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IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Lead Counsel
lnordstrom@idahopower.com

April 12, 2018

VIA HAND DELIVERY

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

Re: Case No. GNR-U-18-01 – Impact of Federal Tax Code Revisions
on Utility Costs and Ratemaking
Settlement Stipulation and Motion to Approve Settlement Stipulation

Dear Ms. Hanian:

Enclosed for filing in the above matter are an original and seven (7) copies of a Settlement Stipulation and Motion to Approve Settlement Stipulation ("Settlement Stipulation") including the proposed tariff sheets specifying the proposed rates for providing retail electric service to its customers in the state of Idaho effective June 1, 2018.

In conformance with RP 125, this Settlement Stipulation will be brought to the attention of Idaho Power Company's ("Idaho Power" or the "Company") customers by means of a press release to media in the Company's service area and a customer notice distributed in customers' bills. To ensure that all customers are notified in a timely manner and have sufficient time to submit comments, Idaho Power will send a direct mail postcard to a subset of customers that receive their bill toward the end of the processing time for this case. Four (4) copies each of Idaho Power's press release, customer notice, and direct mail postcard are enclosed with this filing. The bill insert and/or the direct mail postcard will be mailed to all customers no later than May 18, 2018. Idaho Power will also keep its Settlement Stipulation and exhibits open for public inspection at its regional offices throughout the state of Idaho.

Sincerely,



Lisa D. Nordstrom

LDN:kkt

Enclosures

LISA D. NORDSTROM (ISB No. 5733)
Idaho Power Company
1221 West Idaho Street (83702)
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Attorney for Idaho Power Company

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE)	
INVESTIGATION INTO THE IMPACT OF)	CASE NO. GNR-U-18-01
FEDERAL TAX CODE REVISIONS ON)	
UTILITY COSTS AND RATEMAKING)	SETTLEMENT STIPULATION
)	AND MOTION TO APPROVE
)	SETTLEMENT STIPULATION
)	

Idaho Power Company ("Idaho Power" or "Company") requests that the Idaho Public Utilities Commission ("Commission") approve the tax-related settlement stipulation ("Settlement Stipulation") contained in this filing. The Settlement Stipulation is entered into between Idaho Power, Commission Staff ("Staff") and the Industrial Customers of Idaho Power ("ICIP"), hereafter jointly referred to as "Parties", and provides for a direct rate reduction of \$26,497,560, and a \$7,417,848 offset to current and future regulatory deferrals, providing a total customer benefit of \$33,915,408 for the June 1, 2018, through May 31, 2019, time period. The customer benefits are a result of the U.S. Tax Cuts and Jobs Act ("2017 Tax Act") and will provide some form of a direct rate reduction until the

Company's next general rate case proceeding or until otherwise modified by the Commission. The Settlement Stipulation also provides for an extension of the Accumulated Deferred Income Tax Credit ("ADITC")/Revenue Sharing mechanism.¹

I. INTRODUCTION AND MOTION

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

II. BACKGROUND

2. On December 22, 2017, the 2017 Tax Act was signed into law. See Pub. L. No. 115-97, 131 Stat 2045. Effective January 1, 2018, the 2017 Tax Act lowers the corporate tax rate to 21 percent from the existing maximum rate of 35 percent, provides for expanded bonus depreciation, limits the deductibility of interest expense, eliminates alternative minimum tax, repeals the manufacturing deduction, and imposes additional limitations on the deductibility of executive compensation.

¹ Order Nos. 30978, 32424, and 33149 established an ADITC/Revenue Sharing mechanism that authorizes Idaho Power to amortize ADITC when earning below a certain Return on Equity ("ROE") threshold or share a portion of revenues with Idaho customers when earnings are above a certain ROE threshold.

3. Public utility companies, such as Idaho Power, retain the full deductibility of interest expense but are no longer eligible for the bonus depreciation provisions; however, traditional accelerated tax depreciation methods are still available. While the change in the corporate income tax rate will reduce the Company's income tax expense beginning in 2018, Generally Accepted Accounting Principles required Idaho Power to remeasure deferred income tax assets and liabilities as of the date of the enactment, significantly reducing net deferred tax liabilities, as well as causing an increase in income tax expense for 2017.

4. On January 17, 2018, the Commission issued a Notice of Investigation in Order No. 33965 directing all rate-regulated utilities (besides small water companies with less than 200 customers, and the small electric utility, Atlanta Power) to: (1) immediately account for the financial benefits from the January 1, 2018 tax rate reduction to 21 percent as a deferred regulatory liability, and (2) by Friday, March 30, 2018, file a report with the Commission identifying and quantifying all tax changes individually.

5. Order No. 33965 specified that each report must disclose the federal income tax components for the year 2017, and the federal income tax components if the utility had been subject to 2017 Tax Act's revisions to the tax code, including the 21 percent tax rate. Each utility's report must include proposed tariff schedules that show the revenue requirement impacts from the 2017 Tax Act, with the differences between the law in effect on December 31, 2017, and the law in effect on and after January 1, 2018. *Id.* Utilities that operate in Idaho and in other states must separately calculate system-wide and Idaho-specific figures to show how the 2017 Tax Act impacts total operations and Idaho operations. *Id.*

6. As required by Order No. 33965, Idaho Power identified and quantified its federal income tax components that changed because of the 2017 Tax Act, as well as changes that result from the 2018 Idaho state tax rate change, in a report filed in this docket on March 30, 2018. Idaho Power's 2017 proforma analysis, on a total system and jurisdictional basis, is summarized as follows:

Tax Reform Impact – 2017 Proforma Analysis

	System	Idaho	Other
Current Tax Impact (Cash)	(\$15,416,760)	(\$11,178,487)	(\$4,238,273)
Deferred Tax Impact (Non-Cash)	(\$15,690,259)	(\$14,918,298)	(\$771,961)
Total Tax Reform Impact	(\$31,107,019)	(\$26,096,785)	(\$5,010,234)

Note: The "Other" category reflects tax benefits apportioned to the Company's other retail and wholesale jurisdictions.

7. On February 22, 2018, the Commission also issued a Notice of Deadline for: (1) Persons to Intervene; and (2) Utility-Parties to Request Settlement Notification. Order No. 33991. ICIP was the only party to file a petition to intervene in Idaho Power's proceeding and the Commission granted its intervention in Order No. 33994.

8. The Parties met on March 19, 26, and 29, 2018, for settlement discussions regarding rate issues related to the inclusion of revenue requirement changes stemming from the 2017 Tax Act in Idaho Power's rates. Based upon these settlement discussions, as a compromise of the respective positions of the Parties, and for other considerations as set forth below, the Parties agree to the following terms:

III. TERMS OF THE SETTLEMENT STIPULATION

9. 2017 Proforma Analysis. As directed by Order No. 33965 and provided in a report to the Commission on March 30, 2018, Idaho Power has quantified the impacts of the 2017 Tax Act using the Company's fiscal year 2017 results. This 2017 proforma analysis compares actual 2017 financial statement income tax expense with a quantification

of the impact to the Company's income tax expense had Idaho Power been subject to the 2017 Tax Act for the 2017 year. The Company's 2017 proforma analysis also includes the change to the Idaho state tax rate (federal and state changes collectively referred to as "Tax Reform"). The Parties agree the quantification of the customer benefit will be based on the results of the 2017 proforma analysis which indicates an Idaho jurisdictional current tax expense (cash) reduction of approximately \$11.2 million and a deferred tax (non-cash) reduction of approximately \$14.9 million, for a total customer benefit of approximately \$26.1 million.

