

RULE G
BILLINGS

1. Fractional Periods. When the Customer's Billing Period is less than 27 days or greater than 36 days, the Energy Charge for service under Schedules 1, 3, 4, 5, 6, 7, 8, 9, 19, or 24 will be calculated using actual meter readings. The Energy Charge for service provided under Schedule 40 will be determined using the daily kWh calculated on the basis of load size and number of units served multiplied by the actual number of days since the account was opened or since the previous billing, where appropriate. The proration of the applicable Demand Charge, Basic Charge, Facilities Charge, and Service Charge specified in the appropriate schedule will be calculated by dividing the charge by 30 and multiplying the result by the actual number of days since the account was opened or since the previous meter reading, where appropriate. However, the prorated Service Charge for Schedules 1, 3, 4, 5, 6, 7, 8, 9, 19, or 24 or the Minimum Charge for Schedule 40, will be no less than the amount specified in Schedule 66. For Schedule 15, the proration of the applicable Monthly Charge will be calculated by dividing the charge by 30 and multiplying the result by the actual number of days since the account was opened or the previous billing, where appropriate; however, in no event will the charge be less than the Fractional Period Minimum Billings amount specified in Schedule 66.

2. Corrected Billings. Whenever it is determined that a Customer was billed under an inappropriate schedule, the Customer will be rebilled under the appropriate schedule, except if the Company selected the schedule on the basis of available information and acted in good faith, the Company will not be required to rebill or adjust billings. When the customer has been overcharged, the rebilling period will be no more than the 3-year period as provided by Idaho Code §61-642. When the customer has been undercharged, the rebilling period shall be limited to six months unless a reasonable person should have known of the inappropriate billing, in which case the rebilling period may be extended for a period not to exceed three years.

If the average error for any meter test exceeds ± 2 percent, corrected billings will be prepared. The corrected billings will not exceed 6 months if the time when the malfunction or error began is unknown. If the time when the malfunction or error began is known and the customer was overcharged, the corrected billings will be from that time, but will not exceed the 3 year period as provided by Idaho Code §61-642. If the time when the malfunction or error began is known and the customer was undercharged, the Company will rebill for a period of six months unless a reasonable person should have known of the inaccurate billing, in which case the rebilling may be extended for a period not to exceed three years. If an under-billing occurs, the Company will offer and enter into reasonable payment arrangements with the Customer. For any over-billings, the Customer will have the choice of a refund or a credit on future bills.

3. Due Dates. The Company's practices relating to Due Dates are governed by the Utility Customer Relations Rules (UCRR) of the Idaho Public Utilities Commission, in effect at the time the event occurred which required application of the UCRR. If the Company's Rules and Regulations on file with the Idaho Public Utilities Commission contain provisions which conflict with the UCRR, the provisions of the UCRR supersede those included in the Company's Rules and Regulations.

4. Returned Checks. Checks or payments remitted by Customers in payment of bills are accepted conditionally. A Returned Check Charge, as specified in Schedule 66, will be assessed the Customer for handling each check or payment upon which payment has been refused by the bank.

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(Continued)

5. Late Payments. A Late Payment Charge, as provided in Schedule 66, will be levied against any delinquent account except for accounts of agencies and taxing districts of the State of Idaho as described in paragraph 6 of this schedule. All payments received by the billing date will apply to the Customer's account prior to calculating the Late Payment Charge. Payments will satisfy the oldest portion of the billing first and the current portion of the billing last.

Late Payment Charges will continue to accrue against unpaid disputed bill amounts. If the dispute is resolved in favor of the Customer, all disputed charges plus any associated Late Payment Charges will be deleted from the Customer's account. If the dispute is resolved in favor of the Company, all disputed charges plus any associated Late Payment Charges will become due and payable.

6. Late Payments for Agencies and Taxing Districts of the State of Idaho. Under the authority of Idaho Code §67-2302, an agency or taxing district of the State of Idaho has 60 days from the date that the bill is received to pay that bill. If a state agency or taxing district does not pay the bill within the 60-day period, all of the provisions of Idaho Code §67-2302 will apply and the Late Payment Charge as specified in Schedule 66 will be levied against the delinquent account.

Any state agency or taxing district that claims that it falls within the provisions of Idaho Code §67-2302 must notify Idaho Power Company in writing of such claim.

7. Temporary Suspension of Demand. When the Customer is obliged temporarily to suspend operation due to strikes, actions of any governmental authority, acts of God or the public enemy, the Customer may procure a proration of the monthly Billing Demand based upon the period of such suspension by giving immediate written notice to the Company. However, all monthly Minimum Charges and/or obligations will continue to apply as specified in the applicable schedule or a written agreement.