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May 31, 2024

**VIA ELECTRONIC FILING/HAND DELIVERY**

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

Re: Case No. IPC-E-24-07  
Application of Idaho Power Company for Authority to Increase Rates for  
Electric Service to Recover Costs Associated with Incremental Capital  
Investments and Certain Ongoing Operations and Maintenance Expenses.

Dear Commission Secretary:

Attached for electronic filing is Idaho Power Company's ("Idaho Power") Application and the Direct Testimonies and exhibits in the above matter.

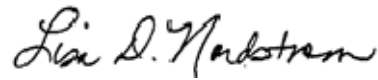
Four (4) copies of Idaho Power Company's Application, Direct Testimonies, and Exhibits will be hand delivered to the Commission today. The tariff schedules covering the rendering of electric service and charges to Idaho Power's customers in the state of Idaho to take effect thirty days after the filing of this Application, on and after July 1, 2024, pursuant to *Idaho Code* § 61-307 and Procedural Rule 123.01 are included as Attachment 1 to the Application. Even though the Company has filed this case on May 31, 2024, requesting implementation on July 1, 2024, as set forth in *Idaho Code* § 61-307, Idaho Power expects the Commission will suspend implementation of the Company's proposed rates for the statutory period set forth in *Idaho Code* § 61-622. With this expectation in mind, the Company has framed its requested effective date as January 1, 2025, in all discussions contained within this filing and for all related customer communication – including the Company's press release and customer notice that accompany the Application.

In addition, a disk containing Word versions of the testimonies is enclosed for the Reporter.

Commission Secretary  
Idaho Public Utilities Commission  
May 31, 2024  
Page 2

If you have any questions about any of the aforementioned documents, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink that reads "Lisa D. Nordstrom". The signature is written in a cursive style with a large initial "L".

Lisa D. Nordstrom

LDN:sg  
Enclosures

## CERTIFICATE OF ATTORNEY

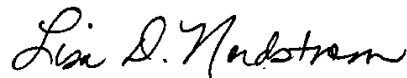
### ASSERTION THAT INFORMATION CONTAINED IN AN IDAHO PUBLIC UTILITIES COMMISSION FILING IS PROTECTED FROM PUBLIC INSPECTION

Case No. IPC-E-24-07

#### Idaho Power Company's Application for Authority to Increase Rates for Electric Service to Recover Costs Associated with Incremental Capital Investments and Certain Ongoing Operations and Maintenance Expenses

The undersigned attorney, in accordance with Commission Rules of Procedure 67, believes that portions of the Direct Testimony of Eric Hackett dated May 31, 2024, contain information that Idaho Power Company and a third party claim are trade secrets, business records of a private enterprise require by law to be submitted to or inspected by a public agency, and/or public records exempt from disclosure by state or federal law (material nonpublic information under U.S. Securities and Exchange Commission Regulation FD) as described in *Idaho Code* § 74-101, *et seq.*, and/or § 48-801, *et seq.* As such, it is protected from public disclosure and exempt from public inspection, examination, or copying.

DATED this 31st day of May 2024.



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LISA D. NORDSTROM

Attorney for Idaho Power Company

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Attorneys for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY TO ) CASE NO. IPC-E-24-07  
INCREASE RATES FOR ELECTRIC )  
SERVICE TO RECOVER COSTS ) APPLICATION  
ASSOCIATED WITH INCREMENTAL )  
CAPITAL INVESTMENTS AND )  
CERTAIN ONGOING OPERATIONS )  
AND MAINTENANCE EXPENSES. )  
\_\_\_\_\_ )

COMES NOW, Idaho Power Company (“Idaho Power” or “Company”) and hereby applies to the Idaho Public Utilities Commission (“Commission” or “IPUC”), pursuant to *Idaho Code* §§ 61-307, 61-502, 61-524, and 61-622 and Commission Rules of Procedure<sup>1</sup> 52, 121, and 125, for an Order approving revision to Idaho Power’s schedules of rates for electric service in the state of Idaho. The Company requests an increase in annual Idaho jurisdictional revenue of \$99,293,220 to become effective January 1, 2025,

<sup>1</sup> Idaho Administrative Procedures Act (IDAPA) 31.01.01.

which is the end of the initial statutory suspension period for proposed rate changes pursuant to *Idaho Code* § 61-622(4) and Procedural Rule 123.03. If approved, this request would result in an overall increase to adjusted base revenue of 7.31 percent.

In this case, Idaho Power is requesting rate relief related to a **limited** set of revenue requirement categories, including 2024 incremental plant additions to rate base and incremental ongoing labor costs, both as measured from the revenue requirement approved by Order No. 36042 issued in the Company's last general rate case, IPC-E-23-11 ("2023 GRC"). The Company's request applies the overall rate of return approved in the 2023 GRC and does not seek to adjust any other revenue requirement components such as non-labor operations and maintenance ("O&M") expense, net power supply costs, other revenue, etc. Under the Company's proposal, base rates would continue to reflect the 2023 GRC settlement amounts for those categories considered "out of scope" for this case.

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

## **I. BACKGROUND**

1. Idaho Power is an Idaho corporation whose principal place of business is 1221 West Idaho Street, Boise, Idaho 83702.

2. Idaho Power is a public utility providing electric service to more than 630,000 customers in southern Idaho and approximately 20,000 customers in eastern Oregon. Idaho Power is subject to the jurisdiction of this Commission, the Public Utility Commission of Oregon, and the Federal Energy Regulatory Commission. In conducting its utility business, Idaho Power operates an interconnected and vertically integrated system.

3. Idaho Power continues to experience high growth in customer demand requiring significant, ongoing capital investment necessary to maintain a safe, reliable electric system into the future. Correspondingly, the Company believes that such growth warrants careful consideration of appropriate ratemaking methodologies that balance timely cost recovery with affordability for customers.

4. Idaho Power plans to invest nearly one billion dollars in its system in 2024 and an average of \$796 million over the next five years to meet the growing customer demand and to maintain a safe, reliable electric system. The associated incremental depreciation and interest expense is of a level that Idaho Power cannot earn a reasonable rate of return nor maintain sufficient cash flow metrics without the relief sought in this case. The Company is also experiencing increased labor costs to attract and maintain a skilled workforce and other inflationary pressures throughout its business. In short, the revenue from current rates heretofore allowed Idaho Power is no longer reasonable and adequate if Idaho Power is to maintain a stable financial condition and continue to render reliable and adequate electric service to its customers.

5. As the Company developed its plan for this case, thoughtful recognition was given to the fact that the Commission issued an order approving its last general rate case just months ago. That general rate case involved a full audit and review of the Company's financial information, over a decade of capital investment, rates of return, service levels, cost-of-service studies, rate design, rules and regulations and more. Rather than starting this process over again just months after the prior case concluded, the Company looked specifically at what cost drivers must be addressed through an immediate rate request and which revenue requirement components it could forego revisiting in the near-term by

applying diligent cost management. After consulting with the parties to the 2023 GRC, the Company believes the targeted approach to cost recovery presented in this case will provide timely cost recovery, while minimizing the rate increases customers might otherwise experience with a full general rate case.

6. As a result, the Company is requesting the Commission provide relief as proposed in this case so that the Company may fairly and timely recover the costs it incurs on behalf of customers, including investments in the systems and activities necessary to provide safe, reliable electric service. As more fully set forth herein and in the supporting testimonies filled contemporaneously herewith, the requested rate increase is justified, and the changes being sought by the Company in this case are fair, just, and reasonable and should therefore be approved by the Commission.

## **II. PROPOSED TARIFFS**

7. Attachment No. 1, included herewith and made a part hereof, is the pertinent portions of Idaho Power's proposed new Electric Rate Schedules and Electric Service Regulations, IPUC No. 30, Tariff No. 101, covering the rendering of electric service and charges to Idaho Power's customers in the state of Idaho to take effect thirty days after the filing of this Application, on and after July 1, 2024, pursuant to *Idaho Code* § 61-307 and Procedural Rule 123.01. Even though the Company has filed this case on May 31, 2024, requesting implementation on July 1, 2024, as set forth in *Idaho Code* § 61-307, Idaho Power expects the Commission will suspend implementation of the Company's proposed rates for the statutory period set forth in *Idaho Code* § 61-622. With this expectation in mind, the Company has framed its requested effective date as January

1, 2025, in all discussions contained within this filing and for all related customer communication.

8. Attachment No. 2, included herewith and made a part hereof, contains those portions of Idaho Power's current IPUC No. 30, Tariff No. 101, that the Company proposes to modify as identified in legislative format.