10. Current Tax Expense Reduction. Tax Reform results in a current tax expense reduction, serving as an immediate cash savings. The cash savings are comprised of three components: (1) the current tax expense reduction quantified through the 2017 proforma analysis,² (2) the reduction in the North Valmy Power Plant ("Valmy") levelized revenue requirement resulting from Tax Reform, and (3) the lower tax gross-up³ on Allowance for Funds Used During Construction ("AFUDC") associated with Hells Canyon Complex ("HCC") relicensing costs currently recovered from customers pursuant to Order Nos. 30722 and 32426. The following summarizes the Idaho jurisdictional current tax expense reduction by component:

Idaho Current Tax Expense Reduction	
2017 Proforma Current Tax Impact	(\$7,179,463)
HCC AFUDC Tax Gross-Up Reduction	(\$1,925,914)
Valmy Revenue Requirement Tax Benefit	(\$2,073,110)
Total Cash Available for Rate Reduction	(\$11,178,487)

² Includes tax savings related to Idaho Energy Resources Company (IERCO), facilities charges, and the Boardman levelized revenue requirement.

³ Idaho Power currently collects \$6,520,122 pre-tax annually from Idaho customers associated with AFUDC on HCC relicensing costs. After tax reform, the tax gross-up rate will be reduced from 1.642 to 1.347, providing a reduction in tax expense.

11. The Parties agree the current tax expense reduction will include the temporary cash benefit associated with Federal Energy Regulatory Commission ("FERC") jurisdictional tax savings. As a result of Tax Reform, Idaho Power's Open Access Transmission Tariff ("OATT") transmission formula rate will be reduced, thereby lowering Idaho Power's third-party transmission revenues. Third-party transmission revenues serve as a revenue credit to Idaho Power's retail revenue requirements. This decrease in third-party transmission revenues will increase the Company's retail revenue requirement beginning October 1, 2019. Idaho Power estimates the annual OATT third-party transmission revenue reduction will total \$3,574,609 by October 1, 2020, as a result of Tax Reform. The Parties agree that the temporary provision of FERC jurisdictional tax savings to Idaho retail customers is contingent upon FERC upholding the current formula-based historical test period rate setting methodology and that Idaho Power will cease and adjust the provision of this temporary cash benefit should FERC require earlier recognition of tax reform benefits than what would occur under the normal schedule. Should FERC require an out-of-cycle adjustment to the Company's OATT formula rate, the removal of this temporary cash benefit would be reflected as a change to the Power Cost Adjustment ("PCA") true-up balance.

12. Deferred Tax Reduction. In addition to current tax expense reductions, Tax Reform caused adjustments to 2017 deferred tax expense, reducing amounts customers owe in the future. Based on the 2017 proforma analysis, the Idaho jurisdictional deferred tax reduction, an annual non-cash customer benefit, is \$14,918,298.

13. Direct Rate Reduction. The Parties agree that a total annual benefit of \$26,497,560 associated with Tax Reform, which is a combination of current tax expense

and a portion of the deferred tax reductions, will be provided to customers through a direct rate reduction. The direct rate reduction will be provided to customers via two rate components on June 1, 2018: \$18,678,936 will be provided as a base rate reduction and \$7,818,624 will be provided through the Earnings Sharing⁴ component of the PCA mechanism.

a. *Base Rate Reduction:* The Parties agree that effective June 1, 2018, Idaho Power will reduce base rates by \$18,678,936 as a result of Tax Reform. The \$18,678,936 base rate reduction to customer rates associated with Tax Reform will remain constant until the Company's next general rate case proceeding or until otherwise modified by the Commission. The Parties agree the base rate reduction will be provided to customers as a uniform percentage decrease to all base rate components except the service charge.

b. *PCA Reduction:* Beginning June 1, 2018, Idaho Power will provide the annual \$3,574,609 temporary FERC jurisdictional tax savings as a credit to the PCA. In addition, Idaho Power will include a one-time credit of \$4,244,015 associated with accrued January through May 2018 tax savings amounts pursuant to Order No. 33965 bringing the total PCA credit in effect June 1, 2018, to \$7,818,624, providing customers 17 months of Tax Reform savings occurring from January 1, 2018, through May 31, 2019, while being provided to customers from June 1, 2018, through May 31, 2019. Assuming no out-of-cycle adjustment by FERC as described in paragraph 11, beginning June 1, 2019, the Parties agree this credit to the PCA will be reduced to \$2,680,957 to reflect: (1) the removal of the one-time credit associated with the January – May 2018 tax savings

⁴ Pursuant to Order Nos. 30978, 32424, and 33149, Idaho Power credits customer bills through the Earnings Sharing component of the PCA for any revenues shared pursuant to these orders.

deferral, and (2) the impact of three months of reduced OATT third-party transmission revenues that occurs beginning October 1, 2019 $(\$3,574,609 - ((\$3,574,609/12)*3)) = \$2,680,957$. Beginning June 1, 2020, this credit to the PCA will be reduced to zero to reflect the impact of a full year of reduced OATT third-party transmission revenues. The following table summarizes the PCA rate reduction benefits by year: These reductions will be assigned to customers in the same manner as revenue sharing:

PCA Rate Reduction Benefits

	June 1, 2018	June 1, 2019	June 1, 2020
OATT Revenue Reduction	(\$3,574,609)	(\$2,680,957)	(\$0)
Jan – May 2018 Deferral, one-time	(\$4,244,015)	(\$0)	(\$0)
PCA Rate Reduction Benefit	(\$7,818,624)	(\$2,680,957)	(\$0)

14. Non-Cash Customer Benefit. Tax Reform resulted in changes to 2017 deferred tax expense, reducing amounts customers owe in the future. The Parties agree Idaho Power will provide a non-cash customer benefit resulting from deferred tax reductions of \$7,417,848 as an offset to regulatory assets, or amounts customers owe, annually beginning on June 1, 2018, until the Company's next general rate case proceeding or until otherwise modified by the Commission. The non-cash customer benefit amount is approximately 25 percent of the total customer benefit, or equivalent to the 75 percent and 25 percent basis for sharing of earnings between the Company's Idaho customers and Idaho Power, respectively, as established by Order No. 33149 approving the Company's ADITC/Revenue Sharing mechanism.

a. On June 1, 2018, Idaho Power will provide the non-cash customer benefit in the following order: (1) first, to offset in its entirety, the regulatory asset account established pursuant to Order No. 33706, that includes incremental operations and maintenance expenses associated with participation in the Energy Imbalance Market

("EIM"), (2) second, if approved in Case No. IPC-E-16-32, \$2,771,815 in Idaho jurisdictional Baker County settlement agreement expenses incurred through December 31, 2015, and deferred to a regulatory asset, and (3) finally, the remaining non-cash customer benefits will be provided as an offset to non-specific current or future deferrals deemed prudent and approved for recovery from customers by the Commission.

b. Beginning June 1, 2019, and each year thereafter, until the Company's next general rate case proceeding or until otherwise modified by the Commission, and non-cash customer benefits associated with Tax Reform are reflected in customer rates, the entire \$7,417,848 will accumulate in a regulatory liability account annually to serve as an offset to non-specific current or future deferrals deemed prudent and approved for recovery from customers by the Commission. Parties agree that deferred Tax Reform benefits used to offset future regulatory deferrals should be applied in a manner consistent with applicable federal and state income tax law. The Parties also agree this will be discussed further in future recovery cases as appropriate. Amounts in this account will accrue a carrying charge at the authorized customer deposit rate.

