



RICHARDSON & O'LEARY

ATTORNEYS AT LAW

Tel: 208-938-7900 Fax: 208-938-7904

P.O. Box 7218 Boise, ID 83707 - 515 N. 27th St. Boise, ID 83702

April 20, 2010

Patrick Power
Administrative Law Judge
Public Utility Commission
550 Capitol Street NE, Suite 215
Salem, Oregon 97301

Re: **In the Matter of Idaho Power Company 2010 Annual Power Cost Update,
Docket No. UE 214**

Dear Judge Power:

Please accept into the record in this docket the enclosed, amended exhibits -- Staff/OICIP/CUB/102 Revised, and Staff/OICIP/CUB/102A. Public Utility Commission of Oregon Staff ("Staff") produced these amended exhibits, and the Oregon Industrial Customers of Idaho Power ("OICIP") and the Citizens' Utility Board of Oregon ("CUB") have concurred in the accuracy of these exhibits. I am authorized by Staff and CUB to submit these exhibits for inclusion in the record for the reasons explained below.

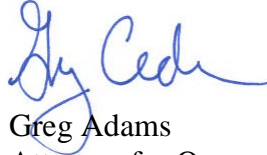
The Joint Rate Spread Testimony called for amendment of the values in the original Staff/OICIP/CUB/102, to incorporate information and data unavailable on the February 16 filing date of that original exhibit. On page 2, lines 10 and 11 of Staff/OICIP/CUB/100, the testimony states if "the APCU revenue amount is adjusted to a different value, the joint proposal is to allocate that in line with the method recommended below." Additionally, the testimony, on page 8, lines 12 and 13 of Staff/OICIP/CUB/100, called for including the revenue requirements from both the October Update and the March Forecast in the joint rate spread methodology. Paragraphs 14 and 27 of the Partial Stipulation filed on March 23 likewise call for these updated calculations.

Since the time of filing the joint testimony and partial stipulation, Idaho Power Company filed its March Forecast, and then, by its April 15 filing, stipulated to a reduced revenue requirement for the October Update and the March Forecast.¹ Thus, Staff/OICIP/CUB/102 Revised incorporates the stipulated October Update revenue requirement figure into the original Staff/OICIP/CUB/102 to yield the updated rates shown on Line 49. Likewise, Staff/OICIP/CUB/102A combines the stipulated October Update with the substitution, for those currently in Schedule 55, the proposed new March Forecast rates (Line 49), and conveys, on Line 43, the overall net increase for the Schedules proposed under the Partial Stipulation.

¹ Note that OICIP was not a signatory to the revenue requirement stipulation, but OICIP has not opposed that stipulation.

I have therefore enclosed for filing an original and five copies of Staff/OICIP/CUB/102 Revised and Staff/OICIP/CUB/102A, which will be electronically filed today pursuant to O.A.R. 860-013-0060.

Sincerely,

A handwritten signature in blue ink, appearing to read "Greg Adams". The signature is fluid and cursive, with the first name "Greg" and last name "Adams" clearly distinguishable.

Greg Adams
Attorney for Oregon Industrial
Customers of Idaho Power

cc: all parties

Enclosure

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 30th day of April, 2010, a true and correct copy of the within and foregoing **AMENDED EXHIBITS – UE 214** was served in the manner shown to:

G. Catriona McCracken
CITIZEN’S UTILITY BOARD OF OREGON
catriona@oregoncub.org
(waived paper service)

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail

Gordon Feighner
Robert Jenks
CITIZEN’S UTILITY BOARD OF OREGON
Gordon@oregoncub.org
bob@oregoncub.org
(waived paper service)

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail

Barton L Kline
Christa Bearry
Gregory W. Said
Donovan E. Walker
Tim Tatum
Scott Wright
IDAHO POWER COMPANY
bkline@idahopower.com
gsaid@idahopower.com
dwalker@idahopower.com
ttatum@idahopower.com
swright@idahopower.com
(waived paper service)

