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December 15, 2023

**VIA E-MAIL TO**

Public Utility Commission of Oregon  
Filing Center  
201 High Street SE, Suite 100  
Salem, Oregon 97301-3398

**Re: Docket UE 426 – In the Matter of Idaho Power Company’s Request for a General Rate Revision**

Attached for filing in the above-referenced docket, please find Idaho Power Company’s Executive Summary and List of Acronyms.

Please contact this office with any questions.

Sincerely,

A handwritten signature in blue ink that reads "Cole Albee".

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Cole Albee  
Paralegal  
McDowell Rackner Gibson PC

Enclosures

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**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UE 426**

In the Matter of  
IDAHO POWER COMPANY'S  
Request for General Rate Revisions

**IDAHO POWER COMPANY'S  
EXECUTIVE SUMMARY**

**I. INTRODUCTION**

Idaho Power Company ("Idaho Power" or "Company") is filing this request for a general rate revision with the Public Utility Commission of Oregon ("Commission") pursuant to ORS 757.205 and to revise its schedules of rates and charges for electric service in Oregon pursuant to 757.210 and 757.220. The Company expects that, in order to have adequate time to review a request of this complexity, the Commission will suspend the effective date of the requested tariff changes for the full nine-month statutory suspension period envisioned by ORS 757.215 following the minimum 30-day statutory period set by ORS 757.220, and it has requested a tariff effective date of October 15, 2024 subject to that assumption.

With this filing, the Company requests to revise customer rates in order to increase the Company's annual Oregon jurisdictional revenues by approximately \$10.7 million, which is 19.28 percent greater than the revenues that could be generated under current base rates. The revised rates will produce revenues necessary to sustain the provision of stable, reliable, and low-cost electric service to customers in Oregon, while preserving the

1 Company's ability to attract capital for future investments in system infrastructure. The  
2 Company files this executive summary and attached Exhibit A, which is a summary of the  
3 requested electric general rate increase, in accordance with OAR 860-022-0019, as well as  
4 Exhibit B setting forth the billed to billed impacts for ease of reference.

## 5 **II. BACKGROUND**

6 Idaho Power is an Idaho corporation whose principal place of business is 1221 West  
7 Idaho Street, Boise, Idaho 83702. Idaho Power is an electric company and a public utility  
8 providing electric service in Oregon within the meaning of ORS 757.005. The Company is  
9 subject to the jurisdiction of this Commission, the Idaho Public Utilities Commission, and the  
10 Federal Energy Regulatory Commission. The Company provides electric service to  
11 approximately 19,900 customers in Oregon and approximately 620,000 total customers in  
12 Idaho and Oregon. In conducting its utility business, Idaho Power operates an  
13 interconnected and integrated system.  
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## 15 **III. CASE SUMMARY**

### 16 **A. The Test Year**

17 The Company's test year in this case is the twelve months ending December 31, 2024  
18 ("2024 Test Year"). The Company's test year methodology starts with actual 12-month  
19 financial results from 2022 adjusted to include typical and traditional ratemaking  
20 adjustments consistent with a historical test year, and then further adjusted to reflect the  
21 forecast 2024 Test Year. To meet the legal requirement that rates be fair, just, reasonable,  
22 and sufficient, the Company has selected a test year that closely reflects the investment  
23 and expense levels that will exist during the time that the rates adopted in this case are  
24 expected to be in effect.  
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1 **B. Return on Equity**

2 The utility risk landscape has been shifting dramatically in the past few years,  
3 increasing risks like power supply costs, liquidity challenges, wildfires, cybersecurity, and  
4 physical security that the Company must address. Notable changes in the economy,  
5 particularly inflation levels not seen since the 1980s, market volatility and uncertainty, and  
6 interest rate increases are also present. The Company's internal analysis of the return on  
7 equity ("ROE") necessary to attract investors suggests a midpoint level of 10.70 percent.  
8 However, the Company's request is based on a 10.40 percent ROE, which is lower than the  
9 midpoint and is intended to partially mitigate the rate increase impact to customers.