15. Summary of Benefits. Attachment No. 1 to this Settlement Stipulation presents the annual tax reform benefits, by year, for the June 1, 2018, through May 31, 2021, time period as described above. The EIM deferral amount and non-specific future deferral offset amount seen in the June 1, 2018, column are estimates and are for illustrative purposes. The amounts presented in the June 1, 2020, column will remain constant until the Company's next general rate case proceeding or until otherwise modified by the Commission.

16. Accumulated Deferred Income Tax Credit/Revenue Sharing mechanism.

Order No. 33149 in Case No. IPC-E-14-14 approved the extension of the Company's ADITC/Revenue Sharing mechanism for the 2015-2019 period under which Idaho Power is authorized to either: (1) amortize additional ADITC, or (2) share a portion of revenues with its Idaho customers. Any increases or decreases in income tax expenses that have occurred since the mechanism was established, or will occur during the time in which the mechanism is in effect, normally flow through as a cost or benefit to customers. In consideration of the Parties' agreement to deviate from the provisions of the current ADITC/Revenue Sharing mechanism, the Parties agree to extend the ADITC/Revenue Sharing mechanism beyond the current termination date of December 31, 2019, with the following modified terms to become effective January 1, 2020.

a. *Revenue Sharing:* If the Company's actual year-end, earned ROE for the Idaho jurisdiction in any year exceeds 10 percent, all amounts in excess of a 10 percent ROE and up to and including a 10.5 percent ROE will be shared between the Company's Idaho customers and the Company on an 80 percent and 20 percent basis, respectively. The customers' share of the Company's Idaho jurisdictional earnings between a 10 percent ROE and up through a 10.5 percent Idaho ROE will be provided as a rate reduction to become effective at the time of the subsequent year's PCA. If the Company's actual earned, year-end ROE for the Idaho jurisdiction in any year exceeds 10.5 percent, all amounts in excess of the 10.5 percent ROE will be shared 55 percent with Idaho customers as a rate reduction to become effective at the time of the subsequent year's PCA, 25 percent with Idaho customers in the form of an offset to

amounts in the Company's pension balancing account⁵ to reduce the amount that would otherwise need to be collected in rates in the future (a total customer benefit of 80 percent of earnings above the 10.5 percent Idaho ROE), and 20 percent with the Company. If Idaho Power has any shared earnings as described in this paragraph, there can be no additional ADITC amortization.

b. *Accounting: ADITC Amortization.* If Idaho Power's actual Idaho jurisdictional year-end, earned ROE falls below 9.4 percent for any year beginning January 1, 2020, the Company will be permitted to amortize an additional amount of state and federal ADITC by debiting FERC Account 255 (ADITC) and crediting FERC Account 420 (investment tax credits, a non-utility income account), in an amount up to \$45 million, that would allow the Company to achieve a maximum actual ROE of 9.4 percent for the Idaho jurisdiction. Idaho Power may use up to \$25 million of additional amortization of ADITC per year so long as the total, cumulative amount of ADITC used does not exceed \$45 million. The Parties agree that once the Company has fully amortized the \$45 million of ADITC, revenue sharing will cease; however, Idaho Power may at any time request to replenish the total amount of ADITC it is permitted to amortize, and if approved by the Commission, revenue sharing would continue.

c. Except for the permitted use of additional ADITC described in paragraph 16(b), Idaho Power will continue to amortize ADITC using the same method employed immediately prior to the issuance of a Commission order in this matter using the Company's actual Idaho jurisdictional earnings results.

⁵ Established pursuant to Order Nos. 32424 and 33149.

d. *General Rate Case – ROE Impact:* In the event the Commission issues an order authorizing a change to the Company's allowed ROE as part of a general rate case proceeding, the ROE thresholds set forth herein will be adjusted on a prospective basis from the date that the newly authorized rates become effective.⁶ The ROE thresholds will be automatically adjusted as follows:

i. The Idaho jurisdictional ROE level under which the Company will be permitted to amortize an additional amount of state and federal ADITC (set at 9.4 percent effective January 1, 2020) will be set at 95 percent of the newly authorized ROE;

ii. The Idaho jurisdictional ROE level (currently set at 10 percent) above which the Company will begin to share amounts with customers on a 80 percent basis up to the ROE level established in paragraph 16(d)(iii) will be set equal to the newly authorized ROE; and

iii. The Idaho jurisdictional ROE level (currently set at 10.5 percent) above which the Company will provide an offset to the PCA on a 55 percent basis and to the pension balancing account on a 25 percent basis will be set at 105 percent of the newly authorized ROE.

e. *Commission Staff Audit:* Idaho Power agrees to continue to make its year-end earnings results available for audit by the Commission Staff following the filing of Idaho Power's and IDACORP, Inc.'s, annual report on Form 10-K with the U.S.

⁶ In the event that the effective date of a newly established ROE occurs in a month other than January, the ROE thresholds applied for the calendar year in which the ROE change occurred will be prorated based on the number of months that each respective ROE was effective. For example, if the Commission authorizes a change in ROE to become effective on June 1, the Company would adjust the annual ROE thresholds applied in that calendar year to levels equal to 5/12 of the prior annual ROE thresholds and 7/12 of the newly established annual ROE thresholds.

Securities and Exchange Commission, which is required to be filed within 60 days after the end of each fiscal year. The Commission Staff agrees to audit Idaho Power's earnings and prepare a write-up of its findings for review by the Parties during the pendency of the annual PCA docket.

f. *ADITC Exclusion from Operating Results:* Except as otherwise provided for herein or ordered by the Commission, in no event shall any additional amounts of amortized ADITC be reflected in the utility operating results of the Company for ratemaking purposes, financial statement purposes, and for purposes of the Company's regulated books of account.

17. The Parties submit this Settlement Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274-76. The Parties shall support this Settlement Stipulation before the Commission and shall not appeal a Commission order approving the Settlement Stipulation or an issue resolved by the Settlement Stipulation. If this Settlement Stipulation is challenged by anyone who is not a party to the Stipulation, then each Party reserves the right to file responsive comments or testimony, cross-examine witnesses, and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Settlement Stipulation. Notwithstanding this reservation of rights, the Parties agree that they will continue to support the Commission's adoption of the terms of this Settlement Stipulation.

18. If the Commission or any reviewing body on appeal rejects any part or all of this Settlement Stipulation or imposes any additional material conditions on approval of this Settlement Stipulation, then each Party reserves the right, upon written notice to the

Commission and the other Parties to this proceeding within 14 days of the date of such action by the Commission or any reviewing body, to withdraw from this Settlement Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Settlement Stipulation and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of Case No. GNR-U-18-01, and the Parties agree to cooperate in development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Parties in participating in hearings and preparing briefs.

