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4 BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

5 Docket No. _____

6 IN THE MATTER OF THE PETITION OF
7 IDAHO POWER COMPANY FOR AN
8 ORDER ADDRESSING EXCESS NET
9 POWER SUPPLY EXPENSES DEFERRED
10 IN ACCORDANCE WITH ORDER NO. 05-
870

PETITION OF IDAHO POWER
COMPANY

11 COMES NOW Idaho Power Company (the “Company” or “Idaho Power”) and, pursuant
12 to ORS 757.259 and OAR 860-027-0300, hereby requests that the Public Utility Commission of
13 Oregon (“Commission”) issue its Order: (1) confirming that the Company has correctly deferred
14 for later recovery in rates its excess net power supply expenses incurred between March 2, 2005
15 and February 28, 2006 (“2005 deferral”), in accordance with the provisions of Order No. 05-870;
16 (2) authorizing the Company to delay amortization of the 2005 deferred amounts until it
17 completes the amortization of excess power supply costs incurred in 2001; and (3) confirming
18 that the Company’s earnings during the March 2, 2005 through February 28, 2006 period did not
19 exceed authorized levels. This Application is based on the following:

20 1. Idaho Power is a public utility in the state of Oregon and its rates, services, and
21 accounting practices are subject to the regulation of the Commission.

22 2. This Application is filed in accordance with OAR 860-027-0300 and specifically
23 OAR-027-0300(9)(a) which requires that Idaho Power request that it be allowed to begin
24 amortization of the 2005 deferral at a date that is later than one year from the date the 2005
25 deferral ceased.
26

1 able to begin amortizing the 2005 deferral amount (\$2,718,000) until approximately 2009. For
2 this reason, Idaho Power is requesting that the Commission exempt Idaho Power from the
3 requirement in OAR 860-027-300(9)(a) and authorize Idaho Power to commence amortization of
4 the approved 2005 deferral amount when Idaho Power has fully amortized the 2001 deferral
5 amount. Idaho Power will begin amortization of the 2005 excess net power supply expenses as
6 soon as it is legally permitted to do so.

7 11. Enclosed as Attachment 2 is the FERC Form 1 Jurisdictional Separation Study for
8 the twelve-months ending December 31, 2005, which confirms that Idaho Power's earnings
9 during the 2005 deferral period did not exceed authorized levels. The time period selected is
10 reasonably representative of the 2005 deferral period.

11 12. A copy of this Petition has been served on the parties to the Company's 2005
12 deferral proceeding and the Company's last general rate case.

13 NOW, THEREFORE, Idaho Power respectfully requests that the Commission issue its
14 Order:

15 1. Confirming that Idaho Power has correctly deferred for later recovery in rates its
16 excess power supply expenses incurred during the 2005 deferral period, March 2, 2005 through
17 February 28, 2006; and

18 2. Authorizing Idaho Power to delay commencement of the amortization of the 2005
19 deferred amounts until such time as it has completed amortization of the 2001 deferred amounts
20 in accordance with ORS 757-259; and

