

Lisa Nordstrom Lead Counsel Inordstrom@idahopower.com

December 28, 2015

ELECTRONICALLY FILED

Public Utility Commission of Oregon Filing Center 201 High Street SE, Suite 100 P. O. Box 1088 Salem, OR 97301

RE: UM 1167 – In the Matter of Idaho Power Company's Application for an Accounting Order Regarding the Treatment of Certain Asset Requirement Obligations

Attention Filing Center:

On October 7, 2004, the Public Utilities Commission of Oregon ("Commission") issued Order No. 04-585 approving Idaho Power Company's ("Company" or "Idaho Power") implementation of a new accounting methodology regarding the treatment of certain asset requirement obligations ("ARO's") under Statement of Financial Accounting Standards ("SFAS") 143. In addition, the Commission ordered the Company to provide Staff with all journal entries made under the requirements of SFAS 143 and any journal entries that true-up the SFAS adjustments to historical regulatory accounting in order to remove rate impacts of the accounting treatment. The Commission ordered the entries be filed any time Idaho Power files a rate change, including general rate filings and Power Cost Adjustment filings.

Idaho Power provided the ARO accounting entries annually for the years ending 2004, 2005, and 2006 but failed to provide the ARO entries annually beginning in 2007. Pursuant to Order No. 04-585, attached please find the ARO entries for the years ending 2007 through 2014. The Company is committed to filing the ARO entries timely in the future.

Please note that an alternate reporting arrangement exists relating to the Boardman power plant ("Boardman") as the result of authorization received in UE 239. On June 26, 2012, the Commission issued Order No. 12-235 authorizing the Company to begin recovery of incremental costs related to the early closure of Boardman and established the Boardman balancing account which tracks the difference between costs and revenues, including Boardman-related ARO balances. Order No. 12-235 exempted Boardman-related ARO balances from the deferral treatment required under Order No. 04-585.

If you have any questions regarding this filing, please contact Courtney Waites, Senior Regulatory Analyst, at (208) 388-5612 or cwaites@idahopower.com.

Sincerely,

Lisa D. Nordstrom

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LDN/CW/kkt Enclosures

Idaho Power Company

FAS 143 Accounting

Year Ended December 31, 2007

	_	FERC Account	Dr.	Cr.
Decembe	er 31, 2006 balances	404	4.400.004	
	ARO Assets Accumulated depreciation - ARO assets	101 108	4,169,321	2,464,157
	Accumulated depreciation - removal costs	108	156,162,048	2,404,107
	Regulatory assets	182.3	11,206,056	
	ARO Liabilities	230		12,911,220
	Regulatory liabilities	254		156,162,048
Calenda	year 2007 Accretion, Depreciation and Removal Cost Entries			
1	Regulatory asset (accretion expense)	182.3	691,526	
	ARO liabilities	230		691,526
	To record accretion expense on the asset retirement obligations			
0	Devidetory asset (description approach	400.0	450.040	
2	Regulatory asset (depreciation expense) Accumulated depreciation - ARO assets	182.3 108	156,913	156,913
	recumulated depressales. The deserte			.00,0.0
	To record depreciation on the ARO assets			
3	Accumulated depreciation	108		848,443
	Regulatory liabilities	254	848,443	2 12, 112
	To record adjustments to the ARO regulatory liability for			
	the difference between regulatory-approved removal costs			
	and the FAS 143 accruals.			
Calenda	r year 2007 changes in estimates			
4	Construction Work-in-Progress	101	797,731	
	Accumulated depreciation - ARO assets	108		19,054
	Regulatory asset	182.3	141,267	040044
	ARO Liabilities	230		919,944
	To record revision of estimated ARO at Valmy, Bridger and IPC.			
Calenda	year 2007 retirements			
5	Construction Work-in-Progress	101		3,446
-	Accumulated depreciation - ARO assets	108	3,446	2,
	Regulatory asset	182.3		7,697
	ARO Liabilities	230	7,697	
	To record the retirement of PCB Bushings at IPC.			
Decembe	er 31, 2007 balances			
	ARO Assets	101	4,963,606	0.000
	Accumulated depreciation - ARO assets	108	455 040 005	2,636,678
	Accumulated depreciation - removal costs Regulatory assets	108 182.3	155,313,605	
	ARO Liabilities	230	12,188,065	14,514,993
	Regulatory liabilities	254		155,313,605
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Idaho Power Company

