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IDAHO PUBLIC  
UTILITIES COMMISSION

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Attorney for the Commission Staff

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE PETITION OF )  
IDAHYDRO, SHOROCK HYDRO, INC., J.R. ) CASE NO. IPC-E-18-07  
SIMPLIOT COMPANY, AND RENEWABLE )  
ENERGY COALITION FOR MODIFICATION ) AMENDMENT TO SECOND  
OF THE 90/110 PERFORMANCE BAND AND ) PRODUCTION REQUEST OF  
CALCULATION OF OPERATION AND ) THE COMMISSION STAFF TO  
MAINTENANCE CHARGES FOR PURPA ) IDAHO POWER COMPANY  
QUALIFYING FACILITIES. )**

On July 11, 2018, the Commission issued the Second Production Request of the Commission Staff to Idaho Power Company in this case. The following change should be made to that Production Request:

Page 4, Request No. 12 a. READS:

Please confirm that Attachment A to this request is the workpaper used to calculate the 0.4 percent rate.

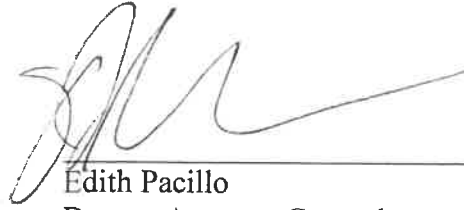
(Attachment A was a 3 page document)

SHOULD READ:

Please confirm that Attachment A to this request is the workpaper used to calculate the 0.4 percent rate.

(Attachment A is a 20 page document)

**DATED** at Boise, Idaho, this 17<sup>th</sup> day of July 2018.



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Edith Pacillo  
Deputy Attorney General

i:umisc:prodreq/ipce18.7epyy prod req2 amend

I D A H O P O W E R C O M P A N Y  
 ANNUAL COST OF TRANSMISSION LINES  
 CONSTRUCTED WITH CONTRIBUTED CAPITAL  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 1989

Line No	Description	Amount (1)	Reference (2)
INVESTMENT IN TRANSMISSION SERVICE:			
1	Total Transmission Plant (Account 350-359)	294,799,529	(Page 4)
Transmission Lines:			
2	Account 350	1,168,268	(Pages 9-10)
3	Account 352	0	(Pages 9-10)
4	Account 353	0	(Pages 9-10)
5	Account 354	1,759,227	(Pages 9-10)
6	Account 355	12,199,178	(Pages 9-10)
7	Account 355	12,977,284	(Pages 9-10)
8	Account 356	5,603	(Pages 9-10)
9	Total Transmission Service Lines	28,109,560	(Lines 2 thru 8)
10	Lines as Percent of Total (TR)	9.535%	(Line 9/1)
INVESTMENT IN GENERAL PLANT:			
11	Total General Plant	85,217,906	(Page 8)
12	Total Labor Including A&G	38,768,921	(Page 13)
13	Total Labor Excluding A&G	25,983,037	(Page 13)
14	Total Transmission Labor Expense	1,944,520	(Page 12)
15	Labor Assigned to Transmission Service Lines (Trans Labor + TR)	185,410	(Line 14+10)
16	Transmission Labor as a % of Labor Excl A&G	0.714%	(Line 15/13)
17	General Plant Assigned to Transmission Lines	608,456	(Line 11+16)
18	Total Investment In Transmission Service	28,718,016	(Line 9+17)
19	Transmission Labor as a % of Labor Incl A&G	0.478%	(Line 15/12)

(1) Amounts are from the Company's accounting records for the twelve months ending December 31, 1989.  
 (2) The (Page #) designation refers to the page number of the supporting documentation (Attachment 5). The (Line #...) designation refers to the Annual Cost Worksheet (Attachment 6)

IDAHO POWER COMPANY  
 ANNUAL COST OF TRANSMISSION LINES  
 CONSTRUCTED WITH CONTRIBUTED CAPITAL  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 1989

Line No	Description	Amount (1)	Reference (2)
<b>OPERATION &amp; MAINTENANCE EXPENSE - TRANSMISSION SERVICE</b>			
20	Total Transmission O&M Expense	8,290,063	(Page 14)
21	Transmission O&M Assigned to Tran	790,458	(Line 20+10)
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE ASSIGNMENT TO TRANSMISSION SERVICE:</b>			
22	Accounts 920	12,506,633	(Page 15)
23	Accounts 921	3,774,939	(Page 15)
24	Accounts 923	1,478,581	(Page 15)
25	Accounts 930.2	1,875,938	(Page 15)
26	Accounts 931	230,095	(Page 15)
27	Accounts 935	813,920	(Page 15)
28	Total	20,680,106	(Line 22 thru 27)
29	Amount Assigned to Transmission Service on the basis of General Plant	147,656	(Line 28+16)
30	Accounts 925	6,103,100	(Page 15)
31	Accounts 926	10,816,921	(Page 15)
32	Total	16,920,021	(Line 30+31)
33	Amount Assigned to Transmission Service on the basis of Total Labor	80,878	(Line 32+19)
34	Total A&C Expense Assigned	228,534	(Line 29+33)
35	Total Operation & Maintenance Expense	1,018,992	(Line 21+34)
36	OPERATION & MAINTENANCE AS % OF PLANT INVESTMENT:	3.625%	(Line 35/9)

I D A H O P O W E R C O M P A N Y  
 ANNUAL COST OF TRANSMISSION LINES  
 CONSTRUCTED WITH CONTRIBUTED CAPITAL  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 1989