10 **C. Factors Driving Rate Change Request**

11 **1. Generation, Transmission, and Distribution System Investments**

12 The Company has added capacity to its generation fleet, transmission system, and  
13 distribution facilities to ensure an adequate supply of electricity to customers, to provide  
14 service to new customers, and to maintain system reliability. Since the Company's last  
15 general rate case, UE 233, Idaho Power has invested approximately \$3.3 billion into its  
16 system, and correspondingly, Oregon jurisdictional rate base has grown by approximately  
17 60 percent over the same period. The Company has made significant investments in its  
18 infrastructure to maintain, improve, and protect the electrical system. Looking to the future,  
19 Idaho Power will continue to have considerable ongoing investments in response to  
20 continued customer and load growth, as well as those required to maintain and replace  
21 aging infrastructure.

22 **2. Inflationary Pressures and Other Cost Increases**

23 Rising prices and costs and constrained system capacity are challenges facing many  
24 utilities in the West, and Idaho Power is no different. Despite considerable investment and  
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1 expansion in recent years, much of the Company's system today is fully utilized by its current  
2 customers, and the Company continues to experience sustained customer growth. To  
3 provide safe, reliable service to all customers, the Company must make investments in both  
4 new and aging existing infrastructure. Supply chain constraints and worldwide demand for  
5 the materials and services required to build needed infrastructure have driven up prices  
6 dramatically in recent years.

7         Since early 2020, persistent high inflation has also impacted the Company's ability  
8 to procure necessary supplies. Idaho Power is continuing to see escalated pricing across  
9 most commodities. These increases translate directly into price escalations for key pieces  
10 of equipment needed to serve customers and maintain the reliability of the Company's  
11 system. Other factors driving procurement pricing escalations are the cost of labor and the  
12 cost of freight.

13         Additionally, borrowing costs have risen dramatically since December 2021, as the  
14 Federal Reserve has taken action to address inflation in the United States ("US") economy.  
15 Rapidly rising interest rates during an environment of rapid economic growth not only  
16 increase the cost of financing but also challenge Idaho Power's ability to raise sufficient  
17 capital in the public and private debt markets.

18         Further cost pressures exist with regard to the impacts of wildfire-related  
19 expenditures. With the increasing threat of wildfires in Oregon, both the Commission and  
20 the Oregon State Legislature have recognized the necessity of wildfire risk analysis and  
21 wildfire mitigation practices to a utility's system. Idaho Power has undertaken a number of  
22 measures to mitigate the wildfire threat, which has increased capital investment and  
23 operations and maintenance ("O&M") expenses. As a result of growing and more frequent  
24 wildfires in the West, Idaho Power began a proactive effort in 2019 to develop a guiding  
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1 wildfire mitigation document — the Wildfire Mitigation Plan (“WMP”) — in order to  
2 accomplish two critical objectives: (1) reduce wildfire risk associated with Idaho Power’s  
3 transmission and distribution (“T&D”) facilities and associated field operations and  
4 (2) improve the resiliency of the Company’s T&D system impacted by wildfire events.

5         Historical outage data from across Idaho Power’s service area shows that vegetation  
6 contact is one of the most likely sources of faults and possible ignition on the power system,  
7 and as a result, the Company has employed a number of strategies to reduce wildfire risk  
8 associated with vegetation. Unfortunately, vegetation management costs have been  
9 escalating dramatically in recent years; for example, the Company spent over \$25 million  
10 on vegetation management in 2022, which is more than double the amount spent just three  
11 years earlier in 2019. A variety of factors help explain the cost increases Idaho Power has  
12 experienced to perform vegetation management including lack of qualified labor and out-of-  
13 state competition for such service, service area growth and greater population density, and  
14 climate change. Though vegetation management represents the single largest source of  
15 the Company’s wildfire-related expenditure, it is critical to combat the increased wildfire risk  
16 and continues to be prudent and in customers’ best interests. Another area of escalating  
17 wild-fire related expenditures is insurance. Higher insurance expenses, driven by the  
18 increasing number and intensity of wildfires in recent years, have resulted in the Company’s  
19 insurance expense increasing by 75 percent since the Company’s last general rate case.

### 21         **3. Financial Stability**

22         As previously stated, the Company has and continues to make significant  
23 infrastructure investments to meet its customers’ needs for safe, reliable service. The  
24 Company’s requested increase is necessary to maintain the financial integrity of the  
25 Company. Timely and fair recovery of the Company’s prudently incurred expenses and a  
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1 reasonable return on the Company's investment in its electrical system is critically important  
2 to help it attract capital investment and manage financing costs. Considering the ongoing  
3 inflationary pressures on O&M as well as the incremental depreciation and interest expense  
4 associated with the Company's significant capital investment plan, Idaho Power will not be  
5 able to achieve a reasonable rate of return without the requested rate relief.