19. The Parties agree that this Settlement Stipulation is in the public interest and that all of its terms and conditions are fair, just, and reasonable.

20. No Party shall be bound, benefited, or prejudiced by any position asserted in the negotiation of this Settlement Stipulation, except to the extent expressly stated herein, nor shall this Settlement Stipulation be construed as a waiver of rights unless such rights are expressly waived herein. Except as otherwise expressly provided for herein, execution of this Settlement Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Settlement Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall

charges with the corresponding proposed new revenue levels resulting from the direct rate reduction agreed to in this Settlement Stipulation.

V. PROCEDURE

25. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. In this matter, the Parties have reached agreement on a final resolution to this case. This Settlement Stipulation is reasonable and in the public interest, providing at least \$26.1 million in benefits annually. Pursuant to RP 201 and 202, the Parties believe the public interest does not require a hearing to consider the issues presented by this Motion and request it be processed by Modified Procedure without waiving the right to a hearing on the previously disputed matters in this proceeding should the Commission reject the settlement.

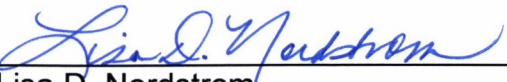
VI. REQUESTED RELIEF

NOW, THEREFORE, the Parties respectfully request that the Commission process this Settlement Stipulation using Modified Procedure and then enter its order on or before June 1, 2018, approving the Settlement Stipulation without material change or condition.

DATED this 12th day of April 2018.

Idaho Power Company

Idaho Public Utilities Commission Staff

By 
Lisa D. Nordstrom
Attorney for Idaho Power Company

By _____
Karl T. Klein
Attorney for Commission Staff

Industrial Customers of Idaho Power

By _____
Peter Richardson
Attorney for Industrial Customers of Idaho
Power

be deemed to be implicit in this Settlement Stipulation. This Settlement Stipulation sets forth the complete understanding of the Parties, and this Settlement Stipulation includes no other promises, understandings, representations, arrangements, or agreements pertaining to the subject matter of this Settlement Stipulation, or any other subject matter, not expressly contained herein.

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

22. This Settlement Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

IV. PROPOSED TARIFF

23. Pursuant to Order No. 33965 and as explained in Idaho Power's Tax Reform Impact report filed with the Commission on March 30, 2018, the Company has prepared the proposed tariff sheets specifying the proposed rates for providing retail electric service to its customers in the state of Idaho reflecting the direct rate reduction resulting from Tax Reform and included them in clean and legislative format as Attachment Nos. 2 and 3, respectively, to this Settlement Stipulation.

24. Attachment No. 4 to this Settlement Stipulation shows a comparison of revenues from the various customer classes under Idaho Power's existing rates and

charges with the corresponding proposed new revenue levels resulting from the direct rate reduction agreed to in this Settlement Stipulation.

V. PROCEDURE

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DATED this 12th day of April 2018.

Idaho Power Company

By _____
Lisa D. Nordstrom
Attorney for Idaho Power Company

Industrial Customers of Idaho Power

By _____
Peter Richardson
Attorney for Industrial Customers of Idaho
Power

Idaho Public Utilities Commission Staff

By  _____
Karl T. Klein
Attorney for Commission Staff

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DATED this 12th day of April 2018.

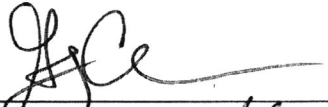
Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Lisa D. Nordstrom
Attorney for Idaho Power Company

By _____
Karl T. Klein
Attorney for Commission Staff

Industrial Customers of Idaho Power

By  _____
Peter Richardson / Gregory Adams
Attorney for Industrial Customers of Idaho
Power

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 12th day of April 2018 I served a true and correct copy of the SETTLEMENT STIPULATION AND MOTION TO APPROVE SETTLEMENT STIPULATION upon the following named parties by the method indicated below, and addressed to the following:

Commission Staff

Karl T. Klein
Deputy Attorneys General
Idaho Public Utilities Commission
472 West Washington (83702)
P.O. Box 83720
Boise, Idaho 83720-0074

☐ Hand Delivered
☐ U.S. Mail
☐ Overnight Mail
☐ FAX
☒ Email karl.klein@puc.idaho.gov

Industrial Customers of Idaho Power

Peter J. Richardson
RICHARDSON ADAMS, PLLC
515 North 27th Street (83702)
P.O. Box 7218
Boise, Idaho 83707

☐ Hand Delivered
☐ U.S. Mail
☐ Overnight Mail
☐ FAX
☒ Email peter@richardsonadams.com

Dr. Don Reading
6070 Hill Road
Boise, Idaho 83703

☐ Hand Delivered
☐ U.S. Mail
☐ Overnight Mail
☐ FAX
☒ Email dreading@mindspring.com



Kimberly Towell, Executive Assistant

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. GNR-U-18-01

IDAHO POWER COMPANY

ATTACHMENT 1

ANNUAL TAX REFORM BENEFITS BY YEAR

	June 1, 2018	June 1, 2019	June 1, 2020
Cash-Related Customer Benefit			
Direct Rate Reduction (current tax changes or cash savings)	(\$22,253,545)	(\$22,253,545)	(\$22,253,545)
Less OATT Revenue Reduction (retail revenue credit reduction)	<u>\$3,574,609</u>	<u>\$3,574,609</u>	<u>\$3,574,609</u>
Net Base Rate Reduction Benefit:	(\$18,678,936)	(\$18,678,936)	(\$18,678,936)
PCA Rate Change:			
OATT Revenue Reduction (retail revenue credit reduction)	(\$3,574,609)	(\$2,680,957)	(\$0)
Jan – May 2018 Deferral, one-time (amounts deferred prior to rate change)	<u>(\$4,244,015)</u>	<u>(\$0)</u>	<u>(\$0)</u>
Net PCA Rate Reduction Benefit:	(\$7,818,624)	(\$2,680,957)	(\$0)
Total Direct Rate Reduction Benefit:	(\$26,497,560)	(\$21,359,893)	(\$18,678,936)
Non-Cash Customer Benefit			
EIM Deferral Offset	(\$1,013,904)	(\$0)	(\$0)
Baker County Settlement Deferral Offset	(\$2,771,815)	(\$0)	(\$0)
Non-Specific Future Deferral Offset	<u>(\$3,632,129)</u>	<u>(\$7,417,848)</u>	<u>(\$7,417,848)</u>
Total Non-Cash Customer Benefit:	(\$7,417,848)	(\$7,417,848)	(\$7,417,848)
Total Customer Benefit:	(\$33,915,408)	(\$28,777,741)	(\$26,096,784)

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. GNR-U-18-01

IDAHO POWER COMPANY

ATTACHMENT 2

SCHEDULE 1
RESIDENTIAL SERVICE
STANDARD PLAN
(Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 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 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.5318¢	7.9275¢
801-2000 kWh	10.2590¢	8.7398¢
All Additional kWh Over 2000	12.1871¢	9.6792¢

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
(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), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$5.00
Energy Charge, per kWh all kWh	8.5867¢

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 4
RESIDENTIAL SERVICE
ENERGY WATCH PILOT PLAN
(OPTIONAL)
SUSPENDED
(Continued)

TIME PERIODS

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

Summer Season

On-Peak: 1:00 p.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 1:00 p.m. Monday through Friday and all hours on weekends and holidays

Critical peak period (10 select summer days): 5:00 p.m. to 9:00 p.m.