Line No	Description	Amount (1)	Reference (2)
PAYROLL TAXES -- TRANSMISSION SERVICE:			
Payroll Taxes --			
37	FICA	2,761,067	(Page 16)
38	FUTA	62,142	(Page 16)
39	State Unemployment	171,237	(Page 16)
40	Total	2,994,446	(Lines 37 thru 39)
41	Payroll Taxes as % of Total Payroll	7.724%	(Line 40/12)
42	Payroll -- Transmission Lines	185,410	(Line 15)
43	Total A&G Expense	12,785,884	(Page 13)
44	A&G Payroll Assigned to Transmission Lines	91,291	(Line 107*16)
45	Total Payroll	276,701	(Line 42+44)
46	Payroll Tax	21,372	(Line 45*41)
47	Payroll Tax % of Plant Investment	0.076%	(Line 46/9)
PROPERTY TAXES -- TRANSMISSION SERVICE:			
48	Property Taxes % of Plant Investment	0.800%	
TOTAL ANNUAL COST OF PLANT FINANCED WITH CONTRIBUTED CAPITAL:			
49	O&M Expense	3.625%	(Line 36)
50	Payroll Taxes	0.076%	(Line 47)
51	Property Taxes	0.800%	(Line 48)
52	Total	4.501%	(Line 49 thru 51)
53	Cost per Month	0.375%	(Line 52/12 Months)

IDAHO POWER COMPANY  
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	BALANCE DECEMBER 1988	JANUARY 1989	FEBRUARY 1989	MARCH 1989	APRIL 1989
<b>TRANSMISSION PLANT</b>					
350 LAND & LAID RIGHTS	6,043,629.53	6,043,649.53	6,044,524.58	6,044,733.51	6,044,733.51
352 STRUCTURES & IMPROVEMENTS	15,220,034.30	15,470,779.70	15,471,751.00	15,467,309.19	15,462,963.81
353 STATION EQUIPMENT	105,307,950.39	105,140,008.49	105,159,614.11	105,410,362.43	105,289,952.10
354 TOWERS & FIXTURES	51,199,967.95	51,199,588.41	51,199,588.41	51,199,588.41	51,199,588.41
355 POLES & FIXTURES	43,273,841.03	43,213,392.22	43,221,765.31	43,447,619.94	43,412,995.01
356 OH CONDUCTORS & DEVICES	71,145,302.00	71,114,274.12	71,104,422.13	71,237,084.32	71,210,463.17
359 ROADS & TRAILS	283,772.68	283,772.68	283,772.68	283,772.68	283,772.68
<b>**TOTAL TRANSMISSION PLANT</b>	<b>292,474,498.68</b>	<b>292,465,465.15</b>	<b>292,485,439.02</b>	<b>293,090,550.48</b>	<b>292,912,469.49</b>
<b>DISTRIBUTION PLANT</b>					
360 DISTRIBUTION SUBSTATIONS	1,130,191.77	1,130,191.77	1,130,191.77	1,130,191.77	1,130,203.77
361 LAND & LAID RIGHTS	10,349,036.35	10,349,248.63	10,397,725.33	10,397,778.16	10,410,381.15
362 STATION EQUIPMENT	66,239,923.83	66,263,865.90	66,324,766.13	66,352,419.95	66,588,375.07
<b>*TOTAL DISTRIBUTION SUBS</b>	<b>77,719,151.95</b>	<b>77,743,306.30</b>	<b>77,852,683.23</b>	<b>77,880,389.88</b>	<b>78,120,962.99</b>
364 POLES TOWERS & FIXTURES	86,801,037.01	86,818,925.74	87,002,323.54	87,222,978.87	87,461,496.43
365 OH CONDUCTORS & DEVICES	55,813,305.60	55,823,493.88	55,888,420.93	55,977,905.03	56,040,996.75
366 UNDERGROUND CONDUIT	7,580,531.05	7,609,525.35	7,622,188.72	7,624,540.90	7,663,675.14
367 UC CONDUCTORS & DEVICES	29,575,337.04	29,840,949.60	29,974,339.63	30,145,287.90	30,452,949.26
368 LINE TRANSFORMERS	130,254,188.18	130,176,511.60	131,367,583.99	132,393,425.68	133,109,493.34
369 SERVICES	19,201,574.13	19,276,965.41	19,367,667.48	19,466,953.40	19,637,292.25
370 METERS	21,161,544.15	21,151,513.31	21,307,466.68	21,408,097.02	21,460,817.70
371 INST OH CUST PREMISES	1,501,173.15	1,501,223.18	1,499,480.45	1,501,841.28	1,509,660.40
373 STREET LIGHTING SYSTEMS	2,919,153.36	2,923,537.38	2,927,362.05	2,932,109.94	2,938,516.83
<b>**TOTAL DISTRIBUTION PLANT</b>	<b>432,527,795.62</b>	<b>432,865,951.75</b>	<b>434,809,436.70</b>	<b>436,553,529.90</b>	<b>438,411,861.09</b>

