BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

P. OBENCHAIN

WORKPAPERS

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
TWELVE MONTHS ENDING DECEMBER 31, 2003

WORKPAPERS FOR THE
JURISDICTIONAL SEPARATION STUDY
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IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1											
2		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
3	DESCRIPTION	TOTALS PER BOOK	NORMALIZING ADJUSTMENT	ANNUALIZING ADJUSTMENT	KNWN.&MEAS. ADJUSTMENT	OTHER ADJUSTMENT	SYSTEM PER BOOK	NORMALIZING ADJUSTMENT	ANNUALIZING ADJUSTMENT	KNWN.&MEAS. ADJUSTMENT	OTHER ADJUSTMENT
55	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
56											
57	INTANGIBLE PLANT										
58	301 - ORGANIZATION	14,097	0	0	0	0	14,097	14,097	14,097	14,097	14,097
59	302 - FRANCHISES & CONSENTS	7,533,609	0	0	0	0	7,533,609	7,533,609	7,533,609	7,533,609	7,533,609
60	303 - MISCELLANEOUS	61,017,251	0	0	0	0	61,017,251	61,017,251	61,017,251	61,017,251	61,017,251
61											
62	TOTAL INTANGIBLE PLANT	68,564,956	0	0	0	0	68,564,956	68,564,956	68,564,956	68,564,956	68,564,956
63											
64	PRODUCTION PLANT										
65	310-316 / STEAM PRODUCTION	767,381,589	0	6,621,907	0	(1,577,314)	767,381,589	767,381,589	774,003,496	774,003,496	772,426,182
66	330-336 / HYDRAULIC PRODUCTION	624,159,085	0	0	0	0	624,159,085	624,159,085	624,159,085	624,159,085	624,159,085
67	340-346 / OTHER PRODUCTION	50,784,867	0	0	0	0	50,784,867	50,784,867	50,784,867	50,784,867	50,784,867
68											
69	TOTAL PRODUCTION PLANT	1,442,325,540	0	6,621,907	0	(1,577,314)	1,442,325,540	1,442,325,540	1,448,947,447	1,448,947,447	1,447,370,134
70											
71	TRANSMISSION PLANT										
72	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	17,455,288	0	0	0	0	17,455,288	17,455,288	17,455,288	17,455,288	17,455,288
73	DIRECT ASSIGNMENT	179,388	0	0	0	0	179,388	179,388	179,388	179,388	179,388
74	TOTAL ACCOUNT 350	17,634,676	0	0	0	0	17,634,676	17,634,676	17,634,676	17,634,676	17,634,676
75											
76	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVI	28,735,719	0	0	0	0	28,735,719	28,735,719	28,735,719	28,735,719	28,735,719
77	DIRECT ASSIGNMENT	223,229	0	0	0	0	223,229	223,229	223,229	223,229	223,229
78	TOTAL ACCOUNT 352	28,958,948	0	0	0	0	28,958,948	28,958,948	28,958,948	28,958,948	28,958,948
79											
80	353 / STATION EQUIPMENT - SYSTEM SERVICE	201,684,412	0	2,496,839	13,441,220	0	201,684,412	201,684,412	204,181,251	217,622,471	217,622,471
81	DIRECT ASSIGNMENT	2,038,670	0	0	0	0	2,038,670	2,038,670	2,038,670	2,038,670	2,038,670
82	TOTAL ACCOUNT 353	203,723,082	0	2,496,839	13,441,220	0	203,723,082	203,723,082	206,219,921	219,661,141	219,661,141
83											
84	354 / TOWERS & FIXTURES - SYSTEM SERVICE	65,054,575	0	0	0	0	65,054,575	65,054,575	65,054,575	65,054,575	65,054,575
85	DIRECT ASSIGNMENT	158,654	0	0	0	0	158,654	158,654	158,654	158,654	158,654
86	TOTAL ACCOUNT 354	65,213,229	0	0	0	0	65,213,229	65,213,229	65,213,229	65,213,229	65,213,229
87											
88	355 / POLES & FIXTURES - SYSTEM SERVICE	70,497,658	0	0	0	0	70,497,658	70,497,658	70,497,658	70,497,658	70,497,658
89	DIRECT ASSIGNMENT	2,608,992	0	0	0	0	2,608,992	2,608,992	2,608,992	2,608,992	2,608,992
90	TOTAL ACCOUNT 355	73,106,650	0	0	0	0	73,106,650	73,106,650	73,106,650	73,106,650	73,106,650
91											
92	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM S	102,808,464	0	10,660,643	4,947,470	0	102,808,464	102,808,464	113,469,107	118,416,577	118,416,577
93	DIRECT ASSIGNMENT	1,682,018	0	0	0	0	1,682,018	1,682,018	1,682,018	1,682,018	1,682,018
94	TOTAL ACCOUNT 356	104,490,482	0	10,660,643	4,947,470	0	104,490,482	104,490,482	115,151,125	120,098,595	120,098,595
95											
96	359 / ROADS & TRAILS - SYSTEM SERVICE	303,247	0	0	0	0	303,247	303,247	303,247	303,247	303,247
97	DIRECT ASSIGNMENT	15,013	0	0	0	0	15,013	15,013	15,013	15,013	15,013
98	TOTAL ACCOUNT 359	318,260	0	0	0	0	318,260	318,260	318,260	318,260	318,260
99											
100	TOTAL TRANSMISSION PLANT	493,445,328	0	13,157,482	18,388,690	0	493,445,328	493,445,328	506,602,810	524,991,500	524,991,500

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D) TOTALS PER BOOK	(E) NORMALIZING ADJUSTMENT	(F) ANNUALIZING ADJUSTMENT	(G) KNWN.&MEAS. ADJUSTMENT	(H) OTHER ADJUSTMENT	TOTAL SYSTEM PER BOOK	TY ACTUALS+ NORMALIZING ADJUSTMENT	PLUS: ANNUALIZING ADJUSTMENT	PLUS: KNWN.&MEAS. ADJUSTMENT	PLUS: OTHER ADJUSTMENT
DESCRIPTION										
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
DISTRIBUTION PLANT										
360 / LAND & LAND RIGHTS - SYSTEM SERVICE	3,411,737	0	0	0	0	3,411,737	3,411,737	3,411,737	3,411,737	3,411,737
DIRECT ASSIGNMENT	2,949	0	0	0	0	2,949	2,949	2,949	2,949	2,949
NET DISTRIBUTION PLANT	3,414,686	0	0	0	0	3,414,686	3,414,686	3,414,686	3,414,686	3,414,686
PLUS: ADJUSTMENT FOR CIAC	89,641	0	0	0	0	89,641	89,641	89,641	89,641	89,641
NET DISTRIBUTION PLANT + CIAC	3,504,327	0	0	0	0	3,504,327	3,504,327	3,504,327	3,504,327	3,504,327
361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVI	15,083,034	0	0	0	0	15,083,034	15,083,034	15,083,034	15,083,034	15,083,034
DIRECT ASSIGNMENT	262,500	0	0	0	0	262,500	262,500	262,500	262,500	262,500
NET DISTRIBUTION PLANT	15,345,534	0	0	0	0	15,345,534	15,345,534	15,345,534	15,345,534	15,345,534
PLUS: ADJUSTMENT FOR CIAC	4,187,465	0	0	0	0	4,187,465	4,187,465	4,187,465	4,187,465	4,187,465
NET DISTRIBUTION PLANT + CIAC	19,532,999	0	0	0	0	19,532,999	19,532,999	19,532,999	19,532,999	19,532,999
362 / STATION EQUIPMENT - SYSTEM SERVICE	122,510,677	0	0	0	0	122,510,677	122,510,677	122,510,677	122,510,677	122,510,677
DIRECT ASSIGNMENT	1,580,595	0	0	0	0	1,580,595	1,580,595	1,580,595	1,580,595	1,580,595
NET DISTRIBUTION PLANT	124,091,272	0	0	0	0	124,091,272	124,091,272	124,091,272	124,091,272	124,091,272
PLUS: ADJUSTMENT FOR CIAC	15,581,854	0	0	0	0	15,581,854	15,581,854	15,581,854	15,581,854	15,581,854
NET DISTRIBUTION PLANT + CIAC	139,673,126	0	0	0	0	139,673,126	139,673,126	139,673,126	139,673,126	139,673,126
364 / POLES, TOWERS & FIXTURES	176,650,533	0	0	0	0	176,650,533	176,650,533	176,650,533	176,650,533	176,650,533
365 / OVERHEAD CONDUCTORS & DEVICES	91,881,139	0	0	0	0	91,881,139	91,881,139	91,881,139	91,881,139	91,881,139
366 / UNDERGROUND CONDUIT	33,247,153	0	0	0	0	33,247,153	33,247,153	33,247,153	33,247,153	33,247,153
367 / UNDERGROUND CONDUCTORS & DEVICES	130,056,136	0	0	0	0	130,056,136	130,056,136	130,056,136	130,056,136	130,056,136
368 / LINE TRANSFORMERS	259,208,400	0	0	0	0	259,208,400	259,208,400	259,208,400	259,208,400	259,208,400
369 / SERVICES	45,947,207	0	0	0	0	45,947,207	45,947,207	45,947,207	45,947,207	45,947,207
370 / METERS	39,552,028	0	0	0	0	39,552,028	39,552,028	39,552,028	39,552,028	39,552,028
371 / INSTALLATIONS ON CUSTOMER PREMISES	2,246,441	0	0	0	0	2,246,441	2,246,441	2,246,441	2,246,441	2,246,441
373 / STREET LIGHTING SYSTEMS	3,932,143	0	0	0	0	3,932,143	3,932,143	3,932,143	3,932,143	3,932,143
TOTAL DISTRIBUTION PLANT	925,572,673	0	0	0	0	925,572,673	925,572,673	925,572,673	925,572,673	925,572,673
GENERAL PLANT										
389 / LAND & LAND RIGHTS	8,598,053	0	0	0	0	8,598,053	8,598,053	8,598,053	8,598,053	8,598,053
390 / STRUCTURES & IMPROVEMENTS	57,591,419	0	0	0	0	57,591,419	57,591,419	57,591,419	57,591,419	57,591,419
391 / OFFICE FURNITURE & EQUIPMENT	54,197,482	0	0	0	0	54,197,482	54,197,482	54,197,482	54,197,482	54,197,482
392 / TRANSPORTATION EQUIPMENT	41,966,991	0	0	0	0	41,966,991	41,966,991	41,966,991	41,966,991	41,966,991
393 / STORES EQUIPMENT	1,018,477	0	0	0	0	1,018,477	1,018,477	1,018,477	1,018,477	1,018,477
394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,641,868	0	0	0	0	3,641,868	3,641,868	3,641,868	3,641,868	3,641,868
395 / LABORATORY EQUIPMENT	8,983,024	0	0	0	0	8,983,024	8,983,024	8,983,024	8,983,024	8,983,024
396 / POWER OPERATED EQUIPMENT	6,405,427	0	0	0	0	6,405,427	6,405,427	6,405,427	6,405,427	6,405,427
397 / COMMUNICATIONS EQUIPMENT	22,023,445	0	0	0	0	22,023,445	22,023,445	22,023,445	22,023,445	22,023,445
398 / MISCELLANEOUS EQUIPMENT	2,112,180	0	0	0	0	2,112,180	2,112,180	2,112,180	2,112,180	2,112,180
TOTAL GENERAL PLANT	206,538,364	0	0	0	0	206,538,364	206,538,364	206,538,364	206,538,364	206,538,364
TOTAL ELECTRIC PLANT IN SERVICE	3,136,446,862	0	19,779,389	18,388,690	(1,577,314)	3,136,446,862	3,136,446,862	3,156,226,251	3,174,614,941	3,173,037,627

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$3,087,419,093
2	Actual	January, 2003	3,094,125,058
3	Actual	February	3,098,657,865
4	Actual	March	3,108,132,719
5	Actual	April	3,113,961,033
6	Actual	May	3,122,816,311
7	Actual	June	3,134,473,379
8	Forecast	July	3,140,354,884
9	Forecast	August	3,147,510,909
10	Forecast	September	3,160,280,091
11	Forecast	October	3,171,438,795
12	Forecast	November	3,182,048,314
13	Forecast	December	3,212,590,750
14		Average	$3,136,446,862