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail

Lisa Rackner
Wendy McIndoo
McDOWELL & RACKNER, P.C.
520 SW Sixth Ave Ste 830
Portland OR 97204
lisa@mcd-law.com
wendy@mcd-law.com
(waived paper service)

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail

Michael T. Weirich, Assistant AG
Department of Justice
1162 Court Street, NE
Salem OR 97301-4096
Michael.weirich@state.or.us

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail

Ed Durrenberger
OREGON PUBLIC UTILITIES COMM.
PO Box 2148
Salem OR 97308-2148
ed.durrenberger@state.or.us

Hand Delivery
 U.S. Mail, postage pre-paid
 Facsimile
 Electronic Mail


Nina Curtis

IDAHO POWER COMPANY, Oregon Jurisdiction: UE 213 & UE 214 -- Joint Parties Stipulation

Purpose of Exhibit: Details the Development of the March Forecast APCU Rate (Line 49) and Conveys the Impacts on Schedules of the UE 213 and UE 214 Stipulated Combined Spreads (Line 43)

General Rate Case (UE 213) Plus the 2010 October APCU Update: Marginal Cost-of-Service Study and Revenue Spread													
2009 Test Period													
Line	Description	(A) TOTAL SYSTEM/AVERAGE	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV SECONDARY (9-S)	(E) GEN SRV PRIMARY (9-P)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) LG POWER TRANS (19-T)	(I) IRRIGATION SECONDARY (24-S)	(J) UNMETERED GEN SERVICE (40)	(K) MUNICIPAL ST LIGHT (41)	(L) TRAFFIC CONTROL (42)
1	Loss-Inflated Normalized Sales (kWh)	740,533,031	220,362,881	19,087,766	129,779,060	17,340,865	470,308	195,081,276	90,310,412	67,154,213	14,306	912,800	19,144
2	Current, i.e., pre-General Rate Case, Base Revenues	\$32,433,692	\$11,262,377	\$1,176,138	\$6,331,332	\$654,786	\$98,625	\$6,712,141	\$3,243,600	\$2,846,148	\$772	\$106,979	\$794
3													
4	Generation Marginal Cost												
5	Generation Demand-Related	\$5,368,907	\$1,681,622	\$160,628	\$942,951	\$119,727	\$519	\$1,078,999	\$563,709	\$819,581	\$75	\$995	\$100
6	Generation Energy-Related	\$46,251,305	\$13,587,114	\$1,187,823	\$7,954,222	\$1,055,870	\$28,374	\$11,838,944	\$5,800,384	\$4,741,513	\$863	\$55,044	\$1,155
7	Generation Total	\$51,620,212	\$15,268,735	\$1,348,451	\$8,897,174	\$1,175,597	\$28,893	\$12,917,943	\$6,364,093	\$5,561,094	\$938	\$56,039	\$1,255
8	Transmission Marginal Cost												
9	Transmission Demand-Related (75%)	\$14,714,881	\$4,912,854	\$433,698	\$2,725,422	\$348,347	\$2,358	\$3,117,028	\$1,404,982	\$1,765,148	\$216	\$4,540	\$289
10	Transmission Energy-Related (25%)	\$4,904,960	\$1,459,585	\$126,429	\$859,599	\$114,858	\$3,115	\$1,292,131	\$598,176	\$444,800	\$95	\$6,046	\$127