IDAHO POWER COMPANY  
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	MAY 1989	JUNE 1989	JULY 1989	AUGUST 1989	SEPTEMBER 1989
<b>TRANSMISSION PLANT</b>					
350 LAND & LAND RIGHTS	6,044,733.51	6,049,863.51	6,049,868.51	6,008,117.37	6,049,872.99
352 STRUCTURES & IMPROVEMENTS	15,464,059.02	15,376,383.97	15,458,662.70	15,447,905.21	15,395,849.67
353 STATION EQUIPMENT	105,301,350.17	105,303,979.85	105,337,100.83	105,546,084.11	105,976,032.33
354 TOWERS & FIXTURES	51,199,588.41	51,199,588.41	51,199,588.41	51,199,588.41	51,199,588.41
355 POLES & FIXTURES	43,453,030.47	43,571,949.52	43,591,630.32	43,798,905.99	43,901,554.17
356 OH CONDUCTORS & DEVICES	71,217,808.64	71,255,812.37	71,249,475.72	71,352,299.30	71,382,237.95
359 ROADS & TRAILS	283,772.68	286,879.98	286,880.03	286,961.68	286,961.68
••TOTAL TRANSMISSION PLANT	292,964,422.90	293,044,457.61	293,173,206.52	293,639,862.07	294,192,097.20
<b>DISTRIBUTION PLANT</b>					
<b>DISTRIBUTION SUBSTATIONS</b>					
360 LAND & LAND RIGHTS	1,130,243.77	1,130,243.77	1,130,243.77	1,130,243.77	1,141,559.23
361 STRUCTURES & IMPROVEMENTS	10,439,952.45	10,452,599.85	10,498,640.64	10,502,301.08	10,492,479.04
362 STATION EQUIPMENT	67,070,217.55	67,184,803.74	67,493,164.06	67,594,738.00	67,104,137.19
••TOTAL DISTRIBUTION SUBS	78,640,413.77	78,767,647.36	79,122,048.47	79,227,282.85	78,738,175.46
364 P.O.L.S TOWERS & FIXTURES	87,061,081.00	89,233,805.18	88,413,036.05	89,244,452.37	89,619,137.79
365 OH CONDUCTORS & DEVICES	56,250,538.08	56,437,302.87	56,512,735.63	57,184,660.47	57,432,668.92
366 UNDERGROUND CONDUIT	7,704,839.19	7,720,281.12	7,737,526.76	7,880,132.58	7,952,366.43
367 UG CONDUCTORS & DEVICES	30,753,448.81	30,911,070.18	31,066,859.48	31,578,828.40	31,837,316.14
368 LINE TRANSFORMERS	134,203,497.66	135,059,824.80	135,276,490.77	135,856,691.60	136,502,057.18
369 SERVICES	19,856,484.02	20,044,718.76	20,151,610.24	20,373,828.29	20,492,431.11
370 METERS	21,557,728.73	21,619,615.96	21,703,841.90	21,933,725.39	22,020,393.38
371 INST ON CUST PREMISES	1,518,154.89	1,526,028.27	1,526,147.62	1,534,355.79	1,534,129.41
373 STREET LIGHTING SYSTEMS	2,948,793.96	2,956,943.86	2,960,876.81	2,970,172.71	2,989,466.18
••TOTAL DISTRIBUTION PLANT	441,295,780.11	443,276,638.36	444,501,173.73	447,784,130.45	449,109,129.00

IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	OCTOBER 1989	NOVEMBER 1989	DECEMBER 1989
<b>TRANSMISSION PLANT</b>			
350			
352	6,489,165.38	6,489,831.38	6,516,009.06
353	15,395,621.62	15,397,997.20	15,477,102.90
354	106,016,608.48	106,028,877.69	106,220,917.23
355	51,270,308.96	51,278,031.12	51,275,775.72
356	46,125,073.16	46,112,434.20	46,081,341.61
359	74,988,742.56	74,968,175.27	74,958,511.44
	286,961.68	286,961.68	286,961.68
••TOTAL TRANSMISSION PLANT	300,572,481.04	300,562,308.54	300,816,619.64
<b>DISTRIBUTION PLANT</b>			
<b>DISTRIBUTION SUBSTATIONS</b>			
360	1,140,914.34	1,140,914.34	1,147,548.70
361	10,554,155.50	10,606,750.50	10,889,097.27
362	67,953,265.86	67,920,933.18	68,928,716.07
••TOTAL DISTRIBUTION SUBS	79,648,335.70	79,668,598.02	80,965,362.04
364	90,082,096.12	90,101,670.40	90,644,691.95
365	57,695,698.43	57,792,073.43	58,114,419.36
366	8,019,914.48	8,096,493.91	8,208,669.20
367	32,262,897.23	32,716,081.73	33,293,012.56
368	137,733,008.05	138,228,785.74	139,363,388.17
369	20,715,833.28	20,726,113.30	20,651,911.40
370	21,181,840.12	21,237,754.70	21,322,188.64
371	1,542,852.90	1,537,752.12	1,531,894.96
373	2,988,904.40	2,989,488.25	2,981,105.55
••TOTAL DISTRIBUTION PLANT	451,871,460.71	453,094,611.60	457,076,643.83



IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	THIRTEEN MONTH TOTAL	AVERAGE OF THIRTEEN MONTHS
<b>TRANSMISSION PLANT</b>		
350 LAND & LAND RIGHTS	79,918,732.37	6,147,594.80
352 STRUCTURES & IMPROVEMENTS	289,506,561.69	15,423,577.01
353 STATION EQUIPMENT	1,372,038,838.21	105,541,449.09
354 TOWERS & FIXTURES	665,820,379.44	51,216,952.26
355 POLES & FIXTURES	573,205,533.75	44,092,733.37
356 OIL CONDUCTORS & DEVICES	937,192,689.79	72,091,745.37
359 ROADS & TRAILS	3,711,294.49	285,477.27
♦♦TOTAL TRANSMISSION PLANT	3,832,393,879.14	294,799,529.16
<b>DISTRIBUTION PLANT</b>		
<b>DISTRIBUTION SUBSTATIONS</b>		
360 LAND & LAND RIGHTS	14,742,882.54	1,134,067.89
361 STRUCTURES & IMPROVEMENTS	136,340,148.95	10,487,703.77
362 STATION EQUIPMENT	873,019,326.53	67,155,332.81
♦TOTAL DISTRIBUTION SUBS	1,024,102,358.02	78,777,104.46
364 POLES TOWERS & FIXTURES	1,149,538,327.45	88,426,025.19
365 OIL CONDUCTORS & DEVICES	736,972,211.38	56,690,170.11
366 UNDERGROUND CONDUIT	101,420,604.83	7,801,504.99
367 UG CONDUCTORS & DEVICES	404,488,377.96	31,108,336.77
368 LINE TRANSFORMERS	1,749,525,026.76	134,578,848.21
369 SERVICES	259,963,383.07	19,997,183.31
370 METERS	279,065,927.68	21,466,609.82
371 INST ON CUST PREMISES	19,764,694.42	1,520,361.11
373 STREET LIGHTING SYSTEMS	38,417,431.28	2,955,107.02
♦♦TOTAL DISTRIBUTION PLANT	5,763,178,342.85	443,321,410.99

IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	BALANCE DECEMBER 1988	JANUARY 1989	FEBRUARY 1989	MARCH 1989	APRIL 1989
<b>GENERAL PLANT</b>					
389 LAID & LAND RIGHTS	3,601,631.96	3,601,631.96	3,601,631.96	3,601,631.96	3,601,631.96
390 STRUCTURES & IMPROVEMENTS	23,026,738.17	23,033,978.60	23,037,561.54	23,040,036.67	23,039,787.94
391 OFFICE FURN & EQUIPMENT	17,604,355.87	17,701,154.18	17,721,745.58	17,754,057.53	17,844,506.00
392 TRANSPORTATION EQUIPMENT	18,991,868.04	19,103,841.73	19,081,838.81	19,251,145.06	19,444,781.32
393 STORES EQUIPMENT	662,928.60	662,928.60	662,928.60	662,928.60	662,928.60
394 TOOLS SHOP & GARAGE EQUIP	1,951,949.60	1,941,968.51	1,960,568.07	1,942,673.54	1,960,969.71
395 LABORATORY EQUIPMENT	3,118,758.57	3,123,227.53	3,159,118.67	3,205,563.89	3,228,548.27
396 POWER OPERATED EQUIPMENT	5,898,854.36	5,898,854.36	5,898,854.36	6,299,157.36	6,341,863.89
397 COMMUNICATIONS EQUIPMENT	7,434,482.95	7,482,826.83	7,547,020.85	7,570,487.92	7,585,999.33
398 MISCELLANEOUS EQUIPMENT	745,780.05	747,841.07	747,841.07	750,954.40	767,663.84
<b>**TOTAL GENERAL PLANT</b>	<b>83,037,348.17</b>	<b>83,298,252.57</b>	<b>83,419,109.51</b>	<b>84,076,636.73</b>	<b>84,478,680.86</b>
<b>***TOTAL ELECT PLANT IN SERVICE</b>	<b>1,905,532,218.58</b>	<b>1,906,275,808.45</b>	<b>1,909,895,184.22</b>	<b>1,914,194,045.84</b>	<b>1,916,430,571.26</b>

IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	MAY 1989	JUNE 1989	JULY 1989	AUGUST 1989	SEPTEMBER 1989
<b>GENERAL PLANT</b>					
389 LAND & LAND RIGHTS	3,597,568.63	3,597,568.63	3,597,568.63	3,598,321.63	3,598,321.63
390 STRUCTURES & IMPROVEMENTS	23,068,428.09	23,164,395.36	23,165,491.12	23,140,553.04	23,141,082.18
391 OFFICE FURN & EQUIPMENT	17,971,750.72	18,173,652.36	18,257,169.01	18,536,623.10	18,241,899.87
392 TRANSPORTATION EQUIPMENT	19,656,072.56	19,927,334.94	20,219,552.82	20,373,795.94	20,196,051.06
393 STORES EQUIPMENT	662,928.60	662,928.60	681,135.60	681,135.60	675,177.80
394 TOOLS SHOP & GARAGE EQUIP	2,013,303.48	2,014,615.48	2,020,218.98	2,029,892.21	1,901,640.05
395 LABORATORY EQUIPMENT	3,265,728.21	3,269,870.53	3,311,813.67	3,327,190.53	3,507,318.45
396 POWER OPERATED EQUIPMENT	6,354,332.70	6,414,829.11	6,425,513.05	6,431,754.65	6,442,369.45
397 COMMUNICATIONS EQUIPMENT	7,606,827.73	7,605,557.86	7,615,791.39	7,618,643.27	7,607,160.51
398 MISCELLANEOUS EQUIPMENT	760,512.40	773,917.34	773,917.34	773,917.34	779,746.38
<b>**TOTAL GENERAL PLANT</b>	<b>84,965,533.12</b>	<b>85,604,670.21</b>	<b>86,068,171.61</b>	<b>86,511,827.31</b>	<b>86,090,767.38</b>
<b>***TOTAL ELECT PLANT IN SERVICE</b>	<b>1,920,007,082.78</b>	<b>1,923,318,266.09</b>	<b>1,925,345,992.39</b>	<b>1,930,821,944.19</b>	<b>1,933,834,672.80</b>

IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	OCTOBER 1989	NOVEMBER 1989	DECEMBER 1989
<b>GENERAL PLANT</b>			
389 LAND & LAND RIGHTS	3,597,321.63	3,597,321.63	3,612,921.63
390 STRUCTURES & IMPROVEMENTS	23,373,119.37	23,375,930.40	23,373,247.55
391 OFFICE FURN & EQUIPMENT	18,570,642.15	18,614,847.08	18,647,191.81
392 TRANSPORTATION EQUIPMENT	20,134,488.56	19,777,611.93	19,910,883.81
393 STORES EQUIPMENT	675,177.80	675,177.80	675,177.80
394 TOOLS SHOP & GARAGE EQUIP	1,903,657.94	1,914,184.30	1,918,604.84
395 LABORATORY EQUIPMENT	3,562,009.75	3,526,896.66	3,601,050.29
396 POWER OPERATED EQUIPMENT	6,449,351.45	6,449,481.45	6,450,682.22
397 COMMUNICATIONS EQUIPMENT	7,732,633.99	7,838,425.10	7,958,012.92
398 MISCELLANEOUS EQUIPMENT	777,241.43	777,661.43	810,807.61
••TOTAL GENERAL PLANT	<u>86,775,644.07</u>	<u>86,547,537.78</u>	<u>86,958,580.48</u>
•••TOTAL ELECT PLANT IN SERVICE	<u>1,943,511,869.66</u>	<u>1,944,630,944.45</u>	<u>1,950,660,310.19</u>