13 MONTH
ACCOUNT 101 - ELECTRC PLANT IN SERVICE
ACTUALS THRJ JUNE 2003
ESTIMATED JULY THRU DECEMBER 2003

ACCT	ACCOUNT DESCRIPTION	December-02 BALANCE	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE	TOTAL	13-MONTH AVERAGE
301	Organization	14,796.35	14,796.35	14,796.35	14,796.35	14,796.35	14,796.35	5,703.01	14,796.35	14,796.35	14,796.35	14,796.35	14,796.35	14,796.35	183,259.21	14,096.86
302	Franchises and Consents	7,187,052.53	7,209,668.33	7,182,357.70	7,242,463.40	7,242,559.40	7,223,267.10	9,474,907.24	7,242,559.40	7,242,559.40	7,242,559.40	7,242,559.40	7,242,559.40	5,961,838.72	97,936,911.42	7,533,608.57
303	Miscellaneous Intangible Plant	59,927,117.80	60,356,726.05	60,425,311.34	60,623,636.76	60,711,633.72	60,711,375.97	60,561,358.22	60,958,351.97	60,981,810.30	61,737,889.14	61,798,564.56	62,331,033.01	62,099,454.40	793,224,263.23	61,017,251.02
TOTAL	INTANGIBLE PLANT	67,128,966.68	67,581,190.73	67,622,465.39	67,880,896.51	67,968,989.47	67,949,439.42	70,041,968.47	68,215,707.72	68,239,166.05	68,995,244.89	69,055,920.31	69,588,388.76	71,076,089.46	891,344,433.86	68,564,956.45
310	Land and Land Rights	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	1,275,202.80	16,577,636.40	1,275,202.80
311	Structures and Improvements	129,075,597.14	129,075,597.14	129,075,890.70	129,075,890.70	129,175,457.43	129,176,212.96	129176,212.96	129,275,138.96	129,329,732.32	129655,724.78	129,812,844.05	129,883,170.46	130,065,332.20	1,681,852,801.81	129,373,292.45
312	Boiler Plant Equipment	447,854,953.40	447,723,842.60	447,852,249.60	447,635,446.34	450,046,829.14	450,239,178.94	450254,739.61	451,498,367.01	452,293,918.97	457,045,726.33	459,337,453.64	460,363,815.94	463,023,503.57	5,885,170,025.08	452,705,386.54
314	Turbogenerator Units	110,042,238.75	110,042,238.75	110,042,238.75	110,042,238.75	108,561,439.76	108,662,473.31	108662,473.31	108,930,183.50	108,077,852.40	108,960,748.97	110,387,528.86	110,579,047.98	111,076,108.73	1,426,166,811.83	109,705,139.37
315	Accessory electric Equipment	61,027,349.72	61,027,349.72	61,027,349.72	61,027,349.72	61,027,349.72	61,027,349.72	61027,349.72	61,038,921.34	61,045,265.30	61,083,161.80	61,101,443.47	61,109,632.88	61,130,858.41	793,700,731.24	61,053,902.40
316	Misc Power Plant Equipment	11,751,373.43	11,751,373.43	11,751,373.43	11,751,373.43	11,767,402.88	11,767,402.88	11767,402.88	11,735,797.71	11,718,704.19	11617,135.08	11,568,738.56	11,547,296.24	11,492,193.68	151,987,567.82	11,691,351.37
TOTAL	STEAM PRODUCTION PLANT	761,026,715.24	760,895,604.44	761,024,305.00	760,807,501.74	761,953,681.73	762,147,820.61	762163,381 28	763,753,611 33	764,740,675.97	770,637,699.76	773,483,211.39	774,758,166.30	778,063,199.39	9,955,455,574.18	765,804,274.94
330	Land and Land Rights	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13935,723.31	13,929,828.85	13,928,152.48	13,923,782.32	13,921,961.12	13,921,179.05	13,916,287.52	181,091,254.51	13,930,096.50
331	Structures and Improvements	127,165,330.17	127,165,330.17	127,165,330.17	127,165,570.17	127,184,292.69	127,184,292.69	127865,647.42	127,468,717.10	127,549,948.34	127,762,528.59	127,851,221.30	127,889,473.74	128,129,317.41	1,657,546,999.95	127,503,615.38
332	Reservoirs, Dams, Waterways	242,690,540.79	242,690,540.79	242,690,761.90	242,690,761.90	242,890,232.78	242,659,373.75	242659,373.75	242,902,475.81	242,963,083.04	243,121,669.04	243,187,831.55	243,216,362.53	243,395,236.91	3,157,558,244.54	242,889,095.73
333	Waterwheel, Turbines, Generato	182,143,533.26	182,145,192.73	182,145,178.04	182,540,320.59	182,540,192.08	182,340,833.18	182408,449.75	182,755,971.87	182,817,624.58	182,979,030.96	183,046,380.77	183,075,440.84	183,257,692.81	2,374,195,841.46	182,630,449.34
334	Accessory Electric Equipment	35,409,750.43	35,728,815.03	35,752,290.90	35,758,042.08	35,883,497.66	35,412,372.52	35456,884.78	36,461,602.97	36,626,851.27	37,059,641.16	37,240,252.23	37,318,216.69	37,807,297.33	471,915,515.04	36,301,193.46
335	Misc Power Plant Equipment	13,847,717.87	13,863,346.69	13,853,382.74	13,875,988.09	13,868,021.79	13,855,133.56	13876,488.18	13,978,253.55	14,009,735.05	14,092,120.13	14,126,492.66	14,141,317.00	14,234,265.00	181,622,262.30	13,970,943.25
336	Roads, Railroads and Bridges	6,933,691.08	6,933,691.08	6,933,691.08	6,933,691.08	6,933,691.08	6,933,691.08	6933,691.08	6,933,691.08	6,933,691.08	6,933,691.08	6,933,691.56	6,933,691.63	6,933,691.86	90,137,986.97	6,933,691.31
TOTAL	HYDRO PRODUCTION PLANT	622,126,286.91	622,462,639.80	622,476,358.14	622,900,097.22	623,035,651.39	622,321,420.09	623136,258.27	624,430,541.46	624,829,086.14	625,872,463.75	626,307,831.26	626,495,681.51	627,673,788.84	8,114,068,104.78	624,159,084.98
340	LAND AND LAND RIGHTS	218,767.58	219,035.47	219,032.93	219,033.36	219,033.36	219,034.16	219,034.56	220,116.83	220,116.83	220,116.83	220,706.11	224,861.62	2,859,595.74	219,968.90	
341	Structures and Improvements	1,206,361.98	1,207,415.66	1,207,405.69	1,207,407.37	1,207,407.37	1,207,410.54	1207,412.12	1,213,322.78	1,213,322.78	1,213,322.78	1,216,540.04	1,216,540.04	1,239,227.87	15,763,097.02	1,212,545.92
342	Fuel Holders, Producers, Acces	1,674,677.33	1,676,652.98	1,676,634.28	1,676,637.44	1,676,637.44	1,676,643.37	1676,646.34	1,684,627.83	1,684,627.83	1,684,627.83	1,688,973.64	1,688,973.64	1,719,619.82	21,885,979.76	1,683,536.90
343	Prime Movers	764,857.32	765,793.92	765,785.05	765,786.55	765,786.55	765,769.36	765,790.77	769,574.59	769,574.59	769,574.59	771,634.82	771,634.82	786,163.38	9,997,746.30	769,057.41
344	Generators	42,682,615.57	42,946,341.39	42,945,866.77	42,945,946.92	42,945,946.92	42,946,097.53	42946,172.85	43,155,742.58	43,155,742.58	43,155,742.58	43,269,846.08	43,269,846.08	44,074,492.27	560,640,400.12	43,126,184.62
345	Accessory Electric Equipment	1,237,106.29	1,238,555.10	1,238,541.38	1,249,715.17	1,249,715.17	1,255,447.43	1490,528.35	1,255,708.30	1,255,708.30	1,255,708.30	1,258,967.84	1,258,967.84	1,281,953.77	16,526,623.23	1,271,278.71
346	Misc Power Plant Equipment	2,489,423.38	2,492,454.44	2,492,425.74	2,492,430.58	2,492,217.76	2,486,019.45	2490,768.92	2,504,494.47	2,504,494.47	2,504,494.47	2,511,171.52	2,511,171.52	2,558,257.38	32,529,824.11	2,502,294.16
TOTAL	OTHER PRODUCTION PLANT	50,473,809.45	50,546,248.96	50,545,691.84	50,556,957.39	50,556,744.57	50,556,441.84	50796,353.91	50,803,587.37	50,803,587.37	50,803,587.37	50,937,840.05	50,937,840.05	51,884,576.11	660,203,266.27	50,784,866.64
350	Land and Land Rights	16,744,440.86	16,744,445.21	16,744,439.04	16,744,439.04	17368,860.37	18,135,490.68	18340 749.09	17,555,272.02	17,669,927.48	17,724,360.69	17,756,401.45	17,802,289.15	19,919,671.75	229,250,786.83	17,634,675.91
352	Structures and Improvements	27,646,051.63	27,740,604.34	27,820,030.34	28,813,928.16	28853,618.05	28,853,618.05	29901,262.98	29,186,451 94	29,186,064.85	29,187,688.44	29,311,310.21	29,802,068.79	30,163,626.08	376,466,323.87	28,958,947.99
353	Station Equipment	200,612,202.34	200,898,532.31	200,762,387.93	201,104,939.94	201169,165.51	203,577,836.17	203755,762.19	203,958,093.51	203,942,644.43	204,124,238.57	205,191,618.14	208,428,977.25	211,073,669.88	2,648,400,068.19	203,723,082.17
354	Towers and Fixtures	57,167,514.53	64,361,254.25	64,360,942.23	65,204,174.23	65740,942.41	65,727,037 12	65718,568.86	65,911,444.89	66,015,849.22	66,065,415.56	66,094,853.66	66,137,514.37	68,066,467.60	847,771,978.92	65,213,229.15
355	Poles and Fixtures	81,188,301.87	71,729,789.64	71,795,042.08	71,714,474.44	71636,097.88	71,747,811 81	71799,699.12	72,007,875.59	72,264,649.38	72,386,559.70	72,442,508.56	72,492,449.38	77,181,192.74	950,386,452.36	73,106,650.18
356	Overhead Conductors, Devices	101,672,563.20	103,330,473.37	103,344,760.54	103,356,605.74	103887,700.51	104,438,721.13	104509,856.84	104,300,077.64	104,588,574.60	104,725,546.74	104,786,563.44	104,836,510.62	110,098,316.27	1,358,376,270.64	104,490,482.36
359	Roads and Trails	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06	318,265.42	318,251.06	318,244.25	318,218.69	318,140.93	317,803.16	4,137,380.93	318,260.07
TOTAL	TRANSMISSION PLANT	485,349,425.49	485,723,450.18	486,345,953.22	487,256,912.61	488974,735.79	492,798,866.02	494,344,250.14	493,237,481.02	493,985,961.17	494,532,053.95	495,901,474.16	499,817,950.49	516,820,747.48	6,414,789,261.72	493,445,327.83
360	Land and Land Rights	2,975,679.12	2,975,679.12	3,146,341.49	3,175,012.82	3336,762.10	3,511,216.88	3511,983.67	3,540,615.73	3,574,287.54	3,613,095.52	3,648,236.39	3,671,987.48	3,710,026.11	44,330,524.06	3,414,686.47
361	Structures and Improvements	14,863,264.08	14,359,947.62	14,356,760.94	14,959,573.53	15051,503.07	15,220,388.16	15576,507.59	15,496,612.00	15,570,181.50	15,654,987.44	15,731,774.03	15,783,672.78	15,866,767.34	99,491,940.08	15,345,533.85
362	Station Equipment	119,804,702.56	119,900,243.27	119,906,461.46	120,713,352.78	121234,191.74	122,978,475.22	124180,600.89	125,580,740.34	126,299,446.24	127,128,011.74	127,878,191.56	128,385,225.41	129,196,886.77	1,613,186,529.99	124,091,271.54
TOTAL	SUBSTATION EQUIPMENT	137,643,645.76	137,235,870.01	137,909,563.89	138,847,939.13	139622,456.91	141,710,080.26	143269,092.15	144,617,968.06	145,443,915.38	146,396,094.70	147,258,201.98	147,840,885.67	148,773,680.23	1,857,069,394.13	142,829,768.36
364	Poles, Towers and Fixtures	172,814,561.60	173,109,968.05	173,519,474.19	173,952,914.40	174167,425.79	175,173,023.32	176,490,324.31	177,300,263.35	178,214,695.16	174,774,664.01	179,641,609.07	180,824,448.18	182,473,560.85	2,296,456,932.27	176,650,533.25
365	Overhead Conductors, Devices	90,242,432.85	90,403,795.87	90,554,290.89	90,679,822.02	90821,668.53	91,149,798.04	91,734,251.16	92,251,080.41	92,610,404.48	92,809,107.82	93,190,899.98	93,657,014.79	94,350,241.85	1,194,454,808.68	91,881,139.13
366	Underground Conduit	31,606,071.85	31,514,047.71	32,229,437.68	32,446,178.98	32641,320.50	32,861,471.20	33,126,445.24	33,324,790.13	33,710,802.87	34,118,395.52	34,467,825.63	34,787,236.31	35,278,970.27	432,212,993.89	33,247,153.38
367	Underground Conductors, Device	125,663,778.82	126,326,648.80	127,516,826.23	128,122,526.29	128392,309.80	128,965,821.21	129,405,093.64	130,695,585.77	131,522,949.56	132,504,933.68	133,162,034.71	133,700,588.66	134,750,673.05	1,690,729,770.21	130,056,136.17
368	Line Transformers	255,276,408.99	255,916,837.26	256,331,225.31	257,334,435.28	257907,002.19	259,153,189.48	260,142,625.86	259,849,241.92	260,423,760.32	260,891,152.58	261,582,476.32	262,178,505.33	262,722,333.71	3,369,709,194.55	259,208,399.58
369	Services	44,796,600.21	45,305,942.74	45,167,896.04	45,422,498.94	45581,574.32	45,757,185.01	45,961,091.95	45,982,387.66	46,239,827.00	46,483,853.33	46,700,397.04	46,970,094.86	47,244,340.31	597,313,689.41	45,947,206.88
370	Meters	38,840,241.90	39,546,673.52	39,359,331.47	39,798,001.95	39609,293.47	39,658,188.49	39,782,385.77	39,600,911.18	39,577,897.47	39,571,187.40	39,552,995.69	39,527,428.81	39,451,831.09	514,176,368.21	39,552,028.32
371	Installations, Cust Premises	2,214,786.38	2,227,782.00	2,232,460.03	2,235,462.33	2237,266.49	2,240,244.76	2244,230.07	2,247,150.99	2,254,344.11	2,256,657.62	2,262,864.10	2,270,483.32	2,279,996.60	29,203,728.81	2,246,440.68
373	Street Lighting, Signal Systen	3,885,961.46	3,924,213.44	3,932,845.60	3,928,396.97	3925,100.97	3,922,238.49	3926,866.78	3,938,338.32	3,938,428.12	3,943,548.93	3,946,707.17	3,951,822.63	3,953,393.64	51,117,862.53	3,932,143.27
TOTAL	DISTRIBUTION LINES	765,340,844.06	768,375,909.39	771,143,787.44	773,920,237.16	775282,962.06	778,881,160.00	782,813,314.78	785,189,749.73	788,493,109.09	791,353,500.88	794,507,809.71	797,867,622.89	802,505,341.38	10,175,375,348.56	782,721,180.66
389	Land and Land Rights	8,559,928.96	8,501,230.48	8,501,230.48	8,601,230.48	8601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	8,601,230.48	111,774,694.72	8,598,053.44
390	Structures and Improvements	56,881,558.87	57,441,675.40	57,415,286.77	57,424,901.43	57483,986.43	57,518,646.16	57,574,323.39	57,601,205.69	57,726,138.06	57,768,094.01	57,878,127.67	57,913,146.31	58,061,352.78	748,688,442.96	57,591,418.69
391	Office Furniture, Equipment	50,192,775.07	52,281,672.22	52,916,950.80	53,059,547.58	53171,750.54	52,839,083.62	52,943,347.44	54,209,777.70	54,804,402.63	55,261,596.31	57,108,295.21	57,616,701.28	57,161,365.99	704,567,266.38	54,197,482.03
392	Transportation Equipment	41,581,200.37	41,582,779.20	41,520,453.67	41,709,676.29	41709,676.29	41,365,934.70	41,556,290.60	41,955,826.10	42,047,830.70	42,255,559.77	42,555,188.61	42,678,211.76	42,952,258.37	545,570,886.43	41,966,991.26
393	Stores Equipment	1,011,969.94	1,011,969.94	1,011,969.94	1,011,969.94	1,011,969.94	1,011,969.94	1,011,969.94	1,036,971.73	1,036,971.73	1,036,971.73	1,036,971.73	1,036,971.73	996,548.43	13,240,194.85	1,018,476.53
394	Tools, Shop, Garage Equipment	3,529,124.61	3,533,063.47	3,585,520.02	3,627,501.85	3637,730.38	3,641,641.15	3,641,641.15	3,686,606.73	3,686,793.73	3,686,980.73	3,687,167.74	3,759,557.23	3,640,950.79	47,344,279.58	3,641,867.66
395	Laboratory Equipment	8,733,278.30	8,763,101.38	8,763,101.38	8,806,768.72	9014,137.38	9,038,669.13	9,038,669.13	9,055,581.58	9,076,581.66	9,076,581.66	9,076,581.66	9,076,581.66	9,259,673.13	116,779,306.77	8,983,023.60
396	Power Operated Equipment	6,394,560.51	6,394,560.51	6,394,560.51	6,400,894.89	6391,935.51	6,366,037.85	6,351,902.76	6,429,348.58	6,429,348.64	6,429,348.69	6,429,348.74	6,429,348.78	6,429,348.82	83,270,544.80	6,405,426.52
397	Communication Equipment	19,445,327.68	19,494,211.94	19,586,327.67	21,270,805.07	21,403,996.56	21,928,472.37	22,048,751.40	23,369,587.99	23,369,587.99	23,366,124.33	23,396,201.84	24,229,184.39	24,229,184.39	286,304,781.07	22,023,444.70
398	Miscellaneous Equipment	1,999,675.03	1,999,879.96	1,994,348.95	1,998,373.01	2088,889.42	2,088,889.42	2,090,126.02	2,134,594.90	2,146,014.48	2,156,449.48	2,166,884.48	2,183,319.56	2,410,905.57	27,458,340.30	2,112,180.02
TOTAL	GENERAL EQUIPMENT PLANT	198,329,399.34	201,104,144.50	201,889,740.19	203,911,669.26	204515,302.93	204,400,574.82	205,858,252.31	208,055,729.71	209,824,900.10	211,935,998.15	212,691,270.62	213,742,818.75	2,384,998,737.87	206,810,629.84	
TOTAL	ELECTRIC PLANT IN SERVICE	3,087,419,092.93	3,094,125,058.01	3,098,657,865.11	3,106,082,211.02	3,111,910,524.85	3,120,765,803.06	3,132,422,871.31	3,138,304,376.40	3,145,460,401.26	3,153,229,582.51	3,159,388,287.00	3,179,997,806.28	3,210,540,241.64	40,753,304,121.38	3,134,869,547.80
*317	Asset Retire Cost Steam Prod	0.00	0.00	0.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	2,050,508.00	20,505,080.00	1,577,313.85