11	Transmission Total	\$19,619,842	\$6,372,439	\$560,127	\$3,585,021	\$463,205	\$5,473	\$4,409,159	\$2,003,158	\$2,209,948	\$311	\$10,586	\$416
12	Distribution Marginal Cost												
13	Demand-Related	\$9,658,948	\$4,441,166	\$280,793	\$1,812,158	\$171,415	\$5,820	\$1,102,323	\$0	\$1,833,817	\$156	\$11,191	\$110
14	Customer-Related	\$2,877,137	\$1,831,719	\$489,644	\$230,216	\$7,279	\$0	\$18,994	\$6,595	\$289,732	\$261	\$1,857	\$838
15													
16	Total Functionized Revenue Requirement												
17	Generation	\$20,407,194	\$6,036,241	\$533,088	\$3,517,350	\$464,753	\$11,422	\$5,106,895	\$2,515,939	\$2,198,486	\$371	\$22,154	\$496
18	Transmission	\$3,694,492	\$1,199,955	\$105,474	\$105,474	\$87,223	\$1,031	\$830,262	\$377,202	\$146,142	\$58	\$1,993	\$78
19	Distribution												
20	Demand-Related	\$10,306,242	\$4,738,791	\$299,610	\$1,933,600	\$182,902	\$6,210	\$1,176,195	\$0	\$1,956,711	\$166	\$11,941	\$117
21	Customer-Related												
22	Allocated	\$2,611,035	\$1,662,306	\$444,358	\$208,924	\$6,606	\$0	\$17,238	\$5,985	\$262,935	\$237	\$1,686	\$760
23	Direct Assignment	\$414,826	\$190,712	\$42,634	\$18,964	\$71	\$58,699	\$85	\$30	\$21,595	\$43	\$81,908	\$85
24													
25	Total Cost of Service	\$37,433,790	\$13,828,005	\$1,425,163	\$6,353,911	\$741,555	\$77,361	\$7,130,674	\$2,899,156	\$4,855,869	\$876	\$119,683	\$1,537
26	Revenue Deficiency	\$5,000,098	\$2,565,628	\$249,025	\$22,579	\$86,769	(\$21,264)	\$418,533	(\$344,444)	\$2,009,721	\$104	\$12,704	\$743
27	% Increase Required	15.42%	22.78%	21.17%	0.36%	13.25%	-21.56%	6.24%	-10.62%	70.61%	13.41%	11.88%	93.60%
28													
29	Ordered General Rate Case Revenue Spread	\$37,434,662	\$14,224,869	\$1,466,066	\$6,536,268	\$762,838	\$98,625	\$7,335,324	\$3,243,600	\$3,641,901	\$901	\$123,118	\$1,153
30	% Increase Required	15.42%	26.30%	24.65%	3.24%	16.50%	0.00%	9.28%	0.00%	27.96%	16.67%	15.09%	45.20%
31	Cost of Service Index		102.87%	102.87%	102.87%	102.87%	127.49%	102.87%	111.88%	75.00%	102.87%	102.87%	75.00%
32a	Total Cost of Service: 2009 General Rate Case Plus 2010 Oct. Update APCU Costs (Exhibit 102: Line 44)	\$ 39,824,861	\$ 14,535,260	\$ 1,487,624	\$ 6,766,032	\$ 796,010	\$ 78,700	\$ 7,729,039	\$ 3,193,943	\$ 5,113,461	\$ 919	\$ 122,279	\$ 1,595
32b	Combined Spread: 2009 General Rate Case Plus 2010 Oct. Update APCU Costs (Exhibit 102: Line 45)	\$ 39,825,733	\$ 14,889,748	\$ 1,524,164	\$ 6,928,878	\$ 815,012	\$ 98,625	\$ 7,911,731	\$ 3,501,755	\$ 4,028,290	\$ 941	\$ 125,348	\$ 1,240
33	Adjusted Subsidy -- \$ (Line 32a - Line 32b)	\$ (873)	\$ (354,489)	\$ (36,540)	\$ (162,846)	\$ (19,003)	\$ (19,925)	\$ (182,692)	\$ (307,812)	\$ 1,085,171	\$ (22)	\$ (3,070)	\$ 355

