BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 40

M. BRILZ

Development of Weighted Demand
And Energy Allocators

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		1,988,806	1,053,677	57,212	48,785	424,081	0	269,126	1,018
February		1,996,069	1,041,480	55,024	50,847	429,370	0	282,702	1,354
March		1,847,528	942,204	45,269	51,847	411,761	0	251,001	10,487
April		1,635,709	661,890	42,120	51,481	399,658	0	253,236	101,406
May		2,208,735	625,517	60,532	62,671	472,471	0	293,691	574,622
June		2,626,540	833,842	67,380	67,015	501,459	0	292,127	739,821
July		2,742,467	887,331	67,119	66,324	505,261	0	304,371	783,467
August		2,315,095	815,219	42,874	61,457	466,492	0	271,084	535,761
September		2,184,353	727,653	39,665	63,140	469,401	0	250,971	507,947
October		1,768,960	834,630	38,321	45,595	347,179	0	274,913	94,893
November		1,706,497	824,766	37,640	47,487	383,722	0	271,175	18,858
December		1,896,466	983,732	41,184	48,788	404,893	0	280,065	7,098
Total		24,917,225	10,231,941	594,340	665,437	5,215,748	0	3,294,462	3,376,732
Ratio		1.0000	0.4106	0.0239	0.0267	0.2093	0.0000	0.1322	0.1355
Actual	D10S	0.3084	0.1018	0.0071	0.0078	0.0591	0.0000	0.0348	0.0826
Actual	D10NS	0.6916	0.3088	0.0167	0.0189	0.1502	0.0000	0.0974	0.0529
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	19.72	51,795,389	16,443,364	1,328,734	1,321,536	9,888,771	0	5,760,744	14,589,270
July	20.70	56,769,088	18,367,752	1,389,363	1,372,907	10,458,903	0	6,300,480	16,217,767
August	19.17	44,380,390	15,627,748	821,895	1,178,131	8,942,652	0	5,196,680	10,270,538
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	15.22	25,972,900	12,552,939	572,881	722,752	5,840,249	0	4,127,284	287,019
December	15.90	30,153,825	15,641,339	654,826	775,729	6,437,799	0	4,453,034	112,858
Total		209,071,591	78,633,141	4,767,698	5,371,055	41,568,373	0	25,838,221	41,477,452
Ratio		1.0000	0.3761	0.0228	0.0257	0.1988	0.0000	0.1236	0.1984
Weighted	D10S	0.7315	0.2413	0.0169	0.0185	0.1401	0.0000	0.0825	0.1965
Weighted	D10NS	0.2685	0.1349	0.0059	0.0072	0.0587	0.0000	0.0410	0.0019
Average	D10S	0.5200	0.1715	0.0120	0.0132	0.0996	0.0000	0.0587	0.1396
Average	D10NS	0.4800	0.2218	0.0113	0.0130	0.1045	0.0000	0.0692	0.0274
Total Ratio		1.0000	0.3934	0.0233	0.0262	0.2041	0.0000	0.1279	0.1670

