technology, Inc. 8000 South Federal Way Boise, Idaho 83707	Hand Delivered X U.S. Mail Overnight Mail FAX X Email cbennett@micron.com tawolf@micron.com
Idaho Irrigation Pumpers Association, Inc. Eric L. Olsen ECHO HAWK & OLSEN, PLLC 505 Pershing Avenue, Suite 100 P.O. Box 6119 Pocatello, Idaho 83205	Hand Delivered X U.S. Mail Overnight Mail FAX X Email elo@echohawk.com
Anthony Yankel 12700 Lake Avenue, Unit 2505 Lakewood, Ohio 44107	Hand DeliveredX_U.S. MailOvernight MailFAXX_Email_tony@yankel.net

SETTLEMENT STIPULATION AND MOTION TO APPROVE SETTLEMENT STIPULATION - 13

Industrial Customers of Idaho Power Peter J. Richardson RICHARDSON ADAMS, PLLC 515 North 27 th Street (83702) P.O. Box 7218 Boise, Idaho 83707	Hand DeliveredXU.S. MailOvernight MailFAXX_ Email _peter@richardsonadams.com
Dr. Don Reading 6070 Hill Road Boise, Idaho 83703	Hand Delivered X U.S. Mail Overnight Mail FAX X Email dreading@mindspring.com
United States Department of Energy and Federal Executive Agencies Steven Porter Office of the General Counsel (GC-76) The United States Department of Energy 1000 Independence Avenue, SW (Room 6D-033) Washington, D.C. 20585	Hand Delivered X U.S. Mail Overnight Mail FAX X Email steven.porter@hq.doe.gov
Idaho Conservation League Benjamin J. Otto Idaho Conservation League 710 North Sixth Street P.O. Box 844 Boise, Idaho 83701	Hand Delivered X U.S. Mail Overnight Mail FAX X Email botto@idahoconservation.org
Sierra Club Travis Ritchie Sierra Club 2101 Webster Street, Suite 1300 Oakland, California 94612	Hand Delivered X U.S. Mail Overnight Mail FAX X Email travis.ritchie@sierraclub.org
	Kimberly Towell, Executive Assistant

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION CASE NO. IPC-E-16-24

IDAHO POWER COMPANY

ATTACHMENT 1

idaho Power Company Calculation of Revenue Impact 2017 - 2018 State of Idaho Valmy Plant Depreciable Life Filed October 21, 2016