UE 214...2010 March Forecast APCU Joint Parties Stipulated Revenue Spread: Baseline Revenue Requirement Spread and Rates Development Employing the UE 213 Test Period Figures													
Combined Impact on Schedules of 2009 General Rate Case, 2010 October APCU Update, and March APCU Forecast													
34	2010 March APCU Cost of Service (Allocator -- Line 7)	\$3,183,691	\$941,703	\$83,166	\$548,736	\$72,505	\$1,782	\$796,718	\$392,507	\$342,982	\$58	\$3,456	\$77
35	Subsidy Correction Determination (+ 50%)	\$171,530								\$171,491			\$39
36	Adjusted Subsidy, Negative Values -- \$ (Line 33)	\$1,086,399	\$354,489	\$36,540	\$162,846	\$19,003	\$19,925	\$182,692	\$307,812	\$0	\$22	\$3,070	\$0
37	Adjusted Subsidy, Negative Values -- %	100.00%	32.63%	3.36%	14.99%	1.75%	1.83%	16.82%	28.33%	0.00%	0.002%	0.28%	0.00%
38	Allocated Subsidy Correction (Allocator -- Line 37)	-\$171,530	-\$55,970	-\$5,769	-\$25,712	-\$3,000	-\$3,146	-\$28,845	-\$48,600	\$0	-\$4	-\$485	\$0
39	Proposed 2010 March Update APCU Spread -- Preliminary (Lines 34 + 35 + 38)	\$3,183,691	\$885,734	\$77,397	\$523,024	\$69,505	-\$1,364	\$767,873	\$343,907	\$514,473	\$54	\$2,972	\$116
40	Proposed 2010 March Update APCU Spread (Eliminate the Line 39 negative)	\$3,183,691	\$885,281	\$77,357	\$522,757	\$69,469	\$0	\$767,481	\$343,732	\$514,473	\$54	\$2,970	\$116
41	% Increase Required Due to March Update APCU (Proposed) (Line 40/Line 29)	8.50%	6.22%	5.28%	8.00%	9.11%	0.00%	10.46%	10.60%	14.13%	6.02%	2.41%	10.07%
42	Test Year Revenues from Current (3/01/10) Schedule 55 at 5.1 Mills per kWh	\$3,464,440	\$1,012,651	\$87,725	\$596,480	\$82,504	\$2,163	\$925,466	\$444,274	\$308,824	\$66	\$4,198	\$88
43a	Current, i.e., pre-General Rate Case, Base Revenues Plus Current Schedule 55 Revenues (Line 2 + Line 43a)	\$35,898,132	\$12,275,028	\$1,263,863	\$6,927,812	\$737,290	\$100,788	\$7,637,607	\$3,687,874	\$3,154,972	\$838	\$111,177	\$882
43b	Proposed Overall Combined Spread = Ordered General Rate Case Spread Plus 2010 Oct. APCU Update Plus 2010 March Forecast APCU Costs (Line 32b + Line 40)	\$43,009,424	\$15,775,030	\$1,601,521	\$7,451,635	\$884,482	\$98,625	\$8,679,211	\$3,845,487	\$4,542,763	\$996	\$128,318	\$1,356
43c													
43	General Rate Case and Dual 2010 APCU Combined % Increase (Proposed) ((Line 43c/Line 43b) - 1)	19.81%	28.51%	26.72%	7.56%	19.96%	-2.15%	13.64%	4.27%	43.99%	18.85%	15.42%	53.76%
44	Total Cost of Service: 2009 General Rate Case Plus 2010 October and March APCU Cost Adjustments (Line 32a + Line 34)	\$43,008,552	\$15,476,963	\$1,570,790	\$7,314,767	\$868,515	\$80,482	\$8,525,756	\$3,586,451	\$5,456,443	\$977	\$125,735	\$1,673
45	Proposed Combined Revenue Spread (Line 32b + Line 40)	\$43,009,424	\$15,775,030	\$1,601,521	\$7,451,635	\$884,482	\$98,625	\$8,679,211	\$3,845,487	\$4,542,763	\$996	\$128,318	\$1,356
46	Revised Cost of Service Index (Line 45/Line 44)		101.93%	101.96%	101.87%	101.84%	122.54%	101.80%	107.22%	83.26%	101.93%	102.05%	81.08%
47	Loss-Adjusted 2009 Normalized Sales (kWh) (Ex. Idaho Power/1212)	679,301,864	198,558,922	17,201,052	116,956,858	16,177,273	424,083	181,464,005	87,112,615	60,553,810	12,900	823,084	17,262
48	March Forecast APCU Incremental Rate Given 2009 Test Period Sales (Mills per kWh) (1000*(Line 40/Line 47))	4.687	4.459	4.497	4.470	4.294	0.000	4.229	3.946	8.496	4.206	3.608	6.726
49	APCU Incremental Rate for 2010 March Forecast (Mills per kWh) (Line 48*(Column A:(Line 47/Line 50)))	4.820	4.585	4.625	4.596	4.416	0.000	4.349	4.058	8.737	4.325	3.711	6.917
50	Loss-Adjusted 2010-2011 Normalized Sales (kWh)	660,516,781	200,042,004	16,369,226	111,282,570	18,713,930	484,271	172,394,542	79,099,343	61,322,820	12,900	777,913	17,262
51	Projected March Forecast APCU 2010-2011 Revenues (Line 49 * Line 50)	\$3,196,564	\$917,193	\$75,708	\$511,455	\$82,641	\$0	\$749,744	\$320,985	\$535,777	\$56	\$2,887	\$119