### **III. PROPOSED RATE CHANGES & ACCOUNTING INFORMATION**

9. Idaho Power is seeking rate relief related to a limited set of revenue requirement categories, including 2024 incremental plant additions to rate base and incremental ongoing labor costs, both as measured from the revenue requirement approved by the Commission in the Company's 2023 GRC.

10. The Company's request applies the overall rate of return approved in the 2023 GRC and does not seek to adjust any other revenue requirement components such as non-labor O&M expense, net power supply costs, other revenue, etc. Under the Company's proposal, base rates would continue to reflect the 2023 GRC settlement amounts for those categories considered "out of scope" for this case.

11. Idaho Power has excluded any expected 2024 capital projects associated with the Jim Bridger Power Plant and the North Valmy Generating Station from the incremental 2024 revenue requirement.

12. The request in this case relies on the class cost-of-service ("COSS") from the 2023 GRC and does not propose any rate structural changes.

13. Attachment No. 3, included herewith and made a part hereof, shows a comparison of revenues from the various rate schedules in Idaho Power's current IPUC No. 30, Tariff No. 101 from both a base revenue and billed revenue perspective. As



summarized in the table below, the Company’s proposed base rate increase results in the following base revenue impacts to each customer segment.

<b>Limited Scope Rate Case Request</b> <i>Cost of Service Percent change – Revenue Spread (Exhibit 4)</i>						
Revenue Change	Overall % Impact	Residential	Small General Service	Large General Service <sup>1</sup>	Large Power <sup>2</sup>	Irrigation
\$99,293,220	7.31	7.25	7.30	6.83	6.50	9.50

<sup>1</sup> Includes lighting schedules; <sup>2</sup> Includes special contracts.

14. The Commission directed the Company in Order No. 29414 issued in Case No. IPC-E-03-11 to file accounting information related to its asset retirement obligations in its general rate cases. While not a traditional general rate case, Attachment 4, included herewith and made a part hereof, nonetheless contains journal entries made consistent with Statement of Financial Accounting Standards 143, now codified in Accounting Standards Codification section 410-20.

## **V. TESTIMONY IN SUPPORT**

15. Idaho Power is prepared to immediately present its case in support of the relief requested in the Application. Simultaneously with the filing of this Application, Idaho Power has filed its direct case consisting of the Direct Testimonies of four witnesses and Exhibit Nos. 1 through 10, which more fully describe the relief requested by the Company. These witnesses and a brief summary of their testimonies are as follows:

- Mr. Tim Tatum, Vice President of Regulatory Affairs, covers the regulatory policy matters related to the development of and need for this limited scope rate case based on projected incremental 2024 capital investments and certain ongoing O&M expenses. After providing a general overview of the case, he discusses Idaho

Power's current financial and operating situation driving the need for the requested rate relief. Mr. Tatum also presents the Company's recommendation regarding the derivation of class-specific revenue targets and development of rates.

- Mr. Matthew Larkin, Revenue Requirement Senior Manager, discusses the development of the Idaho Results of Operations ("ROO") and the conclusions that can be drawn from the analysis. Mr. Larkin also describes how the Company utilized the 2023 GRC settlement as a starting point from which he made adjustments to determine the 2024 incremental revenue requirement. His testimony details each component of the Company's incremental revenue requirement related to the update of capital and labor-related operations and maintenance ("O&M") expense ("O&M Labor"), and how the Company calculated the ultimate rate increase requested in this case. Mr. Larkin also supervised the preparation of the jurisdictional separation study utilized to determine the Idaho jurisdictional incremental revenue requirement.
- Mr. Eric Hackett, Projects and Resource Development Director, discusses generation-related major projects, as well as an environmental-related major project, expected to be complete during 2024. He presents the prudent nature of these investments, detailing why they are needed to ensure Idaho Power's generation fleet is robust and well-positioned to provide continued safe, reliable service to customers. Mr. Hackett also presents the costs associated with the utility-scale battery projects placed into service in 2024 and explains why the investment in these facilities reflects the least-cost, least-risk option to ensure sufficient capacity to meet customer demand in 2024 and beyond.

- Mr. Mitch Colburn, Vice President of Planning, Engineering, and Construction, discusses investments the Company has made in the electrical grid to ensure the provision of safe, reliable service to customers. Mr. Colburn presents the transmission and distribution-related investments included in 2024 that demonstrate the Company's prudent investment in the electrical grid at the transmission and distribution levels. He also discusses the Wood River Valley Reliability Project, a combined distribution and transmission project, the distribution portion of those investments which are proposed for recovery in this case. Mr. Colburn concludes with a discussion of a project resulting from the Company's grid modernization initiative.

16. Portions of the Company's Application and accompanying testimonies and exhibits are based on computer models. Additional documentation and explanation are provided with testimonies and exhibits in this filing, as well as workpapers to be submitted as directed by the Commission Secretary. As envisioned by Rule of Procedure 121.02, further information can be provided upon request.

## **VI. EFFECTIVE DATE**

17. This Application, including Attachment Nos. 1 through 4, is filed with this Commission to be kept open for public inspection as required by law, and the same fully states the changes to be made in the schedules, regulations, and contract rates now in force. The new Electric Rate Schedules and Electric Service Regulations in Attachment No. 1 will become effective as Applicant's IPUC No. 30, Tariff No. 101, for service rendered on and after July 1, 2024, unless otherwise ordered by this Commission, and when effective, will supersede and cancel the Electric Rate Schedules now in effect.

Even though the Company has filed this case on May 31, 2024, requesting implementation on July 1, 2024, as set forth in *Idaho Code* § 61-307, Idaho Power anticipates the Commission will suspend the effective date of its requested tariff changes until January 1, 2025, pursuant to *Idaho Code* § 61-622.

18. While the proposed changes reflected in Attachment Nos. 1 and 2 were based on tariffs in effect May 29, 2024, Idaho Power expects tariffs complying with the final order issued in this case may reflect additional tariff changes for the following schedules that may become effective in the interim:

- Schedule 20 (Case No. IPC-E-24-15, Update to Marginal Pricing)
- Schedule 34 (Case No. IPC-E-24-15, Update to Marginal Pricing)

Idaho Power will incorporate all other changes approved by the Commission after May 29, 2024, into the tariffs submitted in compliance with the Commission's final order in this case.

## **VII. PUBLIC NOTICE**

19. This Application has been and will be brought to the attention of Idaho Power's affected customers by means of a press release, which will be sent to various media outlets, including the newspapers of general circulation in the area served by Idaho Power, by customer notices mailed to individual customers, and by means of personal contact with some customers. A copy of the press release and customer notice required by Procedural Rule 125 accompany this Application.

20. In addition, the affected current Electric Rate Schedules, Electric Service Regulations, including rate schedules for the special contracts, together with the proposed Electric Rate Schedules, Electric Service Regulations, including rate schedules

for the special contract customers, will be kept open for public inspection at Idaho Power's offices in the state of Idaho.

21. Idaho Power believes the above-described procedures satisfy the Commission's Rules of Practice and Procedure, but Idaho Power will, in the alternative, bring this Application to the attention of Idaho Power's affected customers through any other means directed by this Commission.

### **VIII. COMMUNICATIONS**

22. Communications with reference to this Application should be sent to the following:

Lisa D. Nordstrom  
Donovan E. Walker  
Megan Goicoechea Allen  
Idaho Power Company  
P.O. Box 70  
Boise, Idaho 83707  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)  
[dwalker@idahopower.com](mailto:dwalker@idahopower.com)  
[mgoicoecheaallen@idahopower.com](mailto:mgoicoecheaallen@idahopower.com)  
[dockets@idahopower.com](mailto:dockets@idahopower.com)

Timothy Tatum  
Connie Aschenbrenner  
Matt Larkin  
1221 West Idaho Street (83702)  
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Boise, ID 83707  
[ttatum@idahopower.com](mailto:ttatum@idahopower.com)  
[caschenbrenner@idahopower.com](mailto:caschenbrenner@idahopower.com)  
[mlarkin@idahopower.com](mailto:mlarkin@idahopower.com)

### **IX. REQUEST FOR RELIEF**

23. WHEREFORE, the revenue requirement heretofore allowed Idaho Power is no longer reasonable and adequate, and Idaho Power has and will continue to experience increased costs – all of which now require immediate adjustment by way of increased revenues if Idaho Power is to maintain a stable financial condition and continue to render reliable and adequate electric service to its customers.

