RECEIVED [X]
FILED [ ]

2003 MAY -6 AM 8:16

IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

Case No. IPC-E-03-07

Idaho Power Company

Exhibit No. 1

John J. Spanos

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	70,286	25,493	36	10,661	15	14,832-	21-
85-87	102,589	22,265	22	13,352	13	8,913-	9-
86-88	61,624	14,686	24	6,245	10	8,441-	14-
87-89	68,822	10,836	16	3,586	5	7,250-	11-
88-90	78,689	8,552	11	1,504	2	7,048-	9-
89-91	112,529	24,160	21	1,117	1	23,043-	20-
90-92	132,890	28,233	21	609	0	27,624-	21-
91-93	100,246	43,821	44		0	43,821-	44-
92-94	173,008	69,072	40		0	69,072-	40-
93-95	163,715	71,187	43		0	71,187-	43-
94-96	176,747	71,589	41	1,367	1	70,222-	40-
95-97	78,818	51,171	65	1,367	2	49,804-	63-
96-98	53,515	82,262	154	41,631	78	40,631-	76-
97-99	72,761	66,273	91	40,264	55	26,009-	36-
98-00	60,281	44,193	73	40,264	67	3,929-	7-
99-01	61,389	1,683	3		0	1,683-	3-
FIVE-YEAR AVERAGE							
97-01	45,639	40,774	89	24,159	53	16,615-	36-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 151 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1955	58,265	177	0	355	1	178	0
1956	4,000	223	6		0	223-	6-
1957	86,510	30	0		0	30-	0
1958							
1959	320	47	15		0	47-	15-
1960	10,169	86	1	2,521	25	2,435	24
1961							
1962							
1963	8,000		0	1,144	14	1,144	14
1964		63				63-	
1965		14				14-	
1966	22		0		0		0
1967							
1968	35,200		0	3,315	9	3,315	9
1969	18,037		0	1,239	7	1,239	7
1970	19,864		0	9,299	47	9,299	47
1971	28,098		0	4,163	15	4,163	15
1972	260,000	4,930	2	16,270	6	11,340	4
1973	264,753	4,254	2	8,925	3	4,671	2
1974							
1975							
1976							
1977	48,553		0	20,150	42	20,150	42
1978	688,113	2,780	0	200	0	2,580-	0
1979	1,054		0		0		0
1980	7,328	12	0		0	12-	0
1981	27,553	11	0		0	11-	0
1982	58,231	9,857	17	3,069	5	6,788-	12-
1983	8,136	4,462	55	4,050	50	412-	5-
1984	66,415		0		0		0
1985	262,748	4,250	2	3,077	1	1,173-	0
1986	66,650	8,869	13	100,109	150	91,240	137
1987	367,691	87,805	24	75,022	20	12,783-	3-
1988	659,680	39,289	6		0	39,289-	6-
1989	351,715	167,078	48	28,941	8	138,137-	39-
1990	172,558	16,823	10	36,515	21	19,692	11
1991	104,741	31,695	30	23,335	22	8,360-	8-
1992	7,938	18,025	227		0	18,025-	227-
1993	24,690	37,794	153		0	37,794-	153-
1994	794,946	169,735	21		0	169,735-	21-
1995	62,028	27,157	44		0	27,157-	44-
1996	18,909	18,550	98		0	18,550-	98-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 152 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1997	38,385	68,320-	178-		0	68,320	178
1998		6,030		1,666		4,364-	
1999	74,079	81,446	110	6,883	9	74,563-	101-
2000	3,508	83,229-		5,467-	156-	77,762	
2001	420,906		0		0		0
TOTAL	5,129,793	589,943	12	344,781	7	245,162-	5-

THREE-YEAR MOVING AVERAGES

55-57	49,592	143	0	118	0	25-	0
56-58	30,170	84	0		0	84-	0
57-59	28,943	26	0		0	26-	0
58-60	3,496	44	1	840	24	796	23
59-61	3,496	44	1	840	24	796	23
60-62	3,390	29	1	840	25	811	24
61-63	2,667		0	381	14	381	14
62-64	2,667	21	1	381	14	360	13
63-65	2,667	26	1	381	14	355	13
64-66	7	26	371		0	26-	371-
65-67	7	5	71		0	5-	71-
66-68	11,741		0	1,105	9	1,105	9
67-69	17,746		0	1,518	9	1,518	9
68-70	24,367		0	4,618	19	4,618	19
69-71	22,000		0	4,900	22	4,900	22
70-72	102,654	1,643	2	9,911	10	8,268	8
71-73	184,284	3,061	2	9,786	5	6,725	4
72-74	174,918	3,061	2	8,398	5	5,337	3
73-75	88,251	1,418	2	2,975	3	1,557	2
74-76							
75-77	16,184		0	6,717	42	6,717	42
76-78	245,555	927	0	6,783	3	5,856	2
77-79	245,907	927	0	6,783	3	5,856	2
78-80	232,165	931	0	67	0	864-	0
79-81	11,978	8	0		0	8-	0
80-82	31,037	3,293	11	1,023	3	2,270-	7-
81-83	31,307	4,777	15	2,373	8	2,404-	8-
82-84	44,261	4,773	11	2,373	5	2,400-	5-
83-85	112,433	2,904	3	2,376	2	528-	0
84-86	131,938	4,373	3	34,395	26	30,022	23
85-87	232,363	33,641	14	59,403	26	25,762	11

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 153 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
86-88	364,674	45,321	12	58,377	16	13,056	4
87-89	459,695	98,057	21	34,654	8	63,403-	14-
88-90	394,651	74,397	19	21,819	6	52,578-	13-
89-91	209,671	71,865	34	29,597	14	42,268-	20-
90-92	95,079	22,181	23	19,950	21	2,231-	2-
91-93	45,790	29,171	64	7,778	17	21,393-	47-
92-94	275,858	75,185	27		0	75,185-	27-
93-95	293,888	78,229	27		0	78,229-	27-
94-96	291,961	71,814	25		0	71,814-	25-
95-97	39,774	7,538-	19-		0	7,538	19
96-98	19,098	14,580-	76-	555	3	15,135	79
97-99	37,488	6,385	17	2,850	8	3,535-	9-
98-00	25,862	1,416	5	1,027	4	389-	2-
99-01	166,164	594-	0	472	0	1,066	1
FIVE-YEAR AVERAGE							
97-01	107,376	12,815-	12-	616	1	13,431	13

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 154 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	1,213	24	2	39	3	15	1
1955	43,121		0	587	1	587	1
1956	1,682	43	3	127	8	84	5
1957	10,137	6	0	155	2	149	1
1958	15,801	460	3	8,320	53	7,860	50
1959	14,279	752	5	4,461	31	3,709	26
1960	4,065	344	8	269	7	75-	2-
1961	5,236	64	1	1,888	36	1,824	35
1962	3,823	134	4	1,193	31	1,059	28
1963	16,187	1,080	7	8,877	55	7,797	48
1964	10,368	2,183	21	107	1	2,076-	20-
1965	10,412	545	5	713	7	168	2
1966	20,395	45	0		0	45-	0
1967	6,116	124	2		0	124-	2-
1968	15,106	179	1	549	4	370	2
1969	6,919	187	3	318	5	131	2
1970	37,630	1,854	5	880	2	974-	3-
1971	29,325	2,867	10	7,756	26	4,889	17
1972	85,067	3,360	4		0	3,360-	4-
1973	17,144	471	3	2,617	15	2,146	13
1974	618	55	9		0	55-	9-
1975	27,953	4,183	15	2,326	8	1,857-	7-
1976	6,036	4,854	80	316	5	4,538-	75-
1977	8,866	2,668	30	5,911	67	3,243	37
1978	369,539		0	1,087	0	1,087	0
1979	6,353		0	258	4	258	4
1980	12,406		0		0		0
1981	22,262	2,847	13		0	2,847-	13-
1982	45,085	4,314	10	821	2	3,493-	8-
1983	69,694	7,272	10	1,064	2	6,208-	9-
1984	18,774	21,405	114	400	2	21,005-	112-
1985	91,887	11,252	12		0	11,252-	12-
1986	63,312	9,562	15	1,130	2	8,432-	13-
1987	229,256	35,256	15		0	35,256-	15-
1988	107,930	108,511	101		0	108,511-	101-
1989	38,397	16,196	42	383	1	15,813-	41-
1990	42,018	3,113	7	700	2	2,413-	6-
1991	74,331	836	1		0	836-	1-
1992	178,402	7,769	4		0	7,769-	4-
1993	28,897	3,096	11	6,238	22	3,142	11
1994	186,808	33,939	18		0	33,939-	18-
1995	19,108	2,776	15		0	2,776-	15-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 155 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	33,763	46,820	139		0	46,820-	139-
1997	97,088	150	0		0	150-	0
1998	47,168	7,150	15	2,880	6	4,270-	9-
1999	710,192	103,844	15	797	0	103,047-	15-
2000	942,552	19,583-	2-	86	0	19,669	2
2001	397,940	232	0	149	0	83-	0
TOTAL	4,230,661	433,239	10	63,402	1	369,837-	9-

THREE-YEAR MOVING AVERAGES

54-56	15,339	22	0	251	2	229	1
55-57	18,313	16	0	290	2	274	1
56-58	9,207	170	2	2,867	31	2,697	29
57-59	13,406	406	3	4,312	32	3,906	29
58-60	11,382	519	5	4,350	38	3,831	34
59-61	7,860	387	5	2,206	28	1,819	23
60-62	4,375	181	4	1,117	26	936	21
61-63	8,415	426	5	3,986	47	3,560	42
62-64	10,126	1,132	11	3,392	33	2,260	22
63-65	12,322	1,269	10	3,232	26	1,963	16
64-66	13,725	924	7	273	2	651-	5-
65-67	12,308	238	2	238	2		0
66-68	13,872	116	1	183	1	67	0
67-69	9,380	163	2	289	3	126	1
68-70	19,885	740	4	582	3	158-	1-
69-71	24,625	1,636	7	2,985	12	1,349	5
70-72	50,674	2,694	5	2,879	6	185	0
71-73	43,845	2,233	5	3,458	8	1,225	3
72-74	34,276	1,295	4	872	3	423-	1-
73-75	15,238	1,570	10	1,648	11	78	1
74-76	11,536	3,031	26	881	8	2,150-	19-
75-77	14,285	3,902	27	2,851	20	1,051-	7-
76-78	128,147	2,507	2	2,438	2	69-	0
77-79	128,253	889	1	2,419	2	1,530	1
78-80	129,433		0	448	0	448	0
79-81	13,674	949	7	86	1	863-	6-
80-82	26,584	2,387	9	274	1	2,113-	8-
81-83	45,680	4,811	11	628	1	4,183-	9-
82-84	44,518	10,997	25	762	2	10,235-	23-
83-85	60,118	13,310	22	488	1	12,822-	21-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 156 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	57,991	14,073	24	510	1	13,563-	23-
85-87	128,152	18,690	15	377	0	18,313-	14-
86-88	133,499	51,110	38	377	0	50,733-	38-
87-89	125,194	53,321	43	128	0	53,193-	42-
88-90	62,782	42,607	68	361	1	42,246-	67-
89-91	51,582	6,715	13	361	1	6,354-	12-
90-92	98,250	3,906	4	233	0	3,673-	4-
91-93	93,877	3,900	4	2,079	2	1,821-	2-
92-94	131,369	14,935	11	2,079	2	12,856-	10-
93-95	78,271	13,270	17	2,079	3	11,191-	14-
94-96	79,893	27,845	35		0	27,845-	35-
95-97	49,986	16,582	33		0	16,582-	33-
96-98	59,340	18,040	30	960	2	17,080-	29-
97-99	284,816	37,048	13	1,226	0	35,822-	13-
98-00	566,638	30,470	5	1,254	0	29,216-	5-
99-01	683,561	28,164	4	344	0	27,820-	4-
FIVE-YEAR AVERAGE							
97-01	438,988	18,359	4	782	0	17,577-	4-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 157 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	480		0		0		0
1955	2,029		0	325	16	325	16
1956	64		0		0		0
1957	3,562		0		0		0
1958	897		0	674	75	674	75
1959	1,954	9	0	121	6	112	6
1960	317		0	130	41	130	41
1961	155		0		0		0
1962	4,311		0	2,680	62	2,680	62
1963							
1964	726	138	19		0	138-	19-
1965	150		0	50	33	50	33
1966	2,224		0	2,150	97	2,150	97
1967	3,319		0	10	0	10	0
1968							
1969	3,870		0	25	1	25	1
1970	1,454		0	200	14	200	14
1971	1,131		0		0		0
1972	3,541	25	1	1,300	37	1,275	36
1973	621		0		0		0
1974	1,938		0		0		0
1975	441	27	6		0	27-	6-
1976	2,482	80	3	243	10	163	7
1977	678		0	417	62	417	62
1978	89,293	339	0	1,108	1	769	1
1979	2,321		0	10	0	10	0
1980	6,535		0		0		0
1981	1,334		0		0		0
1982	1,360	20,583		2,517	185	18,066-	
1983	30,864	247	1	192	1	55-	0
1984	5,050		0	350	7	350	7
1985	49,842		0	720	1	720	1
1986	14,951	205	1	381	3	176	1
1987	10,383	73	1	1,400	13	1,327	13
1988	10,395	317	3	207	2	110-	1-
1989	3,227	5,957	185	395	12	5,562-	172-
1990	12,723		0		0		0
1991	100,469	226	0	431	0	205	0
1992	39,041	514	1	4,275	11	3,761	10
1993	19,865	4,027	20	14,150	71	10,123	51
1994	51,363	1,072	2	900	2	172-	0
1995	6,495	613	9	1,050	16	437	7

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 158 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	126,172	3,130	2	400	0	2,730-	2-
1997	68,078	637	1	290	0	347-	1-
1998		22,408				22,408-	
1999	9,625	25,995	-270-		0	25,995	270
2000	62,065	3,587	6		0	3,587-	6-
2001	3,938		0		0		0
TOTAL	761,733	38,219	5	37,101	5	1,118-	0

THREE-YEAR MOVING AVERAGES

54-56	858		0	108	13	108	13
55-57	1,885		0	108	6	108	6
56-58	1,508		0	225	15	225	15
57-59	2,138	3	0	265	12	262	12
58-60	1,056	3	0	308	29	305	29
59-61	809	3	0	84	10	81	10
60-62	1,594		0	937	59	937	59
61-63	1,489		0	893	60	893	60
62-64	1,679	46	3	893	53	847	50
63-65	292	46	16	17	6	29-	10-
64-66	1,033	46	4	733	71	687	67
65-67	1,898		0	737	39	737	39
66-68	1,848		0	720	39	720	39
67-69	2,396		0	12	1	12	1
68-70	1,775		0	75	4	75	4
69-71	2,152		0	75	3	75	3
70-72	2,042	8	0	500	24	492	24
71-73	1,764	8	0	433	25	425	24
72-74	2,033	8	0	433	21	425	21
73-75	1,000	9	1		0	9-	1-
74-76	1,620	36	2	81	5	45	3
75-77	1,200	36	3	220	18	184	15
76-78	30,818	140	0	589	2	449	1
77-79	30,764	113	0	512	2	399	1
78-80	32,716	113	0	373	1	260	1
79-81	3,397		0	3	0	3	0
80-82	3,076	6,861	223	839	27	6,022-	196-
81-83	11,186	6,943	62	903	8	6,040-	54-
82-84	12,425	6,943	56	1,020	8	5,923-	48-
83-85	28,585	82	0	421	1	339	1

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 159 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	23,281	68	0	484	2	416	2
85-87	25,059	93	0	834	3	741	3
86-88	11,910	198	2	663	6	465	4
87-89	8,002	2,116	26	667	8	1,449-	18-
88-90	8,782	2,091	24	201	2	1,890-	22-
89-91	38,806	2,061	5	275	1	1,786-	5-
90-92	50,744	247	0	1,569	3	1,322	3
91-93	53,125	1,589	3	6,285	12	4,696	9
92-94	36,756	1,871	5	6,442	18	4,571	12
93-95	25,908	1,904	7	5,367	21	3,463	13
94-96	61,343	1,605	3	783	1	822-	1-
95-97	66,915	1,460	2	580	1	880-	1-
96-98	64,750	8,725	13	230	0	8,495-	13-
97-99	25,901	983-	4-	97	0	1,080	4
98-00	23,897		0		0		0
99-01	25,209	7,469-	30-		0	7,469	30
FIVE-YEAR AVERAGE							
97-01	28,741	127	0	58	0	69-	0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 160 of 378

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	20	1	5	91	455	90	450
1955	912	202	22	663	73	461	51
1956	30,633	883	3	1,029	3	146	0
1957	59,300	6	0	1,017	2	1,011	2
1958	23,646	631	3	16,338	69	15,707	66
1959	9,748	1,129	12	6,084	62	4,955	51
1960	5,959	1,864	31	4,689	79	2,825	47
1961	37,385	973	3	22,098	59	21,125	57
1962	90,238	4,141	5	10,822	12	6,681	7
1963	21,489	691	3	3,986	19	3,295	15
1964	16,081	1,188	7	1,343	8	155	1
1965	21,527	1,119	5	2,215	10	1,096	5
1966	101,238	2,687	3	10,435	10	7,748	8
1967	86,027	2,964	3	4,388	5	1,424	2
1968	58,817	2,715	5	2,723	5	8	0
1969	24,586	3,095	13	4,099	17	1,004	4
1970	102,637	3,873	4	32,333	32	28,460	28
1971	31,169	4,005	13	21,332	68	17,327	56
1972	238,443	5,028	2	80,521	34	75,493	32
1973	99,945	16,759	17	16,190	16	569-	1-
1974	98,126	4,731	5	41,052	42	36,321	37
1975	76,749	9,723	13	13,075	17	3,352	4
1976	70,576	18,191	26	7,608	11	10,583-	15-
1977	136,767	14,927	11	65,548	48	50,621	37
1978	329,879	59,149	18	19,308	6	39,841-	12-
1979	148,412	15,449	10	102,241	69	86,792	58
1980	171,033	17,446	10	34,863	20	17,417	10
1981	226,033	11,005	5	37,262	16	26,257	12
1982	181,315	13,139	7	29,825	16	16,686	9
1983	313,263		0	30,154	10	30,154	10
1984	152,209	44,539	29	11,518	8	33,021-	22-
1985	126,999	19,187	15	760	1	18,427-	15-
1986	164,344	5,332	3	3,840	2	1,492-	1-
1987	27,936	4,497	16	1,395	5	3,102-	11-
1988	201,930		0	288	0	288	0
1989	203,179	36,024	18	109,758	54	73,734	36
1990	96,055	16,771	17	5,609	6	11,162-	12-
1991	342,456	60,550	18	4,366	1	56,184-	16-
1992	782,968	134,174	17	2,164	0	132,010-	17-
1993	801,699	66,609	8	4,123	1	62,486-	8-
1994	158,764	73,664	46	6,336	4	67,328-	42-
1995	1,669,806	109,449	7	99,616	6	9,833-	1-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,108,518	127,143	11	23,559	2	103,584-	9-
1997	3,436,072	233,112	7	33,264	1	199,848-	6-
1998	154,549	344,409	223	13,797	9	330,612-	214-
1999	1,257,541	21,944	2	12,203	1	9,741-	1-
2000	1,381,201	69,343	5	17,260	1	52,083-	4-
2001	1,229,694	90,065	7	38,133	3	51,932-	4-
TOTAL	16,107,873	1,674,526	10	1,011,321	6	663,205-	4-

THREE-YEAR MOVING AVERAGES

54-56	10,522	362	3	594	6	232	2
55-57	30,282	364	1	903	3	539	2
56-58	37,860	507	1	6,128	16	5,621	15
57-59	30,898	589	2	7,813	25	7,224	23
58-60	13,118	1,208	9	9,037	69	7,829	60
59-61	17,697	1,322	7	10,957	62	9,635	54
60-62	44,527	2,326	5	12,536	28	10,210	23
61-63	49,704	1,935	4	12,302	25	10,367	21
62-64	42,603	2,007	5	5,384	13	3,377	8
63-65	19,699	999	5	2,515	13	1,516	8
64-66	46,282	1,665	4	4,664	10	2,999	6
65-67	69,597	2,257	3	5,679	8	3,422	5
66-68	82,027	2,789	3	5,849	7	3,060	4
67-69	56,477	2,925	5	3,737	7	812	1
68-70	62,013	3,228	5	13,052	21	9,824	16
69-71	52,797	3,658	7	19,255	36	15,597	30
70-72	124,083	4,302	3	44,729	36	40,427	33
71-73	123,186	8,597	7	39,348	32	30,751	25
72-74	145,505	8,839	6	45,921	32	37,082	25
73-75	91,607	10,404	11	23,439	26	13,035	14
74-76	81,817	10,882	13	20,578	25	9,696	12
75-77	94,697	14,280	15	28,744	30	14,464	15
76-78	179,074	30,756	17	30,821	17	65	0
77-79	205,019	29,842	15	62,366	30	32,524	16
78-80	216,441	30,681	14	52,137	24	21,456	10
79-81	181,826	14,633	8	58,122	32	43,489	24
80-82	192,794	13,863	7	33,983	18	20,120	10
81-83	240,204	8,048	3	32,414	13	24,366	10
82-84	215,596	19,226	9	23,832	11	4,606	2
83-85	197,490	21,242	11	14,144	7	7,098-	4-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 162 of 378

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	147,851	23,019	16	5,373	4	17,646-	12-
85-87	106,426	9,672	9	1,998	2	7,674-	7-
86-88	131,403	3,276	2	1,841	1	1,435-	1-
87-89	144,348	13,507	9	37,147	26	23,640	16
88-90	167,055	17,598	11	38,552	23	20,954	13
89-91	213,897	37,782	18	39,911	19	2,129	1
90-92	407,160	70,498	17	4,046	1	66,452-	16-
91-93	642,374	87,111	14	3,551	1	83,560-	13-
92-94	581,144	91,482	16	4,208	1	87,274-	15-
93-95	876,756	83,241	9	36,692	4	46,549-	5-
94-96	979,029	103,419	11	43,170	4	60,249-	6-
95-97	2,071,465	156,568	8	52,146	3	104,422-	5-
96-98	1,566,380	234,888	15	23,540	2	211,348-	13-
97-99	1,616,054	199,822	12	19,755	1	180,067-	11-
98-00	931,097	145,232	16	14,420	2	130,812-	14-
99-01	1,289,479	60,451	5	22,532	2	37,919-	3-
FIVE-YEAR AVERAGE							
97-01	1,491,812	151,775	10	22,931	2	128,844-	9-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 163 of 378

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	3,939	3,710	94	1,558	40	2,152-	55-
1973	4,358	576	13		0	576-	13-
1974	14,110	1,209	9	1,551	11	342	2
1975							
1976		353		96		257-	
1977	1,372	563	41		0	563-	41-
1978							
1979							
1980				708		708	
1981	29,473	10,720	36	12,998	44	2,278	8
1982							
1983							
1984							
1985							
1986	769		0		0		0
1987							
1988							
1989							
1990		9,767				9,767-	
1991	6,431	186	3		0	186-	3-
1992		3,930				3,930-	
1993		425				425-	
1994	11,682	10,549	90		0	10,549-	90-
1995		2,420				2,420-	
1996		652-		606-		46	
1997	769	5,824	757		0	5,824-	757-
1998		11				11-	
1999		11-				11	
2000	476	5,395		132	28	5,263-	
2001		5,425		1,124		4,301-	
TOTAL	73,379	60,400	82	17,561	24	42,839-	58-

THREE-YEAR MOVING AVERAGES

72-74	7,469	1,832	25	1,036	14	796-	11-
73-75	6,156	595	10	517	8	78-	1-
74-76	4,703	521	11	549	12	28	1
75-77	457	305	67	32	7	273-	60-
76-78	457	305	67	32	7	273-	60-
77-79	457	188	41		0	188-	41-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 164 of 378

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
78-80				236		236	
79-81	9,824	3,573	36	4,569	47	996	10
80-82	9,824	3,573	36	4,569	47	996	10
81-83	9,824	3,573	36	4,333	44	760	8
82-84							
83-85							
84-86	256		0		0		0
85-87	256		0		0		0
86-88	256		0		0		0
87-89							
88-90		3,256				3,256-	
89-91	2,144	3,318	155		0	3,318-	155-
90-92	2,144	4,628	216		0	4,628-	216-
91-93	2,144	1,514	71		0	1,514-	71-
92-94	3,894	4,968	128		0	4,968-	128-
93-95	3,894	4,465	115		0	4,465-	115-
94-96	3,894	4,106	105	202-	5-	4,308-	111-
95-97	256	2,531	989	202-	79-	2,733-	
96-98	256	1,728	675	202-	79-	1,930-	754-
97-99	256	1,941	758		0	1,941-	758-
98-00	159	1,798		44	28	1,754-	
99-01	159	3,603		418	263	3,185-	
FIVE-YEAR AVERAGE							
97-01	249	3,329		251	101	3,078-	

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 165 of 378

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	49,112	15,076	31	9,792	20	5,284-	11-
1955	23,016	8,166	35	6,407	28	1,759-	8-
1956	44,190	18,417	42	10,643	24	7,774-	18-
1957	38,135	21,314	56	9,298	24	12,016-	32-
1958	109,197	38,823	36	25,958	24	12,865-	12-
1959	28,402	17,578	62	10,111	36	7,467-	26-
1960	43,035	29,490	69	6,991	16	22,499-	52-
1961	19,851	12,179	61	8,131	41	4,048-	20-
1962	46,417	24,157	52	10,637	23	13,520-	29-
1963	46,606	27,628	59	11,687	25	15,941-	34-
1964	45,107	20,160	45	8,066	18	12,094-	27-
1965	50,386	16,640	33	11,372	23	5,268-	10-
1966	56,087	24,569	44	11,682	21	12,887-	23-
1967	154,402	59,337	38	13,893	9	45,444-	29-
1968	63,038	42,843	68	10,238	16	32,605-	52-
1969	44,192	30,251	68	5,125	12	25,126-	57-
1970	67,944	31,811	47	3,836	6	27,975-	41-
1971	43,439	48,932	113	5,985	14	42,947-	99-
1972	35,659	35,407	99	3,621	10	31,786-	89-
1973	51,727	29,965	58	10,891	21	19,074-	37-
1974	60,210	33,965	56	21,377	36	12,588-	21-
1975	318,477	97,701	31	35,831	11	61,870-	19-
1976	124,974	64,776	52	26,021	21	38,755-	31-
1977	61,839	60,203	97	35,349	57	24,854-	40-
1978	40,328	41,072	102	5,151	13	35,921-	89-
1979	31,984	64,309	201	10,946	34	53,363-	167-
1980	317,784	211,097	66	11,798	4	199,299-	63-
1981	134,058	284,181	212	288,930	216	4,749	4
1982	69,586	54,461	78	24,257	35	30,204-	43-
1983	165,222	309,618	187	72,024	44	237,594-	144-
1984	72,721	358,947	494	22,162	30	336,785-	463-
1985	229,056	482,804	211	39,138	17	443,666-	194-
1986	175,383	253,707	145	11,671	7	242,036-	138-
1987	113,224	234,997	208	20,319	18	214,678-	190-
1988	118,475	115,982	98	13,768	12	102,214-	86-
1989	94,641	133,828	141	37,707	40	96,121-	102-
1990	164,981	172,568	105	4,430	3	168,138-	102-
1991	164,247	403,544	246	28,292	17	375,252-	228-
1992	100,686	438,182	435	5,604	6	432,578-	430-
1993	300,827	294,603	98	4,699	2	289,904-	96-
1994	226,897	388,338	171	6,411	3	381,927-	168-
1995	326,627	194,239	59	40,410	12	153,829-	47-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 166 of 378

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	595,748	734,842	123	27,248-	5-	762,090-	128-
1997	422,225	406,604	96	26,023-	6-	432,627-	102-
1998	181,604	485,753	267	21,041	12	464,712-	256-
1999	96,600	131,583	136	15,875	16	115,708-	120-
2000	894,409	338,151	38	44,919	5	293,232-	33-
2001	302,088	171,875	57	21,820	7	150,055-	50-
TOTAL	6,964,843	7,514,673	108	1,011,043	15	6,503,630-	93-

THREE-YEAR MOVING AVERAGES

54-56	38,773	13,886	36	8,947	23	4,939-	13-
55-57	35,114	15,966	45	8,783	25	7,183-	20-
56-58	63,841	26,185	41	15,300	24	10,885-	17-
57-59	58,578	25,905	44	15,122	26	10,783-	18-
58-60	60,211	28,630	48	14,353	24	14,277-	24-
59-61	30,429	19,749	65	8,411	28	11,338-	37-
60-62	36,434	21,942	60	8,586	24	13,356-	37-
61-63	37,625	21,321	57	10,152	27	11,169-	30-
62-64	46,043	23,982	52	10,130	22	13,852-	30-
63-65	47,366	21,476	45	10,375	22	11,101-	23-
64-66	50,527	20,456	40	10,373	21	10,083-	20-
65-67	86,958	33,515	39	12,316	14	21,199-	24-
66-68	91,176	42,250	46	11,938	13	30,312-	33-
67-69	87,211	44,144	51	9,752	11	34,392-	39-
68-70	58,391	34,968	60	6,400	11	28,568-	49-
69-71	51,858	36,998	71	4,982	10	32,016-	62-
70-72	49,014	38,717	79	4,481	9	34,236-	70-
71-73	43,608	38,101	87	6,832	16	31,269-	72-
72-74	49,199	33,112	67	11,963	24	21,149-	43-
73-75	143,471	53,877	38	22,700	16	31,177-	22-
74-76	167,887	65,481	39	27,743	17	37,738-	22-
75-77	168,430	74,227	44	32,400	19	41,827-	25-
76-78	75,714	55,350	73	22,174	29	33,176-	44-
77-79	44,717	55,195	123	17,149	38	38,046-	85-
78-80	130,032	105,493	81	9,298	7	96,195-	74-
79-81	161,275	186,529	116	103,891	64	82,638-	51-
80-82	173,809	183,246	105	108,328	62	74,918-	43-
81-83	122,955	216,087	176	128,404	104	87,683-	71-
82-84	102,510	241,009	235	39,481	39	201,528-	197-
83-85	155,666	383,790	247	44,441	29	339,349-	218-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	159,053	365,153	230	24,324	15	340,829-	214-
85-87	172,554	323,836	188	23,709	14	300,127-	174-
86-88	135,694	201,562	149	15,253	11	186,309-	137-
87-89	108,780	161,602	149	23,931	22	137,671-	127-
88-90	126,032	140,793	112	18,635	15	122,158-	97-
89-91	141,290	236,647	167	23,476	17	213,171-	151-
90-92	143,305	338,098	236	12,775	9	325,323-	227-
91-93	188,587	378,776	201	12,865	7	365,911-	194-
92-94	209,470	373,708	178	5,571	3	368,137-	176-
93-95	284,784	292,393	103	17,173	6	275,220-	97-
94-96	383,091	439,140	115	6,524	2	432,616-	113-
95-97	448,200	445,229	99	4,287-	1-	449,516-	100-
96-98	399,859	542,400	136	10,743-	3-	553,143-	138-
97-99	233,476	341,313	146	3,631	2	337,682-	145-
98-00	390,871	318,496	81	27,278	7	291,218-	75-
99-01	431,032	213,870	50	27,538	6	186,332-	43-
FIVE-YEAR AVERAGE							
97-01	379,385	306,793	81	15,526	4	291,267-	77-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 168 of 378

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	35,983	5,197	14	26,632	74	21,435	60
1955	29,978	3,073	10	13,532	45	10,459	35
1956	42,685	6,883	16	19,946	47	13,063	31
1957	39,849	14,278	36	24,577	62	10,299	26
1958	124,280	22,019	18	48,524	39	26,505	21
1959	25,962	5,527	21	14,493	56	8,966	35
1960	98,426	19,532	20	122,714	125	103,182	105
1961	79,510	12,664	16	49,579	62	36,915	46
1962	63,985	17,700	28	37,773	59	20,073	31
1963	82,667	23,501	28	49,214	60	25,713	31
1964	28,549	7,092	25	24,503	86	17,411	61
1965	49,873	12,588	25	27,830	56	15,242	31
1966	63,442	13,994	22	33,896	53	19,902	31
1967	176,943	31,542	18	111,956	63	80,414	45
1968	62,255	14,612	23	36,509	59	21,897	35
1969	40,733	14,253	35	35,138	86	20,885	51
1970	82,366	6,386	8	6,386	8		0
1971	43,847	43,327	99	113,228	258	69,901	159
1972	42,660	48,002	113	17,844	42	30,158-	71-
1973	46,584	3,353	7	21,535	46	18,182	39
1974	99,532	25,537	26	42,766	43	17,229	17
1975	99,462	83,287	84	147,372	148	64,085	64
1976	169,209	59,958	35	150,729	89	90,771	54
1977	107,358	54,479	51		0	54,479-	51-
1978	47,030	12,275	26	23,364	50	11,089	24
1979	34,916	13,395	38	21,293	61	7,898	23
1980	67,909	38,439	57	33,388	49	5,051-	7-
1981	106,346	76,735	72	142,159	134	65,424	62
1982	57,799	73,227	127	50,778	88	22,449-	39-
1983	107,927	67,352	62	67,191	62	161-	0
1984	32,325	133,413	413	36,112	112	97,301-	301-
1985	103,635	23,900	23	35,455	34	11,555	11
1986	36,938	27,427	74	20,983	57	6,444-	17-
1987	53,727	62,732	117	86,261	161	23,529	44
1988	69,934	56,856	81	40,660	58	16,196-	23-
1989	89,019	52,356	59	19,747	22	32,609-	37-
1990	28,001	27,824	99	27,027	97	797-	3-
1991	131,873	91,520	69	50,730	38	40,790-	31-
1992	45,997	110,876	241	26,029	57	84,847-	184-
1993	141,816	110,974	78	20,826	15	90,148-	64-
1994	153,780	197,407	128	14,561	9	182,846-	119-
1995	318,905	138,201	43	42,848	13	95,353-	30-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 169 of 378

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	408,641	349,676	86	32,150	8	317,526-	78-
1997	363,918	184,118	51	19,353-	5-	203,471-	56-
1998	728,285	139,891	19	11,172	2	128,719-	18-
1999	105,266	129,478	123	8,620	8	120,858-	115-
2000	346,235	225,976	65	34,149	10	191,827-	55-
2001	261,006	168,416	65	20,169	8	148,247-	57-
TOTAL	5,577,366	3,061,248	55	2,022,995	36	1,038,253-	19-
THREE-YEAR MOVING AVERAGES							
54-56	36,215	5,051	14	20,037	55	14,986	41
55-57	37,504	8,078	22	19,352	52	11,274	30
56-58	68,938	14,393	21	31,016	45	16,623	24
57-59	63,364	13,941	22	29,198	46	15,257	24
58-60	82,889	15,693	19	61,910	75	46,217	56
59-61	67,966	12,574	19	62,262	92	49,688	73
60-62	80,640	16,632	21	70,022	87	53,390	66
61-63	75,387	17,955	24	45,522	60	27,567	37
62-64	58,400	16,098	28	37,163	64	21,065	36
63-65	53,696	14,394	27	33,849	63	19,455	36
64-66	47,288	11,225	24	28,743	61	17,518	37
65-67	96,753	19,375	20	57,894	60	38,519	40
66-68	100,880	20,049	20	60,787	60	40,738	40
67-69	93,310	20,136	22	61,201	66	41,065	44
68-70	61,785	11,750	19	26,011	42	14,261	23
69-71	55,649	21,322	38	51,584	93	30,262	54
70-72	56,291	32,572	58	45,819	81	13,247	24
71-73	44,364	31,561	71	50,869	115	19,308	44
72-74	62,925	25,631	41	27,382	44	1,751	3
73-75	81,859	37,392	46	70,558	86	33,166	41
74-76	122,734	56,261	46	113,622	93	57,361	47
75-77	125,343	65,908	53	99,367	79	33,459	27
76-78	107,866	42,237	39	58,031	54	15,794	15
77-79	63,101	26,716	42	14,886	24	11,830-	19-
78-80	49,952	21,370	43	26,015	52	4,645	9
79-81	69,724	42,856	61	65,613	94	22,757	33
80-82	77,351	62,800	81	75,442	98	12,642	16
81-83	90,691	72,438	80	86,709	96	14,271	16
82-84	66,017	91,331	138	51,360	78	39,971-	61-
83-85	81,296	74,888	92	46,253	57	28,635-	35-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	57,633	61,580	107	30,850	54	30,730-	53-
85-87	64,767	38,020	59	47,566	73	9,546	15
86-88	53,533	49,005	92	49,301	92	296	1
87-89	70,893	57,315	81	48,889	69	8,426-	12-
88-90	62,318	45,679	73	29,145	47	16,534-	27-
89-91	82,964	57,233	69	32,501	39	24,732-	30-
90-92	68,624	76,740	112	34,595	50	42,145-	61-
91-93	106,562	104,457	98	32,528	31	71,929-	67-
92-94	113,864	139,752	123	20,472	18	119,280-	105-
93-95	204,834	148,861	73	26,078	13	122,783-	60-
94-96	293,775	228,428	78	29,853	10	198,575-	68-
95-97	363,821	223,998	62	18,548	5	205,450-	56-
96-98	500,281	224,562	45	7,990	2	216,572-	43-
97-99	399,156	151,162	38	146	0	151,016-	38-
98-00	393,262	165,115	42	17,980	5	147,135-	37-
99-01	237,502	174,623	74	20,979	9	153,644-	65-
FIVE-YEAR AVERAGE							
97-01	360,942	169,576	47	10,951	3	158,625-	44-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 171 of 378

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	7,832	1,308	17	3,191	41	1,883	24
1955	15,610	1,661	11	5,137	33	3,476	22
1956	9,187	1,740	19	2,329	25	589	6
1957	7,967	1,250	16	2,045	26	795	10
1958	17,906	3,787	21	1,845	10	1,942-	11-
1959	6,737	1,040	15	984	15	56-	1-
1960	4,577	834	18	446	10	388-	8-
1961	8,829	1,266	14	986	11	280-	3-
1962	21,234	11,560	54	4,083	19	7,477-	35-
1963	8,357	2,621	31	375	4	2,246-	27-
1964	15,621	5,353	34	2,060	13	3,293-	21-
1965	23,468	3,262	14	1,683	7	1,579-	7-
1966	43,579	8,092	19	2,535	6	5,557-	13-
1967	63,673	13,081	21	1,733	3	11,348-	18-
1968	41,077	10,034	24	3,346	8	6,688-	16-
1969	21,087	5,405	26	2,892	14	2,513-	12-
1970		2,340		5,417		3,077	
1971	38,409	4,515	12	2,826	7	1,689-	4-
1972	37,516	13,432	36	5,152	14	8,280-	22-
1973	30,393	12,093	40	1,310	4	10,783-	35-
1974	30,797	13,556	44	6,214	20	7,342-	24-
1975	53,377	17,320	32	5,424	10	11,896-	22-
1976	58,614	13,060	22	3,539	6	9,521-	16-
1977	40,687	28,145	69	2,187	5	25,958-	64-
1978	94,738	62,243	66	4,305	5	57,938-	61-
1979	48,518	79,847	165	825	2	79,022-	163-
1980	42,787	18,487	43	1,791	4	16,696-	39-
1981	52,915	48,088	91	3,790	7	44,298-	84-
1982	53,681	38,186	71	4,007	7	34,179-	64-
1983	71,264	79,151	111	6,813	10	72,338-	102-
1984	27,120	12,901	48	1,993	7	10,908-	40-
1985	103,868	100,634	97	4,583	4	96,051-	92-
1986	30,991	40,693	131		0	40,693-	131-
1987	78,685	15,690	20	7,047	9	8,643-	11-
1988	49,024	10,830	22		0	10,830-	22-
1989	22,065	29,412	133	4,951	22	24,461-	111-
1990	89,109	24,793	28		0	24,793-	28-
1991	107,136	64,192	60	9,409	9	54,783-	51-
1992	75,987	28,933	38	4,226	6	24,707-	33-
1993	11,393	76,660	673	3,814	33	72,846-	639-
1994	50,880	48,212	95	685	1	47,527-	93-
1995	109,421	53,364	49		0	53,364-	49-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 172 of 378

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	37,981	51,552	136	4,198-	11-	55,750-	147-
1997	16,507	35,670	216	202	1	35,468-	215-
1998		42,390		4,564		37,826-	
1999	86,627	5,857-	7-	7,776	9	13,633	16
2000	81,427	193-	0	7,628	9	7,821	10
2001	109,256	2,082-	2-	3,573	3	5,655	5
TOTAL	2,057,914	1,130,551	55	145,523	7	985,028-	48-

THREE-YEAR MOVING AVERAGES

54-56	10,876	1,570	14	3,552	33	1,982	18
55-57	10,921	1,550	14	3,170	29	1,620	15
56-58	11,687	2,259	19	2,073	18	186-	2-
57-59	10,870	2,026	19	1,625	15	401-	4-
58-60	9,740	1,887	19	1,092	11	795-	8-
59-61	6,714	1,047	16	805	12	242-	4-
60-62	11,547	4,553	39	1,838	16	2,715-	24-
61-63	12,807	5,149	40	1,815	14	3,334-	26-
62-64	15,071	6,511	43	2,173	14	4,338-	29-
63-65	15,815	3,745	24	1,373	9	2,372-	15-
64-66	27,556	5,569	20	2,093	8	3,476-	13-
65-67	43,573	8,145	19	1,984	5	6,161-	14-
66-68	49,443	10,402	21	2,538	5	7,864-	16-
67-69	41,946	9,507	23	2,657	6	6,850-	16-
68-70	20,721	5,926	29	3,885	19	2,041-	10-
69-71	19,832	4,087	21	3,712	19	375-	2-
70-72	25,308	6,762	27	4,465	18	2,297-	9-
71-73	35,439	10,013	28	3,096	9	6,917-	20-
72-74	32,902	13,027	40	4,225	13	8,802-	27-
73-75	38,189	14,323	38	4,316	11	10,007-	26-
74-76	47,596	14,645	31	5,059	11	9,586-	20-
75-77	50,893	19,508	38	3,717	7	15,791-	31-
76-78	64,680	34,483	53	3,344	5	31,139-	48-
77-79	61,314	56,745	93	2,439	4	54,306-	89-
78-80	62,014	53,526	86	2,307	4	51,219-	83-
79-81	48,073	48,807	102	2,135	4	46,672-	97-
80-82	49,794	34,920	70	3,196	6	31,724-	64-
81-83	59,287	55,142	93	4,870	8	50,272-	85-
82-84	50,688	43,413	86	4,271	8	39,142-	77-
83-85	67,417	64,229	95	4,463	7	59,766-	89-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	53,993	51,409	95	2,192	4	49,217-	91-
85-87	71,181	52,339	74	3,877	5	48,462-	68-
86-88	52,900	22,404	42	2,349	4	20,055-	38-
87-89	49,925	18,644	37	3,999	8	14,645-	29-
88-90	53,399	21,678	41	1,650	3	20,028-	38-
89-91	72,770	39,466	54	4,787	7	34,679-	48-
90-92	90,744	39,306	43	4,545	5	34,761-	38-
91-93	64,839	56,595	87	5,816	9	50,779-	78-
92-94	46,087	51,268	111	2,908	6	48,360-	105-
93-95	57,231	59,412	104	1,500	3	57,912-	101-
94-96	66,094	51,043	77	1,171-	2-	52,214-	79-
95-97	54,636	46,862	86	1,332-	2-	48,194-	88-
96-98	18,162	43,204	238	189	1	43,015-	237-
97-99	34,378	24,068	70	4,181	12	19,887-	58-
98-00	56,018	12,113	22	6,656	12	5,457-	10-
99-01	92,437	2,711-	3-	6,326	7	9,037	10
FIVE-YEAR AVERAGE							
97-01	58,763	13,986	24	4,748	8	9,238-	16-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 174 of 378

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	53,499	6,194	12	21,815	41	15,621	29
1955	62,702	5,160	8	30,154	48	24,994	40
1956	69,337	5,757	8	14,283	21	8,526	12
1957	29,956	2,806	9	7,406	25	4,600	15
1958	45,630	4,410	10	16,647	36	12,237	27
1959	62,980	7,376	12	62,980	100	55,604	88
1960	31,709	3,770	12	6,854	22	3,084	10
1961	63,460	3,291	5	16,057	25	12,766	20
1962	114,336	12,879	11	27,809	24	14,930	13
1963	100,103	6,604	7	28,435	28	21,831	22
1964	126,112	9,724	8	18,931	15	9,207	7
1965	223,513	9,594	4	55,844	25	46,250	21
1966	120,566	16,141	13	37,642	31	21,501	18
1967	243,564	12,245	5	22,741	9	10,496	4
1968	133,108	14,486	11	50,973	38	36,487	27
1969	65,098	8,412	13	22,907	35	14,495	22
1970	157,384	10,401	7	20,965	13	10,564	7
1971	142,962	10,379	7	34,427	24	24,048	17
1972	221,937	29,230	13	43,742	20	14,512	7
1973	295,195	14,958	5	79,255	27	64,297	22
1974	200,729	31,479	16	76,689	38	45,210	23
1975	265,235	21,142	8	56,234	21	35,092	13
1976	248,008	37,112	15	115,689	47	78,577	32
1977	293,714	41,759	14	124,431	42	82,672	28
1978	490,681	74,177	15	134,725	27	60,548	12
1979	436,850	72,026	16	157,499	36	85,473	20
1980	410,717	56,609	14	96,257	23	39,648	10
1981	621,994	104,709	17	63,612	10	41,097-	7-
1982	253,566	52,639	21	46,591	18	6,048-	2-
1983	621,880	225,201	36	81,701	13	143,500-	23-
1984	240,845		0	39,367	16	39,367	16
1985	765,569	59,731	8	62,561	8	2,830	0
1986	299,018	19,819	7	31,500	11	11,681	4
1987	535,535	48,552	9	20,730	4	27,822-	5-
1988	384,717	39,978	10	18,552	5	21,426-	6-
1989	374,016	49,834	13	78,823	21	28,989	8
1990	699,535	78,910	11		0	78,910-	11-
1991	662,831	99,389	15	61,524	9	37,865-	6-
1992	2,040,610	168,884	8	106,538	5	62,346-	3-
1993	399,594	78,926	20	61,460	15	17,466-	4-
1994	363,260	113,907	31	44,520	12	69,387-	19-
1995	689,140	83,044	12	68,008	10	15,036-	2-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 175 of 378

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	267,691	30,356	11	25,761	10	4,595-	2-
1997	965,150	63,896	7	346-	0	64,242-	7-
1998	15,722	7,532	48	8,699	55	1,167	7
1999	1,101,469	14,571	1	724	0	13,847-	1-
2000	975,990	3,886	0	141,285	14	137,399	14
2001	2,017,560	61,308	3	23,013	1	38,295-	2-
TOTAL	19,004,777	1,933,193	10	2,366,014	12	432,821	2
THREE-YEAR MOVING AVERAGES							
54-56	61,846	5,704	9	22,084	36	16,380	26
55-57	53,998	4,574	8	17,281	32	12,707	24
56-58	48,308	4,324	9	12,779	26	8,455	18
57-59	46,189	4,864	11	29,011	63	24,147	52
58-60	46,773	5,185	11	28,827	62	23,642	51
59-61	52,716	4,812	9	28,630	54	23,818	45
60-62	69,835	6,647	10	16,907	24	10,260	15
61-63	92,633	7,591	8	24,100	26	16,509	18
62-64	113,517	9,736	9	25,058	22	15,322	13
63-65	149,909	8,641	6	34,403	23	25,762	17
64-66	156,730	11,820	8	37,472	24	25,652	16
65-67	195,881	12,660	6	38,742	20	26,082	13
66-68	165,746	14,291	9	37,119	22	22,828	14
67-69	147,257	11,714	8	32,207	22	20,493	14
68-70	118,530	11,100	9	31,615	27	20,515	17
69-71	121,815	9,731	8	26,100	21	16,369	13
70-72	174,094	16,670	10	33,045	19	16,375	9
71-73	220,031	18,189	8	52,475	24	34,286	16
72-74	239,287	25,222	11	66,562	28	41,340	17
73-75	253,720	22,526	9	70,726	28	48,200	19
74-76	237,991	29,911	13	82,871	35	52,960	22
75-77	268,986	33,338	12	98,785	37	65,447	24
76-78	344,134	51,016	15	124,948	36	73,932	21
77-79	407,082	62,654	15	138,885	34	76,231	19
78-80	446,083	67,604	15	129,494	29	61,890	14
79-81	489,854	77,781	16	105,789	22	28,008	6
80-82	428,759	71,319	17	68,820	16	2,499-	1-
81-83	499,147	127,516	26	63,968	13	63,548-	13-
82-84	372,097	92,613	25	55,886	15	36,727-	10-
83-85	542,765	94,977	17	61,210	11	33,767-	6-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 176 of 378

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	435,144	26,517	6	44,476	10	17,959	4
85-87	533,374	42,701	8	38,264	7	4,437-	1-
86-88	406,423	36,116	9	23,594	6	12,522-	3-
87-89	431,423	46,121	11	39,368	9	6,753-	2-
88-90	486,089	56,241	12	32,458	7	23,783-	5-
89-91	578,794	76,044	13	46,782	8	29,262-	5-
90-92	1,134,325	115,728	10	56,021	5	59,707-	5-
91-93	1,034,345	115,733	11	76,507	7	39,226-	4-
92-94	934,488	120,572	13	70,839	8	49,733-	5-
93-95	483,998	91,959	19	57,996	12	33,963-	7-
94-96	440,030	75,769	17	46,096	10	29,673-	7-
95-97	640,660	59,099	9	31,141	5	27,958-	4-
96-98	416,187	33,928	8	11,371	3	22,557-	5-
97-99	694,113	28,666	4	3,026	0	25,640-	4-
98-00	697,727	8,663	1	50,236	7	41,573	6
99-01	1,365,006	26,588	2	55,007	4	28,419	2
FIVE-YEAR AVERAGE							
97-01	1,015,178	30,239	3	34,675	3	4,436	0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 177 of 378

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	216,466	109,263	50	155,269	72	46,006	21
1955	153,992	67,156	44	103,969	68	36,813	24
1956	129,425	59,055	46	94,251	73	35,196	27
1957	155,462	65,298	42	108,378	70	43,080	28
1958	167,137	88,594	53	120,155	72	31,561	19
1959	226,786	88,718	39	196,374	87	107,656	47
1960	149,593	79,213	53	84,244	56	5,031	3
1961	185,502	95,419	51	73,944	40	21,475-	12-
1962	190,388	99,148	52	86,127	45	13,021-	7-
1963	205,791	96,319	47	77,633	38	18,686-	9-
1964	221,221	102,824	46	81,359	37	21,465-	10-
1965	263,981	117,964	45	95,545	36	22,419-	8-
1966	305,149	134,789	44	74,785	25	60,004-	20-
1967	306,506	125,573	41	62,300	20	63,273-	21-
1968	303,817	101,096	33	55,873	18	45,223-	15-
1969	311,478	125,438	40	54,108	17	71,330-	23-
1970	321,498	113,630	35	63,867	20	49,763-	15-
1971	359,078	152,340	42	67,824	19	84,516-	24-
1972	407,974	183,654	45	72,410	18	111,244-	27-
1973	451,870	190,859	42	120,290	27	70,569-	16-
1974	531,941	240,896	45	198,174	37	42,722-	8-
1975	519,965	253,030	49	205,582	40	47,448-	9-
1976	606,269	244,615	40	185,266	31	59,349-	10-
1977	597,169	272,244	46	149,667	25	122,577-	21-
1978	532,950	257,988	48	161,398	30	96,590-	18-
1979	624,083	318,612	51	181,895	29	136,717-	22-
1980	564,372	303,896	54	248,161	44	55,735-	10-
1981	615,842	371,910	60	235,271	38	136,639-	22-
1982	590,222	488,192	83	230,084	39	258,108-	44-
1983	600,115	495,267	83	223,301	37	271,966-	45-
1984	501,896	543,159	108	211,301	42	331,858-	66-
1985	653,188	498,470	76	191,098	29	307,372-	47-
1986	519,434	376,814	73	93,897	18	282,917-	54-
1987	558,284	335,109	60	123,805	22	211,304-	38-
1988	454,217	332,004	73	103,356	23	228,648-	50-
1989	578,956	468,212	81	149,430	26	318,782-	55-
1990	819,676	359,485	44	108,833	13	250,652-	31-
1991	849,166	552,170	65	159,729	19	392,441-	46-
1992	703,104	573,568	82	90,969	13	482,599-	69-
1993	882,499	605,212	69	138,054	16	467,158-	53-
1994	1,170,964	585,222	50	109,971	9	475,251-	41-
1995	1,038,173	701,947	68	136,336	13	565,611-	54-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	920,317	780,288	85	129,797	14	650,491-	71-
1997	954,641	158,414	17	27,341	3	131,073-	14-
1998	103,924	1,255,216		110,443	106	1,144,773-	
1999	873,264	1,145,932	131	270,119	31	875,813-	100-
2000	1,172,275	917,860	78	87,239	7	830,621-	71-
2001	2,014,084	826,316	41	1,087,401	54	261,085	13
TOTAL	25,584,104	16,458,398	64	7,196,623	28	9,261,775-	36-
THREE-YEAR MOVING AVERAGES							
54-56	166,628	78,491	47	117,830	71	39,339	24
55-57	146,293	63,836	44	102,199	70	38,363	26
56-58	150,675	70,982	47	107,595	71	36,613	24
57-59	183,128	80,870	44	141,636	77	60,766	33
58-60	181,172	85,508	47	133,591	74	48,083	27
59-61	187,294	87,783	47	118,187	63	30,404	16
60-62	175,161	91,260	52	81,438	46	9,822-	6-
61-63	193,894	96,962	50	79,235	41	17,727-	9-
62-64	205,800	99,430	48	81,706	40	17,724-	9-
63-65	230,331	105,702	46	84,846	37	20,856-	9-
64-66	263,450	118,526	45	83,896	32	34,630-	13-
65-67	291,879	126,109	43	77,543	27	48,566-	17-
66-68	305,157	120,486	39	64,319	21	56,167-	18-
67-69	307,267	117,369	38	57,427	19	59,942-	20-
68-70	312,264	113,388	36	57,949	19	55,439-	18-
69-71	330,685	130,469	39	61,933	19	68,536-	21-
70-72	362,850	149,875	41	68,034	19	81,841-	23-
71-73	406,307	175,618	43	86,841	21	88,777-	22-
72-74	463,928	205,136	44	130,291	28	74,845-	16-
73-75	501,259	228,262	46	174,682	35	53,580-	11-
74-76	552,725	246,180	45	196,341	36	49,839-	9-
75-77	574,468	256,630	45	180,172	31	76,458-	13-
76-78	578,796	258,282	45	165,444	29	92,838-	16-
77-79	584,734	282,948	48	164,320	28	118,628-	20-
78-80	573,802	293,499	51	197,151	34	96,348-	17-
79-81	601,432	331,473	55	221,776	37	109,697-	18-
80-82	590,145	387,999	66	237,839	40	150,160-	25-
81-83	602,060	451,790	75	229,552	38	222,238-	37-
82-84	564,078	508,873	90	221,562	39	287,311-	51-
83-85	585,066	512,299	88	208,567	36	303,732-	52-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 179 of 378

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	558,173	472,814	85	165,432	30	307,382-	55-
85-87	576,969	403,464	70	136,267	24	267,197-	46-
86-88	510,645	347,976	68	107,019	21	240,957-	47-
87-89	530,486	378,442	71	125,530	24	252,912-	48-
88-90	617,616	386,567	63	120,540	20	266,027-	43-
89-91	749,266	459,956	61	139,331	19	320,625-	43-
90-92	790,649	495,074	63	119,844	15	375,230-	47-
91-93	811,590	576,983	71	129,584	16	447,399-	55-
92-94	918,856	588,001	64	112,998	12	475,003-	52-
93-95	1,030,545	630,794	61	128,120	12	502,674-	49-
94-96	1,043,151	689,152	66	125,368	12	563,784-	54-
95-97	971,044	546,883	56	97,825	10	449,058-	46-
96-98	659,627	731,306	111	89,193	14	642,113-	97-
97-99	643,943	853,187	132	135,967	21	717,220-	111-
98-00	716,488	1,106,336	154	155,934	22	950,402-	133-
99-01	1,353,208	963,369	71	481,586	36	481,783-	36-
FIVE-YEAR AVERAGE							
97-01	1,023,638	860,748	84	316,508	31	544,240-	53-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 180 of 378

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	109,238	25,968	24	160,204	147	134,236	123
1955	94,553	22,201	23	118,563	125	96,362	102
1956	63,905	13,923	22	77,827	122	63,904	100
1957	69,933	16,677	24	84,260	120	67,583	97
1958	91,708	24,627	27	95,247	104	70,620	77
1959	83,336	26,113	31	98,068	118	71,955	86
1960	73,740	21,193	29	79,630	108	58,437	79
1961	106,095	28,694	27	98,420	93	69,726	66
1962	105,896	30,066	28	90,733	86	60,667	57
1963	119,642	32,015	27	85,305	71	53,290	45
1964	102,346	30,782	30	89,662	88	58,880	58
1965	166,522	38,086	23	130,434	78	92,348	55
1966	177,791	47,259	27	151,158	85	103,899	58
1967	185,322	66,443	36	122,993	66	56,550	31
1968	200,456	72,477	36	116,078	58	43,601	22
1969	217,282	90,540	42	131,004	60	40,464	19
1970	161,835	84,112	52	108,458	67	24,346	15
1971	239,346	112,220	47	133,388	56	21,168	9
1972	258,658	150,318	58	108,912	42	41,406-	16-
1973	197,625	139,277	70	151,700	77	12,423	6
1974	300,076	206,706	69	152,928	51	53,778-	18-
1975	293,410	211,447	72	193,556	66	17,891-	6-
1976	257,980	198,490	77	157,269	61	41,221-	16-
1977	247,696	191,057	77	121,425	49	69,632-	28-
1978	207,640	189,893	91	165,810	80	24,083-	12-
1979	283,764	246,328	87	215,799	76	30,529-	11-
1980	269,890	221,014	82	186,362	69	34,652-	13-
1981	275,557	254,114	92	177,428	64	76,686-	28-
1982	280,685	374,072	133	172,038	61	202,034-	72-
1983	302,656	372,392	123	162,876	54	209,516-	69-
1984	244,967	390,201	159	164,008	67	226,193-	92-
1985	337,170	357,543	106	122,295	36	235,248-	70-
1986	167,474	157,747	94	70,655	42	87,092-	52-
1987	257,572	216,613	84	84,418	33	132,195-	51-
1988	196,994	213,191	108	73,423	37	139,768-	71-
1989	216,485	364,043	168	133,490	62	230,553-	106-
1990	370,725	232,465	63	143,519	39	88,946-	24-
1991	319,565	342,264	107	152,821	48	189,443-	59-
1992	264,038	320,181	121	127,112	48	193,069-	73-
1993	352,961	337,131	96	103,728	29	233,403-	66-
1994	210,988	342,950	163	118,479	56	224,471-	106-
1995	504,788	378,760	75	113,945	23	264,815-	52-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 181 of 378

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	321,821	472,705	147	111,509	35	361,196-	112-
1997	555,829	159,199	29	2,472-	0	161,671-	29-
1998	64,028	623,097	973	46,286	72	576,811-	901-
1999	353,837	345,652	98	193,451	55	152,201-	43-
2000	594,930	393,653	66	34,954	6	358,699-	60-
2001	1,045,822	444,495	43	452,740	43	8,245	1
TOTAL	11,924,577	9,630,394	81	6,181,896	52	3,448,498-	29-
THREE-YEAR MOVING AVERAGES							
54-56	89,232	20,697	23	118,865	133	98,168	110
55-57	76,130	17,600	23	93,550	123	75,950	100
56-58	75,182	18,409	24	85,778	114	67,369	90
57-59	81,659	22,472	28	92,525	113	70,053	86
58-60	82,928	23,978	29	90,982	110	67,004	81
59-61	87,724	25,333	29	92,039	105	66,706	76
60-62	95,244	26,651	28	89,594	94	62,943	66
61-63	110,544	30,258	27	91,486	83	61,228	55
62-64	109,295	30,954	28	88,567	81	57,613	53
63-65	129,503	33,628	26	101,800	79	68,172	53
64-66	148,886	38,709	26	123,751	83	85,042	57
65-67	176,545	50,596	29	134,862	76	84,266	48
66-68	187,856	62,060	33	130,076	69	68,016	36
67-69	201,020	76,487	38	123,358	61	46,871	23
68-70	193,191	82,376	43	118,513	61	36,137	19
69-71	206,154	95,624	46	124,283	60	28,659	14
70-72	219,946	115,550	53	116,919	53	1,369	1
71-73	231,876	133,938	58	131,333	57	2,605-	1-
72-74	252,120	165,434	66	137,847	55	27,587-	11-
73-75	263,704	185,810	70	166,061	63	19,749-	7-
74-76	283,822	205,548	72	167,918	59	37,630-	13-
75-77	266,362	200,331	75	157,417	59	42,914-	16-
76-78	237,772	193,147	81	148,168	62	44,979-	19-
77-79	246,367	209,093	85	167,678	68	41,415-	17-
78-80	253,765	219,078	86	189,324	75	29,754-	12-
79-81	276,404	240,485	87	193,196	70	47,289-	17-
80-82	275,377	283,067	103	178,609	65	104,458-	38-
81-83	286,299	333,526	116	170,781	60	162,745-	57-
82-84	276,103	378,888	137	166,307	60	212,581-	77-
83-85	294,931	373,379	127	149,726	51	223,653-	76-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	249,870	301,830	121	118,986	48	182,844-	73-
85-87	254,072	243,968	96	92,456	36	151,512-	60-
86-88	207,347	195,850	94	76,165	37	119,685-	58-
87-89	223,684	264,616	118	97,110	43	167,506-	75-
88-90	261,401	269,900	103	116,811	45	153,089-	59-
89-91	302,258	312,924	104	143,277	47	169,647-	56-
90-92	318,109	298,303	94	141,151	44	157,152-	49-
91-93	312,188	333,192	107	127,887	41	205,305-	66-
92-94	275,996	333,421	121	116,440	42	216,981-	79-
93-95	356,246	352,947	99	112,051	31	240,896-	68-
94-96	345,866	398,138	115	114,644	33	283,494-	82-
95-97	460,813	336,888	73	74,327	16	262,561-	57-
96-98	313,893	418,334	133	51,774	16	366,560-	117-
97-99	324,565	375,983	116	79,088	24	296,895-	91-
98-00	337,598	454,134	135	91,564	27	362,570-	107-
99-01	664,863	394,600	59	227,048	34	167,552-	25-
FIVE-YEAR AVERAGE							
97-01	522,889	393,219	75	144,992	28	248,227-	47-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 183 of 378

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	23		0		0		0
1955							
1956	201		0		0		0
1957	95		0		0		0
1958	33		0		0		0
1959	577		0		0		0
1960	55	12	22		0	12-	22-
1961	286		0		0		0
1962	47		0		0		0
1963				11		11	
1964	36	15	42		0	15-	42-
1965	68	7	10	55	81	48	71
1966	477	139	29	115	24	24-	5-
1967	840	111	13	57	7	54-	6-
1968	95		0		0		0
1969	6,316	609	10	199	3	410-	6-
1970	70	310	443	15	21	295-	421-
1971	686	151	22	702	102	551	80
1972	13,861	470	3	694	5	224	2
1973	1,676	486	29	791	47	305	18
1974	3,725	919	25	846	23	73-	2-
1975	6,044	805	13	669	11	136-	2-
1976	16,646	1,037	6	3,042	18	2,005	12
1977	6,104	2,453	40	2,391	39	62-	1-
1978	17,543	3,036	17	2,946	17	90-	1-
1979	12,058	5,281	44	2,526	21	2,755-	23-
1980	23,737	16,891	71	7,141	30	9,750-	41-
1981	26,052	9,279	36	6,759	26	2,520-	10-
1982	17,770	1,553	9	12,560	71	11,007	62
1983	20,129	10,525	52	13,735	68	3,210	16
1984	13,060	9,897	76	10,036	77	139	1
1985	21,680	12,651	58	7,964	37	4,687-	22-
1986	97,999	12,085	12	2,499	3	9,586-	10-
1987	11,906	2,018	17	1,632	14	386-	3-
1988	19,303	30,485	158	6,366	33	24,119-	125-
1989	19,699	11,329	58	2,493	13	8,836-	45-
1990	39,565	8,407	21	528	1	7,879-	20-
1991	34,432	13,174	38	2,647	8	10,527-	31-
1992	25,781	15,486	60	12,851	50	2,635-	10-
1993	34,127	21,222	62	11,401	33	9,821-	29-
1994	38,141	22,753	60	4,318	11	18,435-	48-
1995	38,824	16,866	43	7,229	19	9,637-	25-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	40,723	12,975	32	14,683	36	1,708	4
1997	48,181	3,186	7	2,580	5	606-	1-
1998	5,403	28,644	530	3,789	70	24,855-	460-
1999	38,177	8,786	23	2,574	7	6,212-	16-
2000	81,566	45,290	56	18,907	23	26,383-	32-
2001	134,322	68,673	51	3,611	3	65,062-	48-
TOTAL	918,139	398,016	43	171,362	19	226,654-	25-

THREE-YEAR MOVING AVERAGES

54-56	75		0		0		0
55-57	99		0		0		0
56-58	110		0		0		0
57-59	235		0		0		0
58-60	222	4	2		0	4-	2-
59-61	306	4	1		0	4-	1-
60-62	129	4	3		0	4-	3-
61-63	111		0	4	4	4	4
62-64	28	5	18	4	14	1-	4-
63-65	35	7	20	22	63	15	43
64-66	194	54	28	57	29	3	2
65-67	462	86	19	76	16	10-	2-
66-68	471	83	18	57	12	26-	6-
67-69	2,417	240	10	85	4	155-	6-
68-70	2,160	306	14	71	3	235-	11-
69-71	2,357	357	15	305	13	52-	2-
70-72	4,872	310	6	470	10	160	3
71-73	5,408	369	7	729	13	360	7
72-74	6,421	625	10	777	12	152	2
73-75	3,815	737	19	769	20	32	1
74-76	8,805	920	10	1,519	17	599	7
75-77	9,598	1,432	15	2,034	21	602	6
76-78	13,431	2,175	16	2,793	21	618	5
77-79	11,902	3,590	30	2,621	22	969-	8-
78-80	17,779	8,403	47	4,204	24	4,199-	24-
79-81	20,616	10,484	51	5,475	27	5,009-	24-
80-82	22,520	9,241	41	8,820	39	421-	2-
81-83	21,317	7,119	33	11,018	52	3,899	18
82-84	16,986	7,325	43	12,110	71	4,785	28
83-85	18,290	11,024	60	10,578	58	446-	2-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 185 of 378

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	44,246	11,544	26	6,833	15	4,711-	11-
85-87	43,862	8,918	20	4,032	9	4,886-	11-
86-88	43,069	14,863	35	3,499	8	11,364-	26-
87-89	16,969	14,611	86	3,497	21	11,114-	65-
88-90	26,189	16,740	64	3,129	12	13,611-	52-
89-91	31,232	10,970	35	1,889	6	9,081-	29-
90-92	33,259	12,356	37	5,342	16	7,014-	21-
91-93	31,447	16,627	53	8,966	29	7,661-	24-
92-94	32,683	19,820	61	9,523	29	10,297-	32-
93-95	37,031	20,280	55	7,649	21	12,631-	34-
94-96	39,229	17,531	45	8,743	22	8,788-	22-
95-97	42,576	11,009	26	8,164	19	2,845-	7-
96-98	31,436	14,935	48	7,017	22	7,918-	25-
97-99	30,587	13,538	44	2,981	10	10,557-	35-
98-00	41,715	27,573	66	8,424	20	19,149-	46-
99-01	84,688	40,916	48	8,364	10	32,552-	38-
FIVE-YEAR AVERAGE							
97-01	61,530	30,916	50	6,292	10	24,624-	40-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 186 of 378

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	3,093	1,679	54	2,856	92	1,177	38
1955							
1956	2,261	235	10	375	17	140	6
1957	1,932	76	4	257	13	181	9
1958	308		0	94	31	94	31
1959	201	6	3		0	6-	3-
1960	2,437	191	8	22	1	169-	7-
1961	562	112	20	210	37	98	17
1962	796	69	9	71	9	2	0
1963	214	15	7	175	82	160	75
1964	447	76	17	17	4	59-	13-
1965	1,614	336	21		0	336-	21-
1966	3,596	616	17	240	7	376-	10-
1967	842	971	115		0	971-	115-
1968	6,863	1,111	16		0	1,111-	16-
1969	12,353	1,858	15	15,635	127	13,777	112
1970	4,133	1,070	26		0	1,070-	26-
1971	20,874	1,962	9	3,933	19	1,971	9
1972	38,546	4,325	11	4,049	11	276-	1-
1973	9,607	1,997	21	3,226	34	1,229	13
1974	14,196	2,826	20	4,968	35	2,142	15
1975	34,941	5,719	16	3,417	10	2,302-	7-
1976	29,819	5,128	17	12,739	43	7,611	26
1977	8,540	6,069	71	5,309	62	760-	9-
1978	44,190	4,554	10	11,766	27	7,212	16
1979	24,773	12,611	51	3,229	13	9,382-	38-
1980	55,967	13,994	25	9,869	18	4,125-	7-
1981	52,006	8,139	16	18,726	36	10,587	20
1982	72,228	20,584	28	8,961	12	11,623-	16-
1983	72,826	32,257	44	31,617	43	640-	1-
1984	40,324	16,473	41	6,633	16	9,840-	24-
1985	126,743	34,470	27	14,911	12	19,559-	15-
1986	57,045	12,230	21	11,169	20	1,061-	2-
1987	40,426	17,095	42	27,512	68	10,417	26
1988	66,400	21,010	32	44,167	67	23,157	35
1989	109,470	38,481	35	38,417	35	64-	0
1990	211,955	29,845	14	10,443	5	19,402-	9-
1991	231,946	45,997	20	38,744	17	7,253-	3-
1992	176,696	43,101	24	29,475	17	13,626-	8-
1993	280,226	26,418	9	20,515	7	5,903-	2-
1994	325,541	63,706	20	114,937	35	51,231	16
1995	346,909	70,163	20	48,179	14	21,984-	6-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 187 of 378

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	358,360	39,103	11	53,283	15	14,180	4
1997	470,097	48,979	10	63,270	13	14,291	3
1998	68,585	118,399	173	12,182	18	106,217-	155-
1999	826,021	132,594	16	165,727	20	33,133	4
2000	585,247	207,096	35	14,424	2	192,672-	33-
2001	742,948	98,756	13	17,289	2	81,467-	11-
TOTAL	5,585,104	1,192,502	21	873,038	16	319,464-	6-
THREE-YEAR MOVING AVERAGES							
54-56	1,785	638	36	1,077	60	439	25
55-57	1,398	104	7	211	15	107	8
56-58	1,500	104	7	242	16	138	9
57-59	814	27	3	117	14	90	11
58-60	982	66	7	39	4	27-	3-
59-61	1,067	103	10	77	7	26-	2-
60-62	1,265	124	10	101	8	23-	2-
61-63	524	65	12	152	29	87	17
62-64	486	53	11	88	18	35	7
63-65	758	142	19	64	8	78-	10-
64-66	1,886	343	18	86	5	257-	14-
65-67	2,017	641	32	80	4	561-	28-
66-68	3,767	899	24	80	2	819-	22-
67-69	6,686	1,313	20	5,212	78	3,899	58
68-70	7,783	1,346	17	5,212	67	3,866	50
69-71	12,453	1,630	13	6,523	52	4,893	39
70-72	21,184	2,452	12	2,661	13	209	1
71-73	23,009	2,761	12	3,736	16	975	4
72-74	20,783	3,049	15	4,081	20	1,032	5
73-75	19,581	3,514	18	3,870	20	356	2
74-76	26,319	4,558	17	7,041	27	2,483	9
75-77	24,433	5,639	23	7,155	29	1,516	6
76-78	27,516	5,250	19	9,938	36	4,688	17
77-79	25,834	7,745	30	6,768	26	977-	4-
78-80	41,643	10,386	25	8,288	20	2,098-	5-
79-81	44,249	11,581	26	10,608	24	973-	2-
80-82	60,067	14,239	24	12,519	21	1,720-	3-
81-83	65,687	20,327	31	19,768	30	559-	1-
82-84	61,793	23,105	37	15,737	25	7,368-	12-
83-85	79,964	27,733	35	17,720	22	10,013-	13-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	74,704	21,058	28	10,904	15	10,154-	14-
85-87	74,738	21,265	28	17,864	24	3,401-	5-
86-88	54,624	16,778	31	27,616	51	10,838	20
87-89	72,099	25,529	35	36,699	51	11,170	15
88-90	129,275	29,779	23	31,009	24	1,230	1
89-91	184,457	38,108	21	29,201	16	8,907-	5-
90-92	206,866	39,648	19	26,221	13	13,427-	6-
91-93	229,623	38,505	17	29,578	13	8,927-	4-
92-94	260,821	44,408	17	54,976	21	10,568	4
93-95	317,559	53,429	17	61,210	19	7,781	2
94-96	343,603	57,657	17	72,133	21	14,476	4
95-97	391,788	52,748	13	54,911	14	2,163	1
96-98	299,014	68,827	23	42,912	14	25,915-	9-
97-99	454,901	99,991	22	80,393	18	19,598-	4-
98-00	493,284	152,697	31	64,111	13	88,586-	18-
99-01	718,072	146,149	20	65,813	9	80,336-	11-
FIVE-YEAR AVERAGE							
97-01	538,579	121,165	22	54,578	10	66,587-	12-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 189 of 378

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	48,434		0	8,476	18	8,476	18
1955	47,507		0	16,803	35	16,803	35
1956	68,475		0	19,984	29	19,984	29
1957	137,233		0	64,138	47	64,138	47
1958	54,778		0	6,589	12	6,589	12
1959	62,816		0	6,435	10	6,435	10
1960	92,608		0	10,562	11	10,562	11
1961	89,246		0	4,092	5	4,092	5
1962	121,434		0	3,811	3	3,811	3
1963	132,682		0	3,483	3	3,483	3
1964	116,473		0	5,817	5	5,817	5
1965	136,469		0	3,446	3	3,446	3
1966	133,528		0	6,029	5	6,029	5
1967	308,639		0	5,921	2	5,921	2
1968	311,543		0	7,992	3	7,992	3
1969	272,074		0	5,904	2	5,904	2
1970	277,960		0	9,785	4	9,785	4
1971	386,278		0	14,284	4	14,284	4
1972	427,179		0	5,772	1	5,772	1
1973	425,305		0	27,447	6	27,447	6
1974	405,249		0	19,514	5	19,514	5
1975	511,226		0	18,642	4	18,642	4
1976	1,014,868		0	25,483	3	25,483	3
1977	819,072		0	46,338	6	46,338	6
1978	667,152		0	56,624	8	56,624	8
1979	704,836		0	26,946	4	26,946	4
1980	1,398,461		0	52,785	4	52,785	4
1981	1,625,773		0	69,899	4	69,899	4
1982	786,957		0	54,440	7	54,440	7
1983	1,592,587		0	81,928	5	81,928	5
1984	1,450,462		0	141,570	10	141,570	10
1985	1,948,055		0	73,247	4	73,247	4
1986	1,790,116		0	73,235	4	73,235	4
1987	1,741,560		0	68,068	4	68,068	4
1988	1,029,099		0	68,578	7	68,578	7
1989	1,007,555		0	32,328	3	32,328	3
1990	1,682,472		0	35,671	2	35,671	2
1991	1,727,083	27	0	21,823	1	21,796	1
1992	1,720,267		0	7,768	0	7,768	0
1993	1,195,369	939	0	1,083	0	144	0
1994	1,716,990	510	0	137,701	8	137,191	8
1995	1,202,915		0	10,878	1	10,878	1

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 190 of 378

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	372,450		0	14,338	4	14,338	4
1997	232,853	13,764	6	9,692	4	4,072-	2-
1998	893,997		0	12,757	1	12,757	1
1999	1,536,145		0	45,720	3	45,720	3
2000	1,064,832		0	49,706	5	49,706	5
2001	3,328,697		0	149,384	4	149,384	4
TOTAL	38,817,759	15,240	0	1,642,916	4	1,627,676	4
THREE-YEAR MOVING AVERAGES							
54-56	54,805		0	15,088	28	15,088	28
55-57	84,405		0	33,642	40	33,642	40
56-58	86,829		0	30,237	35	30,237	35
57-59	84,942		0	25,721	30	25,721	30
58-60	70,067		0	7,862	11	7,862	11
59-61	81,557		0	7,030	9	7,030	9
60-62	101,096		0	6,155	6	6,155	6
61-63	114,454		0	3,795	3	3,795	3
62-64	123,530		0	4,370	4	4,370	4
63-65	128,541		0	4,249	3	4,249	3
64-66	128,823		0	5,097	4	5,097	4
65-67	192,879		0	5,132	3	5,132	3
66-68	251,237		0	6,647	3	6,647	3
67-69	297,419		0	6,606	2	6,606	2
68-70	287,192		0	7,894	3	7,894	3
69-71	312,104		0	9,991	3	9,991	3
70-72	363,806		0	9,947	3	9,947	3
71-73	412,921		0	15,834	4	15,834	4
72-74	419,244		0	17,578	4	17,578	4
73-75	447,260		0	21,868	5	21,868	5
74-76	643,781		0	21,213	3	21,213	3
75-77	781,722		0	30,154	4	30,154	4
76-78	833,697		0	42,815	5	42,815	5
77-79	730,353		0	43,303	6	43,303	6
78-80	923,483		0	45,452	5	45,452	5
79-81	1,243,023		0	49,877	4	49,877	4
80-82	1,270,397		0	59,041	5	59,041	5
81-83	1,335,106		0	68,756	5	68,756	5
82-84	1,276,669		0	92,646	7	92,646	7
83-85	1,663,701		0	98,915	6	98,915	6

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	1,729,544		0	96,017	6	96,017	6
85-87	1,826,577		0	71,517	4	71,517	4
86-88	1,520,258		0	69,960	5	69,960	5
87-89	1,259,405		0	56,325	4	56,325	4
88-90	1,239,709		0	45,526	4	45,526	4
89-91	1,472,370	9	0	29,941	2	29,932	2
90-92	1,709,941	9	0	21,754	1	21,745	1
91-93	1,547,573	322	0	10,225	1	9,903	1
92-94	1,544,209	483	0	48,851	3	48,368	3
93-95	1,371,758	483	0	49,887	4	49,404	4
94-96	1,097,452	170	0	54,306	5	54,136	5
95-97	602,739	4,588	1	11,636	2	7,048	1
96-98	499,766	4,588	1	12,262	2	7,674	2
97-99	887,665	4,588	1	22,723	3	18,135	2
98-00	1,164,991		0	36,061	3	36,061	3
99-01	1,976,558		0	81,603	4	81,603	4
FIVE-YEAR AVERAGE							
97-01	1,411,305	2,753	0	53,452	4	50,699	4

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 192 of 378

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	50,099	19,126	38	31,630	63	12,504	25
1955	49,703	16,118	32	27,356	55	11,238	23
1956	58,264	18,526	32	24,896	43	6,370	11
1957	60,750	19,142	32	23,881	39	4,739	8
1958	63,155	23,214	37	23,561	37	347	1
1959	72,272	27,494	38	22,553	31	4,941-	7-
1960	69,763	25,556	37	19,764	28	5,792-	8-
1961	62,250	25,998	42	17,250	28	8,748-	14-
1962	73,246	27,124	37	20,006	27	7,118-	10-
1963	87,557	30,374	35	18,150	21	12,224-	14-
1964	92,362	29,868	32	13,752	15	16,116-	17-
1965	86,476	31,668	37	17,978	21	13,690-	16-
1966	104,545	36,777	35	22,367	21	14,410-	14-
1967	106,759	25,904	24	22,245	21	3,659-	3-
1968	117,811	29,658	25	28,181	24	1,477-	1-
1969	120,251	36,442	30	20,813	17	15,629-	13-
1970	132,099	35,501	27	21,237	16	14,264-	11-
1971	150,449	49,249	33	25,366	17	23,883-	16-
1972	168,618	58,345	35	26,441	16	31,904-	19-
1973	183,863	71,462	39	54,913	30	16,549-	9-
1974	200,448	86,956	43	51,565	26	35,391-	18-
1975	208,837	93,663	45	64,111	31	29,552-	14-
1976	201,237	90,901	45	62,711	31	28,190-	14-
1977	196,275	91,673	47	64,543	33	27,130-	14-
1978	204,074	102,723	50	63,556	31	39,167-	19-
1979	191,678	99,416	52	68,718	36	30,698-	16-
1980	152,432	107,098	70	71,171	47	35,927-	24-
1981	158,159	97,468	62	52,509	33	44,959-	28-
1982	153,510	131,816	86	40,369	26	91,447-	60-
1983	131,298	118,272	90	53,320	41	64,952-	49-
1984	147,685	129,951	88	43,121	29	86,830-	59-
1985	170,012	111,120	65	37,628	22	73,492-	43-
1986	122,076	103,230	85	23,830	20	79,400-	65-
1987	167,481	108,621	65	22,833	14	85,788-	51-
1988	211,880	121,329	57	35,324	17	86,005-	41-
1989	162,387	134,397	83	37,749	23	96,648-	60-
1990	188,635	104,796	56	44,480	24	60,316-	32-
1991	212,531	145,464	68	30,171	14	115,293-	54-
1992	151,656	150,272	99	20,243	13	130,029-	86-
1993	182,152	136,996	75	19,981	11	117,015-	64-
1994	211,818	157,283	74	15,748	7	141,535-	67-
1995	219,316	171,769	78	14,154	6	157,615-	72-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	203,991	178,426	87	5,159	3	173,267-	85-
1997	201,802	108,534	54		0	108,534-	54-
1998	4,719	22,758	482	14,309	303	8,449-	179-
1999	124,844	98,552	79	13,502	11	85,050-	68-
2000	213,973	94,234	44	18,929	9	75,305-	35-
2001	302,421	112,103	37	157,630	52	45,527	15
TOTAL	6,907,619	3,847,367	56	1,629,704	24	2,217,663-	32-
THREE-YEAR MOVING AVERAGES							
54-56	52,689	17,923	34	27,961	53	10,038	19
55-57	56,239	17,929	32	25,378	45	7,449	13
56-58	60,723	20,294	33	24,113	40	3,819	6
57-59	65,392	23,283	36	23,332	36	49	0
58-60	68,397	25,421	37	21,959	32	3,462-	5-
59-61	68,095	26,349	39	19,856	29	6,493-	10-
60-62	68,420	26,226	38	19,007	28	7,219-	11-
61-63	74,351	27,832	37	18,469	25	9,363-	13-
62-64	84,388	29,122	35	17,303	21	11,819-	14-
63-65	88,798	30,637	35	16,627	19	14,010-	16-
64-66	94,461	32,771	35	18,032	19	14,739-	16-
65-67	99,260	31,450	32	20,863	21	10,587-	11-
66-68	109,705	30,780	28	24,264	22	6,516-	6-
67-69	114,940	30,668	27	23,746	21	6,922-	6-
68-70	123,387	33,867	27	23,410	19	10,457-	8-
69-71	134,266	40,397	30	22,472	17	17,925-	13-
70-72	150,389	47,698	32	24,348	16	23,350-	16-
71-73	167,643	59,685	36	35,573	21	24,112-	14-
72-74	184,310	72,254	39	44,306	24	27,948-	15-
73-75	197,716	84,027	42	56,863	29	27,164-	14-
74-76	203,507	90,507	44	59,462	29	31,045-	15-
75-77	202,116	92,079	46	63,788	32	28,291-	14-
76-78	200,529	95,099	47	63,603	32	31,496-	16-
77-79	197,342	97,937	50	65,606	33	32,331-	16-
78-80	182,728	103,079	56	67,815	37	35,264-	19-
79-81	167,423	101,327	61	64,133	38	37,194-	22-
80-82	154,700	112,127	72	54,683	35	57,444-	37-
81-83	147,656	115,852	78	48,733	33	67,119-	45-
82-84	144,164	126,680	88	45,603	32	81,077-	56-
83-85	149,665	119,781	80	44,690	30	75,091-	50-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 194 of 378