6 **D. Rate Mitigation Efforts**

7 To mitigate the price increases while still allowing the Company to make essential  
8 system improvements, the Company has worked hard to keep O&M expenses low for the  
9 past decade, with an average annual growth rate of only 1 percent since 2012. This equates  
10 to a total increase of just over \$50 million to serve approximately 117,000 new customers  
11 system-wide, which represents an average annual customer growth rate of 2 percent since  
12 Idaho Power's last GRC.

13 In recognition of the broader economic conditions and concern for the impact that  
14 any rate increase has on customers, the Company is not asking for incremental increases  
15 or has otherwise taken action to minimize the overall requested revenue increase including:

- 17 • Reducing its ROE request from the recommended midpoint level of 10.70 percent to  
18 10.40 percent;
- 19 • Establishing the 2024 Test Year Electric-Plant-In-Service on an annualized year-end  
20 2023 forecast with the addition of only two major projects expected to close in 2024;  
21 and
- 22 • Maintaining the current allowed recovery of costs associated with the North Valmy  
23 Generating Station ("Valmy") as reflected in the currently approved Valmy Annual  
24 Adjustment Clause ("AAC").

25 Also, in addition to the Project Share year-round bill pay assistance funded by Idaho  
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1 Power customers and shareholders and administered by the Salvation Army and the low-  
2 income weatherization program available to qualified customers, Idaho Power is proposing  
3 a new Schedule 63, Bill Discount for Qualified Customers Program (“Bill Discount  
4 Program”). This new offering was developed with input from Commission Staff and other  
5 key stakeholders with the objective of considering residential customers’ differing household  
6 incomes and estimated energy burdens so that affordability of electric service may be  
7 enhanced for residential customers that request and are found to qualify for such ongoing  
8 monthly bill relief. As part of the Company’s proposed Bill Discount Program, residential  
9 customers who demonstrate or self-declare that their gross household income, adjusted for  
10 household size, is at or below 60 percent of State Median Income, and whose estimated  
11 energy burden is calculated to be greater than 6 percent for electrically heated homes or  
12 3 percent for non-electrically heated homes, will be provided a discount of up to 60 percent  
13 towards applicable charges.  
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15 The Company plans to train its Customer Service Representatives to notify customers  
16 of the Bill Discount Program’s availability if a customer indicates a financial hardship.  
17 Additionally, the Company plans to send a mailer or email to its residential customers  
18 informing them of the availability of its Bill Discount Program, as well as adding plain  
19 language on the Company’s Oregon Bill Assistance webpage describing the program’s  
20 availability. The Company may also be able to leverage the findings of its recently  
21 completed Low-Income Needs Assessment Report (“LINA”) to potentially identify and  
22 provide direct outreach to customers estimated to qualify for participation. Finally, the  
23 Company envisions working with interested local Community Action Partnership Agencies  
24 and Community-based Organizations to try and identify other impactful outreach channels  
25 to encourage eligible customers’ enrollment.  
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**IV. PROPOSED TARIFF SCHEDULES**

The Company’s request for general rate revision is supported by its tariff advice filing, Advice No. 23-14, filed contemporaneous herewith that sets forth the changes proposed by the Company to its General Rules, Regulations, and Schedules, P.U.C. ORE. NO. E-28, covering the rendering of electric service and charges to Idaho Power’s customers in the state of Oregon. The P.U.C. ORE. E-28 tariff is filed with a requested effective date of October 15, 2024, which assumes application of the full nine-month statutory suspension period envisioned by ORS 757.215 following the 30-day tariff effective date set by ORS 757.220. To assist the Commission and other parties’ review of the proposed tariff changes, Exhibit 1303 to Company Witness Ms. Connie Aschenbrenner’s testimony provides a redline comparison between the proposed tariff and the one currently in effect.