Summary of Revenue Impact Current Billed Revenue to Proposed Billed Revenue

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of-Day 5 1,304 24,071,367 \$2,365,671 7 27,766 123,114,157 \$15,795,244 9 35,288 3,767,082,018 \$273,952,670 15 0 6,361,595 \$1,292,427 19 11,3 2,210,706,735 \$128,106,195 ice 24 18,485 1,867,191,356 \$149,024,634 40 1,359 11,414,394 \$994,146 41 1,742 27,412,831 \$3,609,056 42 563 2,811,020 \$178,096 22 1,305,418,345 \$1,085,875,115 26 1 192,745,251 \$9,369,630 3 952,151,958 \$48,248,186 3 952,151,958 \$48,248,186	ce Energy Watch	4	0	0	\$0	0.00	\$0	\$0	0.00	N/A
7 27,766 123,114,157 \$15,795,244 9 35,288 3,767,082,018 \$273,952,670 15 0 6,361,595 \$1,292,427 19 113 2,210,706,735 \$128,106,195 ice 24 18,485 1,867,191,356 \$149,024,634 40 1,359 11,414,394 \$994,146 41 1,742 27,412,831 \$3,609,056 563 2,811,020 \$178,096 522,049 13,055,418,345 \$1,085,875,115 29 1 192,745,251 \$9,369,630 3 952,151,958 \$48,248,186	ce Time-of-Day	2	1,304	24,071,367	\$2,365,671	98.28	\$27,171	\$2,392,842	99.41	1.15%
9 35,288 3,767,082,018 \$273,952,670 15 0 6,361,595 \$1,292,427 19 113 2,210,706,735 \$128,106,195 ide 24 18,485 1,867,191,356 \$149,024,634 40 1,359 11,414,394 \$994,146 41 1,742 27,412,831 \$3,609,056 563 2,811,020 \$178,096 522,049 13,055,418,345 \$1,085,875,115 26 1 549,560,120 \$28,305,770 29 1 192,745,251 \$9,369,630 3 952,151,958 \$48,248,186	arvice	7	27,766	123,114,157	\$15,795,244	128.30	\$169,316	\$15,964,560	129.67	1.07%
15 0 6,361,595 \$1,292,427 19 113 2,210,706,735 \$128,106,195 19 113 2,210,706,735 \$128,106,195 24 18,485 1,867,191,356 \$149,024,634 20 1,359 11,414,394 \$394,146 41 1,742 27,412,831 \$3,609,056 563 2,811,020 \$178,096 522,049 13,055,418,345 \$1,085,875,115 26 1 549,560,120 \$28,305,770 29 1 192,745,251 \$9,369,630 30 1 209,846,587 \$10,572,786 3 952,151,958 \$48,248,186	ervice	6	35,288	3,767,082,018	\$273,952,670	72.72	\$3,293,478	\$277,246,149	73.60	1.20%
ice 24 18,485 1,867,191,356 \$140 ce 40 1,359 11,414,394 41 1,742 27,412,831 \$140 42 563 2,811,020 522,049 13,055,418,345 \$1,08 1 192,745,251 \$1 30 1 209,846,587 \$11 549,560,120 \$2 3 952,151,958 \$41	hting	15	0	6,361,595	\$1,292,427	203.16	\$16,911	\$1,309,338	205.82	1.31%
tice 24 18,485 1,867,191,356 \$140 ce 40 1,359 11,414,394 42 563 2,811,020 522,049 13,055,418,345 \$1,08 26 1 549,560,120 \$2 29 1 192,745,251 \$1 30 1 209,846,587 \$11 523,052 14,007,570,303 \$11,358	vice	19	113	2,210,706,735	\$128,106,195	57.95	\$1,545,967	\$129,652,162	58.65	1.21%
ce 40 1,359 11,414,394 \$\) 42 563 2,811,020 522,049 13,055,418,345 \$1,08 26 1 549,560,120 \$2 29 1 192,745,251 \$\) 30 1 209,846,587 \$113 523 052,151,958 \$44	tion Service	24	18,485	1,867,191,356	\$149,024,634	79.81	\$1,831,371	\$150,856,005	80.79	1.23%
42 563 2,811,020 563 2,811,020 522,049 13,055,418,345 \$1,08 26 1 549,560,120 \$2 29 1 192,745,251 \$1 30 1 209,846,587 \$11 520,045 507 \$1	ral Service	40	1,359	11,414,394	\$994,146	87.10	\$12,480	\$1,006,626	88.19	1.26%
26 1,055,418,345 \$1,08 26 1 549,560,120 \$2 29 1 192,745,251 \$1 3 952,151,958 \$413		4	1,742	27,412,831	\$3,609,056	131.66	\$46,171	\$3,655,226	133.34	1.28%
522,049 13,055,418,345 26 1 549,560,120 29 1 192,745,251 30 1 209,846,587 3 952,151,958	ghting	45	263	2,811,020	\$178,096	63.36	\$2,178	\$180,273	64.13	1.22%
26 1 549,560,120 \$ 29 1 192,745,251 30 1 209,846,587 \$ 3 952,151,958 \$	riffs	l	522,049	13,055,418,345	\$1,085,875,115	83.17	\$12,710,513	\$1,098,585,629	84.15	1.17%
26 1 549,560,120 \$ 29 1 192,745,251 30 1 209,846,587 \$ 3 952,151,958 \$	امَ									
29 1 192,745,251 30 1 209,846,587 \$ 3 952,151,958 \$		56	-	549,560,120	\$28,305,770	51.51	\$337,921	\$28,643,690	52.12	1.19%
30 1 209,846,587 3 952,151,958 522,052 14,007,570,303 64		59	-	192,745,251	\$9,369,630	48.61	\$110,994	\$9,480,625	49.19	1.18%
3 952,151,958 522 053 14 007 570 303 64		30	-	209,846,587	\$10,572,786	50.38	\$125,856	\$10,698,642	50.98	1.19%
522 053 14 007 570 303	ntracts		ဧ	952,151,958	\$48,248,186	20.67	\$574,771	\$48,822,957	51.28	1.19%
505,015,100,11 350,225	il Sales	"	522,052	14,007,570,303	\$1,134,123,301	80.97	\$13,285,285	\$1,147,408,586	81.91	1.17%

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION CASE NO. IPC-E-16-24

IDAHO POWER COMPANY

ATTACHMENT 2

	Monthly Rev Revenue Carning Regulation Req Accrual Charge Asset
ommissioning	Mo 1/15/2017 2/15/2017 3/15/2017 4/15/2017
	se Carrying Regulatory Charge Asset 1/1 Charge Asset 1/1 A1/1
tments 2020-2025 Jan-20	Monthly Rev Revent
Incremental Investi Revenue Start Date	see! 1/15/2017 Annua 2/15/2017 3/15/2017 4/15/2017 4/15/2017
	Monthly Revenue Carrying Regul Rev Req Accrual Charge Ass
ental Investments 2017-2019	Mon Annual Rev Reg Rev 12017 16,544 2017 - 2017
Increm	ing Regulatory Re Asset 1/15/2 2/15/2 3/15/3 4/15/7
	Monthly O&M Revenue Carrying Rev Req Accrual Charge
OBM	Annual O&M Rev Month Req Rev (4.473.197)
	e Carrying Regulatory
	Revenue Accrual
Jun-17 Dec-25	Monthly Rev nual Rev Req Req 40,491 530