NOTES:

- 2010 March Forecast APCU Settled Revenues = \$4.82/MWh x 660,516,781MW's = \$ 3,183,691 (Line 34, Column A)
- Apparent rate reduction for Area Lighting (Line 43) is due to that schedule's receiving no additional costs from the general rate case or 2010 APCU adjustments while losing the burden of the current Schedule 55. (The new Schedule 55 surcharge for Area Lighting will be zero.)
- Combined revenue requirement (Line 44) is indicated to be slightly greater than what is shown in UE 214 Idaho Power/504 Wright/1 due to the fact that the former is based upon 2009 general rate case test period sales while the latter reflects the lower sales projected for the 2010-2011 APCU test period.

IDAHO POWER COMPANY, Oregon Jurisdiction: UE 213 & UE 214 -- Joint Parties Stipulation

Purpose of Exhibit Revision: Substitutes for the Original the Company-Stipulated Reduced October APCU Update Amount (Line 40-A)

General Rate Case (UE 213): Marginal Cost-of-Service Study and Stipulated Revenue Spread													
2009 Test Period													
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
	TOTAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	LG POWER	IRRIGATION	UNMETERED	MUNICIPAL	TRAFFIC	
Line	SYSTEM/AVERAGE	(1)	(7)	(9-S)	(9-P)	(15)	(19-P)	(19-T)	(24-S)	(40)	(41)	(42)	
	Description												
1	Loss-Inflated Normalized Sales (kWh)	740,533,031	220,362,881	19,087,766	129,779,060	17,340,865	470,308	195,081,276	90,310,412	67,154,213	14,306	912,800	19,144
2	Current Revenue	\$32,433,692	\$11,262,377	\$1,176,138	\$6,331,332	\$654,786	\$98,625	\$6,712,141	\$3,243,600	\$2,846,148	\$772	\$106,979	\$794
4	Generation Marginal Cost												
5	Generation Demand-Related	\$5,368,907	\$1,681,622	\$160,628	\$942,951	\$119,727	\$519	\$1,078,999	\$563,709	\$819,581	\$75	\$995	\$100
6	Generation Energy-Related	\$46,251,305	\$13,587,114	\$1,187,823	\$7,954,222	\$1,055,870	\$28,374	\$11,838,944	\$5,800,384	\$4,741,513	\$863	\$55,044	\$1,155
7	Generation Total	\$51,620,212	\$15,268,735	\$1,348,451	\$8,897,174	\$1,175,597	\$28,893	\$12,917,943	\$6,364,093	\$5,561,094	\$938	\$56,039	\$1,255
8	Transmission Marginal Cost												
9	Transmission Demand-Related (75%)	\$14,714,881	\$4,912,854	\$433,698	\$2,725,422	\$348,347	\$2,358	\$3,117,028	\$1,404,982	\$1,765,148	\$216	\$4,540	\$289
