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May 29, 2020

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

Re: Docket No. UM 1843(3)
In the Matter of Idaho Power Company's Application for Deferred Accounting of
Certain Costs Associated with Boardman Operating Life Adjustment Variances

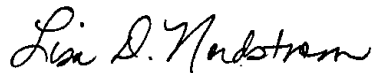
Attention Filing Center:

Attached for filing is an electronic copy of Idaho Power Company's Application for
Deferred Accounting of Certain Costs Associated with Boardman Operating Life Adjustment
Variances.

As required by OAR 860-027-0300, the Application has been served on the parties to the
UE 233 service list, and the parties to the UE 239 service list, as indicated in the Certificate of
Service.

Please contact me at (208) 388-5825 or Senior Regulatory Analyst Courtney Waites at (208)
388-5612 with any questions regarding this filing.

Very truly yours,



Lisa D. Nordstrom

LDN/sh

Enclosures

cc: Adam Lowney

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1843 (3)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of Certain
Costs Associated with Boardman Operating
Life Adjustment Variances

APPLICATION

I. INTRODUCTION

Pursuant to ORS 757.210, ORS 757.259, and OAR 860-027-0300, Idaho Power Company ("Idaho Power" or "Company") hereby requests an accounting order reauthorizing Idaho Power to defer decommissioning revenues collected and decommissioning costs incurred pursuant to Order No. 12-235 and Idaho Power Tariff Schedule 92. Schedule 92 is an "automatic adjustment clause" as defined in ORS 757.210. Idaho Power seeks reauthorization for this deferral effective as of June 1, 2020. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").
2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.
3. Communications regarding this Application should be addressed to:

Lisa Nordstrom
Idaho Power Company
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com
dockets@idahopower.com

Courtney Waites
Idaho Power Company
P.O. Box 70
Boise, ID 83707
cwaites@idahopower.com

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II. OAR 860-027-0300(3) REQUIREMENTS

A. Description

With this deferral application, Idaho Power seeks reauthorization from the Commission to defer, for future true-up, decommissioning revenues collected and decommissioning costs incurred, pursuant to Tariff Schedule 92, in accordance with Order No. 12-235.

B. Reasons for Deferral

On September 26, 2011, Idaho Power filed an application with the Commission requesting approval of the establishment of Schedule 92, the balancing account whereby incremental costs and benefits associated with the early shutdown of the Boardman power plant (“Boardman”) will be tracked and recovered from Oregon customers (Docket No. UE 239). In June 2012, the Commission issued Order No. 12-235, approving the Company’s proposed balancing account and method for recovering costs associated with the shutdown of Boardman. The approved balancing account tracks costs associated with (1) a return on undepreciated existing Boardman capital investments, (2) the accelerated depreciation of existing Boardman investments and (3) decommissioning costs related to the Boardman shutdown through Schedule 92, smoothing revenue requirement impacts of the early Boardman retirement over the remaining years of the plant’s life and allowing for full recovery of Boardman-related costs by Boardman life end.

On May 12, 2017, Idaho Power filed revisions to Schedule 92, adding language indicating the Boardman Operating Life Adjustment is an automatic adjustment clause (“AAC”) to promote consistency among similar AACs. Likewise, the AAC requires Idaho Power to file a deferral request. The deferral is intended to provide for the deferral and tracking of decommissioning revenues collected and decommissioning costs incurred until decommissioning activities are concluded, and is filed pursuant to Order No. 12-235 and ORS 757.259(2)(e). In addition, this deferral will match appropriately the costs borne by and benefits received by customers.