FAS 143 Accounting

Year Ended December 31, 2008

December 31, 2007 balances		_	FERC Account	Dr.	Cr.
Accumulated depreciation - ARO assets	Decembe				
Accumulated depreciation - removal costs 108 15.5.13.605 12.188,065 Regulatory assets 182.3 22.188,065 14.514,993 Regulatory liabilities 230 15.5.313,605 15.5.313				4,963,606	
Regulatory assets					2,636,678
ARO Liabilities		·			
Regulatory liabilities		· ·		12,188,065	
Regulatory asset (accretion expense)					
1 Regulatory asset (accretion expense) 182.3 700,849 To record accretion expense on the asset retirement obligations 700,849 2 Regulatory asset (depreciation expense) 182.3 106,938 Accumulated depreciation - ARO assets 108 106,938 To record depreciation on the ARO assets 108 1,523,872 Regulatory liabilities 254 1,523,872 To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals. 254 1,523,872 Calendar year 2008 changes in estimates 101 359,155 ACCumulated depreciation - ARO assets 108 352,681 Regulatory asset 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Processed Sequilatory asset Sequilatory Sequilated Sequilatory Sequilated Sequilatory Sequilated Sequilatory Sequilated Sequil		Regulatory liabilities	254		155,313,605
ARO liabilities 230 700,849 To record accretion expense on the asset retirement obligations 2 Regulatory asset (depreciation expense) 182.3 106,938 106,938 To record depreciation - ARO assets 108 108 1,523,872 Accumulated depreciation on the ARO assets 254 1,523,872 To record distributed depreciation expense 254 1,523,872 To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals. Calendar year 2008 changes in estimates 4 ARO Assets 101 359,155 Accumulated depreciation - ARO assets 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 108 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 108 4,604,451 ACCumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - RO assets 108 101 4,604,451 ACCUMULATED ARO ASSETS 101 4,604,451 ACCUMULATED ARO ASSETS 103 1,900,542 ARO Liabilities 230 1,900,542 ARO Liabilities 230 1,900,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,2414,696	Calendar	year 2008 Accretion, Depreciation and Removal Cost Entries			
ARO liabilities 230 700,849 To record accretion expense on the asset retirement obligations 2 Regulatory asset (depreciation expense) 182.3 106,938 106,938 To record depreciation - ARO assets 108 108 1,523,872 Accumulated depreciation on the ARO assets 254 1,523,872 To record distributed depreciation expense 254 1,523,872 To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals. Calendar year 2008 changes in estimates 4 ARO Assets 101 359,155 Accumulated depreciation - ARO assets 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 108 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 108 4,604,451 ACCumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - RO assets 108 101 4,604,451 ACCUMULATED ARO ASSETS 101 4,604,451 ACCUMULATED ARO ASSETS 103 1,900,542 ARO Liabilities 230 1,900,542 ARO Liabilities 230 1,900,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,200,542 ARO Liabilities 230 1,2414,696	1	Regulatory asset (accretion expense)	182.3	700,849	
December 31, 2008 balances December 31, 2			230	•	700,849
Accumulated depreciation - ARO assets 108 106,938		•			
Accumulated depreciation - ARO assets 108 106,938	_				
To record depreciation on the ARO assets 108	2			106,938	400.000
3		Accumulated depreciation - ARO assets	108		106,938
Regulatory liabilities 254 1,523,872		To record depreciation on the ARO assets			
Regulatory liabilities 254 1,523,872					
To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals. Calendar year 2008 changes in estimates 4	3	Accumulated depreciation	108	1,523,872	
the difference between regulatory-approved removal costs and the FAS 143 accruals. Calendar year 2008 changes in estimates 4 ARO Assets 101 359,155 Accumulated depreciation - ARO assets 108 352,681 Regulatory asset 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 101 - Accumulated depreciation - ARO assets 108 - Accumulated depreciation - ARO assets 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 108 3,096,296 Accumulated depreciation - ARO assets 108 156,837,477 Regulatory assets 108 156,837,477 Regulatory assets 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		Regulatory liabilities	254		1,523,872
ARO Assets ARO Assets It or cecord revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets Accumulated depreciation - ARO assets I08 ACCUMULATE ARO Estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets Accumulated depreciation - ARO assets Regulatory asset ARO Liabilities I08 ARO Liabilities I08 ARO Liabilities I09 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets ACCUMULATE ARO assets ARO		To record adjustments to the ARO regulatory liability for			
Calendar year 2008 changes in estimates 4 ARO Assets Accumulated depreciation - ARO assets 108 Regulatory asset 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets Accumulated depreciation - ARO assets 108 - Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 - 181,591 181,591 December 31, 2008 balances ARO Assets Accumulated depreciation - ARO assets 108 Accumulated depreciation - ARO assets 108 Accumulated depreciation - RO assets 108 156,837,477 Regulatory assets 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		the difference between regulatory-approved removal costs			
4 ARO Assets	-	and the FAS 143 accruals.			
Accumulated depreciation - ARO assets 108 352,681 Regulatory asset 182.3 1,907,719 ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 101 - ARO assets 108 - Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - PRO assets 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696	Calendar	year 2008 changes in estimates			
Regulatory asset	4	ARO Assets	101		359,155
ARO Liabilities 230 2,619,555 To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 101 - Accumulated depreciation - ARO assets 108 - Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		Accumulated depreciation - ARO assets	108		352,681
To record revision of estimated ARO at Valmy, Bridger and IPC. Calendar year 2008 retirements 5 ARO Assets 101		Regulatory asset	182.3		1,907,719
Calendar year 2008 retirements		ARO Liabilities	230	2,619,555	
5 ARO Assets Accumulated depreciation - ARO assets Regulatory asset ARO Liabilities To record the retirement of PCB Bushings at IPC. 182.3 181,591 181,591 December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		· · · · · · · · · · · · · · · · · · ·			
Accumulated depreciation - ARO assets Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696	Calendar	year 2008 retirements			
Accumulated depreciation - ARO assets Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696	5	ARO Assets	101		-
Regulatory asset 182.3 181,591 ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696	-			-	
ARO Liabilities 230 181,591 To record the retirement of PCB Bushings at IPC. December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696			182.3		181,591
December 31, 2008 balances ARO Assets 101 4,604,451 Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696				181,591	•
ARO Assets Accumulated depreciation - ARO assets Accumulated depreciation - removal costs Accumulated depreciation - removal costs Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		To record the retirement of PCB Bushings at IPC.			
Accumulated depreciation - ARO assets 108 3,096,296 Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696	Decembe	er 31, 2008 balances			
Accumulated depreciation - removal costs 108 156,837,477 Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		ARO Assets	101	4,604,451	
Regulatory assets 182.3 10,906,542 ARO Liabilities 230 12,414,696		Accumulated depreciation - ARO assets	108		3,096,296
ARO Liabilities 230 12,414,696		Accumulated depreciation - removal costs	108	156,837,477	
		Regulatory assets	182.3	10,906,542	
Regulatory liabilities 254 156,837,477					, ,
		Regulatory liabilities	254		156,837,477