		90-25														377								
	Column C	_		Regulatory	Annual O&M Rev	7	Revenue			Day Day				•		_	_		atory	Annual Rev Re			Carrying	Regulatory
	Column C			A 254 268	bau	(598 604)	(191 769)	-	AC02/31/2	יייונים ויפט ויפט				AC02/31/2	hau yau man	66						(90.926)	(94.627)	(10.751.223
Column C			306.783	34,047,542		(598,604)	(191,769)														•	(90,926)	(96,289)	(10,938,437
Column C			304,932	33,838,964		(598,604)	(191,769)															(90,926)	(92,965)	(11,127,328
Column C			303,064	33,628,518		(598,604)	(191,769)														•	(90,926)	(99,657)	11,317,911
Column C			301,179	3,416,188		(598,604)	(191,769)															(90,926)	(101,364)	002,016,111
Column C			117,862	33,201,956		(598,604)	(191,769)															(90,926)	(103,086)	(11,704,212
			SCE, 182	SZ,885,805		(508,504)	(191,769)													24		(90,926)	(106,677)	(12 097 464
Column C			280,460	22,707,718		(500,604)	(191,769)													PC .		(90,00)	1108 3461	112 206 735
				87,747,578		(506,504)	(191,769)													100		(026,06)	(110,130)	112 407 701
Column C				82,323,668		(598,604)	(191,769)															(90,920)	(444 024)	12,487,781
Column C				52,101,669		(598,604)	_														•	(90,926)	(158,111)	12,700,647
Column C			287.504	11,744,171	(7.635.033)	(636,253)									1,943,237							(90,926)	(113,748)	125,505,31)
			284,302	11,383,471		(636,253)															•	(90,926)	(115,581)	(13,111,82)
Column C			281.072	11,019,541		(636,253)																(90,926)	(117,430)	(13,320,183
		_	277.813	30,652,352	•	(636,253)															•	(90,926)	(119,296)	(13,530,405
				80.281.874		(636.253)		-	5/15/2025												•	(90,926)	(121,179)	(13.742.509
				820 808 8		(636 353)												_			•	(90 926)	(123 079)	113 956 514
				0,000,00		(000,000)														200		(900 00)	1900 404	44 470 40
				4580,050,834		(636,233)		_	-											2 10		(90,920)	(086,421)	114,172,43
		_		21,150,412		(636,233)		_	•											2		(90,920)	(120,923)	14,330,20
			_	28,766,483		(636,253)	_	_	9/15/2025									_	_		•	(90,926)	(128,880)	(14,610,09
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		_	_	8,379,115	•	(636,253)	_	_	10/15/2025			-						=	_		•	(90,926)	(130,849)	(14,831,87
2.57.20 7.7.5.0 7.5.	1,10,10,10,10,10,10,10,10,10,10,10,10,10	_		7.988.278		(636.253)		_	11/15/2025									Ξ	•			(90,926)	(132,835)	(15.055.63
				7.593.940		(636.253)		-	12/15/2025												88 18,068,88	3 17,977,962	(134,839)	2,787.49
			247 133	010 010		-			36/2/31/1						1 805 950							1969 097	24 965	2 721 53
			2000	010,200,01					0303011						00000							(900 00)	250	200
			242,311	20,027,143					0202/21/2											99		(90,900)	410,43	2,004,00
1,20,200.00 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0,0 1,0,0,0,0,0 1,0,0,0,0,0,0 1,0,0,0,0,0,0,0 1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0		_	23/,5/8	996,386,5					3/15/2026											97		(90,926)	23,178	2,567,83
			232,737	5,441,152					4/15/2026		,										•	(90,926)	23,177	2,520,08
	2.27.200 Thirtis 2.20.200 Thirtis 2.20.20		227,852	4,890,851					5/15/2026											- 92		(90,926)	22,570	2,451,72
	2.277.28 (77.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.45.8) 2.15.24 (2.15.24.8) 2.15.24		222.924	4,335,622					6/15/2026											- 92		(90,926)	21,958	2,382,76
2.27.7.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 77.1.53 27.27.2 2.27.28 2.	2.277.286 7.77.286 7.72.286		217.951	3,775,420					7/15/2026												•	(90,926)	21,340	2,313,17
2.27.27.28 (77.15) (77.15)			212.934	3.210.201	•				8/15/2026						•					- 156	•	(90,926)	20,717	2.242.966
22720 77151 27204 277151 27204 2750 2750 2750 2750 2750 2750 2750 2750	2.22.22 (77.145) (27.144) (2.244.144) (2.244.144) (2.244.144.144.144.144.144.144.144.144.14		207.872	22,639,919																	•	(90,926)	20,088	2,172,128
2.27.2.26 (777.15) 16.7.16 (2.1	2.27.738 7.71.53 1.71.52 1.71.52 1.71.53 <		202 764	2 064 530	٠															- 126	•	(90.926)	19.454	2.100.65
2006-658 100-658 11-35			107 611	1 483 988					11/15/2026			ĺ								90	•	(90,926)	18.814	2 028 54
2.006-653 10-656 10-656 10-552 11-522	2.000-0.00-0.00-0.00-0.00-0.00-0.00-0.0		102 412	247 808 OA7					12/15/2026											90		(90 00)	18 168	1 955 78
Control Cont	2.006.653 Control Cont		107 100	12,000,00					4450007						1 671 044					200		(920'00)	17 545	7000
Control Cont	Compact Comp		107,100	10,173,704											10,170,1							(90,000)	010,71	1000,00
2,006.655 (1952-05) (195	2.0006.453 (15.2006.1)		180,695	9,446,851																		(90,926)	609'91	.808.1
2.006.453 (1906.269) (17.06.24)	2.006.455 (10.006.250) (1.5.006.250)		174,167	8,711,389																	•	(90,926)	16,195	1.733.58
2.0006.4551 1.0006.2501	2.096.453 (1908.203) (14.52.047) (14.52.04		167,580	7,969,341		,																(90,926)	15,526	1,658,16
2.0964.55 Colored State St	2.086.455 (3.086.25) (3.24) (3.25.43) (3.25.43) (3.25.43) (3.25.44) (3.25.43) (3.25.43) (3.25.44) (3.25.43)			7,220,647		•						5,380) 8	9 93,610							- 121	•	(90,926)	14,851	1.582.10