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IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INEL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,101	0	1,129	1,857,129	36,511	23,284	71,882	131,677
February		2,112	0	1,131	1,864,020	36,432	23,462	72,155	132,049
March		2,116	0	1,133	1,715,818	36,968	22,499	72,243	131,710
April		2,119	0	1,134	1,513,044	27,933	23,133	71,599	122,665
May		2,094	0	1,496	2,093,094	17,409	20,580	77,652	115,641
June		2,086	0	1,195	2,504,925	24,087	15,847	81,681	121,615
July		1,957	0	1,195	2,617,025	21,056	22,806	81,580	125,442
August		2,098	0	1,195	2,196,180	17,245	23,432	78,238	118,915
September		2,097	0	1,195	2,062,069	23,467	20,043	78,774	122,284
October		2,068	0	1,191	1,638,790	32,244	22,779	75,147	130,170
November		2,097	0	1,200	1,586,945	21,991	23,112	74,449	119,552
December		2,077	0	1,179	1,769,016	28,872	23,694	74,884	127,450
Total		25,022	0	14,373	23,418,055	324,215	264,671	910,284	1,499,170
Ratio		0.0010	0.0000	0.0006	0.9398	0.0130	0.0106	0.0365	0.0602
Actual	D10S	0.0002	0.0000	0.0001	0.2937	0.0025	0.0025	0.0097	0.0147
Actual	D10NS	0.0008	0.0000	0.0004	0.6461	0.0105	0.0081	0.0268	0.0455
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	19.72	41,136	0	23,565	49,397,141	474,996	312,503	1,610,749	2,398,248
July	20.70	40,510	0	24,737	54,172,438	435,859	472,084	1,688,706	2,596,649
August	19.17	40,219	0	22,908	42,100,790	330,587	449,191	1,499,822	2,279,601
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	15.22	31,916	0	18,264	24,153,318	334,703	351,765	1,133,114	1,819,581
December	15.90	33,024	0	18,746	28,127,370	459,065	376,735	1,190,656	2,026,455
Total		186,805	0	108,220	197,951,057	2,035,209	1,962,278	7,123,047	11,120,534
Ratio		0.0009	0.0000	0.0005	0.9468	0.0097	0.0094	0.0341	0.0532
Weighted	D10S	0.0006	0.0000	0.0003	0.6967	0.0059	0.0059	0.0230	0.0348
Weighted	D10NS	0.0003	0.0000	0.0002	0.2501	0.0038	0.0035	0.0111	0.0184
Average	D10S	0.0004	0.0000	0.0002	0.4952	0.0042	0.0042	0.0163	0.0247
Average	D10NS	0.0005	0.0000	0.0003	0.4481	0.0072	0.0058	0.0190	0.0319
Total Ratio		0.0009	0.0000	0.0005	0.9433	0.0114	0.0100	0.0353	0.0567

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IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
Transmission Service									
January		1,988,806	1,053,677	57,212	48,785	424,081	0	269,126	1,018
February		1,996,069	1,041,480	55,024	50,847	429,370	0	282,702	1,354
March		1,847,528	942,204	45,269	51,847	411,761	0	251,001	10,487
April		1,635,709	661,890	42,120	51,481	399,658	0	253,236	101,406
May		2,208,735	625,517	60,532	62,671	472,471	0	293,691	574,622
June		2,626,540	833,842	67,380	67,015	501,459	0	292,127	739,821
July		2,742,467	887,331	67,119	66,324	505,261	0	304,371	783,467
August		2,315,095	815,219	42,874	61,457	466,492	0	271,084	535,761
September		2,184,353	727,653	39,665	63,140	469,401	0	250,971	507,947
October		1,768,960	834,630	38,321	45,595	347,179	0	274,913	94,893
November		1,706,497	824,766	37,640	47,487	383,722	0	271,175	18,858
December		1,896,466	983,732	41,184	48,788	404,893	0	280,065	7,098
Total		24,917,225	10,231,941	594,340	665,437	5,215,748	0	3,294,462	3,376,732
Actual	D13	1.0000	0.4106	0.0239	0.0267	0.2093	0.0000	0.1322	0.1355
Transmission Service									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	4.63	12,160,885	3,860,688	311,969	310,279	2,321,755	0	1,352,548	3,425,371
July	4.86	13,328,394	4,312,429	326,198	322,335	2,455,568	0	1,479,243	3,807,650
August	4.50	10,417,932	3,668,486	192,933	276,557	2,099,214	0	1,219,878	2,410,925
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0
Total		35,907,197	11,841,603	831,101	909,171	6,876,538	0	4,051,669	9,643,945
Weighted	D13	1.0000	0.3298	0.0231	0.0253	0.1915	0.0000	0.1128	0.2686
Average	D13	1.0000	0.3702	0.0235	0.0260	0.2004	0.0000	0.1225	0.2020