*Acct 317 not included in EPIS for rate making at request of Rate Dept.

TOTAL INCLUDING ARO		3,087,419,092.93	3,094125,058.01	3,098657,865.11	3,108,132,719.02	3,113,961,032.85	3,122,816,311.06	3,134,473,379.31	3,140,354,884.40	3,147,510,909.26	3,160,280,090.51	3,171,438,795.00	3,182,048,314.28	3,212,590,749.64	40,773,809,201.38	3,136,446,861.64

Idaho Power Company
Major Plant Additions Annualized

Line No.		Annualized Plant	Adjustment for Plant Est to Close 2003	Net Annualizing Adjustments	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Production	$ 4,422,706	$(1,360,833)	$ 3,061,873							
2		2,292,326	(528,998)	1,763,328							
3		1,946,431	(149,725)	1,796,706							
4		8,661,463	(2,039,556)	6,621,907	3.137%	$ 207,729	$ 103,865	0.610%	$ 40,394	$ 0.050	$ 3,311
5	Trans station	2,950,810	(453,971)	2,496,839	2.544%	63,520	31,760	0.610%	15,231	$ 0.061	1,523
6	Trans line	11,549,030	(888,387)	10,660,643	2.131%	227,178	113,589	0.610%	65,030	0.000%	-
7	Total	$23,161,303	$(3,381,914)	$19,779,389		**$ 498,427**	**$ 249,214**		**$ 120,654**		**$ 4,834**

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description	Account No.	Ratebase	Revenue	Expense
1	Incremental Security Costs Order 28975	182	$ 728,766		(1)
2	Intervenor Funding - DSM/Land and Water Fund of the Rockies	928			$ 4,953
3	Prairie Acquisition Adjustment	114	$ (454,449)		
4		115	259,413		
5			$ (195,036)		(1)
6	Other Operating Revenue - Cable One	454		$ 346,171	
	Asset Retirement Obligation :(3)				
7	Electric Plant in Service	101	$ (1,577,314)		
8	Accum Resv for Deprec	108	$ 106,204,710		
10	Prepaid Pension	165	$ 17,800,477		(2)

(1) Included in 2003 operating costs.
(2) Included in 2003 operating costs and known and measurable adjustments.
(3) 13 month average

Idaho Power Company
Major Plant Additions Known to Occur in 2004

Line No.		2004 Plant Closings (1)	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Trans station	13,441,220	2.544%	341,945	170,972	0.610%	81,991	$ 0.061	8,199
2	Trans line	3,085,970							
3		1,861,500							
4		4,947,470	2.131%	105,431	52,715	0.610%	30,180	0.000%	-
5	Total	$ 18,388,690		**$ 447,375**	**$ 223,688**		**$ 112,171**		**$ 8,199**

(1) Plant estimated to close prior to June, 2004.

Rate Case Template Final
Annualizing Adj Jul 03 - Dec 03
Scenario is 2003 Rate Case
Prepared By JWW 5-14-03

Description	Close Date	$Amount Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	Total
Bridger Generator Rewind 314	10/30/2003				2,292,326			2,292,326
Bridger Replace Unit Controls #3 312	9/30/2003			2,421,871				2,421,871
Bridger FDG Spent Liquor Poncs 312	12/31/2003						1,946,431	1,946,431
Bridger #3 Submerged Drag Line 312	9/30/2003			2,000,835				2,000,835
				4,422,706	2,292,326	1,946,431		8,661,463
				* 4 MOS	x 3 MOS	x 1 MO		
				17,690,824	6,876,978	1,946,431		
				÷ 13 MOS	÷ 13 MOS	÷ 13 MOS		
				1,360,833	528,998	149,725		(2,039,556)
								6,621,907

Rate Case Template Final
Annualizing Adj Jul 03 - Dec 03
Scenario is 2003 Rate Case
Prepared By JWW 5-14-03

		$Amount (000s)							
		Jul	Aug	Sep	Oct	Nov	Dec	May	
Description	Close Date	2003	2003	2003	2003	2003	2003	2004	Total
BLPR OBPR #2 Transmission Line									
T714 BLPR-OBPR #2 Build new 230 kV line	12/31/2003						14,635.00		
BLPR Line Terminal 352	11/30/2003					1,021.59 (1)			
OBPR Line Terminal	11/30/2003					1,929.22 (1)			
T715 Reconductor CDWL-ONTO 230 kV	5/15/2004							1861.5 (5)	
Total Cost BLPR OBPR #2 Transmission Line		0.00	0.00	0.00	0.00	2,950.81	14,635.00	1,861.50	19,447.31

14,635,000
11,549,030 (2)
3,085,970 (3) Difference NOT IN ORIGINAL EST OF DEC CLOSE.

Rate Case Template Final
Known & Measurables Jan 04 - Jun 04
Scenario is 2003 Rate Case
Prepared By JWW 5-14-03

Description	Close Date	2003	$Amount (000s) Jan 2004	Feb 2004	Mar 2004	Apr 2004	May 2004	Jun 2004	Total
Star Station, Transmission and Feeders	5/15/2004						2,607.56		2,607.56
Vallivue Station, Transmission and Feeders	5/15/2004						2,509.25		2,509.25
Midrose Station, Transmission and Feeders	5/15/2004						2,648.38		2,648.38
Goshen 345kV Series Capacitor Bank	5/15/2004						5,676.03		5,676.03

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13,441,220 (1)

The following project is outside the data request timeframe but is substantial enough to show

Description	Close Date	2003	$Amount (000s) Jan 2004	Feb 2004	Mar 2004	Apr 2004	May 2004	Jun 2004	Jul 2004	Oct 2004	Total
CDWL - LCST 230kV Transmission Line											
T710 CDWL-GRNT 230kV Transmission Line	6/30/2004							2,785.89			2,785.89
T710 GRNT-LCST 230kV Transmission Line	10/1/2004									6,827.73	6,827.73
Garnet Station	7/1/2004								3,745.50		
CDWL Line Terminall (included in 2003 Cap CX)	10/31/2003	499.43									499.43
LCST Line Terminal and T231	10/15/2004									3,353.36	3,353.36
Total Cost BLPR OBPR #2 Transmission Line		499.43	0.00	0.00	0.00	0.00	0.00	2,785.89	3,745.50	10,181.09	17,211.92

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Rate Case Template Final
Annualizing Adj Jul 03 - Dec 03
Scenario is 2003 Rate Case
Prepared By JWW 5-14-03

		$Amount (000s)							
		Jul	Aug	Sep	Oct	Nov	Dec	May	
Description	Close Date	2003	2003	2003	2003	2003	2003	2004	Total
BLPR OBPR #2 Transmission Line									
T714 BLPR-OBPR #2 Build new 230 kV line	12/31/2003						11,549.03		
BLPR Line Terminal	11/30/2003					1,021.59			
OBPR Line Terminal	11/30/2003					1,929.22			
T715 Reconductor CDWL-ONTO 230 kV	5/15/2004							1861.5	
Total Cost BLPR OBPR #2 Transmission Line		0.00	0.00	0.00	0.00	2,950.81	11,549.03	1,861 50	16,361.34