2006.453 (1006.2029) (10.500.2020) (10.500.2	2.086.45.5 100.6223.1 1.0.6222.2 1.0.622			6.465.247								5.380) 83	8 89.069							- 22	•	(90,926)	14.169	1.505.3
2006-15 (1906-15) (1906-15	2004.52 0004.5		147 464	5 703 082								5 380) 7	B 84 487									(90 00)	13 482	1 427 0
Column C	Control Cont		00000	200,000																22		(900,00)	10,700	2 040
10064540 00005201 147,02202 15,380 17,52020 13,12202	1,006,450 10,006,250 13,006,450 13,0		40,030	4,804,081																1		(aze'ne)	12,700	0.040
2.066.63 (1966.82) (15.05.02) (15.05.03) (15	1.006.4520 (1.006.2520) (1.006.		133,750	4,158,213																		(90,926)	12,089	270,9
1006-6520 1006-6520 <t< td=""><td>2.08.6450 Concessor <t< td=""><td></td><td>•</td><td>3,375,386</td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td>_</td><td></td><td>-</td><td></td><td>_</td><td>_</td><td></td><td></td><td>(90,926)</td><td>11,383</td><td>1,191,38</td></t<></td></t<>	2.08.6450 Concessor Concessor <t< td=""><td></td><td>•</td><td>3,375,386</td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td>_</td><td></td><td>-</td><td></td><td>_</td><td>_</td><td></td><td></td><td>(90,926)</td><td>11,383</td><td>1,191,38</td></t<>		•	3,375,386					_					_		-		_	_			(90,926)	11,383	1,191,38
1466-57 (1404-50) (1505-00 (1452-7) (1708-587) (1404-50) (1505-00 (1452-7) (1708-587) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50) (1505-00 (1452-7) (1404-50	1466-557 (1404-510) 65-50 (1457-7) (1708-557) (1404-510) 65-50 (1457-7) (1708-557) (1404-510) 65-50 (1404-51		_	2,585,548												-		_	•			(90,926)	10,670	1,111,13
1865.27 (1404.50) 97.06 91.06.37) 2.56.52 (1404.50) 97.06 91.06.37) 2.56.5				1,788,637					_			_				-		Ī			•	(90,926)	9,951	1,030,15
1466.572 (1404.510) 67.05 (1404.510) 68.75 (1404.510) 68.	1865.72 (1404.51) 97.06 (140.51) 1.0 (140.51) 97.06 (140.51) 1.0 (140.51) 97.06 (105 580	0.853.706	•										1 538 998							(90.926)	9.226	948.4
			97 206	9 9 10 402	•															86	•	(90 926)	8 494	BAG OF
1,555,272 1,040,510 1,050,224 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,050,273 1,05			00 750	0,010,00																900		(900 00)	7 755	70.00
Column C	1,555.72 (1,104.510) (1,			200,000,0																900		(90,000)	7011	0,000
1,556,777 1,146,726 1,146,726 1,146,726 1,146,727 1,146,726 1,146,777 1,146,726 1,146,777 1,146,726 1,146,777 1,146,726 1,146,777 1,146,726 1,146,777 1,146,726 1,146,727 1,14	1,55,572 1,10,503 1,55,523 1,10,503 1,55,533 1,10,503 1,55,533 1,10,503 1,55,533 1,10,503			010,000,7																90		(00,00)	000	20,000
1,500,000 1,50	1,555.72 1,140.55 1,552.52 1,555.52		100	1,023,433																9		(90,920)	0020	2,410
1,555.72 1,046.510 54.22 5.066.57 1,045.510 54.22 5.066.57 5.	1,56,577 (1,0,0,0,510 1,5,520		62,357	6,051,945																97	•	(90,926)	209'6	258,85
1965.72 (1446.50) 6.568 4.070.485	1865.72 (1,046.16) 6.588 6.644 6.682 (1,172.84) 6.186.85 (1,172.84		54,202	5,065,637																- 128		(90,926)	4,736	442,56
1965.72 (Johd-Si) 26456 2006.440 - 406.855 (1/24) (1/16) 869 (1/16) 869 (1/16) 869 (1/16) 869 (1/16) 869 (1/16) 869 (1/1	1865.72 (1.040.510) 25.482 2.056.344			4,070,495																- 128	•	(90,926)	3,965	355,70
1865.57 (1045.0) 27-63 2.053.39	1,555.72 (1,4045.10) 1,525.22			3.066.440																	•	(90,926)	3.186	267.96
1862-27 1862	1,55,727 1,10,45,101 2,125 2,25,001 2,55,001		97 469	2062 204					•			1000	2,000							000		(900 00)	2 400	170 49
1,00,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	1,000,000 1,00		500.72	#80'000'7													32,034			99		(90,000)	2,400	2.00
34(95,572 (1,040,510) 9.226 (0) 12/15/2028 1 (2,020,418) 0 12/15/2028 1 (2,	34,986,572 (Jul.46,10) 9.256 (t)) 10 12/15/2028 (1.5.11) 0 12/15/2028 (1.5.12) 0 12/15/2028 (1.5.15) 0 12/15/2		18,390	1,031,274													32,034			97		(378'06)	1,607	30.1
Total (25.207.70)	Total (22.27.1/10)		9.236	0)				611) 0	12/15/2028								32,094	(285)	(0) 12/15/2				807	
NPV at 1/1/17 \$1212,565 NPV at	NPV (32,77,70) NPV at 1/172 \$1,027 \$4,027 NPV at 1/172 \$1,021.565 \$1,021.565 NPV at 1/172	,383	0)			(52,320,418)		0	To				6	Tota		5,813,291		0		Total		_	0	
Monthly Payment (85.20) Monthl	(\$3.006,082) Monthly Payment 406,835 Annual Payment (\$5,380) Annual Payment (\$1,53,985) Annual Payment	637				(32 271 701)			Ž		\$426.754			NPN		7,627,408				NPV at 1/1/17				
Montain's Teginton's Montain's Teginton's Vision's Montain's Vision's Montain's Vision's Montain's Vision's		1000				Ane one			1		/ec 30//			Mon		(60¢ 155)				Monthly Daymer		-		
Annual Dates of the Control of the C	Annual Payment (\$64,559) Annual Payment (\$64,559) Annual Payment (\$7,153,865)	,005,				200,000					(000,000)					(200, 100)								
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION CASE NO. IPC-E-16-24