10	Transmission Energy-Related (25%)	\$4,904,960	\$1,459,585	\$126,429	\$859,599	\$114,858	\$3,115	\$1,292,131	\$598,176	\$444,800	\$95	\$6,046	\$127
11	Transmission Total	\$19,619,842	\$6,372,439	\$560,127	\$3,585,021	\$463,205	\$5,473	\$4,409,159	\$2,003,158	\$2,209,948	\$311	\$10,586	\$416
12	Distribution Marginal Cost												
13	Demand-Related	\$9,658,948	\$4,441,166	\$280,793	\$1,812,158	\$171,415	\$5,820	\$1,102,323	\$0	\$1,833,817	\$156	\$11,191	\$110
14	Customer-Related	\$2,877,137	\$1,831,719	\$489,644	\$230,216	\$7,279	\$0	\$18,994	\$6,595	\$289,732	\$261	\$1,857	\$838
15													
16	Total Functionized Revenue Requirement												
17	Generation	\$20,407,194	\$6,036,241	\$533,088	\$3,517,350	\$464,753	\$11,422	\$5,106,895	\$2,515,939	\$2,198,486	\$371	\$22,154	\$496
18	Transmission	\$3,694,492	\$1,199,955	\$105,474	\$675,073	\$87,223	\$1,031	\$830,262	\$377,202	\$416,142	\$58	\$1,993	\$78
19	Distribution												
20	Demand-Related	\$10,306,242	\$4,738,791	\$299,610	\$1,933,600	\$182,902	\$6,210	\$1,176,195	\$0	\$1,956,711	\$166	\$11,941	\$117
21	Customer-Related												
22	Allocated	\$2,611,035	\$1,662,306	\$444,358	\$208,924	\$6,606	\$0	\$17,238	\$5,985	\$262,935	\$237	\$1,686	\$760
23	Direct Assignment	\$414,826	\$190,712	\$42,634	\$18,964	\$71	\$58,699	\$85	\$30	\$21,595	\$43	\$81,908	\$85
24													
25	Total Cost of Service	\$37,433,790	\$13,828,005	\$1,425,163	\$6,353,911	\$741,555	\$77,361	\$7,130,674	\$2,899,156	\$4,855,869	\$876	\$119,683	\$1,537
26	Revenue Efficiency	\$5,000,098	\$2,565,628	\$249,025	\$249,025	\$86,769	(\$21,264)	\$418,533	(\$344,444)	\$2,009,721	\$104	\$12,704	\$743
27	% Increase Required	15.42%	22.78%	21.17%	0.36%	13.25%	-21.56%	6.24%	-10.62%	70.61%	13.41%	11.88%	93.60%
28													
29	Proposed Revenue Spread	\$37,434,662	\$14,224,869	\$1,466,066	\$6,536,268	\$762,838	\$98,625	\$7,335,324	\$3,243,600	\$3,641,901	\$901	\$123,118	\$1,153
30	% Increase Required	15.42%	26.30%	24.65%	3.24%	16.50%	0.00%	9.28%	0.00%	27.96%	16.67%	15.09%	45.20%
31	Cost of Service Index		102.87%	102.87%	102.87%	102.87%	127.49%	102.87%	111.88%	75.00%	102.87%	102.87%	75.00%
32													