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IDAHO POWER COMPANY
Cost of Metering Allocation
Test Year 2003

	Cost of Metering Report	E10	Resale Allocation "E10"	Acct. 370 Allocation
Idaho	36,731,736	13,275,012	423,834	37,155,570
Oregon	1,892,384	696,678	22,243	1,914,627
Raft River	44,430	56,567	1,806	46,236
City of Weiser	4,695	52,119	1,664	6,359
City of Seattle	2,785	0	0	2,785
BPA OTEC	180,103	0	0	180,103
Colton (ABC)	0	27,200	868	868
BPA So. Id.	0	0	0	0
TOTAL	38,856,133	14,107,576	450,415	39,306,548

Total Company	Total Company	Idaho	Oregon
1 - Residential Serv.	17,824,642	17,105,004	719,638
7 - Small General Serv.	4,635,516	4,367,879	267,637
9P - Large General Service	722,630	698,403	24,227
9S - Large General Service	8,308,381	7,932,059	376,322
9T - Large General Service	21,226	21,226	0
19P - Uniform Rate-Industrial	743,607	692,935	50,672
19S - Uniform Rate-Industrial	3,178	3,178	0
19T - Uniform Rate-Industrial	107,433	29,863	77,570
24S - Irrigation & Pump.	5,877,022	5,521,981	355,041
25S - Irrigation & Pump.	127,910	127,910	0
87 - CSPP Contracts	204,248	182,971	21,277
Sub-Total	38,575,793	36,683,409	1,892,384
Special Contracts	48,327	48,327	0
Total Sales for Resale	232,013	0	0
Total	38,856,133	36,731,736	1,892,384
In Inventory	2,189,830		
Total With Inventory	41,045,963		

COST OF METERING REPORT FOR
SPECIAL CONTRACT AND
INTERCHANGE CUSTOMERS
2002

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMERS		DEVICE DOLLAR	CORRECTED DEVICE DOLLAR
	QUAN	DOLLARS	QUAN	DOLLARS	QUAN	DOLLARS	TOTALS	TOTALS
SPECIAL CONTRACT								
INEL	1	$2,245	0	$0	0	$0	$2,245	$2,245
SIMPLOT	5	$13,925	21	$1,737	3	$1,228	$16,890	$16,890
MICRON	10	$5,880	22	$8,800	24	$14,512	$29,192	$29,192
CITY OF WEISER	2	$1,176	6	$2,291	3	$1,228	$4,695	$0
AMALGAMATED	4	$4,209	12	$14,793	12	$21,060	$40,062	$0
TOTALS	22	$27,435	61	$27,621	42	$38,029	$93,084	$48,327
SALES FOR RESALE								
FIRM -DIRECT ASSIGN.:								
BPA/OTEC	9	$20,671	27	$69,963	24	$89,469	$180,103	$180,103
SEATTLE CITY LIGHT	1	$2,785	0	$0	0	$0	$2,785	$2,785
CITY OF WEISER								$4,695
RAFT RIVER	2	$1,176	6	$21,627	6	$21,627	$44,430	$44,430
								$232,013
NON-FIRM ALLOC. :								
MONTANA POWER	2	$5,570	6	$34,437	6	$39,000	$79,007	$79,007
PACIFIC POWER & LIGHT	6	$4,640	12	$4,800	6	$45,798	$55,238	$55,238
SIERRA PACIFIC POWER	5	$4,039	9	$11,400	3	$28,500	$43,939	$43,939
UTAH POWER AND LIGHT	13	$26,359	36	$67,237	22	$160,626	$254,222	$254,222
WELLS RURAL ELECTRIC	2	$5,570	3	$5,937	3	$6,504	$18,011	$18,011
								$450,415
TOTALS	40	$70,810	99	$215,400	70	$391,523	$677,733	$682,428

NOTE: Assett values are from Property Accounting records.
Assett values for devices that could not be identified in Property Accounting records were estimated.

Acct. #370

IDAHO POWER COMPANY
COST OF METERING RPORT BY STATE BY RATE CLASS
TWELVE MONTHS ENDING DECEMBER 31, 2002

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR TOTAL COMPANY

	RATE DESCRIPTION	METERS NUMBER	METERS DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER DOLLARS	TOTAL DOLLARS
1	RESIDENTIAL SERVICE	350,325	$17,155,578	4,515	$667,295	7	$1,770	$17,824,643
7	SMALL GENERAL SERVICE- ID & OR	35,317	$4,160,759	3,188	$467,966	30	$6,791	$4,635,515
9P	LARGE GENERAL SERVICE- ID & OR	119	$322,066	351	$169,881	200	$230,684	$722,630
9S	LARGE GENERAL SERVICE- ID & OR	18,255	$5,086,983	21,059	$3,127,574	157	$93,824	$8,308,381
9T	LARGE GENERAL SERVICE- ID & OR	3	$4,027	7	$14,198	7	$3,001	$21,226
19P	UNIFORM RATE-INDUSTRIAL	101	$276,433	297	$186,978	263	$240,134	$703,545
19S	UNIFORM RATE-INDUSTRIAL	1	$2,785	3	$393	0	$0	$3,178
19T	UNIFORM RATE-INDUSTRIAL	9	$18,910	24	$41,930	24	$46,593	$107,433
24S	IRRIGATION	16,519	$4,689,254	8,264	$1,179,457	72	$8,312	$5,877,023
25S	IRRIGATION (TOU)	219	$72,833	248	$43,137	9	$11,940	$127,910
87	CSPP CONTRACTS	87	$104,785	168	$50,734	89	$48,729	$204,248
	********** SUB-TOTAL	420,955	$31,894,412	38,124	$5,949,544	858	$691,777	$38,535,732
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	$93,084
	SALE FOR RESALE	40	$70,810	99	$215,400	70	$391,523	$677,733
	IN INVENTORY	9,081	$1,375,582	4,430	$682,454	310	$131,795	$2,189,830
	********** TOTALS	430,098	$33,368,238	42,714	$6,075,018	1,280	$1,253,124	$41,496,380

- 450,415
- 44,757
- 2,189,830
38,811,378

+ 35,559
692,935

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF IDAHO

	RATE DESCRIPTION	METERS NUMBER	METERS DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER DOLLARS	TOTAL DOLLARS
1	RESIDENTIAL SERVICE	336,883	$16,490,926	4,230	$612,388	6	$1,691	$17,105,004
7	SMALL GENERAL SERVICE-IDAHO	32,940	$3,927,073	2,981	$435,742	22	$5,064	$4,367,879
9P	LARGE GENERAL SERVICE-IDAHO	114	$308,141	336	$164,558	188	$225,704	$698,403
9S	LARGE GENERAL SERVICE-IDAHO	17,345	$4,850,827	20,121	$2,987,779	153	$93,453	$7,932,059
9T	LARGE GENERAL SERVICE-IDAHO	3	$4,027	7	$14,198	7	$3,001	$21,226
19P	UNIFORM RATE-INDUSTRIAL	96	$262,509	282	$172,361	248	$222,506	$657,376
19S	UNIFORM RATE-INDUSTRIAL	1	$2,785	3	$393	0	$0	$3,178
19T	UNIFORM RATE-INDUSTRIAL	7	$13,340	18	$5,930	18	$10,593	$29,863
24S	IRRIGATION	15,082	$4,364,263	8,076	$1,150,333	62	$7,385	$5,521,981
25S	IRRIGATION (TOU)	219	$72,833	248	$43,137	9	$11,940	$127,910
87	CSPP CONTRACTS	83	$100,904	163	$40,697	84	$41,369	$182,971
	********** SUB-TOTAL	402,773	$30,397,628	36,465	$5,627,518	797	$622,706	$36,647,852
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	$93,084
	********** TOTALS	402,795	$30,425,063	36,526	$5,655,138	839	$660,735	$36,740,936

(- 40,062
- 4,695
$48,327

+ $35,559 (TASCO)

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF OREGON

	RATE DESCRIPTION	METERS NUMBER	METERS DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER DOLLARS	TOTAL DOLLARS
1	RESIDENTIAL SERVICE	13,442	$664,652	285	$54,907	1	$80	$719,638
7	SMALL GENERAL SERVICE-OREGON	2,377	$233,686	207	$32,223	8	$1,727	$267,637
9P	LARGE GENERAL SERVICE-OREGON	5	$13,924	15	$5,323	12	$4,979	$24,227
9S	LARGE GENERAL SERVICE-OREGON	910	$236,157	938	$139,795	4	$371	$376,322
19P	UNIFORM RATE-INDUSTRIAL	5	$13,924	15	$14,617	15	$17,628	$46,169
19T	UNIFORM RATE-INDUSTRIAL	2	$5,570	6	$36,000	6	$36,000	$77,570
24S	IRRIGATION	1,437	$324,990	188	$29,124	10	$927	$355,041
87	CSPP CONTRACTS	4	$3,881	5	$10,037	5	$7,359	$21,277
	********** TOTALS	18,182	$1,496,784	1,659	$322,026	61	$69,071	$1,887,881

1,892,384
+4503
= $50,672

+ $4503 (TASCO)

TOTAL IDAHO =
$36,740,936
- 4,695 (Weiser)
4503 (OR TASCO)
$36,731,738 ID

TASCO
ID = 35,559 ADD TO ID 19P
OR = 4,503 ADD TO OR 19P
TOTAL = 40,062 REMOVE FROM ID SECIAS

Eric Bond 2/13/03

IDAHO POWER COMPANY
COST OF METERING REPORT FOR
SPECIAL CONTRACT AND
INTERCHANGE CUSTOMERS
2002

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMERS		DEVICE DOLLAR TOTALS
	QUAN	DOLLARS	QUAN	DOLLARS	QUAN	DOLLARS	
SPECIAL CONTRACT							
INEL	1	$2,245	0	$0	0	$0	$2,245
SIMPLOT	5	$13,925	21	$1,737	3	$1,228	$16,890
MICRON	10	$5,880	22	$8,800	24	$14,512	$29,192
CITY OF WEISER	2	$1,176	6	$2,291	3	$1,228	$4,695
AMALGAMATED	4	$4,209	12	$14,793	12	$21,060	$40,062
TOTALS	22	$27,435	61	$27,621	42	$38,029	$93,084
							- 44,757
							$48,327
SALES FOR RESALE							
BPA/OTEC	9	$20,671	27	$69,963	24	$89,469	$180,103
MONTANA POWER	2	$5,570	6	$34,437	6	$39,000	$79,007
PACIFIC POWER & LIGHT	6	$4,640	12	$4,800	6	$45,798	$55,238
SIERRA PACIFIC POWER	5	$4,039	9	$11,400	3	$28,500	$43,939
UTAH POWER AND LIGHT	13	$26,359	36	$67,237	22	$160,626	$254,222
WELLS RURAL ELECTRIC	2	$5,570	3	$5,937	3	$6,504	$18,011
SEATTLE CITY LIGHT	1	$2,785	0	$0	0	$0	$2,785
RAFT RIVER	2	$1,176	6	$21,627	6	$21,627	$44,430
TOTALS	40	$70,810	99	$215,400	70	$391,523	$677,733

NOTE: Assett values are from Property Accounting records.
Assett values for devices that could not be identified in Property Accounting records were estimated.