IDAHO POWER COMPANY

ATTACHMENT 3

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Expense																		131,401	131,401	131,401	131,401	131,401	131,401	131,401	(29.301)	(29,301)	(29,301)	(29,301)	(29,301)	(29,301)	(29,301)	(29,301)	(5.294)	(6,294)	(6,294)	(6,294)	(6,294)	(6,294)	(6,294) (6,294)	(6,294)	(6,226)	(6,226)	(6,226)	(6,226) (6,226)	(6,226)	(6,226)	(6,226)	(6,226)	(5,334)	(5,334)	(5,334)	(5,334)	(5,334)	(5,334)	(5,334)	(5,334)	(4,584)
2028 Tax Impacts				623,641	85,732	85,732	85,732	85,732	87,366	87,366	87,366	87,366	87,366	87,366	87,366	87,366	88,136	88,136	88,136	88,136	88,136 88,136	88,136	88,136	88,136	92,589	92,589	92,589	92,589	92,589	92,589	92,589	92,589	92,589	92,748	92,748	92,748	92,748	92,748	92,748	92,748	93,754	93,754	93,754	93,754	93,754	93,754	93,754	93,754	94,998	94,998	94,998	94,998	94,998	94,998	94,998	94,998	95,743
Actual Tax Impacts				1,282,890	213,815	213,815	213,815	213,815	218,766	218,766	218,766	218,766	218,766	218,766	218,766	218,766	219,536	219,536	219,536	219,536	219,536	219,536	219,536	219,536	63 288	63,288	63,288	63,288	63,288	63,288	63,288	63,288	63,288	86,454	86,454	86,454	86,454	86,454	86,454	86,454	87,528	87,528	87,528	87,528	87,528	87,528	87,528	87,528	89,664	89,664	89,664	89,664	89,664	89,664	89,664	89,664	91,158
	1/15/2017	3/15/2017	4/15/2017	6/15/2017	7/15/2017	9/15/2017	10/15/2017	12/15/2017	1/15/2018	3/15/2018	4/15/2018	5/15/2018	7/15/2018	8/15/2018	10/15/2018	11/15/2018	1/15/2019	2/15/2019	4/15/2019	5/15/2019	7/15/2019	8/15/2019	9/15/2019	11/15/2019	12/15/2019	2/15/2020	3/15/2020	5/15/2020	6/15/2020	8/15/2020	9/15/2020	11/15/2020	12/15/2020	2/15/2021	3/15/2021	5/15/2021	6/15/2021	8/15/2021	10/15/2021	11/15/2021	1/15/2022	3/15/2022	4/15/2022	5/15/2022	7/15/2022	9/15/2022	10/15/2022	12/15/2022	1/15/2023	3/15/2023	4/15/2023	6/15/2023	7/15/2023	9/15/2023	10/15/2023	12/15/2023	1/15/2024
Regulatory				11,170,327	13,032,049	16,755,491	18,617,212	22,340,655	24,250,304	28,159,952	29,979,250	31,888,899	35,708,196	37,617,845	41,437,142	43,346,791	47,166,089	49,075,738	50,985,386	54,804,684	56,714,333 58,623,981	60,533,630	62,443,279	66,262,576	68,172,225	67,861,464	67,706,084	67,395,323	67,239,943	66,929,182	66,773,802	66,463,041	66,307,661	66,000,731	65,847,266	65,540,335	65,386,870	65,079,940	64,926,475	64,619,544	64,316,822	64,167,564	63,869,049	63,719,792	63,421,276	63,272,019	62,973,504	62,674,989	62,540,662	62,272,008	62,137,681	61,869,027	61,734,700	61,600,373	61,331,719	61,197,392	60,941,238
Expense												1,909,649	1,909,649	1,909,649	1,909,649	1,909,649	1,909,649	1,909,649	1,909,649	1.909,649	1,909,649	1,909,649	1,909,649	1,909,649	(155 380)	(155,380)	(155,380)	(155,380)	(155,380)	(155,380)	(155,380)	(155,380)	(155,380)	(153,465)	(153,465)	(153,465)	(153,465)	(153,465)	(153,465)	(153,465)	(149,258)	(149.258)	(149,258)	(149,258)	(149.258)	(149,258)	(149,258)	(149,258)	(134,327)	(134,327)	(134,327)	(134,327)	(134,327)	(134.327)	(134,327)	(134,327)	(121,827)
2028 Depreciation				9,037,142	1,506,190	1,506,190	1,506,190	1,506,190	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,516,841	1,582,912	1,582,912	1,582,912	1,582,912	1,582,912	1,582,912	1,582,912	1,582,912	1,586,104	1,586,104	1,586,104	1,586,104	1,586,104	1,586,104	1,586,104	1,591,714	1,591,714	1,591,714	1,591,714	1,591,714	1,591,714	1,591,714	1,591,714	1,606,645	1,606,645	1,606,645	1,606,645	1,606,645	1,606,645	1,606,645	1,606,645	1,614,978
Actual Book Depreciation				20,207,469	3,367,912	3,367,912	3,367,912	3,367,912	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	3,426,490	1,427,532	1,427,532	1,427,532	1,427,532	1,427,532	1,427,532	1,427,532	1,427,532	1,432,639	1,432,639	1,432,639	1,432,639	1,432,639	1,432,639	1,432,639	1,442,457	1,442,457	1,442,457	1,442,457	1,442,457	1,442,457	1,442,457	1,442,457	1,472,318	1,472,318	1,472,318	1,472,318	1,472,318	1,472,318	1,472,318	1,472,318	1,493,151
		3/15/2017	4/15/2017	6/15/2017	7/15/2017	9/15/2017	10/15/2017	12/15/2017	1/15/2018	3/15/2018	4/15/2018	5/15/2018	7/15/2018	8/15/2018	10/15/2018	11/15/2018	12/15/2018	2/15/2019	3/15/2019	5/15/2019	6/15/2019	8/15/2019	9/15/2019	11/15/2019	12/15/2019	2/15/2020	3/15/2020	5/15/2020	6/15/2020	8/15/2020	9/15/2020	11/15/2020	12/15/2020	2/15/2021	3/15/2021	5/15/2021	6/15/2021	8/15/2021	10/15/2021	11/15/2021	1/15/2022	3/15/2022	4/15/2022	5/15/2022	7/15/2022	9/15/2022	10/15/2022	12/15/2022	1/15/2023	3/15/2023	4/15/2023	6/15/2023	7/15/2023	8/15/2023	10/15/2023	12/15/2023	1/15/2024