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	146,591	114,767	78	34,860	24	79,907-	55-
85-87	153,190	107,657	70	28,097	18	79,560-	52-
86-88	167,146	111,060	66	27,329	16	83,731-	50-
87-89	180,583	121,449	67	31,969	18	89,480-	50-
88-90	187,634	120,174	64	39,184	21	80,990-	43-
89-91	187,851	128,219	68	37,467	20	90,752-	48-
90-92	184,274	133,511	72	31,631	17	101,880-	55-
91-93	182,113	144,244	79	23,465	13	120,779-	66-
92-94	181,875	148,184	81	18,657	10	129,527-	71-
93-95	204,429	155,349	76	16,628	8	138,721-	68-
94-96	211,708	169,159	80	11,687	6	157,472-	74-
95-97	208,370	152,910	73	6,438	3	146,472-	70-
96-98	136,837	103,240	75	6,489	5	96,751-	71-
97-99	110,455	76,615	69	9,270	8	67,345-	61-
98-00	114,512	71,848	63	15,580	14	56,268-	49-
99-01	213,746	101,630	48	63,354	30	38,276-	18-
FIVE-YEAR AVERAGE							
97-01	169,552	87,236	51	40,874	24	46,362-	27-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 195 of 378

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	38,731		0	1,315	3	1,315	3
1955	34,307		0	2,592	8	2,592	8
1956	145,399		0	6,668	5	6,668	5
1957	38,933		0	3,863	10	3,863	10
1958	41,733		0	3,531	8	3,531	8
1959	38,177		0	3,439	9	3,439	9
1960	44,962		0	2,588	6	2,588	6
1961	74,412		0	2,065	3	2,065	3
1962	109,953		0	2,730	2	2,730	2
1963	84,171		0	892	1	892	1
1964	114,230		0	1,688	1	1,688	1
1965	128,408		0	2,372	2	2,372	2
1966	114,995		0	1,524	1	1,524	1
1967	124,725		0	1,459	1	1,459	1
1968	91,037		0	2,275	2	2,275	2
1969	90,158		0	6,705	7	6,705	7
1970	71,329		0	1,037	1	1,037	1
1971	77,709		0	664	1	664	1
1972	96,621		0	1,939	2	1,939	2
1973	102,734		0	1,300	1	1,300	1
1974	114,392		0	7,582	7	7,582	7
1975	133,417		0	1,650	1	1,650	1
1976	126,066		0	1,537	1	1,537	1
1977	151,841		0	698	0	698	0
1978	149,897		0	4,823	3	4,823	3
1979	129,187		0		0		0
1980	163,252		0	1,891	1	1,891	1
1981	151,259		0	3,827	3	3,827	3
1982	176,885		0	2,147	1	2,147	1
1983	152,989		0	6,223	4	6,223	4
1984	182,576		0	2,240	1	2,240	1
1985	153,721		0	3,110	2	3,110	2
1986	117,708		0	6,947	6	6,947	6
1987	122,998		0	9,119	7	9,119	7
1988	120,078		0	3,873	3	3,873	3
1989	1,096,701	1	0		0	1-	0
1990	273,185		0	1,111	0	1,111	0
1991	311,050		0	2,355	1	2,355	1
1992	532,241		0	1,581	0	1,581	0
1993	299,045		0	1,943	1	1,943	1
1994	443,707		0	1,628	0	1,628	0
1995	552,151		0	782	0	782	0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 196 of 378

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	782,409		0	698	0	698	0
1997	804,006		0	36	0	36	0
1998	844,327		0	315	0	315	0
1999	1,018,497		0		0		0
2000	1,291,978		0		0		0
2001	1,259,322		0		0		0
TOTAL	13,317,609	1	0	116,762	1	116,761	1
THREE-YEAR MOVING AVERAGES							
54-56	72,812		0	3,525	5	3,525	5
55-57	72,880		0	4,374	6	4,374	6
56-58	75,355		0	4,687	6	4,687	6
57-59	39,614		0	3,611	9	3,611	9
58-60	41,624		0	3,186	8	3,186	8
59-61	52,517		0	2,697	5	2,697	5
60-62	76,442		0	2,461	3	2,461	3
61-63	89,512		0	1,896	2	1,896	2
62-64	102,785		0	1,770	2	1,770	2
63-65	108,936		0	1,651	2	1,651	2
64-66	119,211		0	1,861	2	1,861	2
65-67	122,709		0	1,785	1	1,785	1
66-68	110,252		0	1,753	2	1,753	2
67-69	101,973		0	3,480	3	3,480	3
68-70	84,175		0	3,339	4	3,339	4
69-71	79,732		0	2,802	4	2,802	4
70-72	81,886		0	1,213	1	1,213	1
71-73	92,355		0	1,301	1	1,301	1
72-74	104,582		0	3,607	3	3,607	3
73-75	116,848		0	3,511	3	3,511	3
74-76	124,625		0	3,590	3	3,590	3
75-77	137,108		0	1,295	1	1,295	1
76-78	142,601		0	2,353	2	2,353	2
77-79	143,642		0	1,840	1	1,840	1
78-80	147,445		0	2,238	2	2,238	2
79-81	147,899		0	1,906	1	1,906	1
80-82	163,799		0	2,622	2	2,622	2
81-83	160,378		0	4,066	3	4,066	3
82-84	170,817		0	3,537	2	3,537	2
83-85	163,095		0	3,858	2	3,858	2

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 197 of 378

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	151,335	0		4,099	3	4,099	3
85-87	131,476	0		6,392	5	6,392	5
86-88	120,261	0		6,646	6	6,646	6
87-89	446,592	0		4,331	1	4,331	1
88-90	496,655	0		1,661	0	1,661	0
89-91	560,312	0		1,155	0	1,155	0
90-92	372,159	0		1,682	0	1,682	0
91-93	380,779	0		1,960	1	1,960	1
92-94	424,998	0		1,717	0	1,717	0
93-95	431,634	0		1,451	0	1,451	0
94-96	592,756	0		1,036	0	1,036	0
95-97	712,855	0		506	0	506	0
96-98	810,247	0		350	0	350	0
97-99	888,943	0		117	0	117	0
98-00	1,051,600	0		105	0	105	0
99-01	1,189,932	0			0		0
FIVE-YEAR AVERAGE							
97-01	1,043,626	0		70	0	70	0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 198 of 378

IDAHO POWER COMPANY

ACCOUNT 371.00 INSTALLATION ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1962	808	142	18	521	64	379	47
1963	8,047	1,107	14	4,078	51	2,971	37
1964	18,169	2,601	14	8,554	47	5,953	33
1965	26,370	3,841	15	11,990	45	8,149	31
1966	35,230	5,918	17	17,981	51	12,063	34
1967	40,110	5,455	14	20,257	51	14,802	37
1968	36,551	6,174	17	18,542	51	12,368	34
1969	35,024	6,472	18	16,593	47	10,121	29
1970	34,273	6,400	19	18,302	53	11,902	35
1971	41,405	9,569	23	18,541	45	8,972	22
1972	46,382	11,267	24	23,335	50	12,068	26
1973	68,660	14,153	21	32,781	48	18,628	27
1974	68,699	15,708	23	33,651	49	17,943	26
1975	85,497	20,127	24	41,154	48	21,027	25
1976	65,731	16,373	25	50,350	77	33,977	52
1977	77,407	19,739	26	38,154	49	18,415	24
1978	70,188	18,697	27	30,324	43	11,627	17
1979	70,209	19,641	28	32,460	46	12,819	18
1980	108,431	30,569	28	50,654	47	20,085	19
1981	92,022	39,048	42	44,181	48	5,133	6
1982	88,495	42,422	48	37,696	43	4,726-	5-
1983	67,160	37,274	56	23,157	34	14,117-	21-
1984	169,699	35,657	21	20,331	12	15,326-	9-
1985	61,928	31,941	52	16,542	27	15,399-	25-
1986	67,207	34,208	51	16,595	25	17,613-	26-
1987	87,088	38,737	44	29,047	33	9,690-	11-
1988	76,899	46,938	61	28,017	36	18,921-	25-
1989	65,075	46,341	71	29,257	45	17,084-	26-
1990	73,596	61,736	84	28,735	39	33,001-	45-
1991	69,693	36,651	53	17,004	24	19,647-	28-
1992	65,701	33,762	51	18,708	28	15,054-	23-
1993	1,471,801	17,371	1	111,970	8	94,599	6
1994	77,490	29,000	37	11,564	15	17,436-	23-
1995	17,897	23,627	132	15,087	84	8,540-	48-
1996	34,890	43,045	123	13,775	39	29,270-	84-
1997	11,968	46,021-	385-	7,909	66	53,930	451
1998	2,542	44,525		8,566	337	35,959-	
1999	34,281	17,693	52	3,747	11	13,946-	41-
2000	77,887	8,367	11	8,146	10	221-	0
2001	96,981	35,353	36	15,173	16	20,180-	21-
TOTAL	3,747,491	871,628	23	973,429	26	101,801	3

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 199 of 378

IDAHO POWER COMPANY

ACCOUNT 371.00 INSTALLATION ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
62-64	9,008	1,283	14	4,384	49	3,101	34
63-65	17,529	2,516	14	8,207	47	5,691	32
64-66	26,590	4,120	15	12,842	48	8,722	33
65-67	33,903	5,071	15	16,743	49	11,672	34
66-68	37,297	5,849	16	18,927	51	13,078	35
67-69	37,228	6,034	16	18,464	50	12,430	33
68-70	35,283	6,349	18	17,812	50	11,463	32
69-71	36,901	7,480	20	17,812	48	10,332	28
70-72	40,687	9,079	22	20,059	49	10,980	27
71-73	52,149	11,663	22	24,886	48	13,223	25
72-74	61,247	13,709	22	29,922	49	16,213	26
73-75	74,285	16,663	22	35,862	48	19,199	26
74-76	73,309	17,403	24	41,718	57	24,315	33
75-77	76,212	18,746	25	43,219	57	24,473	32
76-78	71,109	18,270	26	39,609	56	21,339	30
77-79	72,601	19,359	27	33,646	46	14,287	20
78-80	82,943	22,969	28	37,813	46	14,844	18
79-81	90,221	29,753	33	42,432	47	12,679	14
80-82	96,316	37,346	39	44,177	46	6,831	7
81-83	82,559	39,581	48	35,011	42	4,570-	6-
82-84	108,451	38,451	35	27,061	25	11,390-	11-
83-85	99,596	34,957	35	20,010	20	14,947-	15-
84-86	99,611	33,935	34	17,823	18	16,112-	16-
85-87	72,074	34,962	49	20,728	29	14,234-	20-
86-88	77,065	39,961	52	24,553	32	15,408-	20-
87-89	76,354	44,005	58	28,774	38	15,231-	20-
88-90	71,857	51,672	72	28,670	40	23,002-	32-
89-91	69,455	48,243	69	24,999	36	23,244-	33-
90-92	69,663	44,050	63	21,482	31	22,568-	32-
91-93	535,732	29,261	5	49,227	9	19,966	4
92-94	538,331	26,711	5	47,414	9	20,703	4
93-95	522,396	23,333	4	46,207	9	22,874	4
94-96	43,426	31,891	73	13,475	31	18,416-	42-
95-97	21,585	6,883	32	12,257	57	5,374	25
96-98	16,467	13,850	84	10,083	61	3,767-	23-
97-99	16,264	5,399	33	6,741	41	1,342	8
98-00	38,237	23,529	62	6,819	18	16,710-	44-
99-01	69,716	20,471	29	9,022	13	11,449-	16-
FIVE-YEAR AVERAGE							
97-01	44,732	11,984	27	8,708	19	3,276-	7-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	14,471	2,197	15	2,444	17	247	2
1955	6,467	1,194	18	2,357	36	1,163	18
1956	6,484	1,264	19	3,213	50	1,949	30
1957	6,474	1,363	21	2,143	33	780	12
1958	22,376	1,222	5	2,503	11	1,281	6
1959	7,732	2,002	26	2,398	31	396	5
1960	11,593	2,978	26	4,297	37	1,319	11
1961	19,137	1,841	10	4,107	21	2,266	12
1962	9,262	2,124	23	3,574	39	1,450	16
1963	16,238	3,341	21	3,318	20	23-	0
1964	21,229	3,891	18	5,109	24	1,218	6
1965	51,708	7,177	14	11,302	22	4,125	8
1966	34,062	5,272	15	5,472	16	200	1
1967	39,862	6,386	16	5,784	15	602-	2-
1968	42,368	8,024	19	8,344	20	320	1
1969	41,451	11,460	28	5,215	13	6,245-	15-
1970	29,410	6,944	24	2,729	9	4,215-	14-
1971	63,742	13,184	21	5,899	9	7,285-	11-
1972	62,699	12,734	20	3,054	5	9,680-	15-
1973	46,936	12,205	26	3,178	7	9,027-	19-
1974	62,429	15,430	25	680	1	14,750-	24-
1975	77,371	18,089	23		0	18,089-	23-
1976	45,239	14,210	31		0	14,210-	31-
1977	52,708	12,173	23	2,301	4	9,872-	19-
1978	47,147	14,388	31	6,526	14	7,862-	17-
1979	24,429	5,799	24	2,155	9	3,644-	15-
1980	23,793	14,253	60	6,109	26	8,144-	34-
1981	48,005	22,306	46	5,884	12	16,422-	34-
1982	195,063	81,838	42	18,008	9	63,830-	33-
1983	433,125	125,003	29	18,172	4	106,831-	25-
1984	507,186	81,330	16	16,533	3	64,797-	13-
1985	240,750	81,224	34	14,135	6	67,089-	28-
1986	223,026	47,001	21	7,099	3	39,902-	18-
1987	89,728	12,539	14	7,239	8	5,300-	6-
1988	17,521	10,624	61	4,687	27	5,937-	34-
1989	20,145	10,542	52	10,616	53	74	0
1990	42,174	12,648	30	5,748	14	6,900-	16-
1991	34,071	20,125	59	4,539	13	15,586-	46-
1992	30,213	15,694	52	5,589	18	10,105-	33-
1993	27,329	19,372	71	4,488	16	14,884-	54-
1994	42,092	15,854	38	6,214	15	9,640-	23-
1995	53,995	18,748	35	7,479	14	11,269-	21-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 201 of 378

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	76,995	23,662	31	4,484	6	19,178-	25-
1997	64,358	21,977	34	996	2	20,981-	33-
1998	6,482	28,668	442	2,591	40	26,077-	402-
1999	29,816	16,950	57	2,141	7	14,809-	50-
2000	30,889	12,318	40	2,793	9	9,525-	31-
2001	68,110	49,640	73	41,971	62	7,669-	11-
TOTAL	3,167,890	929,208	29	295,617	9	633,591-	20-
THREE-YEAR MOVING AVERAGES							
54-56	9,141	1,552	17	2,671	29	1,119	12
55-57	6,475	1,274	20	2,571	40	1,297	20
56-58	11,778	1,283	11	2,620	22	1,337	11
57-59	12,194	1,529	13	2,348	19	819	7
58-60	13,900	2,067	15	3,066	22	999	7
59-61	12,821	2,274	18	3,601	28	1,327	10
60-62	13,331	2,314	17	3,993	30	1,679	13
61-63	14,879	2,435	16	3,666	25	1,231	8
62-64	15,576	3,119	20	4,000	26	881	6
63-65	29,725	4,803	16	6,576	22	1,773	6
64-66	35,666	5,447	15	7,294	20	1,847	5
65-67	41,877	6,278	15	7,519	18	1,241	3
66-68	38,764	6,561	17	6,533	17	28-	0
67-69	41,227	8,623	21	6,448	16	2,175-	5-
68-70	37,743	8,809	23	5,429	14	3,380-	9-
69-71	44,868	10,529	23	4,614	10	5,915-	13-
70-72	51,950	10,954	21	3,894	7	7,060-	14-
71-73	57,792	12,708	22	4,044	7	8,664-	15-
72-74	57,355	13,456	23	2,304	4	11,152-	19-
73-75	62,245	15,241	24	1,286	2	13,955-	22-
74-76	61,680	15,910	26	227	0	15,683-	25-
75-77	58,439	14,824	25	767	1	14,057-	24-
76-78	48,365	13,590	28	2,942	6	10,648-	22-
77-79	41,428	10,787	26	3,661	9	7,126-	17-
78-80	31,790	11,480	36	4,930	16	6,550-	21-
79-81	32,076	14,119	44	4,716	15	9,403-	29-
80-82	88,954	39,466	44	10,000	11	29,466-	33-
81-83	225,398	76,382	34	14,021	6	62,361-	28-
82-84	378,458	96,057	25	17,571	5	78,486-	21-
83-85	393,687	95,852	24	16,280	4	79,572-	20-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 202 of 378

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86	323,654	69,852	22	12,589	4	57,263-	18-
85-87	184,501	46,921	25	9,491	5	37,430-	20-
86-88	110,092	23,388	21	6,342	6	17,046-	15-
87-89	42,465	11,235	26	7,514	18	3,721-	9-
88-90	26,613	11,271	42	7,017	26	4,254-	16-
89-91	32,130	14,438	45	6,968	22	7,470-	23-
90-92	35,486	16,156	46	5,292	15	10,864-	31-
91-93	30,538	18,397	60	4,872	16	13,525-	44-
92-94	33,211	16,973	51	5,430	16	11,543-	35-
93-95	41,139	17,991	44	6,060	15	11,931-	29-
94-96	57,694	19,421	34	6,059	11	13,362-	23-
95-97	65,116	21,462	33	4,320	7	17,142-	26-
96-98	49,278	24,769	50	2,691	5	22,078-	45-
97-99	33,552	22,532	67	1,910	6	20,622-	61-
98-00	22,396	19,312	86	2,508	11	16,804-	75-
99-01	42,938	26,303	61	15,635	36	10,668-	25-
FIVE-YEAR AVERAGE							
97-01	39,931	25,911	65	10,098	25	15,813-	40-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 203 of 378

IDAHO POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	214,111	1,608	1	78,335	37	76,727	36
1962	263,335	1,604	1	66,275	25	64,671	25
1963	238,960	1,251	1	53,236	22	51,985	22
1964	171,926	578	0	32,927	19	32,349	19
1965	252,034	643	0	50,683	20	50,040	20
1966	272,737	440	0	54,559	20	54,119	20
1967	251,879	885	0	38,535	15	37,650	15
1968	337,710	167	0	87,872	26	87,705	26
1969	401,876	133	0	73,593	18	73,460	18
1970	290,737	232	0	58,010	20	57,778	20
1971	279,864		0	58,194	21	58,194	21
1972	281,338		0	98,158	35	98,158	35
1973	162,481	126	0	27,392	17	27,266	17
1974	301,766		0	45,218	15	45,218	15
1975	140,915		0	30,886	22	30,886	22
1976	450,870	136	0	99,057	22	98,921	22
1977	345,928		0	67,481	20	67,481	20
1978	725,993		0	203,237	28	203,237	28
1979	520,202	5,848	1	204,039	39	198,191	38
1980	547,462	4,513	1	157,745	29	153,232	28
1981	609,544	13,789	2	167,979	28	154,190	25
1982	1,016,358	27,573	3	335,420	33	307,847	30
1983	1,132,187	45,008	4	312,581	28	267,573	24
1984	545,751	24,500	4	165,390	30	140,890	26
1985	1,311,231	43,512	3	319,916	24	276,404	21
1986	1,561,767	44,320	3	504,934	32	460,614	29
1987	944,640	96	0	399,550	42	399,454	42
1988	1,228,938	20,923	2	299,144	24	278,221	23
1989	765,664		0	283,837	37	283,837	37
1990	1,769,465	31,790	2	391,988	22	360,198	20
1991	1,317,925	18,631	1	282,543	21	263,912	20
1992	1,594,827	17,869	1	350,194	22	332,325	21
1993	1,365,227		0	340,868	25	340,868	25
1994	1,909,426	5,400	0	521,151	27	515,751	27
1995	1,949,736	33,567	2	1,391	0	32,176-	2-
1996	1,332,689	700-	0	555,394	42	556,094	42
1997	1,343,838	13,519	1	374,290	28	360,771	27
1998	1,788,042	79-	0	365,047	20	365,126	20
1999	1,678,908	131-	0	702,314	42	702,445	42
2000	1,385,920	8	0	226,885	16	226,877	16
2001	1,966,998	47,000-	2-	375,352	19	422,352	21
TOTAL	34,971,205	310,759	1	8,861,600	25	8,550,841	24

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 204 of 378

IDAHO POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	238,802	1,488	1	65,949	28	64,461	27
62-64	224,740	1,144	1	50,813	23	49,669	22
63-65	220,973	824	0	45,615	21	44,791	20
64-66	232,232	554	0	46,056	20	45,502	20
65-67	258,883	656	0	47,926	19	47,270	18
66-68	287,442	497	0	60,322	21	59,825	21
67-69	330,488	395	0	66,667	20	66,272	20
68-70	343,441	177	0	73,158	21	72,981	21
69-71	324,159	122	0	63,266	20	63,144	19
70-72	283,980	77	0	71,454	25	71,377	25
71-73	241,228	42	0	61,248	25	61,206	25
72-74	248,528	42	0	56,923	23	56,881	23
73-75	201,721	42	0	34,499	17	34,457	17
74-76	297,850	45	0	58,387	20	58,342	20
75-77	312,571	45	0	65,808	21	65,763	21
76-78	507,597	45	0	123,258	24	123,213	24
77-79	530,708	1,949	0	158,252	30	156,303	29
78-80	597,886	3,454	1	188,340	32	184,886	31
79-81	559,069	8,050	1	176,588	32	168,538	30
80-82	724,455	15,292	2	220,381	30	205,089	28
81-83	919,363	28,790	3	271,993	30	243,203	26
82-84	898,099	32,360	4	271,130	30	238,770	27
83-85	996,390	37,673	4	265,962	27	228,289	23
84-86	1,139,583	37,444	3	330,080	29	292,636	26
85-87	1,272,546	29,309	2	408,133	32	378,824	30
86-88	1,245,115	21,780	2	401,209	32	379,429	30
87-89	979,747	7,006	1	327,510	33	320,504	33
88-90	1,254,689	17,571	1	324,990	26	307,419	25
89-91	1,284,351	16,807	1	319,456	25	302,649	24
90-92	1,560,739	22,763	1	341,575	22	318,812	20
91-93	1,425,993	12,167	1	324,535	23	312,368	22
92-94	1,623,160	7,756	0	404,071	25	396,315	24
93-95	1,741,463	12,989	1	287,803	17	274,814	16
94-96	1,730,617	12,756	1	359,312	21	346,556	20
95-97	1,542,088	15,462	1	310,359	20	294,897	19
96-98	1,488,190	4,247	0	431,577	29	427,330	29
97-99	1,603,596	4,436	0	480,550	30	476,114	30
98-00	1,617,623	67-	0	431,415	27	431,482	27
99-01	1,677,275	15,708-	1-	434,850	26	450,558	27
FIVE-YEAR AVERAGE							
97-01	1,632,741	6,737-	0	408,778	25	415,515	25

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 205 of 378

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	3,673	136	4	301	8	165	4
1962	71,813	21	0	36,368	51	36,347	51
1963	46,203	272	1	20,600	45	20,328	44
1964	5,177		0	2,500	48	2,500	48
1965	32,616		0	6,876	21	6,876	21
1966	15,396		0	3,600	23	3,600	23
1967	7,070		0	2,500	35	2,500	35
1968	20,910		0	7,021	34	7,021	34
1969	29,544	119	0	2,975	10	2,856	10
1970	55,135	227	0	3,927	7	3,700	7
1971							
1972	15,640		0	4,415	28	4,415	28
1973	20,019		0	8,311	42	8,311	42
1974	13,312		0		0		0
1975	9,258		0	17,312	187	17,312	187
1976	28,455		0	7,725	27	7,725	27
1977				300		300	
1978	78,317		0	29,179	37	29,179	37
1979	8,689	22	0	945	11	923	11
1980	37,404		0	6,024	16	6,024	16
1981	61,144	782	1	18,340	30	17,558	29
1982	35,013		0	16,570	47	16,570	47
1983	75,704		0	40,420	53	40,420	53
1984	61,046		0	46,425	76	46,425	76
1985	154,210		0	69,616	45	69,616	45
1986	470,204		0	181,849	39	181,849	39
1987	37,870		0	68,357	181	68,357	181
1988	34,738	986	3	3,972	11	2,986	9
1989	1,673		0		0		0
1990	83,305		0	18,217	22	18,217	22
1991	107,508	196	0	2,250	2	2,054	2
1992	675,869		0	129,383	19	129,383	19
1993	10,943		0	4,155	38	4,155	38
1994	742,357		0	100,227	14	100,227	14
1995	227,971	1,500	1	254,429	112	252,929	111
1996	849,429	139	0	453,426	53	453,287	53
1997	271,205		0	1,334	0	1,334	0
1998	176,807		0	64,091	36	64,091	36
1999	87,582	3,126	4	96,114	110	92,988	106
2000	101,474		0	95,773	94	95,773	94
2001	111,033		0		0		0
TOTAL	4,875,716	7,526	0	1,825,827	37	1,818,301	37

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 206 of 378

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
61-63	40,563	143	0	19,090	47	18,947	47
62-64	41,064	98	0	19,823	48	19,725	48
63-65	27,999	91	0	9,992	36	9,901	35
64-66	17,730		0	4,325	24	4,325	24
65-67	18,361		0	4,325	24	4,325	24
66-68	14,459		0	4,374	30	4,374	30
67-69	19,175	40	0	4,165	22	4,125	22
68-70	35,196	115	0	4,641	13	4,526	13
69-71	28,226	115	0	2,301	8	2,186	8
70-72	23,592	76	0	2,781	12	2,705	11
71-73	11,886		0	4,242	36	4,242	36
72-74	16,324		0	4,242	26	4,242	26
73-75	14,196		0	8,541	60	8,541	60
74-76	17,008		0	8,346	49	8,346	49
75-77	12,571		0	8,446	67	8,446	67
76-78	35,591		0	12,401	35	12,401	35
77-79	29,002	7	0	10,141	35	10,134	35
78-80	41,470	7	0	12,049	29	12,042	29
79-81	35,746	268	1	8,436	24	8,168	23
80-82	44,520	261	1	13,645	31	13,384	30
81-83	57,287	261	0	25,110	44	24,849	43
82-84	57,254		0	34,472	60	34,472	60
83-85	96,987		0	52,154	54	52,154	54
84-86	228,487		0	99,297	43	99,297	43
85-87	220,761		0	106,607	48	106,607	48
86-88	180,937	329	0	84,726	47	84,397	47
87-89	24,760	329	1	24,110	97	23,781	96
88-90	39,905	329	1	7,396	19	7,067	18
89-91	64,162	65	0	6,822	11	6,757	11
90-92	288,894	65	0	49,950	17	49,885	17
91-93	264,773	65	0	45,263	17	45,198	17
92-94	476,390		0	77,922	16	77,922	16
93-95	327,090	500	0	119,604	37	119,104	36
94-96	606,586	546	0	269,361	44	268,815	44
95-97	449,535	546	0	236,396	53	235,850	52
96-98	432,480	46	0	172,950	40	172,904	40
97-99	178,531	1,042	1	53,846	30	52,804	30
98-00	121,954	1,042	1	85,326	70	84,284	69
99-01	100,030	1,042	1	63,962	64	62,920	63
FIVE-YEAR AVERAGE							
97-01	149,620	625	0	51,462	34	50,837	34

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 207 of 378

III-161

DEPRECIATION CALCULATIONS

IDAHO POWER COMPANY

ACCOUNT 310.20 LAND AND WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1974	190,524.48	112,028	107,756	82,768	19.17	4,318
1979	5,620.16	3,021	2,906	2,714	19.30	141
	196,144.64	115,049	110,662	85,482		4,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.2	2.27

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 209 of 378

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1980	13,080,102.87	7,771,020	8,327,287	6,060,826	17.97	337,275
1985	1,304.66	680	729	706	18.11	39
1986	24,778.63	12,497	13,391	13,865	18.13	765
1987	811.67	394	422	471	18.16	26
1988	1,078.34	503	539	647	18.19	36
1989	4,552.28	2,031	2,176	2,832	18.21	156
1990	26,339.98	11,172	11,972	17,002	18.23	933
1991	8,092.57	3,240	3,472	5,430	18.26	297
1993	140,092.87	48,758	52,248	101,854	18.30	5,566
1994	55,742.87	17,776	19,049	42,268	18.32	2,307
1997	85,075.54	18,370	19,685	73,898	18.38	4,021
2001	11,159.98	324	347	11,929	18.44	647
	13,439,132.26	7,886,765	8,451,317	6,331,728		352,068
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1974	34,329,930.15	22,200,823	24,032,512	13,730,411	18.69	734,639
1979	19,111,742.12	11,327,147	12,261,699	8,761,217	18.86	464,540
1980	250,043.65	145,033	156,999	118,049	18.90	6,246
1982	11,175.99	6,184	6,694	5,600	18.96	295
1983	643,415.35	346,659	375,260	332,497	18.99	17,509
1984	185,477.20	97,095	105,106	98,919	19.02	5,201
1985	386,374.84	196,058	212,234	212,778	19.05	11,169
1986	723,466.73	354,694	383,958	411,855	19.08	21,586
1987	207,137.86	97,794	105,863	121,989	19.11	6,384
1988	100,570.93	45,534	49,291	61,337	19.14	3,205
1989	48,547.69	20,987	22,719	30,683	19.17	1,601
1990	9,539.54	3,919	4,242	6,251	19.19	326
1991	1,525,817.71	591,132	639,903	1,038,496	19.22	54,032
1992	1,236,807.27	448,281	485,267	875,221	19.25	45,466
1993	301,455.78	101,238	109,591	222,010	19.27	11,521
1994	478,693.24	147,122	159,260	367,303	19.29	19,041

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1995	551,450.65	152,377	164,949	441,647	19.32	22,860
1996	439.74	107	116	368	19.34	19
1997	382,780.92	79,285	85,826	335,233	19.36	17,316
1998	1,092,734.98	183,426	198,560	1,003,448	19.38	51,778
1999	30,110.21	3,782	4,094	29,027	19.39	1,497
2000	55,312.41	4,362	4,722	56,122	19.41	2,891
2001	45,416.11	1,254	1,357	48,601	19.42	2,503
	61,708,441.07	36,554,293	39,570,222	28,309,062		1,501,625
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
1981	26,789,358.28	16,387,318	16,186,889	13,281,405	16.11	824,420
1982	1,401,258.99	837,897	827,649	713,736	16.14	44,222
1985	65,718.51	36,290	35,846	36,444	16.20	2,250
1986	1,276.08	683	675	729	16.22	45
1988	20,875.47	10,379	10,252	12,711	16.26	782
1989	323,214.68	153,947	152,064	203,472	16.28	12,498
1990	49,900.48	22,637	22,360	32,531	16.30	1,996
1991	119,856.27	51,471	50,841	81,001	16.32	4,963
1992	31,908.32	12,871	12,714	22,385	16.34	1,370
1993	73,321.38	27,511	27,175	53,479	16.36	3,269
1994	43,225.12	14,911	14,729	32,819	16.37	2,005
1995	233,694.46	72,826	71,935	185,129	16.39	11,295
1996	62,051.73	17,119	16,909	51,348	16.40	3,131
	29,215,659.77	17,645,860	17,430,038	14,707,189		912,246

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 211 of 378

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1985	23,500,744.54	11,604,433	11,825,267	14,025,552	20.00	701,278
1986	1,276.09	609	621	783	20.03	39
1988	20,875.45	9,183	9,358	13,605	20.09	677
1989	322,533.35	135,351	137,927	216,860	20.12	10,778
1990	45,740.98	18,209	18,555	31,760	20.15	1,576
1991	83,968.55	31,515	32,115	60,250	20.18	2,986
1992	29,863.34	10,472	10,671	22,179	20.21	1,097
1993	18,382.70	5,965	6,079	14,142	20.24	699
1994	43,225.11	12,819	13,063	34,485	20.26	1,702
1995	63,400.20	16,884	17,205	52,535	20.29	2,589
1996	3,060.54	716	730	2,637	20.31	130
1997	67,661.46	13,486	13,742	60,686	20.33	2,985
	24,200,732.31	11,859,642	12,085,333	14,535,474		726,536
	128,563,965.41	73,946,560	77,536,910	63,883,453		3,492,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.3	2.72

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 212 of 378

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1979	9,206,588.84	5,496,057	6,570,776	3,556,472	18.26	194,768
1987	23,053,178.91	10,899,082	13,030,328	12,328,169	18.85	654,014
1988	11,953,467.78	5,418,626	6,478,204	6,670,611	18.90	352,942
1991	12,226,356.74	4,736,735	5,662,973	7,786,019	19.04	408,930
1992	186,346.65	67,480	80,675	124,306	19.09	6,512
1993	202,056.04	67,834	81,099	141,163	19.12	7,383
1994	60,496.24	18,580	22,213	44,333	19.16	2,314
1995	104,825.81	28,977	34,643	80,665	19.19	4,203
1996	165,381.93	40,186	48,044	133,876	19.22	6,965
1997	127,694.55	26,421	31,587	108,877	19.25	5,656
1998	1,174,555.83	197,032	235,561	1,056,450	19.28	54,795
1999	366,266.39	45,890	54,864	348,029	19.30	18,033
2000	817,058.90	64,352	76,935	821,830	19.32	42,538
2001	968,686.56	26,852	32,103	1,033,452	19.34	53,436
	60,612,961.17	27,134,104	32,440,005	34,234,252		1,812,489
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1985	19,821,850.12	9,824,898	10,692,673	11,111,362	19.62	566,328
1992	56,096.03	19,672	21,410	40,296	20.02	2,013
1993	3,434.61	1,114	1,212	2,566	20.07	128
1994	51,903.19	15,375	16,733	40,361	20.11	2,007
1999	6,787.26	814	886	6,580	20.27	325
2001	171,690.11	4,438	4,830	184,029	20.32	9,057
	20,111,761.32	9,866,311	10,737,744	11,385,194		579,858
	80,724,722.49	37,000,415	43,177,749	45,619,446		2,392,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.1 2.96

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 213 of 378

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1980	28,295,341.12	16,384,134	18,499,766	12,625,109	17.57	718,561
1983	624,427.11	336,360	379,793	307,077	17.65	17,398
1986	28,823.09	14,160	15,988	15,717	17.72	887
1987	85,795.24	40,628	45,874	48,501	17.74	2,734
1988	9,228.45	4,198	4,740	5,411	17.76	305
1989	33,824.01	14,704	16,603	20,603	17.78	1,159
1990	10,357.61	4,283	4,836	6,557	17.80	368
1991	189,610.58	74,043	83,604	124,968	17.82	7,013
1992	93,637.88	34,258	38,682	64,320	17.84	3,605
1993	276,244.32	93,865	105,986	197,883	17.85	11,086
1994	136,327.49	42,469	47,953	102,007	17.87	5,708
1995	225,149.01	63,204	71,365	176,299	17.89	9,855
1996	388,634.84	96,059	108,463	319,035	17.91	17,813
1997	1,086,110.67	229,506	259,141	935,581	17.92	52,209
1998	82,384.86	14,155	15,983	74,640	17.94	4,161
2000	620,165.52	50,277	56,769	625,413	17.97	34,803
2001	2,171,048.84	60,898	68,762	2,319,392	17.99	128,927
	34,357,110.64	17,557,201	19,824,308	17,968,513		1,016,592
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1974	87,505,600.81	55,125,903	59,146,443	37,109,718	18.25	2,033,409
1979	43,335,639.63	24,992,963	26,815,794	20,853,410	18.43	1,131,493
1980	797,825.43	450,388	483,236	394,372	18.46	21,364
1982	258,233.96	139,018	149,157	134,900	18.52	7,284
1983	1,426,719.51	748,129	802,693	766,698	18.54	41,354
1984	81,855.39	41,698	44,739	45,302	18.57	2,440
1985	36,106.23	17,821	19,121	20,596	18.60	1,107
1986	1,498,634.89	714,954	767,098	881,400	18.62	47,336
1987	7,620,718.44	3,500,653	3,755,969	4,626,821	18.65	248,087
1988	1,815,096.02	799,840	858,175	1,138,431	18.67	60,976
1990	65,649.40	26,257	28,172	44,042	18.71	2,354

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1991	9,070,111.38	3,421,155	3,670,673	6,306,450	18.74	336,523
1992	1,249,105.96	441,059	473,227	900,790	18.76	48,017
1993	3,507,805.20	1,147,543	1,231,238	2,627,348	18.78	139,901
1994	2,096,996.13	627,883	673,677	1,633,019	18.80	86,863
1995	517,490.52	139,521	149,697	419,543	18.82	22,292
1996	3,084,177.58	733,140	786,611	2,605,984	18.83	138,395
1997	3,595,465.73	727,722	780,797	3,174,215	18.85	168,393
1998	1,106,852.40	181,657	194,906	1,022,632	18.87	54,194
1999	1,947,064.13	238,807	256,224	1,885,547	18.89	99,817
2000	3,197,881.95	245,533	263,441	3,254,229	18.91	172,090
2001	4,104,779.64	111,527	119,661	4,395,597	18.92	232,325
	177,919,810.33	94,573,171	101,470,749	94,241,044		5,096,014
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
1981	57,931,603.59	34,634,409	35,026,785	28,697,979	15.79	1,817,478
1982	1,385,854.62	810,087	819,264	705,176	15.81	44,603
1983	288,794.71	164,746	166,612	151,062	15.83	9,543
1984	62,179.56	34,541	34,932	33,466	15.85	2,111
1988	158,485.09	77,021	77,894	96,440	15.92	6,058
1989	411,136.75	191,347	193,515	258,735	15.94	16,232
1991	531,804.15	223,289	225,819	359,166	15.97	22,490
1992	134,534.51	53,128	53,730	94,258	15.98	5,898
1993	472,390.54	173,504	175,470	344,160	16.00	21,510
1994	1,594,549.02	538,304	544,402	1,209,602	16.01	75,553
1995	140,936.00	43,052	43,540	111,490	16.02	6,959
1996	1,089,889.41	294,325	297,659	901,219	16.04	56,186
1997	185,756.47	43,012	43,499	160,833	16.05	10,021
1998	99,485.47	18,845	19,059	90,375	16.06	5,627
1999	519,121.59	73,949	74,787	496,247	16.07	30,880
2001	2,565,883.93	81,852	82,779	2,739,693	16.10	170,167
	67,572,405.41	37,455,411	37,879,746	36,449,901		2,301,316

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 215 of 378

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1981	14,354.34	7,724	7,798	7,992	19.37	413
1985	73,625,244.01	35,351,161	35,688,050	45,299,718	19.49	2,324,254
1986	1,127,374.74	522,707	527,688	712,424	19.52	36,497
1988	158,485.05	67,781	68,427	105,907	19.57	5,412
1989	526,115.29	214,592	216,637	362,090	19.60	18,474
1991	526,356.62	191,994	193,824	385,168	19.65	19,601
1992	161,927.50	55,271	55,798	122,322	19.67	6,219
1993	814,220.76	257,408	259,861	635,782	19.69	32,290
1994	203,865.29	58,821	59,381	164,871	19.72	8,361
1995	602,285.29	156,221	157,710	504,804	19.74	25,573
1996	215,672.58	49,204	49,673	187,567	19.76	9,492
1997	583,538.64	113,294	114,374	527,519	19.78	26,669
1999	357,328.52	41,822	42,220	350,841	19.82	17,701
	78,916,768.63	37,088,000	37,441,441	49,367,005		2,530,956
	358,766,095.01	186,673,783	196,616,244	198,026,463		10,944,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.1	3.05

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 216 of 378

IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +20						
1992	540,997.71	155,461	175,668	257,130	16.02	16,051
1993	906.29	235	266	459	16.91	27
1994	308,745.73	70,937	80,157	166,840	17.82	9,363
1996	64,718.51	11,018	12,450	39,325	19.68	1,998
1997	522,989.19	73,135	82,641	335,750	20.63	16,275
	1,438,357.43	310,786	351,182	799,504		43,714
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +20						
1991	2,678,015.51	844,110	1,085,476	1,056,936	15.15	69,765
	4,116,372.94	1,154,896	1,436,658	1,856,440		113,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.4	2.76

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 217 of 378

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1980	8,867,418.17	5,256,517	5,759,094	3,995,066	16.24	246,002
1985	521.90	273	299	275	16.67	16
1987	3,124.53	1,524	1,670	1,767	16.84	105
1989	120,851.89	54,198	59,380	73,557	17.01	4,324
1990	50,314.29	21,469	23,522	31,824	17.09	1,862
1991	14,124.44	5,694	6,238	9,299	17.18	541
1993	607.67	213	233	435	17.34	25
1995	10,228.23	2,971	3,255	7,996	17.50	457
1997	7,417.33	1,628	1,784	6,375	17.65	361
2001	16,421.57	490	537	17,527	17.96	976
	9,091,030.02	5,344,977	5,856,012	4,144,121		254,669
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1974	19,758,636.33	12,723,376	11,687,041	10,047,459	16.35	614,523
1979	11,658,483.58	6,902,055	6,339,873	6,484,459	16.86	384,606
1980	711,159.29	412,415	378,823	403,452	16.96	23,788
1982	29,873.92	16,546	15,198	17,663	17.16	1,029
1983	478,926.45	258,457	237,405	289,414	17.26	16,768
1984	50,096.95	26,291	24,150	30,957	17.35	1,784
1985	68,305.28	34,758	31,927	43,209	17.45	2,476
1986	1,331,307.47	655,483	602,093	862,345	17.54	49,164
1989	122,671.10	53,395	49,046	85,892	17.82	4,820
1991	11,672,693.64	4,562,039	4,190,455	8,649,508	18.00	480,528
1992	43,400.82	15,898	14,603	33,138	18.09	1,832
1993	97,427.77	33,084	30,389	76,782	18.18	4,223
1994	300,848.20	93,555	85,935	244,998	18.27	13,410
1995	280,884.45	78,664	72,257	236,716	18.36	12,893
1996	5,312,439.21	1,312,491	1,205,587	4,638,096	18.44	251,524
1997	1,173,293.90	247,154	227,023	1,063,600	18.53	57,399
1998	2,664,917.36	457,300	420,053	2,511,356	18.61	134,947
1999	105,492.59	13,496	12,397	103,645	18.70	5,543

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
2000	2,640,700.09	213,501	196,111	2,708,659	18.78	144,231
2001	612,785.28	17,391	15,974	658,090	18.87	34,875
	59,114,343.68	28,127,349	25,836,340	39,189,438		2,240,363
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
1981	15,068,341.31	9,180,990	8,460,867	8,114,308	14.80	548,264
1983	57,616.46	33,552	30,920	32,458	14.94	2,173
1985	13,825.45	7,630	7,032	8,176	15.08	542
1988	12,313.64	6,128	5,647	7,898	15.29	517
1989	6,382.65	3,047	2,808	4,213	15.35	274
1990	260,808.03	118,686	109,377	177,512	15.42	11,512
1991	4,099.82	1,769	1,630	2,880	15.48	186
1992	123,310.23	50,011	46,088	89,553	15.55	5,759
1993	435,683.69	164,671	151,755	327,497	15.61	20,980
1994	228,312.81	79,336	73,113	178,031	15.68	11,354
1995	61,205.18	19,269	17,758	49,568	15.74	3,149
1996	316,801.60	88,270	81,346	267,136	15.80	16,907
1997	54,174.30	12,967	11,950	47,642	15.86	3,004
	16,642,875.17	9,766,326	9,000,291	9,306,872		624,621
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1985	22,962,983.57	11,404,566	10,760,502	14,498,780	18.20	796,636
1988	12,313.64	5,460	5,152	8,393	18.51	453
1989	6,382.64	2,703	2,550	4,471	18.61	240
1990	285,435.30	114,665	108,189	205,790	18.72	10,993
1991	4,099.77	1,555	1,467	3,043	18.82	162

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 219 of 378

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1992	203,040.48	72,073	68,003	155,342	18.91	8,215
1993	908,026.87	298,650	281,784	717,046	19.01	37,719
1994	61,332.60	18,445	17,404	50,062	19.11	2,620
1996	10,514.58	2,503	2,362	9,204	19.30	477
1997	28,512.53	5,777	5,450	25,914	19.40	1,336
	24,482,641.98	11,926,397	11,252,863	15,678,045		858,851
	109,330,890.85	55,165,049	51,945,506	68,318,476		3,978,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.2	3.64

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 220 of 378

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1980	4,029,810.19	2,193,023	2,654,347	1,375,463	17.53	78,463
1985	72.28	34	41	31	17.83	2
1989	7,886.27	3,210	3,885	4,001	18.04	222
1993	19,501.07	6,188	7,490	12,011	18.20	660
1994	29,950.81	8,701	10,531	19,420	18.24	1,065
1997	11,854.92	2,333	2,824	9,031	18.33	493
	4,099,075.54	2,213,489	2,679,118	1,419,957		80,905
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1974	16,032,104.45	9,523,070	11,795,836	4,236,268	17.92	236,399
1979	8,162,526.67	4,434,701	5,493,081	2,669,446	18.33	145,633
1980	34,786.82	18,500	22,915	11,872	18.40	645
1982	162.18	82	102	60	18.54	3
1983	139,948.89	69,037	85,513	54,436	18.61	2,925
1984	27,142.38	13,004	16,108	11,034	18.68	591
1986	4,683.24	2,100	2,601	2,082	18.80	111
1987	343,908.95	148,431	183,855	160,054	18.86	8,486
1988	112,620.00	46,625	57,753	54,867	18.91	2,901
1990	7,417.61	2,780	3,443	3,975	19.02	209
1991	117.92	42	52	66	19.06	3
1992	12,444.04	4,118	5,101	7,343	19.11	384
1994	24,355.03	6,824	8,453	15,902	19.19	829
1995	56,750.87	14,301	17,714	39,037	19.23	2,030
1996	21,364.05	4,739	5,870	15,494	19.26	804
	24,980,333.10	14,288,354	17,698,397	7,281,936		401,953

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 221 of 378

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1981	15,701,586.61	8,774,047	9,339,387	6,362,200	15.82	402,162
1983	2,713.41	1,447	1,540	1,173	15.91	74
1986	128,686.00	62,850	66,900	61,786	16.04	3,852
1988	1,816.54	824	877	940	16.12	58
1989	99,640.82	43,264	46,052	53,589	16.16	3,316
1991	250,182.95	97,972	104,284	145,899	16.22	8,995
1992	43,466.53	15,978	17,008	26,459	16.26	1,627
1993	13,005.66	4,451	4,738	8,268	16.28	508
1994	11,594.90	3,645	3,880	7,715	16.31	473
1995	23,049.42	6,546	6,968	16,081	16.34	984
1996	52,468.28	13,185	14,034	38,434	16.36	2,349
2001	76,514.24	2,257	2,402	74,112	16.44	4,508
	16,404,725.36	9,026,466	9,608,070	6,796,656		428,906
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1985	15,005,143.20	6,791,328	7,370,315	7,634,828	19.63	388,937
1986	529,371.11	231,176	250,885	278,486	19.70	14,136
1988	1,816.53	731	793	1,024	19.83	52
1989	99,640.81	38,222	41,481	58,160	19.89	2,924
1990	1,924.35	700	760	1,164	19.94	58
1991	250,182.94	85,688	92,993	157,190	20.00	7,860
1992	43,466.53	13,914	15,100	28,367	20.05	1,415
1993	13,005.66	3,852	4,180	8,826	20.10	439
1995	1,103.82	268	291	813	20.18	40
1996	38,007.98	8,115	8,807	29,201	20.22	1,444
	15,983,662.93	7,173,994	7,785,605	8,198,059		417,305
	61,467,796.93	32,702,303	37,771,190	23,696,608		1,329,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.8 2.16

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 222 of 378

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1980	914,347.77	458,271	492,040	422,308	16.09	26,247
1983	60,774.92	28,333	30,421	30,354	16.26	1,867
1986	17,055.89	7,244	7,778	9,278	16.42	565
1987	113,564.30	46,516	49,944	63,620	16.46	3,865
1988	16,245.18	6,384	6,854	9,391	16.51	569
1989	11,224.43	4,217	4,528	6,696	16.55	405
1990	74,989.64	26,786	28,760	46,230	16.59	2,787
1991	41,430.74	13,983	15,013	26,418	16.63	1,589
1992	127,876.89	40,435	43,415	84,462	16.67	5,067
1993	47,341.86	13,900	14,924	32,418	16.70	1,941
1994	93,211.31	25,074	26,922	66,289	16.74	3,960
1995	19,528.37	4,736	5,085	14,443	16.77	861
1996	7,989.65	1,709	1,835	6,155	16.80	366
1997	56,711.22	10,350	11,112	45,599	16.84	2,708
	1,602,292.17	687,938	738,631	863,661		52,797
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1974	856,300.30	467,711	632,736	223,564	16.34	13,682
1979	821,686.20	409,857	554,469	267,217	16.74	15,963
1980	178,331.44	87,044	117,756	60,575	16.81	3,604
1982	4,700.17	2,186	2,957	1,743	16.94	103
1983	13,999.64	6,339	8,576	5,424	17.00	319
1984	8,156.81	3,588	4,854	3,303	17.06	194
1986	309,028.62	127,134	171,991	137,038	17.18	7,977
1987	480,339.94	190,359	257,524	222,816	17.23	12,932
1988	270,106.46	102,694	138,928	131,178	17.28	7,591
1989	225,321.48	81,769	110,620	114,701	17.33	6,619
1990	13,523.00	4,663	6,308	7,215	17.37	415
1991	617,279.53	200,924	271,817	345,463	17.41	19,843
1992	103,234.01	31,424	42,512	60,722	17.46	3,478
1993	21,012.39	5,930	8,022	12,990	17.50	742

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1996	18,480.32	3,781	5,115	13,365	17.61	759
1997	75,149.98	13,114	17,741	57,409	17.64	3,254
2001	63,624.93	1,470	1,989	61,636	17.78	3,467
	4,080,275.22	1,739,987	2,353,915	1,726,359		100,942
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1981	1,815,490.41	942,240	934,235	881,255	14.65	60,154
1982	16,993.70	8,624	8,551	8,443	14.69	575
1985	20,106.37	9,418	9,338	10,768	14.82	727
1988	20,546.42	8,660	8,586	11,960	14.93	801
1989	47,329.40	19,121	18,959	28,370	14.96	1,896
1990	154,779.96	59,621	59,114	95,666	14.99	6,382
1991	92,782.11	33,828	33,541	59,241	15.02	3,944
1992	87,907.72	30,135	29,879	58,029	15.05	3,856
1993	135,369.50	43,169	42,802	92,568	15.08	6,138
1994	155,247.58	45,472	45,086	110,162	15.11	7,291
1995	160,497.49	42,612	42,250	118,247	15.13	7,815
1996	91,911.15	21,572	21,388	70,523	15.16	4,652
1997	56,665.36	11,418	11,321	45,344	15.18	2,987
	2,855,627.17	1,275,890	1,265,050	1,590,576		107,218
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1985	812,455.32	336,113	340,917	471,538	17.86	26,402
1986	115,005.30	45,922	46,578	68,427	17.92	3,818
1988	18,770.85	6,913	7,012	11,759	18.03	652
1989	46,920.14	16,474	16,709	30,211	18.09	1,670

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1990	61,863.63	20,607	20,902	40,962	18.14	2,258
1991	92,782.05	29,115	29,531	63,251	18.19	3,477
1992	94,666.45	27,804	28,201	66,465	18.23	3,646
1993	135,369.39	36,780	37,306	98,063	18.28	5,364
1994	148,569.17	36,934	37,462	111,107	18.32	6,065
1995	153,973.79	34,398	34,890	119,084	18.36	6,486
1996	5,677.09	1,116	1,132	4,545	18.40	247
	1,686,053.18	592,176	600,640	1,085,412		60,085
	10,224,247.74	4,295,991	4,958,236	5,266,008		321,042
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.4	3.14

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 225 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,819,948	20,997	0.0012	0.9988	92.75
40.5	10,307,825	2,758	0.0003	0.9997	92.64
41.5	4,784,112	32,931	0.0069	0.9931	92.61
42.5	4,718,008	8,570	0.0018	0.9982	91.97
43.5	4,699,431	6,497	0.0014	0.9986	91.80
44.5	4,674,713	32,640	0.0070	0.9930	91.67
45.5	4,615,475	34,500	0.0075	0.9925	91.03
46.5	4,556,795	12,648	0.0028	0.9972	90.35
47.5	4,525,091	2,388	0.0005	0.9995	90.10
48.5	4,513,774	1,972	0.0004	0.9996	90.05
49.5	2,639,234	4,726	0.0018	0.9982	90.01
50.5	2,625,667	2,762	0.0011	0.9989	89.85
51.5	2,336,211	479	0.0002	0.9998	89.75
52.5	2,042,953	38,031	0.0186	0.9814	89.73
53.5	1,359,532	13,839	0.0102	0.9898	88.06
54.5	1,280,212	6,164	0.0048	0.9952	87.16
55.5	1,271,373	2,996	0.0024	0.9976	86.74
56.5	1,264,572	26,015	0.0206	0.9794	86.53
57.5	1,238,016	194	0.0002	0.9998	84.75
58.5	1,237,787	1,216	0.0010	0.9990	84.73
59.5	1,232,253	778	0.0006	0.9994	84.65
60.5	1,226,009	3,820	0.0031	0.9969	84.60
61.5	1,215,866	13,052	0.0107	0.9893	84.34
62.5	1,200,112	8,238	0.0069	0.9931	83.44
63.5	1,039,192	13,290	0.0128	0.9872	82.86
64.5	577,870	5,176	0.0090	0.9910	81.80
65.5	570,702	27,169	0.0476	0.9524	81.06
66.5	543,276	17,565	0.0323	0.9677	77.20
67.5	525,711	4,048	0.0077	0.9923	74.71
68.5	521,663		0.0000	1.0000	74.13
69.5	521,663	8,306	0.0159	0.9841	74.13
70.5	513,054	350	0.0007	0.9993	72.95
71.5	512,497	100	0.0002	0.9998	72.90
72.5	511,428		0.0000	1.0000	72.89
73.5	409,035	2,046	0.0050	0.9950	72.89
74.5	392,481	3,404	0.0087	0.9913	72.53
75.5	387,012		0.0000	1.0000	71.90
76.5	386,989		0.0000	1.0000	71.90
77.5	364,637		0.0000	1.0000	71.90
78.5	364,637		0.0000	1.0000	71.90

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	358,254		0.0000	1.0000	71.90
80.5	54,870		0.0000	1.0000	71.90
81.5	54,870		0.0000	1.0000	71.90
82.5					71.90

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 77 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,322,747		0.0000	1.0000	100.00
0.5	106,934,656		0.0000	1.0000	100.00
1.5	106,998,607	7,422	0.0001	0.9999	100.00
2.5	106,615,828		0.0000	1.0000	99.99
3.5	106,344,361	20,436	0.0002	0.9998	99.99
4.5	104,753,344	32,081	0.0003	0.9997	99.97
5.5	103,936,548	33,943	0.0003	0.9997	99.94
6.5	92,499,181	59,380	0.0006	0.9994	99.91
7.5	57,145,397	92,573	0.0016	0.9984	99.85
8.5	56,410,262	113,687	0.0020	0.9980	99.69
9.5	46,526,733	30,293	0.0007	0.9993	99.49
10.5	46,341,797	52,121	0.0011	0.9989	99.42
11.5	45,534,830	14,570	0.0003	0.9997	99.31
12.5	43,779,781	8,008	0.0002	0.9998	99.28
13.5	43,657,200	40,013	0.0009	0.9991	99.26
14.5	43,415,297	32,474	0.0007	0.9993	99.17
15.5	48,335,481	11,974	0.0002	0.9998	99.10
16.5	53,003,936	75,878	0.0014	0.9986	99.08
17.5	52,422,214	27,319	0.0005	0.9995	98.94
18.5	44,351,484	46,011	0.0010	0.9990	98.89
19.5	44,107,493	37,401	0.0008	0.9992	98.79
20.5	43,808,147	46,649	0.0011	0.9989	98.71
21.5	27,843,586	118,732	0.0043	0.9957	98.60
22.5	27,674,334	71,841	0.0026	0.9974	98.18
23.5	16,338,459	117,352	0.0072	0.9928	97.92
24.5	18,261,909	21,041	0.0012	0.9988	97.21
25.5	18,244,467	107,067	0.0059	0.9941	97.09
26.5	18,246,692	2,622	0.0001	0.9999	96.52
27.5	18,496,362	95,302	0.0052	0.9948	96.51
28.5	19,036,298	8,803	0.0005	0.9995	96.01
29.5	18,937,432	166,679	0.0088	0.9912	95.96
30.5	18,683,979	20,224	0.0011	0.9989	95.12
31.5	18,643,235	67,742	0.0036	0.9964	95.02
32.5	18,223,951	73,791	0.0040	0.9960	94.68
33.5	18,125,360	20,976	0.0012	0.9988	94.30
34.5	16,795,698	9,085	0.0005	0.9995	94.19
35.5	16,028,366	23,232	0.0014	0.9986	94.14
36.5	15,859,892	56,273	0.0035	0.9965	94.01
37.5	15,538,176	25,228	0.0016	0.9984	93.68
38.5	15,701,115	55,285	0.0035	0.9965	93.53

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,110,135	17,686	0.0011	0.9989	93.20
40.5	9,603,315	2,361	0.0002	0.9998	93.10
41.5	4,080,256	32,745	0.0080	0.9920	93.08
42.5	4,014,338	8,464	0.0021	0.9979	92.34
43.5	3,995,867	5,161	0.0013	0.9987	92.15
44.5	3,972,485	5,296	0.0013	0.9987	92.03
45.5	3,940,975	17,561	0.0045	0.9955	91.91
46.5	3,899,936	12,366	0.0032	0.9968	91.50
47.5	3,872,653	2,388	0.0006	0.9994	91.21
48.5	3,967,512	1,415	0.0004	0.9996	91.16
49.5	2,183,244	2,340	0.0011	0.9989	91.12
50.5	2,174,128	2,683	0.0012	0.9988	91.02
51.5	1,884,773	479	0.0003	0.9997	90.91
52.5	1,627,903	38,031	0.0234	0.9766	90.88
53.5	944,482	1,607	0.0017	0.9983	88.75
54.5	883,777	6,164	0.0070	0.9930	88.60
55.5	1,201,051	2,996	0.0025	0.9975	87.98
56.5	1,194,250	26,015	0.0218	0.9782	87.76
57.5	1,238,016	194	0.0002	0.9998	85.85
58.5	1,237,787	1,216	0.0010	0.9990	85.83
59.5	1,232,253	778	0.0006	0.9994	85.74
60.5	1,226,009	3,820	0.0031	0.9969	85.69
61.5	1,215,866	13,052	0.0107	0.9893	85.42
62.5	1,200,112	8,238	0.0069	0.9931	84.51
63.5	1,039,192	13,290	0.0128	0.9872	83.93
64.5	577,870	5,176	0.0090	0.9910	82.86
65.5	570,702	27,169	0.0476	0.9524	82.11
66.5	543,276	17,565	0.0323	0.9677	78.20
67.5	525,711	4,048	0.0077	0.9923	75.67
68.5	521,663		0.0000	1.0000	75.09
69.5	521,663	8,306	0.0159	0.9841	75.09
70.5	513,054	350	0.0007	0.9993	73.90
71.5	512,497	100	0.0002	0.9998	73.85
72.5	511,428		0.0000	1.0000	73.84
73.5	409,035	2,046	0.0050	0.9950	73.84
74.5	392,481	3,404	0.0087	0.9913	73.47
75.5	387,012		0.0000	1.0000	72.83
76.5	386,989		0.0000	1.0000	72.83
77.5	364,637		0.0000	1.0000	72.83
78.5	364,637		0.0000	1.0000	72.83

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	358,254		0.0000	1.0000	72.83
80.5	54,870		0.0000	1.0000	72.83
81.5	54,870		0.0000	1.0000	72.83
82.5					72.83

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 80 of 378

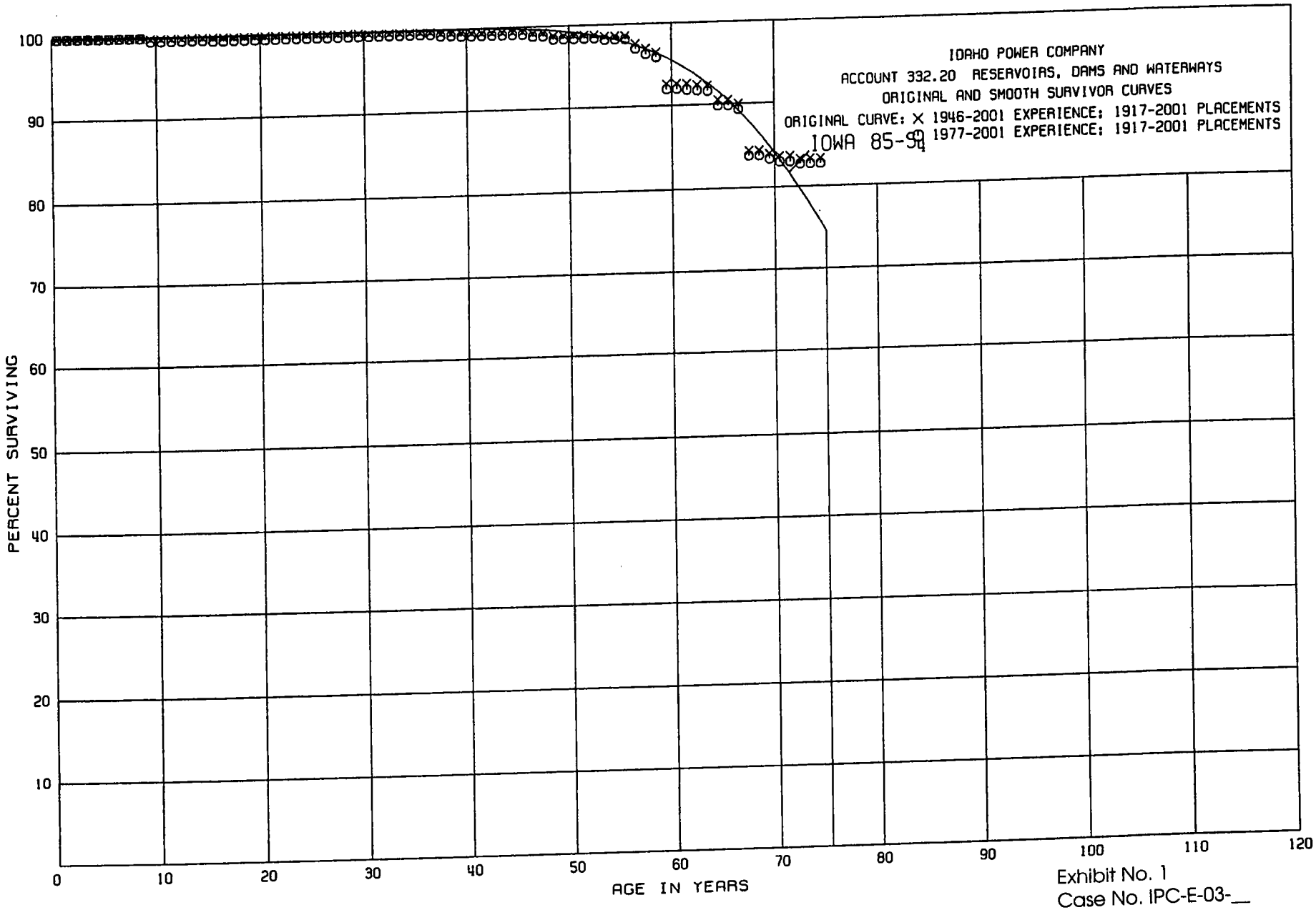


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 81 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,863,561		0.0000	1.0000	100.00
0.5	241,064,186	128	0.0000	1.0000	100.00
1.5	240,921,913		0.0000	1.0000	100.00
2.5	241,265,664	167,473	0.0007	0.9993	100.00
3.5	241,064,378	20,381	0.0001	0.9999	99.93
4.5	235,290,430		0.0000	1.0000	99.92
5.5	235,170,487	18,018	0.0001	0.9999	99.92
6.5	227,262,498		0.0000	1.0000	99.91
7.5	223,778,348	11,110	0.0000	1.0000	99.91
8.5	224,510,590	241,987	0.0011	0.9989	99.91
9.5	206,368,002		0.0000	1.0000	99.80
10.5	204,578,042		0.0000	1.0000	99.80
11.5	204,133,508	490	0.0000	1.0000	99.80
12.5	203,606,520	1,000	0.0000	1.0000	99.80
13.5	203,503,559	5,235	0.0000	1.0000	99.80
14.5	203,356,947	55,688	0.0003	0.9997	99.80
15.5	194,175,922		0.0000	1.0000	99.77
16.5	194,125,059	1,165	0.0000	1.0000	99.77
17.5	194,380,158	159	0.0000	1.0000	99.77
18.5	188,942,316	6,690	0.0000	1.0000	99.77
19.5	188,874,670	1,574	0.0000	1.0000	99.77
20.5	188,784,485	1,570	0.0000	1.0000	99.77
21.5	175,031,277	436	0.0000	1.0000	99.77
22.5	173,529,919	19,030	0.0001	0.9999	99.77
23.5	169,268,034	2,020	0.0000	1.0000	99.76
24.5	169,826,053		0.0000	1.0000	99.76
25.5	169,826,053	53	0.0000	1.0000	99.76
26.5	170,104,883		0.0000	1.0000	99.76
27.5	170,104,883	146	0.0000	1.0000	99.76
28.5	170,165,177	17,633	0.0001	0.9999	99.76
29.5	170,137,601	30,538	0.0002	0.9998	99.75
30.5	170,106,453	242	0.0000	1.0000	99.73
31.5	170,106,211		0.0000	1.0000	99.73
32.5	170,096,999	39,834	0.0002	0.9998	99.73
33.5	170,056,426	2,330	0.0000	1.0000	99.71
34.5	117,272,581		0.0000	1.0000	99.71
35.5	117,262,988	31,215	0.0003	0.9997	99.71
36.5	117,184,411	207,204	0.0018	0.9982	99.68
37.5	116,595,175	124	0.0000	1.0000	99.50
38.5	116,553,178	47,167	0.0004	0.9996	99.50

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116,501,114	28,992	0.0002	0.9998	99.46
40.5	86,640,731	12,816	0.0001	0.9999	99.44
41.5	30,010,347		0.0000	1.0000	99.43
42.5	29,982,016		0.0000	1.0000	99.43
43.5	29,981,731	579	0.0000	1.0000	99.43
44.5	29,980,663	4,505	0.0002	0.9998	99.43
45.5	29,973,057	68,639	0.0023	0.9977	99.41
46.5	29,903,527		0.0000	1.0000	99.18
47.5	29,889,817	110,582	0.0037	0.9963	99.18
48.5	29,769,967	5,980	0.0002	0.9998	98.81
49.5	20,067,597		0.0000	1.0000	98.79
50.5	20,067,004	1,408	0.0001	0.9999	98.79
51.5	12,897,011		0.0000	1.0000	98.78
52.5	7,593,141	12,235	0.0016	0.9984	98.78
53.5	5,044,369		0.0000	1.0000	98.62
54.5	2,836,991		0.0000	1.0000	98.62
55.5	2,836,690	30,349	0.0107	0.9893	98.62
56.5	2,806,341	16,920	0.0060	0.9940	97.56
57.5	2,775,521	12,151	0.0044	0.9956	96.97
58.5	2,419,619	99,261	0.0410	0.9590	96.54
59.5	2,316,876		0.0000	1.0000	92.58
60.5	2,316,876	706	0.0003	0.9997	92.58
61.5	2,315,923	3,640	0.0016	0.9984	92.55
62.5	2,307,947	1,469	0.0006	0.9994	92.40
63.5	2,051,819	40,276	0.0196	0.9804	92.34
64.5	1,401,983		0.0000	1.0000	90.53
65.5	1,401,827	8,537	0.0061	0.9939	90.53
66.5	1,388,140	85,876	0.0619	0.9381	89.98
67.5	1,302,264		0.0000	1.0000	84.41
68.5	1,302,264	6,194	0.0048	0.9952	84.41
69.5	1,296,070	5,089	0.0039	0.9961	84.00
70.5	1,288,233		0.0000	1.0000	83.67
71.5	1,288,096	5,363	0.0042	0.9958	83.67
72.5	1,270,719		0.0000	1.0000	83.32
73.5	1,006,858		0.0000	1.0000	83.32
74.5	961,092		0.0000	1.0000	83.32
75.5	961,092		0.0000	1.0000	83.32
76.5	961,092		0.0000	1.0000	83.32
77.5	961,092		0.0000	1.0000	83.32
78.5	961,092		0.0000	1.0000	83.32

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	961,043		0.0000	1.0000	83.32
80.5	339,322		0.0000	1.0000	83.32
81.5	339,322		0.0000	1.0000	83.32
82.5	60,439		0.0000	1.0000	83.32
83.5	60,439		0.0000	1.0000	83.32
84.5					83.32

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 84 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,702,814		0.0000	1.0000	100.00
0.5	73,694,617		0.0000	1.0000	100.00
1.5	73,538,572		0.0000	1.0000	100.00
2.5	73,538,572		0.0000	1.0000	100.00
3.5	73,501,277	20,381	0.0003	0.9997	100.00
4.5	67,761,155		0.0000	1.0000	99.97
5.5	67,640,167	18,018	0.0003	0.9997	99.97
6.5	59,727,842		0.0000	1.0000	99.94
7.5	55,967,648	11,110	0.0002	0.9998	99.94
8.5	55,958,287	241,987	0.0043	0.9957	99.92
9.5	90,597,058		0.0000	1.0000	99.49
10.5	88,811,542		0.0000	1.0000	99.49
11.5	88,433,162		0.0000	1.0000	99.49
12.5	88,290,454	1,000	0.0000	1.0000	99.49
13.5	88,229,925	5,235	0.0001	0.9999	99.49
14.5	88,083,993	55,688	0.0006	0.9994	99.48
15.5	108,760,998		0.0000	1.0000	99.42
16.5	165,315,690		0.0000	1.0000	99.42
17.5	165,336,473	159	0.0000	1.0000	99.42
18.5	159,613,974	1,322	0.0000	1.0000	99.42
19.5	159,552,184		0.0000	1.0000	99.42
20.5	159,466,675	1,570	0.0000	1.0000	99.42
21.5	145,716,193	436	0.0000	1.0000	99.42
22.5	144,232,231	18,648	0.0001	0.9999	99.42
23.5	140,016,630	1,976	0.0000	1.0000	99.41
24.5	149,798,591		0.0000	1.0000	99.41
25.5	149,843,159	53	0.0000	1.0000	99.41
26.5	157,012,190		0.0000	1.0000	99.41
27.5	162,340,724	146	0.0000	1.0000	99.41
28.5	164,910,062	17,633	0.0001	0.9999	99.41
29.5	167,093,708		0.0000	1.0000	99.40
30.5	167,093,399	242	0.0000	1.0000	99.40
31.5	167,134,506		0.0000	1.0000	99.40
32.5	167,139,194	39,834	0.0002	0.9998	99.40
33.5	167,442,372	2,231	0.0000	1.0000	99.38
34.5	114,662,108		0.0000	1.0000	99.38
35.5	114,652,515	31,215	0.0003	0.9997	99.38
36.5	114,575,593	207,000	0.0018	0.9982	99.35
37.5	113,990,897	122	0.0000	1.0000	99.17
38.5	114,233,910	47,167	0.0004	0.9996	99.17

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,924,708	28,992	0.0003	0.9997	99.13
40.5	85,064,482	12,816	0.0002	0.9998	99.10
41.5	28,439,246		0.0000	1.0000	99.08
42.5	28,410,916		0.0000	1.0000	99.08
43.5	28,410,631	579	0.0000	1.0000	99.08
44.5	28,409,563	4,505	0.0002	0.9998	99.08
45.5	28,406,174	68,639	0.0024	0.9976	99.06
46.5	28,337,487		0.0000	1.0000	98.82
47.5	28,335,791	110,582	0.0039	0.9961	98.82
48.5	28,479,802	5,980	0.0002	0.9998	98.43
49.5	19,062,376		0.0000	1.0000	98.41
50.5	19,061,783	1,408	0.0001	0.9999	98.41
51.5	11,891,790		0.0000	1.0000	98.40
52.5	6,587,920	12,235	0.0019	0.9981	98.40
53.5	4,039,147		0.0000	1.0000	98.21
54.5	1,831,819		0.0000	1.0000	98.21
55.5	2,497,367	30,349	0.0122	0.9878	98.21
56.5	2,467,018	16,920	0.0069	0.9931	97.01
57.5	2,715,081	12,151	0.0045	0.9955	96.34
58.5	2,359,179	99,261	0.0421	0.9579	95.91
59.5	2,316,876		0.0000	1.0000	91.87
60.5	2,316,876	706	0.0003	0.9997	91.87
61.5	2,315,923	3,640	0.0016	0.9984	91.84
62.5	2,307,947	1,469	0.0006	0.9994	91.69
63.5	2,051,819	40,276	0.0196	0.9804	91.63
64.5	1,401,983		0.0000	1.0000	89.83
65.5	1,401,827	8,537	0.0061	0.9939	89.83
66.5	1,388,140	85,876	0.0619	0.9381	89.28
67.5	1,302,264		0.0000	1.0000	83.75
68.5	1,302,264	6,194	0.0048	0.9952	83.75
69.5	1,296,070	5,089	0.0039	0.9961	83.35
70.5	1,288,233		0.0000	1.0000	83.02
71.5	1,288,096	5,363	0.0042	0.9958	83.02
72.5	1,270,719		0.0000	1.0000	82.67
73.5	1,006,858		0.0000	1.0000	82.67
74.5	961,092		0.0000	1.0000	82.67
75.5	961,092		0.0000	1.0000	82.67
76.5	961,092		0.0000	1.0000	82.67
77.5	961,092		0.0000	1.0000	82.67
78.5	961,092		0.0000	1.0000	82.67

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	961,043		0.0000	1.0000	82.67
80.5	339,322		0.0000	1.0000	82.67
81.5	339,322		0.0000	1.0000	82.67
82.5	60,439		0.0000	1.0000	82.67
83.5	60,439		0.0000	1.0000	82.67
84.5					82.67

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 87 of 378

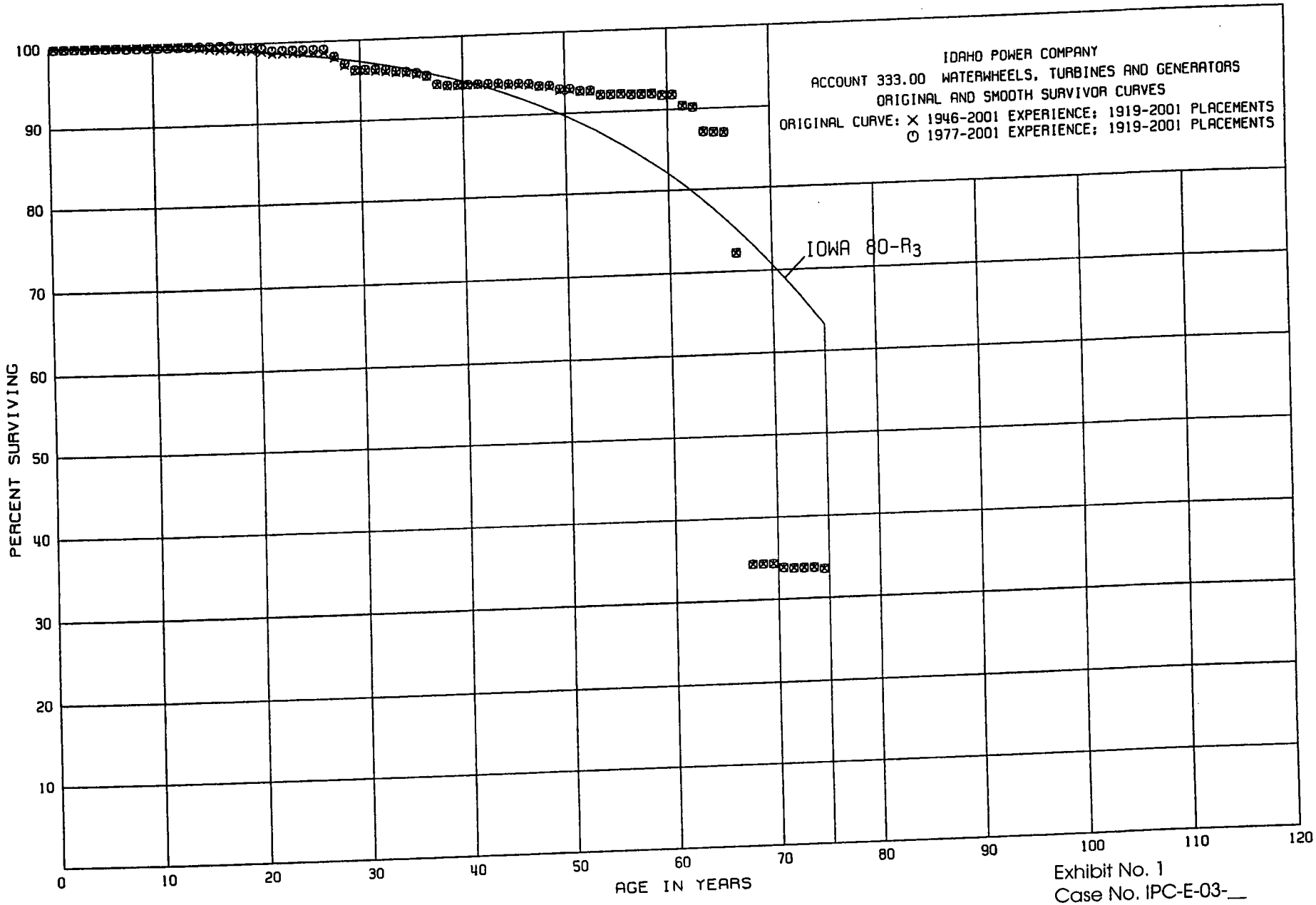


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 88 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	183,892,458		0.0000	1.0000	100.00
0.5	183,583,177		0.0000	1.0000	100.00
1.5	181,976,416	201,469	0.0011	0.9989	100.00
2.5	181,439,893		0.0000	1.0000	99.89
3.5	181,048,478	4,821	0.0000	1.0000	99.89
4.5	180,873,987	16,000	0.0001	0.9999	99.89
5.5	180,103,598	1,481	0.0000	1.0000	99.88
6.5	164,255,213	12,716	0.0001	0.9999	99.88
7.5	138,796,157		0.0000	1.0000	99.87
8.5	138,946,123	527	0.0000	1.0000	99.87
9.5	114,602,551	2,080	0.0000	1.0000	99.87
10.5	114,085,305	1,930	0.0000	1.0000	99.87
11.5	113,479,583	125	0.0000	1.0000	99.87
12.5	113,090,742	24,497	0.0002	0.9998	99.87
13.5	109,945,234	261,043	0.0024	0.9976	99.85
14.5	108,161,230	269,504	0.0025	0.9975	99.61
15.5	106,988,727	45,519	0.0004	0.9996	99.36
16.5	106,674,521	1,984	0.0000	1.0000	99.32
17.5	106,392,313	208,834	0.0020	0.9980	99.32
18.5	95,899,318	212	0.0000	1.0000	99.12
19.5	95,827,142	210,248	0.0022	0.9978	99.12
20.5	95,589,718	258,000	0.0027	0.9973	98.90
21.5	67,552,595		0.0000	1.0000	98.63
22.5	67,550,290		0.0000	1.0000	98.63
23.5	41,494,066	8,517	0.0002	0.9998	98.63
24.5	41,871,228	7,244	0.0002	0.9998	98.61
25.5	41,863,984	5,714	0.0001	0.9999	98.59
26.5	41,694,522	290,000	0.0070	0.9930	98.58
27.5	41,404,522	401,457	0.0097	0.9903	97.89
28.5	40,762,815	314,565	0.0077	0.9923	96.94
29.5	40,248,302	3,100	0.0001	0.9999	96.19
30.5	40,196,800	14,379	0.0004	0.9996	96.18
31.5	40,174,246	46,262	0.0012	0.9988	96.14
32.5	40,082,213	109,490	0.0027	0.9973	96.02
33.5	39,920,878	9,942	0.0002	0.9998	95.76
34.5	31,397,503	66,996	0.0021	0.9979	95.74
35.5	31,319,274	123,528	0.0039	0.9961	95.54
36.5	31,187,494	340,460	0.0109	0.9891	95.17
37.5	30,788,481	62,694	0.0020	0.9980	94.13
38.5	30,680,517	1,240	0.0000	1.0000	93.94