Idaho Power Company

FAS 143 Accounting

Year Ended December 31, 2009

	_	FERC Account	Dr.	Cr.
Decembe	er 31, 2008 balances	404	4 004 454	
	ARO Assets	101	4,604,451	2 000 000
	Accumulated depreciation - ARO assets	108	456 007 477	3,096,296
	Accumulated depreciation - removal costs	108	156,837,477	
	Regulatory assets	182.3	10,906,542	10 414 606
	ARO Liabilities	230		12,414,696
	Regulatory liabilities	254		156,837,477
Calenda	r year 2009 Accretion, Depreciation and Removal Cost Entries			
1	Regulatory asset (accretion expense) ARO liabilities	182.3 230	696,720	696,720
	To record accretion expense on the asset retirement obligations			
2	Regulatory asset (depreciation expense)	182.3	67,251	
	Accumulated depreciation - ARO assets	108		67,251
	To record depreciation on the ARO assets			
3	Accumulated depreciation	108		1,432,166
	Regulatory liabilities	254	1,432,166	
	To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals.			
Calendar	r year 2009 changes in estimates			
4	ARO Assets	101		69,759
7	Accumulated depreciation - ARO assets	108		00,700
	Regulatory asset	182.3	3,753,663	
	ARO Liabilities	230	2,122,222	3,683,904
	To record revision of estimated ARO Bridger.			
Calenda	r year 2009 additions			
		404	400 504	
5	ARO Assets	101	128,561	0.004
	Accumulated depreciation - ARO assets	108	00.040	9,234
	Regulatory asset ARO Liabilities	182.3	20,046	420.272
	ARO Liabilities	230		139,373
	To record the addition of a pond at Valmy.			
Calenda	r year 2009 retirements			
5	ARO Assets	101		835,296
J	Accumulated depreciation - ARO assets	108	835,293	330,230
	Regulatory asset	182.3	230,200	695,098
	ARO Liabilities	230	695,098	222,280
			•	