24. Idaho Power respectfully requests the Commission issue its Order finding the proposed rates and charges to be fair, just, reasonable, and nondiscriminatory. Idaho Power asks the Commission to approve the new Electric Rate Schedules, Electric Service

Regulations, and special contract rates set out in Attachment No. 1. If approved, Idaho Power's annual Idaho jurisdictional revenues would increase by \$99,293,220, and result in an overall increase to adjusted base revenue of 7.31 percent.

DATED at Boise, Idaho, this 31<sup>st</sup> day of May 2024.



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LISA D. NORDSTROM  
Attorney for Idaho Power Company

DONOVAN E. WALKER  
Attorney for Idaho Power Company

MEGAN GOICOECHEA ALLEN  
Attorney for Idaho Power Company

**APPLICANT'S STATEMENT OF READINESS FOR HEARING**

LISA D. NORDSTROM, one of the attorneys of record for Idaho Power, pursuant to Rule of Procedure 121.01(d) hereby states that Idaho Power is prepared to immediately present its case in support of the relief requested in the Application.

A handwritten signature in black ink that reads "Lisa D. Nordstrom". The signature is written in a cursive style with a large initial "L".

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Lisa D. Nordstrom

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 1  
PROPOSED TARIFF**



SCHEDULE 1  
RESIDENTIAL SERVICE  
STANDARD PLAN  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$15.00	\$15.00
Energy Charge, per kWh		
First 800 kWh	10.3671¢	9.1236¢
801-2000 kWh	12.4659¢	10.0585¢
All Additional kWh Over 2000	14.8082¢	11.1397¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3  
MASTER-METERED MOBILE HOME PARK  
RESIDENTIAL SERVICE

AVAILABILITY

Service under this schedule is available to master-metered mobile home parks included on the Company's list of "grandfathered" mobile home parks on file with the Idaho Public Utilities Commission receiving electric service under Schedule 1 as of March 20, 2009. Customers included on the Company's list of "grandfathered" mobile home parks as of March 20, 2009 will automatically be transferred to this Schedule on their next regularly scheduled cycle read date that occurs on or after March 21, 2009.

APPLICABILITY

Service under this schedule is applicable to Electric Service provided to a master-metered residential mobile home park for residential service for general domestic uses, including single phase motors of 7½ horsepower rating or less. This schedule is not applicable to standby service or shared service.

TYPE OF SERVICE

The type of service provided under this schedule is single phase, alternating current at approximately 120 or 240 volts and 60 cycles, supplied through one meter at one Point of Delivery.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$15.00
Energy Charge, per kWh all kWh	11.1184¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5  
RESIDENTIAL SERVICE  
TIME-OF-USE PLAN  
(OPTIONAL)  
(Continued)

TIME PERIODS

The time periods are defined as follows. All times are stated in Mountain Time.

Summer Season

On-Peak: 7:00 p.m. to 11:00 pm. Monday through Saturday, except holidays  
Mid-Peak: 3:00 p.m. to 7:00 p.m. Monday through Saturday, except holidays  
Off-Peak: 11:00 p.m. to 3:00 p.m. Monday through Saturday and all hours on Sunday and holidays

Non-summer Season

On-Peak: 6:00 a.m. to 9:00 a.m. and 5:00 p.m. to 8:00 p.m. Monday through Saturday, except holidays  
Off-Peak: 9:00 a.m. to 5:00 p.m. and 8:00 p.m. to 6:00 a.m. Monday through Saturday and all hours on Sunday and holidays

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). When New Year's Day, Independence Day, or Christmas Day falls on Sunday, the Monday immediately following that Sunday will be considered a holiday.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$15.00	\$15.00
Energy Charge, per kWh		
On-Peak	25.7339¢	13.3421¢
Mid-Peak	12.8672¢	n/a
Off-Peak	6.4335¢	8.8947¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 6  
RESIDENTIAL SERVICE  
ON-SITE GENERATION  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

The following rate structure and charges are subject to change upon Commission approval:

STANDARD RATES (DEFAULT)

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$15.00	\$15.00
Energy Charge, per kWh		
First 800 kWh	10.3671¢	9.1236¢
801-2000 kWh	12.4659¢	10.0585¢
All Additional kWh Over 2000	14.8082¢	11.1397¢

TIME-OF-USE RATES (OPTIONAL)

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$15.00	\$15.00
Energy Charge, per kWh		
On-Peak	25.7339¢	13.3421¢
Mid-Peak	12.8672¢	n/a
Off-Peak	6.4335¢	8.8947¢

EXPORT CREDIT RATE

The following rate structure and credits are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Export Credit Rate, per kWh		
On-Peak	16.9966¢	4.8365¢
Off-Peak	5.6533¢	4.8365¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7  
SMALL GENERAL SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Energy Charge, per kWh		
First 300 kWh	7.7042¢	7.7042¢
All Additional kWh	8.8042¢	7.7061¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 8  
SMALL GENERAL SERVICE  
ON-SITE GENERATION  
(Continued)

MONTHLY CHARGE (Continued)

The following charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Energy Charge, per kWh		
First 300 kWh	7.7042¢	7.7042¢
All Additional kWh	8.8042¢	7.7061¢

EXPORT CREDIT RATE

The following rate structure and credits are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Export Credit Rate, per kWh		
On-Peak	16.9966¢	4.8365¢
Off-Peak	5.6533¢	4.8365¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9  
LARGE GENERAL SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE – STANDARD RATES</u> <u>(DEFAULT)</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Basic Charge, per kW of Basic Load Capacity Basic Load Capacity	\$1.59	\$1.59
Demand Charge, per kW of Billing Demand Billing Demand	\$8.20	\$6.47
Energy Charge, per kWh All kWh	5.5238¢	5.3281¢
 <u>SECONDARY SERVICE – TIME-OF-USE</u> <u>(OPTIONAL)</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Basic Charge, per kW of Basic Load Capacity Basic Load Capacity	\$1.59	\$1.59
Demand Charge, per kW of Billing Demand Billing Demand	\$8.20	\$6.47
Energy Charge, per kWh On-Peak	5.9101¢	5.6339¢
Mid-Peak	5.9101¢	5.3817¢
Off-Peak	5.3262¢	5.1809¢

SCHEDULE 9  
LARGE GENERAL SERVICE  
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$340.00	\$340.00
Basic Charge, per kW of Basic Load Capacity	\$1.85	\$1.85
Demand Charge, per kW of Billing Demand	\$8.44	\$8.00
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.59	n/a
Energy Charge, per kWh		
On-Peak	5.4494¢	4.9489¢
Mid-Peak	5.4494¢	4.7058¢
Off-Peak	4.8858¢	4.5108¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$340.00	\$340.00
Basic Charge, per kW of Basic Load Capacity	\$1.10	\$1.10
Demand Charge, per kW of Billing Demand	\$7.44	\$6.52
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.59	n/a
Energy Charge, per kWh		
On-Peak	5.3758¢	4.8487¢
Mid-Peak	5.3758¢	4.6050¢
Off-Peak	4.8054¢	4.4097¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 15  
DUSK TO DAWN CUSTOMER  
LIGHTING  
 (Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lighting fixture installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

<u>LED Fixture</u>		
<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	<u>Base Rate</u>
40	3,600	\$ 9.80
85	7,200	\$11.90
200	18,000	\$17.20

FLOOD LIGHTING

<u>LED Fixture</u>		
<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	<u>Base Rate</u>
85	8,100	\$19.43
150	18,000	\$21.42
300	32,000	\$25.18

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$85.00	\$85.00
Basic Charge, per kW of Basic Load Capacity	\$2.04	\$2.04
Demand Charge, per kW of Billing Demand	\$10.60	\$8.54
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.83	n/a
Energy Charge, per kWh		
On-Peak	6.0467¢	5.4747¢
Mid-Peak	6.0467¢	5.2304¢
Off-Peak	5.4841¢	5.0345¢

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	\$2.24	\$2.24
Demand Charge, per kW of Billing Demand	\$10.14	\$8.72
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.61	n/a
Energy Charge, per kWh		
On-Peak	5.2767¢	4.7702¢
Mid-Peak	5.2767¢	4.5258¢
Off-Peak	4.7134¢	4.3297¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	\$1.89	\$1.89
Demand Charge, per kW of Billing Demand	\$10.30	\$8.86
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.61	n/a
Energy Charge, per kWh		
On-Peak	5.2598¢	4.7404¢
Mid-Peak	5.2598¢	4.4958¢
Off-Peak	4.6932¢	4.2996¢

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24  
AGRICULTURAL IRRIGATION  
SERVICE  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blain County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$30.00	\$6.00
Demand Charge, per kW of Billing Demand	\$15.42	n/a
Energy Charge All kWh	6.2819¢	7.3807¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$415.00	\$6.00
Demand Charge, per kW of Billing Demand	\$14.56	n/a
Energy Charge All kWh	6.0163¢	7.0437¢

SCHEDULE 26  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
MICRON TECHNOLOGY, INC.  
BOISE, IDAHO

SPECIAL CONTRACT DATED MARCH 9, 2022, AMENDED MAY 31, 2023

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). Terms used below have the meanings given to them in the Special Contract referenced above.