**V. TESTIMONY SUMMARY**

Idaho Power’s testimony and exhibits demonstrate that the prices and tariffs being proposed result in rates that are just and reasonable and allow the Company to continue to provide safe, reliable, and affordable service. The Company’s direct case consists of the testimony and exhibits of fourteen witnesses, listed as follows:

**Exhibit 100. Lisa Grow**, President and Chief Executive Officer, provides an overview of Idaho Power Company, its current financial and operating situation, and the need for general rate relief.

**Exhibit 200. Timothy E. Tatum**, Vice President of Regulatory Affairs, addresses regulatory policy matters related to the development of the general rate case.

**Exhibit 300. Eric Hackett**, Projects and Design Senior Manager, discusses the growth in the Company’s generation-related rate base since the completion of the

1 Company's last general rate case, up to and including major projects expected to be  
2 completed during the 2024 test year. He presents the prudent nature of these investments  
3 and details why they are needed to ensure Idaho Power's generation fleet is robust and  
4 well-positioned to provide continued safe, reliable service to customers. Mr. Hackett also  
5 presents the costs associated with and an operation overview of the utility scale battery  
6 projects placed into service in 2023 as well as those to be placed into service in 2024.

7 **Exhibit 400. Ryan Adelman**, Vice President of Power Supply, discusses the  
8 prudent nature of the test year investments necessary to convert the fuel source for Units 1  
9 and 2 at Bridger from coal to natural gas.

10 **Exhibit 500. Mitch Colburn**, Vice President of Planning, Engineering and  
11 Construction, discusses transmission and distribution investments the Company has made  
12 in the electrical grid to ensure the provision of safe, reliable service to customers.  
13 Specifically, Mr. Colburn details Idaho Power's recent history of reliability and system  
14 performance that demonstrates a thoughtful approach to grid construction and  
15 maintenance. He also reviews the Company's wildfire mitigation efforts and associated  
16 capital and O&M expenditures.

17 **Exhibit 600. James "Bo" Hanchey**, Vice President of Customer Operations & Chief  
18 Safety Officer, describes the Company's Safety First culture and ongoing efforts to enhance  
19 customers' overall experience with the Company. Mr. Hanchey also describes the  
20 Company's advancements in energy efficiency as well as customer relations activities and  
21 related technology upgrades.

22 **Exhibit 700. Sarah Griffin**, Vice President of Human Resources, describes the  
23 Company's overall compensation philosophy and provides justification for the labor and total  
24 compensation costs included in the Company's test year. As part of this discussion, she  
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1 also provides the reasoning for the requested cost recovery related to the Company's  
2 pension plan, which serves as a key component of Idaho Power's overall compensation  
3 package.

4 **Exhibit 800. Brian Buckham**, Senior Vice President & Chief Financial Officer,  
5 discusses risk factors relevant to Idaho Power, performs calculations of ROE appropriate  
6 for the Company using standard financial methodologies, and recommends a reasonable  
7 ROE range appropriate for Idaho Power. In this proceeding, Mr. Buckham's ROE range is  
8 from 10 to 11.4 percent. Mr. Buckham selects a 10.40 percent ROE point estimate as the  
9 appropriate cost of equity, provides support for the cost of Idaho Power's long-term debt,  
10 and relies on the cost of long-term debt and the 10.40 percent ROE in the test year capital  
11 structure to derive the Company's proposed overall rate of return.

12 **Exhibit 900. Paula Jeppsen**, Forecasting and Planning Director, testifies to the actual  
13 2022 financial results with standard ratemaking adjustments. Ms. Jeppsen describes the  
14 development and application of the methodologies used to prepare the 2022 base financial  
15 information and the adjustments to those data associated with deductions to certain  
16 expenses not allowed in rates, certain adjustments to expenses and rate base, and other  
17 adjustments to revenues, expenses, and rate base related primarily to past Commission  
18 orders.

19 **Exhibit 1000. Matthew T. Larkin**, Revenue Requirement Senior Manager, describes  
20 how the Company utilized the 2022 financial data as presented by Ms. Jeppsen as a starting  
21 point from which he made conservative adjustments to derive similar data corresponding to  
22 the 2024 test year. Once he determined the 2024 test year system-level data, Mr. Larkin  
23 supervised the preparation of the jurisdictional separation study ("JSS") utilized to determine  
24 the Oregon jurisdictional revenue requirement.  
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1           **Exhibit 1100. Jordan Prassinos**, Load Research and Principal Economist,  
2 presents the Company’s test year sales and load forecast and the development of  
3 coincident peak demand factors used for cost allocation purposes.