Idaho Power Company FAS 143 Accounting

Year Ended December 31, 2010

	_	FERC Account	Dr.	Cr.
Decembe	er 31, 2009 balances ARO Assets	101	3,827,960	
	Accumulated depreciation - ARO assets Accumulated depreciation - removal costs Regulatory assets	108 108 182.3	155,405,311 14,749,123	2,337,488
	ARO Liabilities Regulatory liabilities	230 254		16,239,594 155,405,311
Calendar	year 2010 Accretion, Depreciation and Removal Cost Entries			
1	Regulatory asset (accretion expense) ARO liabilities	182.3 230	818,525	818,525
	To record accretion expense on the asset retirement obligations			
2	Description (poset (description sympose)	400.0	402.002	
2	Regulatory asset (depreciation expense) Accumulated depreciation - ARO assets	182.3 108	162,903	162,903
	To record depreciation on the ARO assets			
3	Accumulated depreciation - removal costs Regulatory liabilities	108 254	2,236,662	2,236,662
	regulatory liabilities	254		2,230,002
	To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the FAS 143 accruals.			
Calendar	year 2010 changes in estimates			
4	ARO Assets	101	358,246	
	Accumulated depreciation - ARO assets Regulatory asset	108 182.3	572,237	1,043
	ARO Liabilities	230	0.2,20.	929,441
	To record revision of estimated ARO at Valmy, Bridger and IPC.			
Calendar	year 2010 additions			
5	ARO Assets	101	-	
	Accumulated depreciation - ARO assets Regulatory asset	108 182.3	-	-
	ARO Liabilities	230		-
	To record the addition of a pond at Valmy.			
Calendar	year 2010 retirements			
5	ARO Assets Accumulated depreciation - ARO assets	101 108	32,035	136,678
	Regulatory asset	182.3	32,033	931,003
	ARO Liabilities	230	1,035,646	
-	To record the retirement of a pond at Bridger.			
Decembe	er 31, 2010 balances ARO Assets	101	4,049,528	
	Accumulated depreciation - ARO assets	108	, ,	2,469,399
	Accumulated depreciation - removal costs Regulatory assets	108 182.3	157,641,973 15,371,785	
	ARO Liabilities	230	10,071,700	16,951,914
	Regulatory liabilities	254		157,641,973

Year Ended December 31, 2011

		FERC Account	Dr.	Cr.
Decemb	er 31, 2009 balances	101	4.040.520	
	ARO Assets Accumulated depreciation - ARO assets	101 108	4,049,528	2,469,399
	Accumulated depreciation - removal costs	108	157,641,973	2,400,000
	Regulatory assets	182.3	15,371,785	
	ARO Liabilities	230		16,951,914
	Regulatory liabilities	254		157,641,973
Calenda	r year 2011 Accretion, Depreciation and Removal Cost Entries			
1	Regulatory asset (accretion expense)	182.3	936,265	
	ARO liabilities	230		936,265
	To record accretion expense on the asset retirement obligations			
2	Developer accept (depressing a vacce)	400.0	407.004	
2	Regulatory asset (depreciation expense) Accumulated depreciation - ARO assets	182.3 108	427,381	427,381
	To record depreciation on the ARO assets			
3	Accumulated depreciation - removal costs Regulatory liabilities	108 254	5,530,840	5,530,840
	To record adjustments to the ARO regulatory liability for			
	the difference between regulatory-approved removal costs and the ASC 410 accruals.			
Calenda	r year 2011 changes in estimates			
4	ARO Assets	101	4,666,521	
•	Accumulated depreciation - ARO assets	108	.,,	5,306
	Regulatory asset	182.3		731,802
	ARO Liabilities	230		3,929,413
	To record revision of estimated ARO at Valmy, Bridger, Boardman, and IPC.			
Calenda	r year 2011 retirements			
5	ARO Assets	101		67,185
	Accumulated depreciation - ARO assets	108	62,566	
	Regulatory asset	182.3		446,207
	ARO Liabilities	230	450,825	
	To record the retirement of a pond at Bridger.			
Decemb	er 31, 2011 balances			
	ARO Assets	101	8,648,864	0.000.540
	Accumulated depreciation - ARO assets	108	169 170 040	2,839,519
	Accumulated depreciation - removal costs Regulatory assets	108 182.3	163,172,813 15,557,422	
	ARO Liabilities	230	10,001,422	21,366,767
	Regulatory liabilities	254		163,172,813
	- g y			