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,679,277		0.0000	1.0000	93.94
40.5	22,486,448	11,572	0.0005	0.9995	93.94
41.5	12,962,956	8,500	0.0007	0.9993	93.89
42.5	12,952,263		0.0000	1.0000	93.82
43.5	12,951,173	9,804	0.0008	0.9992	93.82
44.5	12,941,369	458	0.0000	1.0000	93.74
45.5	12,936,568	19,915	0.0015	0.9985	93.74
46.5	12,906,730	26,263	0.0020	0.9980	93.60
47.5	12,873,844	11,200	0.0009	0.9991	93.41
48.5	12,861,402	66,934	0.0052	0.9948	93.33
49.5	9,389,795	137	0.0000	1.0000	92.84
50.5	9,389,658	28,416	0.0030	0.9970	92.84
51.5	6,308,029		0.0000	1.0000	92.56
52.5	3,141,287	15,784	0.0050	0.9950	92.56
53.5	2,351,672	26	0.0000	1.0000	92.10
54.5	1,482,667	382	0.0003	0.9997	92.10
55.5	1,482,139	600	0.0004	0.9996	92.07
56.5	1,479,265	1,120	0.0008	0.9992	92.03
57.5	1,464,538		0.0000	1.0000	91.96
58.5	1,463,809	3,049	0.0021	0.9979	91.96
59.5	1,460,712	37	0.0000	1.0000	91.77
60.5	1,460,667	22,126	0.0151	0.9849	91.77
61.5	1,437,944	2,351	0.0016	0.9984	90.38
62.5	1,435,294	49,642	0.0346	0.9654	90.24
63.5	1,253,730	1,987	0.0016	0.9984	87.12
64.5	826,013	815	0.0010	0.9990	86.98
65.5	822,596	139,431	0.1695	0.8305	86.89
66.5	683,165	358,099	0.5242	0.4758	72.16
67.5	325,066		0.0000	1.0000	34.33
68.5	325,066	500	0.0015	0.9985	34.33
69.5	324,566	5,000	0.0154	0.9846	34.28
70.5	319,566	305	0.0010	0.9990	33.75
71.5	318,610		0.0000	1.0000	33.72
72.5	316,726		0.0000	1.0000	33.72
73.5	316,726	2,258	0.0071	0.9929	33.72
74.5	314,408		0.0000	1.0000	33.48
75.5	314,408	2,000	0.0064	0.9936	33.48
76.5	312,408		0.0000	1.0000	33.27
77.5	312,408	9,385	0.0300	0.9700	33.27
78.5	299,037		0.0000	1.0000	32.27

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	299,027	15,902	0.0532	0.9468	32.27
80.5	36,115	1,250	0.0346	0.9654	30.55
81.5	34,865		0.0000	1.0000	29.49
82.5					29.49

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 91 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	142,466,270		0.0000	1.0000	100.00
0.5	142,087,925		0.0000	1.0000	100.00
1.5	140,671,050	200,564	0.0014	0.9986	100.00
2.5	140,134,702		0.0000	1.0000	99.86
3.5	140,187,556	4,821	0.0000	1.0000	99.86
4.5	140,380,285	16,000	0.0001	0.9999	99.86
5.5	139,655,983	1,481	0.0000	1.0000	99.85
6.5	123,817,390	12,716	0.0001	0.9999	99.85
7.5	98,234,005		0.0000	1.0000	99.84
8.5	97,926,987	400	0.0000	1.0000	99.84
9.5	82,760,256	1,760	0.0000	1.0000	99.84
10.5	82,253,206	1,500	0.0000	1.0000	99.84
11.5	81,656,167		0.0000	1.0000	99.84
12.5	81,326,215	24,000	0.0003	0.9997	99.84
13.5	78,226,315	1,043	0.0000	1.0000	99.81
14.5	76,700,273	4,906	0.0001	0.9999	99.81
15.5	84,610,971	45,519	0.0005	0.9995	99.80
16.5	93,805,987	1,984	0.0000	1.0000	99.75
17.5	93,369,053	208,834	0.0022	0.9978	99.75
18.5	82,613,432	212	0.0000	1.0000	99.53
19.5	82,539,399	175,048	0.0021	0.9979	99.53
20.5	82,341,517	258,000	0.0031	0.9969	99.32
21.5	54,316,811		0.0000	1.0000	99.01
22.5	54,317,949		0.0000	1.0000	99.01
23.5	28,263,440	8,517	0.0003	0.9997	99.01
24.5	31,873,424	2,040	0.0001	0.9999	98.98
25.5	31,871,384	5,714	0.0002	0.9998	98.97
26.5	34,914,844	290,000	0.0083	0.9917	98.95
27.5	38,057,655	401,457	0.0105	0.9895	98.13
28.5	38,211,269	314,565	0.0082	0.9918	97.10
29.5	38,581,966	3,100	0.0001	0.9999	96.30
30.5	38,530,610	14,379	0.0004	0.9996	96.29
31.5	38,577,120	28,225	0.0007	0.9993	96.25
32.5	38,516,730	91,075	0.0024	0.9976	96.18
33.5	38,374,539	5,942	0.0002	0.9998	95.95
34.5	29,855,211	62,996	0.0021	0.9979	95.93
35.5	29,781,775	122,694	0.0041	0.9959	95.73
36.5	29,653,144	340,460	0.0115	0.9885	95.34
37.5	29,254,812	62,694	0.0021	0.9979	94.24
38.5	29,300,896	1,240	0.0000	1.0000	94.04

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,789,268		0.0000	1.0000	94.04
40.5	21,599,041	11,572	0.0005	0.9995	94.04
41.5	12,076,906	500	0.0000	1.0000	93.99
42.5	12,074,213		0.0000	1.0000	93.99
43.5	12,073,123	9,804	0.0008	0.9992	93.99
44.5	12,063,478	436	0.0000	1.0000	93.91
45.5	12,060,737	19,915	0.0017	0.9983	93.91
46.5	12,032,368	26,263	0.0022	0.9978	93.75
47.5	12,002,180	11,200	0.0009	0.9991	93.54
48.5	12,174,582	66,934	0.0055	0.9945	93.46
49.5	8,977,834	137	0.0000	1.0000	92.95
50.5	8,979,955	28,416	0.0032	0.9968	92.95
51.5	5,898,327		0.0000	1.0000	92.65
52.5	2,731,584	15,784	0.0058	0.9942	92.65
53.5	1,945,955	26	0.0000	1.0000	92.11
54.5	1,076,960	382	0.0004	0.9996	92.11
55.5	1,442,442	600	0.0004	0.9996	92.07
56.5	1,439,568	1,120	0.0008	0.9992	92.03
57.5	1,464,538		0.0000	1.0000	91.96
58.5	1,463,809	3,049	0.0021	0.9979	91.96
59.5	1,460,712	37	0.0000	1.0000	91.77
60.5	1,460,667	22,126	0.0151	0.9849	91.77
61.5	1,437,944	2,351	0.0016	0.9984	90.38
62.5	1,435,294	49,642	0.0346	0.9654	90.24
63.5	1,253,730	1,987	0.0016	0.9984	87.12
64.5	826,013	815	0.0010	0.9990	86.98
65.5	822,596	139,431	0.1695	0.8305	86.89
66.5	683,165	358,099	0.5242	0.4758	72.16
67.5	325,066		0.0000	1.0000	34.33
68.5	325,066	500	0.0015	0.9985	34.33
69.5	324,566	5,000	0.0154	0.9846	34.28
70.5	319,566	305	0.0010	0.9990	33.75
71.5	318,610		0.0000	1.0000	33.72
72.5	316,726		0.0000	1.0000	33.72
73.5	316,726	2,258	0.0071	0.9929	33.72
74.5	314,408		0.0000	1.0000	33.48
75.5	314,408	2,000	0.0064	0.9936	33.48
76.5	312,408		0.0000	1.0000	33.27
77.5	312,408	9,385	0.0300	0.9700	33.27
78.5	299,037		0.0000	1.0000	32.27

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	299,027	15,902	0.0532	0.9468	32.27
80.5	36,115	1,250	0.0346	0.9654	30.55
81.5	34,865		0.0000	1.0000	29.49
82.5					29.49

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 94 of 378

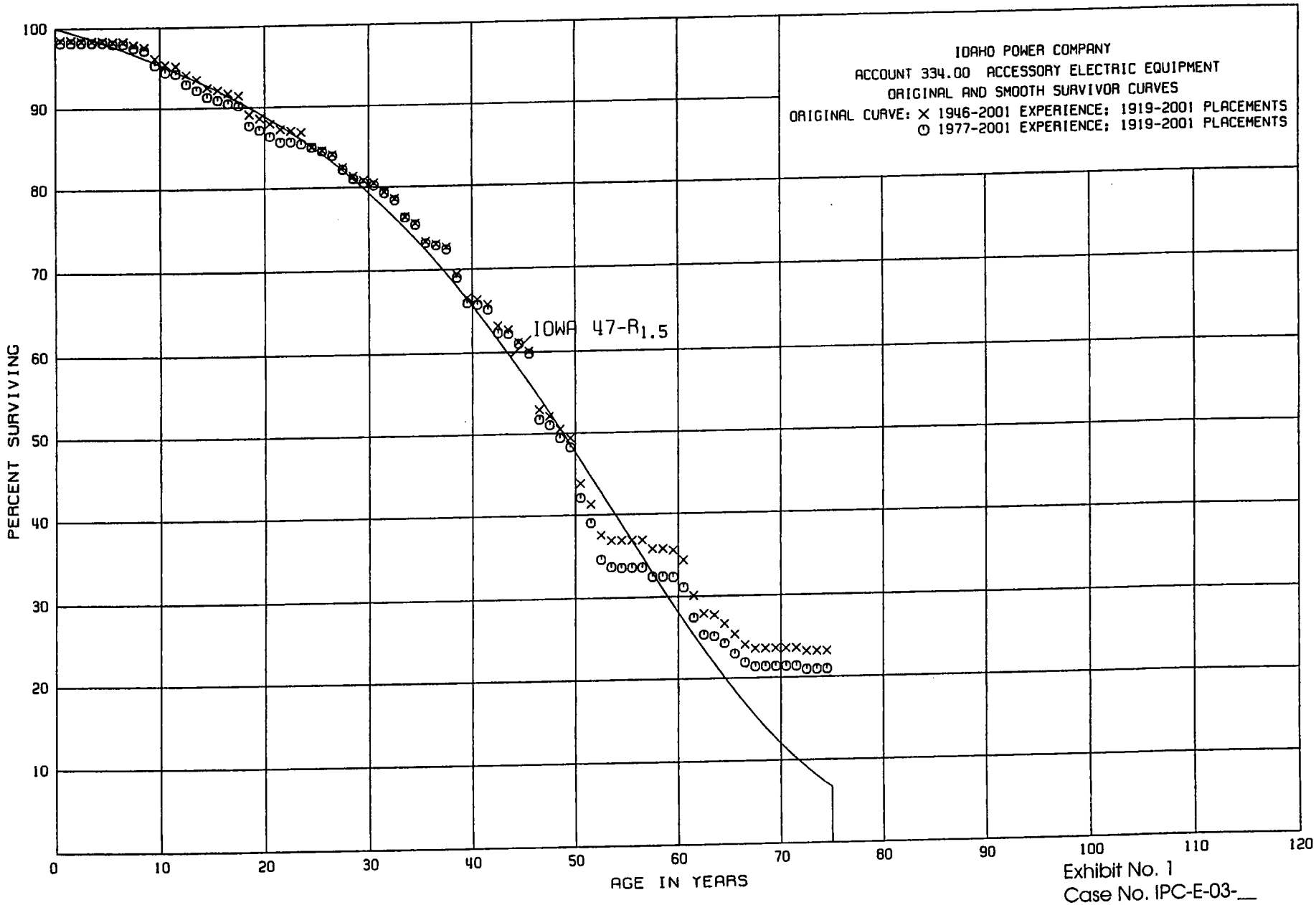


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 95 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,895,211	578,020	0.0153	0.9847	100.00
0.5	37,277,889		0.0000	1.0000	98.47
1.5	34,969,554	15,173	0.0004	0.9996	98.47
2.5	33,451,964		0.0000	1.0000	98.43
3.5	28,064,876	9,118	0.0003	0.9997	98.43
4.5	24,417,225	27,694	0.0011	0.9989	98.40
5.5	23,621,683	8,731	0.0004	0.9996	98.29
6.5	20,708,391	79,889	0.0039	0.9961	98.25
7.5	17,775,321	57,072	0.0032	0.9968	97.87
8.5	17,615,504	242,695	0.0138	0.9862	97.56
9.5	15,042,561	117,100	0.0078	0.9922	96.21
10.5	14,147,833	19,051	0.0013	0.9987	95.46
11.5	14,013,135	167,968	0.0120	0.9880	95.34
12.5	13,769,276	86,175	0.0063	0.9937	94.20
13.5	13,579,706	159,947	0.0118	0.9882	93.61
14.5	12,980,417	49,395	0.0038	0.9962	92.51
15.5	12,597,985	57,230	0.0045	0.9955	92.16
16.5	12,368,042	37,378	0.0030	0.9970	91.75
17.5	12,292,407	313,070	0.0255	0.9745	91.47
18.5	9,891,065	60,415	0.0061	0.9939	89.14
19.5	9,678,644	77,641	0.0080	0.9920	88.60
20.5	9,578,508	78,887	0.0082	0.9918	87.89
21.5	7,016,267	12,023	0.0017	0.9983	87.17
22.5	6,926,134	16,479	0.0024	0.9976	87.02
23.5	4,682,317	102,147	0.0218	0.9782	86.81
24.5	4,660,447	22,900	0.0049	0.9951	84.92
25.5	4,592,405	27,251	0.0059	0.9941	84.50
26.5	4,527,569	87,168	0.0193	0.9807	84.00
27.5	4,440,401	56,919	0.0128	0.9872	82.38
28.5	4,300,809	26,224	0.0061	0.9939	81.33
29.5	4,265,969	18,135	0.0043	0.9957	80.83
30.5	4,206,506	57,634	0.0137	0.9863	80.48
31.5	4,135,295	42,419	0.0103	0.9897	79.38
32.5	4,079,475	110,793	0.0272	0.9728	78.56
33.5	3,934,598	44,771	0.0114	0.9886	76.42
34.5	2,962,118	83,783	0.0283	0.9717	75.55
35.5	2,875,533	12,378	0.0043	0.9957	73.41
36.5	2,840,729	16,340	0.0058	0.9942	73.09
37.5	2,760,170	124,412	0.0451	0.9549	72.67
38.5	2,626,374	106,253	0.0405	0.9595	69.39

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,518,856	6,244	0.0025	0.9975	66.58
40.5	1,794,414	16,737	0.0093	0.9907	66.41
41.5	1,003,959	39,672	0.0395	0.9605	65.79
42.5	963,419	7,988	0.0083	0.9917	63.19
43.5	948,967	22,130	0.0233	0.9767	62.67
44.5	926,837	16,829	0.0182	0.9818	61.21
45.5	909,669	109,695	0.1206	0.8794	60.10
46.5	797,740	10,977	0.0138	0.9862	52.85
47.5	779,510	24,510	0.0314	0.9686	52.12
48.5	755,000	16,217	0.0215	0.9785	50.48
49.5	534,697	59,119	0.1106	0.8894	49.39
50.5	453,080	27,013	0.0596	0.9404	43.93
51.5	425,736	39,495	0.0928	0.9072	41.31
52.5	283,873	4,969	0.0175	0.9825	37.48
53.5	212,678	160	0.0008	0.9992	36.82
54.5	167,035	160	0.0010	0.9990	36.79
55.5	157,455		0.0000	1.0000	36.75
56.5	157,153	4,530	0.0288	0.9712	36.75
57.5	151,648		0.0000	1.0000	35.69
58.5	151,648	616	0.0041	0.9959	35.69
59.5	150,714	5,314	0.0353	0.9647	35.54
60.5	132,136	15,994	0.1210	0.8790	34.29
61.5	115,491	8,560	0.0741	0.9259	30.14
62.5	106,931	915	0.0086	0.9914	27.91
63.5	95,638	3,570	0.0373	0.9627	27.67
64.5	69,335	3,511	0.0506	0.9494	26.64
65.5	64,461	3,311	0.0514	0.9486	25.29
66.5	61,150	1,172	0.0192	0.9808	23.99
67.5	59,975		0.0000	1.0000	23.53
68.5	59,975		0.0000	1.0000	23.53
69.5	59,822		0.0000	1.0000	23.53
70.5	59,822		0.0000	1.0000	23.53
71.5	59,556	1,176	0.0197	0.9803	23.53
72.5	58,380		0.0000	1.0000	23.07
73.5	56,972		0.0000	1.0000	23.07
74.5	55,751		0.0000	1.0000	23.07
75.5	55,735		0.0000	1.0000	23.07
76.5	55,735		0.0000	1.0000	23.07
77.5	55,735	120	0.0022	0.9978	23.07
78.5	55,587	8,952	0.1610	0.8390	23.02

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	46,155	57	0.0012	0.9988	19.31
80.5	7,190	2,544	0.3538	0.6462	19.29
81.5	4,557		0.0000	1.0000	12.47
82.5					12.47

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 98 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,887,050	578,020	0.0176	0.9824	100.00
0.5	32,329,573		0.0000	1.0000	98.24
1.5	30,111,639	14,843	0.0005	0.9995	98.24
2.5	28,596,733		0.0000	1.0000	98.19
3.5	23,293,425	1,686	0.0001	0.9999	98.19
4.5	19,690,062	27,687	0.0014	0.9986	98.18
5.5	18,969,442	7,771	0.0004	0.9996	98.04
6.5	16,078,144	79,889	0.0050	0.9950	98.00
7.5	13,149,050	48,437	0.0037	0.9963	97.51
8.5	12,989,744	230,318	0.0177	0.9823	97.15
9.5	11,624,423	113,474	0.0098	0.9902	95.43
10.5	10,738,581	17,707	0.0016	0.9984	94.49
11.5	10,672,979	156,560	0.0147	0.9853	94.34
12.5	10,557,705	83,337	0.0079	0.9921	92.95
13.5	10,402,961	102,264	0.0098	0.9902	92.22
14.5	9,869,419	43,482	0.0044	0.9956	91.32
15.5	10,396,432	51,462	0.0049	0.9951	90.92
16.5	11,000,480	30,748	0.0028	0.9972	90.47
17.5	10,988,025	311,342	0.0283	0.9717	90.22
18.5	8,607,276	59,189	0.0069	0.9931	87.67
19.5	8,397,385	77,273	0.0092	0.9908	87.07
20.5	8,305,923	68,028	0.0082	0.9918	86.27
21.5	5,757,576	136	0.0000	1.0000	85.56
22.5	5,706,354	15,288	0.0027	0.9973	85.56
23.5	3,468,332	18,544	0.0053	0.9947	85.33
24.5	3,663,158	22,900	0.0063	0.9937	84.88
25.5	3,646,379	25,583	0.0070	0.9930	84.35
26.5	3,629,118	73,420	0.0202	0.9798	83.76
27.5	3,819,897	50,575	0.0132	0.9868	82.07
28.5	3,928,140	26,087	0.0066	0.9934	80.99
29.5	4,020,417	15,774	0.0039	0.9961	80.46
30.5	3,978,067	44,437	0.0112	0.9888	80.15
31.5	3,920,464	41,710	0.0106	0.9894	79.25
32.5	3,866,328	104,872	0.0271	0.9729	78.41
33.5	3,727,371	44,379	0.0119	0.9881	76.29
34.5	2,755,602	79,265	0.0288	0.9712	75.38
35.5	2,688,021	12,378	0.0046	0.9954	73.21
36.5	2,653,937	16,045	0.0060	0.9940	72.87
37.5	2,573,673	123,768	0.0481	0.9519	72.43
38.5	2,464,375	104,912	0.0426	0.9574	68.95

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,403,115	6,244	0.0026	0.9974	66.01
40.5	1,680,035	16,527	0.0098	0.9902	65.84
41.5	889,790	39,672	0.0446	0.9554	65.19
42.5	849,253	1,742	0.0021	0.9979	62.28
43.5	841,047	15,960	0.0190	0.9810	62.15
44.5	825,240	15,952	0.0193	0.9807	60.97
45.5	808,949	109,695	0.1356	0.8644	59.79
46.5	697,286	8,913	0.0128	0.9872	51.68
47.5	681,120	21,019	0.0309	0.9691	51.02
48.5	663,600	15,193	0.0229	0.9771	49.44
49.5	445,542	57,169	0.1283	0.8717	48.31
50.5	365,890	27,013	0.0738	0.9262	42.11
51.5	338,547	39,495	0.1167	0.8833	39.00
52.5	196,684	4,969	0.0253	0.9747	34.45
53.5	125,517	160	0.0013	0.9987	33.58
54.5	80,535	160	0.0020	0.9980	33.54
55.5	140,571		0.0000	1.0000	33.47
56.5	140,358	4,530	0.0323	0.9677	33.47
57.5	151,648		0.0000	1.0000	32.39
58.5	151,648	616	0.0041	0.9959	32.39
59.5	150,714	5,314	0.0353	0.9647	32.26
60.5	132,136	15,994	0.1210	0.8790	31.12
61.5	115,491	8,560	0.0741	0.9259	27.35
62.5	106,931	915	0.0086	0.9914	25.32
63.5	95,638	3,570	0.0373	0.9627	25.10
64.5	69,335	3,511	0.0506	0.9494	24.16
65.5	64,461	3,311	0.0514	0.9486	22.94
66.5	61,150	1,172	0.0192	0.9808	21.76
67.5	59,975		0.0000	1.0000	21.34
68.5	59,975		0.0000	1.0000	21.34
69.5	59,822		0.0000	1.0000	21.34
70.5	59,822		0.0000	1.0000	21.34
71.5	59,556	1,176	0.0197	0.9803	21.34
72.5	58,380		0.0000	1.0000	20.92
73.5	56,972		0.0000	1.0000	20.92
74.5	55,751		0.0000	1.0000	20.92
75.5	55,735		0.0000	1.0000	20.92
76.5	55,735		0.0000	1.0000	20.92
77.5	55,735	120	0.0022	0.9978	20.92
78.5	55,587	8,952	0.1610	0.8390	20.87

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1977-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	46,155	57	0.0012	0.9988	17.51
80.5	7,190	2,544	0.3538	0.6462	17.49
81.5	4,557		0.0000	1.0000	11.30
82.5					11.30

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 101 of 378

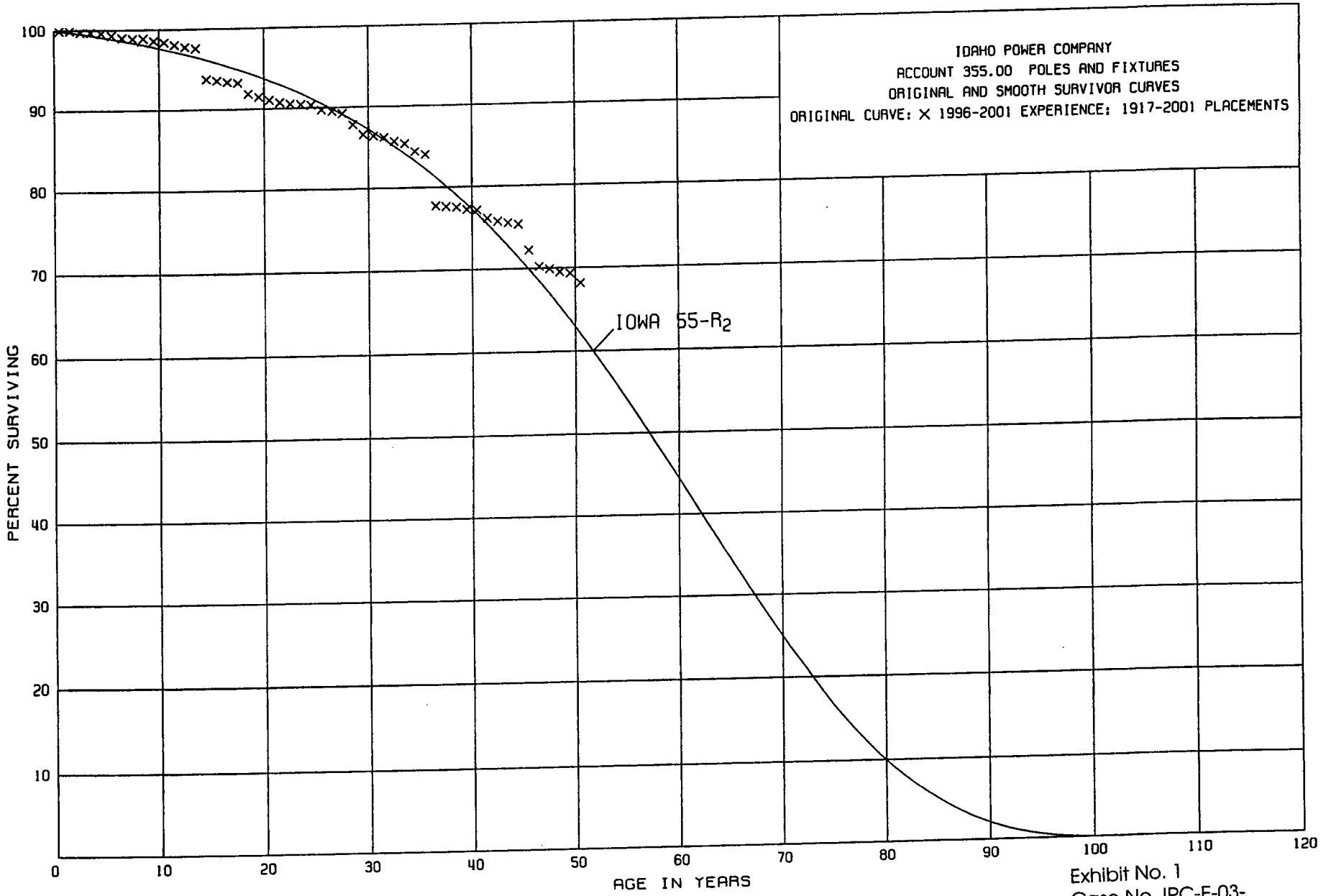


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 102 of 378

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,051,575		0.0000	1.0000	100.00
0.5	12,620,556	2,483	0.0002	0.9998	100.00
1.5	13,892,426	36,927	0.0027	0.9973	99.98
2.5	12,934,324		0.0000	1.0000	99.71
3.5	15,034,021	24,529	0.0016	0.9984	99.71
4.5	15,279,537	32,524	0.0021	0.9979	99.55
5.5	14,079,611	43,608	0.0031	0.9969	99.34
6.5	12,207,038	15,953	0.0013	0.9987	99.03
7.5	10,133,009	4,916	0.0005	0.9995	98.90
8.5	10,018,779	26,213	0.0026	0.9974	98.85
9.5	9,000,935	16,766	0.0019	0.9981	98.59
10.5	9,611,418	29,254	0.0030	0.9970	98.40
11.5	9,694,794	26,598	0.0027	0.9973	98.10
12.5	11,901,958	29,432	0.0025	0.9975	97.84
13.5	12,799,523	506,305	0.0396	0.9604	97.60
14.5	15,893,967	36,173	0.0023	0.9977	93.74
15.5	17,129,391	46,318	0.0027	0.9973	93.52
16.5	15,102,937	16,296	0.0011	0.9989	93.27
17.5	13,598,095	202,959	0.0149	0.9851	93.17
18.5	11,663,552	47,441	0.0041	0.9959	91.78
19.5	12,405,154	52,783	0.0043	0.9957	91.40
20.5	8,670,046	31,589	0.0036	0.9964	91.01
21.5	7,251,943	11,255	0.0016	0.9984	90.68
22.5	7,274,745	11,681	0.0016	0.9984	90.53
23.5	5,648,952	8,883	0.0016	0.9984	90.39
24.5	4,872,111	30,111	0.0062	0.9938	90.25
25.5	3,132,406	5,906	0.0019	0.9981	89.69
26.5	3,346,371	11,601	0.0035	0.9965	89.52
27.5	2,298,218	35,330	0.0154	0.9846	89.21
28.5	2,925,529	41,940	0.0143	0.9857	87.84
29.5	5,343,774	12,420	0.0023	0.9977	86.58
30.5	5,301,169	8,387	0.0016	0.9984	86.38
31.5	5,632,264	37,054	0.0066	0.9934	86.24
32.5	5,302,704	17,991	0.0034	0.9966	85.67
33.5	5,353,799	59,712	0.0112	0.9888	85.38
34.5	6,766,636	33,274	0.0049	0.9951	84.42
35.5	4,626,161	346,686	0.0749	0.9251	84.01
36.5	4,746,595	9,610	0.0020	0.9980	77.72
37.5	4,963,220	6,970	0.0014	0.9986	77.56
38.5	4,542,041	13,022	0.0029	0.9971	77.45

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,081,364	11,354	0.0022	0.9978	77.23
40.5	2,976,020	36,497	0.0123	0.9877	77.06
41.5	2,596,248	14,537	0.0056	0.9944	76.11
42.5	2,660,314	4,967	0.0019	0.9981	75.68
43.5	2,824,357	9,944	0.0035	0.9965	75.54
44.5	5,682,181	232,836	0.0410	0.9590	75.28
45.5	4,928,706	138,932	0.0282	0.9718	72.19
46.5	4,601,767	18,512	0.0040	0.9960	70.15
47.5	4,487,249	23,377	0.0052	0.9948	69.87
48.5	3,764,587	9,420	0.0025	0.9975	69.51
49.5	3,216,346	55,690	0.0173	0.9827	69.34
50.5	403,938	766	0.0019	0.9981	68.14
51.5	701,424		0.0000	1.0000	68.01
52.5	697,576	1,333	0.0019	0.9981	68.01
53.5	610,855	71	0.0001	0.9999	67.88
54.5	686,307	758	0.0011	0.9989	67.87
55.5	649,526		0.0000	1.0000	67.80
56.5	649,526	634	0.0010	0.9990	67.80
57.5	128,239		0.0000	1.0000	67.73
58.5	125,082	2,331	0.0186	0.9814	67.73
59.5	106,035		0.0000	1.0000	66.47
60.5					66.47
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5	120		0.0000		
70.5	120		0.0000		
71.5	120		0.0000		
72.5	120	120	1.0000		
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	5,792		0.0000		

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 104 of 378

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,792		0.0000		
80.5	5,792		0.0000		
81.5	5,792		0.0000		
82.5	5,792		0.0000		
83.5	5,792		0.0000		
84.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 105 of 378

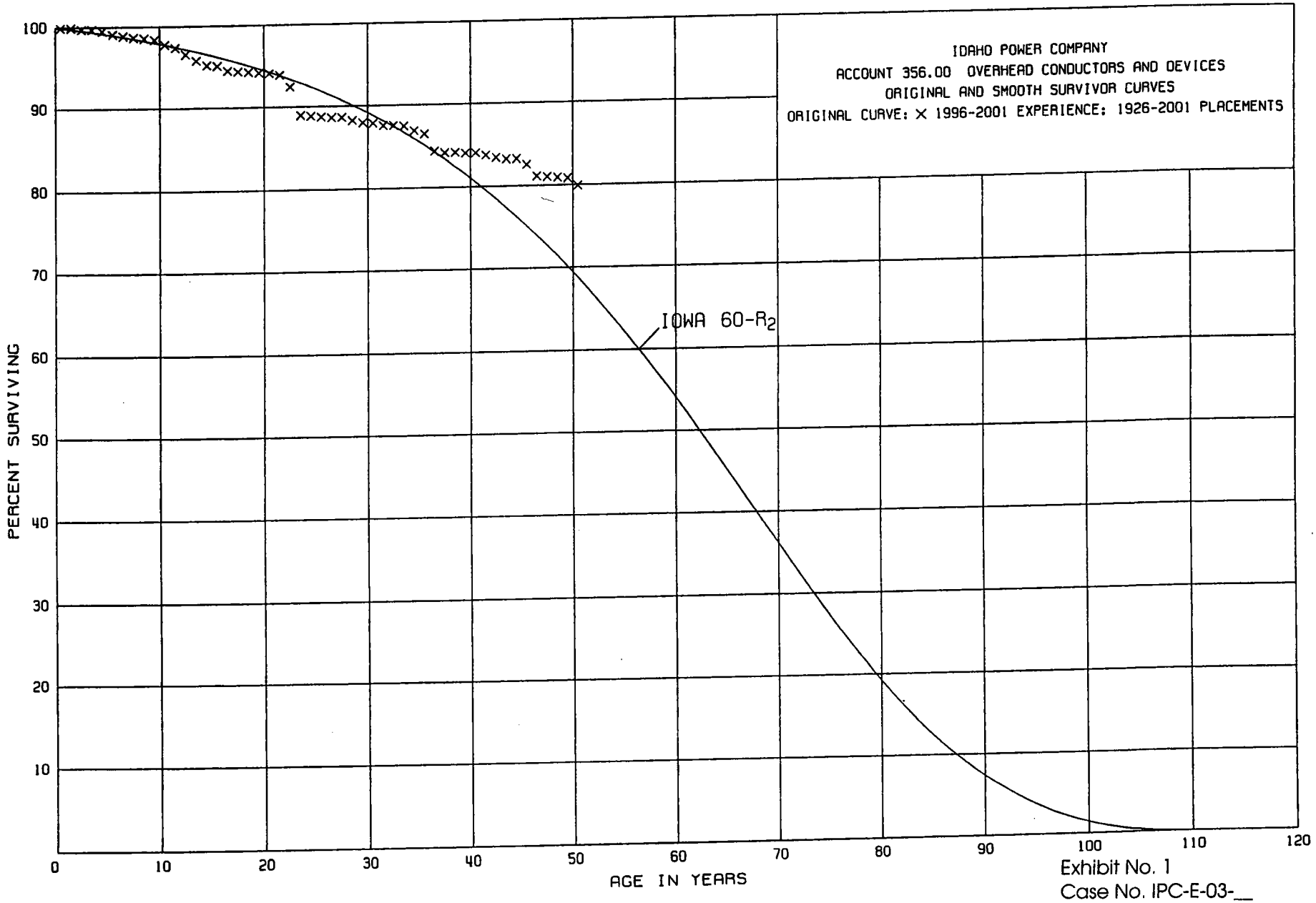


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 106 of 378

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,640,704		0.0000	1.0000	100.00
0.5	10,825,279	65	0.0000	1.0000	100.00
1.5	12,636,127	41,422	0.0033	0.9967	100.00
2.5	10,421,165	1,559	0.0001	0.9999	99.67
3.5	10,897,281	14,484	0.0013	0.9987	99.66
4.5	11,467,589	46,573	0.0041	0.9959	99.53
5.5	11,255,575	27,178	0.0024	0.9976	99.12
6.5	9,888,604	22,114	0.0022	0.9978	98.88
7.5	7,159,557	6,439	0.0009	0.9991	98.66
8.5	6,949,156	14,123	0.0020	0.9980	98.57
9.5	5,760,547	36,490	0.0063	0.9937	98.37
10.5	5,156,627	19,119	0.0037	0.9963	97.75
11.5	2,255,436	18,321	0.0081	0.9919	97.39
12.5	4,017,312	35,217	0.0088	0.9912	96.60
13.5	7,160,036	39,221	0.0055	0.9945	95.75
14.5	16,954,298	25,048	0.0015	0.9985	95.22
15.5	23,449,334	147,193	0.0063	0.9937	95.08
16.5	23,029,858	13,301	0.0006	0.9994	94.48
17.5	23,930,893	42,532	0.0018	0.9982	94.42
18.5	22,149,855	4,172	0.0002	0.9998	94.25
19.5	21,944,727	20,928	0.0010	0.9990	94.23
20.5	13,696,153	28,719	0.0021	0.9979	94.14
21.5	8,222,189	132,494	0.0161	0.9839	93.94
22.5	14,877,244	566,261	0.0381	0.9619	92.43
23.5	13,459,720	11,767	0.0009	0.9991	88.91
24.5	13,502,990	15,640	0.0012	0.9988	88.83
25.5	10,494,128	12,065	0.0011	0.9989	88.72
26.5	9,780,639	4,640	0.0005	0.9995	88.62
27.5	9,091,072	41,627	0.0046	0.9954	88.58
28.5	4,102,029	14,270	0.0035	0.9965	88.17
29.5	7,333,102	7,488	0.0010	0.9990	87.86
30.5	9,790,157	29,797	0.0030	0.9970	87.77
31.5	10,143,160	2,227	0.0002	0.9998	87.51
32.5	9,759,254	8,031	0.0008	0.9992	87.49
33.5	9,871,731	74,361	0.0075	0.9925	87.42
34.5	12,403,505	49,447	0.0040	0.9960	86.76
35.5	12,104,636	298,636	0.0247	0.9753	86.41
36.5	9,957,519	21,566	0.0022	0.9978	84.28
37.5	10,552,537	4,676	0.0004	0.9996	84.09
38.5	10,274,754	11,311	0.0011	0.9989	84.06

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,873,663	2,101	0.0002	0.9998	83.97
40.5	6,424,877	21,267	0.0033	0.9967	83.95
41.5	3,343,835	10,159	0.0030	0.9970	83.67
42.5	2,946,743	6,777	0.0023	0.9977	83.42
43.5	3,037,461	985	0.0003	0.9997	83.23
44.5	6,421,917	57,632	0.0090	0.9910	83.21
45.5	5,958,295	100,593	0.0169	0.9831	82.46
46.5	5,817,978	6,762	0.0012	0.9988	81.07
47.5	5,696,839	7,215	0.0013	0.9987	80.97
48.5	5,160,813	3,815	0.0007	0.9993	80.86
49.5	4,433,164	50,688	0.0114	0.9886	80.80
50.5	926,178	1,534	0.0017	0.9983	79.88
51.5	631,016	241	0.0004	0.9996	79.74
52.5	474,538	2,992	0.0063	0.9937	79.71
53.5	426,149	441	0.0010	0.9990	79.21
54.5	721,629	26,652	0.0369	0.9631	79.13
55.5	531,957		0.0000	1.0000	76.21
56.5	531,957	1,060	0.0020	0.9980	76.21
57.5	306,296		0.0000	1.0000	76.06
58.5	304,897	1,583	0.0052	0.9948	76.06
59.5	301,049		0.0000	1.0000	75.66
60.5					75.66
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5	28		0.0000		
70.5	28		0.0000		
71.5	28		0.0000		
72.5	28	28	1.0000		
73.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 108 of 378

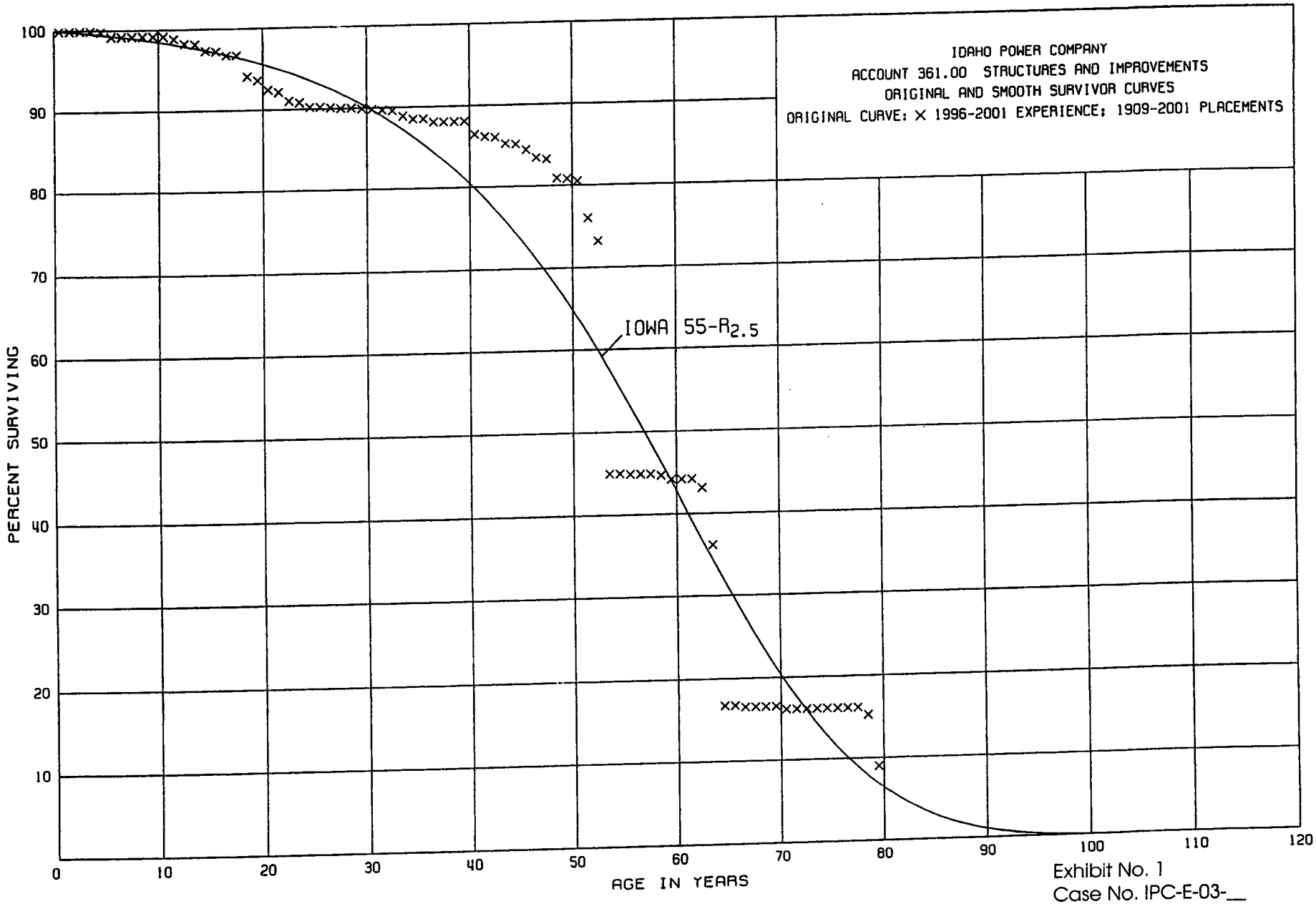


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 109 of 378

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,428,789		0.0000	1.0000	100.00
0.5	2,880,607		0.0000	1.0000	100.00
1.5	2,903,233	1,137	0.0004	0.9996	100.00
2.5	2,433,014		0.0000	1.0000	99.96
3.5	2,014,687	2,932	0.0015	0.9985	99.96
4.5	2,773,182	17,052	0.0061	0.9939	99.81
5.5	2,776,108	526	0.0002	0.9998	99.20
6.5	2,904,009		0.0000	1.0000	99.18
7.5	2,594,835		0.0000	1.0000	99.18
8.5	2,163,782		0.0000	1.0000	99.18
9.5	2,064,056	96	0.0000	1.0000	99.18
10.5	1,345,250	4,278	0.0032	0.9968	99.18
11.5	1,334,724	8,195	0.0061	0.9939	98.86
12.5	1,372,736	391	0.0003	0.9997	98.26
13.5	1,629,696	13,408	0.0082	0.9918	98.23
14.5	1,689,134	2,863	0.0017	0.9983	97.42
15.5	1,681,142	7,536	0.0045	0.9955	97.25
16.5	1,549,200		0.0000	1.0000	96.81
17.5	1,851,697	52,456	0.0283	0.9717	96.81
18.5	1,753,596	8,889	0.0051	0.9949	94.07
19.5	1,796,581	22,242	0.0124	0.9876	93.59
20.5	1,949,360	6,618	0.0034	0.9966	92.43
21.5	1,962,092	24,196	0.0123	0.9877	92.12
22.5	2,038,594	4,047	0.0020	0.9980	90.99
23.5	1,760,637	12,165	0.0069	0.9931	90.81
24.5	1,637,434		0.0000	1.0000	90.18
25.5	1,456,442	1,726	0.0012	0.9988	90.18
26.5	1,186,815	582	0.0005	0.9995	90.07
27.5	1,030,854	802	0.0008	0.9992	90.02
28.5	837,314	919	0.0011	0.9989	89.95
29.5	746,400	490	0.0007	0.9993	89.85
30.5	728,662	671	0.0009	0.9991	89.79
31.5	716,099	541	0.0008	0.9992	89.71
32.5	767,745	6,613	0.0086	0.9914	89.64
33.5	700,779	3,072	0.0044	0.9956	88.87
34.5	650,728	185	0.0003	0.9997	88.48
35.5	598,174	2,384	0.0040	0.9960	88.45
36.5	538,864	136	0.0003	0.9997	88.10
37.5	416,372	94	0.0002	0.9998	88.07
38.5	410,489		0.0000	1.0000	88.05

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	474,676	8,427	0.0178	0.9822	88.05
40.5	466,251	1,598	0.0034	0.9966	86.48
41.5	433,394	533	0.0012	0.9988	86.19
42.5	448,611	4,367	0.0097	0.9903	86.09
43.5	495,362	124	0.0003	0.9997	85.25
44.5	554,384	4,859	0.0088	0.9912	85.22
45.5	482,000	5,532	0.0115	0.9885	84.47
46.5	481,215	1,223	0.0025	0.9975	83.50
47.5	464,864	13,143	0.0283	0.9717	83.29
48.5	367,390	662	0.0018	0.9982	80.93
49.5	298,495	1,109	0.0037	0.9963	80.78
50.5	163,915	9,084	0.0554	0.9446	80.48
51.5	101,445	3,767	0.0371	0.9629	76.02
52.5	58,754	22,757	0.3873	0.6127	73.20
53.5	21,086		0.0000	1.0000	44.85
54.5	13,844	10	0.0007	0.9993	44.85
55.5	8,274		0.0000	1.0000	44.82
56.5	11,598		0.0000	1.0000	44.82
57.5	19,255	99	0.0051	0.9949	44.82
58.5	20,439	240	0.0117	0.9883	44.59
59.5	32,223		0.0000	1.0000	44.07
60.5	31,707	16	0.0005	0.9995	44.07
61.5	29,164	720	0.0247	0.9753	44.05
62.5	20,674	3,260	0.1577	0.8423	42.96
63.5	9,798	5,267	0.5376	0.4624	36.19
64.5	6,104		0.0000	1.0000	16.73
65.5	2,880	40	0.0139	0.9861	16.73
66.5	23,789	18	0.0008	0.9992	16.50
67.5	23,771		0.0000	1.0000	16.49
68.5	23,791		0.0000	1.0000	16.49
69.5	23,791	507	0.0213	0.9787	16.49
70.5	20,970		0.0000	1.0000	16.14
71.5	21,049		0.0000	1.0000	16.14
72.5	36,787	20	0.0005	0.9995	16.14
73.5	41,052		0.0000	1.0000	16.13
74.5	55,194		0.0000	1.0000	16.13
75.5	55,194		0.0000	1.0000	16.13
76.5	74,951		0.0000	1.0000	16.13
77.5	74,872	4,142	0.0553	0.9447	16.13
78.5	34,043	14,056	0.4129	0.5871	15.24

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,842		0.0000	1.0000	8.95
80.5	19,758	15,501	0.7845	0.2155	8.95
81.5	4,257	3,471	0.8154	0.1846	1.93
82.5					0.36
83.5					
84.5					
85.5					
86.5	1,750		0.0000		
87.5	1,750		0.0000		
88.5	1,750		0.0000		
89.5	1,750		0.0000		
90.5	1,750		0.0000		
91.5	1,750		0.0000		
92.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 112 of 378

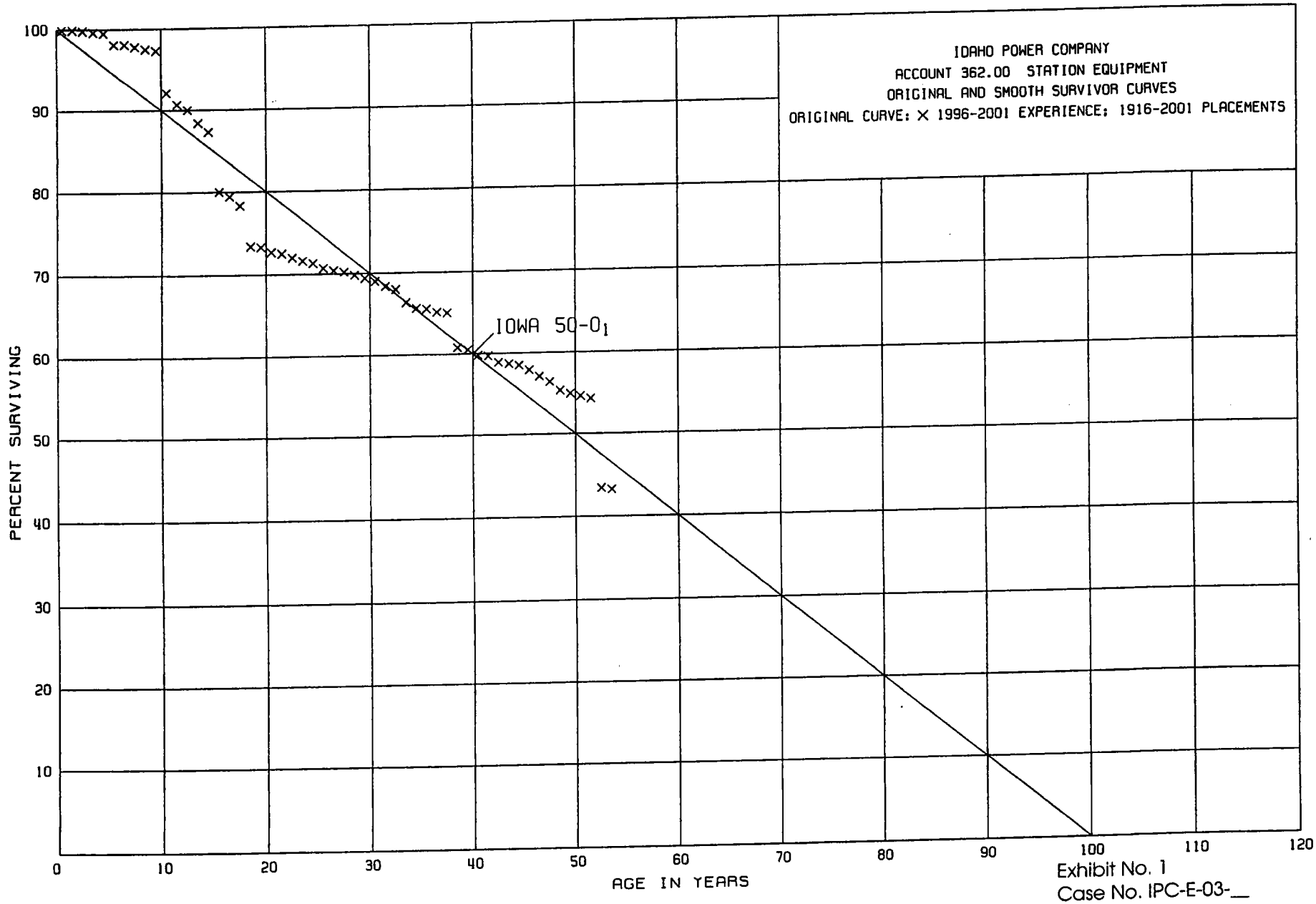


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 113 of 378

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,729,243		0.0000	1.0000	100.00
0.5	28,736,129	10,548	0.0004	0.9996	100.00
1.5	24,170,047	49,068	0.0020	0.9980	99.96
2.5	21,209,608	38,619	0.0018	0.9982	99.76
3.5	19,501,052	20,240	0.0010	0.9990	99.58
4.5	23,925,452	329,727	0.0138	0.9862	99.48
5.5	25,600,484	6,436	0.0003	0.9997	98.11
6.5	23,666,413	81,217	0.0034	0.9966	98.08
7.5	22,547,998	56,348	0.0025	0.9975	97.75
8.5	19,008,057	47,274	0.0025	0.9975	97.51
9.5	15,312,976	818,702	0.0535	0.9465	97.27
10.5	9,398,631	143,368	0.0153	0.9847	92.07
11.5	6,170,182	47,218	0.0077	0.9923	90.66
12.5	5,937,689	101,762	0.0171	0.9829	89.96
13.5	7,203,505	91,166	0.0127	0.9873	88.42
14.5	8,834,770	743,256	0.0841	0.9159	87.30
15.5	9,672,346	68,602	0.0071	0.9929	79.96
16.5	10,107,899	145,418	0.0144	0.9856	79.39
17.5	11,870,944	741,480	0.0625	0.9375	78.25
18.5	13,367,850	13,557	0.0010	0.9990	73.36
19.5	15,706,265	121,109	0.0077	0.9923	73.29
20.5	15,690,794	53,364	0.0034	0.9966	72.73
21.5	14,864,350	99,603	0.0067	0.9933	72.48
22.5	14,153,677	69,484	0.0049	0.9951	71.99
23.5	13,217,833	66,907	0.0051	0.9949	71.64
24.5	10,908,551	83,352	0.0076	0.9924	71.27
25.5	8,148,230	36,697	0.0045	0.9955	70.73
26.5	6,587,994	23,286	0.0035	0.9965	70.41
27.5	7,359,012	43,148	0.0059	0.9941	70.16
28.5	6,963,831	37,139	0.0053	0.9947	69.75
29.5	6,533,245	37,411	0.0057	0.9943	69.38
30.5	6,522,713	55,582	0.0085	0.9915	68.98
31.5	6,559,847	34,964	0.0053	0.9947	68.39
32.5	6,471,087	159,634	0.0247	0.9753	68.03
33.5	4,715,952	43,803	0.0093	0.9907	66.35
34.5	4,735,248	6,721	0.0014	0.9986	65.73
35.5	4,074,634	29,800	0.0073	0.9927	65.64
36.5	3,954,957	3,195	0.0008	0.9992	65.16
37.5	3,541,767	235,154	0.0664	0.9336	65.11
38.5	3,346,050	17,971	0.0054	0.9946	60.79

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,615,914	40,098	0.0111	0.9889	60.46
40.5	3,186,319	7,016	0.0022	0.9978	59.79
41.5	2,999,161	36,315	0.0121	0.9879	59.66
42.5	3,152,852	15,419	0.0049	0.9951	58.94
43.5	3,240,515	8,573	0.0026	0.9974	58.65
44.5	3,454,104	36,095	0.0104	0.9896	58.50
45.5	3,475,732	49,902	0.0144	0.9856	57.89
46.5	3,411,105	38,507	0.0113	0.9887	57.06
47.5	3,465,206	71,987	0.0208	0.9792	56.42
48.5	2,442,331	16,391	0.0067	0.9933	55.25
49.5	2,124,741	9,403	0.0044	0.9956	54.88
50.5	1,477,558	10,563	0.0071	0.9929	54.64
51.5	881,034	176,893	0.2008	0.7992	54.25
52.5	436,840	1,501	0.0034	0.9966	43.36
53.5	271,093	28	0.0001	0.9999	43.21
54.5	222,465	523	0.0024	0.9976	43.21
55.5	160,205	936	0.0058	0.9942	43.11
56.5	147,976	27	0.0002	0.9998	42.86
57.5	145,590	23	0.0002	0.9998	42.85
58.5	134,527	1,444	0.0107	0.9893	42.84
59.5	141,979	97	0.0007	0.9993	42.38
60.5	103,198	229	0.0022	0.9978	42.35
61.5	101,451	122	0.0012	0.9988	42.26
62.5	79,207	701	0.0089	0.9911	42.21
63.5	74,630	5,925	0.0794	0.9206	41.83
64.5	53,150	86	0.0016	0.9984	38.51
65.5	12,508		0.0000	1.0000	38.45
66.5	13,434		0.0000	1.0000	38.45
67.5	16,744		0.0000	1.0000	38.45
68.5	14,721		0.0000	1.0000	38.45
69.5	14,721	13	0.0009	0.9991	38.45
70.5	5,831		0.0000	1.0000	38.42
71.5	4,474		0.0000	1.0000	38.42
72.5	9,193		0.0000	1.0000	38.42
73.5	6,325		0.0000	1.0000	38.42
74.5	6,321	22	0.0035	0.9965	38.42
75.5	6,299		0.0000	1.0000	38.29
76.5	14,994		0.0000	1.0000	38.29
77.5	14,854	462	0.0311	0.9689	38.29
78.5	8,695		0.0000	1.0000	37.10

IDAHO POWER COMPANY

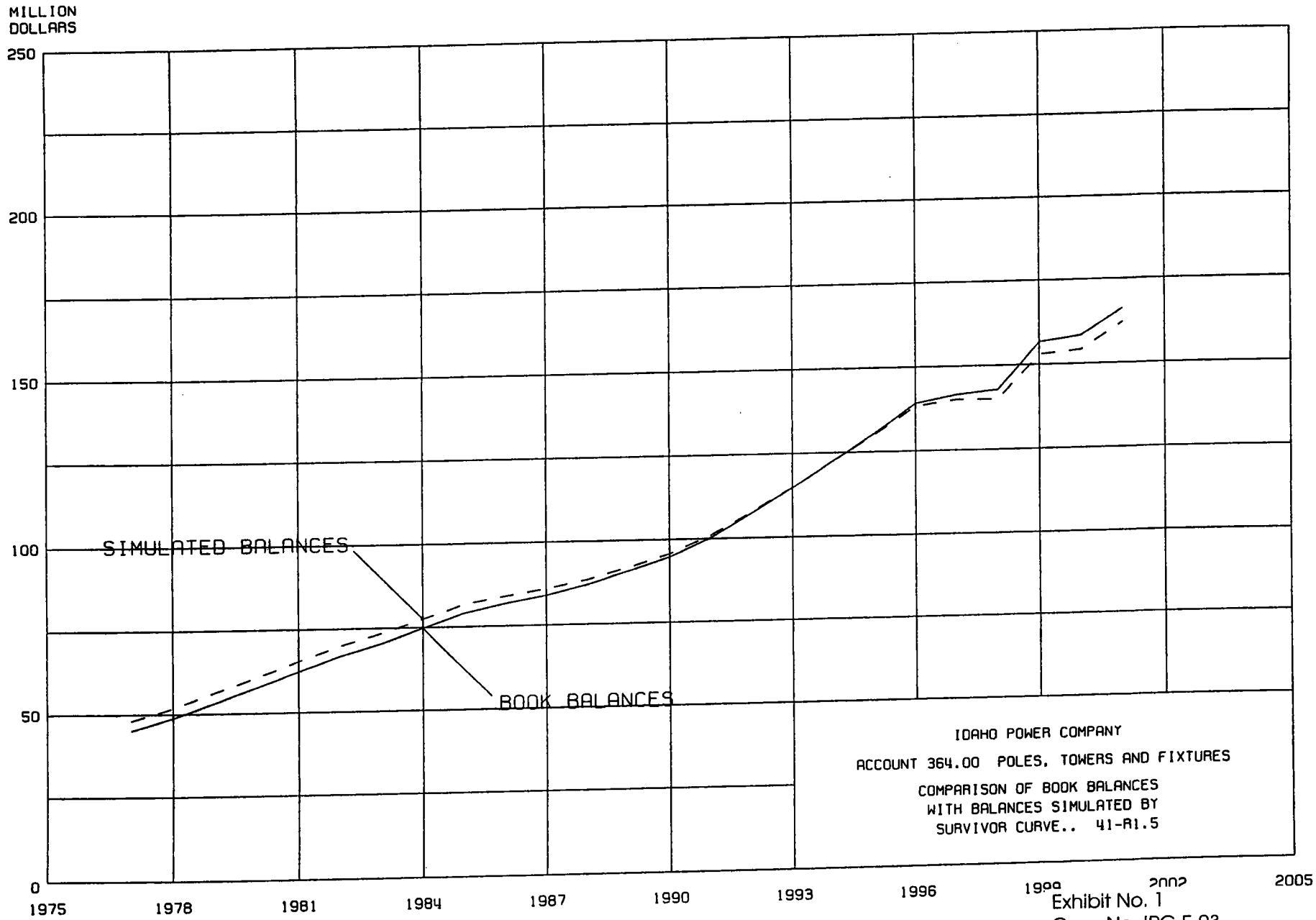
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,687		0.0000	1.0000	37.10
80.5	10,687		0.0000	1.0000	37.10
81.5	10,687	1,949	0.1824	0.8176	37.10
82.5	1,992		0.0000	1.0000	30.33
83.5	1,992		0.0000	1.0000	30.33
84.5	1,992		0.0000	1.0000	30.33
85.5					30.33

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 116 of 378


MILLION DOLLARS
250
200
150
100
50
0
1975
1978
1981
1984
1987
1990
1993
1996
1999
2002
2005
SIMULATED BALANCES
BOOK BALANCES
IDAHO POWER COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE.. 41-R1.5

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 41-R1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	45,079,819	47,995,066	2,915,247-
1978	48,810,823	51,781,881	2,971,058-
1979	53,196,313	56,277,543	3,081,230-
1980	57,743,452	60,835,189	3,091,737-
1981	62,429,652	65,541,393	3,111,741-
1982	66,874,614	69,937,419	3,062,805-
1983	70,415,263	73,396,764	2,981,501-
1984	74,750,799	77,509,576	2,758,777-
1985	79,075,784	81,626,873	2,551,089-
1986	81,627,374	83,883,094	2,255,720-
1987	83,912,082	85,870,489	1,958,407-
1988	86,803,866	88,318,391	1,514,525-
1989	90,646,804	91,795,079	1,148,275-
1990	94,640,823	95,611,952	971,129-
1991	100,177,395	100,943,556	766,161-
1992	107,301,926	107,651,504	349,578-
1993	114,668,841	114,709,590	40,749-
1994	122,528,430	122,472,329	56,101
1995	130,420,054	130,053,868	366,186
1996	139,029,620	138,151,474	878,146
1997	141,366,283	139,936,052	1,430,231
1998	142,682,954	139,791,321	2,891,633
1999	156,639,850	152,971,546	3,668,304
2000	158,377,897	154,141,181	4,236,716
2001	166,092,612	162,047,605	4,045,007

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
99,011,733	2,463,529	40.2	95.3	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 118 of 378

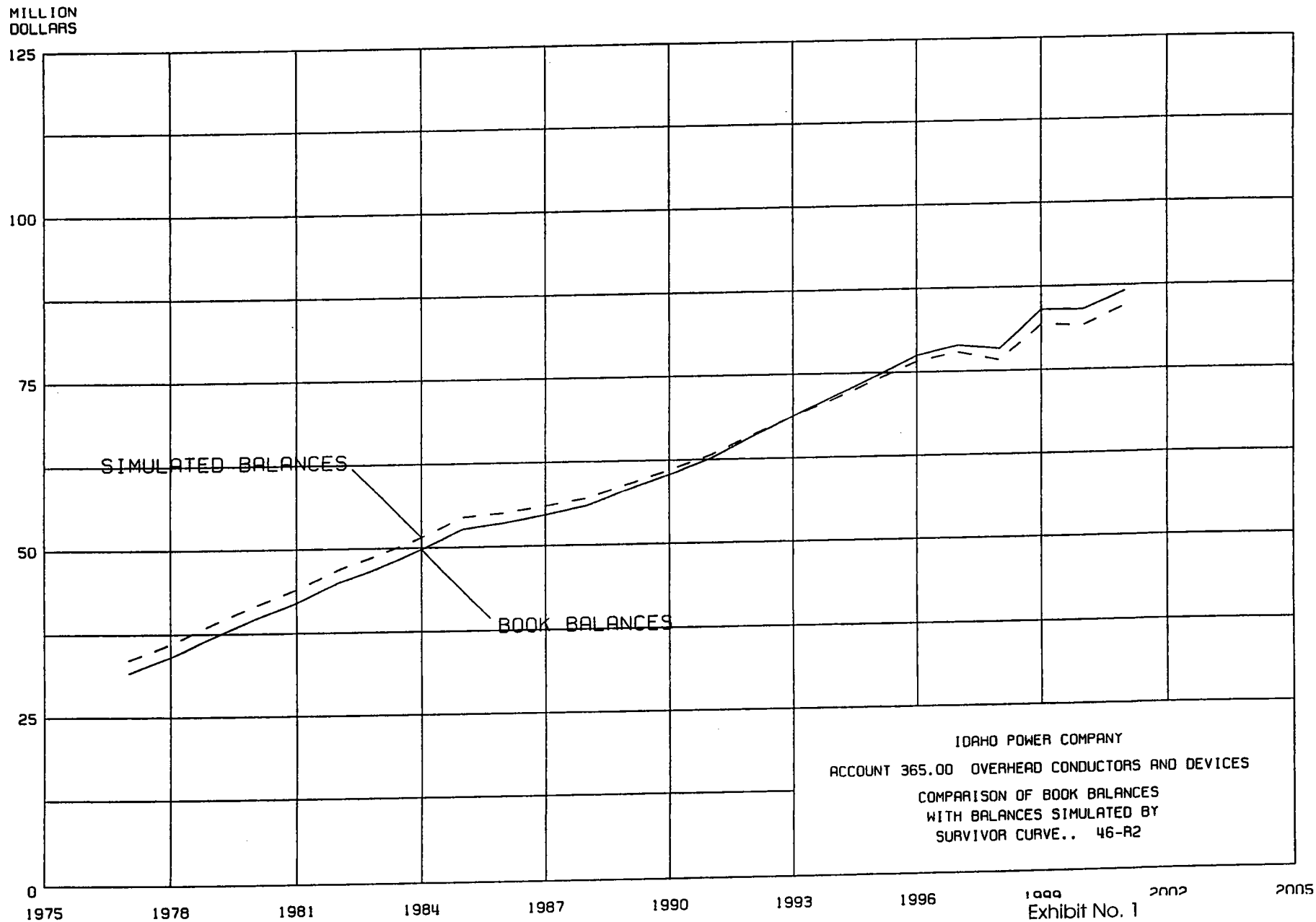


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 119 of 378

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 46-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	31,580,330	33,590,146	2,009,816-
1978	34,027,283	36,000,347	1,973,064-
1979	36,961,844	38,957,078	1,995,234-
1980	39,678,255	41,663,451	1,985,196-
1981	42,089,928	44,052,116	1,962,188-
1982	45,022,181	46,946,794	1,924,613-
1983	47,186,365	49,075,008	1,888,643-
1984	49,721,140	51,495,354	1,774,214-
1985	52,663,343	54,392,828	1,729,485-
1986	53,446,816	54,940,307	1,493,491-
1987	54,551,788	55,879,023	1,327,235-
1988	55,805,733	56,884,579	1,078,846-
1989	58,106,549	58,932,981	826,432-
1990	60,303,195	61,005,894	702,699-
1991	62,646,445	63,147,629	501,184-
1992	65,681,540	65,897,352	215,812-
1993	68,600,502	68,589,866	10,636
1994	71,472,197	71,062,283	409,914
1995	74,419,363	73,871,803	547,560
1996	77,517,819	76,616,046	901,773
1997	79,002,414	77,947,175	1,055,239
1998	78,378,164	76,647,540	1,730,624
1999	84,020,200	81,869,219	2,150,981
2000	84,013,899	81,646,480	2,367,419
2001	86,633,412	84,464,850	2,168,562

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
59,741,228	1,550,082	38.5	90.8	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 120 of 378

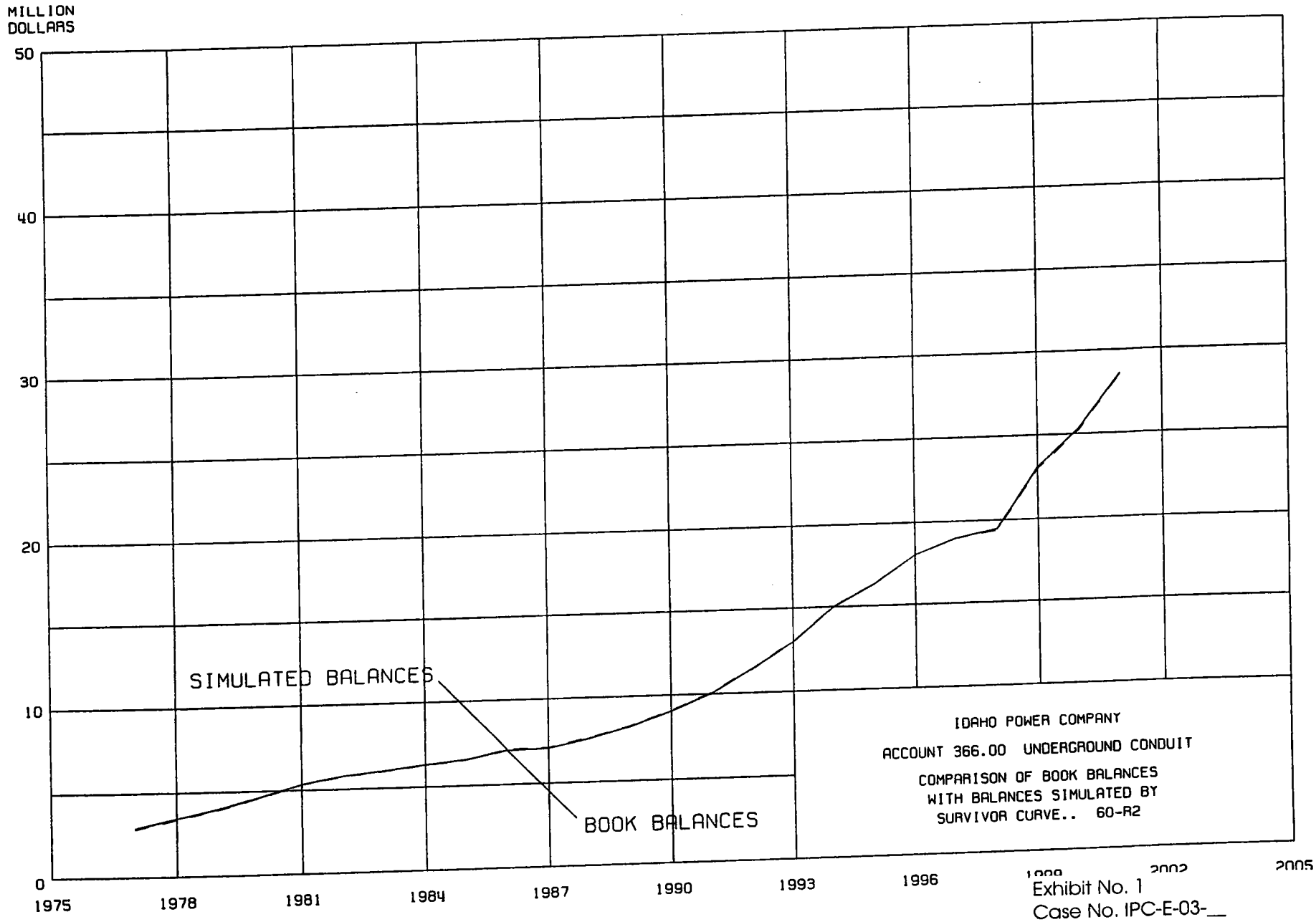


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 121 of 378

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 60-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	2,947,807	2,897,391	50,416
1978	3,472,927	3,429,655	43,272
1979	4,012,946	3,970,031	42,915
1980	4,647,250	4,614,908	32,342
1981	5,346,996	5,325,869	21,127
1982	5,785,414	5,765,633	19,781
1983	6,032,108	6,014,727	17,381
1984	6,314,915	6,291,638	23,277
1985	6,562,187	6,540,349	21,838
1986	7,023,393	7,077,773	54,380-
1987	7,077,959	7,121,004	43,045-
1988	7,580,532	7,618,167	37,635-
1989	8,208,670	8,239,272	30,602-
1990	9,052,920	9,093,970	41,050-
1991	10,040,216	10,083,786	43,570-
1992	11,413,281	11,447,370	34,089-
1993	12,952,764	12,981,780	29,016-
1994	14,996,936	15,020,203	23,267-
1995	16,287,318	16,300,793	13,475-
1996	18,014,503	18,015,382	879-
1997	18,970,071	18,961,130	8,941
1998	19,451,189	19,385,782	65,407
1999	23,106,632	23,011,387	95,245
2000	25,337,774	25,248,111	89,663
2001	28,582,949	28,543,561	39,388

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
11,328,786	42,874	264.2	57.5	93.1

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 122 of 378

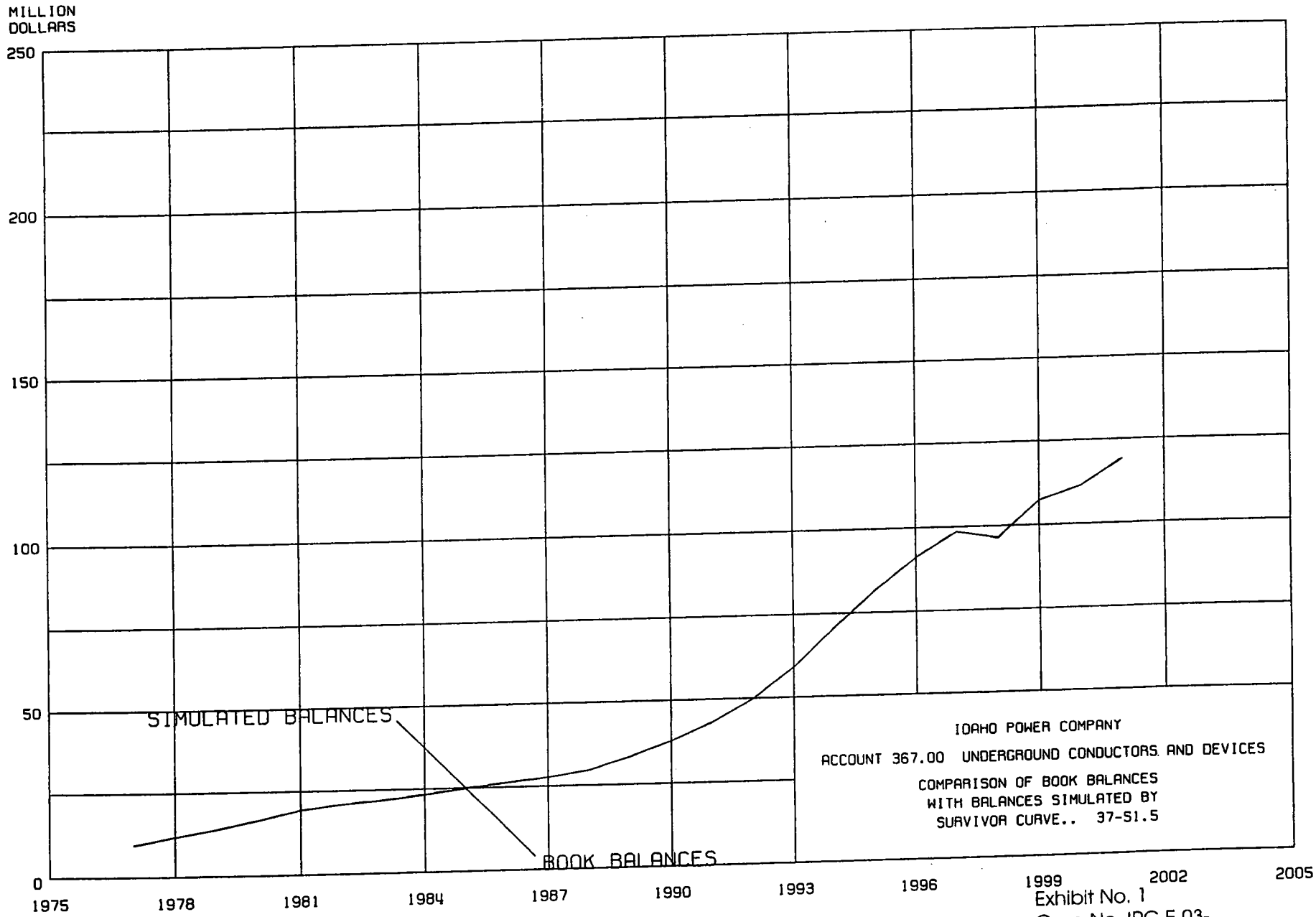


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 123 of 378

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 37-S1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	9,307,628	9,362,887	55,259-
1978	11,711,842	11,786,549	74,707-
1979	13,793,209	13,863,733	70,524-
1980	16,311,142	16,403,502	92,360-
1981	19,082,950	19,186,880	103,930-
1982	20,735,527	20,863,598	128,071-
1983	21,815,631	21,959,334	143,703-
1984	23,214,622	23,330,812	116,190-
1985	24,854,904	25,017,760	162,856-
1986	26,311,708	26,437,594	125,886-
1987	27,634,544	27,691,125	56,581-
1988	29,575,737	29,571,428	4,309
1989	33,293,413	33,251,818	41,595
1990	37,712,786	37,714,782	1,996-
1991	43,073,666	43,115,274	41,608-
1992	49,758,898	49,758,210	688
1993	59,145,248	59,176,045	30,797-
1994	70,699,524	70,773,748	74,224-
1995	81,513,818	81,615,126	101,308-
1996	91,171,857	91,268,982	97,125-
1997	98,530,192	98,686,538	156,346-
1998	96,575,077	96,334,911	240,166
1999	107,268,460	107,329,206	60,746-
2000	111,369,244	111,424,162	54,918-
2001	119,073,667	119,208,151	134,484-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
49,741,412	103,076	482.6	99.4	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 124 of 378

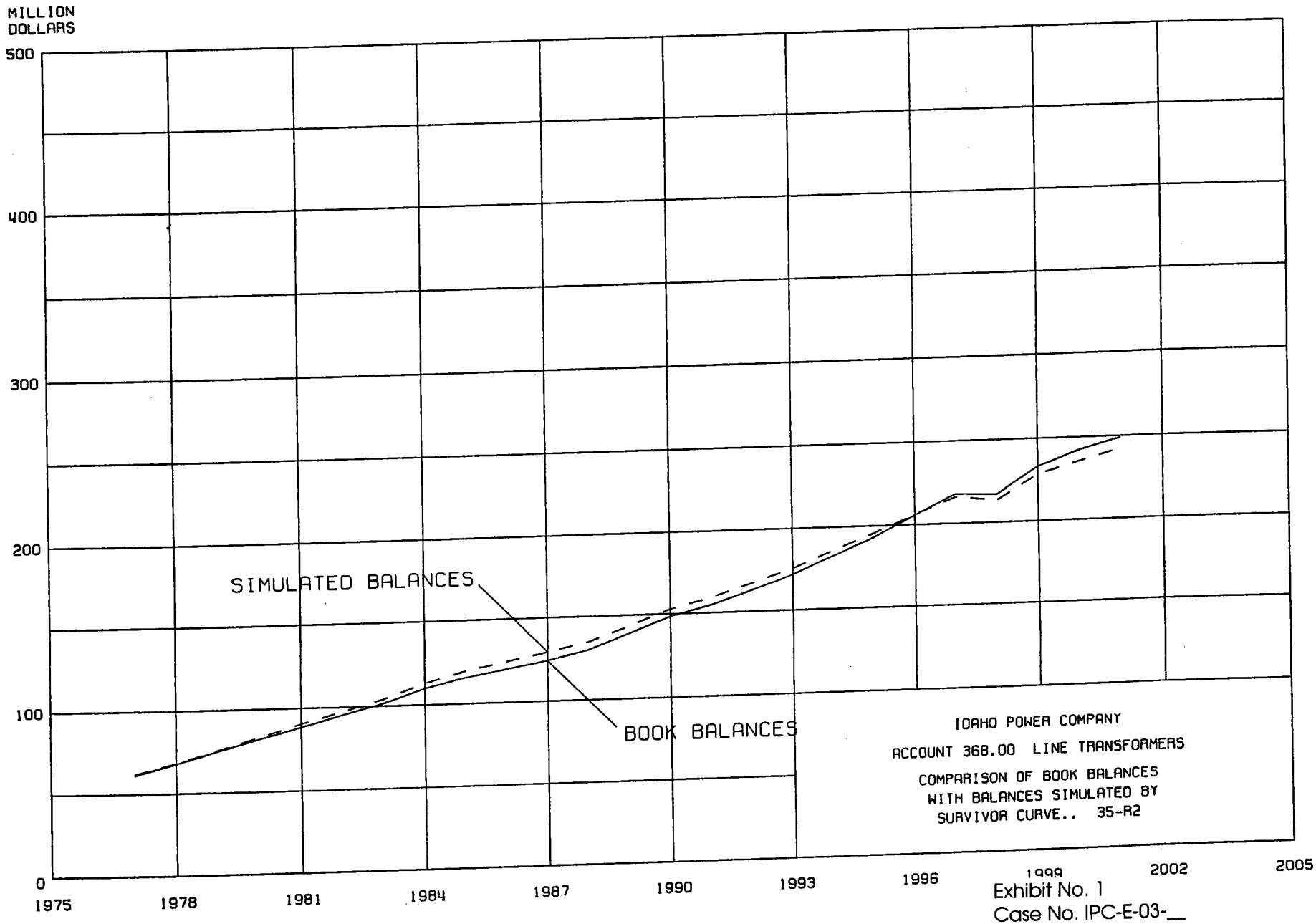


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 125 of 378

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	61,274,470	61,672,323	397,853-
1978	67,815,077	68,283,708	468,631-
1979	74,979,393	75,499,335	519,942-
1980	81,731,122	82,933,860	1,202,738-
1981	88,377,188	90,423,656	2,046,468-
1982	95,224,442	97,206,424	1,981,982-
1983	101,651,440	104,301,169	2,649,729-
1984	110,017,039	113,112,153	3,095,114-
1985	115,931,099	119,884,447	3,953,348-
1986	120,224,671	124,794,444	4,569,773-
1987	124,550,826	129,603,086	5,052,260-
1988	130,224,464	134,956,789	4,732,325-
1989	139,331,586	143,622,788	4,291,202-
1990	148,464,725	152,879,500	4,414,775-
1991	154,678,431	159,148,990	4,470,559-
1992	162,850,023	167,253,469	4,403,446-
1993	171,659,260	175,346,702	3,687,442-
1994	182,662,363	186,021,828	3,359,465-
1995	193,180,098	195,555,608	2,375,510-
1996	205,614,600	206,027,433	412,833-
1997	217,570,234	215,725,123	1,845,111
1998	216,653,873	213,066,872	3,587,001
1999	232,862,057	228,017,941	4,844,116
2000	242,212,471	235,461,026	6,751,445
2001	248,883,111	242,312,505	6,570,606