Non-summer Season

Mid-Peak: 7:00 a.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 7:00 a.m. Monday through Friday and all hours on weekends and holidays

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), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Energy Watch Event hours	43.2372¢
On-Peak	12.1365¢
Off-Peak	6.9698¢
Non-summer	
Mid-Peak	8.9666¢
Off-Peak	6.9698¢

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-DAY PILOT PLAN
(OPTIONAL)
(Continued)

TIME PERIODS (Continued)

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). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated 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), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Peak	12.7122¢
Off-Peak	7.2874¢
Non-summer	
Peak	9.3840¢
Off-Peak	7.2874¢

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), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	9.7265¢	9.7265¢
All Additional kWh	11.5843¢	10.2050¢

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), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.01	\$1.01
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$5.97	\$4.38
Energy Charge, per kWh		
First 2,000 kWh	10.3790¢	9.3427¢
All Additional kWh	4.8041¢	4.3583¢

SCHEDULE 9
LARGE GENERAL SERVICE
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1.28	\$1.28
Demand Charge, per kW of Billing Demand	\$5.09	\$4.45
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.95	n/a
Energy Charge, per kWh		
On-Peak	4.8768¢	n/a
Mid-Peak	4.4999¢	4.0352¢
Off-Peak	4.2535¢	3.8997¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0.68	\$0.68
Demand Charge, per kW of Billing Demand	\$4.78	\$4.29
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.95	n/a
Energy Charge, per kWh		
On-Peak	4.7990¢	n/a
Mid-Peak	4.4376¢	3.9848¢
Off-Peak	4.1994¢	3.8612¢

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 lamp 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>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
100 Watt	8,550	\$ 9.50
200 Watt	19,800	\$11.34
400 Watt	45,000	\$15.36

FLOOD LIGHTING

<u>High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
200 Watt	19,800	\$13.58
400 Watt	45,000	\$16.02
<u>Metal Halide</u>		
400 Watt	28,800	\$14.71
1000 Watt	88,000	\$23.38

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), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.91	\$0.91
Demand Charge, per kW of Billing Demand	\$5.91	\$4.23
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.01	n/a
Energy Charge, per kWh		
On-Peak	6.3563¢	n/a
Mid-Peak	5.0326¢	4.6807¢
Off-Peak	4.4664¢	4.1585¢

SCHEDULE 19
LARGE POWER SERVICE
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1.26	\$1.26
Demand Charge, per kW of Billing Demand	\$6.03	\$4.47
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.95	n/a
Energy Charge, per kWh		
On-Peak	5.2313¢	n/a
Mid-Peak	4.1599¢	3.9213¢
Off-Peak	3.7117¢	3.5056¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0.70	\$0.70
Demand Charge, per kW of Billing Demand	\$5.85	\$4.34
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.95	n/a
Energy Charge, per kWh		
On-Peak	5.1719¢	n/a
Mid-Peak	4.1307¢	3.9029¢
Off-Peak	3.6875¢	3.4893¢

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), 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	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6.97	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.7626¢	n/a
All Other kWh per kW of Demand	5.4714¢	n/a
Out-of-Season		
All kWh	n/a	6.6155¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6.57	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.5202¢	n/a
All Other kWh per kW of Demand	5.2494¢	n/a
Out-of-Season		
All kWh	n/a	6.3143¢

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

SPECIAL CONTRACT DATED DECEMBER 29, 2009

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).

Monthly Contract Demand Charge

\$1.65 per kW of Contract Demand.

Monthly Billing Demand Charge

\$10.83 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

\$0.287 per each kW over the Contract Demand.

Monthly Energy Charge

2.7759¢ per kWh.

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

\$2.28 per kW of Contract Demand

Demand Charge,

\$7.77 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.288 per each kW over the Contract Demand

Energy Charge

2.7951¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

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

SPECIAL CONTRACT DATED SEPTEMBER 15, 2011
CONTRACT NO. GS-OOP-09-BSD-0651

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
Billing Demand | \$8.38 |
| 2. | <u>Energy Charge</u> , per kWh | 2.9296¢ |

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.

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

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 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	\$1.76	\$1.76
<u>Demand Charge</u>		
per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$14.67	\$8.53
<u>Daily Excess Demand Charge</u>		
per each kW over the Contract Demand	\$0.294	\$0.294
<u>Energy Charge</u>		
per kWh	\$0.030818	\$0.030239

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	8.093¢
Minimum Charge, per month	\$1.50

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	\$1.00
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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).

Lamp Charges, per lamp (41A)

<u>Standard High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$11.39
100 Watt	8,550	\$10.86
200 Watt	19,800	\$14.55
250 Watt	24,750	\$15.83
400 Watt	45,000	\$18.05

Non-Metered Service – Variable Energy

Energy Charge, per kWh	7.360¢
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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.

SCHEDULE 41
STREET LIGHTING SERVICE
 (Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems installed on or after June 1, 2004 which are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, 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 – Variable 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.

Energy And Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

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).

Non-Metered Service, per lamp (41B)

Standard High Pressure Sodium Vapor Energy and Maintenance Charges:	Average	Base
	<u>Lumens</u>	<u>Rate</u>
70 Watt	5,450	\$3.07
100 Watt	8,550	\$3.43
200 Watt	19,800	\$4.96
250 Watt	24,750	\$6.11
400 Watt	45,000	\$8.64

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)Non-Metered Service – Variable Energy

Energy Charge, per kWh	7.360¢
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Metered Service, per lamp (41BM)

Standard High Pressure Sodium Vapor

Maintenance Charges:

70 Watt	\$1.36
100 Watt	\$1.26
200 Watt	\$1.25
250 Watt	\$1.36
400 Watt	\$1.36

Service Charge, per meter	\$3.36
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Energy Charge, per kWh	5.053¢
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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.

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

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps 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.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)"C" - Customer-Owned, Customer-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). 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	5.1670¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.053¢

NO NEW SERVICEAVAILABILITY

Service under this schedule is available throughout the Company's service area within the State of Idaho to any Customer who, on October 31, 1981, was receiving service under this schedule.

APPLICABILITY

Service under this schedule is applicable to service required by municipalities for the lighting of public streets, alleys, public grounds, and thoroughfares. Street lighting lamps will be energized each night from dusk until dawn.

SERVICE LOCATION AND PERIOD

Street lighting facility locations, type of unit and lamp sizes, as changed from time to time by written request of the Customer and agreed to by the Company, shall be provided for Customers receiving service under this schedule. The in-service date for each street lighting facility shall also be maintained.

The minimum service period for any street lighting facility is 10 years. The Company, upon written notification from the Customer, will remove a street lighting facility:

1. At no cost to the Customer, if such facility has been in service for no less than the minimum service period. The Company will not grant a request from a Customer for reinstallation of street lighting service for a minimum period of two years from the date of removal.