Remove from special

Eric Bo 2/13/03

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - YEAR END 2002

Year End 2002

FERC Account		FERC Net + CIAC	FERC CIAC	FERC Net Plant	IDAHO Net + CIAC	IDAHO CIAC	IDAHO Net Plant	OREGON Net + CIAC	OREGON CIAC	OREGON Net Plant	TOTAL Net + CIAC	TOTAL CIAC	TOTAL Net Plant
SUBFUNCTION													
360 / LAND & LAND RIGHTS													
	DISTRIBUTION FUNCTION				2,980,244	89,641	2,890,603	82,127	-	82,127	3,062,371	89,641	2,972,730
	DIRECT ASSIGNMENT	2,898	-	2,898	51	-	51			-	2,949	-	2,949
	TOTAL ACCOUNT 360	2,898		2,898	2,980,295	89,641	2,890,654	82,127	-	82,127	3,065,320	89,641	2,975,679
361 / STRUCTURES & IMPROVEMENTS													
	DISTRIBUTION FUNCTION				15,086,786	1,062,492	14,024,294	600,363	23,893	576,471	15,687,150	1,086,385	14,600,765
	DIRECT ASSIGNMENT	62,953	-	62,953	3,300,627	3,101,080	199,547			-	3,363,580	3,101,080	262,500
	TOTAL ACCOUNT 361	62,953		62,953	18,387,414	4,163,573	14,223,841	600,363	23,893	576,471	19,050,730	4,187,466	14,863,264
362 / STATION EQUIPMENT													
	DISTRIBUTION FUNCTION				119,476,250	5,183,627	114,292,623	4,022,841	91,357	3,931,485	123,499,091	5,274,983	118,224,108
	DIRECT ASSIGNMENT	325,513	-	325,513	11,561,951	10,306,870	1,255,081			-	11,887,464	10,306,870	1,580,595
	TOTAL ACCOUNT 362	325,513		325,513	131,038,201	15,490,496	115,547,705	4,022,841	91,357	3,931,485	135,386,555	15,581,853	119,804,703
	TOTAL	391,364	-	391,364	152,405,909	19,743,709	132,662,200	4,705,332	115,249	4,590,082	157,502,605	19,858,959	137,643,646

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - YEAR END 2002

		FERC			IDAHO			OREGON		
		Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net +CIAC	CIAC	Net Plant
DIRECT ASSIGNMENTS										
360	360 BPA SOUTH IDAHO	1,487	0	1,487						
	360 OTEC-OREGON	13	0	13						
	360 IPUC RETAIL - Simplot				51	0	51			
	360 IPUC RETAIL - MICRON				0	0	0			
	360 IPUC RETAIL - OTHER									
	360 CITY OF WEISER	1,398	0	1,398						
TOTAL 360		2,898	0	2,898	51	0	51			
361	361 BPA SOUTH IDAHO	14,643	0	14,643						
	361 OTEC-OREGON	4,022	0	4,022						
	361 IPUC RETAIL - Simplot				187,939	0	187,939			
	361 IPUC RETAIL - MICRON				3,101,080	3,101,080	0			
	361 IPUC RETAIL - OTHER*				11,608	0	11,608			
	361 CITY OF WEISER	44,288	0	44,288						
TOTAL 361		62,953	0	62,953	3,300,627	3,101,080	199,547			
362	362 BPA SOUTH IDAHO	28,586	0	28,586						
	362 OTEC-OREGON	14,373	0	14,373						
	362 IPUC RETAIL - Simplot				1,155,746	70,288	1,085,458			
	362 IPUC RETAIL - MICRON				10,236,582	10,236,582	0			
	362 IPUC RETAIL - OTHER*				169,623	0	169,623			
	362 CITY OF WEISER	282,554	0	282,554						
TOTAL 362		325,513	0	325,513	11,561,951	10,306,870	1,255,081			
TOTAL DIRECT ASSIGNS		391,364	0	391,364	14,862,630	13,407,950	1,454,680	0	0	0

*June 2003 data

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - INTERJURISDICTIONAL IDAHO/OREGON ALLOCATION

TOTAL SUBSTATION INVESTMENT BY STATE

DESCRIPTION	IDAHO			OREGON			TOTAL		
Account	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
360 / LAND & LAND RIGHTS	2,959,744	(89,641)	2,870,104	105,575	0	105,575	3,065,320	(89,641)	2,975,679
361 / STRUCTURES & IMPRCVEMENTS	18,368,402	(4,163,573)	14,204,830	682,327	(23,893)	658,435	19,050,730	(4,187,466)	14,863,264
362 / STATION EQUIPMENT	130,659,452	(15,490,496)	115,168,956	4,727,103	(91,357)	4,635,747	135,386,555	(15,581,853)	119,804,703
TOTALS:	**151,987,599**	**(19,743,709)**	**132,243,889**	**5,515,006**	**(115,249)**	**5,399,757**	**157,502,605**	**(19,858,959)**	**137,643,646**

SUBSTATION INVESTMENT LESS INTERJURISDICTIONAL SUBSTATION INVESTMENT

DESCRIPTION	IDAHO			OREGON			TOTAL		
Account	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
360 / LAND & LAND RIGHTS	2,956,302	(89,641)	2,866,661	45,007	0	45,007	3,001,308	(89,641)	2,911,668
361 / STRUCTURES & IMPRCVEMENTS	18,165,369	(4,163,573)	14,001,796	322,295	(23,893)	298,402	18,487,663	(4,187,466)	14,300,198
362 / STATION EQUIPMENT	129,445,394	(15,490,496)	113,954,898	1,850,293	(91,357)	1,758,937	131,295,688	(15,581,853)	115,713,835
TOTALS:	**150,567,065**	**(19,743,709)**	**130,823,355**	**2,217,595**	**(115,249)**	**2,102,345**	**152,784,659**	**(19,858,959)**	**132,925,701**

SUBSTATION INVESTMENT PLUS ALLOCATED INTERJURISDICTIONAL SUBSTATION INVESTMENT

DESCRIPTION	IDAHO			OREGON			TOTAL		
Account	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
360 / LAND & LAND RIGHTS	2,983,180	(89,641)	2,893,540	82,140	0	82,140	3,065,320	(89,641)	2,975,679
361 / STRUCTURES & IMPROVEMENTS	18,446,345	(4,163,573)	14,282,772	604,385	(23,893)	580,492	19,050,730	(4,187,466)	14,863,264
362 / STATION EQUIPMENT	131,349,341	(15,490,496)	115,858,845	4,037,214	(91,357)	3,945,857	135,386,555	(15,581,853)	119,804,703
TOTALS:	**152,778,866**	**(19,743,709)**	**133,035,157**	**4,723,738**	**(115,249)**	**4,608,489**	**157,502,605**	**(19,858,959)**	**137,643,646**

DISTRIBUTION SUBSTATION INVESTMENT - INTERJURISDICTIONAL IDAHO/OREGON ALLOCATION

TOTAL INTERJURISDICTIONAL SUBSTATION INVESTMENT

LOC CODE	LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Weiser Substation - STWESR	2,963	0	2,963	93,891	0	93,891	599,015	0	599,015	695,870	0	695,870
Weiser Substation - D.A. FERC (Weiser)*	(1,398)	0	(1,398)	(44,288)	0	(44,288)	(282,554)	0	(282,554)	(328,241)	0	(328,241)
Parma Substation - STPRMA	1,304	0	1,304	49,188	0	49,188	572,039	0	572,039	622,531	0	622,531
Homedale Substation - STHMDL	573	0	573	104,243	0	104,243	325,557	0	325,557	430,373	0	430,373
Total Idaho Locations	**3,443**	**0**	**3,443**	**203,034**	**0**	**203,034**	**1,214,058**	**0**	**1,214,058**	**1,420,534**	**0**	**1,420,534**
Cairo Substation - STCARO	31,650	0	31,650	57,422	0	57,422	373,130	0	373,130	462,202	0	462,202
Ontario Substation - STONTO	9,696	0	9,696	166,445	0	166,445	1,666,253	0	1,666,253	1,842,394	0	1,842,394
Lime Substation - STLIME	0	0	0	10,582	0	10,582	32,579	0	32,579	43,161	0	43,161
Nyssa Substation - STNYSA	3,273	0	3,273	41,674	0	41,674	334,093	0	334,093	379,040	0	379,040
Ore-Ida Substation - STOIDA	15,472	0	15,472	65,007	0	65,007	340,567	0	340,567	421,046	0	421,046
Jordan Valley Substation - STJNVY	478	0	478	18,904	0	18,904	130,188	0	130,188	149,570	0	149,570
Total Oregon Locations	**60,569**	**0**	**60,569**	**360,033**	**0**	**360,033**	**2,876,810**	**0**	**2,876,810**	**3,297,411**	**0**	**3,297,411**
Totals:	**64,011**	**0**	**64,011**	**563,066**	**0**	**563,066**	**4,090,868**	**0**	**4,090,868**	**4,717,945**	**0**	**4,717,945**

INTERJURISDICTIONAL SUBSTATION INVESTMENT ALLOCATION

Substation	% Usage by State		LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 36			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
			Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Weiser Substation	Idaho	86.83%	1,359	0	1,359	43,070	0	43,070	274,783	0	274,783	319,213	0	319,213
	Oregon	13.17%	206	0	206	6,533	0	6,533	41,678	0	41,678	48,417	0	48,417
Parma Substation	Idaho	95.91%	1,251	0	1,251	47,176	0	47,176	548,643	0	548,643	597,070	0	597,070
	Oregon	4.09%	53	0	53	2,012	0	2,012	23,396	0	23,396	25,462	0	25,462
Homedale Substation	Idaho	94.13%	539	0	539	98,124	0	98,124	306,447	0	306,447	405,110	0	405,110
	Oregon	5.87%	34	0	34	6,119	0	6,119	19,110	0	19,110	25,263	0	25,263
Cairo Substation	Idaho	63.90%	20,225	0	20,225	36,692	0	36,692	238,430	0	238,430	295,347	0	295,347
	Oregon	36.10%	11,426	0	11,426	20,729	0	20,729	134,700	0	134,700	166,855	0	166,855
Ontario Substation	Idaho	27.68%	2,684	0	2,684	46,072	0	46,072	461,219	0	461,219	509,975	0	509,975
	Oregon	72.32%	7,012	0	7,012	120,373	0	120,373	1,205,035	0	1,205,035	1,332,419	0	1,332,419
Lime Substation	Idaho	1.03%	0	0	0	109	0	109	336	0	336	445	0	445
	Oregon	98.97%	0	0	0	10,473	0	10,473	32,243	0	32,243	42,716	0	42,716
Nyssa Substation	Idaho	17.91%	586	0	586	7,464	0	7,464	59,836	0	59,836	67,886	0	67,886
	Oregon	82.09%	2,687	0	2,687	34,210	0	34,210	274,257	0	274,257	311,154	0	311,154
Ore-Ida Substation	Idaho	1.28%	198	0	198	832	0	832	4,359	0	4,359	5,389	0	5,389
	Oregon	98.72%	15,274	0	15,274	64,175	0	64,175	336,208	0	336,208	415,656	0	415,656
Jordan Valley Substation	Idaho	7.60%	36	0	36	1,437	0	1,437	9,894	0	9,894	11,367	0	11,367
	Oregon	92.40%	442	0	442	17,467	0	17,467	120,294	0	120,294	138,203	0	138,203
		Idaho	**26,878**	**0**	**26,878**	**280,976**	**0**	**280,976**	**1,903,947**	**0**	**1,903,947**	**2,211,801**	**0**	**2,211,801**
		Oregon	**$37,133**	**$0**	**$37,133**	**$282,090**	**$0**	**$282,090**	**$2,186,920**	**$0**	**$2,186,920**	**$2,506,144**	**$0**	**$2,506,144**
		Total:	**$64,011**	**$0**	**$64,011**	**$563,066**	**$0**	**$563,066**	**$4,090,868**	**$0**	**$4,090,868**	**$4,717,945**	**$0**	**$4,717,945**

*A portion of the Weiser Substation is Directly Assigned to the City of Weiser as a Ferc "Wholesale" account. The balance of the sub is allocated to Oregon and Idaho Jurisdictions.

Station Usage by Jurisdiction		
Substation	% Idaho	% Oregon
Cairo	63.9	36.1
Homedale	94.13	5.87
Jordan Valley	7.6	92.4
Lime	1.03	98.97
Nyssa	17.91	82.09
Ore-Ida	1.28	98.72
Ontario	27.68	72.32
Parma	95.91	4.09
Weiser **	86.83	13.17