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
147,544,963	3,729,412	39.6	100.0	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 126 of 378

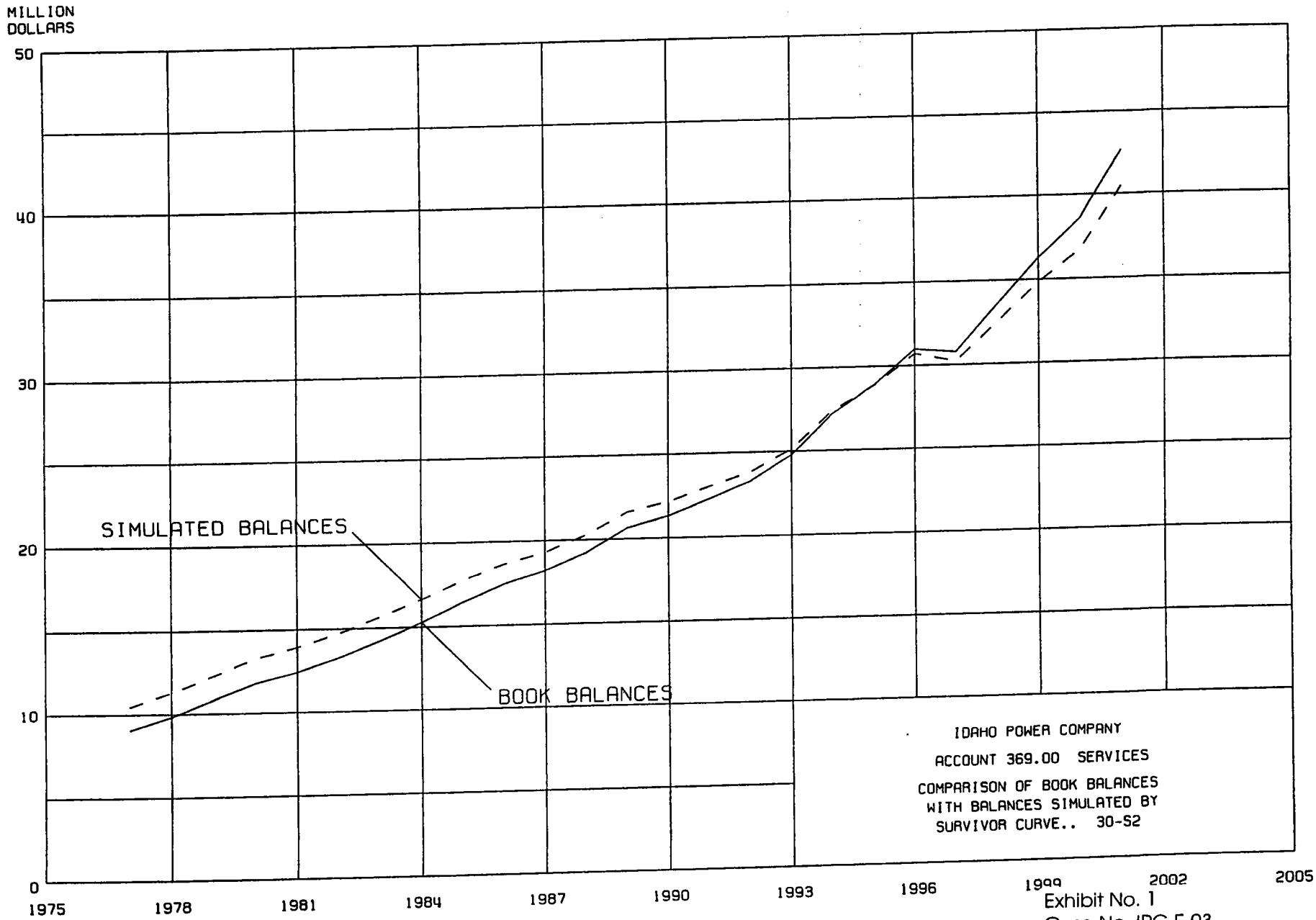


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 127 of 378

IDAHO POWER COMPANY

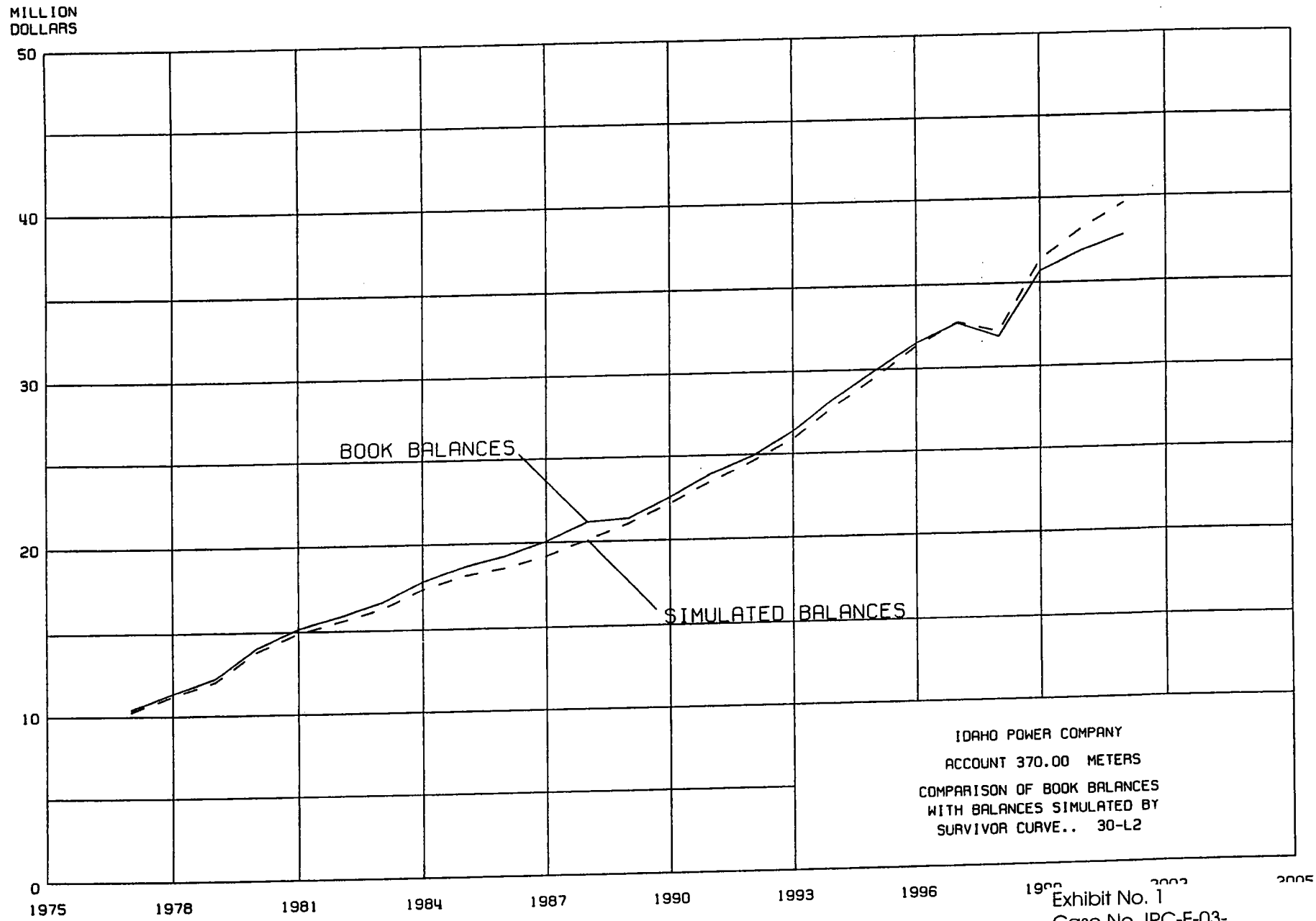
ACCOUNT 369.00 SERVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 30-S2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	9,048,620	10,436,270	1,387,650-
1978	9,827,596	11,278,828	1,451,232-
1979	10,808,221	12,302,132	1,493,911-
1980	11,813,358	13,301,717	1,488,359-
1981	12,444,525	13,923,480	1,478,955-
1982	13,264,692	14,719,323	1,454,631-
1983	14,239,106	15,636,072	1,396,966-
1984	15,261,276	16,604,901	1,343,625-
1985	16,385,558	17,685,083	1,299,525-
1986	17,418,927	18,612,118	1,193,191-
1987	18,158,837	19,275,554	1,116,717-
1988	19,201,620	20,269,403	1,067,783-
1989	20,651,957	21,602,957	951,000-
1990	21,326,134	22,166,774	840,640-
1991	22,283,449	23,016,317	732,868-
1992	23,266,850	23,808,142	541,292-
1993	24,779,600	25,135,330	355,730-
1994	27,215,106	27,388,976	173,870-
1995	28,865,627	28,837,632	27,995
1996	30,972,286	30,698,150	274,136
1997	30,757,157	30,204,357	552,800
1998	33,540,623	32,480,331	1,060,292
1999	36,307,043	34,826,273	1,480,770
2000	38,604,655	36,758,148	1,846,507
2001	42,622,542	40,463,109	2,159,433

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
21,962,615	1,206,773	18.2	100.0	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 128 of 378


MILLION DOLLARS
50
40
30
20
10
0
1975
1978
1981
1984
1987
1990
1993
1996
BOOK BALANCES
SIMULATED BALANCES
IDAHO POWER COMPANY
ACCOUNT 370.00 METERS
COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE.. 30-L2

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 30-L2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	10,396,440	10,261,549	134,891
1978	11,346,803	11,190,346	156,457
1979	12,220,747	12,012,992	207,755
1980	14,046,254	13,811,470	234,784
1981	15,165,561	14,881,073	284,488
1982	15,871,611	15,551,285	320,326
1983	16,651,738	16,258,773	392,965
1984	17,813,835	17,363,725	450,110
1985	18,661,080	18,109,505	551,575
1986	19,249,176	18,543,248	705,928
1987	20,061,757	19,188,444	873,313
1988	21,159,564	20,096,072	1,063,492
1989	21,320,194	21,021,621	298,573
1990	22,546,220	22,166,025	380,195
1991	23,890,341	23,441,305	449,036
1992	24,875,206	24,551,379	323,827
1993	26,359,715	25,898,940	460,775
1994	28,268,639	27,784,977	483,662
1995	29,937,529	29,507,475	430,054
1996	31,515,789	31,336,461	179,328
1997	32,660,655	32,719,832	59,177-
1998	31,816,146	32,119,671	303,525-
1999	35,687,438	36,374,954	687,516-
2000	36,863,578	38,173,900	1,310,322-
2001	37,736,793	39,601,944	1,865,151-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
23,044,912	643,284	35.8	99.6	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 130 of 378

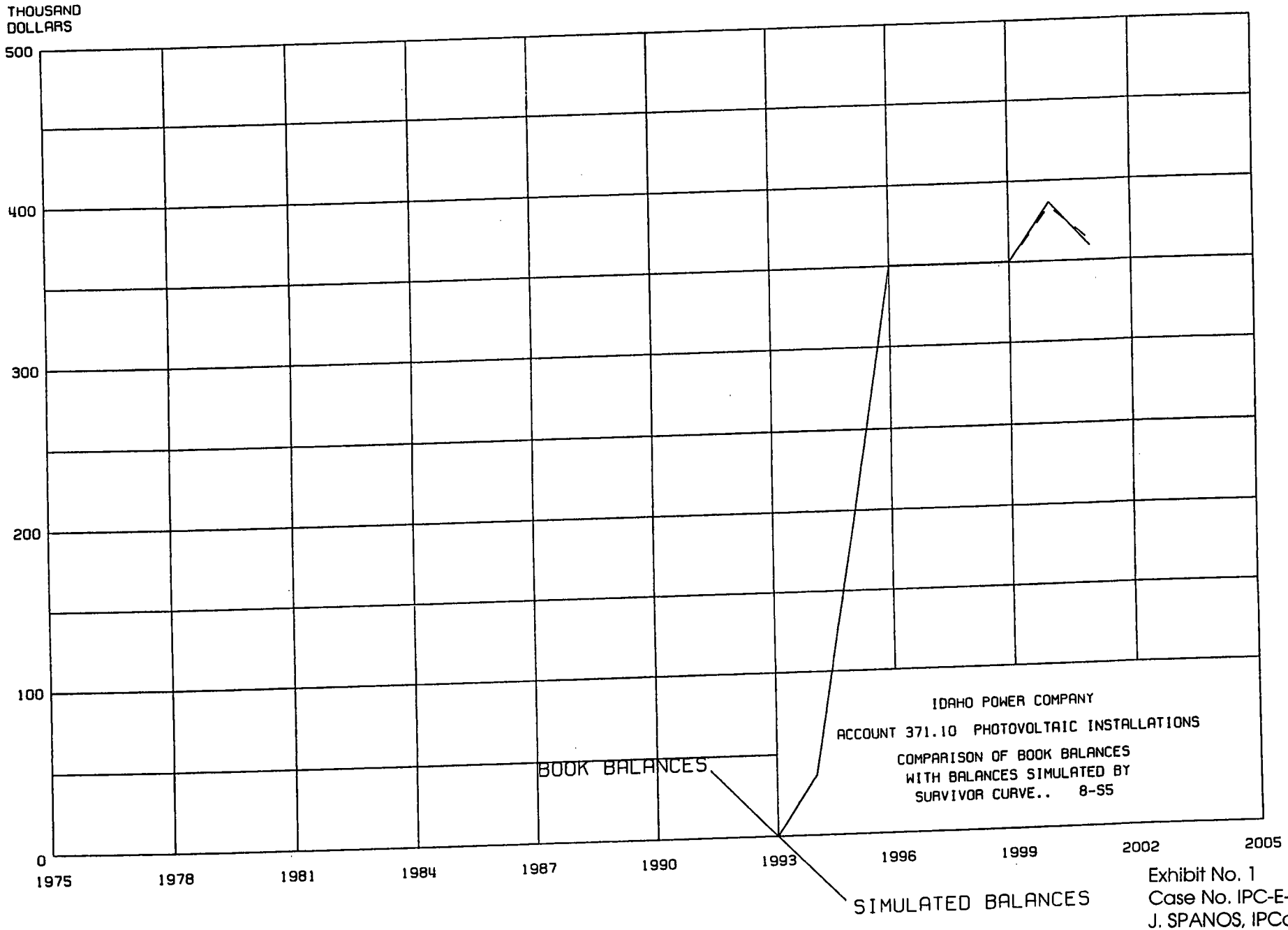


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 131 of 378

IDAHO POWER COMPANY

ACCOUNT 371.10 PHOTOVOLTAIC INSTALLATIONS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 8-S5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977			
1978			
1979			
1980			
1981			
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
1991			
1992			
1993	1		1
1994	36,878	36,878	
1995	187,929	187,929	
1996	350,291	350,291	
1997	350,291	350,291	
1998	350,291	350,290	1
1999	350,291	350,162	129
2000	386,704	384,097	2,607
2001	359,318	362,964	3,646-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
94,880	897	105.8	99.6	30.1

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 132 of 378

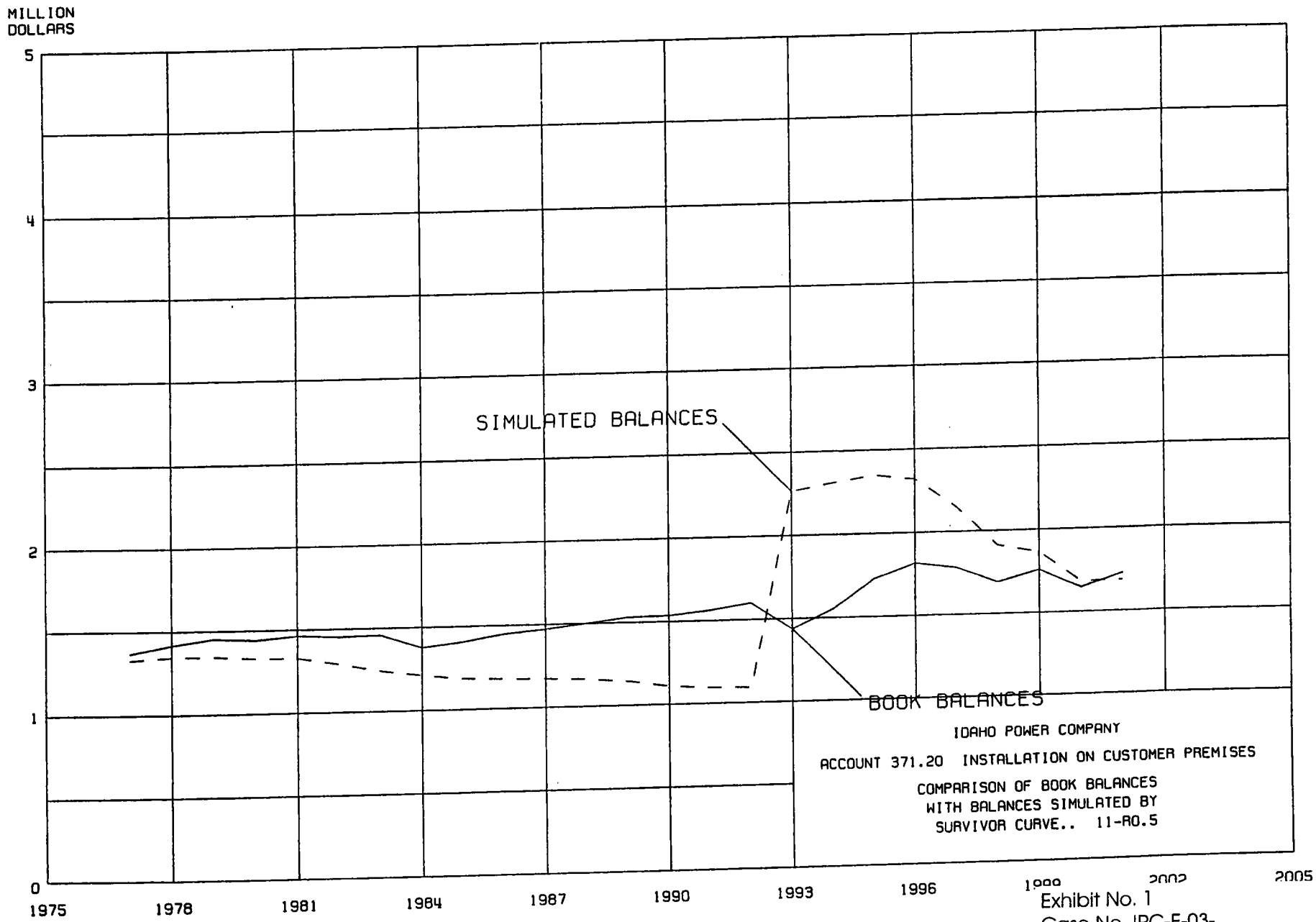


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 133 of 378

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATION ON CUSTOMER PREMISES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 11-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	1,366,513	1,324,516	41,997
1978	1,415,395	1,342,062	73,333
1979	1,450,720	1,340,663	110,057
1980	1,440,577	1,327,573	113,004
1981	1,461,311	1,325,080	136,231
1982	1,451,263	1,285,412	165,851
1983	1,456,756	1,238,274	218,482
1984	1,375,417	1,207,411	168,006
1985	1,406,343	1,183,007	223,336
1986	1,447,828	1,175,425	272,403
1987	1,470,817	1,169,751	301,066
1988	1,501,172	1,161,738	339,434
1989	1,531,894	1,142,891	389,003
1990	1,536,098	1,107,564	428,534
1991	1,562,786	1,092,724	470,062
1992	1,601,366	1,087,462	513,904
1993	1,435,525	2,264,855	829,330-
1994	1,552,488	2,309,863	757,375-
1995	1,726,169	2,350,714	624,545-
1996	1,814,419	2,321,628	507,209-
1997	1,781,947	2,149,156	367,209-
1998	1,690,562	1,911,598	221,036-
1999	1,756,357	1,863,646	107,289-
2000	1,646,348	1,682,893	36,545-
2001	1,726,825	1,686,302	40,523

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
1,544,276	369,373	4.2	74.4	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 134 of 378

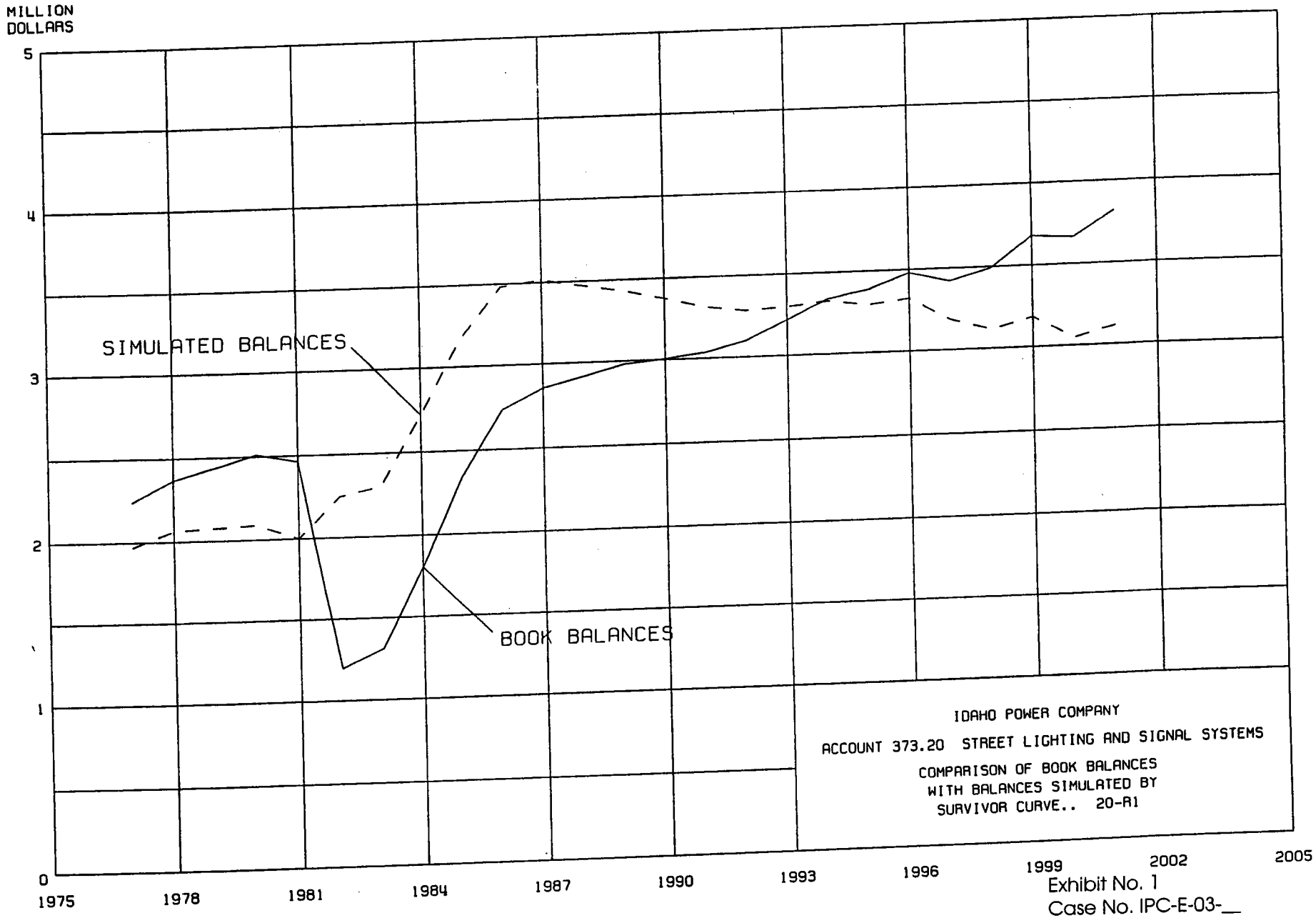


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 135 of 378

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 20-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1977	2,238,144	1,969,323	268,821
1978	2,366,805	2,064,887	301,918
1979	2,437,213	2,076,323	360,890
1980	2,510,737	2,087,797	422,940
1981	2,462,732	2,000,358	462,374
1982	1,192,488	2,244,557	1,052,069-
1983	1,307,554	2,297,508	989,954-
1984	1,803,625	2,721,938	918,313-
1985	2,344,197	3,174,293	830,096-
1986	2,738,762	3,481,135	742,373-
1987	2,857,936	3,513,568	655,632-
1988	2,918,478	3,471,852	553,374-
1989	2,980,431	3,432,348	451,917-
1990	3,004,634	3,375,388	370,754-
1991	3,035,989	3,315,710	279,721-
1992	3,101,303	3,283,955	182,652-
1993	3,219,066	3,298,918	79,852-
1994	3,336,117	3,324,502	11,615
1995	3,388,007	3,293,445	94,562
1996	3,479,472	3,321,448	158,024
1997	3,421,884	3,184,853	237,031
1998	3,492,032	3,115,924	376,108
1999	3,678,355	3,183,075	495,280
2000	3,663,966	3,047,637	616,329
2001	3,818,844	3,115,902	702,942

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG	END
2,831,951	544,183	5.2	100.0	100.0

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 136 of 378

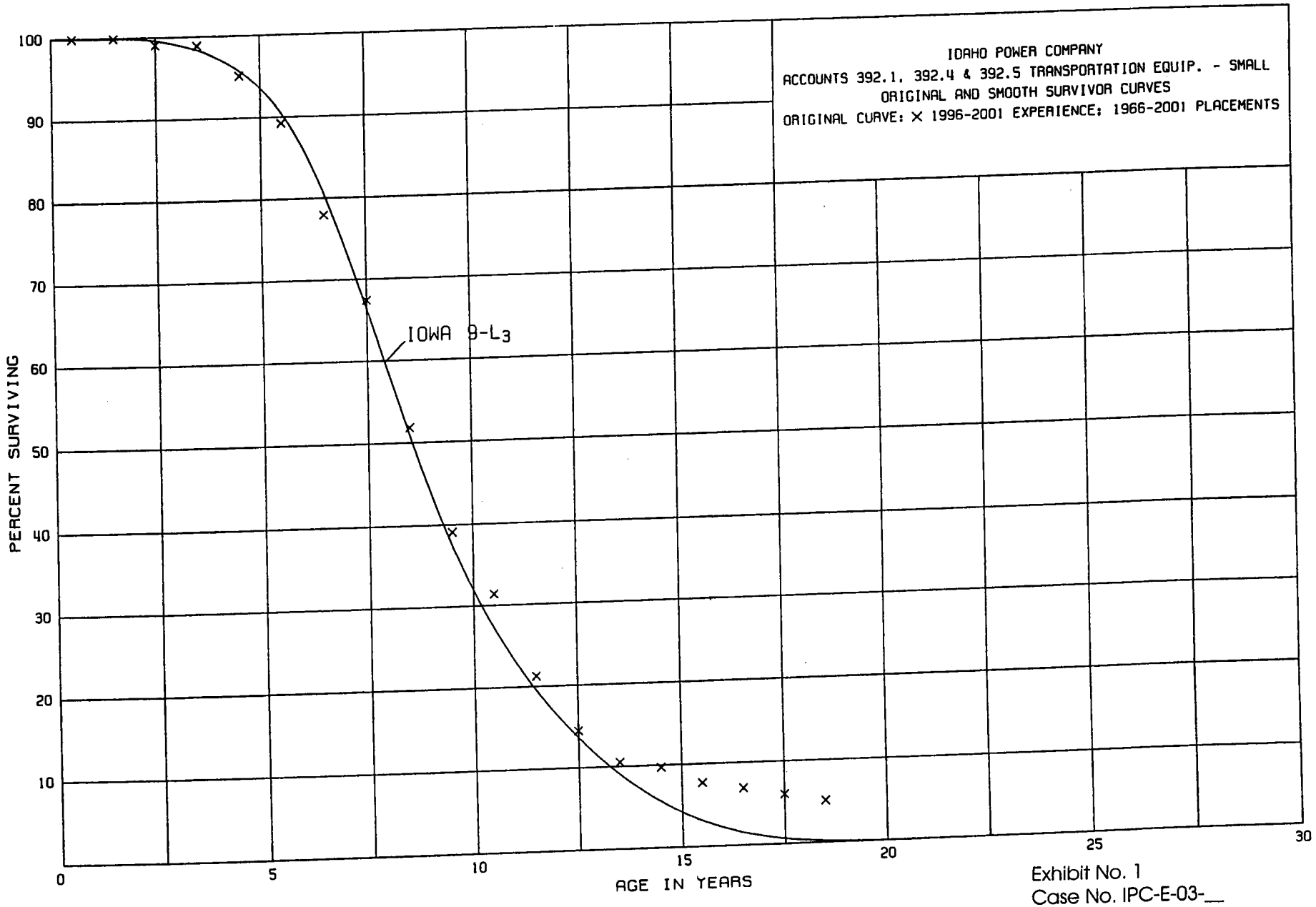


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 137 of 378

IDAHO POWER COMPANY

ACCOUNTS 392.1, 392.4 & 392.5 TRANSPORTATION EQUIP. - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,524,315		0.0000	1.0000	100.00
0.5	8,121,098		0.0000	1.0000	100.00
1.5	8,225,322	73,027	0.0089	0.9911	100.00
2.5	8,226,070	18,873	0.0023	0.9977	99.11
3.5	8,266,607	304,806	0.0369	0.9631	98.88
4.5	7,509,567	476,665	0.0635	0.9365	95.23
5.5	7,157,331	900,784	0.1259	0.8741	89.18
6.5	6,751,096	916,462	0.1358	0.8642	77.95
7.5	5,113,007	1,180,057	0.2308	0.7692	67.36
8.5	3,099,634	758,077	0.2446	0.7554	51.81
9.5	1,858,569	366,690	0.1973	0.8027	39.14
10.5	1,053,793	344,158	0.3266	0.6734	31.42
11.5	479,919	154,189	0.3213	0.6787	21.16
12.5	331,694	88,897	0.2680	0.7320	14.36
13.5	306,790	23,413	0.0763	0.9237	10.51
14.5	353,075	73,970	0.2095	0.7905	9.71
15.5	274,541	28,652	0.1044	0.8956	7.68
16.5	221,975	27,131	0.1222	0.8778	6.88
17.5	162,448	24,158	0.1487	0.8513	6.04
18.5	92,392		0.0000	1.0000	5.14
19.5	60,823		0.0000	1.0000	5.14
20.5					5.14
21.5					
22.5	3,543		0.0000		
23.5	4,257		0.0000		
24.5	4,257		0.0000		
25.5	4,257		0.0000		
26.5	4,257	3,543	0.8323		
27.5	714		0.0000		
28.5	714		0.0000		
29.5	1,323		0.0000		
30.5	1,323	417	0.3152		
31.5	906		0.0000		
32.5	906	906	1.0000		
33.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 138 of 378

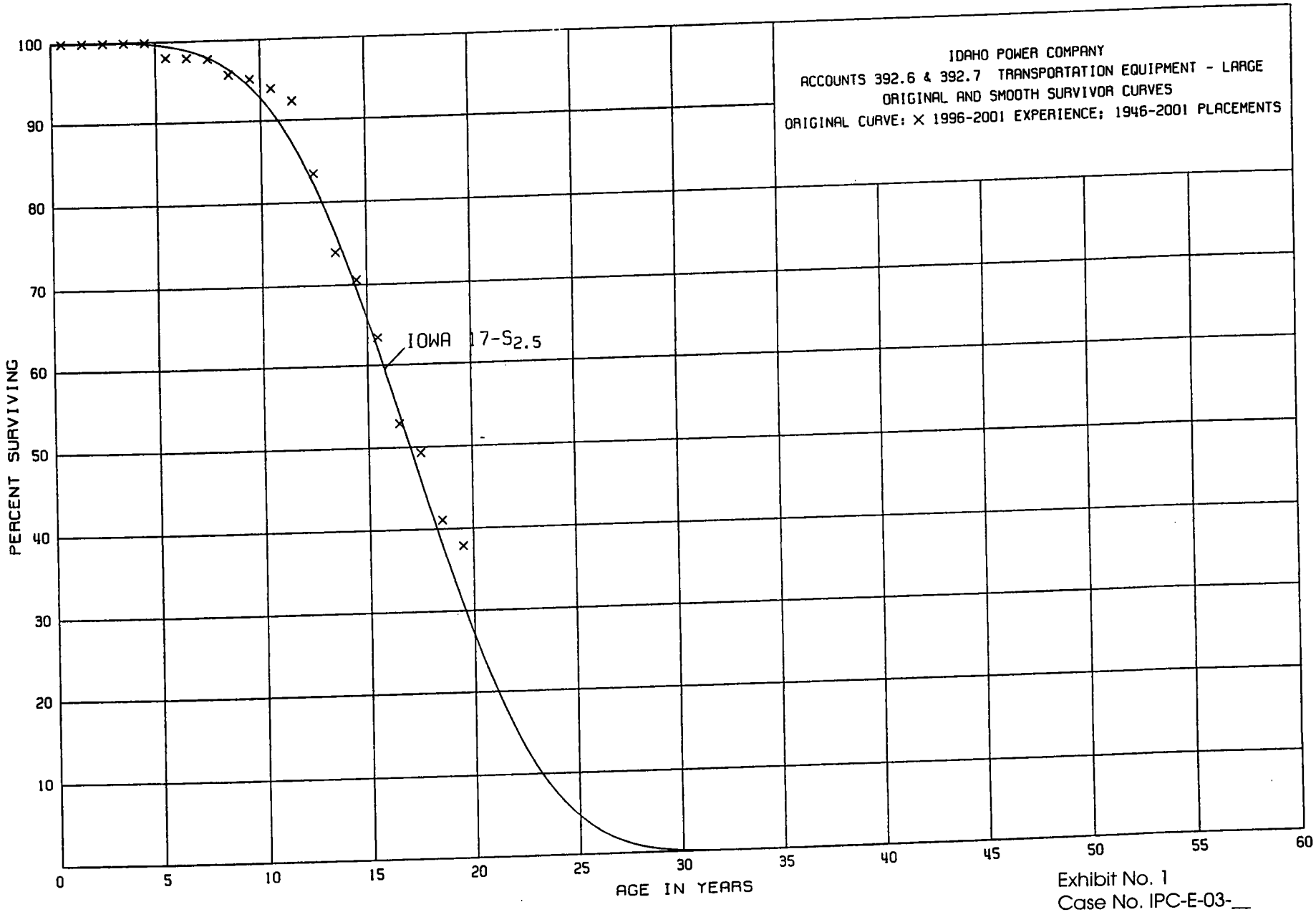


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 139 of 378

IDAHO POWER COMPANY

ACCOUNTS 392.6 & 392.7 TRANSPORTATION EQUIPMENT - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,246,814		0.0000	1.0000	100.00
0.5	7,805,939		0.0000	1.0000	100.00
1.5	7,716,497		0.0000	1.0000	100.00
2.5	7,851,557		0.0000	1.0000	100.00
3.5	7,435,159		0.0000	1.0000	100.00
4.5	7,567,273	152,241	0.0201	0.9799	100.00
5.5	7,480,102	8,000	0.0011	0.9989	97.99
6.5	7,024,713	14,842	0.0021	0.9979	97.88
7.5	5,177,076	107,342	0.0207	0.9793	97.67
8.5	5,426,941	33,702	0.0062	0.9938	95.65
9.5	5,085,759	61,644	0.0121	0.9879	95.06
10.5	4,664,328	81,263	0.0174	0.9826	93.91
11.5	3,967,487	379,093	0.0955	0.9045	92.28
12.5	5,566,032	630,983	0.1134	0.8866	83.47
13.5	5,317,445	245,151	0.0461	0.9539	74.00
14.5	4,802,327	492,486	0.1026	0.8974	70.59
15.5	3,682,650	606,387	0.1647	0.8353	63.35
16.5	2,692,868	185,717	0.0690	0.9310	52.92
17.5	2,316,896	383,473	0.1655	0.8345	49.27
18.5	910,675	71,803	0.0788	0.9212	41.12
19.5	499,169		0.0000	1.0000	37.88
20.5	282,393		0.0000	1.0000	37.88
21.5	263,914	34,178	0.1295	0.8705	37.88
22.5	257,513		0.0000	1.0000	32.97
23.5	161,087	889	0.0055	0.9945	32.97
24.5	65,870		0.0000	1.0000	32.79
25.5	40,250		0.0000	1.0000	32.79
26.5	40,250		0.0000	1.0000	32.79
27.5	40,250		0.0000	1.0000	32.79
28.5	12,472		0.0000	1.0000	32.79
29.5	30,509		0.0000	1.0000	32.79
30.5	32,693		0.0000	1.0000	32.79
31.5	20,221		0.0000	1.0000	32.79
32.5	20,221		0.0000	1.0000	32.79
33.5	20,221	9,473	0.4685	0.5315	32.79
34.5	21,678		0.0000	1.0000	17.43
35.5	14,396		0.0000	1.0000	17.43
36.5	12,212		0.0000	1.0000	17.43
37.5	13,294		0.0000	1.0000	17.43
38.5	13,294		0.0000	1.0000	17.43

IDAHO POWER COMPANY

ACCOUNTS 392.6 & 392.7 TRANSPORTATION EQUIPMENT - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,499		0.0000	1.0000	17.43
40.5	10,287		0.0000	1.0000	17.43
41.5	10,287	443	0.0431	0.9569	17.43
42.5	9,844		0.0000	1.0000	16.68
43.5	8,762	7,955	0.9079	0.0921	16.68
44.5	807		0.0000	1.0000	1.54
45.5					1.54
46.5					
47.5					
48.5					
49.5	622		0.0000		
50.5	622		0.0000		
51.5	622		0.0000		
52.5	622		0.0000		
53.5	622		0.0000		
54.5	622		0.0000		
55.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 141 of 378

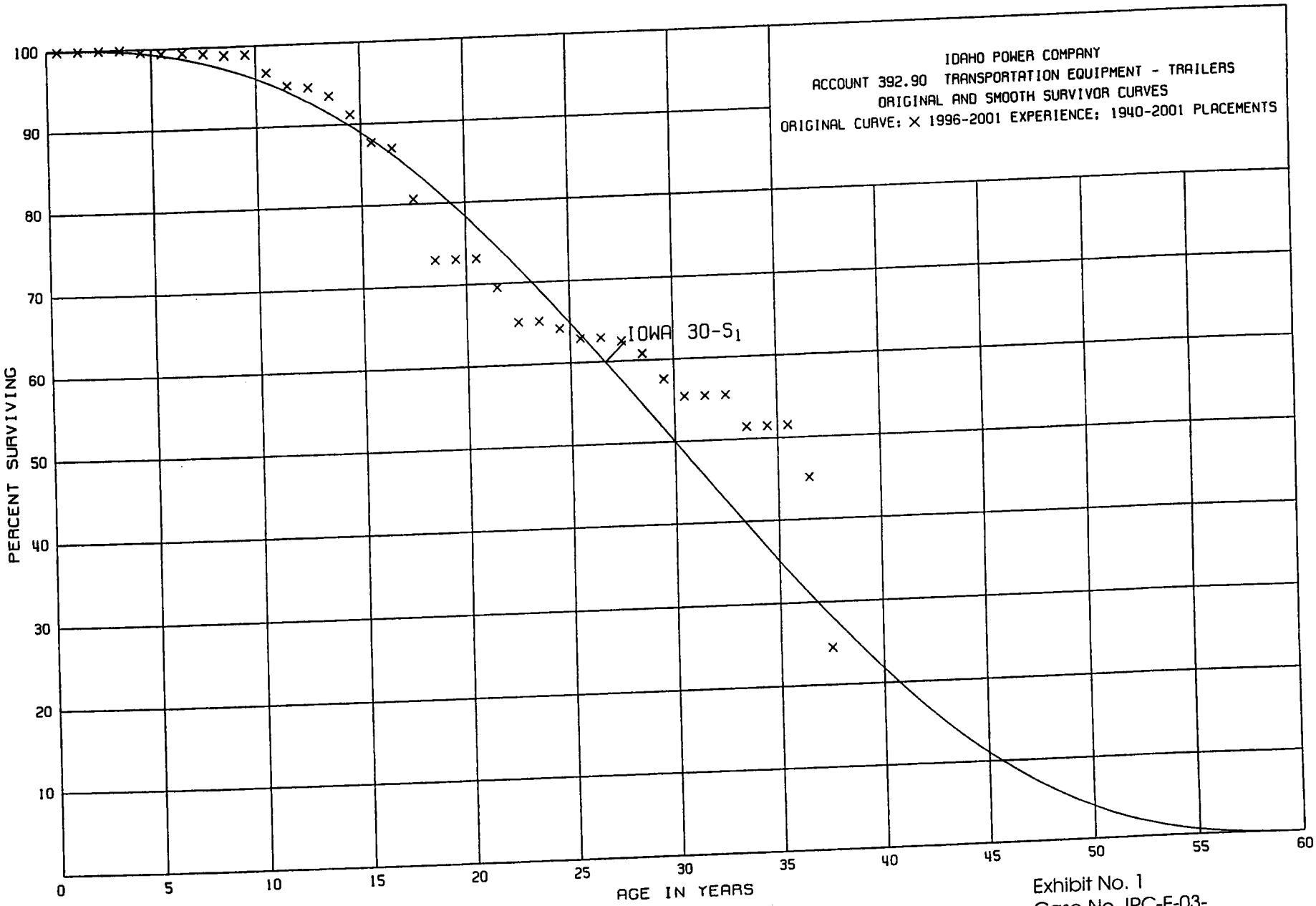


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 142 of 378

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	756,276		0.0000	1.0000	100.00
0.5	749,453		0.0000	1.0000	100.00
1.5	682,782		0.0000	1.0000	100.00
2.5	632,827		0.0000	1.0000	100.00
3.5	1,039,377	3,786	0.0036	0.9964	100.00
4.5	896,764	2,136	0.0024	0.9976	99.64
5.5	947,766	487	0.0005	0.9995	99.40
6.5	883,809	1,803	0.0020	0.9980	99.35
7.5	877,604	1,450	0.0017	0.9983	99.15
8.5	921,262		0.0000	1.0000	98.98
9.5	516,368	11,930	0.0231	0.9769	98.98
10.5	525,778	9,272	0.0176	0.9824	96.69
11.5	677,378	1,762	0.0026	0.9974	94.99
12.5	799,569	9,527	0.0119	0.9881	94.74
13.5	797,404	20,574	0.0258	0.9742	93.61
14.5	708,828	27,563	0.0389	0.9611	91.19
15.5	662,273	6,589	0.0099	0.9901	87.64
16.5	550,514	39,447	0.0717	0.9283	86.77
17.5	244,854	22,610	0.0923	0.9077	80.55
18.5	111,200		0.0000	1.0000	73.12
19.5	53,334		0.0000	1.0000	73.12
20.5	127,270	6,248	0.0491	0.9509	73.12
21.5	148,261	9,200	0.0621	0.9379	69.53
22.5	146,210		0.0000	1.0000	65.21
23.5	148,287	2,391	0.0161	0.9839	65.21
24.5	168,507	3,289	0.0195	0.9805	64.16
25.5	166,524		0.0000	1.0000	62.91
26.5	100,301	766	0.0076	0.9924	62.91
27.5	66,049	1,764	0.0267	0.9733	62.43
28.5	65,573	3,402	0.0519	0.9481	60.76
29.5	57,216	2,154	0.0376	0.9624	57.61
30.5	35,988		0.0000	1.0000	55.44
31.5	31,968		0.0000	1.0000	55.44
32.5	31,503	2,235	0.0709	0.9291	55.44
33.5	29,268		0.0000	1.0000	51.51
34.5	27,178		0.0000	1.0000	51.51
35.5	45,150	5,602	0.1241	0.8759	51.51
36.5	39,548	18,205	0.4603	0.5397	45.12
37.5	19,742		0.0000	1.0000	24.35
38.5	9,400		0.0000	1.0000	24.35

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,400	1,200	0.1277	0.8723	24.35
40.5	18,436	1,464	0.0794	0.9206	21.24
41.5	17,710		0.0000	1.0000	19.55
42.5	17,710		0.0000	1.0000	19.55
43.5	17,710		0.0000	1.0000	19.55
44.5	16,969	7,500	0.4420	0.5580	19.55
45.5	9,469		0.0000	1.0000	10.91
46.5	9,695		0.0000	1.0000	10.91
47.5	9,105		0.0000	1.0000	10.91
48.5	9,739		0.0000	1.0000	10.91
49.5	11,162		0.0000	1.0000	10.91
50.5	3,704		0.0000	1.0000	10.91
51.5	3,704	1,220	0.3294	0.6706	10.91
52.5	985		0.0000	1.0000	7.32
53.5	837		0.0000	1.0000	7.32
54.5	339		0.0000	1.0000	7.32
55.5	304		0.0000	1.0000	7.32
56.5	304		0.0000	1.0000	7.32
57.5	304	163	0.5362	0.4638	7.32
58.5	141		0.0000	1.0000	3.40
59.5	141		0.0000	1.0000	3.40
60.5	141		0.0000	1.0000	3.40
61.5					3.40

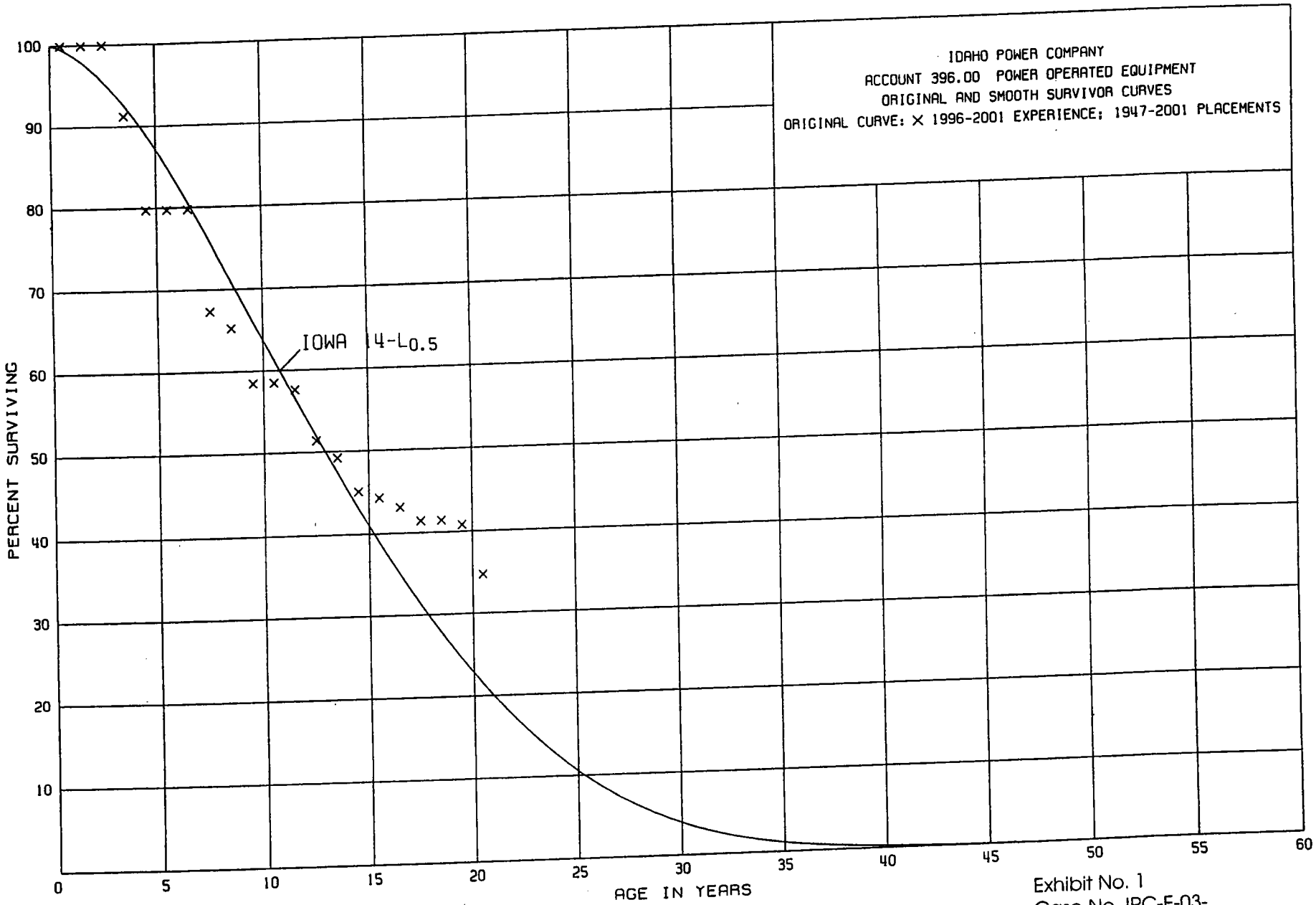


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 145 of 378

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,643,537		0.0000	1.0000	100.00
0.5	1,268,980		0.0000	1.0000	100.00
1.5	1,952,627		0.0000	1.0000	100.00
2.5	2,011,096	176,531	0.0878	0.9122	100.00
3.5	2,007,619	253,821	0.1264	0.8736	91.22
4.5	1,672,441		0.0000	1.0000	79.69
5.5	1,658,852		0.0000	1.0000	79.69
6.5	1,935,765	302,121	0.1561	0.8439	79.69
7.5	807,407	24,550	0.0304	0.9696	67.25
8.5	848,313	87,421	0.1031	0.8969	65.21
9.5	815,975		0.0000	1.0000	58.49
10.5	880,816	14,189	0.0161	0.9839	58.49
11.5	1,084,649	116,141	0.1071	0.8929	57.55
12.5	1,678,487	70,691	0.0421	0.9579	51.39
13.5	2,546,088	211,443	0.0830	0.9170	49.23
14.5	2,566,852	46,262	0.0180	0.9820	45.14
15.5	2,513,719	70,442	0.0280	0.9720	44.33
16.5	2,265,027	91,524	0.0404	0.9596	43.09
17.5	1,935,274		0.0000	1.0000	41.35
18.5	1,464,912	20,577	0.0140	0.9860	41.35
19.5	528,052	78,564	0.1488	0.8512	40.77
20.5	216,354		0.0000	1.0000	34.70
21.5	165,594		0.0000	1.0000	34.70
22.5	186,922		0.0000	1.0000	34.70
23.5	67,638		0.0000	1.0000	34.70
24.5	66,321		0.0000	1.0000	34.70
25.5	57,997	1,814	0.0313	0.9687	34.70
26.5	64,144		0.0000	1.0000	33.61
27.5	47,470	11,750	0.2475	0.7525	33.61
28.5	14,112		0.0000	1.0000	25.29
29.5	99,687		0.0000	1.0000	25.29
30.5	118,784		0.0000	1.0000	25.29
31.5	122,326		0.0000	1.0000	25.29
32.5	114,365	574	0.0050	0.9950	25.29
33.5	120,239		0.0000	1.0000	25.16
34.5	130,099		0.0000	1.0000	25.16
35.5	79,350	15,931	0.2008	0.7992	25.16
36.5	44,896		0.0000	1.0000	20.11
37.5	41,760	2,655	0.0636	0.9364	20.11
38.5	48,653		0.0000	1.0000	18.83

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2001 EXPERIENCE BAND 1996-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,859	406	0.0091	0.9909	18.83
40.5	44,373		0.0000	1.0000	18.66
41.5	9,548		0.0000	1.0000	18.66
42.5	9,548		0.0000	1.0000	18.66
43.5	9,548		0.0000	1.0000	18.66
44.5					18.66
45.5					
46.5					
47.5					
48.5	125	125	1.0000		
49.5					

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 147 of 378

III-101

NET SALVAGE STATISTICS

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1954	1,266	60	5	97	8	37	3
1955	12,930	1,019	8	168	1	851-	7-
1956	4,925	2,078	42	250	5	1,828-	37-
1957	158,200	183	0	220	0	37	0
1958	9,092	120	1	389	4	269	3
1959	3,301	93	3		0	93-	3-
1960	1,468	130	9		0	130-	9-
1961	904	64,629		1,269	140	63,360-	
1962	13,919	12,234	88	4,981	36	7,253-	52-
1963	289	9	3		0	9-	3-
1964	4,469	5	0	2,642	59	2,637	59
1965	3,922	210	5	20	1	190-	5-
1966	136,333	882	1	3,314	2	2,432	2
1967	119,293	722	1	400	0	322-	0
1968	16,104	1,751	11		0	1,751-	11-
1969	9,572	9,572	100	2,560	27	7,012-	73-
1970	14,869	1,106	7	645	4	461-	3-
1971	29,517	1,009	3	55	0	954-	3-
1972	15,594	995	6		0	995-	6-
1973	6,017	105	2	1,801	30	1,696	28
1974	45,311	161	0	4,413	10	4,252	9
1975	31,365		0	25	0	25	0
1976	16,770	140	1	1,299	8	1,159	7
1977	17,673		0		0		0
1978	1,072,362	5,377	1	200	0	5,177-	0
1979	23,341	402,897		973	4	401,924-	
1980	14,778		0	825	6	825	6
1981	31,919		0	12,446	39	12,446	39
1982	106,619	4,974	5	1,040	1	3,934-	4-
1983	313,008	23,129	7	569	0	22,560-	7-
1984	48,845	16,536	34		0	16,536-	34-
1985	134,316	27,654	21	22,482	17	5,172-	4-
1986	27,696	32,288	117	9,500	34	22,788-	82-
1987	145,754	6,852	5	8,075	6	1,223	1
1988	11,421	4,917	43	1,161	10	3,756-	33-
1989	49,292	20,740	42	1,523	3	19,217-	39-
1990	175,353		0	1,827	1	1,827	1
1991	112,942	51,740	46		0	51,740-	46-
1992	110,376	32,959	30		0	32,959-	30-
1993	77,421	46,764	60		0	46,764-	60-
1994	331,227	127,493	38		0	127,493-	38-
1995	82,497	39,305	48		0	39,305-	48-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 149 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	116,517	47,968	41	4,100	4	43,868-	38-
1997	37,440	66,239	177		0	66,239-	177-
1998	6,588	132,580		120,793		11,787-	179-
1999	174,256		0		0		0
2000							
2001	9,910	5,050	51		0	5,050-	51-
TOTAL	3,886,981	1,192,675	31	210,062	5	982,613-	25-

THREE-YEAR MOVING AVERAGES

54-56	6,374	1,052	17	172	3	880-	14-
55-57	58,685	1,093	2	213	.0	880-	1-
56-58	57,406	794	1	286	0	508-	1-
57-59	56,864	132	0	203	0	71	0
58-60	4,620	114	2	130	3	16	0
59-61	1,891	21,617		423	22	21,194-	
60-62	5,430	25,664	473	2,083	38	23,581-	434-
61-63	5,037	25,624	509	2,083	41	23,541-	467-
62-64	6,226	4,083	66	2,541	41	1,542-	25-
63-65	2,893	75	3	887	31	812	28
64-66	48,241	366	1	1,992	4	1,626	3
65-67	86,516	605	1	1,245	1	640	1
66-68	90,577	1,118	1	1,238	1	120	0
67-69	48,323	4,015	8	987	2	3,028-	6-
68-70	13,515	4,143	31	1,068	8	3,075-	23-
69-71	17,986	3,896	22	1,087	6	2,809-	16-
70-72	19,993	1,037	5	233	1	804-	4-
71-73	17,043	703	4	619	4	84-	0
72-74	22,307	420	2	2,071	9	1,651	7
73-75	27,564	89	0	2,080	8	1,991	7
74-76	31,149	100	0	1,912	6	1,812	6
75-77	21,936	47	0	441	2	394	2
76-78	368,935	1,839	0	500	0	1,339-	0
77-79	371,125	136,091	37	391	0	135,700-	37-
78-80	370,160	136,091	37	666	0	135,425-	37-
79-81	23,346	134,299	575	4,748	20	129,551-	555-
80-82	51,105	1,658	3	4,770	9	3,112	6
81-83	150,515	9,368	6	4,685	3	4,683-	3-
82-84	156,157	14,880	10	536	0	14,344-	9-
83-85	165,390	22,440	14	7,684	5	14,756-	9-

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 150 of 378

Gannett Fleming

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100
Location:
207 Senate Avenue
Camp Hill, PA 17011
Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

April 25, 2003

VIA FEDERAL-EXPRESS

Ms. Katrina Basye
Property Tax Manager
Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

Dear Katrina:

Enclosed is one (1) unbound copy of our report titled, "Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2001", prepared for Idaho Power Company.

Very truly yours,

John J. Spanos

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

Enclosure

IDAHO POWER COMPANY

BOISE, IDAHO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2001

Gannett Fleming
Valuation and Rate Division

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 2 of 378

Harrisburg, Pennsylvania Calgary, Alberta Valley Forge, Pennsylvania

IDAHO POWER COMPANY

Boise, Idaho

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2001

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 3 of 378

Gannett Fleming

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100
Location:
207 Senate Avenue
Camp Hill, PA 17011
Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

April 24, 2003

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

ii

Attention Ms. Katrina Basye
Property Tax Manager

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Idaho Power Company as of December 31, 2001. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 4 of 378

A Tradition of Excellence

CONTENTS

PART I. INTRODUCTION

Scope I-2
Plan of Report I-2
Basis of Study I-3
Depreciation I-3
Survivor Curve and Net Salvage Estimates I-3
Calculation of Depreciation I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation II-2
Service Life and Net Salvage Estimation II-3
Average Service Life II-3
Survivor Curves II-3
Iowa Type Curves II-5
Retirement Rate Method of Analysis II-10
Schedules of Annual Transactions in Plant Records II-11
Schedule of Plant Exposed to Retirement II-14
Original Life Table II-16
Smoothing the Original Survivor Curve II-18
Simulated Plant Balance Method II-19
Field Trips II-24
Service Life Considerations II-25
Salvage Analysis II-30
Net Salvage Considerations II-30
Calculation of Annual and Accrued Depreciation II-33
Single Unit of Property II-35
Group Depreciation Procedures II-35
Remaining Life Annual Accruals II-36
Average Service Life Procedure II-36
Calculation of Annual and Accrued Amortization II-36

PART III. RESULTS OF STUDY

Qualification of Results III-2
Description of Statistical Support III-2
Description of Depreciation Tabulations III-3

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Rates as of December 31, 2001 . . . . . III-4
Service Life Statistics III-12
Net Salvage Statistics III-101
Depreciation Calculations III-161

I-1

PART I. INTRODUCTION

IDAHO POWER COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2001

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Idaho Power Company ("Company") as applied to electric plant in service as of December 31, 2001. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2001; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tables of simulated and book balances resulting from the

simulated plant record method of analyses; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2001 from the Company's plant accounting records. Such data included plant additions,

retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by function, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through field trips and discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for certain facilities. In this technique, an average date of final retirement was estimated for each such facility, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the dates of final retirement.

The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-36 of the report.

II-1

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural electric companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

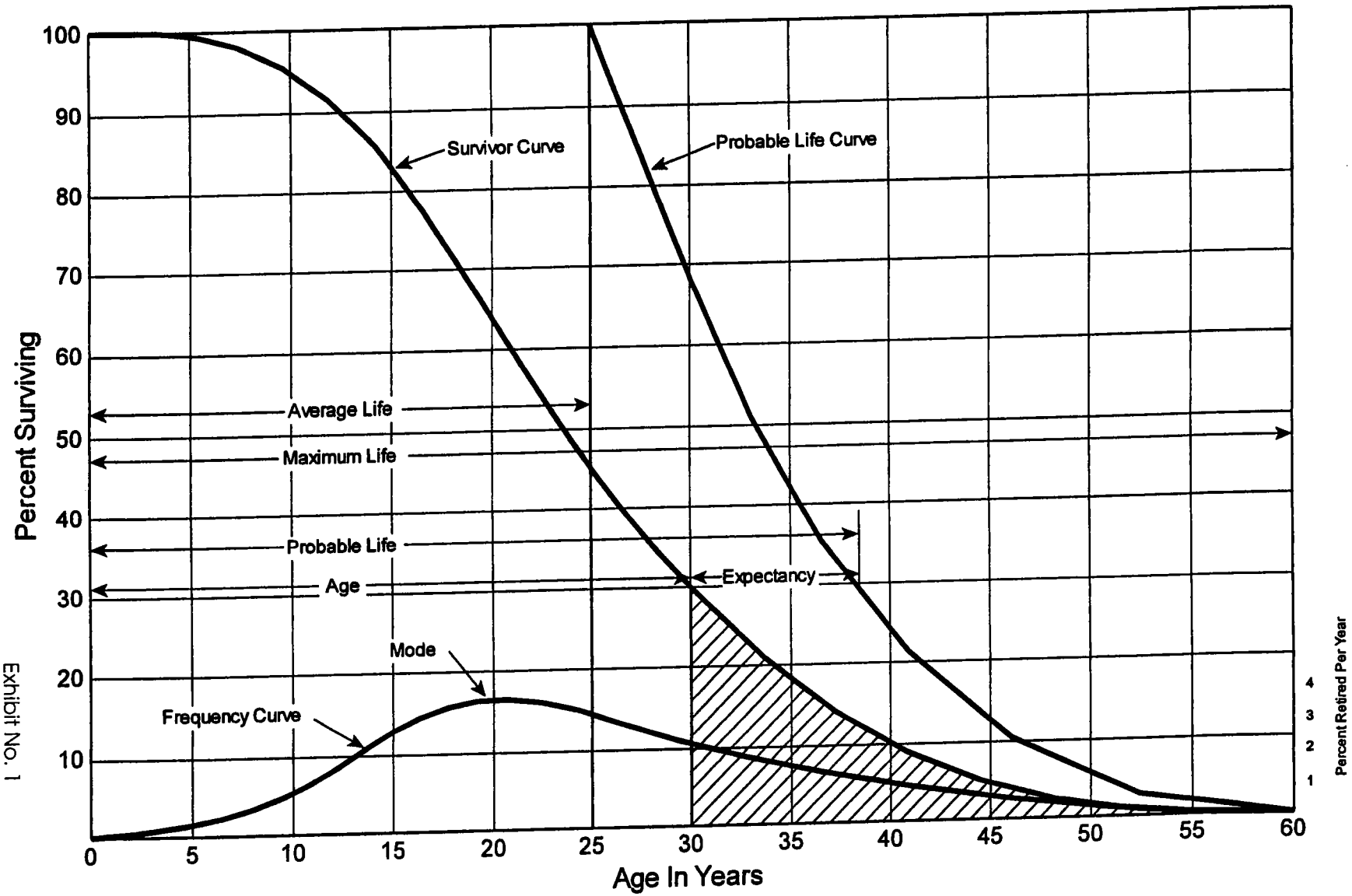


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station

---

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

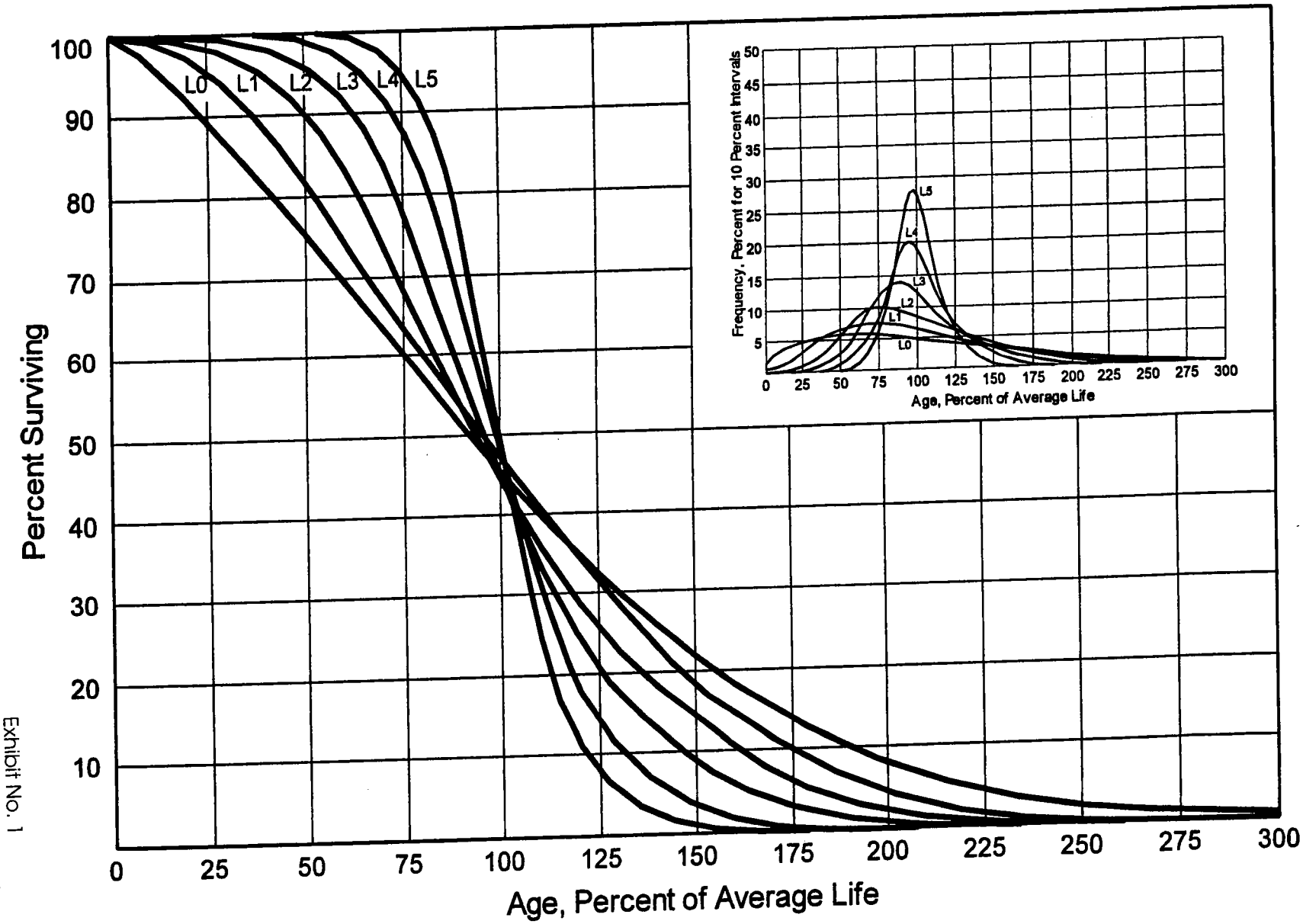


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

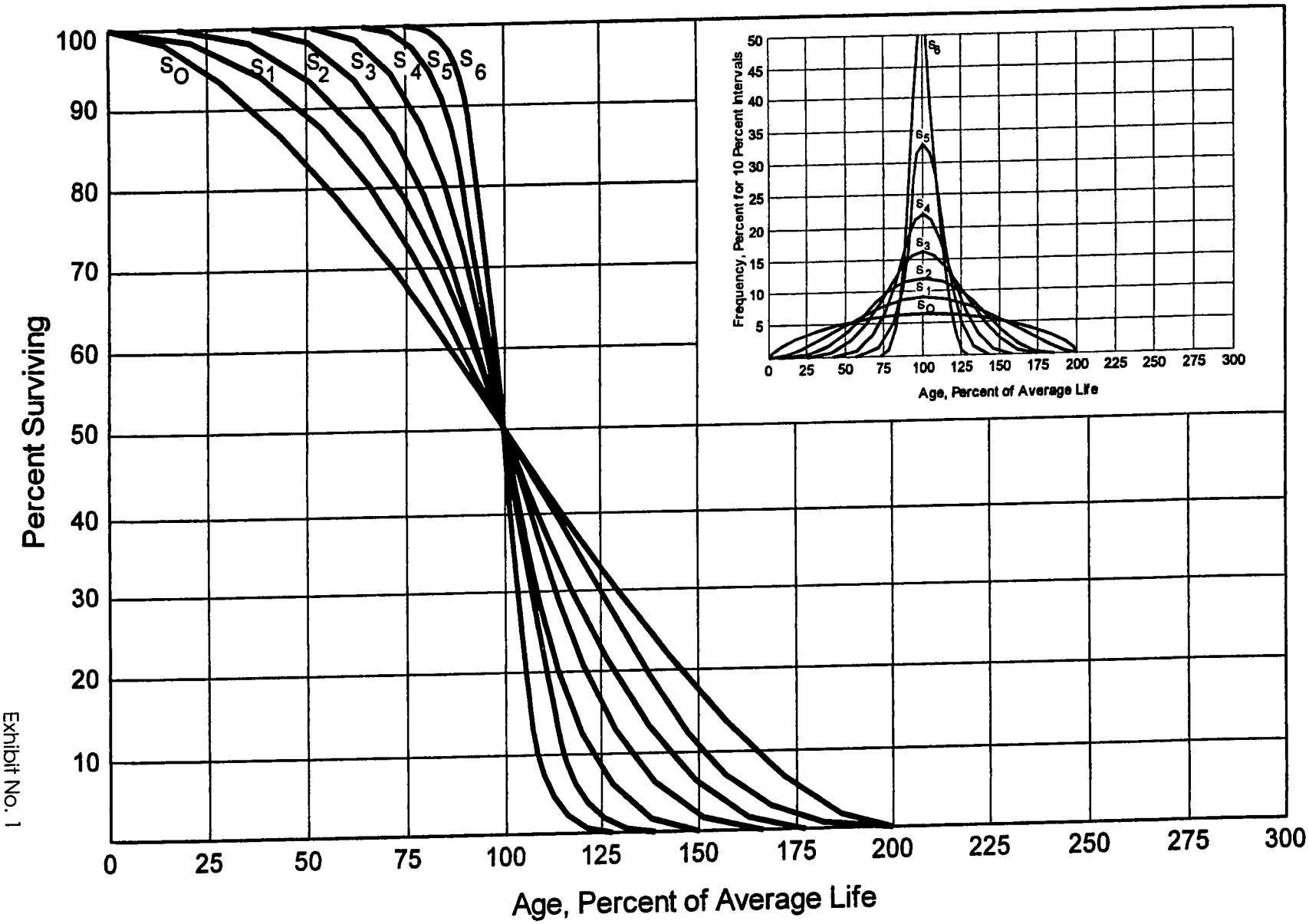


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

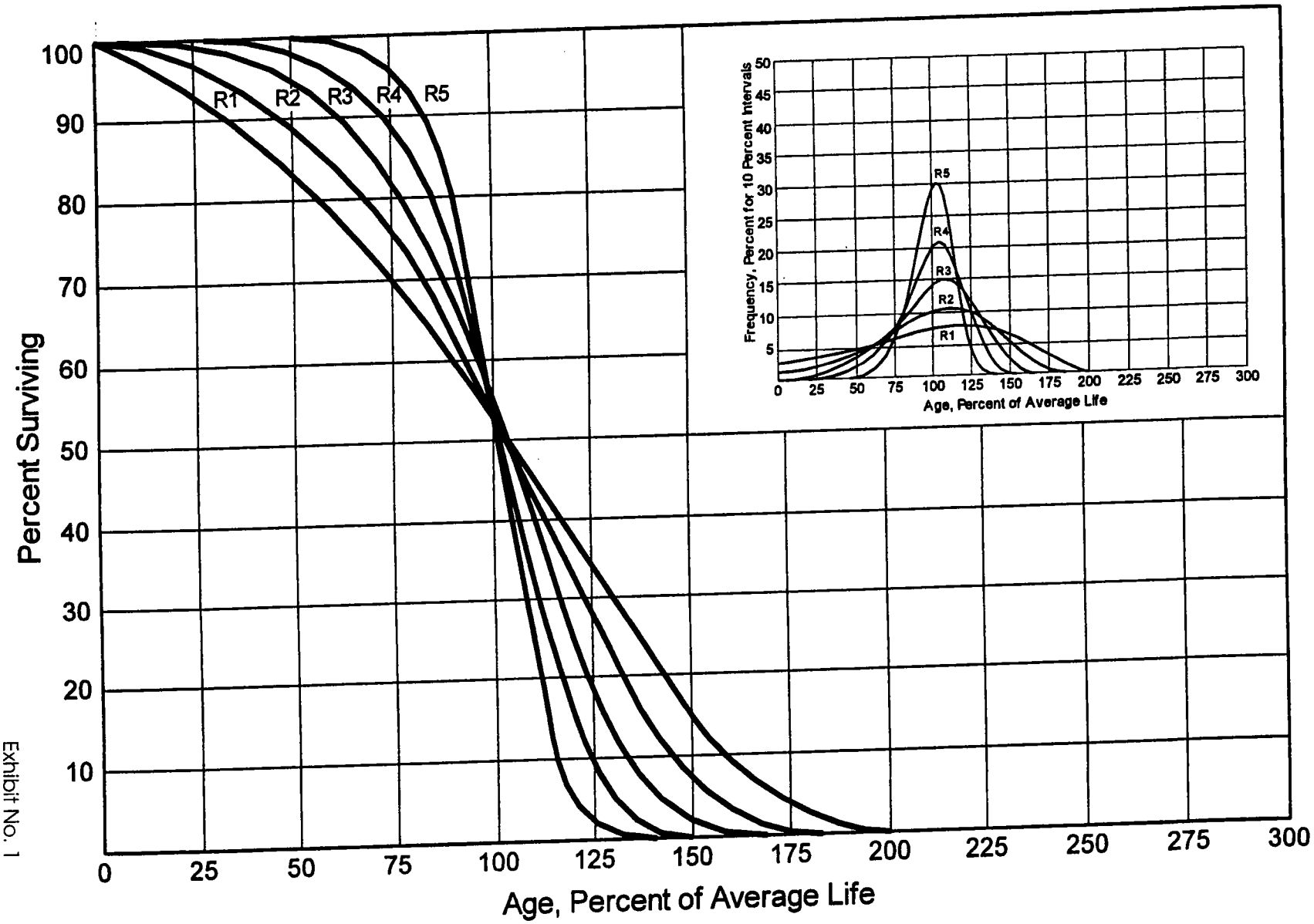


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

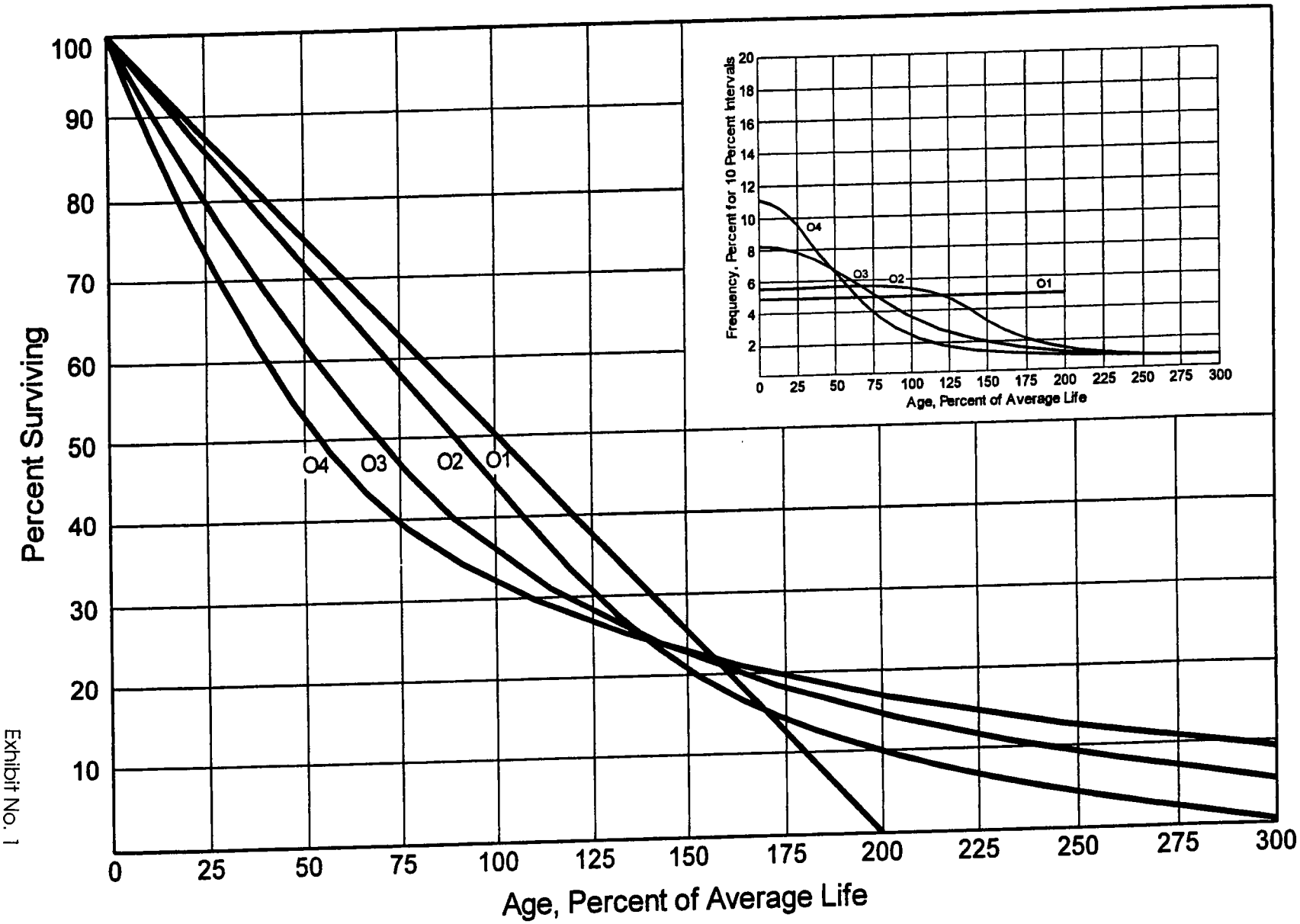


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property

---

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1992-2001 during which there were placements during the years 1987-2001. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1987 were retired in 1992. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1992-2001
SUMMARIZED BY AGE INTERVAL

Experience Band 1992-2001

Placement Band 1987-2001

Year Placed (1)	Retirements, Thousands of Dollars — During Year 1992 (2)	1993 (3)	1994 (4)	1995 (5)	1996 (6)	1997 (7)	1998 (8)	1999 (9)	2000 (10)	2001 (11)	Total During Age Interval (12)	Age Interval (13)
1987	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1988	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1989	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1990	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1991	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1992	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1993		5	11	12	13	14	15	16	18	20	113	7½-8½
1994			6	12	13	15	16	17	19	19	124	6½-7½
1995				6	13	15	16	17	19	19	131	5½-6½
1996					7	14	16	17	19	20	143	4½-5½
1997						8	18	20	22	23	146	3½-4½
1998							9	20	22	25	150	2½-3½
1999								11	23	25	151	1½-2½
2000									11	24	153	½-1½
2001	–	–	–	–	–	–	–	–	–	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1992-2001 SUMMARIZED BY AGE INTERVAL

Experience Band 1992-2001

Placement Band 1987-2001

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars — During Year 1992 (2)	1993 (3)	1994 (4)	1995 (5)	1996 (6)	1997 (7)	1998 (8)	1999 (9)	2000 (10)	2001 (11)	Total During Age Interval (12)	Age Interval (13)
1987	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1988	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1989	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1990	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1991	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1992		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1993		-	-	-	-	-	-	-	-	-	6	7½-8½
1994			-	-	-	-	-	-	-	-	-	6½-7½
1995				-	-	-	-	(12)[b]	-	-	-	5½-6½
1996					-	-	-	-	22[a]	-	-	4½-5½
1997						-	-	(19)[b]	-	-	10	3½-4½
1998							-	-	-	-	-	2½-3½
1999								-	-	(102)[c]	(121)	1½-2½
2000									-	-	-	½-1½
2001	—	—	—	—	—	—	—	—	—	—	—	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year.
[b] Transfer Affecting Exposures at End of Year.
[c] Sale with Continued Use.
Parentheses denote Credit amount.

interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1992 retirements of 1987 installations and ending with the 2001 retirements of the 1996 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1992 through 2001 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1992-2001 SUMMARIZED BY AGE INTERVAL

Experience Band 1992-2001

Placement Band 1987-2001

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1992 (2)	1993 (3)	1994 (4)	1995 (5)	1996 (6)	1997 (7)	1998 (8)	1999 (9)	2000 (10)	2001 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1987	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1988	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1989	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1990	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1991	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1992	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1993		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
1994			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
1995				580[a]	574	561	546	530	501	482	3,057	5½-6½
1996					660[a]	653	639	623	628	609	3,789	4½-5½
1997						750[a]	742	724	685	663	4,332	3½-4½
1998							850[a]	841	821	799	4,955	2½-3½
1999								960[a]	949	926	5,719	1½-2½
2000									1,080[a]	1,069	6,579	½-1½
2001										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1996 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

For the entire experience band 1992-2001, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1992-2001 | Placement Band 1987-2001