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ATTACHMENT 1

**IDAHO POWER COMPANY
FERC FORM 1
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005**

	ALLOCA/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
8	<u>DESCRIPTION</u>						
9	*** SUMMARY OF RESULTS ***						
10							
11	DEVELOPMENT OF RATE BASE COMPONENTS						
12	ELECTRIC PLANT IN SERVICE	3,477,521,238	3,208,249,165	176,294,885	3,384,544,051	20,009,892	72,967,296
13	LESS: ACCUM PROVISION FOR DEPRECIATION	1,333,025,502	1,230,457,830	69,824,474	1,300,282,304	7,611,969	25,131,229
14	AMORT OF OTHER UTILITY PLANT	31,919,472	29,447,158	1,618,281	31,065,439	183,581	670,453
15	NET ELECTRIC PLANT IN SERVICE	2,112,576,264	1,948,344,178	104,852,130	2,053,196,308	12,214,342	47,165,614
16	LESS: CUSTOMER ADV FOR CONSTRUCTION	19,427,988	19,400,657	27,331	19,427,988	0	0
17	LESS: ACCUM DEFERRED INCOME TAXES	196,417,494	181,204,026	9,958,144	191,162,170	1,129,671	4,125,652
18	ADD : PLT HLD FOR FUTURE	2,906,206	2,661,015	133,760	2,794,775	17,021	94,410
19	ADD : WORKING CAPITAL	59,477,846	55,287,926	3,005,965	58,293,891	338,014	845,942
20	ADD : CONSERVATION+OTHER DFRD PROG.	16,406,856	16,313,995	60,783	16,374,778	6,895	25,182
21	ADD : IERCO RATE BASE	35,833,319	33,738,752	1,792,007	35,530,760	302,559	0
22							
23	TOTAL COMBINED RATE BASE	2,011,355,009	1,855,741,184	99,859,170	1,955,600,353	11,749,160	44,005,496
24							
25							
26	RATE OF RETURN UNDER PRESENT RATES						
27	OPERATING REVENUES	810,464,323	767,809,221	37,762,893	805,572,113	4,892,210	0
28	SALES REVENUES	38,611,625	35,105,192	1,768,830	36,874,022	198,058	1,539,545
29	OTHER OPERATING REVENUES	849,075,948	802,914,413	39,531,723	842,446,136	5,090,268	1,539,545
30							
31	OPERATING EXPENSES	564,810,973	529,532,657	27,938,285	557,470,941	4,292,912	3,047,120
32	OPERATION & MAINTENANCE EXPENSES	92,933,330	85,895,690	4,710,173	90,605,863	517,040	1,810,428
33	DEPRECIATION EXPENSE	7,378,646	6,781,326	377,871	7,159,197	39,363	180,086
34	AMORTIZATION OF LIMITED TERM PLANT	20,856,185	18,828,248	1,523,088	20,351,336	103,209	401,640
35	TAXES OTHER THAN INCOME	11,370,700	11,370,700	0	11,370,700	0	0
36	REGULATORY DEBITS/CREDITS	(34,368,141)	(35,537,390)	(756,558)	(36,293,948)	69,677	1,856,129
37	PROVISION FOR DEFERRED INCOME TAXES	1,950,116	2,016,462	42,929	2,059,390	(3,954)	(105,320)
38	INVESTMENT TAX CREDIT ADJUSTMENT	64,853,587	67,059,990	1,427,644	68,487,634	(131,482)	(3,502,565)
39	FEDERAL INCOME TAXES	8,931,315	9,235,170	196,608	9,431,778	(18,107)	(482,356)
40	STATE INCOME TAXES	738,716,711	695,182,852	35,460,040	730,642,892	4,868,657	3,205,162
41	TOTAL OPERATING EXPENSES	110,359,238	107,731,561	4,071,683	111,803,244	221,611	(1,665,617)
42	OPERATING INCOME	8,488,021	7,991,870	424,482	8,416,352	71,669	0
43	ADD: IERCO OPERATING INCOME	118,847,259	115,723,431	4,496,165	120,219,596	293,280	(1,665,617)
44	CONSOLIDATED OPERATING INCOME						
45	RATE OF RETURN UNDER PRESENT RATES	5.909%	6.236%	4.503%	6.147%	2.496%	-3.785%
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ATTACHMENT 2