** This breakdown includes only IPCo retail, excluding the City of Weiser

IDAHO POWER
An IDACORP Company

WORKSHEET: DIRECTLY ASSIGNED DISTRIBUTION SUBSTATIONS INCLUDING CIAC

					LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
	Jurisdiction	D.A	LOCATION	LOC CODE	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
	FERC	BPA	Pumping Plant A Substation	STPUPA	1,487	0	1,487	14,643	0	14,643	28,586	0	28,586	44,716	0	**44,716**
	FERC	OTEC	Drewsey Substation	STDWSY	44	0	44	14,062	0	14,062	50,254	0	50,254	64,360	0	**64,360**
	FERC	OTEC	Unity Substation	STUNTY	118	0	118	20,051	0	20,051	132,323	0	132,323	152,492	0	**152,492**
	Idaho	Simplot	Don Substation	STDONN	1,536	0	1,536	488,739	(10,307)	478,432	5,621,593	(326,275)	5,295,318	6,111,868	(336,582)	**5,775,286**
	Idaho	Micron	Micron Substation	STMCRN	0	0	0	287,146	(359,387)	(72,242)	2,193,871	(1,622,471)	571,401	2,481,017	(1,981,858)	**499,159**
	Idaho	Micron	Dram Substation	STDRAM	0	0	0	2,664,507	(2,741,693)	(77,187)	8,991,326	(8,614,111)	377,215	11,655,833	(11,355,804)	**300,029**
	FERC	Weiser	Weiser Substation	STWESR	2,963	0	2,963	93,891	0	93,891	599,015	0	599,015	695,870	0	**695,870**
	Idaho	Oregon/Idaho	Weiser Substation	STWESR	2,963	0	2,963	93,891	0	93,891	599,015	0	599,015	695,870	0	**695,870**
	Idaho	Oregon/Idaho	Parma Substation	STPRMA	1,304	0	1,304	49,188	0	49,188	572,039	0	572,039	622,531	0	**622,531**
	Idaho	Oregon/Idaho	Homedale Substation	STHMDL	573	0	573	104,243	0	104,243	325,557	0	325,557	430,373	0	**430,373**
	Oregon	Oregon/Idaho	Cairo Substation	STCARO	31,650	0	31,650	57,422	0	57,422	373,130	0	373,130	462,202	0	**462,202**
	Oregon	Oregon/Idaho	Ontario Substation	STONTO	9,696	0	9,696	166,445	0	166,445	1,666,253	0	1,666,253	1,842,394	0	**1,842,394**
	Oregon	Oregon/Idaho	Lime Substation	STLIME	0	0	0	10,582	0	10,582	32,579	0	32,579	43,161	0	**43,161**
	Oregon	Oregon/Idaho	Nyssa Substation	STNYSA	3,273	0	3,273	41,674	0	41,674	334,093	0	334,093	379,040	0	**379,040**
	Oregon	Oregon/Idaho	Ore-Ida Substation	STOIDA	15,472	0	15,472	65,007	0	65,007	340,567	0	340,567	421,046	0	**421,046**
	Oregon	Oregon/Idaho	Jordan Valley Substation	STJNVY	478	0	478	18,904	0	18,904	130,188	0	130,188	149,570	0	**149,570**
				Total:	**65,409**	**0**	**65,409**	**607,355**	**0**	**607,355**	**4,373,422**	**0**	**4,373,422**	**5,046,186**	**0**	**5,046,186**

IDAHO POWER
An IDACORP Company

TOTAL DISTRIBUTION SUBSTATION INVESTMENT - INCLUDING CIAC - BY STATE

Year End 2002

DESCRIPTION	IDAHO			OREGON			TOTAL		
Account	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
360 / LAND & LAND RIGHTS	2,959,744.47	(89,640.56)	2,870,103.91	105,575.21	0.00	105,575.21	3,065,319.68	(89,640.56)	2,975,679.12
361 / STRUCTURES & IMPFOVEMENTS	18,368,402.26	(4,163,572.70)	14,204,829.56	682,327.34	(23,892.82)	658,434.52	19,050,729.60	(4,187,465.52)	14,863,264.08
362 / STATION EQUIFMENT	130,659,451.86	(15,490,496.12)	115,168,955.74	4,727,103.46	(91,356.64)	4,635,746.82	135,386,555.32	(15,581,852.76)	119,804,702.56
TOTALS:	**151,987,598.59**	**(19,743,709.38)**	**132,243,889.21**	**5,515,006.01**	**(115,249.46)**	**5,399,756.55**	**157,502,604.60**	**(19,858,958.84)**	**137,643,645.76**

IDAHO POWER
An IDACORP Company

WORKSHEET: MICRON DISTRIBUTION SUBSTATIONS, INCLUDING CIAC

Micron Substation Investment

Micron Substations

Net Plant

	Account 360	Account 361	Account 362	Total
Micron Substation	0	(72,242)	571,401	499,159
Dram Substation	0	(77,187)	377,2'5	300,029
Total	0	(149,428)	948,6'6	799,188

Direct Assignment of Micron Distribution Facilities: Net Plant

		LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
LOCATION	LOC CODE	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Micron Substation	STMCRN	$0	$0	$0	$287,146	$359,387	($72,242)	$2,193,871	$1,622,471	$571,401	$2,481,017	$1,981,858	$499,159
Dram Substation	STDRAM	$0	$0	$0	$2,664,507	$2,741,693	($77,187)	$8,991,326	$8,614,111	$377,215	$11,655,833	$11,355,804	$300,029
SUM		**$0**	**$0**	**$0**	**$2,951,652**	**$3,101,080**	**($149,428)**	**$11,185,197**	**$10,236,582**	**$948,616**	**$14,136,850**	**$13,337,662**	**$799,188**
Micron		$0	$0		$3,101,080	$3,101,080		$10,236,582	$10,236,582		$13,337,662	$13,337,662	$0
System		$0		$0	($149,428)		($149,428)	$948,616		$948,616	$799,188	$0	$799,188
Check Totals											$14,136,850	$13,337,662	$799,188

IDAHO POWER
An IDACORP Company

WORKSHEET: DON DISTRIBUTION SUBSTATION

Don Substation Investment by Account

	Account 360	Account 361	Account 362	Total
Don Investment Net Plant	1,536	478,432	5,295,318	5,775,286
Direct Assignment of Don Distribution Facilities: Net Plant				
System	$1,485	$290,493	$4,209,860	$4,501,837
Simplot	$51	$187,939	$1,085,458	$1,273,449
Total	$1,536	$478,432	$5,295,318	$5,775,286

	SIMPLOT Additions and Retirements			
	Account 360	Account 361	Account 362	Total
1993 Direct Simplot Assign	$51.37	$104,275.85	$1,085,458.44	$1,189,786.66
Additions or Retirements				
1994		$83,832.00		
1995		($170.00)		
Total by Acct:	**$51**	**$187,939**	**$1,085,458**	**$1,273,449**

Don Substation Changes since 1993 - Detail

1994	$83,832	Install 13kv, T134 Total Breaker
1995	($170)	Net addition, retirement for T134 Total Breaker project.

CIAC Breakout

	ACCT 360			ACCT 361			ACCT 362			Totals		
	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Don Sub	$1,536		$1,536	$488,739	$10,307	$478,432	$5,621,593	$326,275	$5,295,318	$6,111,868	$336,582	$5,775,286
Simplot	**$51**		**$51**	**$187,939**	**$0**	**$187,939**	**$1,155,746**	**$70,288**	**$1,085,458**	**$1,343,737**	**$70,288**	**$1,273,449**
Astaris*	$1,485		$1,485	$300,800	$10,307	$290,493	$4,465,847	$255,987	$4,209,860	$4,768,131	$266,294	$4,501,837
Sum	**$1,536**	**$0**	**$1,536**	**$488,739**	**$10,307**	**$478,432**	**$5,621,593**	**$326,275**	**$5,295,318**	**$6,111,868**	**$336,582**	**$5,775,286**

*Astaris is now a rate I19P. Astaris no longer has any direct assignment from the Don Substation.

IDAHO POWER
An IDACORP Company

WORKSHEET: WEISER DISTRIBUTION SUBSTATION INCLUDING CAIC

Weiser Substation Investment

	Account 360	Account 361	Account 362	Total
Total Weiser Substation	2,963	93,891	599,015	695,870

Direct Assignment of Weiser Distribution Facilities:

	Account 360	Account 361	Account 362	Total
City of Weiser	1,398	44,288	282,554	328,241
System	1,566	49,603	316,461	367,630
Total	2,963	93,891	599,015	695,870

Substation Transformer Capacity Allocators:

Weiser-Trans. # 62 MVA	12.5	47%
System-Trans.#61 MVA	14.0	53%
Total MVA	27	100%

			LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
Jurisdiction	**Location**		**Net + CIAC**	**CIAC**	**Net Plant**	**Net + CIAC**	**CIAC**	**Net Plant**	**Net + CIAC**	**CIAC**	**Net Plant**	**Net + CIAC**	**CIAC**	**Net Plant**
FERC	Weiser Substation	Total	2,963	0	2,963	93,891	0	93,891	599,015	0	599,015	695,870	0	695,870
	Weiser	47%	**$1,398**	**$0**	**$1,398**	**$44,288**	**$0**	**$44,288**	**$282,554**	**$0**	**$282,554**	**$328,241**	**$0**	**$328,241**
	System	53%	$1,566	$0	$1,566	$49,603	$0	$49,603	$316,461	$0	$316,461	$367,630	$0	$367,630
	Weiser	**Sum**	**$2,963**	**$0**	**$2,963**	**$93,891**	**$0**	**$93,891**	**$599,015**	**$0**	**$599,015**	**$695,870**	**$0**	**$695,870**

IDAHO POWER
An IDACORP Company

WORKSHEET: DISTRIBUTION SUBSTATIONS - DREWSEY / UNITY AND PUMPING STATION A

Distribution Substation Plant Investment Directly Assigned to OTEC AND BPA

OTEC

	% D A	Plant Balance	Amount Direct Assigned
Drewsey	23%	64,360	14,803
Unity	6%	152,492	8,540

Amount Direct Assigned - OTEC - BY ACCOUNT

				LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
Jurisdiction	D.A	LOCATION		Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
FERC	OTEC	Drewsey Substation	Total	44	0	44	14,062	0	14,062	50,254	0	50,254	64,360	0	64,360
FERC	OTEC	Unity Substation	Total	118	0	118	20,051	0	20,051	132,323	0	132,323	152,492	0	152,492
		OTEC	23%	$10	$0	$10	$3,234	$0	$3,234	$11,558	$0	$11,558	$14,803	$0	$14,803
		OTEC	6%	$2	$0	$2	$787	$0	$787	$2,814	$0	$2,814	$3,604	$0	$3,604
		OTEC	**Sum**	**$13**	**$0**	**$13**	**$4,022**	**$0**	**$4,022**	**$14,373**	**$0**	**$14,373**	**$18,407**	**$0**	**$18,407**

BPA

Amount Direct Assigned - BPA - BY ACCOUNT

	ACCT 360			ACCT 361			ACCT 362			STATION EQUIPMENT		
	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
BPA 100%	$1,487	$0	$1,487	$14,643	$0	$14,643	$28,586	$0	$28,586	$44,716	$0	**$44,716**

		LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
Jurisdiction	LOCATION	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
FERC	Pumping Plant A - STDUFN	$1,487	$0	$1,487	$14,643	$0	$14,643	$28,586	$0	**$28,586**	$44,716	$0	**$44,716**

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY & LOCATION
December 31, 2002