IDAHO POWER COMPANY  
 ACCOUNT 101 - ELECTRIC PLANT IN SERVICE - ACTUAL  
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 1989

	THIRTEEN MONTH TOTAL	AVERAGE OF THIRTEEN MONTHS
<b>GENERAL PLANT</b>		
389 LAND & LAND RIGHTS	46,805,073.84	3,600,390.30
390 STRUCTURES & IMPROVEMENTS	300,978,350.03	23,152,180.77
391 OFFICE FURN & EQUIPMENT	235,639,595.06	18,126,122.70
392 TRANSPORTATION EQUIPMENT	256,069,266.58	19,697,635.89
393 STORES EQUIPMENT	8,703,482.60	669,498.66
394 TOOLS SHOP & GARAGE EQUIP	25,474,326.71	1,959,563.59
395 LABORATORY EQUIPMENT	43,207,095.02	3,323,622.69
396 POWER OPERATED EQUIPMENT	81,755,898.41	6,288,915.26
397 COMMUNICATIONS EQUIPMENT	99,203,869.85	7,631,066.91
398 MISCELLANEOUS EQUIPMENT	9,995,801.70	768,907.82
<b>**TOTAL GENERAL PLANT</b>	<b>1,107,832,759.80</b>	<b>85,217,904.60</b>
<b>***TOTAL ELECT PLANT IN SERVICE</b>	<b>25,024,458,910.90</b>	<b>1,924,958,377.76</b>

IDAHO POWER COMPANY  
 SUBFUNCTIONALIZATION OF TRANSMISSION INVESTMENT  
 ESTIMATE OF THE THIRTEEN MONTH AVERAGE  
 FOR THE YEAR ENDING DECEMBER 31, 1989

FERC ACCT NO	DESCRIPTION	BALANCE AS OF 12/31/88	BALANCE AS OF 12/31/89	AVERAGE OF ENDING BALANCES	ESTIMATED 13 MONTH AVERAGE
350	350 POWER SUPPLY	4,144,330	4,259,334	4,201,832	4,169,641
	350 TRANSMISSION	1,090,281	1,444,627	1,267,454	1,168,268
	350 SUBTRANSMISS	695,633	676,409	686,021	691,402
	350 DIRECT ASSIGN	113,386	135,639	124,513	118,284
	•TOTAL 350	6,043,630	6,516,009	6,279,820	6,147,595
352	352 POWER SUPPLY	11,720,315	14,568,709	13,144,512	13,975,618
	352 TRANSMISSION	2,063,107	0	1,031,554	429,580
	352 SUBTRANSMISS	1,156,971	696,747	926,839	792,575
	352 DIRECT ASSIGN	279,641	211,647	245,644	225,805
	•TOTAL 352	15,220,034	15,477,103	15,348,569	15,423,577
353	353 POWER SUPPLY	83,021,259	101,607,797	92,314,528	87,774,917
	353 TRANSMISSION	14,068,171	0	7,034,086	10,470,122
	353 SUBTRANSMISS	5,960,416	3,003,818	4,482,117	5,204,242
	353 DIRECT ASSIGN	2,258,104	1,609,302	1,933,703	2,092,168
	•TOTAL 353	105,307,950	106,220,917	105,764,434	105,541,449
354	354 POWER SUPPLY	49,197,542	49,197,541	49,197,542	49,197,542
	354 TRANSMISSION	1,764,464	1,741,090	1,752,777	1,759,227
	354 SUBTRANSMISS	237,962	237,963	237,963	237,962
	354 DIRECT ASSIGN	0	99,182	49,591	22,220
	•TOTAL 354	51,199,968	51,275,776	51,237,873	51,216,952

355	355 POWER SUPPLY	18,294,358	18,517,004	18,405,681	18,359,299
	355 TRANSMISSION	11,546,753	13,783,534	12,665,144	12,199,177
	355 SUBTRANSMISS	12,069,843	12,181,020	12,125,432	12,102,271
	355 DIRECT ASSIGN	1,562,887	1,599,784	1,481,336	1,431,985
	•TOTAL 355	43,273,841	46,081,342	44,677,593	44,092,733
356	356 POWER SUPPLY	49,322,267	49,329,039	49,325,653	49,323,948
	356 TRANSMISSION	12,109,123	15,606,939	13,858,031	12,977,284
	356 SUBTRANSMISS	8,958,730	9,020,391	8,989,561	8,974,035
	356 DIRECT ASSIGN	755,183	1,002,143	878,663	816,479
	•TOTAL 356	71,145,303	74,958,512	73,051,908	72,091,745
359	359 POWER SUPPLY	27,101	28,578	27,840	27,890
	359 TRANSMISSION	4,525	6,544	5,535	5,603
	359 SUBTRANSMISS	251,837	251,469	251,653	251,641
	359 DIRECT ASSIGN	310	371	341	343
	•TOTAL 359	283,773	286,962	285,369	285,477
	TOTAL	292,474,499	300,816,621	296,645,566	294,799,528

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IDAHO POWER COMPANY  
SUMMARY OF TRANSMISSION INVESTMENT BY SUBFUNCTION  
AS OF DECEMBER 31, 1989