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

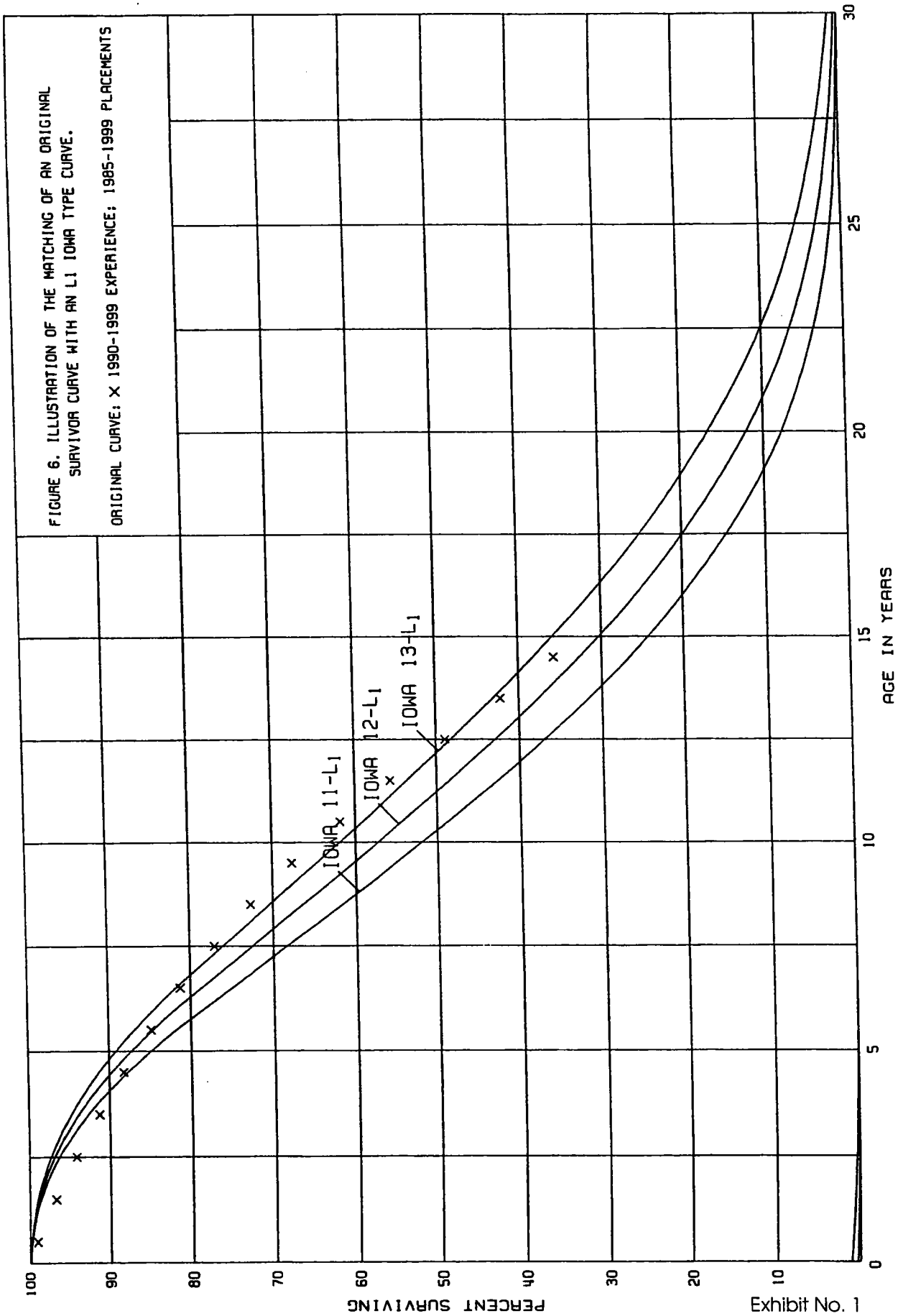


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1990-1999 EXPERIENCE; 1985-1999 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

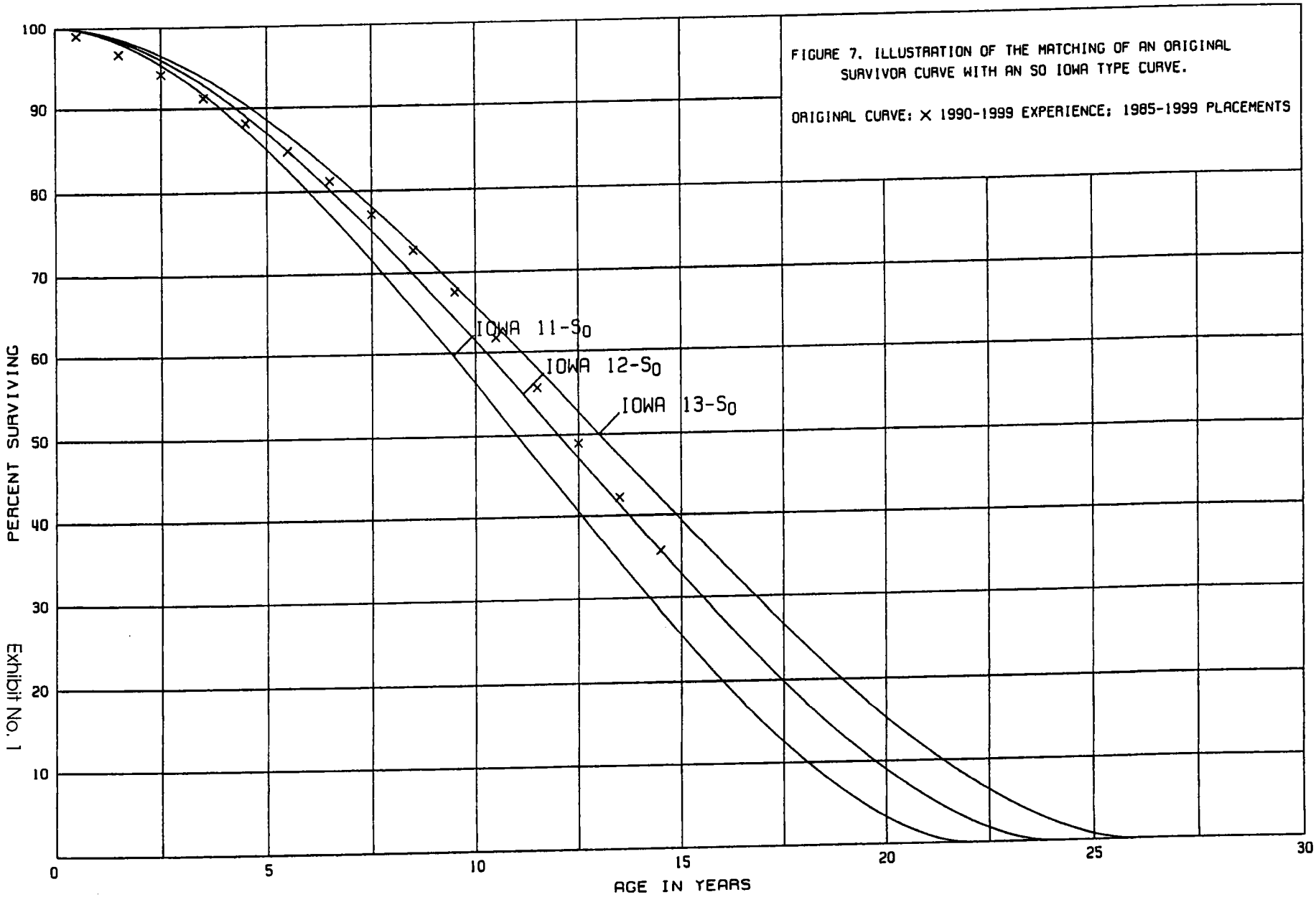


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1990-1999 EXPERIENCE; 1985-1999 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

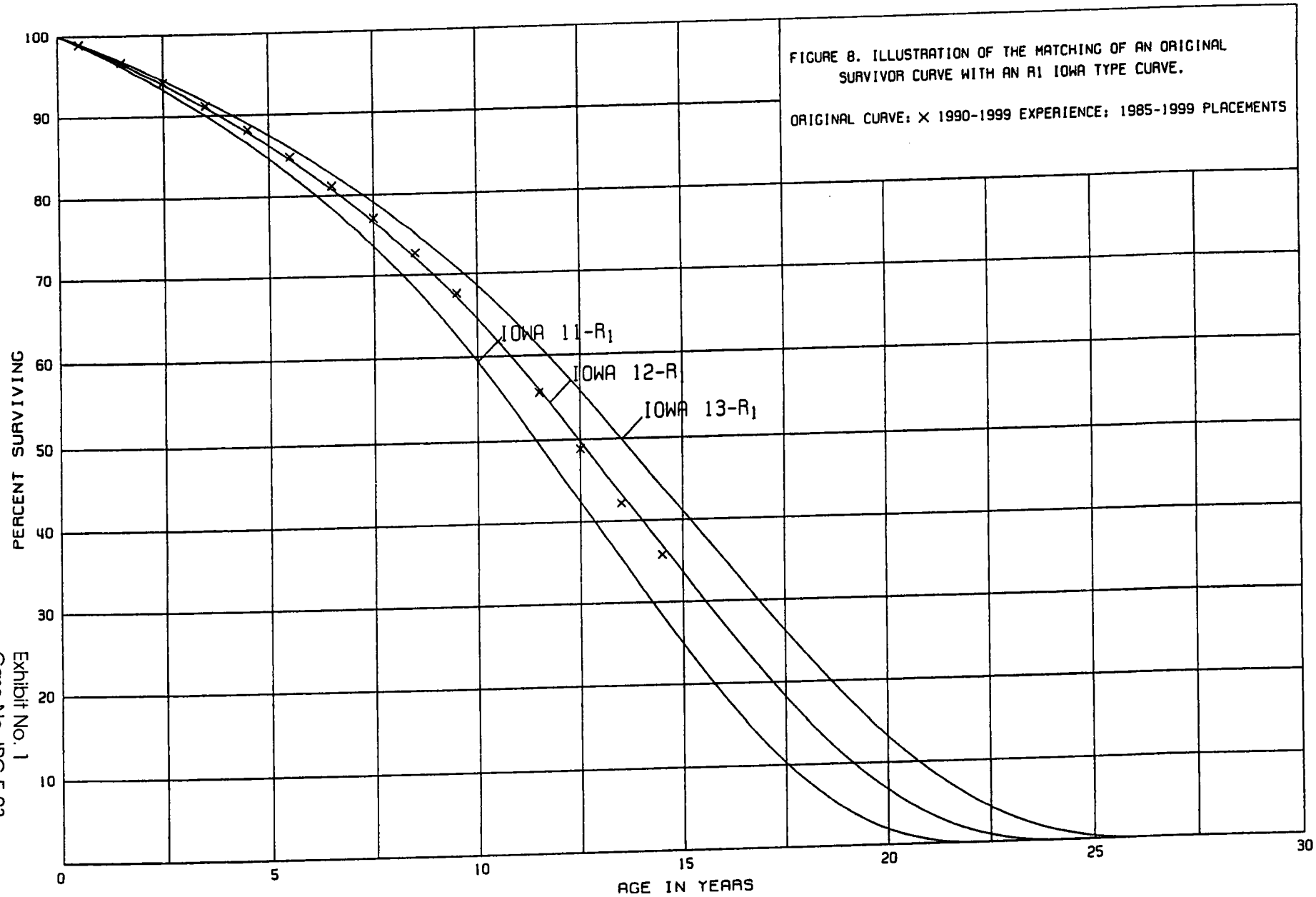


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1990-1999 EXPERIENCE: 1985-1999 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

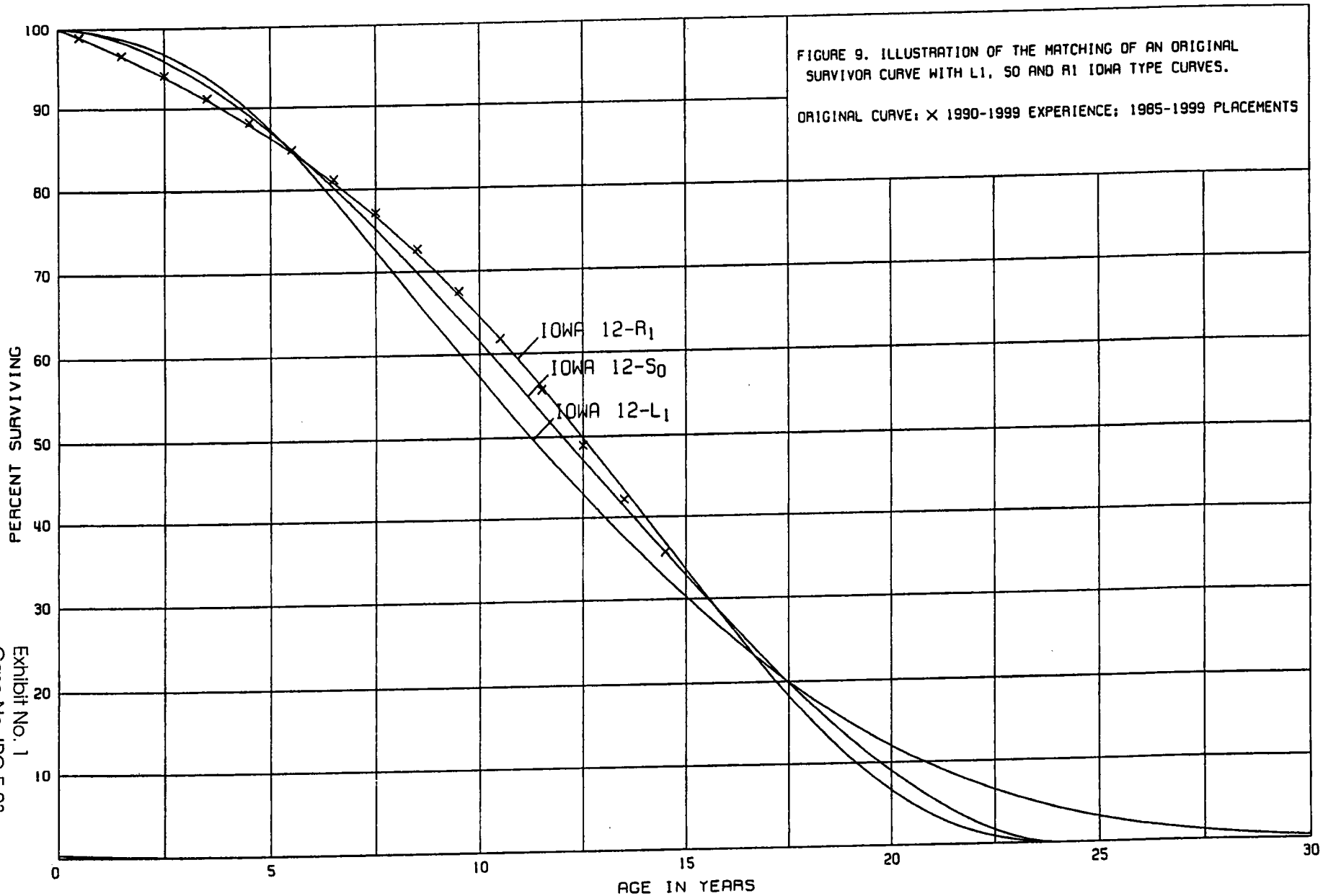


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.
ORIGINAL CURVE: X 1990-1999 EXPERIENCE; 1985-1999 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances is calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant balance method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life".[7]

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during this trip. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited on August 7, 2002 and October 14 through 16, 2002, are as follows:

[7]A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

August 7, 2002
Evander Andrew (Danskin) Plant

October 14, 2002
Lower Salmon Plant
Upper Salmon B Plant
Upper Salmon A Plant
Upper Malad Plant
Lower Malad Plant
Hagerman Maintenance Shop

October 15, 2002
Swan Falls Plant
Hells Canyon Plant
Hells Canyon Hatchery
Brownlee Plant
Oxbow Plant
Oxbow Hatchery Plant

October 16, 2002
CHQ Building

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

The 12 plant accounts and subaccounts for which survivor curves were estimated using the simulated plant balance method, are listed below. These accounts represent 34 percent of depreciable plant. The statistical support for the service life estimated is presented in the section beginning on page III-12.

Transmission Plant

353.00	Station Equipment
354.00	Towers and Fixtures

Distribution Plant

364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.10	Photovoltaic Installations
371.20	Installation on Customer Premises
373.20	Street Lighting and Signal Systems

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Unaged plant accounting data have been compiled for the years 1954 through 2001. The additions, retirements, other plant transactions and balances were analyzed by the simulated plant balance method.

The survivor curve estimate is based on the simulation of balances for the period 1977 through 2001. The Iowa 41-R1.5 produces simulated plant balances that conform very closely to the actual book balances. Lives for electric poles, towers and fixtures vary widely from 30 to 55 years. The previous estimate was the Iowa 35-L2. The 41-R1.5 is within the typical range, a longer average service life as the previous estimate and strongly supported by the simulated plant balance analysis.

For 22 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 57 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The

statistical support for the service life estimates is presented in the section beginning on page III-12.

STEAM PRODUCTION PLANT

311.00 Structures and Improvements
312.10 Boiler Plant Equipment - Scrubbers
312.20 Boiler Plant Equipment - Other
312.30 Boiler Plant Equipment - Railcars
314.00 Turbogenerator Units
315.00 Accessory Electric Equipment
316.00 Miscellaneous Plant Equipment

HYDRAULIC PRODUCTION PLANT

331.00 Structures and Improvements
332.20 Reservoirs, Dams and Waterways
333.00 Waterwheels, Turbines and Generators
334.00 Accessory Electric Equipment

TRANSMISSION PLANT

355.00 Poles and Fixtures
356.00 Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00 Structures and Improvements
362.00 Station Equipment

GENERAL PLANT

392.10 Transportation Equipment - Automobiles
392.40 Transportation Equipment - Small Trucks
392.50 Transportation Equipment - Miscellaneous
392.60 Transportation Equipment - Large Trucks (Hydraulic)
392.70 Transportation Equipment - Large Trucks (Non-Hydraulic)
392.90 Transportation Equipment - Trailers
396.00 Power Operated Equipment

Account 331.00, Structures and Improvements, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the hydraulic production plant have been compiled for the years 1946 through 2001. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction

took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The interim survivor curve estimate is based on the statistical indications for the period 1946 through 2001 and 1977 through 2001. The Iowa 100-S1 is a reasonable fit of the stub original survivor curve. The 100-year interim service life is within the typical service life range of 75 to 120 years for hydraulic production structures. The 100-year life reflects the Company's plans to replace small components of the structures prior to the final retirement of the hydraulic production plant.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam and hydraulic production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1980 through 2001 for steam and 1946 through 2001 for hydraulic.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner.

The life span estimate for the thermal, base-load units is 37 to 47 years, which is on the lower end of the typical range of life spans for such units. Each of these units is

operated by another utility, therefore, a life span was determined to be consistent with the operating partner. The 60 to 112-year lifespan for the hydraulic production facilities is within the typical range. The life span of each facility is determined by condition and license dates. Life spans of 35 and 40 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Boardman	1980	2020	40
Jim Bridger	1974	2021	47
Valmy 1	1981	2018	37
Valmy 2	1985	2022	37
Hydraulic Production Plant			
Milner Dam	1992	2067	75
American Falls	1978	2055	77
Brownlee	1960	2035	75
Bliss	1950	2033	83
Cascade	1983	2061	78
Clear Lake	1937	2017	80
Hells Canyon	1967	2035	68
Lower Malad	1948	2033	85
Lower Salmon	1949	2033	84
Milner	1992	2068	76
Oxbow	1961	2035	74
Shoshone	1921	2031	110
Strike	1952	2032	80
Swan Falls	1928,1994	2040	112,46
Twin Falls (Old)	1938	2040	102
Twin Falls (New)	1995	2040	45
Thousand Springs	1919	2009	90
Upper Malad	1948	2033	85
Upper Salmon A	1937	2033	96
Upper Salmon B	1947	2033	86

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Other Production Plant			
Evander Andrews	2001	2036	35
Salmon Diesel	1967	2007	40

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2001. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1954 through 2001 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 21 plant accounts, representing 58 percent of the depreciable plant, as follows:

Hydraulic Production Plant
- 331.00 Structures and Improvements
- 333.00 Waterwheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

Transmission Plant
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

Distribution Plant
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters
- 371.20 Installation on Customer Premises
- 373.20 Street Lighting and Signal Systems

General Plant
- 392.00 Transportation Equipment - Combined
- 396.00 Power Operated Equipment

Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1954 through 2001 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a

percent of the original cost of regular retirements. Three-year moving averages for the 1954-1956 through 1999-2001 periods were computed to smooth the annual amounts.

Cost of removal was high since the early to mid-1980s. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway renovations. Cost of removal for the most recent five years averaged 84 percent.

Gross salvage has varied widely throughout the period but had begun to diminish during the 1980s and mid-1990s. The most recent five-year average of 31 percent gross salvage reflects recent trends and the reduced market for poles and towers. High levels of gross salvage in 1998 and 2001 related to highway relocation projects.

The net salvage percent based on the overall period 1954 through 2001 is 36 percent negative net salvage and based on the most recent five-year period is 53 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 40 to negative 75 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the trend toward more negative net salvage.

The net salvage estimates for steam production plant reflect estimated decommissioning costs associated with each generating station. The decommissioning cost estimate for each steam production unit was based on the results of a least-squares regression analysis of decommissioning cost data for power plants operated by other electric utilities. The regression analysis correlated the decommissioning costs experienced and estimated by other electric utilities with the size of the generating station, in megawatts (MW). The regression equation determines values for the dependent variable, i.e.,

decommissioning costs, at every given value for the independent variable, i.e., MW. The estimated decommissioning cost in 1993 dollars for each of IPC's steam generating stations was determined through the application of the regression equation to the MW values of each unit. The 1993 dollars were trended to the probable retirement year based on a 3 percent rate of inflation. The resultant estimated decommissioning costs were then expressed as a percent of the original cost of the plant in service as of December 31, 2001. A table which sets forth the percentage by location follows on the next page.

The net salvage percents for the remaining accounts representing 16 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% - \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

IDAHO POWER COMPANY

DECOMMISSIONING COSTS RELATED TO STEAM PRODUCTION PLANTS

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	MW (3)	ESTIMATED DECOMMISSIONING COSTS ($/KW) (4)	TOTAL DECOMMISSIONING COSTS (CURRENT $) (5)=(3)*(4)	TOTAL DECOMMISSIONING COSTS (FUTURE $) (6)a		IPC TOTAL DECOMMISSIONING COSTS (FUTURE $) (6)b	ORIGINAL COST AT 12/31/01 (7)	NET SALVAGE (8)
BOARDMAN									
1	2020	552	41.40	22,852,800	50,762,673		5,076,267		
TOTAL BOARDMAN				22,852,800	50,762,673		5,076,267	56,887,273	8.92%
JIM BRIDGER									
1	2021	707	37.99	26,858,930	70,300,000	c	23,409,900	359,355,556	6.51%
VALMY									
1	2018	254	47.94	12,176,760	25,495,431		12,747,716		
2	2022	267	47.66	12,725,220	29,987,815		14,993,908		
TOTAL VALMY				24,901,980	55,483,246		27,741,624	261,142,845	10.62%
GRAND TOTAL				74,613,710	176,545,919		56,227,791	677,385,673	**8.30%**

a Column 6 = (Column 5) x (1.03**(Estimated Retirement Year - 1993))
b Column 6 multiplied by ownership percentage
c Pacificorp estimate of decommissioning costs

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 44 of 378

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$Ratio = \left(1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}\right)(1 - Net\ Salvage,\ Percent).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\$1{,}000\ (1 - \frac{6}{10}) = \$400.$$

The accrued depreciation is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100\ per\ year.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2001, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2001, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight lien accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period over the life of the asset or liability to which it applies, or

over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
391.10	Office Furniture and Equipment - Furniture	20
391.20	Office Furniture and Equipment - Computers	5
393	Stores Equipment	25
394	Tools, Shop, Garage Equipment	20
395	Laboratory Equipment	20
397	Communication Equipment	
	Telephones	15
	Microwaves	15
	Radio	15
	Fiber Optic	10
398	Miscellaneous Equipment	15

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2001. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2001, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2001, is presented on pages III-4 through III-11 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)		NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	ELECTRIC PLANT									
	STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	•	0	196,144.64	110,662	85,482	4,459	2.27	19.2
311.00	STRUCTURES AND IMPROVEMENTS									
	Boardman	90-S1	•	(10)	13,439,132.26	8,451,317	6,331,728	352,068	2.62	18.0
	Jim Bridger	90-S1	•	(10)	61,708,441.07	39,570,222	28,309,062	1,501,625	2.43	18.9
	Valmy Unit 1	90-S1	•	(10)	29,215,659.77	17,430,038	14,707,189	912,246	3.12	16.1
	Valmy Unit 2	90-S1	•	(10)	24,200,732.31	12,085,333	14,535,474	726,536	3.00	20.0
	Total Account 311				*128,563,965.41*	*77,536,910*	*63,883,453*	*3,492,475*	*2.72*	*18.3*
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS									
	Jim Bridger	55-R3	•	(10)	60,612,961.17	32,440,005	34,234,252	1,812,489	2.99	18.9
	Valmy Unit 2	55-R3	•	(10)	20,111,761.32	10,737,744	11,385,194	579,858	2.88	19.6
	Total Account 312.1				*80,724,722.49*	*43,177,749*	*45,619,446*	*2,392,347*	*2.96*	*19.1*
312.20	BOILER PLANT EQUIPMENT - OTHER									
	Boardman	70-R1.5	•	(10)	34,357,110.64	19,824,308	17,968,513	1,016,592	2.96	17.7
	Jim Bridger	70-R1.5	•	(10)	177,919,810.33	101,470,749	94,241,044	5,096,014	2.86	18.5
	Valmy Unit 1	70-R1.5	•	(10)	67,572,405.41	37,879,746	36,449,901	2,301,316	3.41	15.8
	Valmy Unit 2	70-R1.5	•	(10)	78,916,768.63	37,441,441	49,367,005	2,530,956	3.21	19.5
	Total Account 312.2				*358,766,095.01*	*196,616,244*	*198,026,463*	*10,944,878*	*3.05*	*18.1*
312.30	BOILER PLANT EQUIPMENT - RAILCARS									
	Boardman	25-R3		20	1,438,357.43	351,182	799,504	43,714	3.04	18.3
	Jim Bridger	25-R3		20	2,678,015.51	1,085,476	1,056,936	69,765	2.61	15.2
	Total Account 312.3				*4,116,372.94*	*1,436,658*	*1,856,440*	*113,479*	*2.76*	*16.4*
314.00	TURBOGENERATOR UNITS									
	Boardman	50-S0.5	•	(10)	9,091,030.02	5,856,012	4,144,121	254,669	2.80	16.3
	Jim Bridger	50-S0.5	•	(10)	59,114,343.68	25,836,340	39,189,438	2,240,363	3.79	17.5
	Valmy Unit 1	50-S0.5	•	(10)	16,642,875.17	9,000,291	9,306,872	624,621	3.75	14.9
	Valmy Unit 2	50-S0.5	•	(10)	24,482,641.98	11,252,863	15,678,045	858,851	3.51	18.3
	Total Account 314				*109,330,890.85*	*51,945,506*	*68,318,476*	*3,978,504*	*3.64*	*17.2*
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	Boardman	65-S1.5	•	0	4,099,075.54	2,679,118	1,419,957	80,905	1.97	17.6
	Jim Bridger	65-S1.5	•	0	24,980,333.10	17,698,397	7,281,936	401,953	1.61	18.1
	Valmy Unit 1	65-S1.5	•	0	16,404,725.36	9,608,070	6,796,656	428,906	2.61	15.9
	Valmy Unit 2	65-S1.5	•	0	15,983,662.93	7,785,605	8,198,059	417,305	2.61	19.7
	Total Account 315				*61,467,796.93*	*37,771,190*	*23,696,608*	*1,329,069*	*2.16*	*17.8*

III-4

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 51 of 378

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Boardman	45-R0.5	• 0	1,602,292.17	738,631	863,661	52,797	3.30	16.4
	Jim Bridger	45-R0.5	• 0	4,080,275.22	2,353,915	1,726,359	100,942	2.47	17.1
	Valmy Unit 1	45-R0.5	• 0	2,855,627.17	1,265,050	1,590,576	107,218	3.75	14.8
	Valmy Unit 2	45-R0.5	• 0	1,686,053.18	600,640	1,085,412	60,085	3.56	18.1
	Total Account 316			*10,224,247.74*	*4,958,236*	*5,266,008*	*321,042*	*3.14*	*16.4*
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Jim Bridger	9-L3	25	197,424.81	134,823	13,245	2,302	1.17	5.8
	Valmy Unit 1	9-L3	25	18,003.44	8,605	4,898	1,033	5.74	4.7
	Total Account 316.4			*215,428.25*	*143,428*	*18,143*	*3,335*	*1.55*	*5.4*
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Jim Bridger	9-L3	25	3,175.58	3,176	(794)	0	0.00	0.0
	Valmy Unit 1	9-L3	25	14,159.03	7,688	2,931	618	4.36	4.7
	Total Account 316.5			*17,334.61*	*10,864*	*2,137*	*618*	*3.57*	*3.5*
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT	17-S2.5	25	21,497.67	10,132	5,991	742	3.45	8.1
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT	14-L0.5	• 35	2,131,591.02	525,031	860,502	91,848	4.31	9.4
	TOTAL STEAM PRODUCTION PLANT			**755,776,087.56**	**414,242,610**	**407,639,149**	**22,672,796**		
	HYDRAULIC PRODUCTION PLANT								
331.00	STRUCTURES AND IMPROVEMENTS								
	Hagerman Maintenance Shop	100-S1	• (25)	1,164,400.37	395,058	1,060,443	40,999	3.52	25.9
	Milner Dam	100-S1	• (25)	814,224.25	155,542	862,238	14,549	1.79	59.3
	Niagara Springs Hatchery	100-S1	• (25)	4,826,350.48	756,270	5,276,669	162,113	3.36	32.6
	Hells Canyon Maintenance Shop	100-S1	• (25)	1,398,087.15	384,683	1,362,925	42,008	3.00	32.4
	Rapid River Hatchery	100-S1	• (25)	1,419,151.43	816,090	957,849	29,756	2.10	32.2
	American Falls	100-S1	• (25)	11,816,568.06	5,138,314	9,632,393	203,634	1.72	47.3
	Brownlee	100-S1	• (25)	30,079,918.09	14,357,637	23,242,262	726,818	2.42	32.0
	Bliss	100-S1	• (25)	647,850.28	347,943	461,873	15,559	2.40	29.7
	Cascade	100-S1	• (25)	7,364,153.73	2,450,020	6,755,174	128,548	1.75	52.6
	Clear Lake	100-S1	• (25)	193,278.70	157,987	83,612	5,455	2.82	15.3
	Hells Canyon	100-S1	• (25)	1,698,773.72	622,104	1,501,362	47,702	2.81	31.5
	Lower Malad	100-S1	• (25)	601,009.85	312,592	438,670	15,218	2.53	28.8
	Lower Salmon	100-S1	• (25)	839,658.45	439,620	609,951	20,435	2.43	29.9
	Milner	100-S1	• (25)	9,513,134.13	1,870,734	10,020,683	166,270	1.75	60.3
	Oxbow Hatchery	100-S1	• (25)	1,431,204.75	610,989	1,178,016	36,415	2.54	32.4
	Oxbow	100-S1	• (25)	9,594,908.65	3,633,489	8,360,146	268,942	2.80	31.1
	Oxbow Common	100-S1	• (25)	111,952.27	111,951	27,989	914	0.82	30.6
	Pahsimerio Accum. Ponds	100-S1	• (25)	581,712.97	236,362	490,780	14,994	2.58	32.7
	Pahsimerio Trapping	100-S1	• (25)	943,891.59	494,638	685,226	21,247	2.25	32.3
	Shoshone Falls	100-S1	• (25)	1,138,032.59	517,867	904,672	32,338	2.84	28.0
	Strike	100-S1	• (25)	2,666,521.67	1,338,602	1,994,551	71,166	2.67	28.0
	Swan Falls	100-S1	• (25)	25,118,689.75	3,741,598	27,656,765	740,626	2.95	37.3
	Twin Falls	100-S1	• (25)	618,759.06	249,743	523,706	14,491	2.34	36.1

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	Twin Falls (New)	100-S1	(25)	10,182,682.27	1,380,429	11,347,924	299,497	2.94	37.9
	Thousand Springs	100-S1	(25)	327,624.51	260,378	149,150	20,139	6.15	7.4
	Upper Malad	100-S1	(25)	357,486.60	249,142	197,717	7,049	1.97	28.1
	Upper Salmon A	100-S1	(25)	859,310.39	474,090	600,047	20,862	2.43	28.8
	Upper Salmon B	100-S1	(25)	230,566.20	128,679	159,529	5,406	2.34	29.5
	Upper Salmon Common	100-S1	(25)	313,418.16	108,031	283,741	9,378	2.99	30.3
	Total Account 331			*126,853,320.12*	*41,740,582*	*116,826,063*	*3,182,528*	*2.51*	*36.7*
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
	Brownlee	85-S4	(20)	8,639,663.66	3,746,315	6,621,281	211,070	2.44	31.4
	Hells Canyon	85-S4	(20)	940,788.93	363,963	764,984	24,386	2.59	31.4
	Oxbow	85-S4	(20)	56,309.00	23,346	44,225	1,410	2.50	31.4
	Oxbow Common	85-S4	(20)	1,927,919.83	1,070,027	1,243,476	39,146	2.03	31.8
	Brownlee Common	85-S4	(20)	7,895,824.78	4,382,825	5,092,165	162,326	2.06	31.4
	Total Account 332.1			*19,460,506.20*	*9,586,476*	*13,766,131*	*438,338*	*2.25*	*31.4*
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	Milner Dam	85-S4	(20)	614,874.97	119,713	618,137	9,767	1.59	63.3
	American Falls	85-S4	(20)	4,242,904.39	2,114,476	2,977,009	58,951	1.39	50.5
	Brownlee	85-S4	(20)	52,447,661.01	26,077,730	36,859,463	1,152,704	2.20	32.0
	Bliss	85-S4	(20)	7,428,167.97	5,200,420	3,713,383	137,408	1.85	27.0
	Cascade	85-S4	(20)	3,145,630.46	1,101,183	2,673,574	47,623	1.51	56.1
	Clear Lake	85-S4	(20)	584,984.73	352,956	349,026	22,735	3.89	15.4
	Hells Canyon	85-S4	(20)	51,571,163.99	18,804,014	43,081,383	1,318,632	2.56	32.7
	Lower Malad	85-S4	(20)	2,078,537.32	1,291,101	1,203,145	42,656	2.05	28.2
	Lower Salmon	85-S4	(20)	6,458,575.42	4,079,873	3,670,418	134,198	2.08	27.4
	Milner	85-S4	(20)	16,526,934.44	3,210,183	16,622,139	258,422	1.56	64.3
	Oxbow	85-S4	(20)	30,109,281.45	12,841,766	23,289,371	733,813	2.44	31.7
	Oxbow Common	85-S4	(20)	9,871.65	3,035	8,811	262	2.65	33.6
	Shoshone Falls	85-S4	(20)	512,401.48	442,381	172,501	10,805	2.11	16.0
	Strike	85-S4	(20)	9,739,792.88	6,468,790	5,218,962	194,748	2.00	26.8
	Swan Falls	85-S4	(20)	13,583,476.27	4,010,291	12,289,880	322,297	2.37	38.1
	Twin Falls	85-S4	(20)	263,089.08	182,073	133,634	5,761	2.19	23.2
	Twin Falls (New)	85-S4	(20)	7,645,214.52	658,352	8,515,905	218,413	2.86	39.0
	Thousand Springs	85-S4	(20)	2,056,921.11	1,774,123	694,184	92,561	4.50	7.5
	Upper Malad	85-S4	(20)	1,292,528.44	901,229	649,806	24,542	1.90	26.5
	Upper Salmon A	85-S4	(20)	431,369.42	327,192	190,452	8,883	2.06	21.4
	Upper Salmon B	85-S4	(20)	2,459,671.48	1,750,360	1,201,246	45,050	1.83	26.7
	Upper Salmon Common	85-S4	(20)	596,290.45	401,071	314,478	13,260	2.22	23.7
	Hells Canyon Common	85-S4	(20)	3,723,168.70	2,366,096	2,101,707	63,081	1.69	33.3
	Total Account 332.2			*217,522,511.63*	*94,478,408*	*166,548,614*	*4,916,572*	*2.26*	*33.9*
332.30	RESERVOIRS, DAMS AND WATERWAYS -NEZ PERCE	Square	0	5,599,934.61	472,595	5,127,340	152,690	2.73	33.6

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	Milner Dam	80-R3	(5)	878,005.87	140,722	781,184	13,263	1.51	58.9
	American Falls	80-R3	(5)	26,378,084.74	11,289,054	16,407,935	351,964	1.33	46.6
	Brownlee	80-R3	(5)	39,993,210.01	22,074,826	19,918,044	628,357	1.57	31.7
	Bliss	80-R3	(5)	4,367,360.46	2,610,473	1,975,254	70,839	1.62	27.9
	Cascade	80-R3	(5)	9,087,779.30	2,760,581	6,781,586	130,666	1.44	51.9
	Clear Lake	80-R3	(5)	57,995.59	44,679	16,217	1,056	1.82	15.4
	Hells Canyon	80-R3	(5)	10,143,349.28	3,119,610	7,530,907	243,897	2.40	30.9
	Lower Malad	80-R3	(5)	528,365.79	358,279	196,504	7,396	1.40	26.6
	Lower Salmon	80-R3	(5)	4,373,089.74	2,934,782	1,656,961	60,336	1.38	27.5
	Milner	80-R3	(5)	23,352,421.08	3,582,092	20,937,950	350,215	1.50	59.8
	Oxbow	80-R3	(5)	10,721,145.18	4,672,713	6,584,489	216,698	2.02	30.4
	Shoshone Falls	80-R3	(5)	1,624,269.34	548,040	1,157,442	41,884	2.58	27.6
	Strike	80-R3	(5)	4,674,860.58	2,861,000	2,047,604	75,477	1.61	27.1
	Swan Falls	80-R3	(5)	25,640,637.23	3,448,276	23,474,394	625,415	2.44	37.5
	Twin Falls	80-R3	(5)	794,541.48	158,776	675,492	18,816	2.37	35.9
	Twin Falls (New)	80-R3	(5)	15,690,827.10	1,776,325	14,699,043	386,307	2.46	38.1
	Thousand Springs	80-R3	(5)	726,468.05	279,385	483,408	65,402	9.00	7.4
	Upper Malad	80-R3	(5)	476,485.37	299,192	201,118	7,346	1.54	27.4
	Upper Salmon A	80-R3	(5)	1,030,461.47	528,573	553,411	19,640	1.91	28.2
	Upper Salmon B	80-R3	(5)	883,526.50	700,646	227,056	9,088	1.03	25.0
	Total Account 333			*181,422,884.16*	*64,188,024*	*126,306,001*	*3,324,062*	*1.83*	38.0
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	Hagerman Maintenance Shop	47-R1.5	(5)	39,066.76	2,319	38,701	1,602	4.10	24.2
	Milner Dam	47-R1.5	(5)	270,948.91	52,013	232,483	5,961	2.20	39.0
	American Falls	47-R1.5	(5)	2,656,195.51	1,041,178	1,747,828	57,457	2.16	30.4
	Brownlee	47-R1.5	(5)	6,221,517.09	2,293,186	4,239,409	157,141	2.53	27.0
	Bliss	47-R1.5	(5)	1,736,308.61	(85,120)	1,908,245	68,001	3.92	28.1
	Cascade	47-R1.5	(5)	2,301,999.55	391,028	2,026,072	59,679	2.59	34.0
	Clear Lake	47-R1.5	(5)	96,497.80	86,695	14,627	1,011	1.05	14.5
	Hells Canyon	47-R1.5	(5)	3,309,839.23	311,059	3,164,273	119,726	3.62	26.4
	Lower Malad	47-R1.5	(5)	305,803.86	51,917	269,176	11,586	3.79	23.2
	Lower Salmon	47-R1.5	(5)	1,688,373.96	158,622	1,614,170	60,891	3.61	26.5
	Milner	47-R1.5	(5)	2,091,214.66	386,790	1,808,985	45,725	2.19	39.6
	Oxbow	47-R1.5	(5)	2,958,829.28	522,253	2,584,517	97,980	3.31	26.4
	Shoshone Falls	47-R1.5	(5)	262,802.60	141,129	134,813	5,910	2.25	22.8
	Strike	47-R1.5	(5)	1,767,564.97	291,751	1,564,192	61,355	3.47	25.5
	Swan Falls	47-R1.5	(5)	2,952,433.31	452,791	2,647,264	82,456	2.79	32.1
	Twin Falls	47-R1.5	(5)	512,703.85	4,947	533,391	17,204	3.36	31.0
	Twin Falls (New)	47-R1.5	(5)	2,077,303.41	278,989	1,902,179	58,349	2.81	32.6
	Thousand Springs	47-R1.5	(5)	545,357.89	259,099	313,526	43,433	7.96	7.2
	Upper Malad	47-R1.5	(5)	345,921.73	75,052	288,166	10,954	3.17	26.3
	Upper Salmon A	47-R1.5	(5)	1,199,289.01	148,277	1,110,976	42,379	3.53	26.2
	Upper Salmon B	47-R1.5	(5)	1,119,168.21	150,402	1,024,725	37,670	3.37	27.2
	Total Account 334			*34,459,140.20*	*7,014,377*	*29,167,718*	*1,046,470*	*3.04*	27.9

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Hagerman Maintenance Shop	100-S0	0	882,367.21	202,821	679,546	26,615	3.02	25.5
	Milner Dam	100-S0	0	48,307.16	5,146	43,162	754	1.56	57.2
	Niagara Springs Hatchery	100-S0	0	46,015.79	12,950	33,065	1,040	2.26	31.8
	Hells Canyon Maintenance Shop	100-S0	0	813,401.57	174,254	639,146	20,041	2.46	31.9
	Rapid River Hatchery	100-S0	0	35,079.60	10,026	25,054	799	2.28	31.4
	American Falls	100-S0	0	1,737,518.04	528,974	1,208,544	26,045	1.50	46.4
	Brownlee	100-S0	0	3,192,126.19	1,927,196	1,264,929	40,765	1.28	31.0
	Bliss	100-S0	0	302,283.30	179,789	122,496	4,223	1.40	29.0
	Cascade	100-S0	0	1,091,714.91	307,258	784,457	15,447	1.41	50.8
	Clear Lake	100-S0	0	15,351.96	2,168	13,183	871	5.67	15.1
	Hells Canyon	100-S0	0	749,585.67	223,185	526,400	17,235	2.30	30.5
	Lower Malad	100-S0	0	76,151.26	50,756	25,394	899	1.18	28.3
	Lower Salmon	100-S0	0	279,087.33	173,404	105,680	3,656	1.31	28.9
	Milner	100-S0	0	651,023.29	100,842	550,182	9,533	1.46	57.7
	Oxbow Hatchery	100-S0	0	12,890.02	(1,714)	14,604	457	3.55	32.0
	Oxbow	100-S0	0	877,847.93	217,399	660,449	21,111	2.40	31.3
	Pahsimerio Accum. Ponds	100-S0	0	8,188.99	471	7,718	241	2.94	32.0
	Pahsimerio Trapping	100-S0	0	14,863.92	(1,457)	16,320	520	3.50	31.4
	Shoshone Falls	100-S0	0	98,788.94	34,954	63,833	2,255	2.28	28.3
	Strike	100-S0	0	325,494.37	179,572	145,924	5,204	1.60	28.0
	Swan Falls	100-S0	0	1,425,412.76	182,144	1,243,271	34,349	2.41	36.2
	Twin Falls	100-S0	0	121,892.49	51,442	70,453	1,944	1.59	36.2
	Twin Falls (New)	100-S0	0	349,129.63	38,873	310,257	8,455	2.42	36.7
	Thousand Springs	100-S0	0	72,783.84	58,442	14,343	1,927	2.65	7.4
	Upper Malad	100-S0	0	83,571.13	49,427	34,144	1,193	1.43	28.6
	Upper Salmon A	100-S0	0	105,132.49	80,408	24,725	825	0.78	30.0
	Upper Salmon B	100-S0	0	171,297.10	75,271	96,027	3,237	1.89	29.7
	Upper Salmon Common	100-S0	0	1,117.24	267	850	29	2.60	29.3
	Total Account 335			*13,588,424.13*	*4,864,268*	*8,724,156*	*249,670*	*1.84*	34.9
336.00	ROADS, RAILROADS AND BRIDGES								
	Milner Dam	75-R3	0	12,737.21	1,514	11,223	195	1.53	57.6
	Niagara Springs Hatchery	75-R3	0	46,667.72	46,668	0	0	0.00	0.0
	Rapid River Hatchery	75-R3	0	7,197.39	7,197	0	0	0.00	0.0
	American Falls	75-R3	0	306,332.58	96,938	209,394	4,649	1.52	45.0
	Brownlee	75-R3	0	518,444.14	203,636	314,808	10,540	2.03	29.9
	Bliss	75-R3	0	486,476.64	130,188	356,288	11,676	2.40	30.5
	Cascade	75-R3	0	122,668.04	33,348	89,320	1,781	1.45	50.2
	Clear Lake	75-R3	0	11,097.30	10,318	779	53	0.48	14.7
	Hells Canyon	75-R3	0	819,191.89	432,749	386,443	12,977	1.58	29.8
	Lower Malad	75-R3	0	244,565.45	92,771	151,794	5,086	2.08	29.9
	Lower Salmon	75-R3	0	88,693.04	38,587	50,106	1,672	1.89	30.0
	Milner	75-R3	0	489,139.50	58,374	430,766	7,404	1.51	58.2
	Oxbow Hatchery	75-R3	0	3,070.44	3,070	0	0	0.00	0.0
	Oxbow	75-R3	0	565,842.36	203,065	362,778	12,749	2.25	28.5
	Pahsimerio Accum. Ponds	75-R3	0	26,502.74	19,979	6,524	205	0.77	31.8
	Pahsimerio Trapping	75-R3	0	15,612.35	15,155	457	14	0.09	32.6
	Shoshone Falls	75-R3	0	51,383.40	32,872	18,512	846	1.65	21.9
	Strike	75-R3	0	222,132.10	161,987	60,145	2,383	1.07	25.2
	Swan Falls	75-R3	0	835,946.15	240,026	595,921	16,421	1.96	36.3
	Twin Falls	75-R3	0	893,773.50	226,065	667,708	18,178	2.03	36.7

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	Twin Falls (New)	75-R3	0	1,023,829.64	103,480	920,350	24,303	2.37	37.9
	Thousand Springs	75-R3	0	52,910.46	34,019	18,892	2,576	4.87	7.3
	Upper Malad	75-R3	0	60,117.68	24,496	35,622	1,223	2.03	29.1
	Upper Salmon A	75-R3	0	1,650.89	456	1,195	39	2.36	30.6
	Upper Salmon Common	75-R3	0	27,708.47	27,643	65	3	0.01	21.7
	Total Account 336			*6,933,691.08*	*2,244,601*	*4,689,090*	*134,973*	*1.95*	34.7
	TOTAL HYDRAULIC PRODUCTION PLANT			605,840,412.13	224,589,331	471,155,113	13,445,303		
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	Evander Andrews	Square	0	840,890.55	5,795	835,096	24,206	2.88	34.5
	Salmon Diesel	Square	0	11,959.08	11,959	0	0	0.00	0.0
	Total Account 341			*852,849.63*	*17,754*	*835,096*	*24,206*	*2.84*	*34.5*
342.00	FUEL HOLDERS								
	Evander Andrews	Square	0	1,576,669.78	10,865	1,565,805	45,386	2.88	34.5
	Salmon Diesel	Square	0	61,306.39	55,852	5,454	992	1.62	5.5
	Total Account 342			*1,637,976.17*	*66,717*	*1,571,259*	*46,378*	*2.83*	*33.9*
343.00	PRIME MOVERS	Square	0	747,458.26	5,151	742,307	21,516	2.88	34.5
344.00	GENERATORS								
	Evander Andrews	Square	0	40,346,719.07	275,720	40,070,999	1,161,478	2.88	34.5
	Salmon Diesel	Square	0	521,946.84	521,947	0	0	0.00	0.0
	Total Account 344			*40,868,665.91*	*797,667*	*40,070,999*	*1,161,478*	*2.84*	*34.5*
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	Evander Andrews	Square	0	1,156,224.50	7,967	1,148,258	33,283	2.88	34.5
	Salmon Diesel	Square	0	37,055.54	37,056	0	0	0.00	0.0
	Total Account 345			*1,193,280.04*	*45,023*	*1,148,258*	*33,283*	*2.79*	*34.5*
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Evander Andrews	Square	0	2,418,943.99	16,660	2,402,284	69,631	2.88	34.5
	Salmon Diesel	Square	0	142.64	142	1	0	0.00	0.0
	Total Account 346			*2,419,086.63*	*16,802*	*2,402,285*	*69,631*	*2.88*	*34.5*
	TOTAL OTHER PRODUCTION PLANT			47,719,316.64	949,114	46,770,204	1,356,492		

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	65-R3	0	12,814,639.05	2,514,861	10,299,778	197,074	1.54	52.3
352.00	STRUCTURES AND IMPROVEMENTS	60-R3	(20)	27,241,837.88	15,775,508	16,914,696	352,556	1.29	48.0
353.00	STATION EQUIPMENT	45-S0.5	(5)	184,645,276.92	66,253,177	127,624,364	3,906,396	2.12	32.7
354.00	TOWERS AND FIXTURES	60-S4	(50)	55,140,863.00	21,277,044	61,434,251	1,669,169	3.03	36.8
355.00	POLES AND FIXTURES	55-R2	(75)	80,179,114.20	34,235,981	106,077,467	2,693,810	3.36	39.4
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R2	(20)	96,912,093.19	37,804,677	78,489,836	1,895,456	1.96	41.4
359.00	ROADS AND TRAILS	65-R3	0	318,351.06	226,743	91,608	3,399	1.07	27.0
	TOTAL TRANSMISSION PLANT			457,252,175.30	178,087,991	400,932,000	10,717,860		
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	55-R2.5	(20)	13,306,974.14	4,896,771	11,071,604	272,237	2.05	40.7
362.00	STATION EQUIPMENT	50-O1	0	102,170,691.39	28,979,770	73,190,924	1,679,401	1.64	43.6
364.00	POLES, TOWERS AND FIXTURES	41-R1.5	(50)	166,092,612.41	67,768,161	181,370,754	6,090,876	3.67	29.8
365.00	OVERHEAD CONDUCTORS AND DEVICES	46-R2	(30)	86,633,411.78	29,631,566	82,991,868	2,811,631	3.25	29.5
366.00	UNDERGROUND CONDUIT	60-R2	(25)	28,582,949.30	5,467,008	30,261,681	582,854	2.04	51.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES	37-S1.5	(10)	119,073,666.85	37,771,512	93,209,521	3,256,624	2.73	28.6
368.00	LINE TRANSFORMERS	35-R2	5	248,883,110.69	119,961,387	116,477,568	4,300,852	1.73	27.1
369.00	SERVICES	30-S2	(30)	42,622,542.09	23,263,231	32,146,071	1,571,629	3.69	20.5
370.00	METERS	30-L2	0	37,736,793.14	7,564,332	30,172,458	1,530,909	4.06	19.7
371.10	PHOTOVOLTAIC INSTALLATIONS	8-S5	0	359,317.71	129,119	230,198	102,116	28.42	2.3
371.20	INSTALLATION ON CUSTOMER PREMISES	11-R0.5	(20)	1,726,825.33	648,102	1,424,089	204,641	11.85	7.0
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	20-R1	(20)	3,818,844.04	2,194,067	2,388,545	219,509	5.75	10.9
	TOTAL DISTRIBUTION PLANT			851,007,738.87	328,275,026	654,935,281	22,623,279		
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	(5)	24,025,167.72	4,276,897	20,949,530	544,177	2.27	38.5
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	50-R3	(5)	26,402,838.20	7,098,727	20,624,255	573,315	2.17	36.0
390.20	LEASEHOLD IMPROVEMENTS	25-S3	0	5,909,147.47	2,055,617	3,853,531	227,423	3.85	16.9
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	10,620,849.57	2,755,973	7,864,876	1,026,268	9.66	7.7
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	5-SQ	0	32,450,427.39	12,961,271	19,489,157	11,189,362	34.48	1.7
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	6-S5	0	6,040,091.11	2,249,872	3,790,221	1,931,348	31.98	2.0
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	9-L3	25	186,379.98	113,491	26,295	3,320	1.78	7.9
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	9-L3	25	12,968,421.87	6,640,838	3,085,482	447,995	3.45	6.9
392.50	TRANSPORTATION EQUIPMENT - MISC.	9-L3	25	240,910.77	181,233	(549)	0	-	-
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	17-S2.5	25	17,837,898.65	4,826,765	8,551,658	841,956	4.72	10.2
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	17-S2.5	25	3,172,154.30	1,316,682	1,062,436	135,122	4.26	7.9
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1	25	2,765,626.25	905,642	1,168,578	53,401	1.93	21.9
393.00	STORES EQUIPMENT	25-SQ	0	881,754.63	279,630	602,125	69,586	7.89	8.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,443,757.72	1,137,198	2,306,559	286,266	8.31	8.1
395.00	LABORATORY EQUIPMENT	20-SQ	0	8,699,229.26	3,121,162	5,578,067	568,169	6.53	9.8
396.00	POWER OPERATED EQUIPMENT	14-L0.5	35	6,224,273.71	706,536	3,339,242	435,313	6.99	7.7
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	6,469,836.72	2,163,030	4,306,808	751,085	11.61	5.7

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 57 of 378

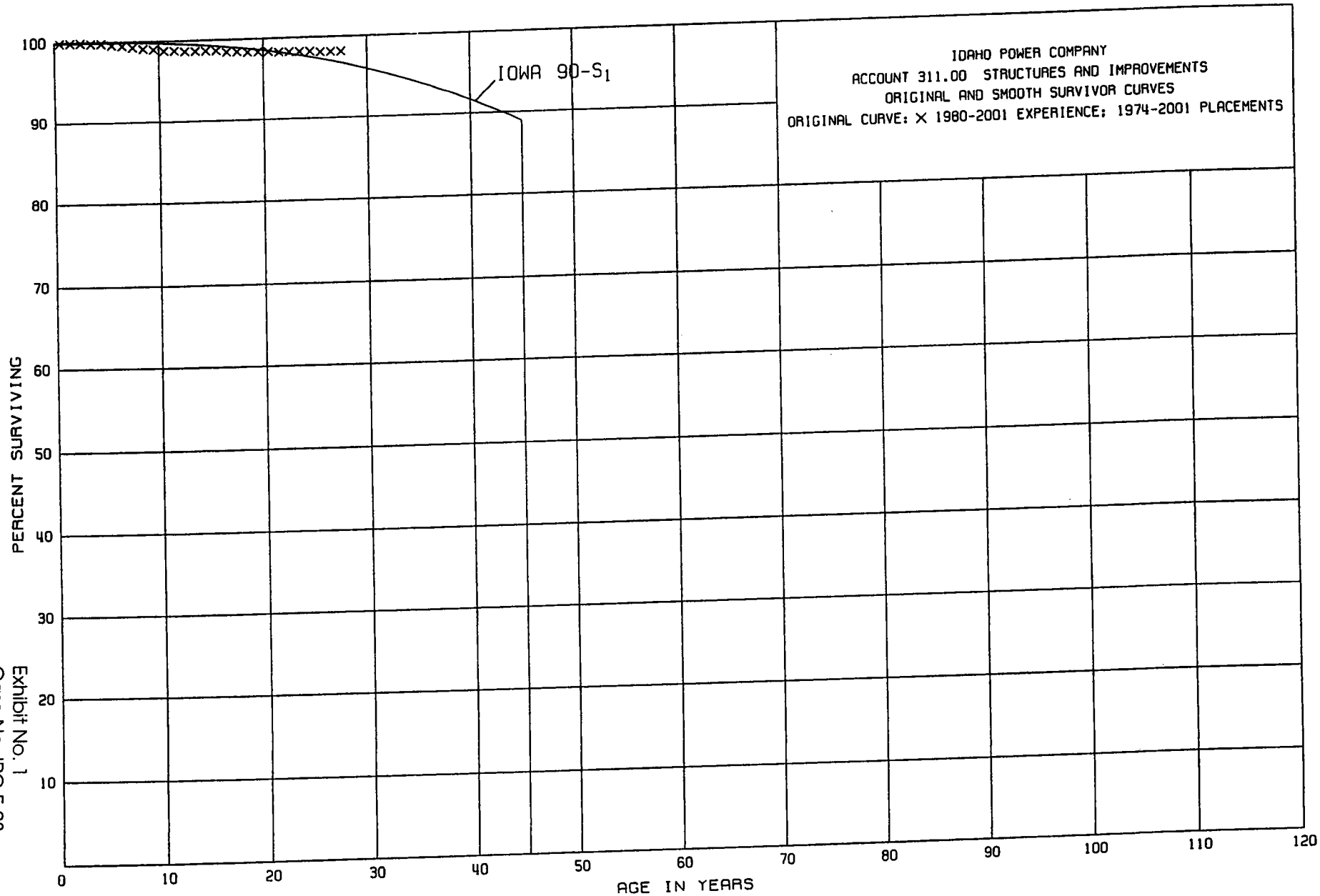
IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2001

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	0	8,968,939.62	2,335,777	6,633,164	896,442	9.99	7.4
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,127,433.14	1,045,921	2,081,514	312,435	9.99	6.7
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	0	761,737.83	113,647	648,090	125,343	16.45	5.2
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	1,864,815.85	475,756	1,389,061	158,450	8.50	8.8
	TOTAL GENERAL PLANT			183,061,689.76	56,761,665	117,350,100	20,576,776		
	TOTAL DEPRECIABLE PLANT			2,900,657,420.26	1,202,905,737	2,098,781,847	91,392,506		
	NONDEPRECIABLE PLANT								
330.00	LAND			13,935,723.31					
340.00	LAND			213,791.05					
360.00	LAND			3,437,393.66					
389.00	LAND			8,750,595.09					
	TOTAL NONDEPRECIABLE PLANT			26,337,503.11					
	TOTAL ELECTRIC PLANT			2,926,994,923.37	1,202,905,737	2,098,781,847	91,392,506		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

III-12

SERVICE LIFE STATISTICS


IDAHO POWER COMPANY
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1980-2001 EXPERIENCE: 1974-2001 PLACEMENTS
IOWA 90-S1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,960,120		0.0000	1.0000	100.00
0.5	95,091,267	100,846	0.0011	0.9989	100.00
1.5	95,164,534		0.0000	1.0000	99.89
2.5	95,424,441	75,201	0.0008	0.9992	99.89
3.5	94,256,505	16,931	0.0002	0.9998	99.81
4.5	93,704,056	226,030	0.0024	0.9976	99.79
5.5	128,266,051	23,234	0.0002	0.9998	99.55
6.5	127,394,272	360,666	0.0028	0.9972	99.53
7.5	126,412,720	170,105	0.0013	0.9987	99.25
8.5	125,709,362	147,779	0.0012	0.9988	99.12
9.5	124,263,004	200,937	0.0016	0.9984	99.00
10.5	122,324,332	47,730	0.0004	0.9996	98.84
11.5	122,145,081	101,767	0.0008	0.9992	98.80
12.5	121,344,465	17,033	0.0001	0.9999	98.72
13.5	121,184,032		0.0000	1.0000	98.71
14.5	120,976,082		0.0000	1.0000	98.71
15.5	120,225,285	270,331	0.0022	0.9978	98.71
16.5	96,000,811	8,894	0.0001	0.9999	98.49
17.5	95,806,440	49,879	0.0005	0.9995	98.48
18.5	95,113,146		0.0000	1.0000	98.43
19.5	93,700,711	25,862	0.0003	0.9997	98.43
20.5	66,885,491	79,747	0.0012	0.9988	98.40
21.5	53,475,597		0.0000	1.0000	98.28
22.5	34,363,855		0.0000	1.0000	98.28
23.5	34,363,855		0.0000	1.0000	98.28
24.5	34,363,855	31,586	0.0009	0.9991	98.28
25.5	34,332,268		0.0000	1.0000	98.19
26.5	34,332,268	2,338	0.0001	0.9999	98.19
27.5					98.18

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 61 of 378

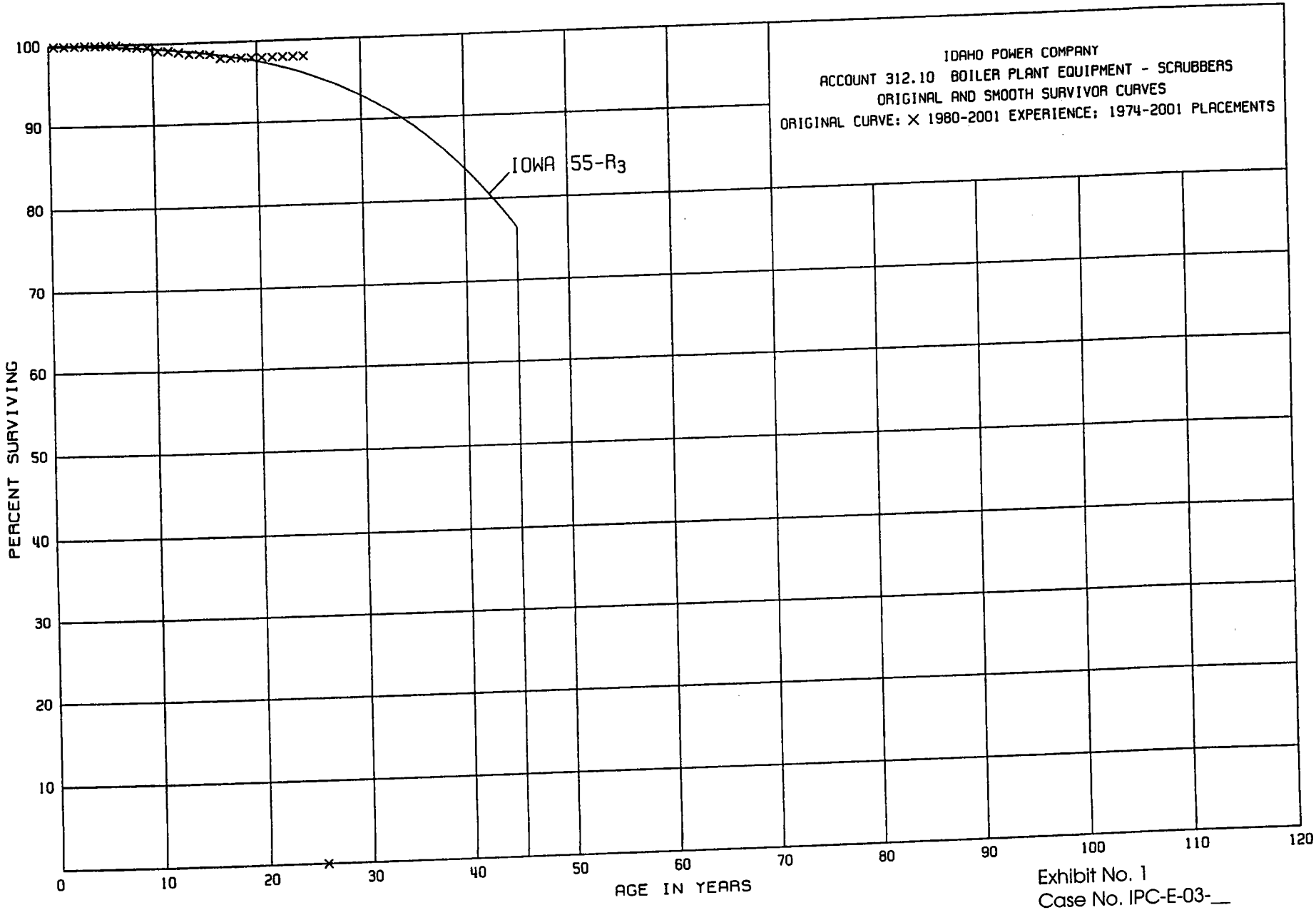


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 62 of 378

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,318,884		0.0000	1.0000	100.00
0.5	80,777,222		0.0000	1.0000	100.00
1.5	79,960,163		0.0000	1.0000	100.00
2.5	79,587,109		0.0000	1.0000	100.00
3.5	78,412,554	62,337	0.0008	0.9992	100.00
4.5	78,222,522	44,470	0.0006	0.9994	99.92
5.5	78,038,378	814	0.0000	1.0000	99.86
6.5	77,932,738	147,868	0.0019	0.9981	99.86
7.5	77,672,470	45,030	0.0006	0.9994	99.67
8.5	77,421,950		0.0000	1.0000	99.61
9.5	77,179,507	364,100	0.0047	0.9953	99.61
10.5	64,589,050	31,310	0.0005	0.9995	99.14
11.5	64,557,740	104,822	0.0016	0.9984	99.09
12.5	64,452,919	194,248	0.0030	0.9970	98.93
13.5	52,305,203		0.0000	1.0000	98.63
14.5	29,252,024	38,194	0.0013	0.9987	98.63
15.5	29,213,830	159,684	0.0055	0.9945	98.50
16.5	9,232,296		0.0000	1.0000	97.96
17.5	9,232,296		0.0000	1.0000	97.96
18.5	9,232,296		0.0000	1.0000	97.96
19.5	9,232,296		0.0000	1.0000	97.96
20.5	9,232,296		0.0000	1.0000	97.96
21.5	9,232,296		0.0000	1.0000	97.96
22.5	25,707		0.0000	1.0000	97.96
23.5	25,707		0.0000	1.0000	97.96
24.5	25,707	25,707	1.0000	0.0000	97.96
25.5					0.00

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 63 of 378

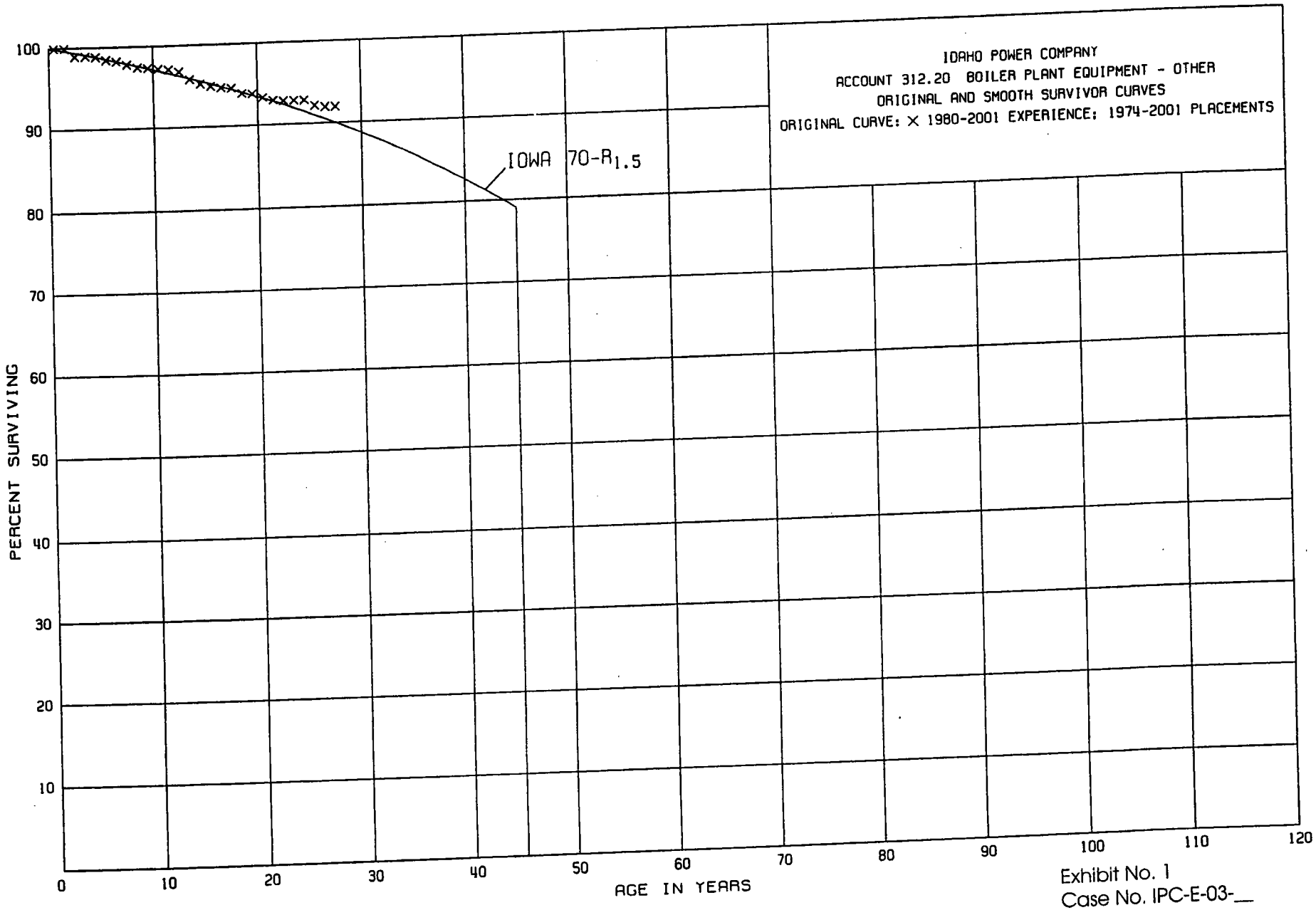


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 64 of 378

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,712,298	10,209	0.0000	1.0000	100.00
0.5	274,216,436	50,734	0.0002	0.9998	100.00
1.5	271,096,368	2,889,172	0.0107	0.9893	99.98
2.5	265,383,681	127,181	0.0005	0.9995	98.91
3.5	264,092,274	159,935	0.0006	0.9994	98.86
4.5	259,766,985	999,784	0.0038	0.9962	98.80
5.5	349,299,544	897,177	0.0026	0.9974	98.42
6.5	346,916,506	1,245,491	0.0036	0.9964	98.16
7.5	341,639,277	1,284,223	0.0038	0.9962	97.81
8.5	335,284,393	544,084	0.0016	0.9984	97.44
9.5	333,101,103	292,234	0.0009	0.9991	97.28
10.5	322,490,986	338,397	0.0010	0.9990	97.19
11.5	322,076,582	953,281	0.0030	0.9970	97.09
12.5	320,152,225	3,404,852	0.0106	0.9894	96.80
13.5	314,606,077	2,044,119	0.0065	0.9935	95.77
14.5	304,855,445	954,314	0.0031	0.9969	95.15
15.5	301,246,299	545,040	0.0018	0.9982	94.86
16.5	227,039,909	234,452	0.0010	0.9990	94.69
17.5	226,661,422	1,743,346	0.0077	0.9923	94.60
18.5	222,578,134	126,842	0.0006	0.9994	93.87
19.5	220,807,204	1,255,355	0.0057	0.9943	93.81
20.5	161,605,891	722,480	0.0045	0.9955	93.28
21.5	131,790,244	54,655	0.0004	0.9996	92.86
22.5	88,399,950	27,762	0.0003	0.9997	92.82
23.5	88,372,187		0.0000	1.0000	92.79
24.5	88,372,187	700,968	0.0079	0.9921	92.79
25.5	87,671,219	148,393	0.0017	0.9983	92.06
26.5	87,522,826	17,225	0.0002	0.9998	91.90
27.5					91.88

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 65 of 378

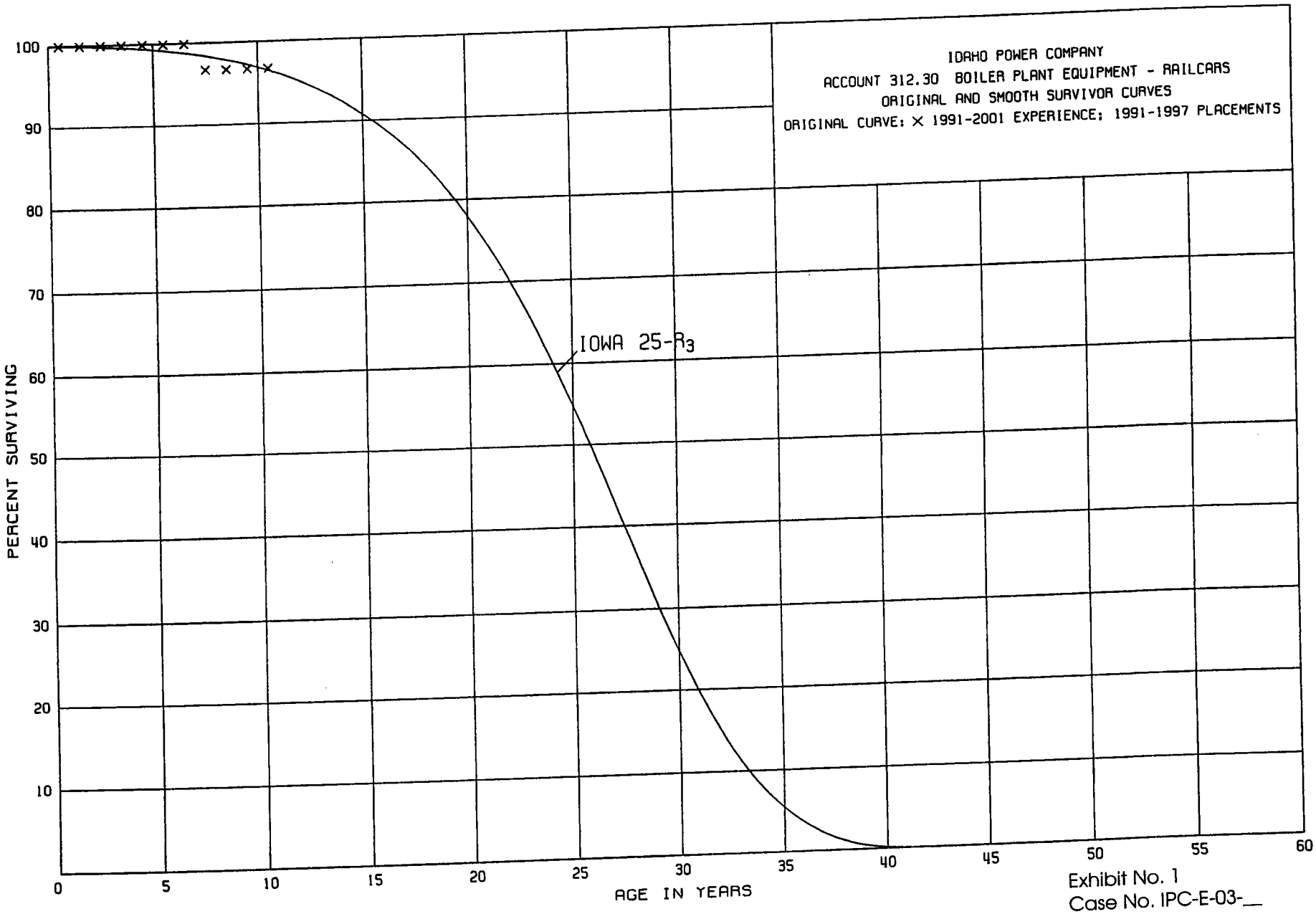


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 66 of 378

IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-1997 EXPERIENCE BAND 1991-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,238,612		0.0000	1.0000	100.00
0.5	4,238,612		0.0000	1.0000	100.00
1.5	4,238,612		0.0000	1.0000	100.00
2.5	4,238,612		0.0000	1.0000	100.00
3.5	4,238,612		0.0000	1.0000	100.00
4.5	3,715,623		0.0000	1.0000	100.00
5.5	3,650,905		0.0000	1.0000	100.00
6.5	3,650,905	122,239	0.0335	0.9665	100.00
7.5	3,219,920		0.0000	1.0000	96.65
8.5	3,219,013		0.0000	1.0000	96.65
9.5	2,678,016		0.0000	1.0000	96.65
10.5					96.65

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 67 of 378

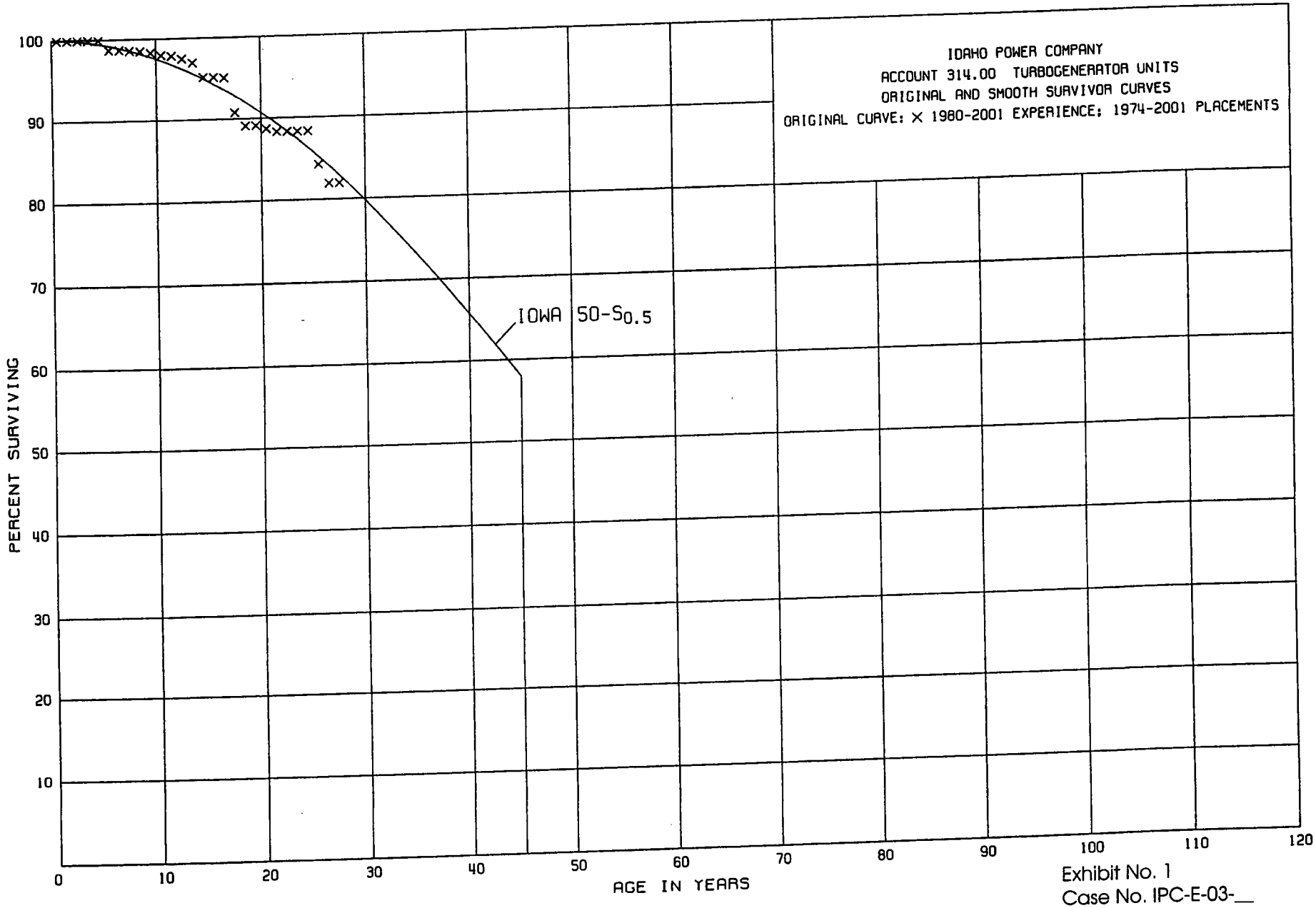


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 68 of 378

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,547,763		0.0000	1.0000	100.00
0.5	93,166,095		0.0000	1.0000	100.00
1.5	90,723,380	47,596	0.0005	0.9995	100.00
2.5	90,570,292		0.0000	1.0000	99.95
3.5	87,905,374	35,542	0.0004	0.9996	99.95
4.5	86,606,434	1,036,494	0.0120	0.9880	99.91
5.5	105,723,095	18,821	0.0002	0.9998	98.71
6.5	105,351,957	141,028	0.0013	0.9987	98.69
7.5	104,620,435	76,853	0.0007	0.9993	98.56
8.5	103,101,836	172,735	0.0017	0.9983	98.49
9.5	102,559,349	301,204	0.0029	0.9971	98.32
10.5	90,563,128	90,961	0.0010	0.9990	98.03
11.5	89,875,609	411,640	0.0046	0.9954	97.93
12.5	89,207,681	472,765	0.0053	0.9947	97.48
13.5	88,710,289	1,645,862	0.0186	0.9814	96.96
14.5	87,061,302		0.0000	1.0000	95.16
15.5	85,729,995	44,698	0.0005	0.9995	95.16
16.5	62,639,660	2,845,133	0.0454	0.9546	95.11
17.5	59,744,430	1,115,265	0.0187	0.9813	90.79
18.5	58,092,622		0.0000	1.0000	89.09
19.5	58,062,749	262,202	0.0045	0.9955	89.09
20.5	42,732,205	186,055	0.0044	0.9956	88.69
21.5	32,967,573		0.0000	1.0000	88.30
22.5	21,309,089		0.0000	1.0000	88.30
23.5	21,309,089		0.0000	1.0000	88.30
24.5	21,309,089	992,280	0.0466	0.9534	88.30
25.5	20,316,809	558,173	0.0275	0.9725	84.19
26.5	19,758,636		0.0000	1.0000	81.87
27.5					81.87