Monthly Contract Demand Charge

\$3.47 per kW of Contract Demand.

Monthly Billing Demand Charge

\$18.31 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$1.375 per each kW over the Contract Demand.

Monthly Energy Charge

3.0394¢ per kWh.

Embedded Energy Fixed Cost Charge

0.0000¢ per kWh of Renewable Resource On-Site Usage

Monthly Adjusted Renewable Capacity Credit(s)

See Table Nos. 1, 2, 3, and Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Renewable Resource Cost

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Excess Generation Credit

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Administrative Charge

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

SCHEDULE 29  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
J. R. SIMPLOT COMPANY  
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$3.25 per kW of Contract Demand

Demand Charge,

\$14.88 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$1.301 per each kW over the Contract Demand

Energy Charge

3.1260¢ per kWh

Monthly Facilities Charge

Facilities installed beyond the Point of Delivery will be subject to the provisions of Rule M, Facilities Charge Service.

SCHEDULE 30  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
UNITED STATES DEPARTMENT OF ENERGY  
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED SEPTEMBER 15, 2021  
CONTRACT NO. 47PA0420D0011

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- |    |  |         |
|----|--|---------|
| 1. | <u>Demand Charge</u> , per kW of<br>Billing Demand | \$10.12 |
| 2. | <u>Energy Charge</u> , per kWh                     | 4.2534¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

MONTHLY ANTELOPE ASSET CHARGE ("AAC")

The AAC will be paid for the Company's investment in, and operation and maintenance expenses associated with, specified transmission facilities required to provide service under the contract.

The Monthly AAC consists of two components:

1. PacifiCorp Pass-Through Charge (PPTC):

$$\text{PPTC} = (\text{O\&M} \times \text{GAV}) + (\text{CEC})$$

SCHEDULE 32  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
J. R. SIMPLOT COMPANY  
CALDWELL, IDAHO

SPECIAL CONTRACT DATED APRIL 8, 2015

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	\$3.33	\$3.33
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$19.80	\$16.37
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$1.332	\$1.332
<u>Energy Charge</u> per kWh	3.0711¢	3.3175¢

Monthly Facilities Charge

Facilities installed beyond the Point of Delivery will be subject to the provisions of Rule M, Facilities Charge Service.



SCHEDULE 33  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
BRISBIE, LLC.  
(Continued)

TIME PERIODS (Continued)

The holidays observed by the Company are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day, Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). When New Year's Day, Independence Day, or Christmas Day falls on a Sunday, the Monday immediately following that Sunday will be considered a holiday.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	\$1.89	\$1.89
Demand Charge, per kW of Billing Demand	\$10.30	\$8.86
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.61	n/a
Energy Charge, per kWh		
On-Peak	5.2598¢	4.7404¢
Mid-Peak	5.2598¢	4.4958¢
Off-Peak	4.6932¢	4.2996¢
Embedded Energy Fixed Cost Rate, per kWh		
On-Peak	0.6951¢	1.5569¢
Mid-Peak	0.6951¢	1.5569¢
Off-Peak	0.6951¢	1.5569¢

SCHEDULE 33  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
BRISBIE, LLC.  
(Continued)

**BLOCK 2**

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). Terms used below have the meanings given to them in the Special Contract referenced above.

**Daily Excess Demand Charge**

\$1.333 per each kW over the Contract Demand.

**Excess Generation Credit**

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021 as amended.

**Monthly Contract Demand Charge**

\$3.33 per kW of Contract Demand.

**Monthly Billing Demand Charge**

\$22.51 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

**Minimum Monthly Billing Demand**

The Minimum Monthly Billing Demand will be 20,000 kilowatts.

**Monthly Adjusted Renewable Capacity Credit(s)**

See Table Nos. 1, 2, 3, and Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, dated December 22, 2021, as amended.

**Renewable Resource Cost**

As included in the Monthly Contract Payment listed in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

**Supplemental Energy Cost**

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

**Administrative Charge**

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

SCHEDULE 34  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
LAMB WESTON, INC.  
(Continued)

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	\$2.24	\$2.24
Demand Charge, per kW of Billing Demand	\$10.14	\$8.72
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.61	n/a
Energy Charge, per kWh		
On-Peak	5.2767¢	4.7702¢
Mid-Peak	5.2767¢	4.5258¢
Off-Peak	4.7134¢	4.3297¢

SCHEDULE 34  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
LAMB WESTON, INC.  
(Continued)

**BLOCK 2**

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Daily Excess Demand Charge

\$1.332 per each kW over the Contract Demand.

Monthly Contract Demand Charge

\$3.33 per kW of Contract Demand.

Monthly Billing Demand Charge

\$24.45 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Energy Charge

5.8694¢ per kWh of Block 2 Energy.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 20,000 kilowatts.

SCHEDULE 40  
NON-METERED GENERAL SERVICE  
 (Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	10.077¢
Minimum Charge, per month	\$2.00

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$2.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Charges, per fixture (41A)

<u>Watt (Maximum)</u>	<u>LED Fixture</u>	
	<u>Lumen (Minimum)</u>	<u>Base Rate</u>
40	3,600	\$12.18
85	7,200	\$14.21
140	10,800	\$16.29
200	18,000	\$20.24

Non-Metered Service – Variable Energy

Energy Charge, per kWh                      10.077¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt and becomes past due 15 days from the date on which rendered.

"B" – Customer-Owned, Idaho Power-Maintained System – Discontinued

SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of fixtures and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	6.727¢
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Metered Service (41CM)

Service Charge, per meter	\$5.59
Energy Charge, per kWh	6.727¢

SCHEDULE 42  
TRAFFIC CONTROL SIGNAL  
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh

8.043¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 2  
TARIFF IN LEGISLATIVE FORMAT**

SCHEDULE 1  
 RESIDENTIAL SERVICE  
STANDARD PLAN  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$ <del>10.00</del> <u>15.00</u>	\$ <del>10.00</del> <u>15.00</u>
Energy Charge, per kWh		
First 800 kWh	<del>10.1082</del> <u>10.3671</u> ¢	<del>8.89589</del> <u>9.1236</u> ¢
801-2000 kWh	<del>12.1546</del> <u>12.4659</u> ¢	<del>9.8073</del> <u>10.0585</u> ¢
All Additional kWh Over 2000	<del>14.4385</del> <u>14.8082</u> ¢	<del>10.8615</del> <u>11.1397</u> ¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3  
MASTER-METERED MOBILE HOME PARK  
RESIDENTIAL SERVICE

AVAILABILITY

Service under this schedule is available to master-metered mobile home parks included on the Company's list of "grandfathered" mobile home parks on file with the Idaho Public Utilities Commission receiving electric service under Schedule 1 as of March 20, 2009. Customers included on the Company's list of "grandfathered" mobile home parks as of March 20, 2009 will automatically be transferred to this Schedule on their next regularly scheduled cycle read date that occurs on or after March 21, 2009.

APPLICABILITY

Service under this schedule is applicable to Electric Service provided to a master-metered residential mobile home park for residential service for general domestic uses, including single phase motors of 7½ horsepower rating or less. This schedule is not applicable to standby service or shared service.

TYPE OF SERVICE

The type of service provided under this schedule is single phase, alternating current at approximately 120 or 240 volts and 60 cycles, supplied through one meter at one Point of Delivery.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	<del>\$10.00</del> <u>\$15.00</u>
Energy Charge, per kWh all kWh	<del>10.3844</del> <u>11.1184</u> ¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5  
 RESIDENTIAL SERVICE  
TIME-OF-USE PLAN  
 (OPTIONAL)  
 (Continued)

TIME PERIODS

The time periods are defined as follows. All times are stated in Mountain Time.