TOTAL TRANSMISSION PLANT

	ACCOUNT 350	ACCOUNT 352	ACCOUNT 353	ACCOUNT 354	ACCOUNT 355	ACCOUNT 356	ACCOUNT 359	TOTAL
POWER SUPPLY TRANSMISSION	4,259,334	14,568,709	101,607,797	49,197,541	18,517,004	49,329,039	28,578	237,508,002
SUBTRANSMISSION	1,444,627	0	0	1,741,090	13,783,534	15,606,939	6,544	32,582,733
DIRECT ASSIGNMENT	676,409	696,747	3,003,818	237,963	12,181,020	9,020,391	251,469	26,067,818
TOTAL	135,639	211,647	1,609,302	99,182	1,599,784	1,002,143	371	4,658,067
	6,516,009	15,477,103	106,220,917	51,275,776	46,081,342	74,958,511	286,962	300,816,620

TRANSMISSION STATIONS

	ACCOUNT 350	ACCOUNT 352	ACCOUNT 353	ACCOUNT 354	ACCOUNT 355	ACCOUNT 356	ACCOUNT 359	TOTAL
POWER SUPPLY TRANSMISSION	564,186	14,568,709	101,607,797	0	0	0	0	116,740,693
SUBTRANSMISSION	0	0	0	0	0	0	0	0
DIRECT ASSIGNMENT	85,879	696,747	3,003,818	0	0	0	0	3,786,444
DISTRIBUTION	6,147	211,647	1,609,302	0	0	0	0	1,827,095
TOTAL	0	0	0	0	0	0	0	0
	656,213	15,477,103	106,220,917	0	0	0	0	122,354,233

TRANSMISSION LINES

	ACCOUNT 350	ACCOUNT 352	ACCOUNT 353	ACCOUNT 354	ACCOUNT 355	ACCOUNT 356	ACCOUNT 359	TOTAL
POWER SUPPLY TRANSMISSION	3,695,147	0	0	49,197,541	18,517,004	49,329,039	28,578	120,767,309
SUBTRANSMISSION	1,444,627	0	0	1,741,090	13,783,534	15,606,939	6,544	32,582,733
DIRECT ASSIGNMENT	590,529	0	0	237,963	12,181,020	9,020,391	251,469	22,281,373
TOTAL	129,492	0	0	99,182	1,599,784	1,002,143	371	2,830,972
	5,859,796	0	0	51,275,776	46,081,342	74,958,511	286,962	178,462,387



IDaho Power Company  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION  
WAGES AND SALARIES  
For The Twelve Months Ended December 31, 1985  
ACTUAL

LINE NO	ACCOUNT NUMBER	DESCRIPTION	BUDGET	BOARDMAN	VALMT	OTHER	TOTAL
			(1)	(2)	(3)	(4)	(5)
1	560	Oper supv and engineering	716	0	0	288,888	289,604
2	561	Load dispatching	1,638	0	0	164,284	165,922
3	562	Station expenses	0	0	0	96,010	96,010
4	563	Overhead line expenses	0	0	0	0	0
5	564	Underground line expenses	0	0	0	30,545	32,511
6	565	Trans of elec by others	2,365	0	0	0	2,511
7	566	Misc trans expenses	0	0	0	0	0
8	567	Rents	0	0	0	0	0
Total operation							
9			40,402	3	1,160,964	1,501,368	1,501,368
Maintenance -							
10	568	Oper supv and engineering	716	0	0	10,543	11,259
11	569	Rent of structures	0	0	0	10,543	10,543
12	570	Rent of station equip	21,175	7	259,346	230,563	251,748
13	571	Rent of overhead lines	2,605	0	313,661	213,661	216,266
14	573	Rent of misc trans plant	0	0	0	2,605	2,605
Total maintenance							
15			24,497	7	482,556	508,060	508,060
Transmission expenses							
16		Total transmission expenses	64,899	10	1,944,520	2,005,453	2,005,453
Distribution expenses:							
17	580	Oper supv and engineering	0	0	1,113,223	1,113,223	1,113,223
18	581	Load dispatching	0	0	785,816	785,816	785,816
19	582	Station expenses	0	0	632,418	632,418	632,418
20	583	Overhead line expenses	0	0	292,258	292,258	292,258
21	584	Underground line expenses	0	0	69,307	69,307	69,307
22	585	St light and sign sys exp	0	0	2,008,749	2,008,749	2,008,749
23	586	Rent expenses	0	0	403,515	403,515	403,515
24	587	Customer install expenses	0	0	644,345	644,345	644,345
25	588	Misc distribution exp	0	0	0	0	0
26	589	Rents	0	0	0	0	0
Total operation							
27			0	0	8,228,260	8,228,260	8,228,260
Maintenance -							
28	590	Oper supv and engineering	0	0	17,151	17,151	17,151
29	591	Rent of structures	0	0	327,068	327,068	327,068
30	592	Rent of station equip	0	0	1,317,226	1,317,226	1,317,226
31	593	Rent of overhead lines	0	0	488,158	488,158	488,158
32	594	Rent of underground lines	0	0	284,602	284,602	284,602
33	595	Rent of line transformers	0	0	22,744	22,744	22,744
34	596	Rent of st light-sign sys	0	0	86,047	86,047	86,047
35	597	Rent of meters	0	0	20,910	20,910	20,910
36	598	Rent of misc dist plant	0	0	0	0	0
Total maintenance							
37			0	0	2,563,906	2,563,906	2,563,906
Total distribution expenses							
38			0	0	10,752,166	10,752,166	10,752,166

IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION  
WAGES AND SALARIES  
For The Twelve Months Ended December 31, 1989  
ACTUAL