4           **Exhibit 1200. Kelley Noe**, Regulatory Consultant, incorporates Ms. Jeppsen’s  
5 financial data, Mr. Larkin’s test year adjustments, Mr. Buckham’s overall rate of return  
6 recommendation, and Mr. Larkin’s normalized net power supply expenses, along with other  
7 necessary inputs, and prepares the JSS. The resulting 2024 Oregon retail jurisdictional  
8 revenue requirement, which is the Company’s best representation of its expected annual  
9 cost to serve its Oregon retail customers, is \$66,157,702. To obtain this amount, Oregon  
10 jurisdictional base rate revenues will need to increase by \$10,694,934 or 19.28 percent.

11           **Exhibit 1300. Connie Aschenbrenner**, Rate Design Senior Manager, describes the  
12 Company’s approach to rate design strategy as well as the policy basis for the rate design  
13 proposals being made in this case. Ms. Aschenbrenner also presents the Company’s  
14 proposed rate design and resulting prices for the residential classes, including standard  
15 service (Schedule 1), time-of-use (Schedule 5), Small General Service (Schedule 7), Large  
16 General Service – Secondary (Schedule 9S), Agricultural Irrigation Service (Schedule 24),  
17 Dusk to Dawn Customer Lighting (Schedule 15), Large General Service – Primary and  
18 Transmission (Schedule 9P/T), Large Power Customers (Schedule 19), Agricultural  
19 Irrigation Service (Schedule 24), Street Lighting Service (Schedule 41), Traffic Control  
20 Signal Lighting Service (Schedule 42), and Non-Metered General Service (Schedule 40).  
21 Ms. Aschenbrenner also presents several proposed modifications to the Company’s tariff.  
22 Finally, Ms. Aschenbrenner describes the Company’s proposed Schedule 63, Bill Discount  
23 for Qualified Customers Program.  
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1 **VII. COMMUNICATIONS**

2 Idaho Power requests that communications regarding this filing be addressed to:

3  
4 Lisa D. Nordstrom Adam Lowney  
5 Idaho Power Company Jocelyn Pease  
6 PO Box 70 McDowell Rackner & Gibson PC  
7 Boise, ID 83707-0070 419 SW 11<sup>th</sup> Avenue, Suite 400  
8 Telephone: 208-388-5825 Portland, OR 97205  
9 Facsimile: 208-388-6936 Telephone: 503-595-3925  
10 Email: [lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com) Facsimile: 503-595-3928  
11 [dockets@idahopower.com](mailto:dockets@idahopower.com) Email: [dockets@mrq-law.com](mailto:dockets@mrq-law.com)

12 Communications regarding discovery matters, including data requests issued to the  
13 Company, should be addressed to:

14 Lisa D. Nordstrom Adam Lowney  
15 Idaho Power Company Jocelyn Pease  
16 PO Box 70 McDowell Rackner & Gibson PC  
17 Boise, ID 83707-0070 419 SW 11<sup>th</sup> Avenue, Suite 400  
18 Telephone: 208-388-5825 Portland, OR 97205  
19 Facsimile: 208-388-6936 Telephone: 503-595-3925  
20 Email: [lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com) Facsimile: 503-595-3928  
21 [dockets@idahopower.com](mailto:dockets@idahopower.com) Email: [adam@mrq-law.com](mailto:adam@mrq-law.com)  
22 [dockets@mrq-law.com](mailto:dockets@mrq-law.com)

23 **VIII. CONCLUSION AND REQUEST FOR APPROVALS**

24 The Company requests that the Commission issue an order approving the Company's  
25 proposals described above and in the Company's testimony and exhibits, summarized as  
26 follows, with an effective date of October 15, 2024:

- 27 (1) Approving the requested changes in pricing, ROE, and cost of capital;
- 28 (2) Approving the proposed Tariff P.U.C. ORE. NO. E-28, contained in Advice No. 23-14,  
29 in its entirety;
- 30 (3) Approving the Company's current Load Curtailment and Interruption Plan under Rule  
31 J as set forth in Idaho Power's Exhibit No. 1304;