		LAND & LAND RIGHTS ACCT 360		STRUCTURES & IMPROVEMENTS ACCT 361		STATION EQUIPMENT ACCT 362		TOTAL INVESTMENT		
LOCATION	LOC CODE	Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
OREGON										
Easton Substation	STESTN			14,603	(23,893)	49,443	(91,357)	**64,046**	**(115,249)**	**(51,203)**
IDAHO										
Ampot Substation	STAMPO			77,727	(8,557)	126,245	(24,231)	**203,972**	**(32,788)**	**171,184**
Armacost Substation	STARMA			4,830	(3,215)	17,034	(4,435)	**21,865**	**(7,650)**	**14,215**
Beartrack Substation	STBRTK			10,429	(7,453)	19,095	(13,646)	**29,524**	**(21,099)**	**8,425**
Bethal Court Substation	STBCRT	204,988	(55,020)	383,686	(147,167)	789,032	(259,869)	**1,377,706**	**(462,056)**	**915,650**
Black Mesa Substation	STBMSU	282		13,433	(2,328)	151,771	(25,073)	**165,485**	**(27,401)**	**138,084**
Blacker Substation	STBLKR			1,193	(393)	29,757	(14,487)	**30,950**	**(14,880)**	**16,070**
Blacks Creek Substation	STBSCR			38,647	(27,903)	95,775	(53,265)	**134,422**	**(81,168)**	**53,254**
Boise Bench Transm. Station	STBOBN	1,355		132,436		1,672,329	(1,460)	**1,806,121**	**(1,460)**	**1,804,661**
Boise Dist Substation Storage	STBDSS					5,380,709	(11,643)	**5,380,709**	**(11,643)**	**5,369,066**
Border Substation	STBRDR	50		82,016		386,467	(71,691)	**468,532**	**(71,691)**	**396,841**
Burley Rural Substation	STBYRL	1,856		37,660	(18,204)	348,158	(46,782)	**387,674**	**(64,986)**	**322,688**
Don Substation	STDONN	1,536		488,739	(10,307)	5,621,593	(326,275)	**6,111,868**	**(336,582)**	**5,775,286**
Dram Substation	STDRAM			2,664,507	(2,741,693)	8,991,326	(8,614,111)	**11,655,833**	**(11,355,804)**	**300,029**
Eastgate Substation	STETGT	16,426		83,883		814,304	(4,000)	**914,614**	**(4,000)**	**910,614**
Elkhorn Substation	STEKHN	18,428		109,765	(1,633)	383,597	(5,301)	**511,790**	**(6,934)**	**504,856**
Emmett-Boise Cascade #1 Subst	STBECE			33,397	(25,925)	362,140	(36,575)	**395,536**	**(62,500)**	**333,036**
Fairfield Substation	STFRFD			391	(391)	3,482	(3,482)	**3,873**	**(3,873)**	**0**
Glenns Ferry Substation	STGFRY	16,987		107,997	(12,856)	492,484	(167,010)	**617,468**	**(179,866)**	**437,601**
Grove Substation	STGRVE	46,950		142,121		6,393,728	(42,095)	**6,582,799**	**(42,095)**	**6,540,703**
Hewlett Packard Substation	STHPKD			79,863	(53,200)	902,031	(604,511)	**981,893**	**(657,711)**	**324,183**
Hidden Lake Substation	STHDLK	672		2,033	(828)	13,197	(999)	**15,902**	**(1,827)**	**14,075**
Hidden Springs Substation	STHDSP	39,346	(417)	208,391	(1,923)	323,527	(2,611)	**571,263**	**(4,950)**	**566,313**
Jerome Substation	STJRRL	1,012		250,014		1,130,613	(9,503)	**1,381,639**	**(9,503)**	**1,372,136**
Jones Ranch Substation	STJSRN			20,697	(1,217)	28,024	(11,046)	**48,721**	**(12,263)**	**36,458**
Karcher Substation	STKRCH	3,201	(1,743)	187,943	(102,363)	850,040	(651,421)	**1,041,184**	**(755,527)**	**285,656**
Ketchum Substation	STKCHM	415		266,389		1,315,906	(17,301)	**1,582,710**	**(17,301)**	**1,565,409**
Lamb Substation	STLAMB	5,220		42,840	(173)	268,951	(877)	**317,011**	**(1,050)**	**315,961**
Lincoln Substation	STLCNS	17,553	(518)	127,166	(3,754)	258,921	(5,728)	**403,641**	**(10,000)**	**393,641**
Linden Substation	STLNDN	9,140		200,671		1,853,127	(48,508)	**2,062,937**	**(48,508)**	**2,014,429**
Micron Substation	STMCRN			287,146	(359,387)	2,193,871	(1,622,471)	**2,481,017**	**(1,981,858)**	**499,159**
Mountain Home Afb Substation	STMHAB			60,727	(10,081)	244,005	(92,817)	**304,732**	**(102,897)**	**201,834**
Nampa Substation	STNMPA	3,567		118,851		2,136,907	(51,518)	**2,259,325**	**(51,518)**	**2,207,807**
Norco Substation (Cust. owned)	STNRCO					23,783	(1,736)	**23,783**	**(1,736)**	**22,047**
Russet Substation	STRSET	9,260		87,051	(14,306)	886,298	(30,714)	**982,609**	**(45,021)**	**937,588**
Sailor Creek Substation	STSRCK	5,889		98,128		615,923	(2,500)	**719,940**	**(2,500)**	**717,440**
Scott Valley Substation	STSCOT			7,428	(10,975)	19,420	(15,357)	**26,847**	**(26,332)**	**515**
Simplot Substation	STSMPT	1,966		163,677	(107,781)	495,573	(243,893)	**661,216**	**(351,674)**	**309,542**
South Park Substation	STSOPK	3,883		26,201		185,181	(13,513)	**215,265**	**(13,513)**	**201,751**
Squaw Creek Substation	STSQCK			4,090	(1,086)	10,269	(2,131)	**14,359**	**(3,217)**	**11,142**
Stoddard Substation	STSTRD	678,996	(30,000)	161,733	(55,577)	1,585,148	(500,190)	**2,425,878**	**(585,767)**	**1,840,111**
Sugar Substation	STSUGR			132,011	(32,198)	410,809	(159,198)	**542,820**	**(191,396)**	**351,424**
Terry Substation	STTERY	39,709		166,356	(76,637)	1,488,568	(629,219)	**1,694,633**	**(705,855)**	**988,778**
Three Creek Substation	STTHCK	1,376	(1,085)	138,978	(106,916)	325,569	(246,938)	**465,923**	**(354,940)**	**110,983**
Toponis Substation	STTOPN	28,625		57,020	(16,495)	418,543	(149,619)	**504,188**	**(166,114)**	**338,074**
Victory Substation	STVTRY	58,302		133,771		1,438,451	(87,709)	**1,630,524**	**(87,709)**	**1,542,815**
Wilder Substation	STWLDR			82,006	(82,006)	168,860	(141,636)	**250,865**	**(223,642)**	**27,224**
Wye Substation	STWYEE	7,106		94,678		1,634,022	(2,491)	**1,735,807**	**(2,491)**	**1,733,316**
Zilog Substation	STZLOG	1,137	(857)	214,016	(118,645)	1,399,106	(418,910)	**1,614,259**	**(538,412)**	**1,075,847**
TOTAL ALL		**1,225,234**	**(89,641)**	**7,847,331**	**(4,187,466)**	**54,753,112**	**(15,581,853)**	**63,825,677**	**(19,858,959)**	**137,643,646**

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY & LOCATION
December 31, 2002

LOCATION	LOC CODE	LAND & LAND RIGHTS ACCT 360		STRUCTURES & IMPROVEMENTS ACCT 361		STATION EQUIPMENT ACCT 362		TOTAL INVESTMENT		
		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
OREGON										
Baker										
Duke Substation	STDUKE			6,491.82		34,103.79		40,595.61	0.00	40,595.61
Durkee Substation	STDRKE	11,371.58		12,489.56		36,352.46		60,213.60	0.00	60,213.60
Halfway Substation	STHFWY	742.30		13,953.34		173,103.04		187,798.68	0.00	187,798.68
Huntington Substation	STHGTN	1,127.26		31,330.21		93,683.11		126,140.58	0.00	126,140.58
Lime Substation	STLIME			10,581.69		32,578.81		43,160.50	0.00	43,160.50
Pine Creek Substation	STPNCK			5,745.30		109,802.00		115,547.30	0.00	115,547.30
Unity Substation	STUNTY	117.87		20,050.53		132,323.19		152,491.59	0.00	152,491.59
Total Baker County		13,359.01	0.00	100,642.45	0.00	611,946.40	0.00	725,947.86	0.00	725,947.86
Harney										
Drewsey Substation	STDWSY	43.83		14,061.85		50,254.19		64,359.87	0.00	64,359.87
Total Harney County		43.83	0.00	14,061.85	0.00	50,254.19	0.00	64,359.87	0.00	64,359.87
Malheur										
Cairo Substation	STCARO	31,650.35		57,421.50		373,129.92		462,201.77	0.00	462,201.77
Cow Valley Substation	STCWVY	117.05		44,541.00		95,561.28		140,219.33	0.00	140,219.33
Easton Substation	STESTN			14,603.38	(23,892.82)	49,442.92	(91,356.64)	64,046.30	(115,249.46)	(51,203.16)
Harper Substation	STHRPR	1,322.99		7,723.16		79,013.72		88,059.87	0.00	88,059.87
Holly Substation	STHOLY	1,834.43		10,974.96		137,948.62		150,758.01	0.00	150,758.01
Hope Substation	STHOPE	24,163.27		46,938.70		140,351.80		211,453.77	0.00	211,453.77
Jacobson Gulch Substation	STJNGH	2,049.13		14,736.82		96,498.99		113,284.94	0.00	113,284.94
Jamieson Substation	STJMSN	360.50		2,768.48		82,726.17		85,855.15	0.00	85,855.15
Jordan Valley Substation	STJNVY	477.93		18,903.97		130,187.99		149,569.89	0.00	149,569.89
Juntura Substation	STJNTA	179.25		3,533.88		24,989.37		28,702.50	0.00	28,702.50
Malheur Butte Substation	STMRBT	1,399.52		39,080.95		206,197.61		246,678.08	0.00	246,678.08
Nyssa Substation	STNYSA	3,273.02		41,674.28		334,092.60		379,039.90	0.00	379,039.90
Ontario Substation	STONTO	9,695.54		166,444.63		1,666,253.48		1,842,393.65	0.00	1,842,393.65
Ore-Ida Substation	STOIDA	15,471.69		65,006.69		340,567.21		421,045.59	0.00	421,045.59
Rockville Substation	STRKVL			3,884.16		20,580.58		24,464.74	0.00	24,464.74
Vale Substation	STVALE	177.70		29,386.48		287,360.61		316,924.79	0.00	316,924.79
Total Malheur County		92,172.37	0.00	567,623.04	(23,892.82)	4,064,902.87	(91,356.64)	4,724,698.28	(115,249.46)	4,609,448.82
TOTAL OREGON STATE		105,575.21	0.00	682,327.34	(23,892.82)	4,727,103.46	(91,356.64)	5,515,006.01	(115,249.46)	5,399,756.55

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		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
IDAHO										
Ada										
Bethal Court Substation	STBCRT	204,987.56	(55,020.00)	383,685.93	(147,167.45)	789,032.43	(259,868.55)	1,377,705.92	(462,056.00)	915,649.92
Black Cat Substation	STBKAT	509,609.08		311,486.09		945,421.42		1,766,516.59	0.00	1,766,516.59
Blacks Creek Substation	STBSCR			38,647.19	(27,902.81)	95,774.56	(53,265.19)	134,421.75	(81,168.00)	53,253.75
Boise Bench Transm. Station	STBOBN	1,355.45		132,436.33		1,672,329.41	(1,460.20)	1,806,121.19	(1,460.20)	1,804,660.99
Boise Dist Substation Storage	STBDSS					5,380,708.93	(11,643.26)	5,380,708.93	(11,643.26)	5,369,065.67
Boise Substation	STBOIS	22,406.84		204,373.46		4,287,586.90		4,514,367.20	0.00	4,514,367.20
Butler Substation	STBTLR	3,297.88		177,726.46		2,264,730.65		2,445,754.99	0.00	2,445,754.99
Central Dispatch Center (M&E)	STCDDC					1,084,728.12		1,084,728.12	0.00	1,084,728.12
Cloverdale Transmission Statio	STCDAL	12,554.12		202,387.92		2,730,304.83		2,945,246.87	0.00	2,945,246.87
Dram Substation	STDRAM			2,664,506.50	(2,741,693.10)	8,991,326.16	(8,614,110.97)	11,655,832.66	(11,355,804.07)	300,028.59
Eagle Substation	STEAGL	1,882.15		189,890.91		1,697,677.82		1,889,450.88	0.00	1,889,450.88
Ferry Substation	STFYSN			24,711.01		31,160.57		55,871.58	0.00	55,871.58
Gage Substation	STGAGE			11,285.37		53,520.61		64,805.98	0.00	64,805.98
Gary Substation	STGARY	110,979.45		162,477.33		1,156,378.61		1,429,835.39	0.00	1,429,835.39
Gowen Substation	STGOWN	105,740.76		253,777.85		665,208.31		1,024,726.92	0.00	1,024,726.92
Grove Substation	STGRVE	46,950.34		142,120.72		6,393,727.55	(42,095.24)	6,582,798.61	(42,095.24)	6,540,703.37
Hewlett Packard Substation	STHPKD			79,862.75	(53,199.76)	902,030.58	(604,511.02)	981,893.33	(657,710.78)	324,182.55
Hidden Springs Substation	STHDSP	39,345.90	(416.83)	208,390.74	(1,922.62)	323,526.50	(2,610.55)	571,263.14	(4,950.00)	566,313.14
JOPLIN SUBSTATION	STJPLN	176,740.29		435,405.77		810,738.55		1,422,884.61	0.00	1,422,884.61
Locust Substation	STLCST	71,168.78		187,302.05		2,708,555.61		2,967,026.44	0.00	2,967,026.44
Meridian Substation	STMRDN	3,350.84		122,029.24		2,033,278.28		2,158,658.36	0.00	2,158,658.36
Micron Substation	STMCRN			287,145.58	(359,387.28)	2,193,871.28	(1,622,470.65)	2,481,016.86	(1,981,857.93)	499,158.93
Mobile Sub #1 (Bobn)	STMBE1					59,727.21		59,727.21	0.00	59,727.21
Mobile Sub #2 (Bobn)	STMBE2					65,551.75		65,551.75	0.00	65,551.75
Mobile Sub #3 (Bobn)	STMBE3					178,517.55		178,517.55	0.00	178,517.55
Mobile Sub #4 (Bobn)	STMBE4					207,046.62		207,046.62	0.00	207,046.62
Mobile Sub #6 (Bobn)	STMBE6					180,844.45		180,844.45	0.00	180,844.45
Mobile Sub #7 (Boc)	STMBE7			7,673.10		1,036,816.02		1,044,489.12	0.00	1,044,489.12
Mobile Sub #8 (Boc)	STMBE8			5,847.17		1,005,879.26		1,011,726.43	0.00	1,011,726.43
Mora Substation	STMORA	5,586.33		217,539.56		828,661.51		1,051,787.40	0.00	1,051,787.40
State Substation	STSTAT	5,344.09		63,699.43		659,275.57		728,319.09	0.00	728,319.09
Stoddard Substation	STSTRD	678,996.25	(30,000.00)	161,733.14	(55,576.70)	1,585,148.22	(500,190.30)	2,425,877.61	(585,767.00)	1,840,110.61
Ustick Substation	STUSTK	14,778.52		88,727.26		1,729,700.32		1,833,206.10	0.00	1,833,206.10
Victory Substation	STVTRY	58,301.88		133,770.59		1,438,451.48	(87,708.92)	1,630,523.95	(87,708.92)	1,542,815.03
Wye Substation	STWYEE	7,106.34		94,678.08		1,634,022.21	(2,490.61)	1,735,806.63	(2,490.61)	1,733,316.02
Total Ada County		2,080,482.85	(85,436.83)	6,993,317.53	(3,386,849.72)	57,321,259.85	(11,802,425.46)	66,895,060.23	(15,274,712.01)	51,620,348.22
Adams										
Armacost Substation	STARMA			4,830.23	(3,214.61)	17,034.37	(4,435.39)	21,864.60	(7,650.00)	14,214.60
Ballard Park Substation	STBDPK			28,437.09		25,071.72		53,508.81	0.00	53,508.81
Big Bar Substation	STBGBR			2,747.35		25,803.51		28,550.86	0.00	28,550.86
Council Substation	STCNCL	235.64		24,877.43		304,619.56		329,732.63	0.00	329,732.63
Eagle Bar Substation	STEEBR			4,858.30		8,442.58		13,300.88	0.00	13,300.88
Joyce Substation	STJOYC	156.19		3,739.00		9,512.00		13,407.19	0.00	13,407.19
New Meadows Substation	STNWMS	1,224.16		53,599.73		271,704.59		326,528.48	0.00	326,528.48
Tamarack Substation	STTMRK	2,553.46		19,684.87		65,314.25		87,552.58	0.00	87,552.58
Total Adams County		4,169.45	0.00	142,774.00	(3,214.61)	727,502.58	(4,435.39)	874,446.03	(7,650.00)	866,796.03