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INEL	Simplot	Micron	Total Special Contracts
Transmission Service									
January	0.00	2,101	0	1,129	1,857,129	36,511	23,284	71,882	131,677
February	0.00	2,112	0	1,131	1,864,020	36,432	23,462	72,155	132,049
March	0.00	2,116	0	1,133	1,715,818	36,968	22,499	72,243	131,710
April	0.00	2,119	0	1,134	1,513,044	27,933	23,133	71,599	122,665
May	0.00	2,094	0	1,496	2,093,094	17,409	20,580	77,652	115,641
June	0.00	2,086	0	1,195	2,504,925	24,087	15,847	81,681	121,615
July	0.00	1,957	0	1,195	2,617,025	21,056	22,806	81,580	125,442
August	0.00	2,098	0	1,195	2,196,180	17,245	23,432	78,238	118,915
September	0.00	2,097	0	1,195	2,062,069	23,467	20,043	78,774	122,284
October	0.00	2,068	0	1,191	1,638,790	32,244	22,779	75,147	130,170
November	0.00	2,097	0	1,200	1,586,945	21,991	23,112	74,449	119,552
December	0.00	2,077	0	1,179	1,769,016	28,872	23,694	74,884	127,450
Total		25,022	0	14,373	23,418,055	324,215	264,671	910,284	1,499,170
Actual	D13	0.0010	0.0000	0.0006	0.9398	0.0130	0.0106	0.0365	0.0602
Transmission Service									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	4.63	9,658	0	5,533	11,597,807	111,523	73,372	378,183	563,077
July	4.86	9,511	0	5,808	12,718,746	102,332	110,837	396,479	609,648
August	4.50	9,441	0	5,378	9,882,815	77,603	105,444	352,071	535,118
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0
Total		28,610	0	16,718	34,199,368	291,457	289,653	1,126,733	1,707,843
Weighted	D13	0.0008	0.0000	0.0005	0.9524	0.0081	0.0081	0.0314	0.0476
Average	D13	0.0009	0.0000	0.0005	0.9461	0.0106	0.0093	0.0340	0.0539

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IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATCRS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
ENERGY RELATED ALLOCATION FACTOFS									
Monthly Energy Requirements @ Generation Level									
January		1,128,133	523,703	28,321	30,871	265,383	539	181,473	815
February		965,302	431,943	25,155	26,195	232,451	540	159,801	1,008
March		978,802	407,564	25,027	28,927	243,519	539	174,967	4,347
April		915,246	329,041	21,567	26,660	216,304	536	169,951	60,161
May		1,077,762	307,241	22,418	30,458	229,531	541	172,911	222,172
June		1,190,562	301,853	23,788	32,660	233,699	541	176,161	335,330
July		1,414,857	371,667	27,730	36,090	267,857	545	182,182	434,438
August		1,348,163	351,296	23,950	34,896	267,516	545	174,880	400,131
September		1,113,432	301,011	20,598	33,183	249,937	543	179,443	239,047
October		988,631	327,085	22,630	31,872	241,354	542	190,711	78,227
November		1,011,335	415,545	25,320	30,503	247,466	552	178,710	16,754
December		1,142,781	528,204	28,047	30,520	265,857	549	182,215	5,183
Total		13,275,006	4,596,153	294,551	372,835	2,960,874	6,512	2,123,405	1,797,613
Ratio		1.0000	0.3462	0.0222	0.0281	0.2230	0.0005	0.1600	0.1354
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	33.30	37,566,829	17,439,310	943,089	1,028,004	8,837,254	17,949	6,043,051	27,140
February	29.45	28,428,144	12,720,721	740,815	771,443	6,845,682	15,903	4,706,139	29,686
March	30.50	29,853,461	12,430,702	763,324	882,274	7,427,330	16,440	5,336,494	132,584
April	27.65	25,306,552	9,097,984	596,328	737,149	5,980,806	14,820	4,699,145	1,663,452
May	30.27	32,623,856	9,300,185	678,593	921,964	6,947,903	16,376	5,234,016	6,725,146
June	33.34	39,693,337	10,063,779	793,092	1,088,884	7,791,525	18,037	5,873,208	11,179,902
July	40.18	56,848,954	14,933,580	1,114,191	1,450,096	10,762,494	21,898	7,320,073	17,455,719
August	40.87	55,099,422	14,357,468	978,837	1,426,200	10,933,379	22,274	7,147,346	16,353,354
September	34.87	38,825,374	10,496,254	718,252	1,157,091	8,715,303	18,934	6,257,177	8,335,569
October	31.65	31,290,171	10,352,240	716,240	1,008,749	7,638,854	17,154	6,036,003	2,475,885
November	33.27	33,647,115	13,825,182	842,396	1,014,835	8,233,194	18,365	5,945,682	557,406
December	35.21	40,237,319	18,598,063	987,535	1,074,609	9,360,825	19,330	6,415,790	182,493
Total		449,420,534	153,615,467	9,872,691	12,561,297	99,474,548	217,481	71,014,123	65,118,334
Ratio		1.1580	0.3418	0.0220	0.0279	0.2213	0.0005	0.1580	0.1449
Weighted	E10S	151,641,713	39,354,827	2,886,120	3,965,180	29,487,398	62,209	20,340,626	44,988,975
Weighted	E10NS	297,778,821	114,260,641	6,986,571	8,596,117	69,987,150	155,272	50,673,497	20,129,359
Weighted	E10S	0.3374161	0.0875679	0.0064219	0.0088229	0.0656120	0.0001384	0.0452597	0.1001044
Weighted	E10NS	0.6625839	0.2542399	0.0155457	0.0191271	0.1557275	0.0003455	0.1127530	0.0447896
Total Ratio		1.0000	0.3418	0.0220	0.0279	0.2213	0.0005	0.1580	0.1449