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

5.734¢

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 55
POWER COST ADJUSTMENT

APPLICABILITY

This schedule is applicable to the electric energy delivered to all Idaho retail Customers served under the Company's schedules and Special Contracts. These loads are referred to as "firm" load for purposes of this schedule.

BASE POWER COST

The Base Power Cost of the Company's rates is computed by dividing the sum of the Company's power cost components by firm kWh sales. The power cost components are segmented into three categories: Category 1, Category 2 and Category 3. Category 1 power costs include the sum of fuel expense and purchased power expense (excluding purchases from cogeneration and small power producers), less the sum of off-system surplus sales revenue and revenue from market-based special contract pricing. Category 2 power costs include purchased power expense from cogeneration and small power producers. Category 3 power costs include demand response incentive payments. The Base Power Cost is 2.0838 cents per kWh, which is comprised of Category 1 power costs of 1.0927 cents per kWh, Category 2 power costs of 0.9108 cents per kWh and Category 3 power costs of 0.0803 cents per kWh.

PROJECTED POWER COST

The Projected Power Cost is the Company estimate, expressed in cents per kWh, of the Category 1, Category 2 and Category 3 power cost components for the forecasted time period beginning April 1 each year and ending the following March 31. The Projected Power Cost is 2.5708 cents per kWh, which is comprised of Category 1 power costs of 1.2815 cents per kWh, Category 2 power costs of 1.2365 cents per kWh and Category 3 power costs of 0.0528 cents per kWh.

TRUE-UP AND TRUE-UP OF THE TRUE-UP

The True-up is based upon the difference between the previous Projected Power Cost and the power costs actually incurred. The True-up of the True-up is the difference between the previous year's approved True-Up revenues and actual revenues collected. The total True-up is 0.2585 cents per kWh.

EARNINGS SHARING

Order Nos. 30978, 32424, and 33149 directed the Company to share a portion of its earnings above a certain threshold with customers through the annual Power Cost Adjustment. The Company's 2016 earnings were below the prescribed threshold resulting in a credit of 0.0000. Order No. XXXXX provides for a direct rate reduction associated with federal and state tax reform.

<u>Schedule</u>	<u>Description</u>	<u>¢ per kWh</u>
1	Residential Service	(0.0679)
3	Master Metered Mobile Home Park	(0.0645)
5	Residential – Time-of-Day Pilot Plan	(0.0649)
7	Small General Service	(0.0854)
9S	Large General Service – Secondary	(0.0508)
9P	Large General Service – Primary	(0.0442)

SCHEDULE 55
POWER COST ADJUSTMENT
(Continued)

EARNINGS SHARING (Continued)

9T	Large General Service – Transmission	(0.0499)
15	Dusk to Dawn Lighting	(0.1455)
19S	Large Power Service – Secondary	(0.0437)
19P	Large Power Service – Primary	(0.0388)
19T	Large Power Service – Transmission	(0.0365)
24	Agricultural Irrigation Service	(0.0555)
40	Unmetered General Service	(0.0607)
41	Street Lighting	(0.0946)
42	Traffic Control Lighting	(0.0429)
26	Micron	(0.0338)
29	Simplot	(0.0330)
30	DOE	(0.0332)

REFUND OF ENERGY EFFICIENCY (“EE”) RIDER FUNDS

The following rate schedules will receive a rate credit associated with the refund of EE Rider funds in the form of a cents per kWh rate.

<u>Schedule</u>	<u>Description</u>	<u>¢ per kWh</u>
1	Residential Service	(0.1148)
3	Master Metered Mobile Home Park	(0.1097)
5	Residential – Time-of-Day Pilot Plan	(0.1107)
7	Small General Service	(0.1463)
9S	Large General Service – Secondary	(0.0864)
9P	Large General Service – Primary	(0.0750)
9T	Large General Service – Transmission	(0.0846)
15	Dusk to Dawn Lighting	(0.2486)
19S	Large Power Service – Secondary	(0.0746)
19P	Large Power Service – Primary	(0.0661)
19T	Large Power Service – Transmission	(0.0625)
24	Agricultural Irrigation Service	(0.0939)
40	Unmetered General Service	(0.1032)
41	Street Lighting	(0.1633)
42	Traffic Control Lighting	(0.0730)
26	Micron	(0.0579)
29	Simplot	(0.0543)
30	DOE	(0.0565)

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. GNR-U-18-01

IDAHO POWER COMPANY

ATTACHMENT 3

SCHEDULE 1
RESIDENTIAL SERVICE
STANDARD PLAN
(Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 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 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8. 690 <u>153</u> 18¢	8.07 <u>467.92</u> 75¢
801-2000 kWh	10. 449 <u>425</u> 90¢	8.90 <u>207</u> 398¢
All Additional kWh Over 2000	12. 413 <u>218</u> 71¢	9.85 <u>886</u> 792¢

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
(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), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month \$5.00

Energy Charge, per kWh
all kWh 8.~~7460~~⁵⁸⁶⁷¢

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 4
RESIDENTIAL SERVICE
ENERGY WATCH PILOT PLAN
(OPTIONAL)
SUSPENDED
(Continued)

TIME PERIODS

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

Summer Season

On-Peak: 1:00 p.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 1:00 p.m. Monday through Friday and all hours on weekends and holidays

Critical peak period (10 select summer days): 5:00 p.m. to 9:00 p.m.

Non-summer Season

Mid-Peak: 7:00 a.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 7:00 a.m. Monday through Friday and all hours on weekends and holidays

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), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month \$5.00

Energy Charge, per kWh

Summer

Energy Watch Event hours ~~443.0394~~2372¢

On-Peak ~~12.3617~~1365¢

Off-Peak ~~7.0991~~6.9698¢

Non-summer

Mid-Peak ~~9.1330~~8.9666¢

Off-Peak ~~7.0991~~6.9698¢

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-DAY PILOT PLAN
(OPTIONAL)
(Continued)

TIME PERIODS (Continued)

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). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated 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), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Peak	12. 94817122 <u>¢</u>
Off-Peak	7. 42262874 <u>¢</u>
Non-summer	
Peak	9. 55813840 <u>¢</u>
Off-Peak	7. 42262874 <u>¢</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 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), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	9. 90707265 ¢	9. 90707265 ¢
All Additional kWh	11. 79935843 ¢	10. 39442050 ¢

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), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.03 1	\$1.03 1
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$6.08 5.97	\$4.46 38
Energy Charge, per kWh		
First 2,000 kWh	10.57 163790 ¢	9.51 613427 ¢
All Additional kWh	4.89 32041 ¢	4.43 923583 ¢

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1. 3028	\$1. 3028
Demand Charge, per kW of Billing Demand	\$5. 4809	\$4. 5345
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. 975	n/a
Energy Charge, per kWh		
On-Peak	4. 96738768 ¢	n/a
Mid-Peak	4. 58344999 ¢	4. 11010352 ¢
Off-Peak	4. 33242535 ¢	3. 97218997 ¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0. 698	\$0. 698
Demand Charge, per kW of Billing Demand	\$4. 8778	\$4. 3729
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. 975	n/a
Energy Charge, per kWh		
On-Peak	4. 88817990 ¢	n/a
Mid-Peak	4. 51994376 ¢	4. 05873.9848 ¢
Off-Peak	4. 27731994 ¢	3. 93288612 ¢