Year Ended December 31, 2012

		FERC Account	Dr.	Cr.
Decembe	r 31, 2011 balances	404	0.040.004	
	ARO Assets	101	8,648,864	
	Accumulated depreciation - ARO assets	108	100 170 010	2,839,519
	Accumulated depreciation - removal costs	108	163,172,813	
	Regulatory assets	182.3	15,557,422	04 000 707
	ARO Liabilities	230		21,366,767
	Regulatory liabilities	254		163,172,813
	Accretion expense (Boardman only), cumulative	411		
	Depreciation expense (Boardman only), cumulative	403		
Calendar	year 2012 Accretion, Depreciation, Regulatory Asset Amortiza	tion, and Removal C	ost Entries	
1	Regulatory asset (accretion expense)	182.3	859,868	
	Accretion expense (Boardman only)	411	130,133	
	ARO liabilities	230		990,000
	To record accretion expense on the asset retirement obligations			
2	Pagulatory asset (depresistion expense)	102.2	250.762	
2	Regulatory asset (depreciation expense) Depreciation expense (Boardman only)	182.3	359,763	
	1 \ \ 7/	403	265,891	005.054
	Accumulated depreciation - ARO assets	108		625,654
	To record depreciation on the ARO assets			
3	Accretion expense (Boardman only)	411	53,011	
	Depreciation expense (Boardman only)	403	51,184	
	Regulatory asset (Boardman amortization)	182.3		104,195
	To record amortization of the Boardman regulatory asset			
4	A second design design and the second second	400	F 470 440	
4	Accumulated depreciation - removal costs Regulatory liabilities	108 254	5,478,446	5 179 116
	Regulatory liabilities	204		5,478,446
	To record adjustments to the ARO regulatory liability for			
	the difference between regulatory-approved removal costs			
	and the ASC 410 accruals.			
	and the ASC 410 accidats.			
Calendar	year 2012 changes in estimates			
5	ARO Assets	101	2,208,288	
	Accumulated depreciation - ARO assets	108	65,191	
	Regulatory asset	182.3	,	863,501
	ARO Liabilities	230		1,409,978
	To record revision of estimated AROs at Valmy, Bridger,			, ,
Calendar	Boardman, and IPC. year 2012 retirements			
Jaioridal	your 2012 fouromonto			
6	Regulatory asset	182.3		784,695
	ARO Liabilities	230	784,695	
	T 14 " 15 L.P.1			
	To record the retirement of a pond at Bridger.			
Decembe	r 31, 2012 balances			
	ARO Assets	101	10,857,152	-
	Accumulated depreciation - ARO assets	108	-	3,399,983
	Accumulated depreciation - removal costs	108	168,651,260	-
	Regulatory assets	182.3	15,024,662	-
	ARO Liabilities	230	-	22,982,049
	Regulatory liabilities	254	-	168,651,260