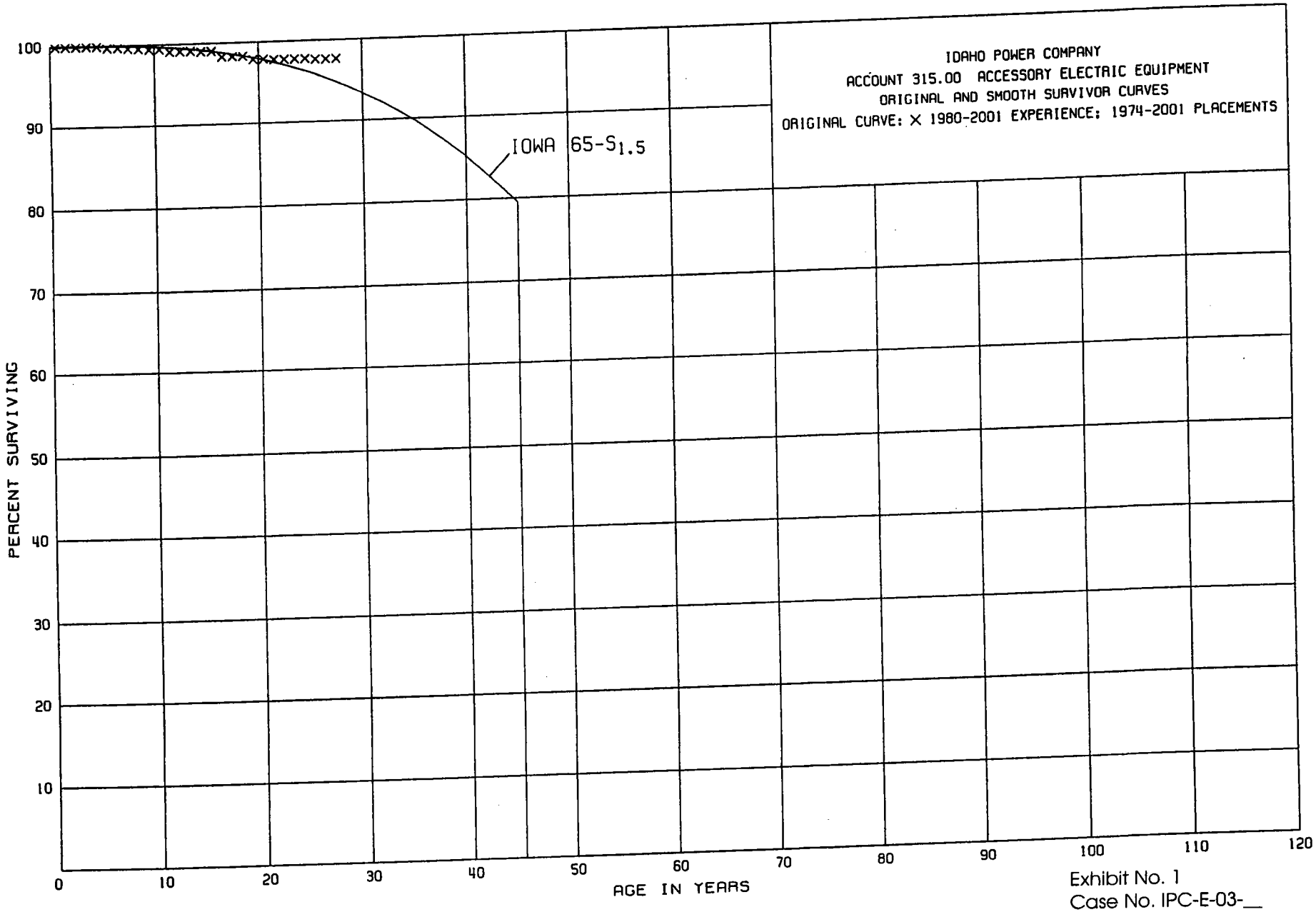


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 70 of 378

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,555,359		0.0000	1.0000	100.00
0.5	45,854,909		0.0000	1.0000	100.00
1.5	45,977,751		0.0000	1.0000	100.00
2.5	45,977,751		0.0000	1.0000	100.00
3.5	45,977,751		0.0000	1.0000	100.00
4.5	45,965,896	121,024	0.0026	0.9974	100.00
5.5	62,371,957	3,161	0.0001	0.9999	99.74
6.5	62,287,892	72,169	0.0012	0.9988	99.73
7.5	62,149,822	63,058	0.0010	0.9990	99.61
8.5	62,041,252	68,986	0.0011	0.9989	99.51
9.5	61,872,889	19,453	0.0003	0.9997	99.40
10.5	61,352,952	199,352	0.0032	0.9968	99.37
11.5	61,144,258		0.0000	1.0000	99.05
12.5	60,937,090	2,586	0.0000	1.0000	99.05
13.5	60,818,251	56,693	0.0009	0.9991	99.05
14.5	60,417,649		0.0000	1.0000	98.96
15.5	59,754,909	375,053	0.0063	0.9937	98.96
16.5	44,374,640		0.0000	1.0000	98.34
17.5	44,347,498	16,124	0.0004	0.9996	98.34
18.5	44,188,712	175,057	0.0040	0.9960	98.30
19.5	44,013,492	14,566	0.0003	0.9997	97.91
20.5	28,297,340	33,390	0.0012	0.9988	97.88
21.5	24,199,353		0.0000	1.0000	97.76
22.5	16,036,826		0.0000	1.0000	97.76
23.5	16,036,826		0.0000	1.0000	97.76
24.5	16,036,826	4,722	0.0003	0.9997	97.76
25.5	16,032,104		0.0000	1.0000	97.73
26.5	16,032,104		0.0000	1.0000	97.73
27.5					97.73

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 71 of 378

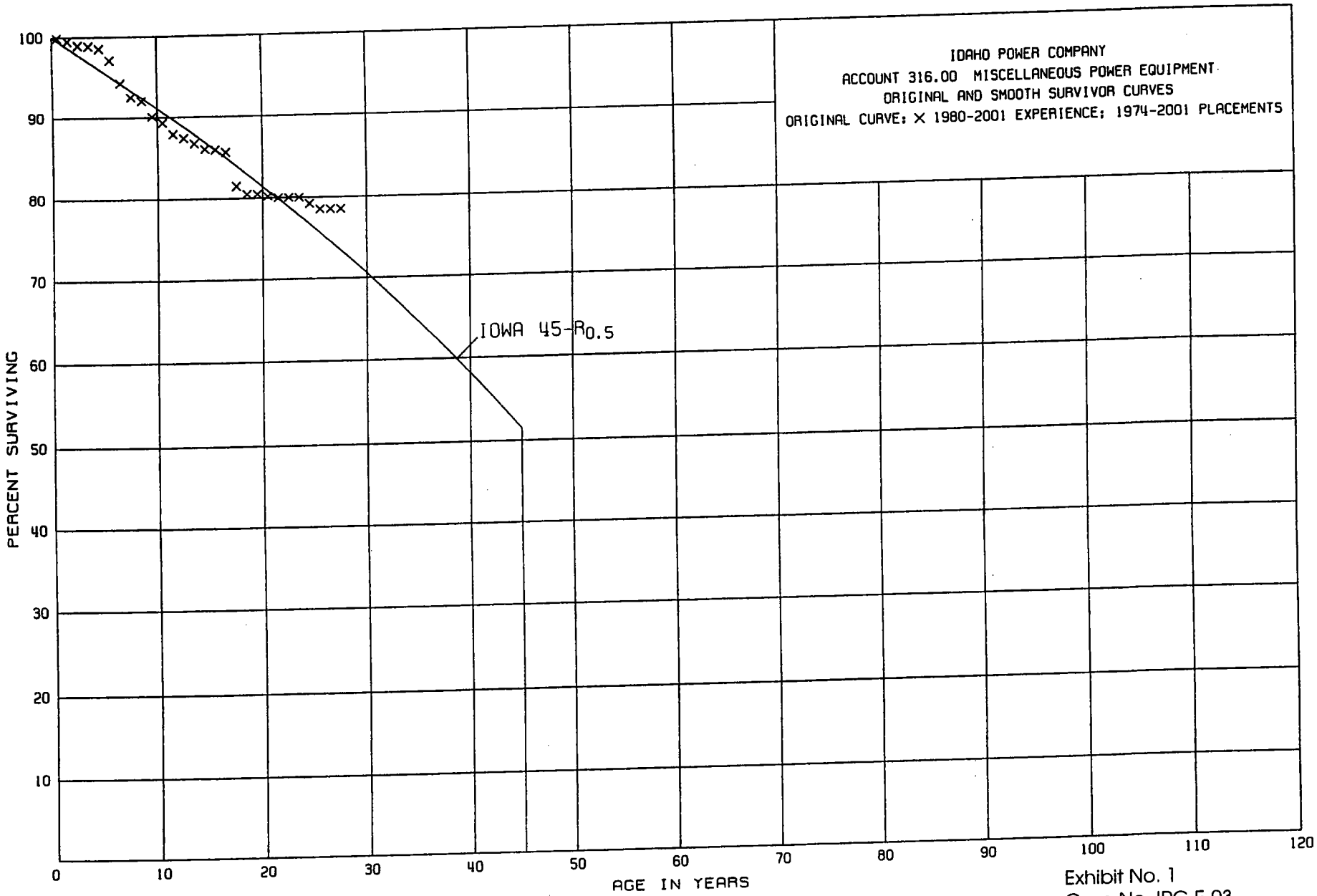


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 72 of 378

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2001 EXPERIENCE BAND 1980-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,153,855		0.0000	1.0000	100.00
0.5	12,953,846	61,505	0.0047	0.9953	100.00
1.5	12,903,616	73,493	0.0057	0.9943	99.53
2.5	12,963,756	9,567	0.0007	0.9993	98.96
3.5	12,818,983	31,814	0.0025	0.9975	98.89
4.5	12,558,253	189,367	0.0151	0.9849	98.64
5.5	13,275,759	380,678	0.0287	0.9713	97.15
6.5	12,183,769	224,679	0.0184	0.9816	94.36
7.5	11,179,259	60,333	0.0054	0.9946	92.62
8.5	10,379,890	232,028	0.0224	0.9776	92.12
9.5	9,618,468	84,778	0.0088	0.9912	90.06
10.5	8,524,502	130,356	0.0153	0.9847	89.27
11.5	8,088,990	43,643	0.0054	0.9946	87.90
12.5	7,554,447	64,426	0.0085	0.9915	87.43
13.5	7,164,352	54,603	0.0076	0.9924	86.69
14.5	6,361,085	11,789	0.0019	0.9981	86.03
15.5	5,881,216	18,707	0.0032	0.9968	85.87
16.5	5,029,947	240,256	0.0478	0.9522	85.60
17.5	4,781,534	62,009	0.0130	0.9870	81.51
18.5	4,644,751		0.0000	1.0000	80.45
19.5	4,623,057	12,157	0.0026	0.9974	80.45
20.5	2,795,410	8,269	0.0030	0.9970	80.24
21.5	1,694,461		0.0000	1.0000	80.00
22.5	872,775		0.0000	1.0000	80.00
23.5	872,775	8,702	0.0100	0.9900	80.00
24.5	864,073	7,772	0.0090	0.9910	79.20
25.5	856,300		0.0000	1.0000	78.49
26.5	856,300		0.0000	1.0000	78.49
27.5					78.49

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 73 of 378

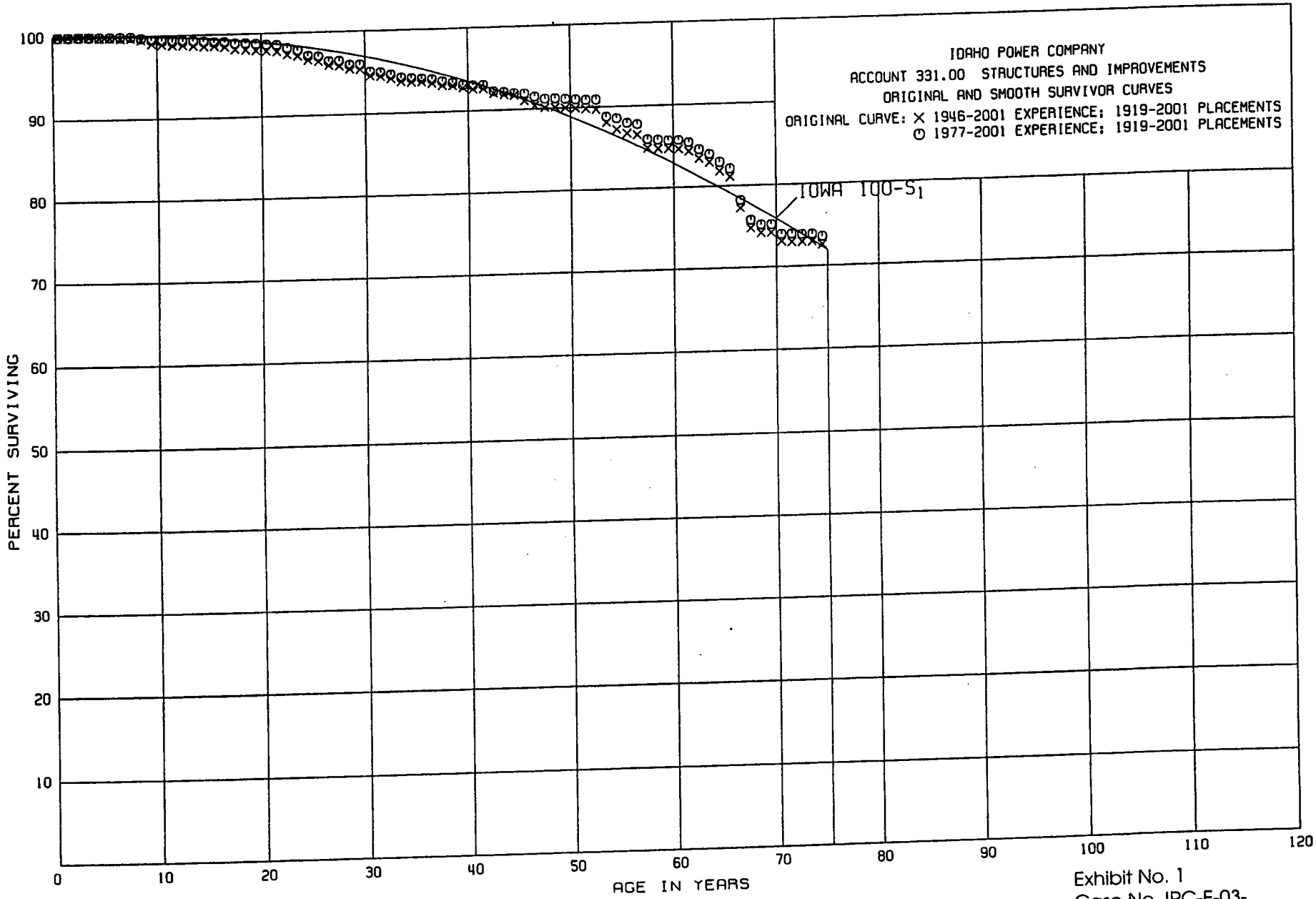


Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 74 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2001 EXPERIENCE BAND 1946-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,442,817		0.0000	1.0000	100.00
0.5	127,985,972	59	0.0000	1.0000	100.00
1.5	127,835,594	8,959	0.0001	0.9999	100.00
2.5	127,376,679	153	0.0000	1.0000	99.99
3.5	126,989,571	186,141	0.0015	0.9985	99.99
4.5	125,051,978	37,998	0.0003	0.9997	99.84
5.5	124,123,747	120,272	0.0010	0.9990	99.81
6.5	112,552,305	60,485	0.0005	0.9995	99.71
7.5	77,012,482	114,268	0.0015	0.9985	99.66
8.5	76,757,451	394,596	0.0051	0.9949	99.51
9.5	65,213,284	56,114	0.0009	0.9991	99.00
10.5	64,073,745	68,712	0.0011	0.9989	98.91
11.5	63,083,288	16,337	0.0003	0.9997	98.80
12.5	61,004,299	27,331	0.0004	0.9996	98.77
13.5	60,839,517	53,068	0.0009	0.9991	98.73
14.5	60,553,276	56,503	0.0009	0.9991	98.64
15.5	58,694,219	28,083	0.0005	0.9995	98.55
16.5	57,805,504	178,923	0.0031	0.9969	98.50
17.5	57,063,807	38,856	0.0007	0.9993	98.19
18.5	49,044,195	46,971	0.0010	0.9990	98.12
19.5	48,767,741	53,073	0.0011	0.9989	98.02
20.5	48,413,946	56,194	0.0012	0.9988	97.91
21.5	32,448,923	125,195	0.0039	0.9961	97.79
22.5	32,246,810	75,032	0.0023	0.9977	97.41
23.5	20,900,701	117,994	0.0056	0.9944	97.19
24.5	21,124,074	28,981	0.0014	0.9986	96.65
25.5	21,037,371	107,067	0.0051	0.9949	96.51
26.5	20,802,827	23,089	0.0011	0.9989	96.02
27.5	20,712,715	95,830	0.0046	0.9954	95.91
28.5	20,557,295	9,382	0.0005	0.9995	95.47
29.5	20,388,556	170,086	0.0083	0.9917	95.42
30.5	20,128,941	20,887	0.0010	0.9990	94.63
31.5	20,083,729	73,235	0.0036	0.9964	94.54
32.5	19,658,320	76,147	0.0039	0.9961	94.20
33.5	19,554,838	22,220	0.0011	0.9989	93.83
34.5	18,219,314	15,900	0.0009	0.9991	93.73
35.5	17,433,939	23,793	0.0014	0.9986	93.65
36.5	17,258,582	56,428	0.0033	0.9967	93.52
37.5	16,931,872	26,937	0.0016	0.9984	93.21
38.5	16,898,466	56,102	0.0033	0.9967	93.06

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1968	30.51	14	20	11	34.53	
1979	317.80	117	167	151	35.35	4
1980	526.00	188	269	257	35.42	7
1983	673.06	218	312	361	35.65	10
1987	268.73	74	106	163	35.97	5
1988	6,921.92	1,803	2,579	4,343	36.05	120
1989	931.82	230	329	603	36.13	17
1990	3,977.44	920	1,316	2,661	36.22	73
1993	15,868.20	2,899	4,148	11,720	36.47	321
1994	5,276.70	870	1,245	4,032	36.56	110
1995	4,184.40	612	875	3,309	36.65	90
1996	25,631.58	3,253	4,654	20,978	36.74	571
1997	19,313.60	2,053	2,937	16,377	36.84	445
	121,892.49	35,957	51,442	70,453		1,944
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1994	4,584.04	756	616	3,968	36.56	109
1995	311,667.53	45,597	37,174	274,494	36.65	7,490
1999	2,884.87	180	147	2,738	37.03	74
2000	29,993.19	1,149	936	29,057	37.14	782
	349,129.63	47,682	38,873	310,257		8,455
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. 0						
1921	17,316.22	15,623	17,316			
1925	118.90	107	119			
1926	78.03	70	78			

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 301 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. 0						
1929	109.12	98	109			
1953	63.53	55	64			
1954	73.26	63	73			
1957	214.54	182	215			
1959	31.78	27	32			
1964	4,925.39	4,075	4,925			
1974	369.69	289	370			
1978	404.74	305	405			
1982	1,607.27	1,156	1,549	58	7.40	8
1988	2,718.58	1,743	2,336	383	7.42	52
1990	9,685.71	5,849	7,837	1,849	7.43	249
1993	21,275.70	11,289	15,127	6,149	7.44	826
1994	5,075.18	2,536	3,398	1,677	7.44	225
1995	3,316.00	1,537	2,060	1,256	7.45	169
1996	910.94	385	516	395	7.45	53
1998	4,489.26	1,428	1,913	2,576	7.46	345
	72,783.84	46,817	58,442	14,343		1,927
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	59,291.13	36,494	42,092	17,199	27.60	623
1955	232.00	136	157	75	27.95	3
1957	54.51	31	36	19	28.05	1
1975	151.98	69	80	72	28.94	2
1986	696.85	231	266	431	29.51	15
1988	422.22	128	148	274	29.62	9
1989	14,128.43	4,046	4,667	9,461	29.67	319
1992	3,686.93	865	997	2,690	29.84	90
1995	4,907.08	853	984	3,923	30.02	131
	83,571.13	42,853	49,427	34,144		1,193

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 302 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1937	5,765.53	3,769	5,766			
1939	50.78	33	51			
1946	56,413.45	35,157	56,413			
1947	85.50	53	86			
1957	65.91	38	66			
1959	30.00	17	30			
1968	96.80	49	97			
1979	474.22	197	392	82	29.14	3
1981	1,494.94	590	1,174	321	29.24	11
1983	384.02	142	283	101	29.35	3
1984	355.20	127	253	102	29.40	3
1985	647.92	224	446	202	29.45	7
1989	3,899.04	1,117	2,222	1,677	29.67	57
1990	5,356.97	1,446	2,877	2,480	29.73	83
1991	7,284.28	1,842	3,665	3,619	29.78	122
1992	2,565.38	602	1,198	1,367	29.84	46
1994	8,049.64	1,572	3,127	4,923	29.96	164
1995	2,273.69	395	786	1,488	30.02	50
1999	9,839.22	742	1,476	8,363	30.28	276
	105,132.49	48,112	80,408	24,725		825
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1947	90,521.66	56,069	68,958	21,564	27.55	783
1949	1,487.44	910	1,119	368	27.65	13
1968	8.00	4	5	3	28.59	
1975	344.52	157	193	152	28.94	5
1989	1,595.84	457	562	1,034	29.67	35
1991	6,843.11	1,731	2,129	4,714	29.78	158
1995	362.55	63	77	286	30.02	10
1996	4,990.78	756	930	4,061	30.08	135
2001	65,143.20	1,055	1,298	63,845	30.43	2,098
	171,297.10	61,202	75,271	96,027		3,237

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1974	202.47	94	79	123	28.89	4
1991	513.59	130	109	405	29.78	14
1992	401.18	94	79	322	29.84	11
	1,117.24	318	267	850		29
	13,588,424.13	4,090,643	4,864,268	8,724,156		249,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.9	1.84

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 304 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	12,737.21	1,776	1,514	11,223	57.42	195
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1966	46,667.72	24,837	46,668			
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1964	3,241.03	1,776	3,241			
1965	3,956.36	2,137	3,956			
	7,197.39	3,913	7,197			
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. 0						
1978	302,946.18	101,154	95,936	207,010	45.03	4,597
1980	3,386.40	1,056	1,002	2,384	45.80	52
	306,332.58	102,210	96,938	209,394		4,649
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1960	274,510.29	158,585	125,215	149,295	28.19	5,296
1965	16,406.90	8,855	6,992	9,415	29.37	321

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 305 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1980	227,526.95	90,465	71,429	156,098	31.71	4,923
	518,444.14	257,905	203,636	314,808		10,540
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1950	29,776.21	19,578	20,854	8,922	24.12	370
1991	225,571.14	57,024	60,741	164,830	30.65	5,378
1993	35,232.85	7,557	8,049	27,184	30.76	884
1994	195,896.44	38,063	40,544	155,352	30.80	5,044
	486,476.64	122,222	130,188	356,288		11,676
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. 0						
1983	122,668.04	32,262	33,348	89,320	50.16	1,781
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1955	5,744.89	4,321	5,495	250	14.41	17
1964	5,352.41	3,793	4,823	529	14.83	36
	11,097.30	8,114	10,318	779		53

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 306 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1967	819,191.89	428,765	432,749	386,443	29.78	12,977
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	25,560.48	17,138	17,364	8,196	23.45	350
1985	199,373.45	69,462	70,379	128,994	30.28	4,260
1991	19,631.52	4,963	5,028	14,604	30.65	476
	244,565.45	91,563	92,771	151,794		5,086
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1919	1,361.60	1,146	1,290	72	11.88	6
1949	2,023.78	1,344	1,513	511	23.79	21
1966	6,090.37	3,321	3,739	2,351	28.06	84
1984	76,017.96	27,541	31,010	45,008	30.20	1,490
1989	3,199.33	919	1,035	2,164	30.54	71
	88,693.04	34,271	38,587	50,106		1,672
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. 0						
1992	487,016.63	67,062	58,195	428,822	58.18	7,371
1995	2,122.87	206	179	1,944	59.44	33
	489,139.50	67,268	58,374	430,766		7,404

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 307 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1961	3,070.44	1,752	3,070			
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1961	543,934.95	310,315	195,383	348,552	28.44	12,256
1962	4,870.64	2,742	1,726	3,145	28.69	110
1963	17,036.77	9,459	5,956	11,081	28.93	383
	565,842.36	322,516	203,065	362,778		12,749
PAHSIMERIO ACCUM. PONDS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1966	15,308.71	8,147	14,151	1,158	29.52	39
1981	1,041.65	402	698	344	31.75	11
1988	10,152.38	2,953	5,130	5,022	32.37	155
	26,502.74	11,502	19,979	6,524		205
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	13,065.48	6,628	13,065			
1981	2,546.87	984	2,090	457	31.75	14
	15,612.35	7,612	15,155	457		14

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 308 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. 0						
1919	1,013.61	854	876	138	11.81	12
1921	29,476.96	24,554	25,197	4,280	12.51	342
1988	20,892.83	6,625	6,799	14,094	28.64	492
	51,383.40	32,033	32,872	18,512		846
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1952	193,188.70	125,611	148,369	44,820	24.17	1,854
1979	20,776.00	8,986	10,614	10,162	28.76	353
1988	8,167.40	2,543	3,004	5,163	29.41	176
	222,132.10	137,140	161,987	60,145		2,383
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1928	6,333.83	5,002	4,653	1,681	15.75	107
1929	100.00	78	73	27	16.22	2
1984	747,680.61	239,407	222,695	524,986	36.31	14,458
1994	81,828.67	13,551	12,605	69,224	37.34	1,854
1995	3.04			3	37.42	
	835,946.15	258,038	240,026	595,921		16,421
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1938	22,943.23	16,556	14,519	8,424	20.76	406

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 309 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1956	844.99	494	433	412	29.52	14
1987	864,397.21	239,524	210,055	654,342	37.10	17,637
1991	5,588.07	1,207	1,058	4,530	37.53	121
	893,773.50	257,781	226,065	667,708		18,178
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1995	1,023,829.64	148,558	103,480	920,350	37.87	24,303
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. 0						
1919	2,037.02	1,867	1,803	234	6.07	39
1921	13,288.62	12,150	11,735	1,554	6.18	251
1989	11,293.65	7,051	6,810	4,484	7.48	599
1991	3,748.84	2,185	2,110	1,639	7.48	219
1993	22,542.33	11,970	11,561	10,981	7.48	1,468
	52,910.46	35,223	34,019	18,892		2,576
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	15,773.68	10,576	10,469	5,305	23.45	226
1986	36,404.18	12,163	12,040	24,364	30.35	803
1991	7,939.82	2,007	1,987	5,953	30.65	194
	60,117.68	24,746	24,496	35,622		1,223

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 310 of 378

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1991	1,650.89	417	456	1,195	30.65	39
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1937	9,578.80	7,096	9,579			
1940	55.47	40	55			
1947	17,097.18	11,577	17,071	26	23.09	1
1951	977.02	636	938	39	24.44	2
	27,708.47	19,349	27,643	65		3
	6,933,691.08	2,431,773	2,244,601	4,689,090		134,973
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.7	1.95

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 311 of 378

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	840,890.55	12,025	5,795	835,096	34.50	24,206
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	2,587.29	2,232	2,587			
1972	1,427.85	1,204	1,428			
1987	7,943.94	5,759	7,944			
	11,959.08	9,195	11,959			
	852,849.63	21,220	17,754	835,096		24,206
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.5	2.84

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 312 of 378

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	1,576,669.78	22,546	10,865	1,565,805	34.50	45,386
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1959	28,502.96	25,237	28,503			
1994	32,803.43	18,924	27,349	5,454	5.50	992
	61,306.39	44,161	55,852	5,454		992
	1,637,976.17	66,707	66,717	1,571,259		46,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.9	2.83

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 313 of 378

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	747,458.26	10,689	5,151	742,307	34.50	21,516
	747,458.26	10,689	5,151	742,307		21,516
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.5	2.88

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 314 of 378

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	40,346,719.07	576,958	275,720	40,070,999	34.50	1,161,478
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	484,555.66	417,929	484,556			
1995	37,391.18	20,255	37,391			
	521,946.84	438,184	521,947			
	40,868,665.91	1,015,142	797,667	40,070,999		1,161,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.5	2.84

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 315 of 378

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	1,156,224.50	16,534	7,967	1,148,258	34.50	33,283
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	19,525.95	16,841	19,526			
1971	391.85	332	392			
1987	17,137.74	12,425	17,138			
	37,055.54	29,598	37,056			
	1,193,280.04	46,132	45,023	1,148,258		33,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.5	2.79

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 316 of 378

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	2,418,943.99	34,591	16,660	2,402,284	34.50	69,631
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1950	49.64	45	50			
1955	93.00	83	92	1	5.50	
	142.64	128	142	1		
	2,419,086.63	34,719	16,802	2,402,285		69,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.5	2.88

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 317 of 378

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1951	171,967.11	115,321	115,449	56,518	21.41	2,640
1952	53,975.04	35,640	35,680	18,295	22.08	829
1953	79,403.75	51,597	51,654	27,750	22.76	1,219
1954	15,893.78	10,159	10,170	5,724	23.45	244
1955	6,342.08	3,985	3,989	2,353	24.16	97
1956	66,616.61	41,129	41,175	25,442	24.87	1,023
1957	19,054.99	11,553	11,566	7,489	25.59	293
1958	20,508.70	12,201	12,215	8,294	26.33	315
1959	42,715.89	24,925	24,953	17,763	27.07	656
1960	150,742.35	86,225	86,321	64,421	27.82	2,316
1961	258,129.95	144,630	144,790	113,340	28.58	3,966
1962	25,372.63	13,917	13,932	11,441	29.35	390
1963	90,155.57	48,368	48,422	41,734	30.13	1,385
1964	160,628.50	84,250	84,343	76,286	30.91	2,468
1965	33,098.37	16,953	16,972	16,126	31.71	509
1966	167,203.09	83,568	83,661	83,542	32.51	2,570
1967	107,050.71	52,177	52,235	54,816	33.32	1,645
1968	11,448.14	5,436	5,442	6,006	34.14	176
1969	126,720.49	58,570	58,635	68,085	34.96	1,948
1970	11,359.07	5,102	5,108	6,251	35.80	175
1971	6,546.09	2,856	2,859	3,687	36.64	101
1972	4,111.78	1,740	1,742	2,370	37.49	63
1973	502,248.21	206,022	206,250	295,998	38.34	7,720
1974	145,125.22	57,586	57,650	87,475	39.21	2,231
1975	57,049.91	21,873	21,897	35,153	40.08	877
1976	233,575.19	86,423	86,519	147,056	40.95	3,591
1977	102,427.29	36,515	36,555	65,872	41.83	1,575
1978	72,410.79	24,822	24,849	47,562	42.72	1,113
1979	5,388.11	1,772	1,774	3,614	43.62	83
1980	1,098,402.14	346,107	346,491	751,911	44.52	16,889
1981	375,476.99	113,056	113,181	262,296	45.43	5,774
1982	264,820.73	76,030	76,114	188,707	46.34	4,072
1983	254,798.75	69,535	69,612	185,187	47.26	3,918
1984	13,658.38	3,535	3,539	10,119	48.18	210
1985	50,686.80	12,393	12,407	38,280	49.11	779
1986	99,047.47	22,781	22,806	76,241	50.05	1,523
1987	131,042.51	28,240	28,271	102,772	50.99	2,016
1989	14,651.56	2,733	2,736	11,916	52.88	225

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 318 of 378

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1990	134,442.46	23,097	23,123	111,319	53.83	2,068
1991	493,202.84	77,531	77,617	415,586	54.78	7,586
1992	95,924.73	13,669	13,684	82,241	55.74	1,475
1993	210,899.29	26,890	26,920	183,979	56.71	3,244
1994	984,883.03	111,095	111,218	873,665	57.67	15,149
1995	687,538.84	67,241	67,316	620,223	58.64	10,577
1996	290,370.42	24,072	24,099	266,271	59.61	4,467
1997	1,472,115.94	99,809	99,919	1,372,197	60.59	22,647
1999	121,854.39	4,606	4,611	117,243	62.54	1,875
2000	1,293,432.47	29,490	29,523	1,263,909	63.52	19,898
2001	1,980,119.90	14,851	14,867	1,965,253	64.51	30,464
	12,814,639.05	2,512,076	2,514,861	10,299,778		197,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					52.3	1.54

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 319 of 378

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
1909	2,460.80	2,848	2,953			
1919	7,192.68	7,960	8,631			
1920	376.56	415	452			
1921	32,528.31	35,658	39,034			
1923	6,821.09	7,406	8,185			
1924	16,331.28	17,644	19,598			
1926	482.43	516	579			
1927	95,341.69	101,447	114,410			
1928	2,066.40	2,187	2,480			
1929	23,020.10	24,226	27,624			
1930	167.15	175	201			
1931	21.14	22	25			
1934	104.55	107	125			
1936	5,720.92	5,748	6,865			
1937	21,217.68	21,153	25,461			
1938	26,590.25	26,292	31,908			
1939	7,050.31	6,912	8,460			
1940	6,290.67	6,112	7,549			
1941	760.86	732	913			
1942	104.39	100	125			
1943	2,213.13	2,088	2,656			
1944	489.88	457	588			
1945	54.26	50	65			
1946	32,277.21	29,448	38,733			
1947	32,273.42	29,093	38,728			
1948	69,678.13	62,025	83,614			
1949	162,049.72	142,383	194,460			
1950	77,989.38	67,598	93,587			
1951	192,848.78	164,816	231,419			
1952	104,312.80	87,848	125,175			
1953	136,659.31	113,351	163,991			
1954	88,004.71	71,844	105,606			
1955	83,097.60	66,741	99,717			
1956	200,744.45	158,556	240,893			
1957	24,302.51	18,863	29,163			
1958	11,960.93	9,117	14,353			
1959	895,940.67	670,128	1,075,129			
1960	777,248.44	570,158	918,295	14,403	23.32	618

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 320 of 378

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
1961	380,367.54	273,499	440,497	15,944	24.05	663
1962	93,601.30	65,910	106,154	6,168	24.79	249
1963	113,212.17	78,048	125,704	10,151	25.53	398
1964	91,967.43	62,001	99,859	10,502	26.29	399
1965	766,476.79	504,955	813,279	106,493	27.06	3,935
1966	293,729.80	188,927	304,285	48,191	27.84	1,731
1967	930,692.53	583,879	940,394	176,437	28.63	6,163
1968	149,438.62	91,403	147,213	32,113	29.42	1,092
1969	269,424.52	160,426	258,382	64,927	30.23	2,148
1970	172,212.13	99,752	160,660	45,995	31.04	1,482
1971	151,580.18	85,309	137,398	44,498	31.86	1,397
1972	608,049.71	332,141	534,945	194,715	32.69	5,956
1973	189,691.32	100,430	161,752	65,878	33.53	1,965
1974	380,102.05	194,764	313,686	142,436	34.38	4,143
1975	1,094,063.67	541,955	872,871	440,005	35.23	12,489
1976	1,676,403.11	801,656	1,291,145	720,539	36.09	19,965
1977	935,440.44	431,051	694,250	428,279	36.96	11,588
1978	278,480.71	123,412	198,767	135,410	37.84	3,578
1979	104,680.85	44,556	71,762	53,855	38.72	1,391
1980	958,694.56	390,917	629,610	520,823	39.61	13,149
1981	1,629,400.95	635,075	1,022,850	932,431	40.51	23,017
1982	530,026.46	197,043	317,357	318,675	41.41	7,696
1983	219,947.85	77,782	125,275	138,662	42.32	3,277
1984	245,554.42	82,300	132,552	162,113	43.24	3,749
1985	670,083.56	212,282	341,901	462,199	44.16	10,466
1986	32,268.07	9,630	15,510	23,212	45.08	515
1987	25,003.87	6,991	11,260	18,745	46.02	407
1988	1,670,763.25	435,668	701,686	1,303,230	46.96	27,752
1989	164,434.24	39,800	64,102	133,219	47.90	2,781
1990	98,214.43	21,898	35,269	82,588	48.85	1,691
1991	259,533.74	52,945	85,273	226,167	49.80	4,542
1992	765,140.38	141,582	228,032	690,136	50.75	13,599
1993	123,530.53	20,486	32,995	115,242	51.71	2,229
1994	960,825.45	140,665	226,554	926,437	52.68	17,586
1995	293,546.21	37,269	60,025	292,230	53.65	5,447
1996	321,536.71	34,610	55,743	330,101	54.62	6,044
1997	253,762.38	22,382	36,048	268,467	55.59	4,829
1998	552,820.55	38,012	61,222	602,163	56.56	10,646

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 321 of 378

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
1999	745,572.91	36,682	59,080	835,607	57.54	14,522
2000	653,417.78	19,367	31,193	752,908	58.52	12,866
2001	4,241,350.12	41,735	67,218	5,022,402	59.51	84,396
	27,241,837.88	9,991,419	15,775,508	16,914,696		352,556

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 48.0 1.29

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 322 of 378

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. -5						
1943	27,842.78	22,172	25,987	3,248	10.87	299
1944	1,265.05	996	1,167	161	11.24	14
1945	478.11	372	436	66	11.61	6
1946	102,913.24	79,294	92,939	15,120	11.98	1,262
1947	144,790.49	110,267	129,241	22,789	12.36	1,844
1948	224,379.47	168,901	197,965	37,633	12.74	2,954
1949	880,419.50	654,689	767,345	157,095	13.13	11,965
1950	548,820.13	403,152	472,525	103,736	13.52	7,673
1951	732,879.97	531,664	623,151	146,373	13.91	10,523
1952	790,039.34	565,747	663,099	166,442	14.31	11,631
1953	1,054,203.14	744,842	873,012	233,901	14.72	15,890
1954	240,680.87	167,752	196,618	56,097	15.13	3,708
1955	1,012,752.65	696,202	816,002	247,388	15.54	15,919
1956	811,222.91	549,656	644,239	207,545	15.96	13,004
1957	1,506,930.16	1,006,328	1,179,493	402,784	16.38	24,590
1958	102,764.91	67,591	79,222	28,681	16.81	1,706
1959	2,052,475.18	1,329,050	1,557,748	597,351	17.25	34,629
1960	3,028,089.80	1,929,635	2,261,680	917,814	17.69	51,883
1961	992,448.48	622,012	729,046	313,025	18.14	17,256
1962	450,783.61	277,793	325,595	147,728	18.59	7,947
1963	662,814.02	401,357	470,421	225,534	19.05	11,839
1964	258,936.46	153,940	180,429	91,454	19.52	4,685
1965	4,805,484.29	2,804,433	3,287,009	1,758,750	19.99	87,981
1966	2,185,950.33	1,251,140	1,466,432	828,816	20.47	40,489
1967	2,254,101.04	1,264,348	1,481,912	884,894	20.96	42,218
1968	1,007,275.64	553,251	648,452	409,187	21.46	19,067
1969	1,610,850.11	865,993	1,015,010	676,383	21.96	30,801
1970	1,744,809.64	917,307	1,075,154	756,896	22.47	33,685
1971	509,190.20	261,390	306,369	228,281	23.00	9,925
1972	1,783,389.66	893,398	1,047,131	825,428	23.53	35,080
1973	1,067,337.23	521,239	610,932	509,772	24.07	21,179
1974	3,975,208.14	1,890,390	2,215,681	1,958,288	24.62	79,541
1975	5,852,806.88	2,706,455	3,172,172	2,973,275	25.18	118,081
1976	10,296,022.50	4,624,870	5,420,701	5,390,123	25.75	209,325
1977	4,435,829.74	1,932,447	2,264,975	2,392,646	26.33	90,871
1978	3,282,277.77	1,384,760	1,623,044	1,823,348	26.92	67,732
1979	1,055,378.52	430,404	504,466	603,681	27.52	21,936
1980	12,784,484.47	5,029,864	5,895,385	7,528,324	28.14	267,531

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 323 of 378

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. -5						
1981	9,033,139.34	3,423,063	4,012,091	5,472,705	28.76	190,289
1982	5,115,412.54	1,862,189	2,182,628	3,188,555	29.40	108,454
1984	693,518.60	231,056	270,815	457,380	30.72	14,889
1985	1,314,643.54	417,150	488,932	891,444	31.40	28,390
1987	195,966.98	55,783	65,382	140,383	32.80	4,280
1988	17,144,568.30	4,592,258	5,382,477	12,619,320	33.52	376,471
1989	574,668.25	144,032	168,816	434,586	34.26	12,685
1990	594,108.71	138,362	162,171	461,643	35.02	13,182
1991	9,710,339.73	2,087,092	2,446,231	7,749,626	35.79	216,530
1992	6,919,097.90	1,360,744	1,594,896	5,670,157	36.57	155,049
1993	1,651,619.89	293,600	344,122	1,390,079	37.38	37,188
1994	5,779,503.19	916,947	1,074,732	4,993,746	38.20	130,726
1995	5,602,676.49	778,884	912,911	4,969,899	39.04	127,303
1996	4,188,120.55	498,240	583,975	3,813,552	39.90	95,578
1997	4,630,706.67	456,078	534,558	4,327,684	40.78	106,123
1998	2,367,984.53	183,495	215,070	2,271,314	41.68	54,494
1999	18,485,568.92	1,034,545	1,212,566	18,197,281	42.60	427,166
2000	2,233,157.17	75,972	89,045	2,255,770	43.54	51,809
2001	14,132,149.19	161,742	189,574	14,649,183	44.51	329,121
	184,645,276.92	56,526,333	66,253,177	127,624,364		3,906,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.7	2.12

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 324 of 378

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. -50						
1949	243,137.99	292,969	207,688	157,019	11.80	13,307
1950	51,777.78	61,683	43,728	33,939	12.35	2,748
1951	26,496.76	31,180	22,104	17,641	12.93	1,364
1952	158,381.68	183,952	130,405	107,168	13.54	7,915
1953	98,145.14	112,445	79,713	67,505	14.17	4,764
1958	50,574.28	53,422	37,871	37,990	17.75	2,140
1959	94,697.18	98,125	69,562	72,484	18.55	3,907
1960	3,485,889.34	3,540,966	2,510,221	2,718,613	19.37	140,352
1961	793,160.64	789,036	559,354	630,387	20.21	31,192
1964	24,363.15	22,621	16,036	20,509	22.86	897
1965	2,458,448.56	2,226,248	1,578,206	2,109,467	23.78	88,708
1966	413,094.82	364,474	258,379	361,263	24.71	14,620
1967	1,122,362.53	963,492	683,028	1,000,516	25.66	38,991
1968	105,484.94	88,022	62,400	95,827	26.62	3,600
1969	56,808.73	46,032	32,632	52,581	27.59	1,906
1970	2,256.87	1,774	1,258	2,127	28.56	74
1971	2,228.89	1,697	1,203	2,140	29.54	72
1973	7,732,724.74	5,506,087	3,903,311	7,695,776	31.52	244,155
1974	48,388.10	33,257	23,576	49,006	32.51	1,507
1975	41,271.43	27,332	19,376	42,531	33.51	1,269
1976	954,219.47	608,315	431,240	1,000,089	34.50	28,988
1978	97,502.40	57,288	40,612	105,642	36.50	2,894
1980	6,004,677.31	3,227,214	2,287,799	6,719,217	38.50	174,525
1981	13,917,597.12	7,133,464	5,056,972	15,819,424	39.50	400,492
1982	978,053.52	476,801	338,008	1,129,072	40.50	27,878
1983	2,686,963.27	1,242,586	880,879	3,149,566	41.50	75,893
1984	2,867,996.51	1,254,892	889,603	3,412,392	42.50	80,292
1985	88,194.56	36,380	25,790	106,502	43.50	2,448
1987	1,300,894.68	471,639	334,349	1,616,993	45.50	35,538
1988	3,290.10	1,110	787	4,148	46.50	89
1989	228,912.06	71,524	50,704	292,664	47.50	6,161
1991	336,326.63	88,286	62,587	441,903	49.50	8,927
1992	186,249.67	44,225	31,351	248,024	50.50	4,911
1993	204,248.12	43,413	30,776	275,596	51.50	5,351
1994	2,449,656.84	459,311	325,610	3,348,875	52.50	63,788
1995	528,674.62	85,883	60,883	732,129	53.50	13,685
1996	661,813.70	91,032	64,533	928,188	54.50	17,031
1997	390,865.15	43,972	31,172	555,126	55.50	10,002

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. -50						
1998	246,031.76	21,515	15,252	353,796	56.50	6,262
1999	780,465.51	48,818	34,608	1,136,090	57.50	19,758
2000	848,714.85	31,827	22,562	1,250,510	58.50	21,376
2001	2,369,821.60	29,504	20,916	3,533,816	59.50	59,392
	55,140,863.00	30,013,813	21,277,044	61,434,251		1,669,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.8	3.03

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 326 of 378

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1917	5,792.08	9,246	8,284	1,852	4.83	383
1941	106,034.82	142,511	127,682	57,879	12.76	4,536
1942	16,715.66	22,244	19,929	9,323	13.18	707
1943	3,157.59	4,158	3,725	1,801	13.62	132
1944	520,652.92	678,255	607,679	303,464	14.06	21,583
1946	36,022.63	45,868	41,095	21,945	14.98	1,465
1947	32,843.57	41,331	37,030	20,446	15.45	1,323
1948	102,848.27	127,825	114,524	65,460	15.94	4,107
1949	7,004.97	8,595	7,701	4,558	16.44	277
1950	224,452.55	271,733	243,458	149,334	16.95	8,810
1951	2,756,718.46	3,292,073	2,949,513	1,874,744	17.47	107,312
1952	575,410.66	677,589	607,082	399,887	17.99	22,228
1953	733,655.69	851,096	762,534	521,363	18.54	28,121
1954	202,623.77	231,513	207,423	147,169	19.09	7,709
1955	195,116.39	219,452	196,617	144,837	19.65	7,371
1956	788,286.56	872,397	781,619	597,882	20.22	29,569
1957	259,441.18	282,311	252,935	201,087	20.80	9,668
1958	447,529.98	478,443	428,658	354,519	21.40	16,566
1959	670,035.59	703,537	630,330	542,232	22.00	24,647
1960	551,790.37	568,661	509,488	456,145	22.61	20,174
1961	2,293,235.70	2,318,003	2,076,801	1,936,361	23.23	83,356
1962	267,807.30	265,263	237,661	231,002	23.87	9,678
1963	684,381.56	663,987	594,895	602,773	24.51	24,593
1964	226,339.14	214,881	192,521	203,572	25.16	8,091
1965	231,542.94	214,959	192,591	212,609	25.82	8,234
1966	2,668,248.26	2,420,635	2,168,754	2,500,680	26.49	94,401
1967	912,398.34	807,929	723,859	872,838	27.17	32,125
1968	202,766.37	175,150	156,925	197,916	27.85	7,106
1969	1,001,481.40	842,822	755,121	997,471	28.55	34,938
1970	197,821.75	162,085	145,219	200,969	29.25	6,871
1971	267,011.61	212,748	190,610	276,660	29.96	9,234
1972	261,827.97	202,616	181,533	276,666	30.68	9,018
1973	317,401.15	238,233	213,443	342,009	31.41	10,889
1974	1,243,761.10	904,370	810,265	1,366,317	32.15	42,498
1975	815,262.16	573,537	513,857	912,852	32.89	27,755
1976	1,916,522.06	1,302,660	1,167,111	2,186,803	33.64	65,006
1977	1,042,772.54	683,407	612,295	1,212,557	34.40	35,249
1978	1,879,963.66	1,186,022	1,062,609	2,227,327	35.17	63,330

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1979	292,440.88	177,329	158,877	352,895	35.94	9,819
1980	2,654,347.52	1,544,034	1,383,368	3,261,740	36.72	88,827
1981	4,518,271.06	2,514,418	2,252,778	5,654,196	37.51	150,738
1982	1,174,412.36	623,760	558,854	1,496,368	38.31	39,059
1983	2,779,714.76	1,405,354	1,259,119	3,605,382	39.11	92,186
1984	3,571,767.35	1,713,913	1,535,570	4,715,023	39.92	118,112
1985	2,288,931.39	1,039,461	931,299	3,074,331	40.73	75,481
1986	1,419,977.84	607,573	544,352	1,940,609	41.55	46,705
1987	1,010,501.79	405,843	363,613	1,404,765	42.38	33,147
1988	279,557.86	104,890	93,976	395,250	43.21	9,147
1989	559,186.53	194,835	174,561	804,015	44.05	18,252
1990	3,469,203.83	1,115,869	999,756	5,071,351	44.89	112,973
1991	1,703,681.70	501,479	449,297	2,532,146	45.75	55,347
1992	2,875,205.58	768,327	688,378	4,343,232	46.60	93,202
1993	1,173,079.92	281,451	252,164	1,800,726	47.46	37,942
1994	2,353,510.05	499,591	447,606	3,671,037	48.33	75,958
1995	2,395,198.76	441,375	395,447	3,796,151	49.21	77,142
1996	4,650,298.20	728,353	652,564	7,485,458	50.08	149,470
1997	1,505,636.94	193,136	173,039	2,461,826	50.97	48,300
1998	797,479.03	79,967	71,646	1,323,942	51.85	25,534
1999	2,103,436.14	150,553	134,887	3,546,126	52.75	67,225
2000	1,095,109.84	46,953	42,067	1,874,375	53.65	34,937
2001	10,841,486.15	155,575	139,387	18,833,214	54.55	345,247
	80,179,114.20	38,212,184	34,235,981	106,077,467		2,693,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.4 3.36

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 328 of 378

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
1941	301,049.16	262,744	272,566	88,693	16.36	5,421
1942	2,265.24	1,955	2,028	690	16.84	41
1943	1,399.02	1,194	1,239	440	17.32	25
1944	224,600.67	189,473	196,556	72,965	17.82	4,095
1946	163,020.10	134,198	139,215	56,409	18.84	2,994
1947	6,710.49	5,454	5,658	2,395	19.36	124
1948	48,805.57	39,140	40,603	17,964	19.90	903
1949	157,635.16	124,715	129,377	59,785	20.44	2,925
1950	520,808.11	406,230	421,415	203,555	21.00	9,693
1951	3,456,298.19	2,657,340	2,756,675	1,390,883	21.56	64,512
1952	919,541.63	696,277	722,305	381,145	22.14	17,215
1953	535,917.86	399,559	414,495	228,606	22.72	10,062
1954	163,182.53	119,743	124,219	71,600	23.31	3,072
1955	197,441.93	142,466	147,792	89,138	23.92	3,727
1956	949,897.24	673,895	699,086	440,791	24.53	17,969
1957	258,040.09	179,844	186,567	123,081	25.15	4,894
1958	832,188.87	569,517	590,806	407,821	25.78	15,819
1959	925,733.53	621,871	645,117	465,763	26.41	17,636
1960	3,229,004.05	2,127,268	2,206,789	1,668,016	27.06	61,641
1961	4,649,567.47	3,002,877	3,115,129	2,464,352	27.71	88,934
1962	345,193.03	218,300	226,460	187,772	28.38	6,616
1963	534,648.86	330,926	343,297	298,282	29.05	10,268
1964	219,513.11	132,893	137,861	125,555	29.73	4,223
1965	2,807,194.52	1,660,736	1,722,817	1,645,816	30.42	54,103
1966	3,480,948.28	2,011,292	2,086,477	2,090,661	31.11	67,202
1967	2,086,252.84	1,176,146	1,220,112	1,283,391	31.81	40,346
1968	237,884.05	130,684	135,569	149,892	32.53	4,608
1969	947,787.28	507,256	526,218	611,127	33.24	18,385
1970	191,678.20	99,780	103,510	126,504	33.97	3,724
1971	371,042.56	187,762	194,781	250,470	34.70	7,218
1972	243,423.08	119,560	124,029	168,079	35.44	4,743
1973	7,048,832.69	3,356,372	3,481,838	4,976,761	36.19	137,518
1974	929,016.29	428,425	444,440	670,380	36.94	18,148
1975	1,663,178.97	741,844	769,575	1,226,240	37.70	32,526
1976	3,187,329.22	1,372,336	1,423,636	2,401,159	38.47	62,416
1977	316,703.13	131,419	136,332	243,712	39.25	6,209
1978	1,104,967.28	441,280	457,776	868,185	40.03	21,688
1979	303,393.66	116,430	120,782	243,290	40.81	5,962

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
1980	6,378,560.11	2,346,034	2,433,732	5,220,540	41.61	125,464
1981	10,594,114.14	3,727,433	3,866,770	8,846,167	42.41	208,587
1982	3,398,304.94	1,141,015	1,183,668	2,894,298	43.21	66,982
1983	2,063,486.19	659,408	684,058	1,792,125	44.02	40,712
1984	249,589.68	75,686	78,515	220,993	44.84	4,928
1985	581,279.76	166,572	172,799	524,737	45.67	11,490
1986	22,628.53	6,115	6,344	20,810	46.49	448
1987	783,603.65	198,597	206,021	734,303	47.33	15,515
1988	235,235.08	55,666	57,747	224,535	48.17	4,661
1989	305,635.50	67,118	69,627	297,136	49.02	6,062
1990	3,149,816.19	638,027	661,877	3,117,902	49.87	62,521
1991	1,178,088.56	218,700	226,875	1,186,831	50.72	23,400
1992	1,217,223.81	204,932	212,593	1,248,076	51.58	24,197
1993	1,008,014.90	152,170	157,858	1,051,760	52.45	20,053
1994	2,944,595.33	393,280	407,981	3,125,533	53.32	58,618
1995	1,652,764.52	191,787	198,956	1,784,361	54.20	32,922
1996	3,326,438.48	327,322	339,558	3,652,168	55.08	66,307
1997	675,085.02	54,520	56,558	753,544	55.96	13,466
1998	750,085.88	47,255	49,022	851,081	56.85	14,971
1999	3,182,839.67	143,228	148,582	3,670,826	57.75	63,564
2000	1,176,844.15	32,057	33,255	1,378,958	58.64	23,516
2001	8,475,765.14	76,282	79,134	10,091,784	59.55	169,467
	96,912,093.19	36,442,405	37,804,677	78,489,836		1,895,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.4 1.96

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 330 of 378

IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1949	149.57	103	121	29	20.10	1
1951	256,015.40	171,684	201,153	54,862	21.41	2,562
1952	1,998.24	1,319	1,545	453	22.08	21
1953	730.24	475	557	173	22.76	8
1954	1,162.26	743	871	291	23.45	12
1955	775.78	487	571	205	24.16	8
1956	1,384.58	855	1,002	383	24.87	15
1961	20,853.83	11,684	13,689	7,165	28.58	251
1966	8.67	4	5	4	32.51	
1988	2,747.75	553	648	2,100	51.93	40
1989	17,690.02	3,299	3,864	13,826	52.88	261
1991	14,604.35	2,296	2,690	11,914	54.78	217
1995	230.37	23	27	203	58.64	3
	318,351.06	193,525	226,743	91,608		3,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.0 1.07

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 331 of 378

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1909	1,749.90	2,003	2,100			
1919	785.94	859	943			
1921	84.70	92	102			
1922	144.15	155	172	1	5.59	
1923	36,687.58	39,367	43,672	353	5.82	61
1924	79.19	85	94	1	6.05	
1929	20,949.75	21,831	24,218	922	7.24	127
1931	2,313.83	2,385	2,646	131	7.75	17
1936	3,731.97	3,733	4,141	337	9.16	37
1937	740.33	735	815	73	9.47	8
1938	7,615.88	7,510	8,331	808	9.80	82
1939	7,788.39	7,623	8,457	889	10.14	88
1940	2,566.95	2,493	2,766	314	10.49	30
1941	515.56	496	550	69	10.86	6
1942	184.75	176	195	27	11.24	2
1943	135.64	128	142	21	11.63	2
1944	50.59	47	52	9	12.04	1
1945	4,480.78	4,158	4,613	764	12.47	61
1946	8,127.88	7,464	8,280	1,473	12.91	114
1947	7,997.34	7,264	8,058	1,539	13.37	115
1948	15,195.13	13,643	15,135	3,099	13.85	224
1949	39,059.65	34,652	38,441	8,431	14.34	588
1950	53,446.46	46,819	51,938	12,198	14.85	821
1951	137,951.01	119,272	132,314	33,227	15.37	2,162
1952	77,069.71	65,747	72,936	19,548	15.90	1,229
1953	116,530.67	97,984	108,698	31,139	16.46	1,892
1954	34,698.40	28,751	31,895	9,743	17.02	572
1955	42,406.39	34,604	38,388	12,500	17.60	710
1956	122,776.66	98,580	109,359	37,973	18.20	2,086
1957	90,444.41	71,437	79,248	29,285	18.80	1,558
1958	25,981.96	20,169	22,374	8,804	19.42	453
1959	102,466.41	78,116	86,657	36,303	20.06	1,810
1960	67,750.99	50,699	56,243	25,058	20.70	1,211
1961	44,090.11	32,359	35,897	17,011	21.36	796
1962	72,135.54	51,894	57,568	28,995	22.03	1,316
1963	101,132.96	71,250	79,041	42,319	22.71	1,863
1964	148,338.05	102,264	113,446	64,560	23.40	2,759
1965	162,205.90	109,353	121,310	73,337	24.10	3,043

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1966	120,256.22	79,210	87,871	56,436	24.81	2,275
1967	91,347.27	58,733	65,155	44,462	25.53	1,742
1968	132,488.91	83,071	92,154	66,833	26.26	2,545
1969	51,798.60	31,645	35,105	27,053	27.00	1,002
1970	160,935.66	95,692	106,155	86,968	27.75	3,134
1971	180,227.57	104,200	115,594	100,679	28.50	3,533
1972	215,640.37	121,052	134,288	124,480	29.27	4,253
1973	285,093.92	155,182	172,150	169,963	30.05	5,656
1974	290,325.97	153,118	169,860	178,531	30.83	5,791
1975	319,706.44	163,089	180,922	202,726	31.62	6,411
1976	342,558.87	168,744	187,195	223,876	32.42	6,905
1977	292,067.52	138,720	153,888	196,593	33.23	5,916
1978	500,465.68	228,753	253,766	346,793	34.05	10,185
1979	184,528.06	81,045	89,907	131,527	34.87	3,772
1980	272,721.34	114,838	127,395	199,871	35.70	5,599
1981	143,719.62	57,879	64,208	108,256	36.54	2,963
1982	312,843.64	120,282	133,434	241,978	37.38	6,473
1983	338,956.05	123,936	137,487	269,260	38.24	7,041
1984	203,028.40	70,483	78,190	165,444	39.09	4,232
1985	342,095.58	112,276	124,553	285,962	39.96	7,156
1986	284,533.28	87,955	97,572	243,868	40.83	5,973
1987	76,881.29	22,289	24,726	67,532	41.71	1,619
1988	59,454.48	16,096	17,856	53,489	42.59	1,256
1989	341,653.34	85,892	95,284	314,700	43.48	7,238
1990	209,660.75	48,583	53,895	197,698	44.38	4,455
1991	1,081,234.07	229,265	254,333	1,043,148	45.28	23,038
1992	384,259.03	73,962	82,049	379,062	46.18	8,208
1993	515,590.45	88,970	98,698	520,011	47.09	11,043
1994	371,515.42	56,664	62,860	382,959	48.01	7,977
1995	213,322.42	28,261	31,351	224,636	48.93	4,591
1996	190,207.71	21,364	23,700	204,549	49.85	4,103
1997	319,807.43	29,435	32,654	351,115	50.78	6,914
1998	805,518.00	57,804	64,124	902,498	51.71	17,453
1999	984,672.11	50,455	55,972	1,125,635	52.65	21,380
2000	365,942.33	11,330	12,569	426,562	53.58	7,961
2001	761,504.83	7,767	8,616	905,190	54.53	16,600
	13,306,974.14	4,414,237	4,896,771	11,071,604		272,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.7 2.05

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-O1						
NET SALVAGE PERCENT.. 0						
1916	1,991.84	1,703	1,992			
1919	6,746.47	5,566	6,746			
1923	5,696.34	4,472	5,696			
1924	140.21	109	140			
1927	4.05	3	4			
1928	3,330.11	2,448	3,330			
1929	977.21	708	977			
1930	1,497.86	1,071	1,498			
1931	8,898.58	6,273	8,899			
1933	2,026.81	1,388	2,027			
1934	20.07	14	20			
1935	51.63	34	52			
1936	42,066.54	27,554	42,067			
1937	24,453.81	15,773	24,454			
1938	3,875.60	2,461	3,876			
1939	24,148.68	15,093	24,149			
1940	1,538.76	946	1,539			
1941	38,735.42	23,435	38,735			
1942	39,635.65	23,583	39,636			
1943	35,627.13	20,842	35,627			
1944	6,463.14	3,716	6,463			
1945	35,456.44	20,033	35,456			
1946	63,595.50	35,296	62,511	1,085	22.25	49
1947	88,772.34	48,381	85,685	3,087	22.75	136
1948	203,910.06	109,092	193,206	10,704	23.25	460
1949	303,693.79	159,439	282,373	21,321	23.75	898
1950	592,493.12	305,134	540,404	52,089	24.25	2,148
1951	673,748.49	340,243	602,583	71,165	24.75	2,875
1952	365,431.93	180,889	320,361	45,071	25.25	1,785
1953	1,040,706.89	504,743	893,919	146,788	25.75	5,701
1954	283,715.83	134,765	238,674	45,042	26.25	1,716
1955	333,729.95	155,184	274,837	58,893	26.75	2,202
1956	574,757.91	261,515	463,153	111,605	27.25	4,096
1957	527,299.20	234,648	415,571	111,728	27.75	4,026
1958	291,181.10	126,664	224,327	66,854	28.25	2,367
1959	889,630.60	378,093	669,617	220,014	28.75	7,653
1960	484,503.61	201,069	356,101	128,403	29.25	4,390
1961	727,206.45	294,519	521,604	205,602	29.75	6,911

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 334 of 378

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 50-O1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1962	342,971.65	135,474	239,930	103,042	30.25	3,406
1963	504,124.65	194,088	343,737	160,388	30.75	5,216
1964	715,990.74	268,497	475,518	240,473	31.25	7,695
1965	1,011,128.66	369,062	653,623	357,506	31.75	11,260
1966	1,149,844.10	408,195	722,929	426,915	32.25	13,238
1967	677,912.56	233,880	414,210	263,703	32.75	8,052
1968	2,178,637.48	729,844	1,292,581	886,056	33.25	26,648
1969	577,921.23	187,824	332,643	245,278	33.75	7,267
1970	636,993.86	200,653	355,364	281,630	34.25	8,223
1971	1,043,067.63	318,136	563,431	479,637	34.75	13,803
1972	1,592,476.51	469,781	832,000	760,477	35.25	21,574
1973	1,036,606.72	295,433	523,223	513,384	35.75	14,360
1974	1,547,550.42	425,576	753,711	793,839	36.25	21,899
1975	2,136,297.77	566,119	1,002,618	1,133,680	36.75	30,848
1976	3,336,895.98	850,908	1,506,990	1,829,906	37.25	49,125
1977	3,309,217.97	810,758	1,435,883	1,873,335	37.75	49,625
1978	2,546,053.74	598,323	1,059,653	1,486,401	38.25	38,860
1979	1,688,661.42	379,949	672,904	1,015,757	38.75	26,213
1980	2,401,255.14	516,270	914,334	1,486,921	39.25	37,883
1981	2,074,689.48	425,311	753,242	1,321,447	39.75	33,244
1982	1,083,221.98	211,228	374,093	709,129	40.25	17,618
1983	1,131,143.99	209,262	370,611	760,533	40.75	18,663
1984	685,614.32	119,983	212,494	473,120	41.25	11,470
1985	1,292,347.08	213,237	377,651	914,696	41.75	21,909
1986	886,533.59	137,413	243,364	643,170	42.25	15,223
1987	880,833.35	127,721	226,199	654,634	42.75	15,313
1988	502,813.00	67,880	120,218	382,595	43.25	8,846
1989	1,551,198.82	193,900	343,404	1,207,795	43.75	27,607
1990	3,885,197.96	446,798	791,296	3,093,902	44.25	69,919
1991	6,531,725.23	685,831	1,214,633	5,317,092	44.75	118,818
1992	4,639,892.50	440,790	780,656	3,859,237	45.25	85,287
1993	4,431,479.59	376,676	667,107	3,764,373	45.75	82,281
1994	1,576,005.87	118,200	209,337	1,366,669	46.25	29,550
1995	3,538,032.40	229,972	407,289	3,130,743	46.75	66,968
1996	1,921,207.98	105,666	187,139	1,734,069	47.25	36,700
1997	2,912,680.40	131,071	232,132	2,680,548	47.75	56,137
1998	6,398,328.25	223,941	396,608	6,001,720	48.25	124,388
1999	7,387,363.15	184,684	327,082	7,060,281	48.75	144,826

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-01						
NET SALVAGE PERCENT.. 0						
2000	6,164,287.53	92,464	163,757	6,000,531	49.25	121,838
2001	6,534,727.57	32,674	57,867	6,476,861	49.75	130,188
	102,170,691.39	16,380,371	28,979,770	73,190,924		1,679,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.6	1.64

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 336 of 378

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1.5						
NET SALVAGE PERCENT.. -50						
1926	747.11	1,058	1,053	68	2.30	30
1927	3,408.67	4,790	4,769	344	2.59	133
1928	12,093.77	16,880	16,807	1,334	2.85	468
1929	24,607.78	34,129	33,982	2,930	3.09	948
1930	17,276.81	23,816	23,713	2,202	3.32	663
1931	8,218.16	11,260	11,211	1,116	3.55	314
1932	3,735.53	5,088	5,066	537	3.77	142
1933	1,727.68	2,339	2,329	263	4.00	66
1934	4,902.88	6,594	6,566	788	4.24	186
1935	15,642.52	20,894	20,804	2,660	4.49	592
1936	5,416.51	7,186	7,155	970	4.74	205
1937	27,969.75	36,836	36,677	5,278	5.00	1,056
1938	30,491.23	39,860	39,688	6,049	5.27	1,148
1939	42,678.39	55,369	55,130	8,888	5.54	1,604
1940	78,446.05	100,960	100,525	17,144	5.82	2,946
1941	74,803.91	95,510	95,098	17,108	6.10	2,805
1942	25,448.27	32,221	32,082	6,090	6.39	953
1943	24,747.86	31,064	30,930	6,192	6.69	926
1944	42,538.30	52,928	52,700	11,107	6.99	1,589
1945	152,269.39	187,794	186,984	41,420	7.29	5,682
1946	178,885.01	218,580	217,637	50,691	7.60	6,670
1947	307,340.42	371,943	370,339	90,672	7.92	11,448
1948	358,890.68	430,023	428,168	110,168	8.25	13,354
1949	360,571.67	427,656	425,812	115,046	8.58	13,409
1950	516,950.13	606,693	604,077	171,348	8.92	19,209
1951	394,611.65	457,967	455,992	135,925	9.28	14,647
1952	363,886.95	417,506	415,705	130,125	9.64	13,498
1953	400,495.10	454,101	452,143	148,600	10.01	14,845
1954	391,156.29	438,056	436,167	150,567	10.39	14,492
1955	338,765.53	374,404	372,789	135,359	10.79	12,545
1956	371,871.63	405,414	403,666	154,141	11.20	13,763
1957	406,612.03	437,189	435,304	174,614	11.61	15,040
1958	545,573.60	577,844	575,352	243,008	12.05	20,167
1959	513,541.46	535,675	533,365	236,947	12.49	18,971
1960	482,863.46	495,490	493,353	230,942	12.95	17,833
1961	629,156.00	634,850	632,112	311,622	13.42	23,221
1962	709,749.98	703,717	700,682	363,943	13.90	26,183
1963	626,214.27	609,620	606,991	332,330	14.39	23,095

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1.5						
NET SALVAGE PERCENT.. -50						
1964	705,640.90	673,816	670,910	387,551	14.90	26,010
1965	946,115.40	885,422	881,603	537,570	15.42	34,862
1966	947,749.69	868,186	864,442	557,183	15.96	34,911
1967	1,046,087.42	937,713	933,669	635,462	16.50	38,513
1968	891,249.86	780,601	777,235	559,640	17.06	32,804
1969	1,041,091.15	890,133	886,294	675,343	17.63	38,306
1970	1,220,116.25	1,017,394	1,013,006	817,168	18.21	44,875
1971	1,472,310.96	1,195,885	1,190,728	1,017,738	18.80	54,135
1972	1,913,803.46	1,511,713	1,505,194	1,365,511	19.41	70,351
1973	2,414,504.05	1,853,253	1,845,261	1,776,495	20.02	88,736
1974	3,225,206.63	2,401,005	2,390,650	2,447,160	20.65	118,507
1975	3,283,340.75	2,367,453	2,357,243	2,567,768	21.29	120,609
1976	3,326,346.00	2,320,625	2,310,617	2,678,902	21.93	122,157
1977	3,535,068.53	2,380,869	2,370,601	2,932,002	22.59	129,792
1978	3,583,396.90	2,325,804	2,315,774	3,059,321	23.26	131,527
1979	4,257,332.52	2,658,491	2,647,026	3,738,973	23.93	156,246
1980	4,390,410.60	2,630,954	2,619,608	3,966,008	24.62	161,089
1981	4,049,982.68	2,324,893	2,314,866	3,760,108	25.31	148,562
1982	4,247,545.31	2,329,354	2,319,308	4,052,010	26.01	155,787
1983	3,414,770.31	1,784,047	1,776,353	3,345,802	26.72	125,217
1984	3,776,036.11	1,873,103	1,865,025	3,799,029	27.44	138,449
1985	4,462,204.24	2,096,344	2,087,303	4,606,003	28.16	163,565
1986	3,391,141.36	1,502,615	1,496,135	3,590,577	28.89	124,284
1987	3,302,085.81	1,373,503	1,367,580	3,585,549	29.63	121,011
1988	3,297,082.13	1,280,916	1,275,392	3,670,231	30.38	120,811
1989	3,524,438.90	1,272,499	1,267,011	4,019,647	31.13	129,125
1990	3,533,816.85	1,178,881	1,173,797	4,126,928	31.88	129,452
1991	7,021,381.68	2,145,383	2,136,131	8,395,942	32.65	257,150
1992	8,129,564.26	2,257,174	2,247,439	9,946,907	33.41	297,722
1993	7,795,274.04	1,942,193	1,933,817	9,759,094	34.19	285,437
1994	8,366,809.44	1,846,137	1,838,175	10,712,039	34.97	306,321
1995	8,675,195.30	1,665,637	1,658,454	11,354,339	35.75	317,604
1996	9,924,846.39	1,615,269	1,608,303	13,278,967	36.55	363,310
1997	12,450,404.94	1,667,732	1,660,539	17,015,068	37.34	455,679
1999	6,104,181.42	457,814	455,840	8,700,432	38.95	223,374
2000	5,886,516.13	264,893	263,750	8,566,024	39.77	215,389
2001	8,045,257.61	120,679	120,159	11,947,727	40.59	294,351
	166,092,612.41	68,061,687	67,768,161	181,370,754		6,090,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.8 3.67

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 46-R2
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1918	426.93	549	438	117	0.49	117
1919	569.24	728	581	159	0.75	159
1920	2,099.07	2,669	2,128	601	1.01	595
1921	1,102.90	1,394	1,112	322	1.28	252
1922	925.01	1,162	927	276	1.54	179
1923	2,881.77	3,599	2,870	876	1.81	484
1924	2,241.38	2,782	2,219	695	2.09	333
1925	818.28	1,009	805	259	2.37	109
1926	4,553.91	5,579	4,449	1,471	2.65	555
1927	8,218.38	10,001	7,975	2,709	2.94	921
1928	13,519.42	16,345	13,034	4,541	3.22	1,410
1929	33,442.77	40,158	32,024	11,452	3.51	3,263
1930	25,580.16	30,507	24,328	8,926	3.80	2,349
1931	12,914.60	15,296	12,198	4,591	4.09	1,122
1932	5,514.50	6,486	5,172	1,997	4.38	456
1933	5,621.23	6,566	5,236	2,072	4.67	444
1934	5,621.23	6,520	5,199	2,109	4.96	425
1935	17,504.09	20,154	16,072	6,683	5.26	1,271
1936	23,694.56	27,085	21,599	9,204	5.55	1,658
1937	37,534.18	42,588	33,962	14,832	5.85	2,535
1938	39,917.86	44,955	35,849	16,044	6.15	2,609
1939	47,993.94	53,645	42,779	19,613	6.45	3,041
1940	118,437.23	131,335	104,733	49,235	6.76	7,283
1941	91,398.39	100,532	80,169	38,649	7.08	5,459
1942	35,470.69	38,692	30,855	15,257	7.40	2,062
1943	34,510.10	37,326	29,766	15,097	7.73	1,953
1944	28,390.78	30,434	24,270	12,638	8.07	1,566
1945	67,917.29	72,153	57,538	30,754	8.41	3,657
1946	136,652.87	143,771	114,650	62,999	8.77	7,183
1947	243,634.16	253,791	202,385	114,339	9.14	12,510
1948	343,784.60	354,542	282,729	164,191	9.51	17,265
1949	362,889.67	370,235	295,243	176,514	9.90	17,830
1950	449,093.76	453,104	361,327	222,495	10.30	21,601
1951	351,433.74	350,506	279,510	177,354	10.71	16,560
1952	344,211.53	339,097	270,412	177,063	11.14	15,894
1953	368,333.02	358,311	285,735	193,098	11.58	16,675
1954	349,014.48	335,071	267,202	186,517	12.03	15,504
1955	370,930.17	351,289	280,135	202,074	12.49	16,179

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 46-R2
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	382,421.68	357,102	284,770	212,378	12.96	16,387
1957	377,191.80	346,971	276,691	213,658	13.45	15,885
1958	450,801.48	408,295	325,594	260,448	13.95	18,670
1959	413,267.30	368,229	293,644	243,603	14.47	16,835
1960	371,285.94	325,272	259,388	223,284	15.00	14,886
1961	546,896.08	470,801	375,439	335,526	15.54	21,591
1962	613,959.52	518,955	413,840	384,307	16.09	23,885
1963	565,503.07	468,881	373,908	361,246	16.66	21,683
1964	575,856.10	468,183	373,352	375,261	17.23	21,780
1965	902,029.88	718,359	572,854	599,785	17.82	33,658
1966	1,047,932.88	816,434	651,064	711,249	18.43	38,592
1967	1,060,847.48	808,292	644,571	734,531	19.04	38,578
1968	826,463.44	614,988	490,421	583,981	19.67	29,689
1969	985,601.24	715,852	570,855	710,427	20.30	34,996
1970	1,071,591.86	758,666	604,997	788,072	20.95	37,617
1971	1,205,362.95	830,808	662,526	904,446	21.61	41,853
1972	1,335,754.19	895,503	714,117	1,022,363	22.28	45,887
1973	1,408,545.59	917,203	731,422	1,099,687	22.96	47,896
1974	2,338,966.25	1,477,455	1,178,194	1,862,462	23.65	78,751
1975	2,474,943.15	1,513,477	1,206,920	2,010,506	24.36	82,533
1976	2,039,760.16	1,206,518	962,136	1,689,552	25.07	67,393
1977	2,188,011.27	1,249,551	996,452	1,847,963	25.79	71,654
1978	2,498,495.40	1,375,547	1,096,928	2,151,116	26.52	81,113
1979	3,053,040.63	1,616,951	1,289,435	2,679,518	27.26	98,295
1980	2,854,091.72	1,451,106	1,157,182	2,553,137	28.01	91,151
1981	1,974,148.30	961,371	766,644	1,799,749	28.77	62,556
1982	2,476,240.29	1,152,442	919,013	2,300,099	29.53	77,890
1983	2,418,240.68	1,072,320	855,120	2,288,593	30.31	75,506
1984	1,913,064.36	806,031	642,768	1,844,216	31.09	59,319
1985	2,808,249.08	1,119,677	892,885	2,757,839	31.89	86,480
1986	1,645,456.69	618,840	493,493	1,645,601	32.69	50,340
1987	1,625,918.82	574,925	458,473	1,655,221	33.49	49,424
1988	1,477,415.60	488,035	389,183	1,531,457	34.31	44,636
1989	2,061,869.02	633,386	505,092	2,175,338	35.13	61,923
1990	1,554,117.87	440,437	351,226	1,669,127	35.97	46,403
1991	3,306,887.15	859,791	685,639	3,613,314	36.80	98,188
1992	3,235,289.24	763,366	608,745	3,597,131	37.65	95,541
1993	3,346,125.47	709,044	565,426	3,784,537	38.50	98,300

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -30						
1994	2,973,850.56	557,865	444,868	3,421,138	39.36	86,919
1995	3,599,434.24	586,780	467,927	4,211,338	40.23	104,682
1996	3,506,329.57	485,451	387,122	4,171,106	41.10	101,487
1997	2,418,133.02	274,748	219,097	2,924,476	41.98	69,664
1998	181,003.22	16,071	12,816	222,488	42.86	5,191
1999	2,290,971.72	145,637	116,138	2,862,125	43.75	65,420
2000	2,084,970.87	79,417	63,331	2,647,131	44.65	59,286
2001	4,158,277.06	52,976	42,245	5,363,515	45.55	117,750
	86,633,411.78	37,157,975	29,631,566	82,991,868		2,811,631

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.5 3.25

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 341 of 378

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 60-R2
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1947	1,557.78	1,319	1,470	477	19.36	25
1949	1,541.39	1,270	1,415	512	20.44	25
1950	1,303.62	1,059	1,180	450	21.00	21
1951	1,647.97	1,320	1,471	589	21.56	27
1952	344.35	272	303	127	22.14	6
1953	98.39	76	85	38	22.72	2
1954	291.06	222	247	117	23.31	5
1955	36.89	28	31	15	23.92	1
1956	20.50	15	17	9	24.53	
1957	12.30	9	10	5	25.15	
1959	61.49	43	48	29	26.41	1
1960	1,369.21	940	1,047	665	27.06	25
1962	4.10	3	3	2	28.38	
1963	512.43	330	368	273	29.05	9
1964	22,526.39	14,206	15,831	12,327	29.73	415
1965	66,406.72	40,923	45,603	37,405	30.42	1,230
1966	58,371.83	35,133	39,151	33,814	31.11	1,087
1967	35,632.27	20,925	23,318	21,222	31.81	667
1968	26,129.79	14,953	16,663	15,999	32.53	492
1969	122,523.86	68,307	76,118	77,037	33.24	2,318
1970	108,274.23	58,712	65,426	69,917	33.97	2,058
1971	173,246.15	91,322	101,765	114,793	34.70	3,308
1972	383,542.98	196,230	218,670	260,759	35.44	7,358
1973	382,866.57	189,902	211,618	266,965	36.19	7,377
1974	201,577.33	96,833	107,906	144,066	36.94	3,900
1975	125,983.78	58,535	65,229	92,251	37.70	2,447
1976	261,658.63	117,354	130,774	196,299	38.47	5,103
1977	344,487.68	148,905	165,933	264,677	39.25	6,743
1978	545,769.85	227,040	253,003	429,209	40.03	10,722
1979	559,785.82	223,774	249,364	450,368	40.81	11,036
1980	671,847.94	257,402	286,838	552,972	41.61	13,289
1981	491,351.76	180,080	200,673	413,517	42.41	9,750
1982	343,470.08	120,129	133,867	295,471	43.21	6,838
1983	595,122.09	198,101	220,755	523,148	44.02	11,884
1984	74,878.96	23,652	26,357	67,242	44.84	1,500
1985	290,608.79	86,747	96,667	266,594	45.67	5,837
1986	487,510.67	137,234	152,928	456,460	46.49	9,818
1987	319,888.80	84,451	94,108	305,753	47.33	6,460

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -25						
1988	580,380.39	143,064	159,424	566,051	48.17	11,751
1989	594,434.01	135,977	151,527	591,516	49.02	12,067
1990	662,785.29	139,848	155,840	672,642	49.87	13,488
1991	1,015,265.93	196,327	218,778	1,050,304	50.72	20,708
1992	1,521,796.09	266,885	297,405	1,604,840	51.58	31,114
1993	1,597,668.80	251,233	279,963	1,717,123	52.45	32,738
1994	1,773,019.68	246,671	274,880	1,941,395	53.32	36,410
1995	1,569,649.44	189,731	211,428	1,750,634	54.20	32,300
1996	2,075,685.56	212,758	237,088	2,357,519	55.08	42,802
1997	1,432,498.94	120,509	134,290	1,656,334	55.96	29,599
1998	1,345,313.10	88,286	98,382	1,583,259	56.85	27,850
1999	2,424,862.47	113,665	126,663	2,904,415	57.75	50,293
2000	2,826,390.37	80,199	89,371	3,443,617	58.64	58,725
2001	2,460,934.78	23,071	25,709	3,050,459	59.55	51,225
	28,582,949.30	4,905,980	5,467,008	30,261,681		582,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 51.9 2.04

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 343 of 378

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S1.5						
NET SALVAGE PERCENT.. -10						
1945	79.75	77	88			
1946	265.82	255	292			
1947	16,879.48	16,048	18,567			
1948	1,568.33	1,478	1,725			
1949	6,206.86	5,801	6,828			
1950	10,300.47	9,543	11,331			
1951	7,070.77	6,491	7,778			
1952	2,113.26	1,922	2,316	9	6.41	1
1953	1,462.00	1,317	1,587	21	6.70	3
1954	624.67	557	671	16	7.00	2
1955	1,940.48	1,713	2,064	71	7.31	10
1956	252.53	221	266	12	7.62	2
1957	717.71	620	747	42	7.94	5
1958	13.29	11	13	2	8.27	
1959	252.53	213	257	21	8.61	2
1960	2,166.42	1,807	2,177	206	8.95	23
1961	1,780.98	1,466	1,767	192	9.31	21
1962	903.78	734	884	110	9.67	11
1963	11,456.78	9,180	11,062	1,540	10.05	153
1964	16,533.91	13,060	15,737	2,450	10.43	235
1965	88,756.80	69,055	83,212	14,420	10.83	1,331
1966	71,744.42	54,943	66,207	12,712	11.24	1,131
1967	91,282.08	68,771	82,869	17,541	11.66	1,504
1968	142,465.43	105,499	127,127	29,585	12.09	2,447
1969	301,969.82	219,595	264,613	67,554	12.54	5,387
1970	263,691.96	188,134	226,702	63,359	13.00	4,874
1971	463,122.29	323,848	390,239	119,196	13.48	8,842
1972	708,512.65	484,920	584,331	195,033	13.98	13,951
1973	1,023,746.82	685,358	825,860	300,262	14.48	20,736
1974	918,429.52	600,405	723,491	286,781	15.01	19,106
1975	577,065.40	367,977	443,414	191,358	15.55	12,306
1976	977,122.25	606,529	730,871	343,963	16.12	21,338
1977	1,212,943.14	731,963	882,019	452,218	16.70	27,079
1978	2,139,174.44	1,252,786	1,509,614	843,478	17.30	48,756
1979	1,881,556.43	1,067,764	1,286,661	783,051	17.91	43,721
1980	2,346,752.10	1,287,100	1,550,962	1,030,465	18.55	55,551
1981	1,784,089.11	943,569	1,137,006	825,492	19.21	42,972
1982	1,147,565.41	583,698	703,359	558,963	19.89	28,103