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 lamp 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

High Pressure Sodium Vapor	Average Lumens	Base Rate
100 Watt	8,550	\$ 9. 68 <u>50</u>
200 Watt	19,800	\$11. 55 <u>34</u>
400 Watt	45,000	\$15. 65 <u>36</u>

FLOOD LIGHTING

High Pressure Sodium Vapor	Average Lumens	Base Rate
200 Watt	19,800	\$13. 83 <u>58</u>
400 Watt	45,000	\$16. 32 <u>02</u>
<u>Metal Halide</u>		
400 Watt	28,800	\$14. 98 <u>71</u>
1000 Watt	88,000	\$23. 84 <u>38</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), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.93 <u>1</u>	\$0.93 <u>1</u>
Demand Charge, per kW of Billing Demand	\$6.025 <u>.91</u>	\$4.34 <u>23</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.03 <u>1</u>	n/a
Energy Charge, per kWh		
On-Peak	6. 47423 <u>563</u> ¢	n/a
Mid-Peak	5. 126003 <u>26</u> ¢	4. 767668 <u>07</u> ¢
Off-Peak	4. 54934 <u>664</u> ¢	4. 23571 <u>585</u> ¢

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1.2 <u>86</u>	\$1.2 <u>86</u>
Demand Charge, per kW of Billing Demand	\$6.1 <u>403</u>	\$4.5 <u>547</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.9 <u>75</u>	n/a
Energy Charge, per kWh		
On-Peak	5.3 <u>2842313</u> ¢	n/a
Mid-Peak	4.2 <u>3711599</u> ¢	3.9 <u>9419213</u> ¢
Off-Peak	3.7 <u>8067117</u> ¢	3.5 <u>7065056</u> ¢
<u>TRANSMISSION SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0.7 <u>10</u>	\$0.7 <u>10</u>
Demand Charge, per kW of Billing Demand	\$5.9 <u>685</u>	\$4.4 <u>234</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.9 <u>75</u>	n/a
Energy Charge, per kWh		
On-Peak	5.2 <u>6791719</u> ¢	n/a
Mid-Peak	4.2 <u>0731307</u> ¢	3.9 <u>7539029</u> ¢
Off-Peak	3.7 <u>5596875</u> ¢	3.5 <u>5404893</u> ¢

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), 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	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$7.106.97	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. 86957626 ¢	n/a
All Other kWh per kW of Demand	5. 57294714 ¢	n/a
Out-of-Season		
All kWh	n/a	6. 73836155 ¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6.6957	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. 62265202 ¢	n/a
All Other kWh per kW of Demand	5. 34682494 ¢	n/a
Out-of-Season		
All kWh	n/a	6. 43153143 ¢

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

SPECIAL CONTRACT DATED DECEMBER 29, 2009

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).

Monthly Contract Demand Charge

\$1.6~~85~~ per kW of Contract Demand.

Monthly Billing Demand Charge

\$~~11.03~~10.83 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

\$0.2~~92~~87 per each kW over the Contract Demand.

Monthly Energy Charge

2.~~8274~~7759¢ per kWh.

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

\$2.~~3228~~ per kW of Contract Demand

Demand Charge,

\$7.~~9477~~ per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.2~~9388~~ per each kW over the Contract Demand

Energy Charge

2.~~84707951~~¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

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

SPECIAL CONTRACT DATED SEPTEMBER 15, 2011
CONTRACT NO. GS-OOP-09-BSD-0651

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
Billing Demand | \$8. 54 <u>38</u> |
| 2. | <u>Energy Charge</u> , per kWh | 2.9 840 <u>296</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.

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

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 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	\$1.7 <u>96</u>	\$1.7 <u>96</u>
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$14.94 <u>67</u>	\$8.69 <u>53</u>
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$0.29 <u>94</u>	\$0.29 <u>94</u>
<u>Energy Charge</u> per kWh	\$0.034390 <u>0818</u>	\$0.030800 <u>239</u>

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	8. 243 <u>093</u> ¢
Minimum Charge, per month	\$1.50

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	\$1.00
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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).

Lamp Charges, per lamp (41A)

<u>Standard High Pressure Sodium Vapor</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,540	\$11. 60 <u>39</u>
100 Watt	8,550	\$ 11.06 <u>10.86</u>
200 Watt	19,800	\$14. 82 <u>55</u>
250 Watt	24,750	\$ 16.12 <u>15.83</u>
400 Watt	45,000	\$18. 39 <u>05</u>

Non-Metered Service – Variable Energy

Energy Charge, per kWh 7.~~497~~360¢

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.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems installed on or after June 1, 2004 which are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, 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 – Variable 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.

Energy And Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

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).

Non-Metered Service, per lamp (41B)

<u>Standard High Pressure Sodium Vapor Energy and Maintenance Charges:</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,450	\$3. 13 <u>07</u>
100 Watt	8,550	\$3. 49 <u>3</u>
200 Watt	19,800	\$ 5.05 <u>4.96</u>
250 Watt	24,750	\$ 6.22 <u>11</u>
400 Watt	45,000	\$ 8.80 <u>64</u>

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)Non-Metered Service – Variable Energy

Energy Charge, per kWh 7.~~497~~³⁶⁰¢

Metered Service, per lamp (41BM)

Standard High Pressure Sodium Vapor

Maintenance Charges:70 Watt \$1.~~396~~100 Watt \$1.~~286~~200 Watt \$1.~~275~~250 Watt \$1.~~396~~400 Watt \$1.~~396~~

Service Charge, per meter \$3.36

Energy Charge, per kWh 5.~~147~~⁰⁵³¢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.

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

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps 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.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"C" - Customer-Owned, Customer-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). 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	5. 2630 <u>1670</u> ¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5. 1470 <u>53</u> ¢

NO NEW SERVICE

AVAILABILITY

Service under this schedule is available throughout the Company's service area within the State of Idaho to any Customer who, on October 31, 1981, was receiving service under this schedule.

APPLICABILITY

Service under this schedule is applicable to service required by municipalities for the lighting of public streets, alleys, public grounds, and thoroughfares. Street lighting lamps will be energized each night from dusk until dawn.

SERVICE LOCATION AND PERIOD

Street lighting facility locations, type of unit and lamp sizes, as changed from time to time by written request of the Customer and agreed to by the Company, shall be provided for Customers receiving service under this schedule. The in-service date for each street lighting facility shall also be maintained.

The minimum service period for any street lighting facility is 10 years. The Company, upon written notification from the Customer, will remove a street lighting facility:

1. At no cost to the Customer, if such facility has been in service for no less than the minimum service period. The Company will not grant a request from a Customer for reinstallation of street lighting service for a minimum period of two years from the date of removal.

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

5.~~840~~734¢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 55
POWER COST ADJUSTMENT

APPLICABILITY

This schedule is applicable to the electric energy delivered to all Idaho retail Customers served under the Company's schedules and Special Contracts. These loads are referred to as "firm" load for purposes of this schedule.