2005 Oregon Excess Power Cost Summary Deferral

For the Year 2005

	March	Mar Entry	April Y-T-D	Apr Entry	May Y-T-D	May Entry	June Y-T-D	June Entry	July Y-T-D	July Entry	August Y-T-D	Aug Entry	September Y-T-D	Sept Entry	October Y-T-D	Oct Entry	November Y-T-D	Nov Entry	December Y-T-D	Dec Entry	January Y-T-D	Jan Entry	February Y-T-D	Feb Entry	Sum of Entries								
Balance W/C 2003	\$ (10,331,100.00)		\$ (15,820,400.00)		\$ (13,890,300.00)		\$ (13,890,300.00)		\$ (6,665,700.00)		\$ 1,957,700.00		\$ 600,200.00		\$ 2,117,800.00		\$ 8,660,000.00		\$ 12,670,000.00		\$ 8,919,100.00		\$ 12,670,000.00		\$ (1,792,200.00)		\$ 2,618,024.91						
Actual Power Supply Expenses	\$ 8,037,085.70		\$ 14,888,088.86		\$ 22,688,225.58		\$ 32,345,250.84		\$ 43,186,555.22		\$ 52,891,285.70		\$ 62,298,212.63		\$ 72,095,937.79		\$ 82,088,800.00		\$ 92,198,400.00		\$ 102,500,000.00		\$ 112,900,000.00		\$ 123,300,000.00		\$ 133,700,000.00		\$ 144,100,000.00				
Fuel	\$ 10,896,148.10		\$ 17,094,488.86		\$ 24,594,824.77		\$ 32,695,250.84		\$ 41,395,676.19		\$ 50,696,061.89		\$ 60,196,447.82		\$ 69,896,833.79		\$ 79,597,219.76		\$ 89,297,605.73		\$ 98,997,991.70		\$ 108,698,377.67		\$ 118,398,763.64		\$ 128,099,149.61		\$ 137,799,535.58		\$ 147,499,921.55		
Purchased Power	\$ (1,126,282.82)		\$ (17,094,488.86)		\$ (24,594,824.77)		\$ (32,695,250.84)		\$ (41,395,676.19)		\$ (50,696,061.89)		\$ (60,196,447.82)		\$ (69,896,833.79)		\$ (79,597,219.76)		\$ (89,297,605.73)		\$ (98,997,991.70)		\$ (108,698,377.67)		\$ (118,398,763.64)		\$ (128,099,149.61)		\$ (137,799,535.58)		\$ (147,499,921.55)		
Net Power Supply Expenses	\$ 7,111,902.88		\$ 14,888,088.86		\$ 22,688,225.58		\$ 32,345,250.84		\$ 43,186,555.22		\$ 52,891,285.70		\$ 62,298,212.63		\$ 72,095,937.79		\$ 82,088,800.00		\$ 92,198,400.00		\$ 102,500,000.00		\$ 112,900,000.00		\$ 123,300,000.00		\$ 133,700,000.00		\$ 144,100,000.00		\$ 154,500,000.00		
The One (Top) Upper Band	\$ (6,147,100.00)		\$ (7,462,400.00)		\$ (8,777,700.00)		\$ (10,093,000.00)		\$ (11,408,300.00)		\$ (12,723,600.00)		\$ (14,038,900.00)		\$ (15,354,200.00)		\$ (16,669,500.00)		\$ (17,984,800.00)		\$ (19,300,100.00)		\$ (20,615,400.00)		\$ (21,930,700.00)		\$ (23,246,000.00)		\$ (24,561,300.00)		\$ (25,876,600.00)		
Monthly (Bottom) Lower Dead Band	\$ (112,846,100.00)		\$ (110,800,400.00)		\$ (108,754,700.00)		\$ (106,709,000.00)		\$ (104,663,300.00)		\$ (102,617,600.00)		\$ (100,571,900.00)		\$ (98,526,200.00)		\$ (96,480,500.00)		\$ (94,434,800.00)		\$ (92,389,100.00)		\$ (90,343,400.00)		\$ (88,297,700.00)		\$ (86,252,000.00)		\$ (84,206,300.00)		\$ (82,160,600.00)		
Monthly (Bottom) Lower Band	\$ (112,846,100.00)		\$ (110,800,400.00)		\$ (108,754,700.00)		\$ (106,709,000.00)		\$ (104,663,300.00)		\$ (102,617,600.00)		\$ (100,571,900.00)		\$ (98,526,200.00)		\$ (96,480,500.00)		\$ (94,434,800.00)		\$ (92,389,100.00)		\$ (90,343,400.00)		\$ (88,297,700.00)		\$ (86,252,000.00)		\$ (84,206,300.00)		\$ (82,160,600.00)		
The One (Upper) Lower Band	\$ (112,846,100.00)		\$ (110,800,400.00)		\$ (108,754,700.00)		\$ (106,709,000.00)		\$ (104,663,300.00)		\$ (102,617,600.00)		\$ (100,571,900.00)		\$ (98,526,200.00)		\$ (96,480,500.00)		\$ (94,434,800.00)		\$ (92,389,100.00)		\$ (90,343,400.00)		\$ (88,297,700.00)		\$ (86,252,000.00)		\$ (84,206,300.00)		\$ (82,160,600.00)		
Expenses Beyond The One Upper Band	\$ 13,289,087.88		\$ 22,128,960.47		\$ 30,968,833.06		\$ 39,808,705.65		\$ 48,648,578.24		\$ 57,488,450.83		\$ 66,328,323.42		\$ 75,168,196.01		\$ 84,008,068.60		\$ 92,847,941.19		\$ 101,687,813.78		\$ 110,527,686.37		\$ 119,367,558.96		\$ 128,207,431.55		\$ 137,047,304.14		\$ 145,887,176.73		