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S1.5						
NET SALVAGE PERCENT.. -10						
1983	1,546,745.16	754,069	908,657	792,763	20.60	38,484
1984	233,972.74	109,073	131,434	125,936	21.32	5,907
1985	2,231,584.82	991,225	1,194,431	1,260,312	22.06	57,131
1986	1,929,402.92	812,857	979,497	1,142,846	22.83	50,059
1987	1,683,275.62	669,540	806,799	1,044,804	23.62	44,234
1988	2,222,967.71	830,656	1,000,945	1,444,319	24.43	59,121
1989	3,513,028.66	1,226,152	1,477,520	2,386,812	25.26	94,490
1990	3,589,390.54	1,161,993	1,400,208	2,548,122	26.11	97,592
1991	6,070,360.79	1,808,239	2,178,938	4,498,459	26.98	166,733
1992	7,080,273.05	1,923,710	2,318,081	5,470,219	27.86	196,347
1993	9,270,143.03	2,267,848	2,732,769	7,464,388	28.77	259,450
1994	11,986,393.33	2,605,362	3,139,475	10,045,558	29.69	338,348
1995	11,552,478.69	2,188,271	2,636,879	10,070,848	30.63	328,790
1996	13,349,285.34	2,151,237	2,592,252	12,091,962	31.58	382,899
1997	11,287,019.03	1,493,611	1,799,810	10,615,911	32.55	326,142
1999	3,969,630.49	293,872	354,117	4,012,477	34.51	116,270
2000	5,927,903.92	264,088	318,228	6,202,466	35.50	174,717
2001	5,407,231.12	80,297	96,758	5,851,196	36.50	160,307
	119,073,666.85	31,346,528	37,771,512	93,209,521		3,256,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.6	2.73

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 345 of 378

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. +5						
1939	3,961.84	3,695	3,764			
1940	10,584.62	9,797	10,055			
1941	12,122.05	11,131	11,516			
1942	3,311.39	3,016	3,146			
1943	2,128.75	1,923	2,022			
1944	7,982.81	7,151	7,584			
1945	21,819.69	19,373	20,729			
1946	26,254.59	23,111	24,942			
1947	104,249.64	90,946	99,037			
1948	125,004.96	108,067	118,755			
1949	122,403.15	104,852	116,283			
1950	167,698.23	142,283	159,313			
1951	292,762.32	246,112	278,124			
1952	147,652.50	122,961	140,270			
1953	260,771.93	215,033	247,733			
1954	238,006.13	194,248	226,106			
1955	229,254.60	185,188	217,792			
1956	313,813.30	250,751	298,123			
1957	464,836.32	367,407	441,595			
1958	406,118.29	317,254	385,812			
1959	448,279.37	345,930	425,865			
1960	582,154.12	443,377	553,046			
1961	810,817.40	609,212	770,277			
1962	509,007.89	377,030	483,557			
1963	560,570.96	408,993	532,542			
1964	619,288.99	444,597	588,325			
1965	932,747.50	658,468	886,110			
1966	1,189,971.52	825,245	1,130,473			
1967	1,018,074.92	693,075	967,171			
1968	1,246,915.59	832,279	1,184,570			
1969	1,250,286.11	817,187	1,187,772			
1970	1,843,793.57	1,178,654	1,751,604			
1971	1,736,350.81	1,084,403	1,649,533			
1972	2,408,089.84	1,467,321	2,287,685			
1973	3,266,922.40	1,939,425	3,103,576			
1974	4,212,915.46	2,433,380	3,924,260	78,010	13.72	5,686
1975	4,239,347.44	2,378,571	3,835,871	191,509	14.33	13,364
1976	4,400,008.97	2,393,473	3,859,903	320,106	14.96	21,397

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 346 of 378

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. +5						
1977	5,616,175.94	2,957,394	4,769,326	566,041	15.60	36,285
1978	5,888,833.40	2,996,916	4,833,063	761,329	16.25	46,851
1979	6,529,764.69	3,204,613	5,168,011	1,035,265	16.92	61,186
1980	6,860,903.67	3,240,027	5,225,123	1,292,735	17.60	73,451
1981	7,335,592.69	3,326,911	5,365,239	1,603,574	18.29	87,675
1982	6,716,182.43	2,916,469	4,703,327	1,677,046	19.00	88,266
1983	7,360,412.19	3,052,878	4,923,311	2,069,081	19.72	104,923
1984	9,170,962.01	3,619,137	5,836,505	2,875,909	20.46	140,563
1985	7,305,885.64	2,736,675	4,413,378	2,527,213	21.20	119,208
1986	5,727,107.04	2,027,224	3,269,261	2,171,491	21.96	98,884
1987	5,736,761.91	1,910,743	3,081,415	2,368,509	22.73	104,202
1988	6,402,519.14	1,996,850	3,220,278	2,862,115	23.51	121,740
1989	9,491,947.22	2,756,604	4,445,517	4,571,833	24.30	188,141
1990	10,565,055.40	2,836,400	4,574,202	5,462,601	25.11	217,547
1991	7,955,774.02	1,960,541	3,161,723	4,396,262	25.92	169,609
1992	9,742,025.71	2,184,162	3,522,351	5,732,573	26.74	214,382
1993	9,933,600.89	2,003,458	3,230,934	6,205,987	27.57	225,099
1994	12,446,464.79	2,222,939	3,584,886	8,239,256	28.42	289,910
1995	11,556,046.54	1,797,139	2,898,208	8,080,036	29.27	276,052
1996	12,812,944.79	1,693,167	2,730,534	9,441,764	30.13	313,368
1997	11,868,344.44	1,292,107	2,083,754	9,191,173	30.99	296,585
1998	8,729,912.32	741,431	1,195,690	7,097,727	31.87	222,709
1999	9,878,435.83	600,609	968,589	8,415,925	32.76	256,896
2000	11,330,345.54	415,484	670,042	10,093,786	33.65	299,964
2001	7,684,832.48	94,178	151,879	7,148,712	34.55	206,909
	248,883,110.69	76,338,975	119,961,387	116,477,568		4,300,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.1	1.73

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 347 of 378

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 30-S2
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1954	9.66	12	13			
1955	550.42	651	716			
1956	984.97	1,156	1,280			
1957	1,834.75	2,135	2,385			
1958	3,543.96	4,085	4,607			
1959	6,373.33	7,277	8,285			
1960	8,101.85	9,160	10,532			
1961	12,601.80	14,100	16,382			
1962	21,099.57	23,362	27,429			
1963	26,893.50	29,448	34,598	364	4.73	77
1964	34,174.55	36,977	43,444	983	5.03	195
1965	51,846.04	55,423	65,116	2,284	5.33	429
1966	70,743.92	74,650	87,706	4,261	5.65	754
1967	88,656.83	92,318	108,464	6,790	5.97	1,137
1968	125,177.91	128,509	150,985	11,746	6.31	1,861
1969	198,693.26	200,958	236,105	22,196	6.66	3,333
1970	287,050.73	285,733	335,707	37,459	7.03	5,328
1971	410,007.64	401,356	471,552	61,458	7.41	8,294
1972	550,114.59	529,210	621,768	93,381	7.80	11,972
1973	676,750.64	638,717	750,427	129,349	8.22	15,736
1974	227,701.55	210,672	247,518	48,494	8.65	5,606
1975	1,320,099.26	1,195,627	1,404,740	311,389	9.10	34,219
1976	891,271.00	789,042	927,044	231,608	9.57	24,201
1977	941,774.78	813,797	956,128	268,179	10.06	26,658
1978	1,072,959.07	902,884	1,060,797	334,050	10.58	31,574
1979	1,310,606.87	1,072,194	1,259,719	444,070	11.12	39,934
1980	1,316,931.91	1,045,525	1,228,385	483,626	11.68	41,406
1981	617,813.73	474,666	557,684	245,474	12.27	20,006
1982	880,297.13	652,643	766,789	377,597	12.89	29,294
1983	1,004,177.15	716,290	841,568	463,862	13.54	34,259
1984	1,004,059.61	686,576	806,657	498,620	14.22	35,065
1985	1,169,149.07	764,051	897,682	622,212	14.92	41,703
1986	1,084,077.53	673,646	791,465	617,836	15.66	39,453
1987	857,178.78	504,013	592,164	522,168	16.43	31,781
1988	1,157,079.90	640,340	752,334	751,870	17.23	43,637
1989	1,197,619.08	620,115	728,572	828,333	18.05	45,891
1990	352,777.89	169,549	199,203	259,408	18.91	13,718
1991	1,612,486.43	713,348	838,111	1,258,121	19.79	63,574

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. -30						
1992	1,152,795.55	464,577	545,831	952,803	20.70	46,029
1993	1,856,551.64	673,371	791,142	1,622,375	21.63	75,006
1994	2,177,225.95	699,956	822,377	2,008,017	22.58	88,929
1995	1,948,444.31	545,350	640,730	1,892,248	23.54	80,384
1996	2,069,828.19	491,605	577,586	2,113,191	24.52	86,182
1997	6,356,273.01	1,236,994	1,453,341	6,809,814	25.51	266,947
1998	444,771.82	67,476	79,277	498,926	26.50	18,827
1999	3,590,605.56	388,827	456,833	4,210,954	27.50	153,126
2001	2,432,775.40	52,816	62,053	3,100,555	29.50	105,104
	42,622,542.09	19,801,187	23,263,231	32,146,071		1,571,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	3.69

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 349 of 378

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
NET SALVAGE PERCENT.. 0						
1941	470.51	399	256	215	4.55	47
1942	159.80	135	86	74	4.75	16
1943	71.02	59	38	33	4.95	7
1944	470.51	390	250	221	5.16	43
1945	1,811.03	1,487	953	858	5.37	160
1946	3,160.42	2,573	1,649	1,511	5.58	271
1947	7,590.33	6,125	3,924	3,666	5.79	633
1948	10,564.32	8,451	5,415	5,149	6.00	858
1949	8,194.01	6,495	4,161	4,033	6.22	648
1950	13,147.70	10,321	6,613	6,535	6.45	1,013
1951	14,213.01	11,053	7,082	7,131	6.67	1,069
1952	8,051.97	6,200	3,972	4,080	6.90	591
1953	12,473.00	9,508	6,092	6,381	7.13	895
1954	15,269.44	11,518	7,380	7,889	7.37	1,070
1955	17,950.47	13,396	8,583	9,367	7.61	1,231
1956	20,755.79	15,324	9,818	10,938	7.85	1,393
1957	23,623.25	17,252	11,053	12,570	8.09	1,554
1958	32,598.48	23,536	15,079	17,519	8.34	2,101
1959	40,677.08	29,031	18,600	22,077	8.59	2,570
1960	46,438.63	32,753	20,985	25,454	8.84	2,879
1961	59,790.51	41,674	26,700	33,091	9.09	3,640
1962	70,683.31	48,680	31,189	39,494	9.34	4,228
1963	79,045.99	53,751	34,438	44,608	9.60	4,647
1964	91,732.05	61,616	39,477	52,255	9.85	5,305
1965	113,206.93	75,090	48,110	65,097	10.10	6,445
1966	121,347.67	79,519	50,948	70,400	10.34	6,809
1967	130,828.93	84,646	54,232	76,597	10.59	7,233
1968	109,433.95	69,928	44,803	64,631	10.83	5,968
1969	133,279.14	84,059	53,856	79,423	11.08	7,168
1970	179,549.10	111,805	71,633	107,916	11.32	9,533
1971	228,775.29	140,628	90,100	138,675	11.56	11,996
1972	336,921.99	204,411	130,966	205,956	11.80	17,454
1973	397,564.75	238,022	152,500	245,065	12.04	20,354
1974	499,870.01	295,273	189,181	310,689	12.28	25,300
1975	544,719.55	317,027	203,118	341,602	12.54	27,241
1976	632,394.55	362,552	232,286	400,109	12.80	31,259
1977	947,007.18	534,112	342,204	604,803	13.08	46,239
1978	975,539.73	540,742	346,452	629,088	13.37	47,052

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
NET SALVAGE PERCENT.. 0						
1979	948,507.49	515,988	330,592	617,915	13.68	45,169
1980	1,999,693.10	1,065,237	682,495	1,317,198	14.02	93,951
1981	692,708.88	360,694	231,096	461,613	14.38	32,101
1982	471,694.20	239,290	153,312	318,382	14.78	21,541
1983	773,668.48	381,186	244,225	529,443	15.22	34,786
1984	913,641.41	435,807	279,220	634,421	15.69	40,435
1985	632,379.33	290,705	186,254	446,125	16.21	27,522
1986	552,468.20	243,473	155,992	396,476	16.78	23,628
1987	509,985.92	214,194	137,234	372,752	17.40	21,423
1988	624,957.02	248,733	159,363	465,594	18.06	25,780
1989	688,490.30	257,495	164,976	523,514	18.78	27,876
1990	1,389,807.47	484,626	310,499	1,079,308	19.54	55,236
1991	1,482,085.11	477,676	306,046	1,176,039	20.33	57,847
1992	1,413,546.27	416,996	267,168	1,146,378	21.15	54,202
1993	1,575,040.44	420,063	269,133	1,305,907	22.00	59,359
1994	1,952,947.27	464,801	297,797	1,655,150	22.86	72,404
1995	2,089,735.91	435,292	278,890	1,810,846	23.75	76,246
1996	2,265,681.12	403,291	258,387	2,007,294	24.66	81,399
1997	1,642,904.73	241,507	154,733	1,488,172	25.59	58,154
1998	2,740,706.99	315,181	201,936	2,538,771	26.55	95,622
1999	2,340,931.47	193,595	124,036	2,216,895	27.52	80,556
2000	2,476,442.00	123,822	79,332	2,397,110	28.50	84,109
2001	1,629,388.63	27,211	17,434	1,611,955	29.50	54,643
	37,736,793.14	11,806,404	7,564,332	30,172,458		1,530,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.7 4.06

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 351 of 378

IDAHO POWER COMPANY

ACCOUNT 371.10 PHOTOVOLTAIC INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S5						
NET SALVAGE PERCENT.. 0						
1995	117,269.30	93,663	48,239	69,030	1.61	42,876
1996	205,635.41	141,107	72,675	132,960	2.51	52,972
1998	36,413.00	15,931	8,205	28,208	4.50	6,268
	359,317.71	250,701	129,119	230,198		102,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.3	28.42

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 352 of 378

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATION ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R0.5						
NET SALVAGE PERCENT.. -20						
1993	1,002,669.51	545,773	470,688	732,515	6.01	121,883
1994	103,567.24	50,160	43,259	81,022	6.56	12,351
1995	97,215.61	41,251	35,576	81,083	7.11	11,404
1996	126,555.56	45,697	39,410	112,457	7.69	14,624
1997	176,349.14	52,524	45,298	166,321	8.27	20,111
2000	129,719.04	13,013	11,223	144,440	10.08	14,329
2001	90,749.23	3,071	2,648	106,251	10.69	9,939
	1,726,825.33	751,489	648,102	1,424,089		204,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.0 11.85

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 353 of 378

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

SURVIVOR CURVE.. IOWA 20-R1
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1954	424.39	509	509			
1955	824.61	990	990			
1956	909.89	1,092	1,092			
1957	1,424.27	1,709	1,709			
1958	2,360.35	2,832	2,832			
1959	3,631.52	4,358	4,358			
1960	5,285.44	6,343	6,343			
1961	9,111.70	10,934	10,934			
1962	4,780.47	5,671	5,737			
1963	8,737.67	10,192	10,421	64	0.56	64
1964	10,020.92	11,484	11,742	283	0.90	283
1965	14,481.08	16,317	16,684	693	1.22	568
1966	19,449.57	21,566	22,051	1,288	1.52	847
1967	17,298.73	18,869	19,293	1,465	1.82	805
1968	17,603.59	18,885	19,309	1,815	2.12	856
1969	22,801.06	24,037	24,577	2,784	2.43	1,146
1970	16,566.11	17,146	17,531	2,348	2.75	854
1971	30,631.52	31,097	31,796	4,962	3.08	1,611
1972	33,621.75	33,447	34,198	6,148	3.42	1,798
1973	38,189.35	37,189	38,025	7,802	3.77	2,069
1974	53,514.51	50,924	52,068	12,149	4.14	2,935
1975	59,979.79	55,709	56,961	15,015	4.52	3,322
1976	54,831.34	49,644	50,759	15,039	4.91	3,063
1977	71,275.23	62,779	64,189	21,341	5.32	4,011
1978	80,064.61	68,503	70,042	26,036	5.74	4,536
1979	45,237.50	37,511	38,354	15,931	6.18	2,578
1980	48,451.33	38,868	39,741	18,401	6.63	2,775
1981	29,066.78	22,498	23,003	11,877	7.10	1,673
1982	109,668.35	81,659	83,494	48,108	7.59	6,338
1983	128,041.02	91,498	93,554	60,095	8.09	7,428
1984	377,834.21	258,212	264,013	189,388	8.61	21,996
1985	429,016.86	279,290	285,565	229,255	9.15	25,055
1986	539,766.20	333,252	340,740	306,979	9.71	31,615
1987	140,241.34	81,789	83,627	84,663	10.28	8,236
1988	56,424.60	30,909	31,603	36,107	10.87	3,322
1989	56,753.41	29,012	29,664	38,440	11.48	3,348
1990	22,910.03	10,859	11,103	16,389	12.10	1,354
1991	53,565.21	23,365	23,890	40,388	12.73	3,173

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
NET SALVAGE PERCENT.. -20						
1992	86,194.82	34,237	35,006	68,428	13.38	5,114
1993	147,941.74	52,904	54,093	123,437	14.04	8,792
1994	90,355.07	28,679	29,323	79,103	14.71	5,377
1995	122,991.33	34,019	34,783	112,807	15.39	7,330
1996	204,882.49	48,311	49,396	196,463	16.07	12,225
1997	280,794.91	54,587	55,814	281,140	16.76	16,774
1999	18,875.80	2,061	2,107	20,544	18.18	1,130
2000	118,882.42	7,846	8,023	134,636	18.90	7,124
2001	133,129.15	2,955	3,021	156,734	19.63	7,984
	3,818,844.04	2,146,547	2,194,067	2,388,545		219,509

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.9 5.75

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 355 of 378

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
1991	22,551,945.25	5,060,318	4,106,688	19,572,855	38.48	508,650
1992	585,190.65	121,170	98,335	516,115	38.55	13,388
1993	26,073.10	4,931	4,002	23,375	38.61	605
1994	196,524.00	33,429	27,129	179,221	38.68	4,633
1995	2,879.03	434	352	2,671	38.74	69
1996	30,315.95	3,947	3,203	28,629	38.80	738
1997	188,155.21	20,468	16,611	180,952	38.86	4,657
1998	116,852.95	10,122	8,215	114,481	38.91	2,942
1999	205,041.17	12,982	10,535	204,758	38.96	5,256
2000	24,759.17	962	781	25,216	39.01	646
2001	97,431.24	1,289	1,046	101,257	39.05	2,593
	24,025,167.72	5,270,052	4,276,897	20,949,530		544,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.5	2.27

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 356 of 378

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1919	49.26	51	47	5	0.52	5
1929	1,434.74	1,418	1,320	186	2.93	63
1937	110.10	104	97	19	5.00	4
1939	90,151.03	84,151	78,358	16,301	5.55	2,937
1940	5,194.69	4,818	4,486	968	5.83	166
1942	118.03	108	101	23	6.43	4
1945	126.36	113	105	28	7.42	4
1946	800.00	709	660	180	7.79	23
1947	1,835.80	1,613	1,502	426	8.16	52
1948	18.15	16	15	4	8.56	
1949	441.63	381	355	109	8.97	12
1950	8,097.42	6,904	6,429	2,073	9.40	221
1951	89,493.88	75,457	70,262	23,707	9.85	2,407
1953	10,709.44	8,814	8,207	3,038	10.81	281
1954	110,050.36	89,392	83,238	32,315	11.32	2,855
1955	737.42	591	550	224	11.85	19
1956	19,051.09	15,047	14,011	5,993	12.39	484
1957	30,344.38	23,603	21,978	9,884	12.96	763
1958	105,324.84	80,643	75,091	35,500	13.54	2,622
1959	12,429.07	9,360	8,716	4,335	14.14	307
1960	38,275.45	28,333	26,382	13,807	14.75	936
1961	16,859.76	12,254	11,410	6,293	15.39	409
1962	67,011.25	47,804	44,513	25,849	16.03	1,613
1963	8,449.80	5,909	5,502	3,370	16.70	202
1964	289,836.35	198,544	184,875	119,453	17.38	6,873
1965	221,638.20	148,615	138,384	94,336	18.07	5,221
1966	65,438.39	42,916	39,961	28,749	18.77	1,532
1967	15,894.49	10,184	9,483	7,206	19.49	370
1968	40,829.03	25,534	23,776	19,094	20.22	944
1969	3,815.27	2,326	2,166	1,840	20.97	88
1970	2,731.60	1,622	1,510	1,358	21.72	63
1971	20,641.32	11,925	11,104	10,569	22.49	470
1972	5,284.43	2,967	2,763	2,786	23.26	120
1973	27,960.13	15,237	14,188	15,170	24.05	631
1974	248,425.73	131,206	122,173	138,674	24.85	5,580
1975	17,501.48	8,946	8,330	10,047	25.66	392
1976	225,379.64	111,320	103,656	132,993	26.48	5,022
1977	118,261.63	56,350	52,471	71,704	27.31	2,626

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1978	459,886.47	211,019	196,491	286,390	28.15	10,174
1979	120,819.92	53,282	49,614	77,247	29.00	2,664
1980	2,232,731.38	944,311	879,299	1,465,069	29.86	49,065
1981	362,558.82	146,717	136,616	244,071	30.73	7,942
1982	1,319,002.33	509,663	474,575	910,377	31.60	28,809
1983	3,254,599.25	1,196,749	1,114,358	2,302,971	32.49	70,882
1984	629,631.64	219,754	204,625	456,488	33.38	13,675
1985	4,544,061.31	1,500,086	1,396,812	3,374,452	34.28	98,438
1986	292,947.34	91,110	84,837	222,758	35.19	6,330
1987	297,805.30	86,867	80,887	231,809	36.11	6,420
1988	97,895.64	26,664	24,828	77,962	37.03	2,105
1989	126,564.41	32,001	29,798	103,095	37.96	2,716
1990	100,063.84	23,346	21,739	83,328	38.89	2,143
1991	296,040.76	63,163	58,814	252,029	39.84	6,326
1992	1,426,864.67	276,270	257,250	1,240,958	40.78	30,431
1993	234,633.37	40,700	37,898	208,467	41.74	4,994
1994	4,181,690.98	641,931	597,737	3,793,039	42.69	88,851
1995	229,787.63	30,594	28,488	212,789	43.66	4,874
1996	129,225.99	14,600	13,595	122,092	44.62	2,736
1997	1,268,980.15	117,520	109,429	1,223,000	45.59	26,826
1998	203,325.36	14,646	13,638	199,854	46.57	4,291
1999	1,834,733.53	94,782	88,256	1,838,214	47.54	38,667
2000	668,202.09	20,768	19,338	682,274	48.52	14,062
2001	170,034.38	1,750	1,630	176,906	49.51	3,573
	26,402,838.20	7,623,578	7,098,727	20,624,255		573,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.0 2.17

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 358 of 378

IDAHO POWER COMPANY

ACCOUNT 390.20 LEASEHOLD IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S3						
NET SALVAGE PERCENT.. 0						
1946	1,700.68	1,701	1,701			
1947	1,186.96	1,187	1,187			
1949	3,414.44	3,414	3,414			
1950	1,040.07	1,040	1,040			
1955	160.55	158	161			
1957	472.25	460	472			
1968	526.38	474	495	31	2.50	12
1969	2,472.37	2,203	2,300	172	2.72	63
1970	2,834.72	2,500	2,610	225	2.95	76
1973	4,129.05	3,508	3,663	466	3.76	124
1978	9,250.32	7,197	7,515	1,735	5.55	313
1979	229.52	174	182	48	6.00	8
1980	15,204.38	11,263	11,760	3,444	6.48	531
1981	225,378.58	162,273	169,439	55,940	7.00	7,991
1982	299,289.99	208,785	218,004	81,286	7.56	10,752
1983	429,924.66	289,425	302,205	127,720	8.17	15,633
1984	49,875.10	32,279	33,704	16,171	8.82	1,833
1985	635,584.93	393,554	410,932	224,653	9.52	23,598
1986	310,741.41	183,089	191,174	119,567	10.27	11,642
1987	42,419.67	23,653	24,697	17,723	11.06	1,602
1988	107,434.73	56,339	58,827	48,608	11.89	4,088
1989	41,964.66	20,546	21,453	20,512	12.76	1,608
1990	176,654.38	80,130	83,668	92,986	13.66	6,807
1991	306,646.61	127,565	133,198	173,449	14.60	11,880
1993	18,337.21	6,213	6,487	11,850	16.53	717
1994	53,469.71	16,020	16,727	36,743	17.51	2,098
1995	42,710.67	11,105	11,595	31,116	18.50	1,682
1996	34,394.35	7,567	7,901	26,493	19.50	1,359
1997	1,406,683.42	253,203	264,386	1,142,297	20.50	55,722
1998	9,418.63	1,319	1,377	8,042	21.50	374
1999	216,376.95	21,638	22,594	193,783	22.50	8,613
2000	246,045.42	14,763	15,415	230,630	23.50	9,814
2001	1,213,174.70	24,263	25,334	1,187,841	24.50	48,483
	5,909,147.47	1,969,008	2,055,617	3,853,531		227,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.9 3.85

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 359 of 378

IDAHO POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	263,275.73	263,276	263,276			
1982	469,371.03	457,637	250,526	218,845	0.50	218,845
1983	313,422.05	289,915	158,710	154,712	1.50	103,141
1984	231,667.43	202,709	110,970	120,697	2.50	48,279
1985	315,953.64	260,662	142,695	173,259	3.50	49,503
1986	268,652.22	208,205	113,979	154,673	4.50	34,372
1987	136,505.72	98,967	54,178	82,328	5.50	14,969
1988	131,029.29	88,445	48,418	82,611	6.50	12,709
1989	183,631.15	114,769	62,829	120,802	7.50	16,107
1990	355,768.55	204,567	111,987	243,782	8.50	28,680
1991	437,950.27	229,924	125,868	312,082	9.50	32,851
1992	2,560,323.08	1,216,153	665,765	1,894,558	10.50	180,434
1993	395,605.01	168,132	92,041	303,564	11.50	26,397
1994	856,339.43	321,127	175,796	680,543	12.50	54,443
1995	653,976.65	212,542	116,353	537,624	13.50	39,824
1996	178,051.77	48,964	26,805	151,247	14.50	10,431
1997	812,704.16	182,858	100,103	712,601	15.50	45,974
1998	518,849.85	90,799	49,706	469,144	16.50	28,433
1999	834,102.34	104,263	57,077	777,025	17.50	44,401
2000	703,670.20	52,775	28,891	674,779	18.50	36,475
	10,620,849.57	4,816,689	2,755,973	7,864,876		1,026,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.7 9.66

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 360 of 378

IDAHO POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	1,437,119.51	1,437,120	1,437,120			
1994	2,738,611.63	2,738,612	2,738,612			
1995	2,259,799.52	2,259,800	2,259,800			
1996	4,113,415.30	4,113,415	4,113,415			
1997	8,171,395.44	7,354,256	1,465,724	6,705,671	0.50	6,705,671
1998	2,694,191.52	1,885,934	375,872	2,318,320	1.50	1,545,547
1999	2,144,468.21	1,072,234	213,699	1,930,769	2.50	772,308
2000	4,511,247.14	1,353,374	269,731	4,241,516	3.50	1,211,862
2001	4,380,179.12	438,018	87,298	4,292,881	4.50	953,974
	32,450,427.39	22,652,763	12,961,271	19,489,157		11,189,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.7 34.48

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 361 of 378

IDAHO POWER COMPANY

ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-S5						
NET SALVAGE PERCENT.. 0						
1984	116,884.60	116,885	116,885			
1985	142,847.59	142,848	142,848			
1986	237,113.97	237,114	237,114			
1987	59,369.35	59,369	59,369			
1988	30,998.60	30,999	30,999			
1989	62,435.41	62,435	62,435			
1990	420,024.17	420,024	420,024			
1991	278,708.51	278,709	278,709			
1992	156,914.39	156,914	156,914			
1993	28,270.09	27,657	8,741	19,529	0.13	19,529
1994	1,422,765.57	1,368,274	432,450	990,316	0.23	990,316
1995	550,953.77	513,324	162,239	388,715	0.41	388,715
1996	17,061.51	14,815	4,682	12,380	0.79	12,380
1997	179,401.08	133,654	42,242	137,159	1.53	89,646
2000	620,867.78	155,217	49,057	571,811	4.50	127,069
2001	1,715,474.72	142,899	45,164	1,670,311	5.50	303,693
	6,040,091.11	3,861,137	2,249,872	3,790,221		1,931,348

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.0 31.98

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 362 of 378

IDAHO POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1989	11,645.03	6,841	8,734			
1990	11,610.14	6,579	8,708			
1991	13,253.32	7,256	9,940			
1992	11,821.27	6,285	8,866			
1993	40,080.80	20,742	30,061			
1996	16,814.33	7,034	12,611			
2000	60,692.01	7,588	31,077	14,442	7.50	1,926
2001	20,463.08	853	3,494	11,853	8.50	1,394
	186,379.98	63,178	113,491	26,295		3,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.9 1.78

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 363 of 378

IDAHO POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1972	714.44	536	536			
1981	60,823.42	44,555	45,618			
1982	31,568.66	22,651	23,676			
1983	45,898.05	32,207	34,424			
1984	30,260.82	20,728	22,696			
1985	23,914.88	15,963	17,936			
1986	4,564.41	2,963	3,423			
1987	22,959.78	14,465	17,220			
1988	25,414.60	15,481	19,061			
1989	117,046.17	68,762	87,785			
1990	279,710.33	158,512	209,783			
1991	516,015.12	282,518	387,011			
1992	503,832.67	267,875	377,875			
1993	903,124.92	467,367	677,344			
1994	1,198,898.52	597,411	899,174			
1995	197,130.12	91,828	147,848			
1996	1,302,884.77	545,062	934,226	42,938	3.98	10,788
1997	1,871,439.98	664,314	1,138,622	264,958	4.74	55,898
1998	1,358,075.64	384,811	659,559	358,998	5.60	64,107
1999	1,492,571.74	307,171	526,486	592,943	6.53	90,803
2000	1,382,414.74	172,836	296,238	740,573	7.50	98,743
2001	1,599,158.09	66,685	114,297	1,085,072	8.50	127,656
	12,968,421.87	4,244,701	6,640,838	3,085,482		447,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.9 3.45

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 364 of 378

IDAHO POWER COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - MISC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1984	2,134.76	1,462	3,241	1,640-		
1990	16,453.37	9,324	20,673	8,333-		
1991	34,132.76	18,688	41,434	15,834-		
1992	8,060.34	4,285	9,500	3,455-		
1993	22,791.44	11,795	26,151	9,057-		
1994	3,476.74	1,732	3,840	1,232-		
1995	17,069.49	7,951	17,629	4,827-		
1997	13,104.86	4,652	10,314	485-		
1998	6,182.25	1,752	3,884	753		
1999	66,983.09	13,785	30,563	19,674		
2000	50,521.67	6,316	14,004	23,887		
	240,910.77	81,742	181,233	549-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 365 of 378

IDAHO POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIP.-LARGE TRUCKS (HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-S2.5						
NET SALVAGE PERCENT.. +25						
1981	118,023.15	74,408	69,510	19,007	2.71	7,014
1982	310,577.02	191,820	179,193	53,740	3.00	17,913
1983	719,197.22	434,377	405,783	133,615	3.31	40,367
1984	171,984.68	101,295	94,627	34,362	3.65	9,414
1985	323,071.50	184,853	172,685	69,619	4.03	17,275
1986	561,066.59	310,635	290,187	130,613	4.45	29,351
1987	801,978.12	427,414	399,278	202,206	4.92	41,099
1989	228,441.81	110,766	103,475	67,856	6.01	11,291
1990	757,252.18	346,102	323,319	244,620	6.64	36,840
1991	1,227,157.54	523,505	489,044	431,324	7.33	58,844
1992	1,428,154.63	562,657	525,618	545,498	8.07	67,596
1993	676,006.82	242,146	226,206	280,799	8.88	31,622
1994	1,711,213.35	548,786	512,661	770,749	9.73	79,214
1995	545,342.92	153,255	143,166	265,841	10.63	25,009
1996	648,063.60	155,244	145,025	341,023	11.57	29,475
1997	1,476,437.13	291,116	271,952	835,376	12.53	66,670
1998	1,851,545.15	285,092	266,325	1,122,334	13.51	83,074
1999	627,761.07	69,258	64,699	406,122	14.50	28,008
2000	1,668,376.28	110,363	103,098	1,148,184	15.50	74,076
2001	1,986,245.89	43,797	40,914	1,448,770	16.50	87,804
	17,837,896.65	5,166,889	4,826,765	8,551,658		841,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.2 4.72

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 366 of 378

IDAHO POWER COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIP.-LARGE TRUCKS (NON-HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-S2.5						
NET SALVAGE PERCENT.. +25						
1946	622.08	467	467			
1956	806.78	605	605			
1958	1,082.03	812	812			
1961	12,211.87	9,159	9,159			
1965	2,183.74	1,638	1,638			
1966	8,563.40	6,423	6,423			
1970	12,472.49	9,106	9,196	158	0.45	158
1973	27,777.04	19,595	19,788	1,045	1.01	1,035
1976	38,093.01	25,898	26,153	2,417	1.59	1,520
1977	94,328.10	63,339	63,962	6,784	1.78	3,811
1978	97,314.46	64,439	65,073	7,913	1.99	3,976
1980	20,721.75	13,302	13,433	2,108	2.45	860
1981	98,752.61	62,259	62,872	11,192	2.71	4,130
1982	77,946.14	48,141	48,615	9,845	3.00	3,282
1983	398,479.61	240,672	243,041	55,819	3.31	16,864
1984	136,792.77	80,568	81,361	21,234	3.65	5,818
1985	60,502.42	34,618	34,959	10,418	4.03	2,585
1986	131,647.64	72,887	73,604	25,132	4.45	5,648
1987	63,501.02	33,843	34,176	13,450	4.92	2,734
1988	54,511.19	27,825	28,099	12,784	5.43	2,354
1990	190,933.02	87,266	88,125	55,075	6.64	8,294
1991	319,525.99	136,310	137,652	101,992	7.33	13,914
1992	58,320.90	22,977	23,203	20,538	8.07	2,545
1993	79,802.95	28,585	28,866	30,986	8.88	3,489
1994	176,093.25	56,473	57,029	75,041	9.73	7,712
1995	131,676.38	37,004	37,368	61,389	10.63	5,775
1996	338,692.40	81,134	81,933	172,086	11.57	14,873
1997	5,113.89	1,008	1,018	2,817	12.53	225
1998	92,676.71	14,270	14,410	55,098	13.51	4,078
1999	988.76	109	110	632	14.50	44
2000	308,372.39	20,399	20,600	210,679	15.50	13,592
2001	131,647.51	2,903	2,932	95,804	16.50	5,806
	3,172,154.30	1,304,034	1,316,682	1,062,436		135,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.9 4.26

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 367 of 378

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. +25						
1940	141.28	106	106			
1946	203.29	146	152			
1947	633.72	452	475			
1948	148.47	105	111			
1949	1,498.37	1,047	1,124			
1951	7,458.48	5,107	5,594			
1954	738.52	489	554			
1955	1,271.97	833	954			
1957	8,200.00	5,244	6,150			
1963	18,541.81	10,940	13,906			
1964	1,601.47	931	1,201			
1966	1,432.69	807	1,075			
1967	5,435.70	3,010	4,077			
1969	19,006.72	10,160	14,070	185	8.62	21
1970	5,620.91	2,948	4,083	133	9.02	15
1971	21,331.41	10,975	15,199	800	9.42	85
1972	6,388.19	3,220	4,459	332	9.84	34
1973	6,382.44	3,148	4,360	427	10.27	42
1974	33,485.93	16,149	22,364	2,750	10.71	257
1975	85,229.57	40,143	55,593	8,329	11.16	746
1976	7,658.09	3,519	4,873	871	11.62	75
1978	7,008.03	3,052	4,227	1,029	12.58	82
1980	6,247.59	2,562	3,548	1,138	13.60	84
1981	11,292.79	4,478	6,201	2,269	14.14	160
1982	72,193.24	27,630	38,264	15,881	14.69	1,081
1983	119,254.69	43,942	60,854	28,587	15.26	1,873
1984	273,221.54	96,720	133,945	70,971	15.84	4,480
1985	105,169.97	35,629	49,341	29,536	16.45	1,796
1986	31,487.34	10,171	14,086	9,530	17.08	558
1987	79,294.36	24,324	33,686	25,785	17.73	1,454
1988	106,828.41	30,983	42,907	37,214	18.40	2,023
1989	32,464.99	8,846	12,251	12,098	19.10	633
1990	119,228.66	30,341	42,018	47,403	19.82	2,392
1991	91,428.90	21,552	29,847	38,725	20.57	1,883
1992	442,726.42	95,861	132,754	199,291	21.34	9,339
1993	54,760.37	10,760	14,901	26,169	22.14	1,182
1994	119,746.90	21,043	29,142	60,668	22.97	2,641
1995	104,586.69	16,135	22,345	56,095	23.83	2,354

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. +25						
1996	77,639.75	10,248	14,192	44,038	24.72	1,781
1997	232,391.22	25,395	35,169	139,124	25.63	5,428
1998	40,329.26	3,457	4,787	25,460	26.57	958
1999	106,652.41	6,583	9,117	70,872	27.53	2,574
2000	186,418.42	6,949	9,623	130,191	28.51	4,567
2001	112,845.27	1,413	1,957	82,677	29.50	2,803
	2,765,626.25	657,553	905,642	1,168,578		53,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.9	1.93

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 369 of 378

IDAHO POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	8,231.10	8,231	8,231			
1978	40,423.30	37,998	22,526	17,897	1.50	11,931
1979	7,593.17	6,834	4,051	3,542	2.50	1,417
1980	57,011.37	49,030	29,066	27,945	3.50	7,984
1981	10,165.35	8,336	4,942	5,223	4.50	1,161
1982	92,789.52	72,376	42,907	49,883	5.50	9,070
1983	28,843.03	21,344	12,653	16,190	6.50	2,491
1984	100,089.55	70,063	41,535	58,555	7.50	7,807
1985	43,075.51	28,430	16,854	26,222	8.50	3,085
1986	64,609.14	40,058	23,748	40,861	9.50	4,301
1987	7,738.96	4,489	2,661	5,078	10.50	484
1988	787.16	425	252	535	11.50	47
1989	18,207.00	9,104	5,397	12,810	12.50	1,025
1990	40,131.20	18,460	10,944	29,187	13.50	2,162
1991	42,455.27	17,831	10,571	31,884	14.50	2,199
1992	46,085.85	17,513	10,382	35,704	15.50	2,303
1993	10,653.83	3,622	2,147	8,507	16.50	516
1994	31,809.71	9,543	5,657	26,153	17.50	1,494
1995	39,546.66	10,282	6,096	33,451	18.50	1,808
1996	44,523.81	9,795	5,807	38,717	19.50	1,985
1997	110,557.33	19,900	11,797	98,760	20.50	4,818
1999	4,640.77	464	275	4,366	22.50	194
2000	31,786.04	1,907	1,131	30,655	23.50	1,304
	881,754.63	466,035	279,630	602,125		69,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.7 7.89

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 370 of 378

IDAHO POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	86,484.16	86,484	86,484			
1982	140,707.36	137,190	97,092	43,615	0.50	43,615
1983	157,003.66	145,228	102,781	54,223	1.50	36,149
1984	123,549.41	108,106	76,509	47,040	2.50	18,816
1985	94,926.19	78,314	55,424	39,502	3.50	11,286
1986	131,574.50	101,970	72,166	59,409	4.50	13,202
1987	101,765.56	73,780	52,216	49,550	5.50	9,009
1988	172,987.24	116,766	82,638	90,349	6.50	13,900
1989	87,286.64	54,554	38,609	48,678	7.50	6,490
1990	101,028.00	58,091	41,112	59,916	8.50	7,049
1991	195,448.93	102,611	72,620	122,829	9.50	12,929
1992	145,192.45	68,966	48,808	96,384	10.50	9,179
1993	210,679.45	89,539	63,368	147,311	11.50	12,810
1994	238,458.34	89,422	63,286	175,172	12.50	14,014
1995	155,609.12	50,573	35,792	119,817	13.50	8,875
1996	337,712.15	92,871	65,726	271,986	14.50	18,758
1997	167,776.75	37,750	26,716	141,061	15.50	9,101
1998	93,952.11	16,442	11,636	82,316	16.50	4,989
1999	247,234.35	30,904	21,872	225,362	17.50	12,878
2000	404,212.83	30,316	21,456	382,757	18.50	20,690
2001	50,168.52	1,254	887	49,282	19.50	2,527
	3,443,757.72	1,571,131	1,137,198	2,306,559		286,266

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.1 8.31

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 371 of 378

IDAHO POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	79,268.50	79,269	79,269			
1982	222,869.19	217,297	180,956	41,913	0.50	41,913
1983	198,534.92	183,645	152,932	45,603	1.50	30,402
1984	411,692.36	360,231	299,986	111,706	2.50	44,682
1985	276,734.88	228,306	190,124	86,611	3.50	24,746
1986	290,948.55	225,485	187,775	103,174	4.50	22,928
1987	163,389.62	118,457	98,646	64,744	5.50	11,772
1988	430,282.31	290,441	241,868	188,414	6.50	28,987
1989	363,385.89	227,116	189,133	174,253	7.50	23,234
1990	431,209.29	247,945	206,479	224,730	8.50	26,439
1991	749,944.12	393,721	327,876	422,068	9.50	44,428
1992	254,363.41	120,823	100,617	153,746	10.50	14,642
1993	489,595.00	208,078	173,279	316,316	11.50	27,506
1994	612,914.19	229,843	191,404	421,510	12.50	33,721
1995	345,423.74	112,263	93,488	251,936	13.50	18,662
1996	558,248.22	153,518	127,844	430,404	14.50	29,683
1997	823,945.83	185,388	154,384	669,562	15.50	43,198
1998	82,667.06	14,467	12,048	70,619	16.50	4,280
1999	576,149.78	72,019	59,975	516,175	17.50	29,496
2000	605,950.10	45,446	37,845	568,105	18.50	30,708
2001	731,712.30	18,293	15,234	716,478	19.50	36,742
	8,699,229.26	3,732,051	3,121,162	5,578,067		568,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.8 6.53

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 372 of 378

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0.5						
NET SALVAGE PERCENT.. +35						
1957	9,547.58	5,284	2,291	3,915	2.08	1,882
1960	34,825.73	18,644	8,083	14,554	2.47	5,892
1961	80.00	42	18	34	2.60	13
1962	3,794.07	1,987	861	1,605	2.72	590
1964	3,541.53	1,820	789	1,513	2.93	516
1965	18,523.10	9,435	4,091	7,949	3.03	2,623
1966	85,574.84	43,147	18,706	36,918	3.14	11,757
1967	6,151.43	3,073	1,332	2,666	3.24	823
1969	7,960.90	3,892	1,687	3,488	3.47	1,005
1973	27,759.30	12,863	5,577	12,467	4.02	3,101
1974	16,674.27	7,594	3,292	7,546	4.19	1,801
1976	13,595.53	5,971	2,589	6,248	4.54	1,376
1977	1,316.68	567	246	610	4.73	129
1978	121,097.85	51,054	22,134	56,580	4.92	11,500
1979	12,909.30	5,317	2,305	6,086	5.13	1,186
1980	67,434.90	27,084	11,742	32,091	5.35	5,998
1981	233,133.89	91,134	39,511	112,026	5.58	20,076
1982	929,878.40	353,586	153,297	451,124	5.81	77,646
1983	471,678.29	173,868	75,380	231,211	6.06	38,154
1984	379,904.99	135,643	58,808	188,130	6.31	29,815
1985	191,159.08	65,854	28,551	95,702	6.58	14,544
1986	115,599.26	38,321	16,614	58,526	6.86	8,531
1987	140,992.65	44,906	19,469	72,176	7.14	10,109
1988	23,216.91	7,072	3,066	12,025	7.44	1,616
1989	65,215.49	18,923	8,204	34,186	7.75	4,411
1990	161,882.63	44,499	19,293	85,931	8.08	10,635
1991	202,687.95	52,514	22,767	108,980	8.42	12,943
1992	60,516.97	14,696	6,371	32,965	8.77	3,759
1993	234,478.68	53,024	22,989	129,422	9.13	14,175
1994	882,342.19	183,929	79,742	493,780	9.51	51,922
1995	110,508.43	20,931	9,075	62,755	9.92	6,326
1996	177,513.37	29,838	12,936	102,448	10.38	9,870
1997	288,438.17	41,640	18,053	169,432	10.89	15,558
1998	75,252.86	8,907	3,862	45,052	11.45	3,935
1999	352,540.76	31,417	13,621	215,530	12.08	17,842
2000	198,695.38	11,249	4,877	124,275	12.78	9,724
2001	497,850.35	9,935	4,307	319,296	13.57	23,530
	6,224,273.71	1,629,660	706,536	3,339,242		435,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.7 6.99

IDAHO POWER COMPANY

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	10,542.79	10,543	10,543			
1981	21,095.78	21,096	21,096			
1982	37,790.73	37,791	37,791			
1983	182,642.46	182,642	182,642			
1984	180,465.52	180,466	180,466			
1985	496,926.26	496,926	496,926			
1986	230,309.09	230,309	230,309			
1987	226,651.81	219,104	87,826	138,826	0.50	138,826
1988	91,296.71	82,167	32,936	58,361	1.50	38,907
1989	151,164.62	125,965	50,492	100,673	2.50	40,269
1990	292,575.73	224,318	89,916	202,660	3.50	57,903
1991	324,622.66	227,236	91,086	233,537	4.50	51,897
1992	1,143,465.72	724,157	290,273	853,193	5.50	155,126
1993	321,972.20	182,462	73,139	248,833	6.50	38,282
1994	388,502.06	194,251	77,864	310,638	7.50	41,418
1995	308,578.22	133,707	53,595	254,983	8.50	29,998
1996	114,903.96	42,135	16,890	98,014	9.50	10,317
1997	558,720.64	167,616	67,188	491,533	10.50	46,813
1998	389,198.28	90,800	36,396	352,802	11.50	30,678
1999	324,306.93	54,062	21,671	302,636	12.50	24,211
2000	186,539.45	18,654	7,477	179,062	13.50	13,264
2001	487,565.10	16,236	6,508	481,057	14.50	33,176
	6,469,836.72	3,662,643	2,163,030	4,306,808		751,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7 11.61

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 374 of 378

IDAHO POWER COMPANY

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	8,872.78	8,873	8,873			
1983	240,451.33	240,451	240,451			
1984	131,026.66	131,027	131,027			
1985	217,926.23	217,926	217,926			
1986	63,562.15	63,562	63,562			
1987	117,222.72	113,319	56,997	60,226	0.50	60,226
1988	66,665.56	59,999	30,178	36,488	1.50	24,325
1989	153,156.38	127,625	64,193	88,963	2.50	35,585
1990	69,422.72	53,226	26,772	42,651	3.50	12,186
1991	1,257,789.46	880,453	442,849	814,940	4.50	181,098
1992	813,558.79	515,227	259,148	554,411	5.50	100,802
1993	812,554.03	460,474	231,608	580,946	6.50	89,376
1994	405,653.09	202,827	102,018	303,635	7.50	40,485
1995	676,239.81	293,015	147,380	528,860	8.50	62,219
1996	313,531.52	114,972	57,828	255,704	9.50	26,916
1997	519,844.65	155,953	78,441	441,404	10.50	42,038
1998	1,007,080.57	234,952	118,176	888,905	11.50	77,296
1999	267,106.78	44,527	22,396	244,711	12.50	19,577
2000	159,406.11	15,941	8,018	151,388	13.50	11,214
2001	1,667,868.28	55,540	27,936	1,639,932	14.50	113,099
	8,968,939.62	3,989,889	2,335,777	6,633,164		896,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.4 9.99

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 375 of 378

IDAHO POWER COMPANY

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	104,998.56	104,999	104,999			
1983	94,114.94	94,115	94,115			
1984	186,107.89	186,108	186,108			
1985	161,882.54	161,883	161,883			
1986	43,406.10	43,406	43,406			
1987	94,332.99	91,192	42,754	51,579	0.50	51,579
1988	71,385.58	64,247	30,121	41,265	1.50	27,510
1989	5,606.01	4,671	2,190	3,416	2.50	1,366
1990	107,851.36	82,690	38,768	69,083	3.50	19,738
1991	313,953.26	219,767	103,033	210,920	4.50	46,871
1992	279,552.62	177,041	83,002	196,551	5.50	35,737
1993	89,442.48	50,687	23,764	65,678	6.50	10,104
1994	118,366.16	59,183	27,747	90,619	7.50	12,083
1995	72,772.69	31,532	14,783	57,990	8.50	6,822
1996	59,918.50	21,972	10,301	49,618	9.50	5,223
1997	91,395.69	27,419	12,855	78,541	10.50	7,480
1998	102,238.57	23,852	11,182	91,057	11.50	7,918
1999	115,432.57	19,243	9,022	106,411	12.50	8,513
2000	960,866.36	96,087	45,048	915,818	13.50	67,838
2001	53,808.27	1,792	840	52,968	14.50	3,653
	3,127,433.14	1,561,886	1,045,921	2,081,514		312,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.7 9.99

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 376 of 378

IDAHO POWER COMPANY

ACCOUNT 397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	83,142.04	62,357	22,321	60,821	2.50	24,328
1995	976.85	635	227	750	3.50	214
1996	364,126.21	200,269	71,688	292,438	4.50	64,986
1997	12,313.70	5,541	1,983	10,331	5.50	1,878
1998	17,548.47	6,142	2,199	15,349	6.50	2,361
2000	283,629.34	42,544	15,229	268,400	8.50	31,576
2001	1.22			1	9.50	
	761,737.83	317,488	113,647	648,090		125,343

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.2 16.45

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 377 of 378

IDAHO POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	65,017.31	49,849	32,846	32,171	3.50	9,192
1991	107,918.24	75,543	49,776	58,142	4.50	12,920
1992	57,791.64	36,599	24,115	33,677	5.50	6,123
1993	154,184.89	87,377	57,574	96,611	6.50	14,863
1994	88,351.73	44,176	29,108	59,244	7.50	7,899
1995	99,806.66	43,246	28,495	71,312	8.50	8,390
1996	461,840.72	169,357	111,591	350,250	9.50	36,868
1997	642,711.65	192,813	127,047	515,665	10.50	49,111
1999	65,297.32	10,885	7,172	58,125	12.50	4,650
2000	121,895.69	12,190	8,032	113,864	13.50	8,434
	1,864,815.85	722,035	475,756	1,389,061		158,450

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.8 8.50

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 378 of 378

IDAHO POWER COMPANY

ACCOUNT 316.40 MISCELLANEOUS POWER PLANT EQ. - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1992	29,192.50	15,521	21,894			
1993	23,120.55	11,965	17,340			
1994	45,372.05	22,609	34,029			
1995	22,235.46	10,358	16,677			
1996	36,895.64	15,435	26,323	1,349	3.98	339
1997	16,929.60	6,010	10,250	2,447	4.74	516
1999	23,679.01	4,873	8,310	9,449	6.53	1,447
	197,424.81	86,771	134,823	13,245		2,302
VALMY UNIT # 1 PLANT						
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1997	18,003.44	6,391	8,605	4,898	4.74	1,033
	215,428.25	93,162	143,428	18,143		3,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.4	1.55

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 226 of 378

IDAHO POWER COMPANY

ACCOUNT 316.50 MISCELLANEOUS POWER PLANT EQ. - MISC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1992	3,175.58	1,688	3,176	794-		
VALMY UNIT # 1 PLANT						
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +25						
1997	14,159.03	5,026	7,688	2,931	4.74	618
	17,334.61	6,714	10,864	2,137		618

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.5 3.57

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 227 of 378

IDAHO POWER COMPANY

ACCOUNT 316.70 MISCELLANEOUS POWER PLANT EQ. - LARGE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 17-S2.5						
NET SALVAGE PERCENT.. +25						
1992	21,497.67	8,470	10,132	5,991	8.07	742
	21,497.67	8,470	10,132	5,991		742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.1	3.45

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 228 of 378

IDAHO POWER COMPANY

ACCOUNT 316.80 MISCELLANEOUS POWER PLANT EQ. - POWER OPER.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 14-L0.5						
NET SALVAGE PERCENT.. +35						
1986	26,989.98	8,947	10,179	7,364	6.86	1,073
1987	154,759.91	49,291	56,076	44,518	7.14	6,235
1989	160,104.87	46,456	52,851	51,217	7.75	6,609
1991	164,914.00	42,728	48,610	58,584	8.42	6,958
1992	61,842.95	15,018	17,085	23,113	8.77	2,635
1993	376,821.92	85,213	96,943	147,991	9.13	16,209
1994	337,431.70	70,339	80,022	139,309	9.51	14,649
1995	355,076.10	67,255	76,513	154,286	9.92	15,553
1996	358,443.73	60,251	68,545	164,443	10.38	15,842
1998	135,205.86	16,004	18,207	69,677	11.45	6,085
	2,131,591.02	461,502	525,031	860,502		91,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.4	4.31

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 229 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -25						
1977	113.20	69	55	87	25.39	3
1983	742,578.00	385,491	305,397	622,826	25.68	24,253
1984	2,687.50	1,350	1,070	2,289	25.72	89
1991	6,206.33	2,223	1,761	5,997	26.01	231
1993	21,965.67	6,730	5,332	22,125	26.09	848
1994	233,330.20	64,924	51,434	240,229	26.12	9,197
1995	119,276.95	29,596	23,446	125,650	26.16	4,803
1996	38,242.52	8,284	6,563	41,240	26.19	1,575
	1,164,400.37	498,667	395,058	1,060,443		40,999
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -25						
1992	803,959.31	137,779	154,547	850,402	59.25	14,353
1997	10,264.94	887	995	11,836	60.48	196
	814,224.25	138,666	155,542	862,238		14,549
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1964	298.22	200	115	258	30.44	8
1966	517,088.53	338,111	194,038	452,323	30.62	14,772
1970	3,245.14	2,001	1,148	2,908	30.96	94
1973	7,267.13	4,250	2,439	6,645	31.22	213
1974	30,226.09	17,338	9,950	27,833	31.30	889
1977	41,362.58	22,248	12,768	38,935	31.54	1,234
1982	7,278.00	3,410	1,957	7,141	31.93	224
1984	5,342.93	2,334	1,339	5,340	32.08	166
1985	4,218.50	1,773	1,018	4,255	32.15	132
1987	98,211.01	37,750	21,664	101,100	32.30	3,130

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1988	21,445.88	7,838	4,498	22,309	32.36	689
1989	19,519.48	6,749	3,873	20,526	32.43	633
1990	49,105.07	15,959	9,159	52,222	32.50	1,607
1992	79,609.82	22,350	12,826	86,686	32.63	2,657
1993	71,008.29	18,249	10,473	78,287	32.69	2,395
1994	3,310,669.79	768,489	441,027	3,697,310	32.75	112,895
1995	10,766.67	2,223	1,276	12,182	32.80	371
1996	25,776.60	4,614	2,648	29,573	32.86	900
1997	29,380.42	4,418	2,535	34,191	32.91	1,039
1998	135,566.38	16,217	9,307	160,151	32.97	4,857
1999	179,262.27	15,775	9,053	215,025	33.01	6,514
2000	60,587.65	3,287	1,886	73,849	33.06	2,234
2001	119,114.03	2,218	1,273	147,620	33.10	4,460
	4,826,350.48	1,317,801	756,270	5,276,669		162,113
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1956	338.56	247	191	232	29.78	8
1961	6,551.32	4,547	3,507	4,682	30.24	155
1986	1,057,202.02	424,995	327,780	993,723	32.30	30,765
1991	34,886.84	10,562	8,146	35,463	32.64	1,086
1993	370.76	95	73	390	32.76	12
1994	103,683.30	24,055	18,553	111,051	32.82	3,384
1995	14,173.81	2,916	2,249	15,468	32.88	470
1996	147,882.56	26,416	20,373	164,480	32.94	4,993
1997	32,997.98	4,941	3,811	37,436	32.99	1,135
	1,398,087.15	498,774	384,683	1,362,925		42,008

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 231 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1961	5,921.67	4,115	5,589	1,813	30.17	60
1964	240,150.74	161,171	218,912	81,276	30.44	2,670
1965	47,055.86	31,180	42,351	16,469	30.53	539
1966	69,160.64	45,222	61,423	25,028	30.62	817
1968	14,074.71	8,948	12,154	5,439	30.79	177
1969	100,374.44	62,859	85,379	40,089	30.88	1,298
1970	575.88	355	482	238	30.96	8
1971	1,097.21	665	903	469	31.05	15
1972	166.16	99	134	74	31.13	2
1974	17,744.71	10,179	13,826	8,355	31.30	267
1975	19,659.94	11,054	15,014	9,561	31.38	305
1976	21,884.96	12,042	16,356	11,000	31.46	350
1977	8,198.19	4,410	5,990	4,258	31.54	135
1980	43,311.42	21,553	29,275	24,864	31.78	782
1981	56,504.55	27,306	37,089	33,542	31.86	1,053
1982	9,550.32	4,474	6,077	5,861	31.93	184
1983	33,795.58	15,301	20,783	21,461	32.01	670
1984	28,045.36	12,249	16,637	18,420	32.08	574
1985	65,424.99	27,495	37,345	44,436	32.15	1,382
1987	18,437.82	7,087	9,626	13,421	32.30	416
1988	31,739.00	11,601	15,757	23,917	32.36	739
1989	2,404.83	831	1,129	1,877	32.43	58
1990	66,523.70	21,620	29,366	53,789	32.50	1,655
1991	1,300.17	395	537	1,088	32.56	33
1992	38,069.69	10,688	14,517	33,070	32.63	1,013
1993	33,772.12	8,679	11,788	30,427	32.69	931
1994	89,693.73	20,820	28,279	83,838	32.75	2,560
1995	170,076.80	35,121	47,703	164,893	32.80	5,027
1996	43,912.32	7,860	10,676	44,214	32.86	1,346
1997	54,946.23	8,263	11,223	57,460	32.91	1,746
1999	75,578.20	6,651	9,034	85,439	33.01	2,588
2000	9,999.49	542	736	11,763	33.06	356
	1,419,151.43	600,835	816,090	957,849		29,756

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 232 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -25						
1924	22,337.73	17,538	19,143	8,779	35.38	248
1927	9,188.34	7,092	7,741	3,744	36.10	104
1928	2,642.12	2,027	2,212	1,091	36.34	30
1929	506.13	386	421	212	36.58	6
1937	980.24	710	775	450	38.44	12
1938	49.01	35	38	23	38.67	1
1940	121.60	86	94	58	39.12	1
1941	1,288.63	906	989	622	39.35	16
1943	32.35	22	24	16	39.80	
1950	430.79	280	306	232	41.35	6
1952	2,538.95	1,618	1,766	1,408	41.79	34
1954	540.23	337	368	307	42.22	7
1956	9,941.64	6,061	6,616	5,811	42.66	136
1957	3,943.39	2,376	2,593	2,336	42.87	54
1960	91.40	53	58	56	43.51	1
1968	1,495.44	765	835	1,034	45.19	23
1969	416.70	209	228	293	45.40	6
1970	7,696.52	3,787	4,134	5,487	45.61	120
1971	117.97	57	62	85	45.81	2
1972	15,541.72	7,338	8,009	11,418	46.01	248
1978	11,236,564.98	4,552,213	4,968,733	9,076,973	47.21	192,268
1979	74,549.88	29,289	31,969	61,218	47.41	1,291
1982	3,844.73	1,362	1,487	3,319	47.99	69
1984	14,598.54	4,768	5,204	13,044	48.37	270
1986	87,517.08	26,036	28,418	80,978	48.74	1,661
1987	369.07	104	114	347	48.92	7
1989	14,997.39	3,757	4,101	14,646	49.27	297
1990	50,652.04	11,846	12,930	50,385	49.45	1,019
1991	2,555.84	554	605	2,590	49.62	52
1993	7,919.37	1,430	1,561	8,338	49.96	167
1995	88,999.26	12,682	13,842	97,407	50.28	1,937
1997	47,081.04	4,796	5,235	53,616	50.59	1,060
1998	55,339.67	4,455	4,862	64,313	50.74	1,268
1999	33,194.32	1,942	2,120	39,373	50.88	774
2000	18,483.95	661	721	22,384	51.02	439
	11,816,568.06	4,707,578	5,138,314	9,632,393		203,634

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 233 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1960	5,494,444.76	3,855,727	4,010,313	2,857,743	30.14	94,816
1962	9,308.41	6,389	6,645	4,991	30.33	165
1963	6,272.71	4,256	4,427	3,414	30.42	112
1964	188.71	127	132	104	30.51	3
1965	132.36	88	92	73	30.59	2
1967	1,724.88	1,111	1,156	1,000	30.77	32
1969	296.17	185	192	178	30.94	6
1970	322.96	199	207	197	31.03	6
1971	1,705.46	1,033	1,074	1,058	31.11	34
1972	245.52	146	152	155	31.20	5
1973	27,977.24	16,349	17,004	17,968	31.28	574
1976	18,472.91	10,151	10,558	12,533	31.53	397
1978	327.00	171	178	231	31.69	7
1980	15,826,006.94	7,865,525	8,180,874	11,601,635	31.85	364,259
1982	4,501.05	2,106	2,190	3,436	32.00	107
1983	56,078.26	25,354	26,371	43,727	32.08	1,363
1984	20,368.88	8,883	9,239	16,222	32.15	505
1985	573.66	241	251	466	32.23	14
1986	1,179.02	474	493	981	32.30	30
1987	546.52	210	218	465	32.37	14
1989	95,012.60	32,767	34,081	84,685	32.51	2,605
1990	152,060.52	49,344	51,322	138,754	32.57	4,260
1991	87,913.94	26,616	27,683	82,209	32.64	2,519
1992	105,545.02	29,579	30,765	101,166	32.70	3,094
1993	39,777.54	10,213	10,622	39,100	32.76	1,194
1994	7,714,214.34	1,789,698	1,861,453	7,781,315	32.82	237,091
1995	81,339.69	16,736	17,407	84,268	32.88	2,563
1996	167,840.83	29,981	31,183	178,618	32.94	5,423
1997	133,101.71	19,932	20,731	145,646	32.99	4,415
2001	32,438.48	600	624	39,924	33.18	1,203
	30,079,918.09	13,804,191	14,357,637	23,242,262		726,818

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 234 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1950	282,666.55	221,575	226,437	126,896	27.63	4,593
1953	550.16	422	431	257	27.88	9
1955	18,407.81	13,884	14,189	8,821	28.05	314
1956	5,042.59	3,771	3,854	2,449	28.13	87
1957	183.55	136	139	90	28.21	3
1961	2,337.26	1,666	1,703	1,219	28.54	43
1965	208.17	142	145	115	28.85	4
1967	18,184.50	12,063	12,328	10,403	29.01	359
1968	1,540.47	1,008	1,030	896	29.08	31
1971	4,147.85	2,592	2,649	2,536	29.31	87
1972	123.83	76	78	77	29.38	3
1973	3,443.77	2,078	2,124	2,181	29.46	74
1976	4,622.38	2,629	2,687	3,091	29.67	104
1978	3,187.49	1,731	1,769	2,215	29.82	74
1979	734.84	389	398	521	29.88	17
1981	9,505.67	4,765	4,869	7,013	30.02	234
1982	23,109.14	11,234	11,480	17,406	30.09	578
1983	16,582.06	7,802	7,973	12,755	30.15	423
1984	17,832.87	8,098	8,276	14,015	30.22	464
1990	1,306.93	444	454	1,180	30.58	39
1991	8,760.40	2,783	2,844	8,107	30.64	265
1993	1,483.67	400	409	1,446	30.75	47
1994	77,740.62	18,969	19,384	77,792	30.80	2,526
1995	19,394.39	4,209	4,301	19,942	30.85	646
1996	43,320.84	8,171	8,350	45,801	30.90	1,482
1997	56,024.54	8,894	9,089	60,942	30.94	1,970
2001	27,407.93	541	553	33,707	31.11	1,083
	647,850.28	340,472	347,943	461,873		15,559
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -25						
1983	6,964,936.11	2,224,426	2,348,877	6,357,293	52.48	121,137

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 235 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -25						
1984	173,999.08	53,222	56,200	161,299	52.71	3,060
1985	31,836.73	9,296	9,816	29,980	52.94	566
1986	22,887.38	6,363	6,719	21,890	53.16	412
1987	8,674.08	2,283	2,411	8,432	53.39	158
1991	16,620.91	3,339	3,526	17,250	54.26	318
1993	74,929.41	12,541	13,242	80,420	54.67	1,471
1994	11,293.24	1,690	1,785	12,332	54.88	225
1995	33,224.61	4,365	4,609	36,922	55.08	670
1996	14,304.52	1,613	1,703	16,178	55.27	293
1997	11,447.66	1,072	1,132	13,178	55.46	238
	7,364,153.73	2,320,210	2,450,020	6,755,174		128,548
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -25						
1937	33,539.09	33,581	40,765	1,159	14.36	81
1939	1,836.27	1,828	2,219	76	14.41	5
1940	125.60	125	152	5	14.43	
1941	36.69	36	44	2	14.45	
1960	230.44	210	255	33	14.86	2
1964	1,001.60	886	1,076	176	14.94	12
1967	13,539.80	11,683	14,182	2,743	15.00	183
1983	71,256.88	48,562	58,951	30,120	15.28	1,971
1986	2,400.92	1,504	1,826	1,175	15.32	77
1987	2,055.68	1,245	1,511	1,059	15.33	69
1989	15,582.33	8,716	10,580	8,898	15.36	579
1990	15,224.86	8,128	9,867	9,164	15.37	596
1993	18,324.53	8,132	9,872	13,034	15.41	846
1996	8,767.14	2,875	3,490	7,469	15.44	484
1997	9,356.87	2,634	3,197	8,499	15.45	550
	193,278.70	130,145	157,987	83,612		5,455

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 236 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1967	1,214,238.02	782,273	549,227	968,571	30.77	31,478
1969	3,158.97	1,976	1,387	2,562	30.94	83
1970	427.57	263	185	349	31.03	11
1975	2,464.98	1,384	972	2,109	31.45	67
1979	1,382.73	706	496	1,232	31.77	39
1985	158.22	66	46	152	32.23	5
1987	9,662.13	3,708	2,603	9,475	32.37	293
1988	21,020.36	7,670	5,385	20,890	32.44	644
1990	29,246.68	9,491	6,664	29,894	32.57	918
1991	35,996.70	10,898	7,651	37,345	32.64	1,144
1993	26,254.68	6,741	4,733	28,085	32.76	857
1994	42,900.00	9,953	6,988	46,637	32.82	1,421
1995	122,200.30	25,143	17,653	135,097	32.88	4,109
1996	46,587.03	8,322	5,843	52,391	32.94	1,590
1997	39,524.98	5,919	4,155	45,251	32.99	1,372
1998	90,758.11	10,868	7,630	105,818	33.04	3,203
2000	12,792.26	692	486	15,504	33.14	468
	1,698,773.72	886,073	622,104	1,501,362		47,702
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1919	36,025.40	32,666	27,284	17,748	24.72	718
1922	5,013.67	4,502	3,760	2,507	25.03	100
1929	220.72	193	161	115	25.73	4
1941	74.58	62	52	41	26.84	2
1945	45.36	37	31	26	27.20	1
1946	316.80	255	213	183	27.29	7
1948	312,274.33	248,141	207,254	183,089	27.46	6,667
1949	1,634.79	1,290	1,077	966	27.54	35
1950	2,704.60	2,120	1,771	1,610	27.63	58
1951	2,014.70	1,568	1,310	1,208	27.71	44
1952	12,791.89	9,882	8,254	7,736	27.80	278

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1954	1,975.41	1,502	1,254	1,215	27.97	43
1955	208.01	157	131	129	28.05	5
1956	1,195.24	894	747	747	28.13	27
1958	953.83	700	585	607	28.30	21
1961	799.35	570	476	523	28.54	18
1965	61.93	42	35	42	28.85	1
1966	392.26	264	220	270	28.93	9
1968	629.10	412	344	442	29.08	15
1969	92.34	60	50	65	29.16	2
1970	946.18	601	502	681	29.24	23
1971	9,864.56	6,164	5,148	7,183	29.31	245
1972	591.02	363	303	436	29.38	15
1974	3,177.79	1,882	1,572	2,400	29.53	81
1980	1,832.54	945	789	1,502	29.95	50
1982	9,558.82	4,647	3,881	8,068	30.09	268
1984	6,711.58	3,048	2,546	5,843	30.22	193
1985	525.00	229	191	465	30.28	15
1989	4,886.97	1,766	1,475	4,634	30.52	152
1991	101,820.49	32,341	27,013	100,263	30.64	3,272
1993	5,944.02	1,603	1,339	6,091	30.75	198
1994	45,197.42	11,028	9,211	47,286	30.80	1,535
1997	14,389.30	2,284	1,908	16,079	30.94	520
1998	16,139.85	2,042	1,705	18,470	30.99	596
	601,009.85	374,260	312,592	438,670		15,218
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1919	4,657.67	4,223	4,385	1,437	24.72	58
1927	1,036.71	915	950	346	25.53	14
1929	33.30	29	30	12	25.73	
1930	71.19	62	64	25	25.82	1
1935	257.16	219	227	94	26.30	4

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 238 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1936	99.23	84	87	37	26.39	1
1937	594.35	503	522	221	26.48	8
1940	63.41	53	55	24	26.75	1
1941	374.95	311	323	146	26.84	5
1943	3.14	3	3	1	27.02	
1944	520.14	424	440	210	27.11	8
1946	407.73	328	341	169	27.29	6
1947	65.16	52	54	27	27.37	1
1949	270,179.67	213,273	221,450	116,275	27.54	4,222
1951	4,265.80	3,320	3,447	1,885	27.71	68
1952	275.56	213	221	123	27.80	4
1953	126.63	97	101	57	27.88	2
1954	393.90	300	312	180	27.97	6
1957	2,626.12	1,947	2,022	1,261	28.21	45
1958	7,260.66	5,332	5,536	3,540	28.30	125
1959	252.21	183	190	125	28.38	4
1964	3,163.24	2,181	2,265	1,689	28.77	59
1965	1,471.37	1,002	1,040	799	28.85	28
1966	2,018.81	1,357	1,409	1,115	28.93	39
1967	31,499.11	20,896	21,697	17,677	29.01	609
1969	84.00	54	56	49	29.16	2
1970	201.88	128	133	119	29.24	4
1971	10,371.45	6,481	6,729	6,235	29.31	213
1978	7,289.76	3,959	4,111	5,001	29.82	168
1982	5,408.09	2,629	2,730	4,030	30.09	134
1983	11,476.95	5,400	5,607	8,739	30.15	290
1984	13,406.66	6,088	6,321	10,437	30.22	345
1985	148,902.17	65,089	67,584	118,544	30.28	3,915
1988	493.25	188	195	422	30.47	14
1989	9,277.07	3,353	3,482	8,114	30.52	266
1990	6,195.87	2,106	2,187	5,558	30.58	182
1991	12,982.39	4,124	4,282	11,946	30.64	390
1992	21,904.69	6,451	6,698	20,683	30.69	674
1993	96,557.06	26,046	27,045	93,651	30.75	3,046
1994	72,819.41	17,768	18,449	72,575	30.80	2,356
1995	23,464.60	5,092	5,287	24,044	30.85	779

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1996	27,437.70	5,175	5,374	28,923	30.90	936
1997	28,925.48	4,592	4,768	31,389	30.94	1,015
1998	10,742.75	1,359	1,411	12,017	30.99	388
	839,658.45	423,389	439,620	609,951		20,435
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -25						
1992	9,401,090.62	1,588,784	1,853,717	9,897,646	60.26	164,249
1994	71,898.34	9,823	11,461	78,412	60.79	1,290
1995	37,485.91	4,489	5,237	41,620	61.05	682
1996	2,659.26	273	319	3,005	61.30	49
	9,513,134.13	1,603,369	1,870,734	10,020,683		166,270
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1961	271,416.19	188,397	218,118	121,152	30.24	4,006
1962	4,910.47	3,370	3,902	2,236	30.33	74
1964	21,190.79	14,206	16,447	10,041	30.51	329
1965	69,872.20	46,255	53,552	33,788	30.59	1,105
1966	167,562.55	109,460	126,728	82,725	30.68	2,696
1971	63.28	38	44	35	31.11	1
1976	1,117.84	614	711	686	31.53	22
1980	9,287.00	4,616	5,344	6,265	31.85	197
1985	2,269.19	952	1,102	1,734	32.23	54
1986	13,936.12	5,602	6,486	10,934	32.30	339
1987	20,336.15	7,804	9,035	16,385	32.37	506
1988	2,553.48	932	1,079	2,113	32.44	65
1989	6,690.27	2,307	2,671	5,692	32.51	175

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 240 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1990	509.10	165	191	445	32.57	14
1991	149,302.53	45,201	52,332	134,296	32.64	4,114
1992	66,598.35	18,664	21,608	61,640	32.70	1,885
1993	55,284.47	14,194	16,433	52,673	32.76	1,608
1994	222,716.75	51,670	59,822	218,574	32.82	6,660
1995	2,173.34	447	518	2,199	32.88	67
1996	12,086.16	2,159	2,499	12,609	32.94	383
1998	34,848.12	4,173	4,831	38,729	33.04	1,172
1999	14,791.20	1,298	1,503	16,986	33.09	513
2001	281,689.20	5,211	6,033	346,079	33.18	10,430
	1,431,204.75	527,735	610,989	1,178,016		36,415
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1959	13,383.87	9,489	6,197	10,533	30.05	351
1960	10,358.06	7,269	4,748	8,200	30.14	272
1961	6,115,452.61	4,244,889	2,772,413	4,871,903	30.24	161,108
1962	8,105.12	5,563	3,633	6,498	30.33	214
1965	17,054.48	11,290	7,374	13,944	30.59	456
1966	134.68	88	57	111	30.68	4
1967	6,423.71	4,138	2,703	5,327	30.77	173
1968	9,424.30	5,986	3,910	7,870	30.86	255
1970	2,698.72	1,662	1,085	2,288	31.03	74
1971	17,477.19	10,585	6,913	14,933	31.11	480
1972	129,436.03	77,031	50,310	111,485	31.20	3,573
1974	4,705.42	2,696	1,761	4,121	31.37	131
1975	165,154.27	92,713	60,553	145,890	31.45	4,639
1976	11,155.71	6,130	4,004	9,941	31.53	315
1978	817.50	429	280	742	31.69	23
1980	7,187.98	3,572	2,333	6,652	31.85	209
1981	31,582.93	15,243	9,955	29,524	31.93	925
1983	76,209.63	34,456	22,504	72,758	32.08	2,268

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 241 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1984	90,619.20	39,521	25,812	87,462	32.15	2,720
1985	349,583.99	146,607	95,752	341,228	32.23	10,587
1986	4,027.95	1,619	1,057	3,978	32.30	123
1987	39,206.28	15,045	9,826	39,182	32.37	1,210
1988	15,935.45	5,814	3,797	16,122	32.44	497
1989	1,819,116.35	627,368	409,745	1,864,150	32.51	57,341
1990	345,444.36	112,097	73,213	358,592	32.57	11,010
1991	141,437.85	42,820	27,966	148,831	32.64	4,560
1992	23,097.53	6,473	4,228	24,644	32.70	754
1993	20,750.61	5,328	3,480	22,458	32.76	686
1994	110,790.01	25,703	16,787	121,701	32.82	3,708
1995	8,136.86	1,674	1,093	9,078	32.88	276
	9,594,908.65	5,563,298	3,633,489	8,360,146		268,942
OXBOW COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1961	88,348.23	61,325	91,774	18,661	30.24	617
1965	8,043.31	5,325	7,969	2,085	30.59	68
1978	15,560.73	8,158	12,208	7,243	31.69	229
	111,952.27	74,808	111,951	27,989		914
PAHSIMERIO ACCUM. PONDS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1981	60,819.27	29,391	48,716	27,308	31.86	857
1982	36,186.51	16,953	28,100	17,133	31.93	537
1989	6,470.98	2,237	3,708	4,381	32.43	135
1990	89,331.19	29,033	48,123	63,541	32.50	1,955
1991	17,204.49	5,222	8,656	12,850	32.56	395

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMERIO ACCUM. PONDS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1992	23,112.17	6,489	10,756	18,134	32.63	556
1993	5,104.78	1,312	2,175	4,206	32.69	129
1995	191,578.38	39,561	65,572	173,901	32.80	5,302
1999	123,294.00	10,850	17,984	136,134	33.01	4,124
2000	28,611.20	1,552	2,572	33,192	33.06	1,004
	581,712.97	142,600	236,362	490,780		14,994
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1969	246,093.07	154,116	201,998	105,618	30.88	3,420
1970	1,484.61	915	1,199	657	30.96	21
1971	27,554.39	16,705	21,895	12,548	31.05	404
1975	10,520.34	5,915	7,753	5,397	31.38	172
1976	467.81	257	337	248	31.46	8
1977	3,704.91	1,993	2,612	2,019	31.54	64
1979	251.45	129	169	145	31.70	5
1981	115,968.21	56,042	73,454	71,506	31.86	2,244
1982	18,860.22	8,836	11,581	11,994	31.93	376
1984	2,796.95	1,222	1,602	1,894	32.08	59
1985	62,023.23	26,065	34,163	43,366	32.15	1,349
1987	807.08	310	406	603	32.30	19
1989	2,255.24	780	1,022	1,797	32.43	55
1991	10,345.35	3,140	4,116	8,816	32.56	271
1992	34,560.79	9,703	12,718	30,483	32.63	934
1993	51,787.58	13,309	17,444	47,290	32.69	1,447
1994	283,237.52	65,747	86,173	267,874	32.75	8,179
1995	20,194.15	4,170	5,466	19,777	32.80	603
1996	12,849.36	2,300	3,015	13,047	32.86	397
1997	38,129.33	5,734	7,515	40,147	32.91	1,220
	943,891.59	377,388	494,638	685,226		21,247

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -25						
1921	212,090.46	193,983	175,425	89,688	23.73	3,780
1924	14.89	13	12	7	24.00	
1925	23.05	21	19	10	24.09	
1926	235.23	212	192	102	24.18	4
1927	4,283.13	3,840	3,473	1,881	24.27	78
1928	5,229.70	4,672	4,225	2,312	24.36	95
1929	48.72	43	39	22	24.44	1
1937	265.82	229	207	125	25.11	5
1940	66.91	57	52	32	25.35	1
1941	1,279.29	1,081	978	621	25.43	24
1942	7.79	7	6	4	25.51	
1945	420.92	348	315	211	25.75	8
1953	670.48	526	476	362	26.35	14
1954	10,260.25	7,985	7,221	5,604	26.43	212
1956	2,331.00	1,785	1,614	1,300	26.57	49
1957	7,540.11	5,726	5,178	4,247	26.64	159
1958	415.97	313	283	237	26.72	9
1960	4,082.82	3,016	2,727	2,377	26.86	88
1961	100.45	73	66	60	26.93	2
1964	160.16	113	102	98	27.14	4
1965	2,620.35	1,834	1,659	1,616	27.21	59
1966	5,686.78	3,931	3,555	3,553	27.28	130
1967	93.49	64	58	59	27.34	2
1971	1,179.47	760	687	787	27.61	29
1972	75.91	48	43	52	27.67	2
1973	11,852.38	7,383	6,677	8,138	27.74	293
1974	8,344.29	5,104	4,616	5,814	27.80	209
1980	49,172.69	26,301	23,785	37,681	28.17	1,338
1981	1,459.68	759	686	1,139	28.23	40
1983	2,919.37	1,427	1,290	2,359	28.35	83
1986	570,974.23	249,587	225,709	488,009	28.51	17,117
1987	291.01	122	110	254	28.57	9
1988	247.09	98	89	220	28.62	8
1990	16,537.99	5,885	5,322	15,350	28.72	534
1991	56,438.76	18,787	16,990	53,558	28.77	1,862
1993	10,910.87	3,095	2,799	10,840	28.86	376

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -25						
1995	30,332.35	6,942	6,278	31,637	28.95	1,093
1997	79,109.12	13,271	12,001	86,885	29.03	2,993
1999	19,782.55	1,956	1,769	22,959	29.11	789
2000	20,477.06	1,254	1,134	24,462	29.14	839
	1,138,032.59	572,651	517,867	904,672		32,338
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -25						
1950	31.23	25	20	19	26.76	1
1952	1,840,068.68	1,440,084	1,165,349	1,134,737	26.91	42,168
1954	1,030.58	794	643	645	27.07	24
1956	3,840.83	2,912	2,356	2,445	27.22	90
1957	2,050.48	1,541	1,247	1,316	27.30	48
1958	818.25	609	493	530	27.38	19
1964	3,616.60	2,533	2,050	2,471	27.82	89
1967	2,346.82	1,583	1,281	1,653	28.04	59
1969	206.21	135	109	149	28.18	5
1971	6,295.32	4,004	3,240	4,629	28.32	163
1973	8,091.07	4,973	4,024	6,090	28.46	214
1980	8,418.30	4,435	3,589	6,934	28.91	240
1982	43,719.70	21,723	17,579	37,071	29.04	1,277
1983	2,207.01	1,062	859	1,900	29.10	65
1985	719.60	322	261	639	29.22	22
1988	43,169.94	16,879	13,659	40,303	29.39	1,371
1989	1,037.34	384	311	986	29.44	33
1991	60,401.44	19,714	15,953	59,549	29.55	2,015
1992	4,328.83	1,309	1,059	4,352	29.60	147
1993	22,105.63	6,134	4,964	22,668	29.65	765
1994	18,568.38	4,670	3,779	19,431	29.69	654
1995	252,504.05	56,529	45,744	269,886	29.74	9,075
1996	258,322.72	50,341	40,737	282,166	29.78	9,475
1997	27,856.31	4,555	3,686	31,134	29.83	1,044