BASE POWER COST

The Base Power Cost of the Company's rates is computed by dividing the sum of the Company's power cost components by firm kWh sales. The power cost components are segmented into three categories: Category 1, Category 2 and Category 3. Category 1 power costs include the sum of fuel expense and purchased power expense (excluding purchases from cogeneration and small power producers), less the sum of off-system surplus sales revenue and revenue from market-based special contract pricing. Category 2 power costs include purchased power expense from cogeneration and small power producers. Category 3 power costs include demand response incentive payments. The Base Power Cost is 2.0838 cents per kWh, which is comprised of Category 1 power costs of 1.0927 cents per kWh, Category 2 power costs of 0.9108 cents per kWh and Category 3 power costs of 0.0803 cents per kWh.

PROJECTED POWER COST

The Projected Power Cost is the Company estimate, expressed in cents per kWh, of the Category 1, Category 2 and Category 3 power cost components for the forecasted time period beginning April 1 each year and ending the following March 31. The Projected Power Cost is 2.5708 cents per kWh, which is comprised of Category 1 power costs of 1.2815 cents per kWh, Category 2 power costs of 1.2365 cents per kWh and Category 3 power costs of 0.0528 cents per kWh.

TRUE-UP AND TRUE-UP OF THE TRUE-UP

The True-up is based upon the difference between the previous Projected Power Cost and the power costs actually incurred. The True-up of the True-up is the difference between the previous year's approved True-Up revenues and actual revenues collected. The total True-up is 0.2585 cents per kWh.

EARNINGS SHARING

Order Nos. 30978, 32424, and 33149 directed the Company to share a portion of its earnings above a certain threshold with customers through the annual Power Cost Adjustment. The Company's 2016 earnings were below the prescribed threshold resulting in a credit of 0.0000. Order No. XXXXX provides for a direct rate reduction associated with federal and state tax reform.

<u>Schedule</u>	<u>Description</u>	<u>¢ per kWh</u>
1	Residential Service	<u>(0.0000679)</u>
3	Master Metered Mobile Home Park	<u>(0.0000645)</u>
5	Residential – Time-of-Day Pilot Plan	<u>(0.0000649)</u>
7	Small General Service	<u>(0.0000854)</u>
9S	Large General Service – Secondary	<u>(0.0000508)</u>
9P	Large General Service – Primary	<u>(0.0000442)</u>

SCHEDULE 55
POWER COST ADJUSTMENT
(Continued)

EARNINGS SHARING (Continued)

9T	Large General Service – Transmission	(0.0000499)
15	Dusk to Dawn Lighting	(0.00001455)
19S	Large Power Service – Secondary	(0.0000437)
19P	Large Power Service – Primary	(0.0000388)
19T	Large Power Service – Transmission	(0.0000365)
24	Agricultural Irrigation Service	(0.0000555)
40	Unmetered General Service	(0.0000607)
41	Street Lighting	(0.0000946)
42	Traffic Control Lighting	(0.0000429)
<u>Monthly Credit</u>		
26	Micron	(\$0.000.0338)
29	Simplot	(\$0.000.0330)
30	DOE	(\$0.000.0332)

REFUND OF ENERGY EFFICIENCY ("EE") RIDER FUNDS

The following rate schedules will receive a rate credit associated with the refund of EE Rider funds in the form of a cents per kWh rate.

<u>Schedule</u>	<u>Description</u>	<u>¢ per kWh</u>
1	Residential Service	(0.1148)
3	Master Metered Mobile Home Park	(0.1097)
5	Residential – Time-of-Day Pilot Plan	(0.1107)
7	Small General Service	(0.1463)
9S	Large General Service – Secondary	(0.0864)
9P	Large General Service – Primary	(0.0750)
9T	Large General Service – Transmission	(0.0846)
15	Dusk to Dawn Lighting	(0.2486)
19S	Large Power Service – Secondary	(0.0746)
19P	Large Power Service – Primary	(0.0661)
19T	Large Power Service – Transmission	(0.0625)
24	Agricultural Irrigation Service	(0.0939)
40	Unmetered General Service	(0.1032)
41	Street Lighting	(0.1633)
42	Traffic Control Lighting	(0.0730)
26	Micron	(0.0579)
29	Simplot	(0.0543)
30	DOE	(0.0565)

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. GNR-U-18-01

IDAHO POWER COMPANY

ATTACHMENT 4

Idaho Power Company
Calculation of Revenue Impact 2018 - 2019
State of Idaho
Tax Reform
Filed April 12, 2018

Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers ⁽¹⁾	Normalized Energy (kWh) ⁽¹⁾	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	444,281	5,139,129,293	\$541,072,975	105.28	(\$11,644,514)	\$529,428,460	103.02	(2.15)%
2	Master Metered Mobile Home Park	3	23	4,245,584	\$427,857	100.78	(\$9,503)	\$418,354	98.54	(2.22)%
3	Residential Service Time-of-Day	5	1,200	21,977,225	\$2,225,772	101.28	(\$48,297)	\$2,177,475	99.08	(2.17)%
4	Small General Service	7	28,771	137,625,836	\$17,983,998	130.67	(\$377,326)	\$17,606,672	127.93	(2.10)%
5	Large General Service	9	34,962	3,815,339,838	\$283,907,071	74.41	(\$6,486,873)	\$277,420,197	72.71	(2.28)%
6	Dusk to Dawn Lighting	15	0	6,445,090	\$1,307,386	202.85	(\$32,608)	\$1,274,778	197.79	(2.49)%
7	Large Power Service	19	110	2,277,517,434	\$135,467,181	59.48	(\$3,066,081)	\$132,401,101	58.13	(2.26)%
8	Agricultural Irrigation Service	24	18,593	1,864,310,512	\$152,674,857	81.89	(\$3,557,813)	\$149,117,044	79.99	(2.33)%
9	Unmetered General Service	40	1,409	11,215,098	\$996,640	88.87	(\$23,844)	\$972,996	86.76	(2.37)%
10	Street Lighting	41	2,055	27,291,932	\$3,671,414	134.52	(\$89,313)	\$3,582,100	131.25	(2.43)%
11	Traffic Control Lighting	42	605	2,770,028	\$180,138	65.03	(\$4,136)	\$176,002	63.54	(2.30)%
12	Total Uniform Tariffs		532,009	13,307,867,870	\$1,139,915,287	85.66	(\$25,340,108)	\$1,114,575,179	83.75	(2.22)%
<u>Special Contracts:</u>										
13	Micron	26	1	596,446,028	\$31,448,191	52.73	(\$700,593)	\$30,747,598	51.55	(2.23)%
14	J R Simplot	29	1	175,000,001	\$9,054,560	51.74	(\$200,987)	\$8,853,574	50.59	(2.22)%
15	DOE	30	1	221,444,869	\$11,513,158	51.99	(\$255,872)	\$11,257,285	50.84	(2.22)%
16	Total Special Contracts		3	992,890,898	\$52,015,909	52.39	(\$1,157,452)	\$50,858,457	51.22	(2.23)%
17										
18	Total Idaho Retail Sales		532,012	14,300,758,768	\$1,191,931,196	83.35	(\$26,497,560)	\$1,165,433,636	81.49	(2.22)%