Summer Season

On-Peak: 7:00 p.m. to 11:00 pm. Monday through Saturday, except holidays  
 Mid-Peak: 3:00 p.m. to 7:00 p.m. Monday through Saturday, except holidays  
 Off-Peak: 11:00 p.m. to 3:00 p.m. Monday through Saturday and all hours on Sunday and holidays

Non-summer Season

On-Peak: 6:00 a.m. to 9:00 a.m. and 5:00 p.m. to 8:00 p.m. Monday through Saturday, except holidays  
 Off-Peak: 9:00 a.m. to 5:00 p.m. and 8:00 p.m. to 6:00 a.m. Monday through Saturday and all hours on Sunday and holidays

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). When New Year's Day, Independence Day, or Christmas Day falls on Sunday, the Monday immediately following that Sunday will be considered a holiday.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	<del>\$10.00</del> <u>\$15.00</u>	<del>\$10.00</del> <u>\$15.00</u>
Energy Charge, per kWh		
On-Peak	<del>24.6472</del> <u>25.7339¢</u>	<del>12.7787</del> <u>13.3421¢</u>
Mid-Peak	<del>12.3238</del> <u>12.8672¢</u>	n/a
Off-Peak	<del>6.16186</del> <u>6.4335¢</u>	<del>8.51918</del> <u>8.8947¢</u>

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 6  
RESIDENTIAL SERVICE  
ON-SITE GENERATION  
(Continued)**

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

The following rate structure and charges are subject to change upon Commission approval:

**STANDARD RATES (DEFAULT)**

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	<del>\$10.00</del> <u>15.00</u>	<del>\$10.00</del> <u>15.00</u>
Energy Charge, per kWh		
First 800 kWh	<del>10.1082</del> <u>10.3671¢</u>	<del>8.8958</del> <u>9.1236¢</u>
801-2000 kWh	<del>12.1546</del> <u>12.4659¢</u>	<del>9.8073</del> <u>10.0585¢</u>
All Additional kWh Over 2000	<del>14.4385</del> <u>14.8082¢</u>	<del>10.8615</del> <u>11.1397¢</u>

**TIME-OF-USE RATES (OPTIONAL)**

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	<del>\$10.00</del> <u>15.00</u>	<del>\$10.00</del> <u>15.00</u>
Energy Charge, per kWh		
On-Peak	<del>24.6472</del> <u>25.7339¢</u>	<del>12.7787</del> <u>13.3421¢</u>
Mid-Peak	<del>12.3238</del> <u>12.8672¢</u>	n/a
Off-Peak	<del>6.1618</del> <u>6.4335¢</u>	<del>8.5194</del> <u>8.8947¢</u>

**EXPORT CREDIT RATE**

The following rate structure and credits are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Export Credit Rate, per kWh		
On-Peak	<del>16.9966</del> <u>6¢</u>	4.8365¢
Off-Peak	<del>4.8365</del> <u>4.8365¢</u>	<del>5.6533</del> <u>5.6533¢</u>

**PAYMENT**

Idaho Power Company \_\_\_\_\_ First Revised Sheet No. 6-9

Cancel

I.P.U.C. No. 30, Tariff No. 101 \_\_\_\_\_ Original Sheet No. 6-9

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7  
SMALL GENERAL SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Energy Charge, per kWh		
First 300 kWh	<del>6.740</del> <u>47.7042</u> ¢	<del>6.740</del> <u>47.7042</u> ¢
All Additional kWh	<del>7.702</del> <u>78.8042</u> ¢	<del>6.742</del> <u>17.7061</u> ¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 8  
SMALL GENERAL SERVICE  
ON-SITE GENERATION  
(Continued)

MONTHLY CHARGE (Continued)

The following charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Energy Charge, per kWh		
First 300 kWh	<del>6.7404</del> <u>7.7042</u> ¢	<del>6.7404</del> <u>7.7042</u> ¢
All Additional kWh	<del>7.7027</del> <u>8.8042</u> ¢	<del>6.7421</del> <u>7.7061</u> ¢

EXPORT CREDIT RATE

The following rate structure and credits are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Export Credit Rate, per kWh		
On-Peak	16.9966¢	4.8365¢
Off-Peak	-5.6533¢	4.8365¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 9  
LARGE GENERAL SERVICE  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE – STANDARD RATES</u> (DEFAULT)	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Basic Charge, per kW of Basic Load Capacity Basic Load Capacity	<del>\$1.48</del> <u>1.59</u>	
Demand Charge, per kW of Billing Demand Billing Demand	<del>\$6.04</del> <u>6.47</u>	
Energy Charge, per kWh All kWh	<del>4.97</del> <u>5.32</u> ¢	<del>5.15</del> <u>485.52</u> ¢
<u>SECONDARY SERVICE – TIME-OF-USE</u> (OPTIONAL)	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$25.00	\$25.00
Basic Charge, per kW of Basic Load Capacity Basic Load Capacity	<del>\$1.48</del> <u>1.59</u>	
Demand Charge, per kW of Billing Demand Billing Demand	<del>\$6.04</del> <u>6.47</u>	
Energy Charge, per kWh On-Peak	<del>5.25</del> <u>725.63</u> ¢	<del>5.51</del> <u>495.91</u> ¢
Mid-Peak	<del>5.02</del> <u>185.38</u> ¢	<del>5.51</del> <u>495.91</u> ¢
Off-Peak	<del>4.83</del> <u>455.18</u> ¢	<del>4.97</del> <u>005.32</u> ¢

SCHEDULE 9  
LARGE GENERAL SERVICE  
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$340.00	\$340.00
Basic Charge, per kW of Basic Load Capacity	<del>\$1.73</del> <u>1.85</u>	<del>\$1.73</del> <u>1.85</u>
Demand Charge, per kW of Billing Demand	<del>\$7.89</del> <u>8.44</u>	<del>_____</del> <u>\$7.488.00</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.49</del> <u>1.59</u>	<del>_____</del> n/a
Energy Charge, per kWh		
On-Peak	<del>5.09755</del> <u>5.4494¢</u>	
Mid-Peak	<del>5.09755</del> <u>5.4494¢</u>	
Off-Peak	<del>4.57044</del> <u>4.8858¢</u>	
<del>4.62954</del> <u>4.9489¢</u>		
<del>4.40204</del> <u>4.7058¢</u>		
<del>4.21964</del> <u>4.5108¢</u>		
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$340.00	\$340.00
Basic Charge, per kW of Basic Load Capacity	<del>\$1.03</del> <u>1.10</u>	<del>\$1.03</del> <u>1.10</u>
Demand Charge, per kW of Billing Demand	<del>\$6.957.44</del>	<del>\$6.096.52</del>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.49</del> <u>1.59</u>	<del>_____</del> n/a
Energy Charge, per kWh		
On-Peak	<del>5.02395</del> <u>5.3758¢</u>	
Mid-Peak	<del>5.02395</del> <u>5.3758¢</u>	
Off-Peak	<del>4.49084</del> <u>4.8054¢</u>	
<del>4.53134</del> <u>4.8487¢</u>		
<del>4.30364</del> <u>4.6050¢</u>		
<del>4.12104</del> <u>4.4097¢</u>		

PAYMENT

IDAHO

Issued per Order No. ~~36042~~Effective – January 1, 20245

Issued by IDAHO POWER COMPANY

Timothy E. Tatum, Vice President, Regulatory Affairs

1221 West Idaho Street, Boise, Idaho

SCHEDULE 15  
DUSK TO DAWN CUSTOMER  
LIGHTING  
(Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lighting fixture installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

<u>LED Fixture</u>		
<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	<u>Base Rate</u>
40	3,600	<del>\$ 9.45</del> <u>9.80</u>
85	7,200	<del>\$11.50</del> <u>11.90</u>
200	18,000	<del>\$16.64</del> <u>17.20</u>

FLOOD LIGHTING

<u>LED Fixture</u>		
<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	<u>Base Rate</u>
85	8,100	<del>\$18.76</del> <u>19.43</u>
150	18,000	<del>\$20.67</del> <u>21.42</u>
300	32,000	<del>\$24.34</del> <u>25.18</u>

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 96 (Blaine County Surcharge to Fund the Undergrounding of Certain Facilities).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$85.00	\$85.00
Basic Charge, per kW of Basic Load Capacity	<del>\$1.90</del> <u>2.04</u>	<del>\$1.90</del> <u>2.04</u>
Demand Charge, per kW of Billing Demand	<del>\$9.90</del> <u>10.60</u>	<del>_____</del> <u>\$7.978.54</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.71</del> <u>1.83</u>	n/a
Energy Charge, per kWh		
On-Peak	<del>5.645</del> <u>6.0467¢</u>	
Mid-Peak	<del>5.645</del> <u>6.0467¢</u>	
Off-Peak	<del>4.882</del> <u>5.2304¢</u>	