Regulatory Asset

Depreciation Depreciation Depreciation 21/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2024 4.89 151 15.44 878 41/5/2026 15.13 885 15.00 187 41/5/2026 15.13 885 15.00 187 41/5/2026 15.13 885 15.00 187 41/5/2026 15.13 885 15.00 187 41/5/2026 15	Defects and the control of the contr	Asset	2115/2024 4115/2024 4115/2024 6115/2024 6115/2024 8115/2024 8115/2024 1115/2024 1115/2024 1215/2024 1215/2024 1215/2024 1215/2024 1215/2024 1215/2024 1215/2025 1215/2	91.156 91.156 91.156 91.156 91.156 91.156 91.156 91.156 91.156 91.156 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684 92.684	Impacts 85,743 95,743 95,743 95,743 95,743 95,743 95,743 95,743 95,743 95,743 95,743 95,283 96,283 9	Deforal (4,584) (4,584) (4,584) (4,584) (4,584) (4,584) (4,584) (4,584) (4,584) (3,589) (3,589)	Asset 4,006,349 4,006,349 3,997,180 3,998,601 3,988,425 3,978,425 3,974,257 3,965,089 3,965,089
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1,448.151 16.14.978 14.483.151 16.14.978 14.483.151 16.14.978 14.483.151 16.14.978 14.483.151 16.14.978 14.483.151 16.14.978 15.13.865 1		8,944,796 8,722,688 8,601,141 8,601,141 8,601,141 8,601,141 8,601,141 8,601,131	11115-0004 11115-0004 11215-0004 1155-0005 2015-0005 2015-0005 4115-0005 4115-0005 1115-0005 11	91,158 91,158 91,158 92,694 92,694 92,694 92,694 92,694 92,694	95,743 96,743 96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,582 96,582 96,582 96,582 96,582	(4,584) (4,584) (4,584) (3,589) (3,589) (3,589)	3,969,6
1,483.151 1614,978 1,513.985 1,600,167 1,513.985 1,600,187 1,513.985 1,600,187 1,500,187 1		8,172,688 8,601,141 8,644,839 8,644,839 9,176,335 9,176,335 9,176,335 9,176,335 8,176,337 8,176,337 8,176,337 8,176,337 8,176,337 8,176,337 8,176,337 1,144,91 1,144,	11115,0024 12115,0024 1115,0025 1115,0025 3115,0025 3115,0025 1111	91, 158 91, 158 92, 694 92, 694 92, 694 92, 694 92, 694 92, 694 92, 694 92, 694	96,743 96,243 96,283 96,583 96	(4,584) (4,584) (3,589) (3,589) (3,589)	3,965,0
1,483.151 61.4878 153.3885 153.3885 153.3885 150.1885 153.3885 150.1885 153.3885 150.1885 153.3885 150.1885 150.13885 150.1885 150.13885 150.1875 150.1885 150.1885 150.1875		8,646,1,41 8,646,339 9,886,727 9,282,335 9,176,335 9,176,335 9,176,335 9,176,335 9,176,335 8,157,727 8,157,727 8,157,727 8,157,727 8,157,727 8,157,727 8,157,727 1,164,57 1,144,57	12/15/00/2 2/15/00/2 3/15/00/2 3/15/00/2 4/15/00/2 6/15/00/2 8/15/00/2 8/15/00/2 11/15/0	91,158 92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694	96, 743 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 532 96, 532 96, 532 96, 532 96, 532 96, 532 96, 532	(4,584) (3,589) (3,589)	3 960 5
1513.985 1620187 1620187 1513.985 1620187 1520187 1		3,484,489 3,484,737 3,486,737 3,76,338 3,77,338 3,77,338 3,77,338 3,77,338 3,73,338	1115,00025 2115,00025 3115,00025 3115,00025 5115,00025 7115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 11115,00025 1	92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,532 96,532 96,532 96,532	(3,589)	
15.13.000 15.10.0000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.00000 15.10.000000 15.10.0000000 15.10.0000000000		3,488,727 3,288,737 3,282,535 9,705,334 9,000,131 9,000,131 9,000,131 9,100,	21/5/2025 3/15/2025 4/15/2025 4/15/2025 6/15/2025 7/15/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/11/5/2025 1/15/2	92,694 92,694 92,694 92,694 92,694 92,694 92,694 92,694	96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 532 96, 532 96, 533	(3,589)	3 956 915