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIN BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Customer accounts expenses:							
		Operation -				114,367	114,367
1	901	Supervision	0	0	0	1,582,179	1,582,179
2	902	Meter reading expenses	0	0	0	4,423,378	4,423,378
3	903	Cust recrds - collect exp	0	0	0	0	0
4	904	Uncollectible accounts	0	0	0	47	47
5	905	Misc customer accts exp	0	0	0		
6		Total customer accounts expenses	0	0	0	6,220,472	6,220,472
Customer service and informational expenses:							
		Operation -				336,891	336,891
7	907	Supervision	0	0	0	1,630,675	1,630,675
8	908	Customer assistance exp	0	0	0	39,660	39,660
9	909	Info and instruct adv exp	0	0	0	104,357	104,357
10	910	Misc cust svc and inf exp	0	0	0		
11		Total customer service and informational expenses	0	0	0	2,111,584	2,111,584
Administrative and general expenses:							
		Operation -				12,518,082	12,518,082
12	920	Admin and gen salaries	0	0	0	0	0
13	921	Office supplies and exp	0	0	0	240,221	240,221
14	922	Admin exp transf - cr	0	0	0	0	0
15	923	Outside services employed	0	0	0	0	0
16	924	Property insurance	0	0	0	0	0
17	925	Injuries and damages	0	0	0	270,109	270,109
18	926	Emp pensions and benefits	0	0	0	0	0
19	927	Franchise requirements	0	0	0	0	0
20	928	Reg commission expenses	0	0	0	0	0
21	929	Duplicate charges - cr	0	0	0	18,638	18,638
22	930.1	General advertising exp	0	0	0	50,697	50,697
23	930.2	Misc general expenses	0	0	0	0	0
24	931	Rents	0	0	0		
25		Total operation	0	0	0	12,617,305	12,617,305
		Maintenance -				166,579	166,579
26	935	Main of general plant	0	0	0	166,579	166,579
27		Total maintenance	0	0	0		
28		Total administrative and general expenses	0	0	0	12,785,884	12,785,884
29		Total electric operation and maintenance expenses	\$5,851,133	\$510,392	\$3,466,660	\$38,766,921	\$48,617,105

NOTE: The payroll listed for Bridger, Boardman, and Valmy is the company's portion of PacifiCorp, Portland General Electric and Sierra Pacific Power companies' payroll as the operating partners of the respective plants. Idaho Power does not have any employees charging payroll directly to any joint venture projects.

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 1989  
ACTUAL

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	1,385	0	0	845,409	846,794
2	561	Load dispatching	54,695	0	0	962,742	1,017,437
3	562	Station expenses	3,808	4	0	227,191	231,002
4	563	Overhead line expenses	0	0	0	159,332	159,332
5	564	Underground line expenses	0	0	0	0	0
6	565	Trans of elec by others	0	0	0	2,027,173	2,027,173
7	566	Misc trans expenses	6,985	0	0	345,004	351,989
8	567	Rents	0	0	0	1,183,624	1,183,624
9		Total operation	56,872	4	0	5,750,475	5,817,350
Maintenance -							
10	568	Main supv and engineering	1,382	0	0	468,677	470,059
11	569	Main of structures	0	0	0	60,580	60,580
12	570	Main of station equip	51,605	82	0	805,995	857,582
13	571	Main of overhead lines	0	0	0	1,074,894	1,074,894
14	573	Main of misc trans plant	5,051	0	0	129,442	134,493
15		Total maintenance	58,039	82	0	2,539,589	2,597,709
16		Total transmission expenses	124,911	86	0	8,290,063	8,415,059
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	0	0	0	1,332,407	1,332,407
18	581	Load dispatching	0	0	0	1,174,927	1,174,927
19	582	Station expenses	0	0	0	1,034,685	1,034,685
20	583	Overhead line expenses	0	0	0	1,024,930	1,024,930
21	584	Underground line expenses	0	0	0	390,869	390,869
22	585	St light and sgnl sys exp	0	0	0	138,645	138,645
23	586	Meter expenses	0	0	0	2,459,673	2,459,673
24	587	Customer install expenses	0	0	0	495,647	495,647
25	588	Misc distribution exp	0	0	0	679,388	679,388
26	589	Rents	0	0	0	121,060	121,060
27		Total operation	0	0	0	8,852,229	8,852,229
Maintenance -							
28	590	Main supv and engineering	0	0	0	1,507,199	1,507,199
29	591	Main of structures	0	0	0	101,941	101,941
30	592	Main of station equip	0	0	0	2,108,067	2,108,067
31	593	Main of overhead lines	0	0	0	5,023,794	5,023,794
32	594	Main of underground lines	0	0	0	913,436	913,436
33	595	Main of line transformers	0	0	0	1,432,142	1,432,142
34	596	Main of st light-sgnl sys	0	0	0	63,415	63,415
35	597	Main of meters	0	0	0	193,834	193,834
36	598	Main of misc dist plant	0	0	0	41,062	41,062
37		Total maintenance	0	0	0	11,384,890	11,384,890
38		Total distribution expenses	0	0	0	20,237,119	20,237,119