Idaho Power Company ~~Original~~ First Revised Sheet No. 19-3  
Cancels

I.P.U.C. No. 30, Tariff No. 101 ~~Thirteenth Revised~~ Original Sheet No. 19-3

Off-Peak 5.11975.4841¢  
~~4.70005.0345~~¢

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	<del>\$2.09</del> <u>2.24</u>	<del>\$2.09</del> <u>2.24</u>
Demand Charge, per kW of Billing Demand	<del>\$9.47</del> <u>10.14</u>	<del>\$8.14</del> <u>8.72</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.50</del> <u>1.61</u>	n/a
Energy Charge, per kWh		
On-Peak	<del>4.925</del> <u>35.2767¢</u>	
Mid-Peak	<del>4.4526¢</del> <u>4.7702¢</u>	
Off-Peak	<del>4.2244¢</del> <u>4.5258¢</u>	
	<del>4.0414¢</del> <u>4.3297¢</u>	
	<del>4.925</del> <u>35.2767¢</u>	
	<del>4.399</del> <u>54.7134¢</u>	
	<del>4.0414¢</del> <u>4.3297¢</u>	
	<del>4.908</del> <u>65.2598¢</u>	
	<del>4.4239¢</del> <u>4.7404¢</u>	
	<del>4.1956¢</del> <u>4.4958¢</u>	
	<del>4.0125¢</del> <u>4.2996¢</u>	
	<del>4.908</del> <u>65.2598¢</u>	
	<del>4.379</del> <u>94.6932¢</u>	
	<del>4.0125¢</del> <u>4.2996¢</u>	

<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	<del>\$1.76</del> <u>1.89</u>	<del>\$1.76</del> <u>1.89</u>
Demand Charge, per kW of Billing Demand	<del>\$9.64</del> <u>10.30</u>	<del>\$8.27</del> <u>8.86</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.50</del> <u>1.61</u>	n/a
Energy Charge, per kWh		
On-Peak	<del>4.908</del> <u>65.2598¢</u>	
Mid-Peak	<del>4.4239¢</del> <u>4.7404¢</u>	
Off-Peak	<del>4.1956¢</del> <u>4.4958¢</u>	
	<del>4.0125¢</del> <u>4.2996¢</u>	
	<del>4.908</del> <u>65.2598¢</u>	
	<del>4.379</del> <u>94.6932¢</u>	
	<del>4.0125¢</del> <u>4.2996¢</u>	

PAYMENT

Idaho Power Company ~~Original~~ First Revised Sheet No. 19-4  
Cancels

I.P.U.C. No. 30, Tariff No. 101 ~~Sixteenth Revised~~ Original Sheet No. 19-4

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24  
AGRICULTURAL IRRIGATION  
SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), Schedule 96 (Blain County Surcharge to Fund the Undergrounding of Certain Facilities), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$30.00	\$6.00
Demand Charge, per kW of Billing Demand	<del>\$14.06</del> <u>15.42</u>	n/a
Energy Charge All kWh <del>6.7288</del> <u>7.3807</u> ¢	<del>5.7265</del> <u>6.2819</u> ¢	
<u>TRANSMISSION SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$415.00	\$6.00
Demand Charge, per kW of Billing Demand	<del>\$13.27</del> <u>14.56</u>	n/a
Energy Charge All kWh <del>6.4215</del> <u>7.0437</u> ¢	<del>5.4849</del> <u>6.0163</u> ¢	



SCHEDULE 26  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
MICRON TECHNOLOGY, INC.  
BOISE, IDAHO

SPECIAL CONTRACT DATED MARCH 9, 2022, AMENDED MAY 31, 2023

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). Terms used below have the meanings given to them in the Special Contract referenced above.

Monthly Contract Demand Charge

~~\$3.14~~ 3.47 per kW of Contract Demand.

Monthly Billing Demand Charge

~~\$16.60~~ 18.31 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

~~\$1.244~~ 1.375 per each kW over the Contract Demand.

Monthly Energy Charge

~~3.039~~ 43.0394¢ per kWh.

Embedded Energy Fixed Cost Charge

0.0000¢ per kWh of Renewable Resource On-Site Usage

Monthly Adjusted Renewable Capacity Credit(s)

See Table Nos. 1, 2, 3, and Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Renewable Resource Cost

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Excess Generation Credit

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

Administrative Charge

As defined in Revised Exhibit 1 of Micron's Special Contract, dated March 9, 2022, as amended.

SCHEDULE 29  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
J. R. SIMPLOT COMPANY  
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

~~\$3.113~~ 25 per kW of Contract Demand

Demand Charge,

~~\$14.23~~ 14.88 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

~~\$1.244~~ 1.301 per each kW over the Contract Demand

Energy Charge

~~2.9887~~ 3.1260¢ per kWh

Monthly Facilities Charge

Facilities installed beyond the Point of Delivery will be subject to the provisions of Rule M, Facilities Charge Service.

SCHEDULE 30  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
UNITED STATES DEPARTMENT OF ENERGY  
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED SEPTEMBER 15, 2021  
CONTRACT NO. 47PA0420D0011

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- |    |  |                                  |
|----|--|----------------------------------|
| 1. | <u>Demand Charge</u> , per kW of<br>Billing Demand | <del>\$9.75</del> <u>10.12</u>   |
| 2. | <u>Energy Charge</u> , per kWh                     | <del>4.095</del> <u>4.2534</u> ¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

MONTHLY ANTELOPE ASSET CHARGE ("AAC")

The AAC will be paid for the Company's investment in, and operation and maintenance expenses associated with, specified transmission facilities required to provide service under the contract.

The Monthly AAC consists of two components:

1. PacifiCorp Pass-Through Charge (PPTC):

$$\text{PPTC} = (\text{O\&M} \times \text{GAV}) + (\text{CEC})$$

SCHEDULE 32  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
 FOR  
J. R. SIMPLOT COMPANY  
CALDWELL, IDAHO

SPECIAL CONTRACT DATED APRIL 8, 2015

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	<del>\$3.113.33</del>	<del>\$3.113.33</del>
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	<del>\$18.4919.80</del>	<del>\$15.2816.37</del>
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	<del>\$1.2441.332</del>	<del>\$1.2441.332</del>
<u>Energy Charge</u> per kWh	<del>2.86753.0711¢</del>	
<del>3.09753.3175¢</del>		

Monthly Facilities Charge

Facilities installed beyond the Point of Delivery will be subject to the provisions of Rule M, Facilities Charge Service.

SCHEDULE 33  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
 FOR  
BRISBIE, LLC.  
 (Continued)

TIME PERIODS (Continued)

The holidays observed by the Company are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day, Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). When New Year's Day, Independence Day, or Christmas Day falls on a Sunday, the Monday immediately following that Sunday will be considered a holiday.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	<del>\$1.76</del> <u>1.89</u>	<del>\$1.76</del> <u>1.89</u>
Demand Charge, per kW of Billing Demand	<del>\$9.64</del> <u>10.30</u>	<del>\$8.27</del> <u>8.86</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.50</del> <u>1.61</u>	_____n/a
Energy Charge, per kWh		
On-Peak	<del>4.90</del> <u>865.2598¢</u>	
Mid-Peak	<del>4.90</del> <u>865.2598¢</u>	
Off-Peak	<del>4.37</del> <u>994.6932¢</u>	
Embedded Energy Fixed Cost Rate, per kWh		
On-Peak	0.6951¢	1.5569¢
Mid-Peak	0.6951¢	1.5569¢
Off-Peak	0.6951¢	1.5569¢

SCHEDULE 33  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
BRISBIE, LLC.  
(Continued)

**BLOCK 2**

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). Terms used below have the meanings given to them in the Special Contract referenced above.

Daily Excess Demand Charge

~~\$1.244~~ 1.333 per each kW over the Contract Demand.

Excess Generation Credit

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021 as amended.

Monthly Contract Demand Charge

~~\$3.143~~ 3.33 per kW of Contract Demand.

Monthly Billing Demand Charge

~~\$21.04~~ 22.51 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 20,000 kilowatts.

Monthly Adjusted Renewable Capacity Credit(s)

See Table Nos. 1, 2, 3, and Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, dated December 22, 2021, as amended.

Renewable Resource Cost

As included in the Monthly Contract Payment listed in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

Supplemental Energy Cost

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

Administrative Charge

As defined in Revised Exhibit 3.1 of Brisbie, LLC's Special Contract, December 22, 2021, as amended.