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IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INEL	Simplot	Micron	Total Special Contracts
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,474	1,613	894	1,035,086	20,312	17,352	55,383	93,047
February		1,563	1,626	867	881,149	18,731	15,602	49,820	84,153
March		1,466	1,634	866	888,856	17,923	17,161	54,862	89,946
April		1,457	1,646	864	828,187	17,198	16,495	53,366	87,059
May		1,293	1,681	844	989,090	15,509	16,727	56,436	88,672
June		1,520	1,640	874	1,108,066	15,166	11,543	55,787	82,496
July		1,426	1,642	874	1,324,451	14,987	17,058	58,361	90,406
August		1,529	1,652	874	1,257,269	15,911	17,249	57,734	90,894
September		1,528	1,652	874	1,027,816	14,345	15,660	55,611	85,616
October		1,507	1,652	871	896,451	17,464	17,162	57,554	92,180
November		1,528	1,627	878	918,883	19,719	16,635	56,098	92,452
December		1,513	1,725	862	1,044,675	22,928	17,374	57,804	98,106
Total		17,804	19,790	10,442	12,199,979	210,193	196,018	668,816	1,075,027
Ratio		0.0013	0.0015	0.0008	0.9190	0.0158	0.0148	0.0504	0.0810
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	33.30	49,084	53,713	29,770	40,511,448	676,390	577,822	1,844,254	3,098,465
February	29.45	46,030	47,886	25,533	30,656,007	551,628	459,479	1,467,199	2,478,306
March	30.50	44,713	49,837	26,413	32,446,632	546,652	523,411	1,673,291	2,743,353
April	27.65	40,286	45,512	23,890	27,598,543	475,525	456,087	1,475,570	2,407,181
May	30.27	39,139	50,884	25,548	35,173,801	469,457	506,326	1,708,318	2,684,101
June	33.34	50,677	54,678	29,139	42,816,162	505,634	384,844	1,859,939	2,750,417
July	40.13	57,297	65,976	35,117	60,536,554	602,178	685,390	2,344,945	3,632,513
August	40.87	62,490	67,517	35,720	58,531,971	650,283	704,967	2,359,589	3,714,838
September	34.87	53,281	57,605	30,476	42,097,156	500,210	546,064	1,939,156	2,985,430
October	31.65	47,697	52,286	27,567	34,408,709	552,736	543,177	1,821,584	2,917,497
November	33.27	50,837	54,130	29,211	36,516,952	656,051	553,446	1,866,380	3,075,878
December	35.21	53,273	60,737	30,351	43,198,832	807,295	611,739	2,035,279	3,454,312
Total		594,804	660,760	348,736	484,492,366	6,994,038	6,552,751	22,395,503	35,942,291
Ratio		0.0013	0.0015	0.0008	1.0780	0.0156	0.0146	0.0498	0.0800
Weighted	E10S	170,464	188,170	99,977	141,543,946	1,758,095	1,775,201	6,564,472	10,097,768
Weighted	E10NS	424,340	472,590	248,759	271,934,297	5,235,943	4,777,551	15,831,030	25,844,524
Weighted	E10S	0.0003793	0.0004187	0.0002225	0.3149477	0.0039119	0.0039500	0.0146065	0.0224684
Weighted	E10NS	0.0009442	0.0010516	0.0005535	0.6050776	0.0116504	0.0106305	0.0352254	0.0575063
Total Ratio		0.0013	0.0015	0.0008	0.9200	0.0156	0.0146	0.0498	0.0800

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