- 1 (4) Approving Idaho Power's proposed Schedule 63, Bill Discount Program, and  
2 authorizing the Company to continue to track, for later recovery, all exploratory,  
3 implementation, administration and marketing costs of its proposed Bill Discount  
4 Program using the deferral authorized by Commission Order No. 23-055, as discussed  
5 in the Direct Testimony of Company Witness Ms. Connie Aschenbrenner;
- 6 (5) Approving the Company's proposed Schedule 64, which is the Company's proposed  
7 rider mechanism used to fund the Bill Discount Program, and the Company's request  
8 for a second deferral for all costs and revenues incurred to implement its proposed Bill  
9 Discount Program's rate mitigation measures as discussed in the Direct Testimony of  
10 Company Witness Ms. Connie Aschenbrenner; and
- 11 (6) Approving the requested changes to the accounting and ratemaking treatment  
12 associated with the Bridger conversion to natural gas as set forth in the Direct  
13 Testimony of Company Witness Mr. Matthew Larkin.  
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1 DATED: December 15, 2023.

**MCDOWELL RACKNER & GIBSON PC**

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Adam Lowney  
Jocelyn Pease  
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**IDAHO POWER COMPANY**

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Attorneys for Idaho Power Company



**Exhibit A**  
**Summary of Requested Electric General Rate Increase**  
Oregon Jurisdiction  
Filed December 15, 2023

4	Total Revenues Collected Under Proposed Rates:	\$ 66,157,701
	Revenue Change Requested:	\$ 10,694,934
5	Revenues Net of any Credits from Federal Agencies:	\$ 10,694,934
	Percentage Change in Revenues Requested:	19.28%
6	Percentage Change in Revenues	
	Net of any Credits from Federal Agencies:	19.28%
7		
8	Test Period:	2024 Test Year
9	Requested Rate of Return on Capital:	7.807%
10	Requested Rate of Return on Equity:	10.40%
11	Proposed Rate Base:	\$ 188,948,261
12	Results of Operation <sup>1</sup>	
	Before Proposed Rate Change	
	Utility Operating Income:	\$ 9,047,025
13	Average Rate Base:	\$ 168,792,433
	Rate of Return on Capital:	5.360%
14	Rate of Return on Equity:	5.873%
	After Proposed Rate Change <sup>2</sup>	
15	Utility Operating Income:	\$ 14,750,867
	Average Rate Base:	\$ 188,948,261
16	Rate of Return on Capital:	7.807%
	Rate of Return on Equity:	10.40%
17		
18	Effect of Base Rate Change on Each Customer Class	
	Residential Service:	26.76%
	Small General Service:	18.94%
19	Large General Service, Secondary Voltage:	14.85%
	Large General Service, Primary Voltage:	16.31%
20	Large General Service, Transmission Voltage:	2.33%
	Area Lighting Service:	5.24%
21	Large Power Service, Primary Voltage:	12.16%
	Large Power Service, Transmission Voltage:	0.00%
22	Irrigation Service:	35.67%
	Unmetered General Service:	35.67%
23	Municipal Street Lighting Service:	14.67%
	Traffic Control Lighting Service:	35.67%

<sup>1</sup> Based upon the Company's 2022 Report of Operations – JSS – Adj. Type I & II,

<sup>2</sup> Based upon the Company's 2024 general rate case filing.

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**Exhibit B**  
**Summary of Billed to Billed Impacts by Customer Class**  
Oregon Jurisdiction  
Filed December 15, 2023

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The Customer Class billed impact percentages below include the proposed base revenues plus collections from the following Riders: Schedule 55 (APCU), Schedule 56 (PCAM), Schedule 91 (Energy Efficiency), Schedule 93 (Solar PV), and the proposed Schedule 64 (Bill Discount for Qualified Customers Cost Recovery Mechanism).