SCHEDULE 34  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
LAMB WESTON, INC.  
(Continued)

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on September 30 of each year. The non-summer season begins on October 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$415.00	\$415.00
Basic Charge, per kW of Basic Load Capacity	<del>\$2.09</del> <u>2.24</u>	<del>_____</del> <u>\$2.09</u> <u>2.24</u>
Demand Charge, per kW of Billing Demand	<del>\$9.47</del> <u>10.14</u>	<del>_____</del> <u>\$8.14</u> <u>8.72</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	<del>\$1.50</del> <u>1.61</u>	<del>_____</del> n/a
Energy Charge, per kWh		
On-Peak	<del>4.925</del> <u>35.2767</u> ¢	
Mid-Peak	<del>4.925</del> <u>35.2767</u> ¢	
Off-Peak	<del>4.399</del> <u>54.7134</u> ¢	
	<del>4.452</del> <u>64.7702</u> ¢	
	<del>4.224</del> <u>44.5258</u> ¢	
	<del>4.041</del> <u>44.3297</u> ¢	

SCHEDULE 34  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
LAMB WESTON, INC.  
(Continued)

**BLOCK 2**

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Daily Excess Demand Charge

~~\$1.244~~ 1.332 per each kW over the Contract Demand.

Monthly Contract Demand Charge

~~\$3.11~~ 3.33 per kW of Contract Demand.

Monthly Billing Demand Charge

~~\$22.85~~ 24.45 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Energy Charge

~~5.869~~ 45.8694¢ per kWh of Block 2 Energy.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 20,000 kilowatts.



SCHEDULE 40  
NON-METERED GENERAL SERVICE  
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	<del>9.377</del> <u>10.077</u> ¢
Minimum Charge, per month	\$2.00

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$2.00
--	--------

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Charges, per fixture (41A)

<u>Watt (Maximum)</u>	<u>LED Fixture</u>		<u>Base Rate</u>
	<u>Lumen (Minimum)</u>		
40	3,600		<del>\$11.48</del> <u>12.18</u>
85	7,200		<del>\$13.38</del> <u>14.21</u>
140	10,800		<del>\$15.34</del> <u>16.29</u>
200	18,000		<del>\$19.06</del> <u>20.24</u>

Non-Metered Service – Variable Energy

Energy Charge, per kWh ~~9.377~~ 10.077¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt and becomes past due 15 days from the date on which rendered.

"B" – Customer-Owned, Idaho Power-Maintained System – Discontinued

SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of fixtures and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	<del>6.3396.727</del> ¢
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Metered Service (41CM)

Service Charge, per meter	\$5.59
Energy Charge, per kWh	<del>6.3396.727</del> ¢

SCHEDULE 42  
TRAFFIC CONTROL SIGNAL  
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh ~~7.3468.043~~¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 3  
SUMMARY OF REVENUE IMPACT**

**Idaho Power Company**  
**Calculation of Revenue Impact**  
**State of Idaho**  
**IPC-E-24-07**  
**Filed May 31, 2024**

**Summary of Revenue Impact**  
**Current Base Revenue to Proposed Base Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Base Revenue	Mills Per kWh	Total Adjustments to Base Revenue	Proposed Base Revenue	Mills Per kWh	Percent Change Base to Base Revenue <sup>(2)</sup>
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	499,325	5,579,241,557	\$609,399,228	109.23	\$44,026,989	\$653,426,217	117.12	7.22%
2	Master Metered Mobile Home Park	3	19	5,177,219	\$539,926	104.29	\$39,155	\$579,081	111.85	7.25%
3	Residential Service Time-of-Day	5	989	18,023,379	\$1,902,523	105.56	\$137,969	\$2,040,492	113.21	7.25%
4	Residential Service On-Site Generation	6	17,725	162,496,048	\$17,970,410	110.59	\$1,469,170	\$19,439,580	119.63	8.18%
5	Small General Service	7	30,408	137,888,027	\$18,650,526	135.26	\$1,361,623	\$20,012,149	145.13	7.30%
6	Small General Service On-Site Generation	8	101	461,158	\$61,992	134.43	\$4,533	\$66,525	144.26	7.31%
7	Large General Service	9	39,016	3,939,445,695	\$320,493,527	81.35	\$21,935,190	\$342,428,718	86.92	6.84%
8	Dusk to Dawn Lighting	15	0	2,615,028	\$1,327,007	507.45	\$48,479	\$1,375,486	525.99	3.65%
9	Large Power Service	19	124	2,055,250,567	\$135,863,467	66.11	\$9,648,571	\$145,512,038	70.80	7.10%
10	Agricultural Irrigation Service	24	19,515	1,829,051,780	\$166,865,446	91.23	\$15,849,613	\$182,715,059	99.90	9.50%
11	Unmetered General Service	40	1,663	14,381,350	\$1,350,464	93.90	\$100,681	\$1,451,145	100.90	7.46%
12	Street Lighting	41	3,324	20,670,727	\$3,660,667	177.09	\$218,214	\$3,878,881	187.65	5.96%
13	Traffic Control Lighting	42	766	2,983,484	\$219,167	73.46	\$20,817	\$239,984	80.44	9.50%
14	Total Uniform Tariffs		612,975	13,767,686,019	\$1,278,304,350	92.85	\$94,861,004	\$1,373,165,354	99.74	7.42%
15	Total Special Contracts		5	1,264,873,695	\$80,668,200	63.78	\$4,432,215	\$85,100,415	67.28	5.49%
16	<b>Idaho Power Supplied Retail Sales<sup>(2)</sup></b>		<b>612,980</b>	<b>15,032,559,714</b>	<b>1,358,972,550</b>	<b>90.40</b>	<b>\$99,293,220</b>	<b>\$1,458,265,770</b>	<b>97.01</b>	<b>7.31%</b>

(1) Test Year Revenue Forecast January 2024 - December 2024 (GRC)

(2) Impacts do not include Black Mesa and marginal energy sales

**Idaho Power Company  
Calculation of Revenue Impact  
State of Idaho  
IPC-E-24-07  
Filed May 31, 2024**

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

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Base Revenue	Mills Per kWh	Adjustments to Base Revenue	Proposed Base Revenue	Mills Per kWh	Percent Change Base to Base Revenue
<u>Uniform Tariff Rates:</u>										
1	Large General Secondary	9S	38,725	3,299,187,444	\$273,615,310	82.93	\$18,774,625	\$292,389,935	88.62	6.86%
2	Large General Primary	9P	288	635,765,089	\$46,542,335	73.21	\$3,137,920	\$49,680,255	78.14	6.74%
3	Large General Transmission	9T	3	4,493,162	\$335,882	74.75	\$22,645	\$358,528	79.79	6.74%
4	Total Schedule 9		39,016	3,939,445,695	\$320,493,527	81.35	\$21,935,190	\$342,428,718	86.92	6.84%
5	Large Power Secondary	19S	1	6,730,275	\$485,083	72.07	\$34,449	\$519,532	77.19	7.10%
6	Large Power Primary	19P	120	2,017,395,432	\$133,398,933	66.12	\$9,473,549	\$142,872,482	70.82	7.10%
7	Large Power Transmission	19T	3	31,124,860	\$1,979,450	63.60	\$140,574	\$2,120,024	68.11	7.10%
8	Total Schedule 19		124	2,055,250,567	\$135,863,467	66.11	\$9,648,571	\$145,512,038	70.80	7.10%
9	Irrigation Secondary	24S	19,515	1,829,051,780	\$166,865,446	91.23	\$15,849,613	\$182,715,059	99.90	9.50%
10	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0	0.00	0.00%
11	Total Schedule 24		19,515	1,829,051,780	\$166,865,446	91.23	\$15,849,613	\$182,715,059	99.90	9.50%

(1) Test Year Revenue Forecast January 2024 - December 2024 (GRC)