Deferred @ 50%	\$ 784,500.00		\$ 1,569,000.00		\$ 2,353,500.00		\$ 3,138,000.00		\$ 3,922,500.00		\$ 4,707,000.00		\$ 5,491,500.00		\$ 6,276,000.00		\$ 7,060,500.00		\$ 7,845,000.00		\$ 8,629,500.00		\$ 9,414,000.00		\$ 10,198,500.00		\$ 10,983,000.00		\$ 11,767,500.00		\$ 12,552,000.00		
Deferred @ 80%	\$ 10,651,524.38		\$ 17,703,188.38		\$ 24,754,852.38		\$ 31,806,516.38		\$ 38,858,180.38		\$ 45,909,844.38		\$ 52,961,508.38		\$ 60,013,172.38		\$ 67,064,836.38		\$ 74,116,500.38		\$ 81,168,164.38		\$ 88,219,828.38		\$ 95,271,492.38		\$ 102,323,156.38		\$ 109,374,820.38		\$ 116,426,484.38		\$ 123,478,148.38
Amount Subject to Deferral	\$ 11,436,024.38		\$ 19,272,188.38		\$ 27,108,352.38		\$ 34,944,516.38		\$ 42,780,680.38		\$ 50,616,844.38		\$ 58,452,908.38		\$ 66,289,072.38		\$ 74,125,236.38		\$ 81,961,400.38		\$ 89,797,564.38		\$ 97,633,728.38		\$ 105,469,892.38		\$ 113,306,056.38		\$ 121,142,220.38		\$ 128,978,384.38		\$ 136,814,548.38
Oregon Allocation Factor	4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%		4.80%				
Oregon Power Supply Coal Deferral	\$ 547,556.21		\$ 929,084.08		\$ 1,310,611.95		\$ 1,692,139.82		\$ 2,073,667.69		\$ 2,455,195.56		\$ 2,836,723.43		\$ 3,218,251.30		\$ 3,600,779.17		\$ 3,982,307.04		\$ 4,363,834.91		\$ 4,745,362.78		\$ 5,126,890.65		\$ 5,508,418.52		\$ 5,889,946.39		\$ 6,271,474.26		
Principal Balance	\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		
Amount Deferred Ending Balance	\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		
Interest Balances																																	
Monthly Interest Rate	7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%		7.830%				
Monthly Interest (Incl'd)	\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71		\$ 1,787.71				
Prior Month's Interest Adjustments	\$ 1,787.71		\$ 6,038.04		\$ 12,076.08		\$ 18,114.12		\$ 24,152.16		\$ 30,190.19		\$ 36,228.23		\$ 42,266.27		\$ 48,304.31		\$ 54,342.35		\$ 60,380.39		\$ 66,418.43		\$ 72,456.47		\$ 78,494.51		\$ 84,532.55		\$ 90,570.59		
Total Current Month Interest	\$ 1,787.71		\$ 6,038.04		\$ 12,076.08		\$ 18,114.12		\$ 24,152.16		\$ 30,190.19		\$ 36,228.23		\$ 42,266.27		\$ 48,304.31		\$ 54,342.35		\$ 60,380.39		\$ 66,418.43		\$ 72,456.47		\$ 78,494.51		\$ 84,532.55		\$ 90,570.59		
Interest Accrued to date	\$ 1,787.71		\$ 6,038.04		\$ 12,076.08		\$ 18,114.12		\$ 24,152.16		\$ 30,190.19		\$ 36,228.23		\$ 42,266.27		\$ 48,304.31		\$ 54,342.35		\$ 60,380.39		\$ 66,418.43		\$ 72,456.47		\$ 78,494.51		\$ 84,532.55		\$ 90,570.59		
Total Deferred Balance	\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		\$ 547,556.21		

Enter: Dr. 000 200001 000 10202 Cr. 000 200001 000 42100 Cr. 000 200001 000 42100

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April 20, 2006

VIA EMAIL AND US MAIL

Filing Center
Oregon Public Utility Commission
550 Capitol Street NE #215
PO Box 2148
Salem, OR 97308-2148

Re: Idaho Power's Petition re: Deferred Power Supply Expenses

Dear Sir or Madam:

Enclosed for filing is the original and three copies of Idaho Power Company's Petition for an Order Addressing Excess Net Power Supply Expenses Deferred In Accordance with Order No. 05-870. Please contact me with any questions.

Very truly yours,

Jessica A. Gorham

Enclosure

cc: UE 167 Service List

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PETITION OF IDAHO POWER COMPANY** was served via U.S. Mail on the following parties on April 19, 2006:

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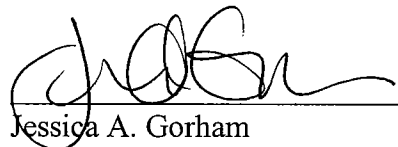
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