Effect of Rate Change on Each Customer Class

Residential Service:	23.14%
Small General Service:	16.83%
Large General Service, Secondary Voltage:	12.93%
Large General Service, Primary Voltage:	14.03%
Large General Service, Transmission Voltage:	2.79%
Area Lighting Service:	5.18%
Large Power Service, Primary Voltage:	10.44%
Large Power Service, Transmission Voltage:	0.29%
Irrigation Service:	30.88%
Unmetered General Service:	28.95%
Municipal Street Lighting Service:	14.11%
Traffic Control Lighting Service:	30.98%

**List of Acronyms  
UE 426  
Idaho Power Company  
2023 General Rate Case Filing**

<b>Acronym</b>	<b>Term</b>
AAC	Automatic Adjustment Clause
ACC	Automated Capacitor Control
AFUDC	Allowance for Funds used during Construction
AI	Artificial Intelligence
AMI	Advanced Metering Infrastructure
AMP	Arrearage Management Program
APCU	Annual Power Cost Update
ASC	Accounting Standards Codification
B2H	Boardman to Hemingway
BESS	Battery Energy Storage System
BLM	Bureau of Land Management
BSA	Battery Storage Agreements
CAGR	Compound Average Growth Rate
CAP	Community Action Partnership
CBO	Community-Based Organization
CBRs	Competitive Bidding Rules
CCOS	Class Cost-of-Service
CDD	Cooling Degree Day
CEMI	Customers Experiencing Multiple Interruptions
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CPI	Consumer Price Index
CPUC	California Public Utilities Commission
CRI	Customer Relationship Index
CSA	Customer Solution Advisor
CSC	Customer Service Center
CSPP	Cogeneration / Small Power Production
CSR	Customer Service Representative
CUB	Citizens' Utility Board
CWIP	Construction Work in Progress
DCS	Distribution Control System
DSM	Demand-Side Management
EEAG	Energy Efficiency Advisory Group
EI	Edison Electric Institute
EIM	Energy Imbalance Market
EONS	Enterprise Omnichannel Notification System
EPIS	Electric Plant in Service
FAN	Field Area Network

UE 426 – Acronyms List

FAS	Financial Accounting Standards
FERC	Federal Energy Regulatory Commission
FHFA	Federal Housing Financing Agency
FLISR	Fault Location, Isolation, and Service Restoration
FPI	Fire Potential Index
GAAP	Generally Accepted Accounting Principles
GDD50	Growing Degree Days (Base 50)
GHG	Greenhouse Gas
GRC	General Rate Case
GWA	General Wage Adjustment
HB 2475	Energy Affordability Act, House Bill 2475
HCC	Hells Canyon Complex
HDD	Heating Degree Day
HPI	House Price Index
HR	Human Resources
IERCo	Idaho Energy Resources Company
IPUC	Idaho Public Utilities Commission
IRP	Integrated Resource Plan
IT	Information Technology
ITC	Investment Tax Credit
IVR	Interactive Voice Response
IVVC	Integrated Volt-Var Control
JSS	Jurisdictional Separation Study
kV	Kilovolt
kW	Kilowatt
kWh	Kilowatt-Hour
LIHEAP	Low-Income Home Energy Assistance Program
LINA	Low-Income Needs Assessment
LTCE	Long-Term Capacity Expansion
LTP	Long-Term Program
MAIFI	Momentary Average Interruption Frequency Index
MHz	Megahertz
MW	Megawatt
MWh	Megawatt-Hour
NERA	National Economic Research Associates, Inc.
NOAA	National Oceanic Atmospheric Association
NPSE	Net Power Supply Expenses
O&M	Operations and Maintenance
OPUC	Public Utility Commission of Oregon
OWEC	Oregon Wildfire & Electric Collaborative
PCAM	Power Cost Adjustment Mechanism
PEV	Plug-In Electric Vehicle
PGE	Portland General Electric
PM&E	Protection, Mitigation, and Enhancement
PPA	Power Purchase Agreement
PSI	Pounds Per Square Inch

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PSPS	Public Safety Power Shutoff
PTC	Production Tax Credit
PURPA	Public Utility Regulatory Policies Act of 1978
PV	Photovoltaic
QF	Qualifying Facility
REC	Renewable Energy Credit
RFP	Request for Proposals
RFQ	Request for Quotes
ROE	Return on Equity
S&P	Standard and Poor's
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SIP	State Implementation Plan
SMI	State Median Income
SPU	Spark Prevention Unit
T&D	Transmission and Distribution
TOU	Time of Use
UEC	Utility Executive Course
US	United States
USA	Uniform System of Accounts
VJD	Vale-Juntura-Drewsey
WAQC	Weatherization Assistance for Qualified Customers
WFM	Wildfire Mitigation
WMP	Wildfire Mitigation Plan
WTW	Willis Towers Watson