1 **C. Proposed Accounting**

2 Idaho Power accounts for estimated decommissioning costs as an Asset Retirement
3 Obligation (“ARO”) under Accounting Standards Codification (“ASC”) 410. Idaho Power
4 records, as a regulatory asset, the cumulative financial statement impact resulting from the
5 Company’s implementation of ASC 410 with respect to Boardman-related ARO’s, and the
6 ongoing annual differences between the ASC 410 depreciation and accretion expenses and
7 the annual decommissioning revenues that are currently authorized by the Commission in
8 Docket No. UE 239. Upon receiving approval of a deferral, Idaho Power proposes to continue
9 recording the revenues collected to cover these ARO related liabilities to the balancing
10 account, Federal Energy Regulatory Commission Account 182 (Regulatory Assets), until
11 decommissioning activities are concluded. After decommissioning activities are concluded,
12 amounts in the deferral account, either positive or negative, will be recovered or refunded in
13 customer rates through a surcharge or credit, as appropriate.

14 **D. Estimate of Amounts**

15 Order No. 12-235 approved an Oregon jurisdictional revenue requirement increase of
16 \$107,223 associated with the recovery of the annual incremental return on and accelerated
17 depreciation of existing Boardman investments, and decommissioning costs related to the
18 Boardman shutdown. On March 13, 2020, Idaho Power filed its annual update of the
19 incremental revenue requirement and review of the Boardman balancing account for 2019.
20 The Company did not propose a change to the Oregon jurisdictional incremental revenue
21 requirement approved with Advice No. 17-04 which updated the decommissioning cost
22 estimate based on a new decommissioning estimate, decreasing the annual incremental
23 revenue requirement to \$102,011. However, because cessation of coal-fired operations at
24 Boardman will occur in 2020, Idaho Power proposed a collection of \$59,506 ($\$102,011 / 12$
25 months * 7 months) to reflect full collection of revenue requirement amounts upon the plant’s
26 cessation of operations. In addition, planned operations of Boardman are expected to cease

1 in October 2020 therefore the Company will collect the full 2020 incremental revenue
2 requirement amount of \$59,506 during the June 1, 2020, through October 31, 2020, time
3 period. Idaho Power estimates the deferral account will contain the Oregon jurisdictional
4 share of decommissioning costs, approximately \$521,000, at October 31, 2020. Because
5 deferred amounts associated with decommissioning costs are dependent on factors that
6 cannot be precisely forecasted, Idaho Power cannot provide a precise estimate of the total
7 deferred amount.

8 **E. Notice**

9 A copy of the Notice of Application for Deferred Accounting of Costs Associated with
10 the Boardman Operating Life Adjustment and a list of persons served with the Notice are
11 attached to the Application as Attachment A.

12 **III. OAR 860-027-0300(4) REQUIREMENTS**

13 **A. Entries in the Deferred Account to Date**

14 Attached to the Application as Attachment B is a description and explanation of the
15 entries specific to decommissioning expenses in this deferred account as of the date of the
16 Application.

17 **B. Reason for Continuation of Deferred Accounting**

18 As discussed in detail above, this deferral is intended to capture decommissioning
19 revenues collected and decommissioning costs incurred, pursuant to Tariff Schedule 92, in
20 accordance with Order No. 12-235.

21 **IV. CONCLUSION**

22 Reauthorization of deferred accounting treatment is an appropriate, just, and
23 reasonable means of implementing Order No. 12-235 and Idaho Power Schedule 92.

24 For the reasons stated above, Idaho Power requests permission to defer
25 decommissioning revenues collected and decommissioning costs incurred beginning June
26 1, 2020, pursuant to Order No. 12-235 and Idaho Power Schedule 92.

1 DATED: May 29, 2020

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IDAHO POWER COMPANY



LISA D. NORDSTROM
Attorney for Idaho Power Company

Attachment A

BEFORE THE PUBLIC UTILITY COMMISSION

1 OF OREGON

2 **UM 1843 (3)**

3
4 In the Matter of Idaho Power Company's
5 Application for Deferred Accounting of Certain
6 Costs Associated with Boardman Operating
Life Adjustment Variances

**NOTICE OF APPLICATION FOR
DEFERRED ACCOUNTING OF
CERTAIN COSTS ASSOCIATED WITH
BOARDMAN OPERATING LIFE
ADJUSTMENT VARIANCES**

7 On May 29, 2020, Idaho Power Company ("Idaho Power") filed an application with
8 the Public Utility Commission of Oregon ("Commission") for an order reauthorizing deferral
9 of decommissioning revenues collected and decommissioning costs incurred pursuant to
10 Order No. 12-235 and Idaho Power Tariff Schedule 92.