**Idaho Power Company  
Calculation of Revenue Impact  
State of Idaho  
IPC-E-24-07  
Filed May 31, 2024**

**Summary of Revenue Impact  
Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue <sup>(2)</sup>
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	499,325	5,579,241,557	\$685,438,711	122.86	\$44,026,989	\$729,465,700	130.75	6.42%
2	Master Metered Mobile Home Park	3	19	5,177,219	\$610,486	117.92	\$39,155	\$649,641	125.48	6.41%
3	Residential Service Time-of-Day	5	989	18,023,379	\$2,148,164	119.19	\$137,969	\$2,286,133	126.84	6.42%
4	Residential Service On-Site Generation	6	17,725	162,496,048	\$20,185,068	124.22	\$1,469,170	\$21,654,238	133.26	7.28%
5	Small General Service	7	30,408	137,888,027	\$20,730,567	150.34	\$1,361,623	\$22,092,189	160.22	6.57%
6	Small General Service On-Site Generation	8	101	461,158	\$68,948	149.51	\$4,533	\$73,481	159.34	6.57%
7	Large General Service	9	39,016	3,939,445,695	\$349,830,579	88.80	\$21,935,190	\$371,765,770	94.37	6.27%
8	Dusk to Dawn Lighting	15	0	2,615,028	\$1,346,481	514.90	\$48,479	\$1,394,960	533.44	3.60%
9	Large Power Service	19	124	2,055,250,567	\$151,168,918	73.55	\$9,648,571	\$160,817,489	78.25	6.38%
10	Agricultural Irrigation Service	24	19,515	1,829,051,780	\$180,486,395	98.68	\$15,849,613	\$196,336,008	107.34	8.78%
11	Unmetered General Service	40	1,663	14,381,350	\$1,457,562	101.35	\$100,681	\$1,558,243	108.35	6.91%
12	Street Lighting	41	3,324	20,670,727	\$3,814,602	184.54	\$218,214	\$4,032,816	195.10	5.72%
13	Traffic Control Lighting	42	766	2,983,484	\$241,385	80.91	\$20,817	\$262,202	87.88	8.62%
14	Total Uniform Tariffs		612,975	13,767,686,019	\$1,417,527,867	102.96	\$94,861,004	\$1,512,388,871	109.85	6.69%
15	Total Special Contracts		5	1,264,873,695	\$90,087,714	71.22	\$4,432,215	\$94,519,930	74.73	4.92%
16	<b>Idaho Power Supplied Retail Sales<sup>(2)</sup></b>		<b>612,980</b>	<b>15,032,559,714</b>	<b>1,507,615,581</b>	<b>100.29</b>	<b>\$99,293,220</b>	<b>\$1,606,908,801</b>	<b>106.90</b>	<b>6.59%</b>

(1) Test Year Revenue Forecast January 2024 - December 2024 (GRC)

(2) Impacts do not include Black Mesa and marginal energy sales



**Idaho Power Company  
Calculation of Revenue Impact  
State of Idaho  
IPC-E-24-07  
Filed May 31, 2024**

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

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Base Revenue	Mills Per kWh	Adjustments to Base Revenue	Proposed Base Revenue	Mills Per kWh	Percent Change Base to Base Revenue
<u>Uniform Tariff Rates:</u>										
1	Large General Secondary	9S	38,725	3,299,187,444	\$298,184,359	90.38	\$18,774,625	\$316,958,984	96.07	6.30%
2	Large General Primary	9P	288	635,765,089	\$51,276,877	80.65	\$3,137,920	\$54,414,798	85.59	6.12%
3	Large General Transmission	9T	3	4,493,162	\$369,343	82.20	\$22,645	\$391,988	87.24	6.13%
4	Total Schedule 9		39,016	3,939,445,695	\$349,830,579	88.80	\$21,935,190	\$371,765,770	94.37	6.27%
5	Large Power Secondary	19S	1	6,730,275	\$535,204	79.52	\$34,449	\$569,653	84.64	6.44%
6	Large Power Primary	19P	120	2,017,395,432	\$148,422,477	73.57	\$9,473,549	\$157,896,025	78.27	6.38%
7	Large Power Transmission	19T	3	31,124,860	\$2,211,237	71.04	\$140,574	\$2,351,811	75.56	6.36%
8	Total Schedule 19		124	2,055,250,567	\$151,168,918	73.55	\$9,648,571	\$160,817,489	78.25	6.38%
9	Irrigation Secondary	24S	19,515	1,829,051,780	\$180,486,395	98.68	\$15,849,613	\$196,336,008	107.34	8.78%
10	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0	0.00	0.00%
11	Total Schedule 24		19,515	1,829,051,780	\$180,486,395	98.68	\$15,849,613	\$196,336,008	107.34	8.78%

(1) Test Year Revenue Forecast January 2024 - December 2024 (GRC)

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 4  
ASSET RETIREMENT OBLIGATION  
ENTRIES**

**MATT LARKIN**  
Revenue Requirement Senior Manager  
[mlarkin@idahopower.com](mailto:mlarkin@idahopower.com)

**VIA ELECTRONIC FILING**

May 30, 2024

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

RE: Case No. IPC-E-03-11  
Annual Compliance Filing of Asset Retirement Obligations (“ARO”) Accounting  
Standards Codification (“ASC”) 410

Dear Commission Secretary:

In Order No. 29414, the Idaho Public Utilities Commission directed Idaho Power Company (“Company”) to record regulatory assets or liabilities associated with implementation of Statement of Financial Accounting Standards 143 (now codified as Accounting Standards Codification (“ASC”) 410). As a result of the Order, the Company is required to file annually, and as part of any rate case filing, all journal entries made under the requirements of ASC 410.

On May 17, 2012, Order No. 32549 was issued authorizing the Company to begin recovery of incremental costs related to the early closure of the Boardman power plant (“Boardman”) and established the Boardman balancing account which tracks the difference between cost and revenues, including Boardman-related ARO balances. In addition, Order No. 32549 exempted Boardman-related ARO balances from the deferral treatment required under Order No. 29414.

Pursuant to Order No. 29414, attached please find all journal entries made under the requirements of ASC 410. If you have any questions regarding this filing, please contact Regulatory Consultant Courtney Waites at (208) 388-5612 or [cwaites@idahopower.com](mailto:cwaites@idahopower.com).

Very truly yours,



Matt Larkin

MTL/sg

Enclosures  
cc: Terri Carlock

Idaho Power Company  
Accounting Standards Codification 410 (previously FAS 143) Accounting  
Year Ended December 31, 2023

Recorded journal entries			
	FERC Account	Dr.	Cr.
<i>December 31, 2022 balances</i>			
ARO Assets	101/107	28,236,601	-
Accumulated depreciation - ARO assets	108	-	21,023,468
Accumulated depreciation - removal costs	108	180,087,019	-
Cash	131	-	3,143,126
Regulatory assets	182.3/4/5/6	27,265,891	-
ARO Liabilities	230	-	37,494,839
Regulatory liabilities	254	-	180,087,019
Accretion expense (Boardman only), cumulative	411	2,222,416	-
Depreciation expense (Boardman only), cumulative	403	3,936,524	-
<i>Calendar year 2023 Accretion, Depreciation, Regulatory Asset Amortization, and Removal Cost Entries</i>			
1	Regulatory asset (accretion expense)	182.3	<b>1,162,513</b>
	Accretion expense (Boardman only)	411	<b>12,995</b>
	ARO liabilities	230	<b>1,175,508</b>
	<i>To record accretion expense on the asset retirement obligations</i>		
2	Regulatory asset (depreciation expense)	182.3	<b>6,048,026</b>
	Accumulated depreciation - ARO assets	108	<b>6,048,026</b>
	<i>To record depreciation on the ARO assets</i>		
3	Accumulated depreciation - removal costs	108	<b>4,717,803</b>
	Regulatory liabilities	254	<b>4,717,803</b>
	<i>To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the ASC 410 accruals</i>		
<i>Calendar year 2023 changes in estimates</i>			
4	ARO Assets	107	<b>11,683,135</b>
	Regulatory asset	182.3/182.4	<b>335,083</b>
	ARO Liabilities	230	<b>11,348,052</b>
	<i>To record revision of estimated AROs at Valmy, Bridger, and Boardman.</i>		
<i>Calendar year 2023 retirements</i>			
5	Regulatory asset	182.3	<b>385,519</b>
	Cash	131	<b>784,006</b>
	ARO Liabilities	230	<b>1,169,525</b>
	<i>To primarily record retirements at Bridger and retirement spend at Boardman.</i>		
<i>December 31, 2023 balances</i>			
ARO Assets	101/107	<b>39,919,736</b>	-
Accumulated depreciation - ARO assets	108	-	<b>27,071,494</b>
Accumulated depreciation - removal costs	108	<b>175,369,216</b>	-
Cash	131	-	<b>3,927,132</b>
Regulatory assets	182.3/4/5/6	<b>33,755,829</b>	-
ARO Liabilities	230	-	<b>48,848,874</b>
Regulatory liabilities	254	-	<b>175,369,216</b>
Accretion expense (Boardman only), cumulative	411	<b>2,235,411</b>	-
Depreciation expense (Boardman only), cumulative	403	<b>3,936,524</b>	-
	Balance check:	<b>255,216,715</b>	<b>255,216,715</b>