UE 214...2010 October Update APCU Joint Parties Stipulated Revenue Spread: Baseline Revenue Requirement Spread and Rates Development Employing the UE 213 Test Period Figures													
Method Also to be Applied to the March Forecast													
34	2010 October Update APCU Cost of Service (Allocator -- Line 7)	\$2,391,071	\$707,255	\$62,461	\$412,121	\$54,454	\$1,338	\$598,365	\$294,788	\$257,592	\$43	\$2,596	\$58
35	Subsidy Correction Determination (+ 50%)	\$128,825								\$128,796			\$29
36	General Rate Case Subsidy -- \$ (Line 29 - Line 25)	\$1,215,224	\$396,864	\$40,902	\$182,357	\$21,283	\$21,264	\$204,650	\$344,444	\$0	\$25	\$3,435	\$0
37	General Rate Case Subsidy -- %	100.00%	32.66%	3.37%	15.01%	1.75%	1.75%	16.84%	28.34%	0.00%	0.002%	0.28%	0.00%
38	Allocated Subsidy Correction (Allocator -- Line 37)	-\$128,825	-\$42,071	-\$4,336	-\$19,332	-\$2,256	-\$2,254	-\$21,695	-\$36,514	\$0	-\$3	-\$364	\$0
39	Proposed APCU Spread -- Preliminary (Lines 34 + 35 + 38)	\$2,391,071	\$665,183	\$58,125	\$392,789	\$52,198	-\$916	\$576,670	\$258,273	\$386,388	\$41	\$2,232	\$87
40	Proposed October Update APCU Spread (Eliminate the Line 39 negative)	\$2,391,071	\$664,879	\$58,098	\$392,610	\$52,174	\$0	\$576,407	\$258,155	\$386,388	\$41	\$2,231	\$87
42	% Increase Required Due to APCU (Proposed) (Line 40/Line 29)	6.39%	4.67%	3.96%	6.01%	6.84%	0.00%	7.86%	7.96%	10.61%	4.52%	1.81%	7.56%
43	General Rate Case and APCU Combined % Increase (Proposed) ((Line 29 + Line 40)/Line 2) - 1)	22.79%	32.21%	29.59%	9.44%	24.47%	0.00%	17.87%	7.96%	41.53%	21.95%	17.17%	56.18%
44	Total Cost of Service: 2009 General Rate Case Plus Oct. 2010 Update APCU Costs (Line 25 + Line 34)	\$39,824,861	\$14,535,260	\$1,487,624	\$6,766,032	\$796,010	\$78,700	\$7,729,039	\$3,193,943	\$5,113,461	\$919	\$122,279	\$1,595
45	Proposed Combined Revenue Spread (Line 29 + Line 40)	\$39,825,733	\$14,889,748	\$1,524,164	\$6,928,878	\$815,012	\$98,625	\$7,911,731	\$3,501,755	\$4,028,290	\$941	\$125,348	\$1,240
46	Revised Cost of Service Index (Line 45/Line 44)		102.44%	102.46%	102.41%	102.39%	125.32%	102.36%	109.64%	78.78%	102.44%	102.51%	77.73%
47	Loss-Adjusted 2009 Normalized Sales (kWh) (Ex. Idaho Power/1212)	679,301,864	198,558,922	17,201,052	116,956,858	16,177,273	424,083	181,464,005	87,112,615	60,553,810	12,900	823,084	17,262
48	2010 October Update APCU Incremental Rate given 2009 Test Period Sales (Mills per kWh) (1000*(Line 40/Line 47))	3.520	3.349	3.378	3.357	3.225	0.000	3.176	2.963	6.381	3.159	2.710	5.052
49	APCU Incremental Rate for 2010 October Update (Mills per kWh) (Line 48*(Column A:[Line 47/Line 50]))	3.620	3.443	3.473	3.452	3.316	0.000	3.266	3.047	6.562	3.248	2.787	5.195
50	Loss-Adjusted 2010-2011 Normalized Sales (kWh)	660,516,781	200,042,004	16,369,226	111,282,570	18,713,930	484,271	172,394,542	79,099,343	61,322,820	12,900	777,913	17,262
51	Projected October Update APCU 2010-2011 Revenues (Line 49 * Line 50)	\$2,400,554	\$688,745	\$56,850	\$384,147	\$62,055	\$0	\$563,041	\$241,016	\$402,400	\$42	\$2,168	\$90

NOTES:

- 1 2010 October Update APCU Settled Revenues = \$3.62/MWh x 660,516,781MW's = \$ 2,391,071 (Line 34, Column A)
- 2 \$3.62 = \$14.56 (Stipulated October APCU Rate) - \$10.94 (UE 213 Stipulated Power Supply Expenses)