11 Approval of Idaho Power's Application will not authorize a change in Idaho Power's
12 rates, but will permit the Commission to consider allowing such deferred amounts in rates in
13 a subsequent proceeding.

14 Idaho Power's Application will be posted on the Commission website for persons who
15 wish to obtain a copy or they may contact the following:

16 Lisa D. Nordstrom
17 Idaho Power Company
18 1221 West Idaho Street
19 P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com

20 Any person who wishes to submit written comments to the Commission on Idaho
21 Power's Application must do so by no later than June 26, 2020.

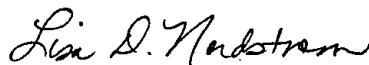
22 DATED: May 29, 2020.

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Lisa D. Nordstrom
Attorney for Idaho Power Company

Year	Account	DATE	DISTDESC	Descr	Sum TOTAMT
2012	254394	7/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1655.26
2012	254394	7/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	7/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	7/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	489.82
2012	254394	7/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2012	254394	8/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1655.26
2012	254394	8/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	8/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	8/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	490.83
2012	254394	8/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2012	254394	9/30/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1655.26
2012	254394	9/30/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	9/30/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	9/30/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	491.85
2012	254394	9/30/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2012	254394	10/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1655.26
2012	254394	10/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	10/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	10/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	492.87
2012	254394	10/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2012	254394	11/30/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1655.26
2012	254394	11/30/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	11/30/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	11/30/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	493.89
2012	254394	11/30/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2012	254394	12/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1551.15
2012	254394	12/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	12/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	12/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	494.92
2012	254394	12/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2013	254394	1/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1529.26
2013	254394	1/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	432.2
2013	254394	1/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	417.29
2013	254394	1/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	495.95
2013	254394	1/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2013	182494	2/28/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1529.26
2013	182494	2/28/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	2/28/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	2/28/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	496.97
2013	182494	2/28/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2013	182494	3/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1529.26
2013	182494	3/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	3/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	3/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	498.01
2013	182494	3/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
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2013	182494	4/30/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	4/30/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	4/30/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	499.04
2013	182494	4/30/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2013	182494	5/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	4729.66
2013	182494	5/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	5/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	5/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	500.07
2013	182494	5/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2297.97
2013	182494	6/30/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1508.35
2013	182494	6/30/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	6/30/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	6/30/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	501.11
2013	182494	6/30/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2001.07
2013	182494	7/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1508.35
2013	182494	7/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14