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -25						
1998	48,178.69	6,299	5,098	55,125	29.87	1,845
1999	6,587.66	633	512	7,723	29.91	258
	2,666,521.67	1,654,182	1,338,602	1,994,551		71,166
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -25						
1928	94,110.05	78,476	55,969	61,669	29.73	2,074
1929	159.78	133	95	105	29.87	4
1931	303.31	249	178	201	30.15	7
1936	1,879.59	1,506	1,074	1,275	30.83	41
1937	69.74	56	40	47	30.96	2
1938	1,054.16	835	596	722	31.09	23
1939	97.11	77	55	66	31.22	2
1941	244.90	191	136	170	31.48	5
1946	98.72	74	53	70	32.12	2
1947	104.16	78	56	74	32.25	2
1953	1,782.00	1,269	905	1,323	32.99	40
1956	197.44	137	98	149	33.36	4
1964	92.25	58	41	74	34.30	2
1965	2,259.79	1,409	1,005	1,820	34.42	53
1986	26,790.96	9,859	7,031	26,458	36.65	722
1990	14,050.25	4,138	2,951	14,612	37.02	395
1991	71,763.89	19,663	14,024	75,681	37.11	2,039
1992	542,396.80	137,362	97,966	580,030	37.19	15,596
1993	11,929.34	2,756	1,966	12,946	37.28	347
1994	23,225,281.24	4,836,665	3,449,471	25,582,131	37.36	684,747
1995	16,680.12	3,082	2,198	18,652	37.43	498
1996	8,626.20	1,377	982	9,801	37.51	261
1997	1,098,717.95	146,816	104,708	1,268,689	37.58	33,760
	25,118,689.75	5,246,266	3,741,598	27,656,765		740,626

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 246 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1938	149,682.54	118,137	106,974	80,129	31.39	2,553
1940	1,348.22	1,052	953	732	31.66	23
1941	447.82	347	314	246	31.79	8
1942	4,310.11	3,320	3,006	2,382	31.92	75
1944	20.08	15	14	11	32.18	
1945	275.67	208	188	157	32.32	5
1946	584.39	438	397	333	32.45	10
1950	837.27	609	551	496	32.96	15
1953	5,799.56	4,110	3,722	3,527	33.34	106
1954	1,804.65	1,268	1,148	1,108	33.46	33
1957	65.15	44	40	41	33.83	1
1960	3,529.53	2,330	2,110	2,302	34.20	67
1962	91.80	59	53	62	34.44	2
1963	195.85	125	113	132	34.56	4
1965	2,364.90	1,466	1,327	1,629	34.80	47
1966	7,355.41	4,495	4,070	5,124	34.91	147
1968	78.73	47	43	55	35.15	2
1969	1,452.40	847	767	1,049	35.26	30
1970	3,343.75	1,917	1,736	2,444	35.38	69
1971	3,481.52	1,961	1,776	2,576	35.49	73
1977	2,300.42	1,139	1,031	1,845	36.16	51
1981	15,100.72	6,678	6,047	12,829	36.58	351
1982	32,104.17	13,733	12,435	27,695	36.69	755
1983	34,075.28	14,065	12,736	29,858	36.79	812
1984	46,415.16	18,450	16,707	41,312	36.89	1,120
1985	18,097.33	6,902	6,250	16,372	36.99	443
1987	27,573.89	9,585	8,679	25,788	37.18	694
1990	1,868.83	545	494	1,842	37.46	49
1991	197,908.82	53,782	48,700	198,686	37.55	5,291
1993	4,778.10	1,094	991	4,982	37.73	132
1996	9,549.81	1,508	1,365	10,572	37.97	278
1997	41,917.18	5,528	5,006	47,390	38.05	1,245
	618,759.06	275,804	249,743	523,706		14,491

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 247 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1995	10,182,682.27	1,858,340	1,380,429	11,347,924	37.89	299,497
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -25						
1919	14,186.88	16,123	14,234	3,500	7.13	491
1921	91,293.94	103,573	91,436	22,681	7.14	3,177
1922	1,368.56	1,551	1,369	342	7.15	48
1926	1,829.53	2,066	1,824	463	7.17	65
1928	411.52	464	410	104	7.19	14
1930	136.31	153	135	35	7.20	5
1936	13.15	15	13	3	7.24	
1938	417.59	464	410	112	7.25	15
1939	492.40	547	483	133	7.25	18
1940	32.20	36	32	8	7.26	1
1941	1,613.92	1,787	1,578	439	7.26	60
1947	236.33	259	229	66	7.30	9
1952	3,887.39	4,207	3,714	1,145	7.32	156
1954	375.59	404	357	112	7.33	15
1955	5,319.19	5,709	5,040	1,609	7.34	219
1958	84.80	90	79	27	7.35	4
1960	8,217.43	8,682	7,664	2,608	7.36	354
1966	75.82	78	69	26	7.39	4
1967	24,095.35	24,710	21,814	8,305	7.39	1,124
1968	92.24	94	83	32	7.40	4
1970	3,382.06	3,411	3,011	1,217	7.41	164
1971	1,413.30	1,417	1,251	516	7.41	70
1982	5,544.77	5,006	4,419	2,512	7.45	337
1984	22,715.83	19,876	17,547	10,848	7.46	1,454
1985	2,781.19	2,391	2,111	1,365	7.46	183
1989	31,329.09	24,472	21,604	17,557	7.48	2,347
1990	9,167.13	6,936	6,123	5,336	7.48	713
1991	13,183.42	9,616	8,489	7,990	7.48	1,068
1992	7,289.23	5,095	4,498	4,614	7.48	617

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -25						
1993	29,116.38	19,337	17,071	19,324	7.49	2,580
1994	6,387.53	3,992	3,524	4,460	7.49	595
1995	18,107.50	10,516	9,283	13,351	7.49	1,783
1996	17,662.80	9,348	8,253	13,826	7.49	1,846
1997	5,364.14	2,516	2,221	4,484	7.49	599
	327,624.51	294,941	260,378	149,150		20,139
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1948	308,348.77	245,022	230,867	154,569	27.46	5,629
1954	100.49	76	72	54	27.97	2
1956	168.15	126	119	91	28.13	3
1965	191.01	130	122	117	28.85	4
1971	4,420.21	2,762	2,602	2,923	29.31	100
1974	2,824.33	1,673	1,576	1,954	29.53	66
1981	1,386.08	695	655	1,078	30.02	36
1986	11,834.82	4,963	4,677	10,117	30.34	333
1988	260.33	99	93	232	30.47	8
1989	5,163.81	1,866	1,758	4,697	30.52	154
1990	8,792.21	2,988	2,816	8,174	30.58	267
1991	5,046.05	1,603	1,510	4,798	30.64	157
1993	8,950.34	2,414	2,275	8,913	30.75	290
	357,486.60	264,417	249,142	197,717		7,049
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1937	412,582.13	348,838	304,545	211,183	26.48	7,975
1938	1,478.61	1,244	1,086	762	26.57	29

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 249 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1939	276.82	232	203	143	26.66	5
1940	4,564.54	3,802	3,319	2,387	26.75	89
1941	105.61	88	77	55	26.84	2
1945	3,063.55	2,481	2,166	1,663	27.20	61
1946	1,267.06	1,020	890	694	27.29	25
1948	24,767.33	19,681	17,182	13,777	27.46	502
1949	180.66	143	125	101	27.54	4
1951	2,560.26	1,993	1,740	1,460	27.71	53
1952	13,004.99	10,046	8,770	7,486	27.80	269
1954	2,574.53	1,958	1,709	1,509	27.97	54
1955	245.61	185	162	145	28.05	5
1957	1,812.60	1,344	1,173	1,093	28.21	39
1958	473.14	347	303	288	28.30	10
1961	198.46	141	123	125	28.54	4
1964	418.90	289	252	272	28.77	9
1965	228.21	155	135	150	28.85	5
1971	340.02	212	185	240	29.31	8
1972	6,486.17	3,986	3,480	4,628	29.38	158
1973	958.83	579	505	694	29.46	24
1978	13,712.35	7,448	6,502	10,638	29.82	357
1981	8,417.21	4,219	3,683	6,839	30.02	228
1982	9,617.22	4,675	4,082	7,940	30.09	264
1983	62,246.29	29,287	25,569	52,239	30.15	1,733
1984	49,087.52	22,292	19,462	41,897	30.22	1,386
1985	34,226.84	14,961	13,062	29,722	30.28	982
1986	4,505.76	1,890	1,650	3,982	30.34	131
1987	3,166.58	1,268	1,107	2,851	30.41	94
1988	585.88	223	195	537	30.47	18
1989	28,908.36	10,447	9,121	27,014	30.52	885
1990	20,877.88	7,096	6,195	19,902	30.58	651
1991	51,605.14	16,391	14,310	50,196	30.64	1,638
1993	57,841.23	15,603	13,622	58,680	30.75	1,908
1994	29,549.67	7,210	6,294	30,643	30.80	995
1996	3,229.87	609	532	3,505	30.90	113
1997	4,144.56	658	574	4,607	30.94	149
	859,310.39	543,041	474,090	600,047		20,862

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 250 of 378

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1947	65,075.07	52,052	51,784	29,560	27.37	1,080
1949	20,783.91	16,406	16,322	9,658	27.54	351
1950	23.90	19	19	11	27.63	
1956	3,541.99	2,649	2,635	1,792	28.13	64
1959	19,537.56	14,211	14,138	10,284	28.38	362
1967	1,157.65	768	764	683	29.01	24
1972	6,691.28	4,112	4,091	4,273	29.38	145
1982	22,264.55	10,823	10,767	17,064	30.09	567
1984	7,600.61	3,452	3,434	6,067	30.22	201
1987	4,220.24	1,690	1,681	3,594	30.41	118
1990	44,850.02	15,243	15,165	40,898	30.58	1,337
1993	7,629.68	2,058	2,047	7,490	30.75	244
1994	6,476.70	1,580	1,572	6,524	30.80	212
1995	13,215.88	2,868	2,853	13,667	30.85	443
1996	7,497.16	1,414	1,407	7,964	30.90	258
	230,566.20	129,345	128,679	159,529		5,406
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1984	166,721.15	75,712	58,756	149,645	30.22	4,952
1985	143,430.51	62,697	48,656	130,632	30.28	4,314
1994	3,266.50	797	619	3,464	30.80	112
	313,418.16	139,206	108,031	283,741		9,378
	126,853,320.12	45,308,452	41,740,582	116,826,063		3,182,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.7	2.51

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 251 of 378

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	8,639,663.66	5,903,309	3,746,315	6,621,281	31.37	211,070
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	940,788.93	642,822	363,963	764,984	31.37	24,386
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	56,309.00	38,475	23,346	44,225	31.37	1,410
OXBOW COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1961	1,520,822.45	1,024,730	854,945	970,042	31.61	30,688
1964	373,757.59	241,208	201,243	247,266	32.22	7,674
1965	3,257.74	2,072	1,729	2,180	32.38	67
1979	30,082.05	14,515	12,110	23,988	33.46	717
	1,927,919.83	1,282,525	1,070,027	1,243,476		39,146
BROWNLEE COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	7,895,824.78	5,395,059	4,382,825	5,092,165	31.37	162,326
	19,460,506.20	13,262,190	9,586,476	13,766,131		438,338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 31.4 2.25

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 250 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -20						
1992	614,874.97	96,289	119,713	618,137	63.29	9,767
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -20						
1978	4,242,904.39	1,617,056	2,114,476	2,977,009	50.50	58,951
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1959	655.47	454	359	428	31.12	14
1960	39,084,982.26	26,705,987	21,115,949	25,786,030	31.37	821,996
1961	19,112.43	12,878	10,182	12,753	31.61	403
1962	649.10	431	341	438	31.83	14
1963	41,189.39	26,977	21,330	28,097	32.03	877
1966	1,882.50	1,179	932	1,327	32.53	41
1980	13,170,481.89	6,179,590	4,886,093	10,918,485	33.49	326,022
1983	119,689.40	51,074	40,383	103,244	33.53	3,079
1984	2,363.18	972	769	2,067	33.54	62
1992	6,655.39	1,761	1,392	6,594	33.58	196
	52,447,661.01	32,981,303	26,077,730	36,859,463		1,152,704
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1950	7,168,536.04	5,648,233	5,126,404	3,475,839	26.77	129,841
1952	244.19	188	171	122	27.51	4
1961	987.47	681	618	567	29.91	19
1964	6,944.86	4,602	4,177	4,157	30.40	137

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 253 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1967	1,189.00	754	684	743	30.76	24
1972	3,579.78	2,090	1,897	2,399	31.13	77
1991	238,329.85	71,642	65,023	220,973	31.42	7,033
1995	6,077.96	1,250	1,135	6,159	31.42	196
1997	2,278.82	343	311	2,424	31.42	77
	7,428,167.97	5,729,783	5,200,420	3,713,383		137,408
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -20						
1983	3,143,493.19	935,126	1,100,503	2,671,689	56.14	47,590
1985	2,137.27	578	680	1,885	56.72	33
	3,145,630.46	935,704	1,101,183	2,673,574		47,623
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -20						
1917	60,439.46	64,078	67,851	4,676	9.76	479
1937	26,614.53	26,323	27,873	4,064	13.40	303
1940	165.09	161	170	28	13.84	2
1985	20,972.93	12,976	13,740	11,428	15.50	737
1990	433,043.23	221,320	234,354	285,298	15.50	18,406
1991	10,137.97	4,912	5,201	6,965	15.50	449
2000	33,611.52	3,557	3,767	36,567	15.50	2,359
	584,984.73	333,327	352,956	349,026		22,735

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 254 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1967	51,505,539.71	31,743,894	18,790,605	43,016,043	32.67	1,316,683
1969	4,197.95	2,503	1,482	3,556	32.90	108
1971	610.13	351	208	524	33.08	16
1989	60,816.20	19,799	11,719	61,260	33.57	1,825
	51,571,163.99	31,766,547	18,804,014	43,081,383		1,318,632
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1948	1,327,140.75	1,069,092	960,893	631,676	25.97	24,323
1952	16,690.13	12,854	11,553	8,475	27.51	308
1954	11,744.13	8,838	7,944	6,149	28.17	218
1957	488.94	355	319	268	29.03	9
1958	285.48	205	184	159	29.27	5
1959	27,674.89	19,597	17,614	15,596	29.50	529
1963	646.77	435	391	385	30.25	13
1965	42,271.34	27,620	24,825	25,901	30.53	848
1980	574,026.92	280,148	251,794	437,038	31.36	13,936
1982	10,714.59	4,928	4,429	8,429	31.38	269
1985	6,014.04	2,486	2,234	4,983	31.40	159
1987	5,738.98	2,175	1,955	4,932	31.41	157
1991	4,219.06	1,268	1,140	3,923	31.42	125
1997	38,665.25	5,814	5,226	41,172	31.42	1,310
2000	12,216.05	668	600	14,059	31.42	447
	2,078,537.32	1,436,483	1,291,101	1,203,145		42,656
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1919	90,169.18	92,059	81,331	26,872	12.66	2,123

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 255 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1935	5,149.42	4,712	4,163	2,016	19.81	102
1942	3,481.53	2,986	2,638	1,540	23.26	66
1944	11,749.20	9,875	8,724	5,375	24.21	222
1949	5,303,615.53	4,225,284	3,732,883	2,631,456	26.38	99,752
1951	592.95	462	408	304	27.15	11
1954	716.91	539	476	384	28.17	14
1961	836.19	577	510	493	29.91	16
1972	3,896.92	2,275	2,010	2,666	31.13	86
1984	5,236.96	2,249	1,987	4,297	31.40	137
1985	33,752.13	13,953	12,327	28,176	31.40	897
1989	19,438.80	6,643	5,869	17,458	31.41	556
1992	752,157.28	209,581	185,157	717,432	31.42	22,834
1995	227,782.42	46,850	41,390	231,949	31.42	7,382
	6,458,575.42	4,618,045	4,079,873	3,670,418		134,198
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -20						
1992	16,500,354.67	2,548,315	3,207,064	16,593,362	64.32	257,981
1996	26,579.77	2,478	3,119	28,777	65.29	441
	16,526,934.44	2,550,793	3,210,183	16,622,139		258,422
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1961	28,288,954.01	19,061,097	12,334,442	21,612,303	31.61	683,717
1962	1,880.66	1,250	809	1,448	31.83	45
1966	7,218.22	4,520	2,925	5,737	32.53	176
1967	2,484.81	1,531	991	1,991	32.67	61
1979	1,470,840.06	709,710	459,253	1,305,755	33.46	39,024

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1981	88,610.09	40,364	26,120	80,212	33.50	2,394
1990	879.09	269	174	881	33.57	26
1991	11,496.62	3,288	2,128	11,668	33.57	348
1994	5,815.35	1,274	824	6,154	33.58	183
1997	112,688.51	15,984	10,343	124,883	33.58	3,719
2000	110,217.88	5,661	3,663	128,598	33.58	3,830
2001	8,196.15	145	94	9,741	33.58	290
	30,109,281.45	19,845,093	12,841,766	23,289,371		733,813
OXBOW COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1990	9,871.65	3,023	3,035	8,811	33.57	262
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -20						
1919	70,847.51	72,426	67,208	17,809	12.56	1,418
1921	346,581.41	350,560	325,304	90,594	13.31	6,806
1922	49.44	50	46	13	13.69	1
1927	45,765.67	44,665	41,447	13,472	15.74	856
1930	137.12	131	122	43	17.05	3
1936	155.88	142	132	55	19.79	3
1937	5.32	5	5	1	20.24	
1946	79.24	66	61	34	24.14	1
1955	393.33	298	277	195	27.06	7
1966	492.24	326	302	289	28.85	10
1991	8,614.18	2,719	2,523	7,814	29.42	266
1992	1,985.66	582	540	1,843	29.42	63
1998	37,294.48	4,757	4,414	40,339	29.42	1,371
	512,401.48	476,727	442,381	172,501		10,805

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 257 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -20						
1952	9,678,551.39	7,527,203	6,447,722	5,166,540	26.77	192,997
1953	5,288.08	4,067	3,484	2,862	27.09	106
1955	497.77	374	320	277	27.66	10
1956	3,100.75	2,304	1,974	1,747	27.92	63
1961	678.10	474	406	408	28.95	14
1964	1,329.48	894	766	829	29.39	28
1968	738.79	469	402	485	29.78	16
1980	7,129.30	3,557	3,047	5,508	30.21	182
1989	5,395.77	1,893	1,621	4,854	30.25	160
1991	7,426.17	2,296	1,967	6,944	30.25	230
1992	24,728.83	7,092	6,075	23,600	30.25	780
1994	4,928.45	1,175	1,006	4,908	30.25	162
	9,739,792.88	7,551,798	6,468,790	5,218,962		194,748
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1928	263,825.95	253,273	237,869	78,722	16.97	4,639
1937	9,688.05	8,573	8,052	3,574	22.12	162
1963	36.48	23	22	22	35.75	1
1972	2,466.24	1,301	1,222	1,737	37.60	46
1986	9,111,138.39	3,142,249	2,951,132	7,982,234	38.43	207,708
1988	7,185.80	2,241	2,105	6,518	38.45	170
1989	429,666.46	126,477	118,784	396,816	38.46	10,318
1990	740.33	204	192	696	38.47	18
1994	3,758,661.78	735,645	690,902	3,819,492	38.49	99,233
1995	66.79	12	11	69	38.49	2
	13,583,476.27	4,269,998	4,010,291	12,289,880		322,297

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 258 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1938	254,658.52	222,775	178,025	127,565	22.81	5,593
1939	96.15	83	66	49	23.44	2
1950	48.54	37	30	28	30.26	1
1952	904.65	663	530	556	31.38	18
1962	2,367.32	1,490	1,191	1,650	35.78	46
1969	5,013.90	2,792	2,231	3,786	37.55	101
	263,089.08	227,840	182,073	133,634		5,761
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1995	7,645,214.52	1,311,001	658,352	8,515,905	38.99	218,413
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -20						
1919	117,866.32	130,648	141,440			
1921	275,139.02	304,216	330,167			
1928	35.27	39	42			
1929	12,013.56	13,140	14,291	125	6.75	19
1931	2,748.42	2,997	3,260	38	6.84	6
1939	4,173.76	4,487	4,880	129	7.16	18
1940	82.37	88	96	3	7.19	
1944	2,151.10	2,289	2,490	91	7.30	12
1946	43.98	47	51	2	7.34	
1954	1,249.04	1,295	1,408	91	7.45	12
1977	136,447.28	125,357	136,337	27,400	7.50	3,653
1987	139,855.44	110,614	120,303	47,524	7.50	6,337
1991	1,270,097.34	889,017	966,889	557,228	7.50	74,297
1996	95,018.21	48,243	52,469	61,553	7.50	8,207
	2,056,921.11	1,632,477	1,774,123	694,184		92,561

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 259 of 378

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1948	1,208,792.27	973,755	873,524	577,027	25.97	22,219
1953	1,098.78	836	750	569	27.85	20
1965	1,832.99	1,198	1,075	1,125	30.53	37
1967	8,576.49	5,440	4,880	5,412	30.76	176
1986	4,267.41	1,692	1,518	3,603	31.41	115
1988	45,385.94	16,372	14,686	39,777	31.41	1,266
1991	7,408.61	2,227	1,998	6,892	31.42	219
1995	15,165.95	3,119	2,798	15,401	31.42	490
	1,292,528.44	1,004,639	901,229	649,806		24,542
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1937	405,665.46	364,807	315,499	171,300	20.80	8,236
1947	10,380.80	8,455	7,312	5,145	25.55	201
1989	11,180.61	3,821	3,304	10,113	31.41	322
1991	4,142.55	1,245	1,077	3,894	31.42	124
	431,369.42	378,328	327,192	190,452		8,883
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1947	2,156,600.62	1,756,422	1,655,632	932,289	25.55	36,489
1949	254.55	203	191	114	26.38	4
1982	50,242.22	23,109	21,783	38,508	31.38	1,227
1986	2,712.46	1,075	1,013	2,242	31.41	71
1988	16,624.31	5,997	5,653	14,296	31.41	455
1991	233,237.32	70,111	66,088	213,797	31.42	6,804
	2,459,671.48	1,856,917	1,750,360	1,201,246		45,050

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1937	167,587.22	150,708	122,508	78,597	20.80	3,779
1939	66.09	58	47	32	21.80	1
1943	343,750.81	291,886	237,269	175,232	23.74	7,381
1946	177.74	146	119	94	25.11	4
1947	40,396.36	32,900	26,744	21,732	25.55	851
1948	604.81	487	396	330	25.97	13
1953	2,880.81	2,193	1,783	1,674	27.85	60
1986	8,061.70	3,196	2,598	7,076	31.41	225
1988	32,764.91	11,819	9,607	29,711	31.41	946
	596,290.45	493,393	401,071	314,478		13,260
HELLS CANYON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1967	1,263,725.45	778,859	1,007,932	508,539	32.67	15,566
1983	2,459,443.25	1,049,494	1,358,164	1,593,168	33.53	47,515
	3,723,168.70	1,828,353	2,366,096	2,101,707		63,081
	217,522,511.63	122,944,917	94,478,408	166,548,614		4,916,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.9	2.26

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 261 of 378

IDAHO POWER COMPANY

ACCOUNT 332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1997	5,599,934.61	661,912	472,595	5,127,340	33.58	152,690
	5,599,934.61	661,912	472,595	5,127,340		152,690

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.6 2.73

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 262 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
1992	878,005.87	125,840	140,722	781,184	58.90	13,263
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1978	26,053,998.06	8,956,583	11,214,825	16,141,873	46.57	346,615
1979	3,638.10	1,210	1,515	2,305	46.89	49
1980	8,880.45	2,853	3,572	5,752	47.19	122
1982	2,048.86	611	765	1,386	47.76	29
1990	223,419.84	43,446	54,401	180,190	49.63	3,631
1991	30,804.66	5,547	6,945	25,400	49.82	510
1992	12,021.52	1,987	2,488	10,135	50.00	203
1994	18,939.57	2,545	3,187	16,700	50.34	332
1997	6,572.33	555	695	6,206	50.81	122
2000	17,761.35	528	661	17,988	51.20	351
	26,378,084.74	9,015,865	11,289,054	16,407,935		351,964
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1960	9,510,360.06	5,700,938	7,091,960	2,893,918	29.29	98,802
1961	1,002.92	594	739	314	29.49	11
1970	8,174.66	4,244	5,280	3,303	30.95	107
1972	199,398.88	99,890	124,263	85,106	31.20	2,728
1973	240,249.77	118,059	146,865	105,397	31.32	3,365
1980	27,737,329.26	11,530,269	14,343,641	14,780,555	32.04	461,316
1982	64,993.61	25,393	31,589	36,654	32.21	1,138
1983	44,181.75	16,682	20,752	25,639	32.29	794
1985	9,749.33	3,412	4,245	5,992	32.43	185
1987	2,022.60	647	805	1,319	32.57	40
1988	320,338.27	97,408	121,175	215,180	32.63	6,595

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1989	9,611.12	2,762	3,436	6,656	32.69	204
1990	35,812.85	9,679	12,041	25,562	32.74	781
1991	56,657.55	14,290	17,777	41,713	32.80	1,272
1992	112,963.98	26,367	32,800	85,812	32.85	2,612
1993	37,855.09	8,085	10,058	29,690	32.90	902
1994	20,461.04	3,953	4,917	16,567	32.94	503
1996	137,309.89	20,415	25,396	118,779	33.03	3,596
1998	33,151.35	3,303	4,109	30,700	33.10	927
1999	4,530.57	331	412	4,345	33.14	131
2000	1,231,587.25	55,606	69,174	1,223,993	33.17	36,901
2001	175,468.21	2,727	3,392	180,850	33.20	5,447
	39,993,210.01	17,745,054	22,074,826	19,918,044		628,357
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1950	3,053,212.58	2,073,238	2,193,282	1,012,591	25.68	39,431
1952	418.06	279	295	144	26.17	6
1959	773.09	480	508	304	27.63	11
1964	7,470.69	4,363	4,616	3,228	28.44	114
1966	9,174.16	5,215	5,517	4,116	28.72	143
1972	548.90	284	300	276	29.43	9
1978	2,236.45	1,018	1,077	1,271	29.98	42
1983	223,909.71	88,023	93,120	141,985	30.34	4,680
1985	6,144.79	2,242	2,372	4,080	30.47	134
1987	609,666.22	203,888	215,693	424,457	30.58	13,880
1988	81,740.40	26,014	27,520	58,307	30.63	1,904
1991	18,100.05	4,789	5,066	13,939	30.78	453
1992	7,291.73	1,789	1,893	5,763	30.82	187
1993	26,489.74	5,958	6,303	21,511	30.86	697
1994	59,884.20	12,186	12,892	49,986	30.90	1,618
1995	141,076.12	25,567	27,047	121,083	30.93	3,915
1997	41,149.84	5,435	5,750	37,457	31.00	1,208

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1998	27,427.28	2,897	3,065	25,734	31.03	829
1999	50,646.45	3,930	4,157	49,022	31.06	1,578
	4,367,360.46	2,467,595	2,610,473	1,975,254		70,839
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
1983	8,866,832.00	2,395,508	2,722,665	6,587,509	51.83	127,098
1985	90,584.87	22,276	25,318	69,796	52.51	1,329
1993	18,472.48	2,570	2,921	16,475	54.75	301
1996	51,666.41	4,834	5,494	48,756	55.42	880
1998	60,223.54	3,680	4,183	59,052	55.82	1,058
	9,087,779.30	2,428,868	2,760,581	6,781,588		130,666
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1937	22,280.60	18,987	23,311	84	13.41	6
1940	437.08	368	452	7	13.69	1
1943	121.90	102	125	3	13.94	
1982	36.19	21	26	12	15.31	1
1983	21,340.74	12,197	14,974	7,434	15.32	485
1994	13,779.08	4,717	5,791	8,677	15.42	563
	57,995.59	36,392	44,679	16,217		1,056

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 265 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1967	8,510,267.47	4,639,457	2,805,540	6,130,241	30.52	200,860
1969	1,702.36	899	544	1,243	30.81	40
1982	6,019.36	2,352	1,422	4,898	32.21	152
1984	401,720.16	146,282	88,458	333,348	32.36	10,301
1986	790,592.73	265,141	160,334	669,788	32.50	20,609
1988	209,977.03	63,850	38,611	181,865	32.63	5,574
1989	47,455.23	13,638	8,247	41,581	32.69	1,272
1991	10,175.24	2,566	1,552	9,132	32.80	278
1992	5,450.16	1,272	769	4,954	32.85	151
1993	20,427.33	4,363	2,638	18,811	32.90	572
1994	46,749.60	9,032	5,462	43,625	32.94	1,324
1996	48,731.01	7,245	4,381	46,787	33.03	1,417
1999	26,551.29	1,940	1,174	26,705	33.14	806
2000	17,530.31	791	478	17,929	33.17	541
	10,143,349.28	5,158,828	3,119,610	7,530,907		243,897
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1948	434,288.06	300,323	322,338	133,664	25.14	5,317
1968	51,845.09	28,629	30,728	23,709	28.97	818
1980	1,744.80	753	808	1,024	30.14	34
1994	6,142.49	1,250	1,342	5,108	30.90	165
1995	1,818.29	330	354	1,555	30.93	50
1999	32,527.06	2,524	2,709	31,444	31.06	1,012
	528,365.79	333,809	358,279	196,504		7,396

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1949	3,160,817.83	2,166,219	2,419,036	899,823	25.41	35,412
1953	705.29	466	520	221	26.40	8
1955	96.31	62	69	32	26.84	1
1958	261.91	164	183	92	27.44	3
1959	1,420.16	881	984	507	27.63	18
1960	1,560.16	957	1,069	569	27.80	20
1977	2,236.45	1,042	1,164	1,184	29.90	40
1979	2,651.40	1,176	1,313	1,471	30.06	49
1980	3,186.04	1,375	1,535	1,810	30.14	60
1981	27,176.61	11,391	12,720	15,815	30.21	524
1983	1,085,191.64	426,611	476,401	663,050	30.34	21,854
1984	8,578.75	3,253	3,633	5,375	30.41	177
1986	15,023.96	5,255	5,868	9,907	30.53	325
1987	7,246.97	2,424	2,707	4,902	30.58	160
1990	21,902.03	6,207	6,931	16,066	30.73	523
2001	35,034.23	581	649	36,137	31.11	1,162
	4,373,089.74	2,628,064	2,934,782	1,656,961		60,336
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -5						
1992	23,271,570.58	3,293,858	3,575,874	20,859,275	59.78	348,934
1994	8,047.96	918	997	7,453	60.47	123
1997	50,148.46	3,549	3,852	48,804	61.41	795
1998	22,654.08	1,261	1,369	22,418	61.70	363
	23,352,421.08	3,299,586	3,582,092	20,937,950		350,215

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 267 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1961	8,191,825.93	4,850,339	4,044,004	4,557,413	29.49	154,541
1975	203,444.80	95,893	79,952	133,665	31.55	4,237
1983	40,450.68	15,273	12,734	29,739	32.29	921
1985	12,399.93	4,340	3,619	9,401	32.43	290
1987	20,132.87	6,441	5,370	15,770	32.57	484
1988	1,642,034.56	499,310	416,303	1,307,833	32.63	40,081
1990	156,858.45	42,394	35,346	129,355	32.74	3,951
1991	231,311.29	58,339	48,641	194,236	32.80	5,922
1992	14,157.64	3,305	2,756	12,110	32.85	369
1994	66,019.79	12,755	10,634	58,687	32.94	1,782
1995	18,210.37	3,124	2,605	16,516	32.98	501
1996	50,385.17	7,491	6,245	46,659	33.03	1,413
1999	73,913.70	5,402	4,504	73,105	33.14	2,206
	10,721,145.18	5,604,406	4,672,713	6,584,489		216,698
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1919	13,793.09	11,867	10,583	3,900	14.39	271
1921	152,887.73	130,063	115,994	44,538	15.10	2,950
1922	10.14	9	8	3	15.47	
1923	2,128.18	1,789	1,595	640	15.83	40
1927	60.62	50	45	19	17.31	1
1929	1,883.24	1,524	1,359	618	18.05	34
1930	643.95	518	462	214	18.42	12
1936	2,602.13	2,005	1,788	944	20.55	46
1940	159.45	119	106	61	21.85	3
1941	8.62	6	5	4	22.16	
1943	177.57	130	116	70	22.74	3
1944	2,321.91	1,685	1,503	935	23.02	41
1945	265.44	191	170	109	23.29	5
1956	4,342.66	2,840	2,533	2,027	25.71	79
1958	827.63	530	473	396	26.05	15

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1963	44,894.13	27,223	24,278	22,861	26.77	854
1964	23,173.36	13,879	12,378	11,954	26.90	444
1966	2,058.90	1,202	1,072	1,090	27.14	40
1980	23,340.00	10,440	9,311	15,196	28.35	536
1983	27,091.71	11,074	9,876	18,570	28.52	651
1985	10,134.46	3,851	3,434	7,207	28.63	252
1987	885,929.99	309,207	275,759	654,467	28.72	22,788
1988	139,026.42	46,202	41,204	104,774	28.77	3,642
1991	18,898.52	5,245	4,678	15,165	28.89	525
1992	19,604.53	5,054	4,507	16,078	28.92	556
1998	248,004.96	27,811	24,803	235,602	29.10	8,096
	1,624,269.34	614,514	548,040	1,157,442		41,884
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -5						
1952	3,404,254.86	2,292,664	2,436,534	1,137,934	25.47	44,677
1954	6,622.80	4,378	4,653	2,301	25.89	89
1955	7,404.03	4,847	5,151	2,623	26.09	101
1963	376.07	226	240	155	27.41	6
1965	8,252.29	4,828	5,131	3,534	27.67	128
1980	2,934.40	1,293	1,374	1,707	29.09	59
1983	237,480.01	95,478	101,469	147,885	29.28	5,051
1985	1,235.53	462	491	806	29.39	27
1988	496,446.04	162,010	172,177	349,091	29.54	11,818
1989	329,514.17	101,825	108,214	237,776	29.59	8,036
1991	33,242.77	9,054	9,622	25,283	29.67	852
1992	10,143.47	2,559	2,720	7,931	29.71	267
1993	8,715.81	2,017	2,144	7,008	29.75	236
1995	7,585.60	1,415	1,504	6,461	29.82	217
1997	4,321.06	589	626	3,911	29.88	131
1999	86,122.25	6,918	7,352	83,076	29.93	2,776
2000	30,209.42	1,504	1,598	30,122	29.95	1,006
	4,674,860.58	2,692,067	2,861,000	2,047,604		75,477

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1994	25,378,612.17	4,394,180	3,443,561	23,203,982	37.53	618,278
1995	109.29	17	13	102	37.59	3
2000	94,073.29	3,744	2,934	95,843	37.86	2,532
2001	167,842.48	2,256	1,768	174,467	37.91	4,602
	25,640,637.23	4,400,197	3,448,276	23,474,394		625,415
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1938	131,922.01	96,478	74,536	63,982	23.91	2,676
1942	46.80	33	25	24	25.82	1
1943	147.46	103	80	75	26.28	3
1945	2,009.05	1,368	1,057	1,053	27.18	39
1964	2,216.59	1,192	921	1,406	33.74	42
1971	48,402.10	23,048	17,806	33,016	35.25	937
1992	1,974.69	412	318	1,755	37.84	46
1993	75,084.73	14,286	11,037	67,802	37.92	1,788
1996	468,611.10	61,554	47,555	444,487	38.11	11,663
1997	64,126.95	7,043	5,441	61,892	38.17	1,621
	794,541.48	205,517	158,776	675,492		18,816
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1995	15,676,967.76	2,380,234	1,775,665	14,685,151	38.05	385,944
1999	13,859.34	885	660	13,892	38.28	363
	15,690,827.10	2,381,119	1,776,325	14,699,043		386,307

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 270 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1919	21,071.91	20,247	15,056	7,070	6.43	1,100
1921	94,121.78	90,230	67,099	31,729	6.52	4,866
1923	1,857.04	1,776	1,321	629	6.61	95
1930	7.74	7	5	3	6.86	
1939	190.72	178	132	68	7.10	10
1943	159.57	148	110	58	7.17	8
1955	2,423.80	2,187	1,626	919	7.32	126
1964	25,691.86	22,447	16,693	10,283	7.39	1,391
1967	3,165.29	2,726	2,027	1,297	7.41	175
1969	0.10					
1983	10,249.74	7,650	5,689	5,073	7.47	679
1986	64,830.48	45,846	34,093	33,979	7.47	4,549
1990	41,577.62	26,408	19,638	24,019	7.48	3,211
1992	12,463.62	7,312	5,438	7,649	7.48	1,023
1993	171,817.85	95,851	71,279	109,130	7.48	14,590
1999	47,633.22	12,519	9,310	40,705	7.49	5,435
2000	229,205.71	40,167	29,869	210,797	7.49	28,144
	726,468.05	375,699	279,385	483,408		65,402
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1948	336,184.07	232,481	245,697	107,296	25.14	4,268
1953	536.06	354	374	189	26.40	7
1980	1,708.20	737	779	1,015	30.14	34
1985	102,217.21	37,297	39,418	67,910	30.47	2,229
1986	34,021.56	11,899	12,575	23,148	30.53	758
1995	1,818.27	330	349	1,560	30.93	50
	476,485.37	283,098	299,192	201,118		7,346

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 271 of 378

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1937	403,449.28	305,685	313,757	109,865	21.57	5,093
1939	108.51	81	83	31	22.30	1
1943	122.91	89	91	38	23.65	2
1944	11,284.91	8,078	8,291	3,558	23.97	148
1946	145.68	103	106	47	24.57	2
1948	3,358.72	2,323	2,384	1,143	25.14	45
1969	44,068.90	23,955	24,588	21,684	29.10	745
1984	54,767.81	20,765	21,313	36,193	30.41	1,190
1985	38,919.52	14,201	14,576	26,289	30.47	863
1988	231,607.72	73,710	75,656	167,532	30.63	5,470
1990	124,221.06	35,204	36,134	94,298	30.73	3,069
1991	114,261.89	30,234	31,033	88,942	30.78	2,890
1997	4,144.56	547	561	3,791	31.00	122
	1,030,461.47	514,975	528,573	553,411		19,640
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1947	868,978.95	606,217	692,791	219,637	24.86	8,835
1949	5,924.68	4,060	4,640	1,581	25.41	62
1982	1,123.18	456	521	658	30.28	22
1983	2,293.54	902	1,031	1,377	30.34	45
1989	2,135.56	643	735	1,507	30.68	49
1991	3,070.59	812	928	2,296	30.78	75
	883,526.50	613,090	700,646	227,056		9,088
	181,422,884.16	60,924,583	64,188,024	126,306,001		3,324,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.0	1.83

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 272 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1964	841.88	542	245	639	17.48	37
1998	38,224.88	4,588	2,074	38,062	24.32	1,565
	39,066.76	5,130	2,319	38,701		1,602
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
1992	270,948.91	46,601	52,013	232,483	39.00	5,961
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1978	2,224,441.71	901,099	979,073	1,356,591	28.71	47,252
1979	68,818.86	26,830	29,152	43,108	29.35	1,469
1984	10,554.67	3,296	3,581	7,501	32.50	231
1985	5,015.14	1,486	1,615	3,651	33.12	110
1989	832.98	193	210	665	35.50	19
1991	35,710.70	7,053	7,663	29,833	36.64	814
1992	3,822.57	690	750	3,264	37.19	88
1993	20,356.07	3,315	3,602	17,772	37.74	471
1996	27,530.33	2,995	3,254	25,653	39.29	653
1997	14,514.13	1,306	1,419	13,821	39.79	347
1999	118,032.45	6,048	6,571	117,363	40.74	2,881
2000	126,565.90	3,947	4,288	128,606	41.19	3,122
	2,656,195.51	958,258	1,041,178	1,747,828		57,457

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 273 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1960	772,520.05	510,292	590,723	220,423	17.30	12,741
1963	2,297.08	1,444	1,672	740	18.62	40
1967	7,088.87	4,141	4,794	2,649	20.37	130
1969	7,613.98	4,272	4,945	3,050	21.23	144
1972	201.63	106	123	89	22.46	4
1973	70,307.87	36,129	41,824	31,999	22.86	1,400
1976	38,234.10	18,218	21,089	19,057	24.01	794
1979	2,411.31	1,055	1,221	1,311	25.08	52
1980	2,477,781.04	1,050,294	1,215,838	1,385,832	25.41	54,539
1982	30,134.51	11,932	13,813	17,828	26.05	684
1984	11,766.86	4,316	4,996	7,359	26.64	276
1986	9,003.56	3,023	3,499	5,955	27.20	219
1987	96,453.38	30,849	35,711	65,565	27.46	2,388
1989	16,487.21	4,717	5,460	11,852	27.95	424
1990	32,595.05	8,751	10,130	24,095	28.18	855
1991	99,204.76	24,812	28,723	75,442	28.40	2,656
1992	80,083.27	18,516	21,434	62,653	28.61	2,190
1993	27,803.51	5,877	6,803	22,391	28.81	777
1995	61,452.19	10,388	12,025	52,500	29.19	1,799
1996	7,985.30	1,172	1,357	7,028	29.36	239
1997	18,621.90	2,286	2,646	16,907	29.54	572
1998	2,309,532.38	226,496	262,198	2,162,811	29.70	72,822
1999	10,567.40	761	881	10,215	29.85	342
2000	21,455.10	957	1,107	21,421	30.00	714
2001	9,914.78	150	174	10,237	30.15	340
	6,221,517.09	1,980,954	2,293,186	4,239,409		157,141
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1991	59,746.99	15,608	7,066-	69,800	27.02	2,583
1992	13,030.06	3,151	1,426-	15,108	27.20	555
1994	732.92	147	67-	837	27.54	30

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 274 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1995	380,262.91	67,677	30,638-	429,914	27.69	15,526
1996	30,216.99	4,674	2,116-	33,844	27.84	1,216
1997	26,697.92	3,468	1,570-	29,603	27.99	1,058
1999	1,225,620.82	93,300	42,237-	1,329,139	28.26	47,033
	1,736,308.61	188,025	85,120-	1,908,245		68,001
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
1983	1,884,468.81	610,822	373,194	1,605,498	32.34	49,644
1986	2,602.46	717	438	2,295	34.38	67
1989	1,280.22	289	177	1,167	36.38	32
1993	5,050.09	797	487	4,816	38.96	124
1998	402,198.64	27,197	16,617	405,692	42.00	9,659
2000	6,399.33	189	115	6,604	43.13	153
	2,301,999.55	640,011	391,028	2,026,072		59,679
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1937	98.28	86	103			
1940	69.87	60	73			
1959	288.49	221	303			
1961	100.57	76	106			
1962	359.87	269	378			
1963	115.56	86	121			
1968	51.69	37	54			
1973	1,305.22	871	1,370			
1981	1,352.01	791	1,319	101	14.17	7
1982	1,095.94	627	1,045	106	14.23	7

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 275 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1983	83,518.33	46,680	77,816	9,878	14.28	692
1984	4,176.09	2,274	3,790	595	14.34	41
2001	3,965.88	130	217	3,947	14.93	264
	96,497.80	52,208	86,695	14,627		1,011
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1961	44,714.45	29,067	11,054	35,896	17.74	2,023
1963	2,599.58	1,634	621	2,109	18.62	113
1967	918,961.46	536,876	204,165	760,745	20.37	37,346
1968	994.71	570	217	827	20.80	40
1971	1,804.43	970	369	1,526	22.06	69
1973	360.32	185	70	308	22.86	13
1975	233.37	114	43	202	23.64	9
1979	1,607.54	703	267	1,421	25.08	57
1984	7,193.00	2,638	1,003	6,550	26.64	246
1985	7,931.06	2,787	1,060	7,268	26.93	270
1986	21,286.12	7,148	2,718	19,632	27.20	722
1987	223,299.57	71,418	27,160	207,305	27.46	7,549
1988	29,697.49	9,009	3,426	27,756	27.71	1,002
1989	3,736.60	1,069	407	3,516	27.95	126
1991	129,794.27	32,463	12,345	123,939	28.40	4,364
1992	31,930.99	7,383	2,808	30,720	28.61	1,074
1993	46,061.94	9,736	3,702	44,663	28.81	1,550
1995	102,357.20	17,303	6,580	100,895	29.19	3,456
1996	17,701.17	2,598	988	17,598	29.36	599
1997	97,893.96	12,016	4,570	98,219	29.54	3,325
2000	1,619,680.00	72,278	27,486	1,673,178	30.00	55,773
	3,309,839.23	817,965	311,059	3,164,273		119,726

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1948	57,453.66	44,641	23,533	36,793	12.21	3,013
1960	254.05	169	89	178	17.04	10
1968	1,331.63	773	407	991	20.29	49
1972	5,741.69	3,073	1,620	4,409	21.80	202
1976	425.93	208	110	337	23.19	15
1978	1,032.71	477	251	833	23.83	35
1979	5,300.90	2,379	1,254	4,312	24.14	179
1981	14,867.57	6,271	3,306	12,305	24.72	498
1983	1,058.03	417	220	891	25.25	35
1985	1,626.73	592	312	1,396	25.75	54
1989	21,052.82	6,276	3,309	18,796	26.63	706
1990	44,973.20	12,594	6,639	40,583	26.83	1,513
1992	14,556.51	3,520	1,856	13,428	27.20	494
1996	92,203.70	14,261	7,518	89,296	27.84	3,207
1998	5,955.20	617	325	5,928	28.13	211
1999	20,234.24	1,540	812	20,434	28.26	723
2000	12,608.82	593	312	12,927	28.39	455
2001	5,126.47	83	44	5,339	28.51	187
	305,803.86	98,484	51,917	269,176		11,586
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1949	99,588.76	76,523	39,157	65,411	12.59	5,195
1954	1,337.72	968	495	910	14.56	63
1955	79.40	57	29	54	14.97	4
1963	4,191.54	2,659	1,361	3,040	18.28	166
1967	918.25	543	278	686	19.90	34
1982	2,589.83	1,056	540	2,179	24.99	87
1984	3,141.64	1,190	609	2,690	25.51	105
1985	17,592.86	6,403	3,276	15,197	25.75	590
1986	678.19	236	121	591	25.99	23
1989	5,581.86	1,664	851	5,010	26.63	188

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 277 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1991	198,266.89	51,795	26,504	181,676	27.02	6,724
1995	188,790.47	33,600	17,193	181,037	27.69	6,538
1996	2,643.80	409	209	2,567	27.84	92
1997	881,251.80	114,461	58,570	866,744	27.99	30,966
1998	87,707.26	9,090	4,651	87,442	28.13	3,108
1999	7,238.34	551	282	7,318	28.26	259
2000	186,775.35	8,786	4,496	191,618	28.39	6,749
	1,688,373.96	309,991	158,622	1,614,170		60,891
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -5						
1992	1,907,036.66	326,990	378,095	1,624,293	39.09	41,553
1994	2,510.42	343	397	2,239	40.53	55
1996	24,634.92	2,491	2,880	22,987	41.96	548
1998	6,370.50	415	480	6,209	43.36	143
2000	150,662.16	4,271	4,938	153,257	44.73	3,426
	2,091,214.66	334,510	386,790	1,808,985		45,725
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1961	672,005.63	436,841	286,065	419,541	17.74	23,649
1967	740.08	432	283	494	20.37	24
1968	1,031.33	591	387	696	20.80	33
1969	5,075.86	2,848	1,865	3,465	21.23	163
1970	6,922.01	3,806	2,492	4,776	21.64	221
1971	4,228.58	2,274	1,489	2,951	22.06	134
1973	989.25	508	333	706	22.86	31
1975	39,777.98	19,447	12,735	29,032	23.64	1,228

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 278 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1977	21,918.23	10,161	6,654	16,360	24.38	671
1981	4,704.64	1,928	1,263	3,677	25.74	143
1985	858.98	302	198	704	26.93	26
1986	16,006.53	5,375	3,520	13,287	27.20	488
1987	59,964.87	19,179	12,559	50,404	27.46	1,836
1988	63,819.43	19,359	12,677	54,333	27.71	1,961
1989	9,307.10	2,663	1,744	8,028	27.95	287
1990	23,382.38	6,278	4,111	20,440	28.18	725
1991	67,153.11	16,796	10,999	59,512	28.40	2,095
1992	6,125.53	1,416	927	5,505	28.61	192
1993	63,537.44	13,430	8,795	57,919	28.81	2,010
1994	36,254.75	6,917	4,530	33,537	29.00	1,156
1995	108,972.20	18,422	12,064	102,357	29.19	3,507
1997	1,632,141.27	200,337	131,190	1,582,558	29.54	53,573
1999	113,912.10	8,205	5,373	114,235	29.85	3,827
	2,958,829.28	797,515	522,253	2,584,517		97,980
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1919	3,369.98	3,261	3,500	38	3.68	10
1920	33.00	32	34	1	3.91	
1921	28,519.50	27,313	29,313	632	4.13	153
1926	15.99	15	16	1	5.33	
1927	695.90	644	691	40	5.58	7
1932	153.68	137	147	14	6.95	2
1934	2.84	3	3			
1936	1,275.68	1,108	1,189	150	8.13	18
1938	43.74	37	40	6	8.75	1
1941	222.15	185	199	34	9.72	3
1942	266.92	220	236	44	10.05	4
1944	33.50	27	29	6	10.72	1
1948	656.71	511	548	142	12.14	12

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1950	201.75	154	165	47	12.88	4
1951	893.87	673	722	217	13.25	16
1956	166.14	118	127	47	15.17	3
1958	1,756.06	1,211	1,300	544	15.95	34
1962	904.49	589	632	318	17.50	18
1963	180.92	116	124	66	17.88	4
1964	24,601.71	15,520	16,657	9,175	18.26	502
1965	13,829.86	8,585	9,214	5,307	18.63	285
1966	1,161.68	709	761	459	19.00	24
1968	2,361.38	1,391	1,493	986	19.73	50
1969	266.00	154	165	114	20.08	6
1970	2,390.32	1,357	1,456	1,054	20.43	52
1982	80,533.96	33,883	36,364	48,197	23.92	2,015
1986	28,945.10	10,452	11,218	19,174	24.78	774
1987	52,165.49	17,982	19,299	35,475	24.98	1,420
1989	11,538.46	3,580	3,842	8,273	25.34	326
1991	5,615.82	1,533	1,645	4,252	25.67	166
	262,802.60	131,500	141,129	134,813		5,910
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -5						
1952	204,086.49	151,696	121,309	92,982	13.69	6,792
1954	5,884.50	4,268	3,413	2,766	14.47	191
1955	1,610.69	1,153	922	769	14.87	52
1959	137.67	93	74	71	16.46	4
1960	250.36	167	134	129	16.86	8
1965	8,118.36	5,011	4,007	4,517	18.84	240
1966	1,639.46	995	796	925	19.22	48
1968	2,573.05	1,507	1,205	1,497	19.97	75
1969	245.69	141	113	145	20.34	7
1972	791.85	428	342	489	21.40	23
1973	9,710.59	5,142	4,112	6,084	21.74	280

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -5						
1975	14,028.86	7,097	5,675	9,055	22.39	404
1982	29,125.09	12,098	9,675	20,906	24.37	858
1984	2,537.45	980	784	1,880	24.85	76
1985	4,047.71	1,502	1,201	3,049	25.08	122
1986	9,888.20	3,517	2,813	7,570	25.29	299
1991	61,978.28	16,608	13,281	51,796	26.24	1,974
1992	4,075.99	1,013	810	3,470	26.40	131
1993	7,679.08	1,748	1,398	6,665	26.56	251
1994	7,937.33	1,635	1,307	7,027	26.71	263
1997	682.27	91	73	643	27.12	24
1998	1,367,680.48	146,622	117,252	1,318,813	27.25	48,397
1999	6,811.08	536	429	6,723	27.37	246
2000	16,044.44	783	626	16,221	27.49	590
	1,767,564.97	364,831	291,751	1,564,192		61,355
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1994	2,828,774.31	490,679	448,717	2,521,496	32.04	78,698
1995	12.14	2	2	11	32.29	
1997	107.76	12	11	102	32.78	3
2000	107,582.81	4,225	3,863	109,099	33.44	3,263
2001	15,956.29	216	198	16,556	33.64	492
	2,952,433.31	495,134	452,791	2,647,264		82,456
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1938	10,255.89	8,764	551	10,218	8.75	1,168
1942	52.34	43	3	52	10.07	5

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 281 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1950	30.52	23	1	31	13.10	2
1964	2,294.73	1,395	88	2,321	19.68	118
1972	1,711.80	871	55	1,742	23.69	74
1986	1,767.00	551	35	1,820	29.79	61
1990	14,698.97	3,616	227	15,207	31.15	488
1994	2,889.05	497	31	3,003	32.32	93
1995	1,910.81	290	18	1,988	32.59	61
1996	477,092.74	62,618	3,938	497,009	32.84	15,134
	512,703.85	78,668	4,947	533,391		17,204
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1995	2,060,802.98	312,892	278,417	1,885,426	32.59	57,853
2000	16,500.43	643	572	16,753	33.77	496
	2,077,303.41	313,535	278,989	1,902,179		58,349
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1919	1,187.28	1,154	960	287	3.50	82
1920	56.06	54	45	14	3.64	4
1921	10,388.12	10,035	8,344	2,564	3.76	682
1922	479.85	462	384	120	3.88	31
1923	28.90	28	23	7	4.00	2
1927	525.05	499	415	136	4.49	30
1928	1,407.78	1,333	1,108	370	4.60	80
1930	265.53	250	208	71	4.82	15
1936	86.70	81	67	24	5.36	4
1938	77.77	72	60	22	5.51	4

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1940	581.40	536	446	164	5.65	29
1941	101.83	94	78	29	5.71	5
1945	302.13	275	229	88	5.97	15
1946	575.73	523	435	170	6.03	28
1948	83.02	75	62	25	6.14	4
1950	98.46	89	74	29	6.25	5
1951	339.09	305	254	102	6.31	16
1954	31.26	28	23	10	6.46	2
1955	519.86	462	384	162	6.50	25
1956	172.79	153	127	54	6.55	8
1958	4,708.38	4,141	3,443	1,501	6.64	226
1959	441.22	387	322	141	6.68	21
1964	35,539.29	30,547	25,399	11,917	6.86	1,737
1965	478.14	409	340	162	6.89	24
1969	199.50	167	139	70	7.00	10
1970	976.72	814	677	349	7.02	50
1972	169.48	139	116	62	7.07	9
1975	340.13	274	228	129	7.13	18
1978	2,524.34	1,977	1,644	1,007	7.18	140
1982	345.18	258	215	147	7.23	20
1983	120,184.12	88,436	73,531	52,662	7.24	7,274
1985	126,605.79	89,998	74,830	58,106	7.27	7,993
1986	1,222.01	852	708	575	7.28	79
1987	5,304.82	3,616	3,007	2,563	7.29	352
1998	212,681.94	70,278	58,433	164,883	7.36	22,403
2000	16,328.22	2,815	2,341	14,804	7.38	2,006
	545,357.89	311,616	259,099	313,526		43,433
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1948	3,780.14	2,937	2,132	1,837	12.21	150
1968	524.39	304	221	330	20.29	16

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 283 of 378

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1976	6,571.46	3,202	2,324	4,576	23.19	197
1986	241,902.68	84,200	61,111	192,887	25.99	7,422
1996	78,591.54	12,155	8,822	73,699	27.84	2,647
1998	1,250.67	130	94	1,219	28.13	43
2000	8,550.57	402	292	8,686	28.39	306
2001	4,750.28	77	56	4,932	28.51	173
	345,921.73	103,407	75,052	288,166		10,954
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1937	22,635.52	19,499	12,423	11,344	8.44	1,344
1941	12,938.70	10,773	6,864	6,722	9.73	691
1944	941.02	762	485	503	10.75	47
1946	8,844.57	7,020	4,473	4,814	11.47	420
1947	283.63	223	142	156	11.83	13
1948	4,252.82	3,304	2,105	2,360	12.21	193
1951	21,265.89	15,972	10,176	12,153	13.36	910
1955	23.62	17	11	14	14.97	1
1960	694.31	462	294	435	17.04	26
1964	941.32	587	374	614	18.69	33
1968	25,217.19	14,642	9,329	17,149	20.29	845
1970	3,288.52	1,836	1,170	2,283	21.06	108
1980	5,572.74	2,428	1,547	4,304	24.43	176
1981	1,571.16	663	422	1,228	24.72	50
1983	263.26	104	66	210	25.25	8
1984	2,386.81	904	576	1,930	25.51	76
1985	4,413.31	1,606	1,023	3,611	25.75	140
1988	10,032.07	3,162	2,015	8,519	26.43	322
1989	6,073.70	1,811	1,154	5,223	26.63	196
1991	67,121.68	17,535	11,172	59,306	27.02	2,195
1996	9,967.09	1,542	982	9,483	27.84	341
1997	981,107.19	127,431	81,190	948,973	27.99	33,904

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
2000	9,452.89	445	284	9,642	28.39	340
	1,199,289.01	232,728	148,277	1,110,976		42,379
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 47-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1947	45,198.91	35,509	30,174	17,285	11.83	1,461
1949	2,778.90	2,135	1,814	1,104	12.59	88
1961	1,377.70	902	766	681	17.45	39
1971	35,294.72	19,297	16,398	20,661	21.44	964
1982	8,196.71	3,344	2,842	5,765	24.99	231
1985	4,620.97	1,682	1,429	3,423	25.75	133
1987	2,154.72	715	608	1,654	26.21	63
1991	53,036.08	13,855	11,773	43,915	27.02	1,625
1998	955,806.22	99,055	84,171	919,426	28.13	32,685
2000	10,703.28	503	427	10,811	28.39	381
	1,119,168.21	176,997	150,402	1,024,725		37,670
	34,459,140.20	8,438,068	7,014,377	29,167,718		1,046,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.9	3.04

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 285 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1982	26,281.16	11,104	11,580	14,701	25.04	587
1983	63,614.19	26,101	27,220	36,394	25.07	1,452
1984	16,171.82	6,422	6,697	9,475	25.11	377
1985	27,239.97	10,444	10,892	16,348	25.15	650
1986	8,219.96	3,034	3,164	5,056	25.19	201
1987	10,860.18	3,846	4,011	6,849	25.23	271
1988	5,876.90	1,987	2,072	3,805	25.27	151
1989	11,630.91	3,738	3,898	7,733	25.31	306
1990	16,466.20	5,002	5,216	11,250	25.35	444
1991	74,137.66	21,144	22,050	52,088	25.39	2,052
1992	10,516.61	2,791	2,911	7,606	25.44	299
1993	79,554.84	19,459	20,293	59,262	25.48	2,326
1994	43,960.44	9,777	10,196	33,764	25.52	1,323
1995	30,820.30	6,124	6,387	24,433	25.57	956
1996	45,031.24	7,831	8,167	36,864	25.61	1,439
1997	368,152.22	54,082	56,400	311,752	25.66	12,149
1999	3,875.82	339	354	3,522	25.76	137
2000	14,047.92	767	800	13,248	25.81	513
2001	25,908.87	492	513	25,396	25.87	982
	882,367.21	194,484	202,821	679,546		26,615
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1968	80.80	28	30	51	51.96	1
1992	26,686.60	3,611	3,804	22,883	56.61	404
1997	12,783.88	892	940	11,844	57.70	205
1999	8,755.88	353	372	8,384	58.17	144
	48,307.16	4,884	5,146	43,162		754

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 286 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1984	2,269.03	781	1,140	1,129	31.17	36
1986	1,558.63	496	724	835	31.29	27
1988	6,710.28	1,942	2,834	3,876	31.41	123
1991	1,559.48	376	549	1,010	31.60	32
1994	19,049.82	3,541	5,166	13,884	31.80	437
1995	6,814.89	1,127	1,644	5,171	31.87	162
1996	521.28	75	109	412	31.94	13
1999	7,532.38	537	784	6,748	32.16	210
	46,015.79	8,875	12,950	33,065		1,040
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1936	61.83	40	45	17	28.48	1
1951	119.01	70	79	40	29.37	1
1955	207.22	118	134	73	29.60	2
1956	7,954.79	4,493	5,094	2,861	29.66	96
1961	1,007.46	542	615	392	29.94	13
1962	324.72	173	196	129	29.99	4
1966	205.20	104	118	87	30.22	3
1967	2,172.34	1,088	1,234	938	30.27	31
1968	72.35	36	41	31	30.33	1
1970	326.43	157	178	148	30.44	5
1971	336.67	159	180	157	30.49	5
1974	15,762.12	7,055	7,999	7,763	30.66	253
1975	655.45	288	327	328	30.72	11
1976	1,492.09	641	727	765	30.77	25
1977	920.46	387	439	481	30.83	16
1978	572.75	235	266	307	30.89	10
1979	2,398.13	960	1,088	1,310	30.95	42
1980	849.65	331	375	475	31.00	15
1981	835.00	317	359	476	31.06	15
1982	21,309.70	7,836	8,885	12,425	31.12	399

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1983	9,011.35	3,207	3,636	5,375	31.18	172
1984	1,744.32	599	679	1,065	31.24	34
1985	21,903.38	7,246	8,216	13,687	31.30	437
1986	71,616.45	22,731	25,773	45,843	31.36	1,462
1987	22,727.57	6,898	7,821	14,907	31.42	474
1988	6,566.76	1,897	2,151	4,416	31.48	140
1989	53,631.69	14,684	16,649	36,983	31.54	1,173
1990	36,120.98	9,305	10,550	25,571	31.61	809
1991	13,653.07	3,289	3,729	9,924	31.67	313
1992	32,398.45	7,231	8,199	24,199	31.74	762
1993	48,407.31	9,923	11,251	37,156	31.80	1,168
1994	58,826.51	10,912	12,373	46,454	31.87	1,458
1995	32,583.62	5,376	6,096	26,488	31.94	829
1996	60,903.30	8,734	9,903	51,000	32.01	1,593
1997	67,439.74	8,133	9,222	58,218	32.08	1,815
1998	445.61	43	49	397	32.16	12
1999	12,518.57	891	1,010	11,509	32.23	357
2000	154,006.44	6,792	7,701	146,305	32.31	4,528
2001	51,313.08	765	867	50,446	32.40	1,557
	813,401.57	153,686	174,254	639,146		20,041
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1964	3,481.56	1,814	1,693	1,789	30.04	60
1974	900.12	403	376	524	30.60	17
1976	1,013.39	436	407	606	30.71	20
1978	873.10	359	335	538	30.82	17
1980	1,246.56	487	455	792	30.94	26
1981	2,267.08	860	803	1,464	31.00	47
1984	3,264.02	1,123	1,048	2,216	31.17	71
1988	7,933.64	2,296	2,143	5,791	31.41	184
1992	12,062.48	2,697	2,517	9,545	31.67	301

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1995	1,303.15	215	201	1,102	31.87	35
1999	734.50	52	48	687	32.16	21
	35,079.60	10,742	10,026	25,054		799
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. 0						
1978	1,374,218.48	428,756	480,739	893,479	45.81	19,504
1979	9,134.19	2,768	3,104	6,030	45.94	131
1980	990.18	291	326	664	46.07	14
1981	2,558.85	728	816	1,743	46.20	38
1982	321.36	88	99	222	46.34	5
1984	2,740.96	697	782	1,959	46.61	42
1987	347.48	77	86	261	47.02	6
1988	800.80	168	188	613	47.16	13
1989	813.58	160	179	635	47.31	13
1990	4,149.58	765	858	3,292	47.45	69
1993	37,729.15	5,429	6,087	31,642	47.89	661
1994	31,541.83	4,082	4,577	26,965	48.04	561
1995	185,881.49	21,246	23,822	162,059	48.20	3,362
1996	11,715.28	1,157	1,297	10,418	48.35	215
1997	58,457.52	4,811	5,395	53,063	48.52	1,094
1999	10,368.55	494	554	9,815	48.85	201
2001	5,748.76	58	65	5,684	49.20	116
	1,737,518.04	471,775	528,974	1,208,544		26,045
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1960	465,436.16	253,197	383,697	81,739	29.88	2,736

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 289 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1961	399.49	215	326	73	29.94	2
1962	630.08	336	509	121	29.99	4
1963	155.90	82	124	32	30.05	1
1968	67.45	33	50	17	30.33	1
1969	4,979.10	2,425	3,675	1,304	30.38	43
1972	598.55	278	421	178	30.55	6
1973	2,344.04	1,068	1,618	726	30.61	24
1974	295.15	132	200	95	30.66	3
1975	46.79	21	32	15	30.72	
1976	5,995.16	2,577	3,905	2,090	30.77	68
1977	549.65	231	350	200	30.83	6
1979	1,838.40	736	1,115	723	30.95	23
1980	2,425,636.92	946,241	1,433,942	991,695	31.00	31,990
1982	1,151.47	423	641	510	31.12	16
1983	2,373.05	845	1,281	1,092	31.18	35
1984	1,652.89	568	861	792	31.24	25
1985	8,469.77	2,802	4,246	4,224	31.30	135
1986	16,163.45	5,130	7,774	8,389	31.36	268
1988	6,646.26	1,920	2,910	3,736	31.48	119
1990	13,916.55	3,585	5,433	8,484	31.61	268
1991	123,730.26	29,807	45,169	78,561	31.67	2,481
1992	14,870.65	3,319	5,030	9,841	31.74	310
1993	40,264.25	8,254	12,508	27,756	31.80	873
1994	2,217.19	411	623	1,594	31.87	50
1995	23,123.86	3,815	5,781	17,343	31.94	543
1996	17,467.73	2,505	3,796	13,672	32.01	427
1997	3,771.95	455	690	3,082	32.08	96
2000	7,334.02	323	489	6,845	32.31	212
	3,192,126.19	1,271,734	1,927,196	1,264,929		40,765

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 290 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1950	199,851.58	121,410	151,779	48,073	27.70	1,735
1952	299.87	180	225	75	27.80	3
1957	255.29	147	184	71	28.05	3
1964	1,559.15	836	1,045	514	28.40	18
1968	18.96	10	13	6	28.59	
1973	2,344.69	1,106	1,383	962	28.84	33
1975	306.23	139	174	132	28.94	5
1976	1,028.01	458	573	455	28.99	16
1977	255.52	111	139	117	29.04	4
1979	659.62	274	343	317	29.14	11
1980	83.28	34	42	41	29.19	1
1981	1,905.66	752	940	966	29.24	33
1982	4,591.33	1,757	2,196	2,395	29.30	82
1986	2,574.63	853	1,066	1,509	29.51	51
1987	7,711.99	2,446	3,058	4,654	29.56	157
1988	935.95	283	354	582	29.62	20
1989	1,610.13	461	576	1,034	29.67	35
1990	3,903.64	1,054	1,318	2,586	29.73	87
1991	3,418.99	865	1,081	2,338	29.78	79
1992	16,018.96	3,760	4,700	11,319	29.84	379
1993	9,807.48	2,113	2,641	7,166	29.90	240
1994	10,516.07	2,054	2,568	7,948	29.96	265
1996	5,000.54	758	947	4,054	30.08	135
1997	5,686.88	726	908	4,779	30.15	159
1999	7,063.06	533	666	6,397	30.28	211
2000	14,875.79	696	870	14,006	30.35	461
	302,283.30	143,816	179,789	122,496		4,223
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. 0						
1983	995,716.11	245,743	293,533	702,183	50.59	13,880
1984	1,752.01	415	496	1,256	50.76	25

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 291 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. 0						
1985	1,394.01	316	377	1,017	50.92	20
1988	957.97	186	222	736	51.42	14
1989	2,773.54	507	606	2,168	51.59	42
1990	7,945.54	1,358	1,622	6,324	51.76	122
1991	1,755.72	278	332	1,424	51.94	27
1992	12,362.47	1,805	2,156	10,206	52.11	196
1993	23,379.43	3,109	3,714	19,665	52.29	376
1994	7,345.90	876	1,046	6,300	52.47	120
1995	2,517.24	265	317	2,200	52.66	42
1996	7,763.15	704	841	6,922	52.85	131
1997	16,678.22	1,261	1,506	15,172	53.04	286
1999	9,373.60	410	490	8,884	53.43	166
	1,091,714.91	257,233	307,258	784,457		15,447
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1937	279.02	220	77	202	14.45	14
1939	32.37	25	9	23	14.48	2
1955	60.06	44	15	45	14.69	3
1957	42.21	31	11	31	14.72	2
1973	721.19	463	161	560	14.92	38
1976	532.31	328	114	418	14.96	28
1981	834.69	472	165	670	15.03	45
1983	20.00	11	4	16	15.05	1
1984	466.85	246	86	381	15.07	25
1987	169.33	82	29	140	15.11	9
1988	830.29	386	135	695	15.12	46
1992	6,456.56	2,455	856	5,601	15.18	369
1995	4,907.08	1,453	506	4,401	15.23	289
	15,351.96	6,216	2,168	13,183		871

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 292 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1952	113.72	66	43	71	29.43	2
1967	611,796.72	306,510	199,318	412,479	30.27	13,627
1974	577.30	258	168	409	30.66	13
1978	578.46	238	155	423	30.89	14
1979	314.32	126	82	232	30.95	7
1980	9,007.35	3,514	2,285	6,722	31.00	217
1981	31,768.82	12,047	7,834	23,935	31.06	771
1982	189.56	70	46	144	31.12	5
1984	6,004.89	2,063	1,341	4,664	31.24	149
1985	3,701.25	1,224	796	2,905	31.30	93
1986	681.35	216	140	541	31.36	17
1988	17,253.08	4,984	3,241	14,012	31.48	445
1989	6,848.83	1,875	1,219	5,630	31.54	179
1990	4,672.57	1,204	783	3,890	31.61	123
1991	4,479.22	1,079	702	3,777	31.67	119
1993	8,190.04	1,679	1,092	7,098	31.80	223
1994	4,864.98	902	587	4,278	31.87	134
1995	8,696.81	1,435	933	7,764	31.94	243
1996	14,913.47	2,139	1,391	13,522	32.01	422
1997	5,934.32	716	465	5,469	32.08	170
1998	8,998.61	867	564	8,435	32.16	262
	749,585.67	343,212	223,185	526,400		17,235
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	65,555.21	40,349	47,928	17,627	27.60	639
1969	133.29	67	80	53	28.64	2
1975	236.99	108	128	109	28.94	4
1984	617.42	221	262	355	29.40	12
1988	422.22	128	152	270	29.62	9
1992	4,279.05	1,004	1,193	3,086	29.84	103
1995	4,907.08	853	1,013	3,894	30.02	130
	76,151.26	42,730	50,756	25,394		899

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1935	76.50	50	63	14	26.90	1
1947	96.90	60	76	21	27.55	1
1949	179,839.42	109,972	139,204	40,635	27.65	1,470
1953	207.06	123	156	51	27.85	2
1957	1,171.31	674	853	318	28.05	11
1962	319.88	175	222	98	28.30	3
1963	490.13	266	337	153	28.35	5
1964	157.47	84	106	51	28.40	2
1965	239.93	127	161	79	28.45	3
1966	914.43	479	606	308	28.50	11
1968	4.00	2	3	1	28.59	
1971	191.93	94	119	73	28.74	3
1972	394.07	189	239	155	28.79	5
1977	1,574.14	686	868	706	29.04	24
1978	500.95	214	271	230	29.09	8
1979	3,852.26	1,603	2,029	1,823	29.14	63
1981	16,166.12	6,376	8,071	8,095	29.24	277
1983	1,331.09	493	624	707	29.35	24
1984	355.20	127	161	194	29.40	7
1985	3,070.13	1,060	1,342	1,728	29.45	59
1988	669.89	202	256	414	29.62	14
1989	18,544.40	5,311	6,722	11,822	29.67	398
1990	12,812.77	3,458	4,377	8,436	29.73	284
1992	1,370.47	322	408	962	29.84	32
1993	4,044.75	871	1,102	2,943	29.90	98
1996	17,703.42	2,682	3,395	14,308	30.08	476
1997	5,950.33	759	961	4,989	30.15	165
1999	7,038.38	531	672	6,366	30.28	210
	279,087.33	136,990	173,404	105,680		3,656

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 294 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. 0						
1962	251.49	96	119	132	51.59	3
1968	54.23	19	24	30	52.75	1
1978	376.62	102	126	251	54.69	5
1979	156.78	41	51	106	54.88	2
1992	543,047.33	72,388	89,734	453,313	57.56	7,875
1993	5,260.87	638	791	4,470	57.78	77
1994	22,130.92	2,401	2,976	19,155	58.01	330
1995	14,057.66	1,347	1,670	12,388	58.23	213
1996	31,250.25	2,575	3,192	28,058	58.46	480
1997	14,495.86	993	1,231	13,265	58.70	226
1998	7,305.98	396	491	6,815	58.94	116
1999	2,993.50	119	147	2,847	59.18	48
2000	9,641.80	234	290	9,352	59.43	157
	651,023.29	81,349	100,842	550,182		9,533
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1991	0.97			1	31.67	
1993	1,041.03	213	196-	1,237	31.80	39
1996	11,136.15	1,597	1,471-	12,607	32.01	394
1999	711.87	51	47-	759	32.23	24
	12,890.02	1,861	1,714-	14,604		457
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1930	193.05	127	99	94	28.09	3
1931	70.14	46	36	34	28.15	1
1946	207.87	126	98	110	29.08	4

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 295 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1950	19.09	11	9	10	29.32	
1952	53.72	31	24	30	29.43	1
1955	111.34	63	49	62	29.60	2
1957	138.55	78	61	78	29.71	3
1958	70.90	39	30	41	29.77	1
1959	422.36	232	181	241	29.83	8
1961	327,112.87	176,052	137,354	189,759	29.94	6,338
1962	2,031.37	1,082	844	1,187	29.99	40
1963	448.00	236	184	264	30.05	9
1966	108.00	55	43	65	30.22	2
1967	1,770.54	887	692	1,079	30.27	36
1968	630.78	312	243	388	30.33	13
1969	1,065.75	519	405	661	30.38	22
1971	646.08	305	238	408	30.49	13
1972	98.57	46	36	63	30.55	2
1973	1,333.22	608	474	859	30.61	28
1974	2,801.47	1,254	978	1,823	30.66	59
1975	222.76	98	76	147	30.72	5
1976	1,470.14	632	493	977	30.77	32
1977	355.48	149	116	239	30.83	8
1978	6,938.70	2,849	2,223	4,716	30.89	153
1979	656.41	263	205	451	30.95	15
1980	2,973.68	1,160	905	2,069	31.00	67
1981	5,040.87	1,911	1,491	3,550	31.06	114
1982	302.43	111	87	215	31.12	7
1983	10,329.64	3,676	2,868	7,462	31.18	239
1984	4,968.27	1,707	1,332	3,636	31.24	116
1985	3,607.44	1,193	931	2,676	31.30	85
1986	13,462.20	4,273	3,334	10,128	31.36	323
1987	563.49	171	133	430	31.42	14
1988	25,868.85	7,474	5,831	20,038	31.48	637
1989	34,175.89	9,357	7,300	26,876	31.54	852
1990	11,365.93	2,928	2,284	9,082	31.61	287
1991	3,532.26	851	664	2,868	31.67	91
1992	7,558.46	1,687	1,316	6,242	31.74	197
1993	5,611.99	1,150	897	4,715	31.80	148

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1994	18,354.56	3,405	2,657	15,698	31.87	493
1995	20,147.62	3,324	2,593	17,555	31.94	550
1996	290,601.70	41,672	32,514	258,088	32.01	8,063
1997	44,995.70	5,426	4,233	40,763	32.08	1,271
1998	7,422.57	716	559	6,864	32.16	213
2000	3,090.06	136	106	2,984	32.31	92
2001	14,897.16	222	173	14,724	32.40	454
	877,847.93	278,650	217,399	660,449		21,111
PAHSIMERIO ACCUM. PONDS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1974	174.66	78	51	124	30.60	4
1978	66.23	27	18	48	30.82	2
1984	162.12	56	37	125	31.17	4
1999	7,785.98	555	365	7,421	32.16	231
	8,188.99	716	471	7,718		241
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1951	484.49	285	100-	584	29.31	20
1956	263.37	149	52-	315	29.60	11
1978	796.29	327	115-	911	30.82	30
1984	658.31	227	80-	738	31.17	24
1986	632.85	201	71-	704	31.29	22
1987	1,961.72	596	210-	2,172	31.35	69
1988	3,852.07	1,115	392-	4,244	31.41	135
1991	2,344.70	566	199-	2,544	31.60	81
1992	1,127.56	252	89-	1,217	31.67	38

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1995	1,427.25	236	83-	1,510	31.87	47
1996	1,315.31	189	66-	1,381	31.94	43
	14,863.92	4,143	1,457-	16,320		520
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. 0						
1921	8,091.19	5,730	8,091			
1924	199.24	140	199			
1925	164.66	115	165			
1926	43.70	30	44			
1928	109.48	76	109			
1930	65.57	45	66			
1945	110.59	71	111			
1946	79.26	51	79			
1957	241.65	143	241	1	26.48	
1958	32.41	19	32			
1959	157.49	91	153	4	26.57	
1964	3,320.79	1,834	3,087	234	26.79	9
1966	160.49	87	146	14	26.87	1
1973	55.11	27	45	10	27.18	
1975	80.45	38	64	16	27.27	1
1978	1,137.77	503	847	291	27.40	11
1983	3,305.98	1,275	2,146	1,160	27.63	42
1987	827.98	274	461	367	27.82	13
1988	581.11	184	310	271	27.86	10
1989	854.19	256	431	423	27.91	15
1994	7,104.31	1,459	2,456	4,648	28.17	165
1995	7,365.41	1,351	2,274	5,091	28.22	180
1996	10,942.47	1,746	2,939	8,003	28.28	283
1997	39,158.75	5,275	8,879	30,280	28.34	1,068
1999	7,038.38	562	946	6,092	28.46	214
2000	7,560.51	376	633	6,928	28.52	243
	98,788.94	21,758	34,954	63,833		2,255

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1950	110.42	68	80	30	26.81	1
1952	205,797.20	125,042	146,620	59,177	26.91	2,199
1954	701.17	420	492	209	27.00	8
1956	330.17	195	229	101	27.09	4
1957	210.60	123	144	67	27.14	2
1962	493.88	275	322	172	27.37	6
1963	971.13	536	629	342	27.41	12
1964	698.44	381	447	251	27.46	9
1965	402.65	217	254	149	27.51	5
1966	1,445.75	770	903	543	27.55	20
1975	455.26	211	247	208	27.96	7
1978	1,544.74	672	788	757	28.10	27
1979	677.92	288	338	340	28.15	12
1980	9,340.75	3,869	4,537	4,804	28.20	170
1981	3,921.18	1,580	1,853	2,068	28.25	73
1982	2,914.22	1,141	1,338	1,576	28.29	56
1988	2,042.71	633	742	1,301	28.59	46
1990	4,903.38	1,360	1,595	3,308	28.70	115
1991	6,845.60	1,778	2,085	4,761	28.75	166
1992	9,740.31	2,350	2,755	6,985	28.80	243
1993	10,723.78	2,377	2,787	7,937	28.86	275
1994	9,812.91	1,971	2,311	7,502	28.92	259
1995	11,877.77	2,130	2,498	9,380	28.97	324
1996	4,456.53	696	816	3,641	29.03	125
1997	27,461.51	3,614	4,238	23,224	29.09	798
1999	2,695.84	209	245	2,451	29.22	84
2000	4,918.55	238	279	4,640	29.28	158
	325,494.37	153,144	179,572	145,924		5,204
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1928	362.99	231	192	171	31.09	6

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 299 of 378

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2001

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1938	162.66	99	82	81	31.92	3
1947	535.22	307	255	280	32.62	9
1964	196.50	96	80	117	33.87	3
1971	183.86	81	67	117	34.37	3
1978	404.20	153	127	277	34.87	8
1981	1,494.94	521	432	1,063	35.10	30
1984	4,005.26	1,262	1,046	2,959	35.32	84
1987	1,755.14	485	402	1,353	35.56	38
1989	7,521.63	1,869	1,549	5,973	35.72	167
1990	10,279.52	2,401	1,991	8,289	35.80	232
1991	6,843.10	1,492	1,237	5,606	35.88	156
1994	967,280.86	161,052	133,518	833,763	36.14	23,070
1995	107,062.81	15,845	13,136	93,927	36.22	2,593
1996	4,168.65	534	443	3,726	36.31	103
1997	307,056.81	33,039	27,391	279,666	36.40	7,683
2000	6,098.61	237	196	5,903	36.70	161
	1,425,412.76	219,704	182,144	1,243,271		34,349
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1938	33,096.11	19,977	28,580	4,516	32.25	140
1943	140.81	83	119	22	32.65	1
1944	888.72	517	740	149	32.73	5
1945	40.00	23	33	7	32.81	
1947	98.75	56	80	19	32.96	1
1949	2,814.79	1,582	2,263	552	33.12	17
1950	250.08	139	199	51	33.19	2
1954	141.54	76	109	33	33.50	1
1957	194.24	102	146	48	33.72	1
1960	110.00	56	80	30	33.94	1
1962	82.18	41	59	23	34.09	1
1966	113.51	54	77	37	34.38	1

Exhibit No. 1
Case No. IPC-E-03-__
J. SPANOS, IPCo
Page 300 of 378