



I.P.U.C. No. 1

Original Sheet No. 11R.1

ELECTRIC SERVICE REGULATION NO. 11

STATE OF IDAHO

Taxes

In the event any Government authority imposes any franchise, occupation, sales, license or excise tax upon the price of or the revenue from electric energy or service sold, the applicable pro rata share of the tax shall be separately itemized and billed to all Customers in the area or locality in which such tax or charge applies. An itemized list of these taxes is found in Schedule 300.

Submitted Under Advice Letter No. 06-06

ISSUED: August 14, 2006

EFFECTIVE: September 15, 2006