513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,513.0865 1,500.1877 1,500		9.282.585 9.776.233 9.070.313 9.070.	3115/2025 4/15/2025 5/15/2025 6/15/2025 8/15/2025 9/15/2025 10/15/2025 10/15/2025 11/15/2026 11/15/2026 11/15/2026 11/15/2026 11/15/2026 3/15/2026 4/15/2026	92,694 92,694 92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,583 96,532 96,532	(3.589)	3 953 32
7.81 (2021) 7.81 (9, 76, 233 9, 76, 233 9, 70, 31 9, 70, 31	41152025 51152025 71152025 71152025 81152025 101152025 101152025 11152026 11152026 115206 115206	92,694 92,694 92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,532 96,532	2	3 040 737
1. 51.30 885 15.21 1. 51.		9,176,335 9,000,335 9,000,332 9,55,527 9,75,525 9,432,919 9,432,919 9,432,919 9,432,919 9,432,919 9,500,330 9,500,330 9,500,330 9,500,330 9,500,330 9,500,330 9,500,330	# 1 2000 # 152005 # 152005 # 152005 # 152005 # 17152005 # 17152005 # 17152006 # 17152006 # 17152006 # 17152006	92,694 92,694 92,694 92,694 92,694 92,694 92,694	96, 283 96, 283 96, 283 96, 283 96, 283 96, 283 96, 532 96, 532 96, 532	(2 500)	2 046 148
7.81 (2023) 7.81 (2500,0,20 855,727 855,727 855,727 855,727 855,727 855,725 85,725	6152025 6152025 7152025 8152025 9152025 10152025 12152025 12152026 2152026 3152026 4152026	92,694 92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,532 96,532 96,532 96,532	(2,589)	3 042 550
781 (262) 1 20 20 20 20 20 20 20 20 20 20 20 20 20		8.857, 222 8.857, 222 8.645, 223 8.432, 21 8.432, 21 8.432, 21 9.446, 157 9.446, 157 9.446, 157 9.446, 157 9.446, 157 9.446, 17 9.446, 1	7/15/2025 8/15/2025 9/15/2025 10/15/2025 11/15/2025 12/15/2025 2/15/2026 3/15/2026 4/15/2026	92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,283 96,283 96,532 96,532	(000)	2 020 070
781 (262) 781 (2		6257,725 8,751,525 8,533,121 8,432,919 8,432,917 8,734,817 1,445,9	9/15/2025 9/15/2025 10/15/2025 11/15/2026 1/15/2026 2/15/2026 3/15/2026 4/15/2026	92,694 92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,283 96,283 96,532 96,532 96,532 96,532	(2,500)	2 025 300
781, 1583 1589		8,645,323 8,645,323 8,539,121 8,336,717 6,706,530 6,706,534 1,645,971 1,645,971 8,665,598 8,665,598 8,665,598	915/2025 915/2025 10/15/2025 12/15/2025 17/15/2026 2/15/2026 3/15/2026 4/15/2026	92,694 92,694 92,694 92,694	96,283 96,283 96,283 96,532 96,532 96,532	(90,000)	0,000,0
781 (262) 781 (262)		8.59.121 8.422,912 8.432,912 8.432,717 8.432,717 9.346,157 9.466,1	915/2025 10/15/2025 11/15/2025 12/15/2025 2/15/2026 2/15/2026 3/15/2026 4/15/2026	92,694 92,694 92,694	96,283 96,532 96,532 96,532 96,532	(3,589)	3,931,792
1513.985 1,620,187 1,513.985 1,620,187 1,513.985 1,620,187 1,620,1		8,539,121 8,432,919 8,346,717 5,086,344 5,086,344 1,845,971 1,845,971 8,605,598 8,605,598 8,605,698	10/15/2025 11/15/2025 12/15/2025 1/15/2026 2/15/2026 3/15/2026	92,694	96,283 96,532 96,532 96,532 96,532	(3,589)	3,928,203
1,513.885 1,620.187 1,620.		8,442,919 8,326,717 6,706,340 3,466,157 1,845,971 0,225,784 8,605,598 8,605,598 9,595,244	11/15/2025 12/15/2025 1/15/2026 2/15/2026 3/15/2026 4/15/2026	92,694	96,283 96,532 96,532 96,532 96,532	(3,589)	3,924,614
1,513.985 1,620,187 (1		8,256,717 6,706,530 3,466,157 3,466,157 1,845,971 0,225,784 8,605,598 8,605,598	12/15/2025 1/15/2026 2/15/2026 3/15/2026 4/15/2026	92,694	96,532 96,532 96,532 96,532	(3.589)	3,921,025