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 1989  
ACTUAL

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Customer accounts expenses:							
Operation -							
1	901	Supervision	0	0	0	114,574	114,574
2	902	Meter reading expenses	0	0	0	2,140,970	2,140,970
3	903	Cust recrds - collect exp	0	0	0	6,654,810	6,654,810
4	904	Uncollectible accounts	0	0	0	1,344,000	1,344,000
5	905	Misc customer accts exp	0	0	0	(1,265)	(1,265)
6	Total customer accounts expenses		0	0	0	10,253,089	10,253,089
Customer service and informational expenses:							
Operation -							
7	907	Supervision	0	0	0	358,196	358,196
8	908	Customer assistance exp	0	0	0	3,759,057	3,759,057
9	909	Info and instruct adv exp	0	0	0	625,515	625,515
10	910	Misc cust svc and inf exp	0	0	0	143,050	143,050
11	Total customer service and informational expenses		0	0	0	4,885,818	4,885,818
Administrative and general expenses:							
Operation -							
12	920	Admin and gen salaries	0	0	0	12,506,633	12,506,633
13	921	Office supplies and exp	0	0	0	3,774,939	3,774,939
14	922	Admin exp transf - cr	0	0	0	353,494	353,494
15	923	Outside services employed	0	0	0	1,478,581	1,478,581
16	924	Property insurance	229,100	25,008	363,823	1,329,832	1,947,763
17	925	Injuries and damages	0	0	0	6,103,100	6,103,100
18	926	Emp pensions and benefits	0	0	0	10,816,921	10,816,921
19	927	Franchise requirements	0	0	0	875	875
20	928	Reg commission expenses	0	0	0	1,865,170	1,865,170
21	929	Duplicate charges - cr	0	0	0	0	0
22	930.1	General advertising exp	0	0	0	164,554	164,554
23	930.2	Misc general expenses	0	0	0	1,975,938	1,975,938
24	931	Rents	0	0	0	230,095	230,095
25	Total operation		229,100	25,008	363,823	39,786,144	40,406,075
Maintenance -							
26	935	Main of general plant	0	0	0	813,920	813,920
27	Total maintenance		0	0	0	813,920	813,920
28	Total administrative and general expenses		229,100	25,008	363,823	40,602,064	41,219,995
29	Total electric operation and maintenance expenses		\$68,769,027	\$2,343,752	\$3,110,665	\$146,862,273	\$253,985,716

IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION  
TAXES OTHER THAN INCOME TAXES (a)  
For The Twelve Months Ended December 31, 1989  
ACTUAL

Line No	Description	(1) Amount
	Federal taxes:	
1	Unemployment.....	\$62,142
2	Social security.....	2,761,066
3	Total federal taxes.....	<u>2,823,208</u>
	State, county, and local taxes:	
	Real and personal property -	
4	Idaho.....	8,308,655
5	Oregon.....	3,922,299
6	Montana.....	51,254
7	Wyoming.....	1,051,154
8	Nevada.....	988,372
9	Total real and personal property.....	<u>14,321,734</u>
10	Kilowatt-hour tax - Idaho.....	1,545,460
	Licenses -	
11	Wyoming.....	1,700
12	Oregon.....	158,726
13	Total licenses.....	<u>160,426</u>
	Regulatory commission -	
14	Idaho.....	832,682
15	Oregon.....	40,533
16	Nevada.....	5,164
17	Total regulatory commission.....	<u>878,379</u>
	Franchise -	
18	Oregon.....	292,457
19	Nevada.....	20,183
20	Total franchise.....	<u>312,640</u>
21	Unemployment - total state.....	171,236
22	Total state, county and local taxes .....	<u>17,389,875</u>
23	Total taxes other than income taxes.....	<u><u>\$20,213,083</u></u>

(a) Excludes miscellaneous taxes related to other income.

Idaho Power Company  
Property Tax / Taxable Investment  
Ratio  
Total System as of  
12/31/89

\* Investment by State:

State	Assessment Date	Total	Transmission	Distribution	Production	General
Idaho	12/31/88	\$986,010,133.34	\$242,175,101.56	\$392,417,690.50	\$290,576,323.30	\$60,841,017.98
Oregon	12/31/88	254,048,260.14	26,698,482.26	38,623,653.29	185,594,008.30	3,132,116.29
Nevada	12/31/87	295,946,757.67	6,312,721.39	1,457,228.52	288,078,322.20	98,485.56
Wyoming	12/31/88	258,758,918.27	14,594,712.33	0.00	242,397,595.91	1,766,610.03
Montana	12/31/88	2,698,410.46	2,693,519.74	0.00	0.00	4,890.72
Total Investment.....		1,797,462,479.88	292,474,537.28	432,498,572.31	1,006,646,249.71	65,843,120.58

Property Taxes by State:

State	Tax Year	Total	Transmission	Distribution	Production	General
Idaho.....	1989	\$8,308,466.87	\$1,897,595.98	\$3,579,110.04	\$2,276,850.35	\$554,910.50
Oregon.....	1989-90	3,923,062.04	328,163.60	628,224.16	2,958,074.00	8,600.28
Nevada.....	1989-90	966,831.00	13,440.59	5,240.01	948,150.40	0.00
Wyoming.....	1989	1,051,153.65	57,692.78	0.00	993,460.87	0.00
Montana.....	1989	51,253.99	51,253.99	0.00	0.00	0.00
Total Property Taxes.....		14,300,767.55	2,348,146.94	4,212,574.21	7,176,535.62	563,510.78

Tax / Investment Ratio by State:

Idaho.....	0.84%	0.78%	0.91%	0.78%	0.91%
Oregon.....	1.54%	1.23%	1.63%	1.59%	0.27%
Nevada.....	0.33%	0.21%	0.36%	0.33%	0.00%
Wyoming.....	0.41%	0.40%	0.00%	0.41%	0.00%
Montana.....	1.90%	1.90%	0.00%	0.00%	0.00%
Property Tax / Investment Ratio Total System.....	0.80%	0.80%	0.97%	0.71%	0.86%

Note:

- \* Investment amounts represent the taxable investment by state as of the assessment date.
- \* Tax amounts represent taxes accrued by tax year for each state.

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 17<sup>th</sup> DAY OF JULY 2018, SERVED THE FOREGOING AMENDMENT TO SECOND PRODUCTION REQUEST OF THE COMMISSION STAFF TO IDAHO POWER COMPANY IN CASE NO. IPC-E-18-07, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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\_\_\_\_\_  
SECRETARY

CERTIFICATE OF SERVICE