Year Ended December 31, 2013

		FERC Account	Dr.	Cr.
Decembe	r 31, 2012 balances ARO Assets	101	10,857,152	-
	Accumulated depreciation - ARO assets	108	-	3,399,983
	Accumulated depreciation - removal costs	108	168,651,260	-
	Regulatory assets	182.3	15,024,662	-
	ARO Liabilities	230	-	22,982,049
	Regulatory liabilities Accretion expense (Boardman only), cumulative	254 411	- 183,144	168,651,260
	Depreciation expense (Boardman only), cumulative	403	317,075	-
Calendar	year 2013 Accretion, Depreciation, Regulatory Asset Amortiza	ition, and Removal C	ost Entries	
1	Regulatory asset (accretion expense)	182.3	823,486	
	Accretion expense (Boardman only)	411	230,641	
	ARO liabilities	230		1,054,127
	To record accretion expense on the asset retirement obligations			
2	Regulatory asset (depreciation expense)	182.3	410,918	
2	Depreciation expense (Boardman only)	403	498,466	
	Accumulated depreciation - ARO assets	108	100, 100	909,384
	To record depreciation on the ARO assets			
3	Accretion expense (Boardman only)	411	91,707	
	Depreciation expense (Boardman only)	403	88,547	
	Regulatory asset (Boardman amortization)	182.3		180,254
	To record amortization of the Boardman regulatory asset			
4	Accumulated depreciation, removal costs	108	E 222 607	
4	Accumulated depreciation - removal costs Regulatory liabilities	254	5,322,607	5,322,607
	Trogulatory maximuos	20.		0,022,00.
	To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the ASC 410 accruals.			
Calendar	year 2013 changes in estimates			
5	ARO Assets	101		277,635
ŭ	Accumulated depreciation - ARO assets	108	59,283	2,000
	Regulatory asset	182.3	2,927,737	
	ARO Liabilities	230		2,709,386
	To record revision of estimated AROs at Valmy, Bridger, Boardman, and IPC.			
Calendar	year 2013 retirements			
6	Regulatory asset	182.3		980,199
O	ARO Liabilities	230	980,199	300,133
	, 2.d.s	200	000,100	
	To record the retirement of a pond at Bridger.			
Decembe	r 31, 2013 balances			
	ARO Assets	101	10,579,518	-
	Accumulated depreciation - ARO assets	108	-	4,250,084
	Accumulated depreciation - removal costs	108	173,973,867	-
	Regulatory assets	182.3	18,026,351	- 05 705 00 1
	ARO Liabilities Regulatory liabilities	230 254	-	25,765,364 173,973,867
	rregulatory liabilities	204	-	173,973,867

Year Ended December 31, 2014

	_	FERC Account	Dr.	Cr.
Decembe	er 31, 2013 balances			
	ARO Assets	101	10,579,518	-
	Accumulated depreciation - ARO assets	108	-	4,250,084
	Accumulated depreciation - removal costs	108	173,973,867	-
	Regulatory assets	182.3	18,026,351	_
	ARO Liabilities	230	-	25,765,364
	Regulatory liabilities	254	-	173,973,867
	• •			173,973,007
	Accretion expense (Boardman only), cumulative	411	505,492	-
	Depreciation expense (Boardman only), cumulative	403	904,087	-
Calendar	year 2014 Accretion, Depreciation, Regulatory Asset Amortiza	ation, and Removal	Cost Entries	
1	Regulatory asset (accretion expense)	182.3	842,406	
	Accretion expense (Boardman only)	411	218,099	
	ARO liabilities	230	-,	1,060,505
	7.11.0	200		.,000,000
	To record accretion expense on the asset retirement obligations			
2	Regulatory asset (depreciation expense)	182.3	181,265	
	Depreciation expense (Boardman only)	403	406,569	
	Accumulated depreciation - ARO assets	108		587,834
	To record depreciation on the ARO assets			
3	Accretion expense (Boardman only)	411	91,617	
Ü	Depreciation expense (Boardman only)	403	88,460	
			00,400	100.077
	Regulatory asset (Boardman amortization)	182.3		180,077
	To record amortization of the Boardman regulatory asset			
4	Accumulated depreciation - removal costs	108	6,088,832	0.000.000
	Regulatory liabilities	254		6,088,832
	To record adjustments to the ARO regulatory liability for the difference between regulatory-approved removal costs and the ASC 410 accruals.			
Calendar	year 2014 changes in estimates			
5	ARO Assets	101		3,673,688
	Accumulated depreciation - ARO assets	108	338,965	
	Regulatory asset	182.3	,	805,245
	ARO Liabilities	230	4,139,969	000,210
		230	4,139,909	
	To record revision of estimated AROs at Valmy, Bridger, Boardman, and IPC.			
Calendar	year 2014 retirements			
6	Regulatory asset	182.3		755,851
Ū	ARO Liabilities	230	755,851	700,001
	AITO LIADIIILIES	230	7 33,031	
	To primarily record retirements related to a FGD pond at Bridger.			
Decembe	er 31, 2014 balances			
	ARO Assets	101	6,905,830	-
	Accumulated depreciation - ARO assets	108	-,-,-,	4,498,953
	Accumulated depreciation - ARO assets Accumulated depreciation - removal costs	108	180,062,699	1, 100,000
	Regulatory assets	182.3	17,308,849	=
			11,500,048	21 020 040
	ARO Liabilities	230	-	21,930,049
	Regulatory liabilities	254	-	180,062,699