1680 187 (1687) (1690) 187 (1690)		6,706,530 5,086,344 3,466,157 1,845,971 0,225,784 8,605,598 6,985,411 5,365,224	1/15/2026 2/15/2026 3/15/2026 4/15/2026		96,532 96,532 96,532 96,532	(3,589)	3,917,436
1620,187 (1620,1		5,086,344 3,466,157 1,845,971 0,225,784 8,605,598 6,985,411 5,365,224	2/15/2026 3/15/2026 4/15/2026		96,532 96,532 96,532	(96,532)	3,820,905
1620,187 (1620,1		3,466,157 1,845,971 0,225,784 8,605,598 6,985,411 5,365,224	3/15/2026		96,532	(96,532)	3,724,373
1620 187 1620 187		1,845,971 0,225,784 8,605,598 6,985,411 5,365,224	4/15/2026	•	96,532	(96,532)	3,627,84
1620.187 1620.187		0,225,784 8,605,598 6,985,411 5,365,224				(96,532)	3,531,309
1620 187 1620 187		8,605,598 6,985,411 5,365,224	5/15/2026		96,532	(96,532)	3,434,77
1620187 1620187		5,365,224	6/15/2026		96,532	(96,532)	3,338,245
1,500 167 1,500		5,365,224	7/15/2026		96,532	(96.532)	3.241.714
1620,187 162		920 372 0	8/15/2026		96.532	(96.532)	3.145.182
1620 187 1620 187		A / 455 LLAN	9/15/2026	(399.748)	96 532	(496.280)	2 648 902
1,500,187 (12 124 851	10/15/2026	1	96 532	(96 532)	2 552 370
1620 167 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		40 504 665	11/15/2026		96 532	(96 532)	2 455 836
781 (262) 187 (2		000,400,00	10/10/20/20		20,00	(30,000)	200,000
781 (552) 781 (552)		0,004,470	202020		20,000	(30,000)	2,000,0
10001 10001		37,204,292	7700031/0		047.740	(97,740)	2,469 691 6
18,020,187 18,020,187		33,644,103	1202/21/2		97,740	(97,740)	2,103,027
18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187 18,020,187		34,023,919	3/15/2027		97,740	(97,740)	2,000,0
1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187	_	32,403,732	4/15/202/		97,740	(97,740)	1,906,347
1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187		30,783,546	202/21/202/		97,740	(97,740)	1,870,600
1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187 1,620,187	_	29,163,359	6/15/2027		97,740	(97,740)	1,772,86
781,025,1 781,025,1 781,025,1 781,025,1 781,025,1 781,025,1	_	27,543,172	7/15/2027		97,740	(97,740)	1,675,128
. 1,620,187 . 1,620,187 . 1,620,187 . 1,620,187 . 1,620,187	(1,620,187) 2	25,922,986	8/15/2027		97,740	(97,740)	1,577,386
. 1,620,187 . 1,620,187 . 1,620,187 . 1,620,187	_	24,302,799	9/15/2027		97,740	(97,740)	1,479,646
1,620,187	_	22,682,613	10/15/2027		97,740	(97,740)	1,381,906
1,620,187	1,620,187) 2	21,062,426	11/15/2027		97,740	(97,740)	1,284,169
1.620.187	1,620,187) 1	19,442,240	12/15/2027		97,740	(97,740)	1,186,429
	_	17,822,053	1/15/2028		698'86	(88,869)	1,087,560
2/15/2028 - 1,620,187	1,620,187) 1	16,201,867	2/15/2028		98,869	(98,869)	988,691
3/15/2028 - 1,620,187	1,620,187) 1	14,581,680	3/15/2028		698'86	(98,869)	889,822
4/15/2028 - 1,620,187	1.620,187) 1	12,961,493	4/15/2028		698'86	(698,86)	790,953
		11,341,307	5/15/2028		98,869	(98,869)	692,08
1,620.187		9.721.120	6/15/2028		98,869	(98,869)	593,215
1,620,187	(1,620,187)	8,100,934	7/15/2028		698'86	(98,869)	494,346
8/15/2028 - 1.620.187	1.620.187)	6.480.747	8/15/2028		98,869	(98.869)	395,47
1.620.187	1.620.187	4.860.561	9/15/2028		98.869	(98.869)	296.607
1.620.187	1,620,187)	3 240 374	10/15/2028		98.869	(98.869)	197.73
- 1,620,187	1.620.187)	1,620,188	11/15/2028		98,869	(98,869)	98,86
1.620.187	1,620,187)	-	12/15/2028		98.869	(98.86)	i
222 320 900 522 723 300 900	100000000000000000000000000000000000000		Total	12 KKK 114	12 555 113	100	
228,035,667 228,035,666			otal	13,555,114	13,555,113	0	