2016	182494	9/30/2016	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2016	182494	9/30/2016	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2016	182494	9/30/2016	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	543.29
2016	182494	9/30/2016	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2106.47
2016	182494	10/31/2016	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	2494.42
2016	182494	10/31/2016	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2016	182494	10/31/2016	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2016	182494	10/31/2016	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	544.42
2016	182494	10/31/2016	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2106.47
2016	182494	11/30/2016	ARO DEPRECIATION	BDMN DECOMM ENTRIES	2494.42
2016	182494	11/30/2016	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2016	182494	11/30/2016	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2016	182494	11/30/2016	DECOMM ACCRETION	BDMN DECOMM ENTRIES	545.55
2016	182494	11/30/2016	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	-2106.47
2016	182494	12/31/2016	ARO DEPRECIATION	BDMN DECOMM ENTRIES	2494.42
2016	182494	12/31/2016	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2016	182494	12/31/2016	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2016	182494	12/31/2016	DECOMM ACCRETION	BDMN DECOMM ENTRIES	546.68
2016	182494	12/31/2016	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	-2106.47
2017	182494	1/31/2017	ARO DEPRECIATION	BDMN DECOMM ENTRIES	1945.27
2017	182494	1/31/2017	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2017	182494	1/31/2017	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2017	182494	1/31/2017	DECOMM ACCRETION	BDMN DECOMM ENTRIES	547.81
2017	182494	1/31/2017	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	-2106.47
2017	182494	2/28/2017	ARO DEPRECIATION	BDMN DECOMM ENTRIES	1945.27
2017	182494	2/28/2017	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2017	182494	2/28/2017	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2017	182494	2/28/2017	DECOMM ACCRETION	BDMN DECOMM ENTRIES	548.95
2017	182494	2/28/2017	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	-2106.47
2017	182494	3/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	3/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	3/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	3/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	550.09
2017	182494	3/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2106.47
2017	182494	4/30/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	4/30/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	4/30/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	4/30/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	551.23
2017	182494	4/30/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2106.47
2017	182494	5/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	5/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	5/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	5/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	552.37
2017	182494	5/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-2106.47
2017	182494	6/30/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	6/30/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	6/30/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	6/30/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	553.52
2017	182494	6/30/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-1863.01
2017	182494	7/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	7/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	7/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	7/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	554.67
2017	182494	7/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-1863.01
2017	182494	8/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	8/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	8/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	8/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	555.82
2017	182494	8/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-1863.01
2017	182494	9/30/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1981.55
2017	182494	9/30/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	9/30/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	9/30/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	556.97

2017	182494	9/30/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	-1863.01
2017	182494	10/31/2017	ARO DEPRECIATION	BDMN DECOMM ENTRIES	1981.55
2017	182494	10/31/2017	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2017	182494	10/31/2017	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2017	182494	10/31/2017	DECOMM ACCRETION	BDMN DECOMM ENTRIES	558.13
2017	182494	10/31/2017	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	-1863.01
2017	182494	11/30/2017	ARO DEPRECIATION	BOARDMAN DECOMM MONTHLY	1981.55
2017	182494	11/30/2017	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM MONTHLY	98.03
2017	182494	11/30/2017	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM MONTHLY	94.66
2017	182494	11/30/2017	DECOMM ACCRETION	BOARDMAN DECOMM MONTHLY	559.28
2017	182494	11/30/2017	RECORD COMBINED REVENUE	BOARDMAN DECOMM MONTHLY	-1863.01
2017	182494	12/31/2017	ARO DEPRECIATION	BOARDMAN DECOMM MONTHLY	1981.55
2017	182494	12/31/2017	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM MONTHLY	98.03
2017	182494	12/31/2017	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM MONTHLY	94.66
2017	182494	12/31/2017	DECOMM ACCRETION	BOARDMAN DECOMM MONTHLY	560.45
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2018	182494	1/31/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1981.55
2018	182494	1/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	1/31/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	1/31/2018	DECOMM ACCRETION	BOARDMAN DECOMM	561.61
2018	182494	1/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	-1863.01
2018	182494	2/28/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1981.55
2018	182494	2/28/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	2/28/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	2/28/2018	DECOMM ACCRETION	BOARDMAN DECOMM	562.77
2018	182494	2/28/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	-1863.01
2018	182494	3/31/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1986.08
2018	182494	3/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	3/31/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	3/31/2018	DECOMM ACCRETION	BOARDMAN DECOMM	563.94
2018	182494	3/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	-1863.01

1 **CERTIFICATE OF SERVICE**

2 **UM 1843(3)**

3 I hereby certify that on May 29, 2020, I served a true and correct copy of Idaho
4 Power Company's Application for Deferred Accounting of Certain Costs Associated with
5 Boardman Operating Life Adjustment Variances on the parties in Dockets UE 233 and
6 UE 239 by e-mail to said person(s) as indicated below.

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5 DATED: May 29, 2020.



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7 Legal Administrative Assistant

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