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		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
Bannock										
Alameda Substation	STALMA	66,796.21		163,016.63		770,535.43		1,000,348.27	0.00	1,000,348.27
Bucyrus Substation	STBUCY			5,378.24		132,479.20		137,857.44	0.00	137,857.44
Eastern Dispatch Center	STEDDC			13,971.16		664,050.90		678,022.06	0.00	678,022.06
Highland Substation	STHLND	119,092.94		369,482.59		875,652.04		1,364,227.57	0.00	1,364,227.57
Pocatello Substation	STPOCO	7,626.91		301,370.67		1,071,910.17		1,380,907.75	0.00	1,380,907.75
Pocatello Up Substation	STPOUP			4,559.37				4,559.37	0.00	4,559.37
Portneuf Substation	STPNUF	24,969.68		278,418.16		693,788.16		997,176.00	0.00	997,176.00
Siphon Substation	STSIPN	24,820.18		90,468.71		581,121.20		696,410.09	0.00	696,410.09
Terry Substation	STTERY	39,708.80		166,356.25	(76,636.53)	1,488,568.03	(629,218.66)	1,594,633.08	(705,855.19)	988,777.89
Tyhee Substation	STTYHE	3,589.69		13,689.51		119,123.16		136,402.36	0.00	136,402.36
Total Bannock County		286,604.41	0.00	1,406,711.29	(76,636.53)	6,397,228.29	(629,218.66)	8,090,543.99	(705,855.19)	7,384,688.80
Bingham										
Aberdeen Substation	STABDN	252.43		7,662.71		4,121.20		12,036.34	0.00	12,036.34
Aiken Substation	STAIKN	18,642.45		76,318.46		686,071.32		781,032.23	0.00	781,032.23
Ampot Substation	STAMPO			77,727.26	(8,557.00)	126,245.23	(24,231.00)	203,972.49	(32,788.00)	171,184.49
Blackfoot Substation	STBKFT	5,329.91		59,917.01		783,394.06		848,640.98	0.00	848,640.98
Cinder Substation	STCNDR	52.21		9,268.66		78,100.83		87,421.70	0.00	87,421.70
Crater Substation	STCATR	513.57		32,950.44		90,496.60		123,960.61	0.00	123,960.61
Fort Hall Substation	STFTHL	32.80		15,643.47		347,214.74		362,891.01	0.00	362,891.01
Haven Substation	STHAVN	18,503.32		75,143.12		446,304.16		539,950.60	0.00	539,950.60
Hulen Substation	STHULN	306.91		37,679.98		280,945.29		318,932.18	0.00	318,932.18
Kramer Substation	STKRMR	10,502.63		182,057.05		1,013,438.85		1,205,998.53	0.00	1,205,998.53
Lava Substation	STLAVA	397.51		11,603.40		101,951.95		113,952.86	0.00	113,952.86
Moreland Substation	STMRLD	826.23		40,541.56		431,431.18		472,798.97	0.00	472,798.97
Morgans Pasture Substation	STMSPE	1,490.35		6,019.86		91,258.02		98,768.23	0.00	98,768.23
Pingree Substation	STPNGE	527.67		424,443.87		1,391,482.17		1,816,453.71	0.00	1,816,453.71
Rockford Substation	STRKFD	235.76		19,555.05		401,999.28		421,790.09	0.00	421,790.09
Ross Fork Substation	STRSFK	1,077.22		8,173.72		125,311.00		134,561.94	0.00	134,561.94
Scoville Atomic Energy Sub	STSCVL					11,830.98		11,830.98	0.00	11,830.98
Sterling Substation	STSRLG	316.08		9,906.09		145,569.45		155,791.62	0.00	155,791.62
Taber Substation	STTABR	235.37		23,609.91		156,032.22		179,877.50	0.00	179,877.50
Total Bingham County		59,242.42	0.00	1,118,221.62	(8,557.00)	6,713,198.53	(24,231.00)	7,890,662.57	(32,788.00)	7,857,874.57
Blaine										
Elkhorn Substation	STEKHN	18,428.41		109,764.95	(1,633.46)	383,596.99	(5,300.56)	511,790.35	(6,934.02)	504,856.33
Hailey Substation	STHALY	702.41		288,916.41		1,417,098.92		1,706,717.74	0.00	1,706,717.74
Ketchum Substation	STKCHM	415.39		266,388.84		1,315,906.23	(17,301.00)	1,582,710.46	(17,301.00)	1,565,409.46
Moonstone Substation	STMOON	12,161.84		46,498.08		390,297.44		448,957.36	0.00	448,957.36
Silver Substation	STSLVR	6,551.69		193,130.31		555,633.59		755,315.59	0.00	755,315.59
Total Blaine County		38,259.74	0.00	904,698.59	(1,633.46)	4,062,533.17	(22,601.56)	5,005,491.50	(24,235.02)	4,981,256.48
Boise										
Horseshoe Bend Substation	STHBND	5,533.18		76,415.05		1,178,443.96		1,260,392.19	0.00	1,260,392.19
Total Boise County		5,533.18	0.00	76,415.05	0.00	1,178,443.96	0.00	1,260,392.19	0.00	1,260,392.19
Camas										
Camas Substation (Prairie Pwr)	STCMAS	4,673.87		56,919.92		103,091.24		164,685.03	0.00	164,685.03
Corral Substa (Prairie Pwr)	STCRRL			900.00				900.00	0.00	900.00
Fairfield Substation	STFRFD			391.16	(391.16)	3,482.10	(3,482.10)	3,873.26	(3,873.26)	0.00
Total Camas County		4,673.87	0.00	58,211.08	(391.16)	106,573.34	(3,482.10)	169,458.29	(3,873.26)	165,585.03

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		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
Canyon										
Bowmont Substation	STBOMT	2,048.09		25,844.59		358,790.12		386,682.80	0.00	386,682.80
Caldwell Substation	STCDWL	1,564.37		87,235.71		723,555.14		812,355.22	0.00	812,355.22
Chestnut Substation	STCHUT	1,163.97		184,336.49		2,428,044.57		2,613,545.03	0.00	2,613,545.03
Gem Substation	STGEMM	1,001.88		107,458.20		496,749.33		605,209.41	0.00	605,209.41
Hill Substation	STHILL	27,304.74		156,013.97		1,275,897.75		1,459,216.46	0.00	1,459,216.46
Homedale Substation	STHMDL	573.12		104,242.69		325,557.31		430,373.12	0.00	430,373.12
Huston Substation	STHSTN	11,462.70		64,991.85		303,109.44		379,563.99	0.00	379,563.99
Karcher Substation	STKRCH	3,200.79	(1,743.31)	187,942.99	(102,363.41)	850,039.96	(651,420.61)	1,041,183.74	(755,527.33)	285,656.41
Lansing Substation	STLNSG	788.05		61,539.83		784,931.78		847,259.66	0.00	847,259.66
Linden Substation	STLNDN	9,139.57		200,670.77		1,853,126.51	(48,508.24)	2,062,936.85	(48,508.24)	2,014,428.61
Map Rock Substation	STMPRK	664.09		9,500.21		147,871.91		158,036.21	0.00	158,036.21
Melba Substation	STMLBA	123.31		28,807.23		133,669.21		162,599.75	0.00	162,599.75
Nampa Substation	STNMPA	3,566.90		118,851.04		2,136,906.74	(51,518.00)	2,259,324.68	(51,518.00)	2,207,806.68
Norco Substation (Cust. owned)	STNRCO					23,783.43	(1,736.00)	23,783.43	(1,736.00)	22,047.43
Parma Substation	STPRMA	1,304.00		49,187.84		572,039.34		622,531.18	0.00	622,531.18
Simplot Substation	STSMPT	1,966.12		163,676.99	(107,781.47)	495,572.74	(243,892.53)	661,215.85	(351,674.00)	309,541.85
Ware Substation	STWARE	3,006.89		7,557.62		128,797.61		139,362.12	0.00	139,362.12
Wilder Substation	STWLDR			82,005.64	(82,005.64)	168,859.75	(141,636.17)	250,865.39	(223,641.81)	27,223.58
Zilog Substation	STZLOG	1,137.14	(856.85)	214,015.64	(118,645.15)	1,399,106.30	(418,909.74)	1,614,259.08	(538,411.74)	1,075,847.34
Total Canyon County		70,015.73	(2,600.16)	1,853,879.30	(410,795.67)	14,606,408.94	(1,557,621.29)	16,530,303.97	(1,971,017.12)	14,559,286.85
Cassia										
Buckhorn Substation	STBKHN			82,641.29		555,787.81		638,429.10	0.00	638,429.10
Burley Rural Substation	STBYRL	1,856.00		37,660.05	(18,204.00)	348,157.71	(46,781.97)	387,673.76	(64,985.97)	322,687.79
Golden Valley Substation	STGNVY	62.09		15,696.20		185,053.21		200,811.50	0.00	200,811.50
Island Substation	STILND	372.14		18,284.65		305,477.95		324,134.74	0.00	324,134.74
Kenyon Substation	STKNYN	71.23		23,584.01		230,245.13		253,900.37	0.00	253,900.37
Oakley Substation	STOKLY	4,990.15		14,530.39		108,542.30		128,062.84	0.00	128,062.84
Total Cassia County		7,351.61	0.00	192,396.59	(18,204.00)	1,733,264.11	(46,781.97)	1,933,012.31	(64,985.97)	1,868,026.34
Elmore										
Bennett Substation	STBNET			14,795.59		51,003.49		65,799.08	0.00	65,799.08
Black Mesa Substation	STBMSU	281.79		13,432.60	(2,328.17)	151,770.68	(25,072.83)	165,485.07	(27,401.00)	138,084.07
Bruneau Bridge Substation	STBUBG	413.70		66,622.86		582,544.88		649,581.44	0.00	649,581.44
Canyon Creek Substation	STCACK	283.17		49,101.96		298,181.78		347,566.91	0.00	347,566.91
Clampit Substation	STCLMP			21,848.02		58,586.96		80,434.98	0.00	80,434.98
Elmore Transmission Station	STELMR	1,299.75		46,788.59		360,744.52		408,832.86	0.00	408,832.86
Flying H Substation	STFLYH	30.01		35,411.84		178,879.97		214,321.82	0.00	214,321.82
Glenns Ferry Pipeline Sub	STGFPL			9,354.90		36,132.36		45,487.26	0.00	45,487.26
Glenns Ferry Substation	STGFRY	16,986.52		107,997.14	(12,856.04)	492,483.87	(167,010.31)	617,467.53	(179,866.35)	437,601.18
Grindstone Substation	STGRNP			20,302.54		130,774.14		151,076.68	0.00	151,076.68
Hammett Substation	STHMET	131.06		6,071.72		20,818.73		27,021.51	0.00	27,021.51
Mountain Home Afb Substation	STMHAB			60,726.75	(10,080.73)	244,005.13	(92,816.71)	304,731.88	(102,897.44)	201,834.44
Mountain Home City Substation	STMNHM	1,615.00		299,214.91		891,287.71		1,192,117.62	0.00	1,192,117.62
Orchard Substation	STOCHD	8,196.43		50,145.24		190,465.90		248,807.57	0.00	248,807.57
Sailor Creek Substation	STSRCK	5,889.48		98,127.64		615,922.86	(2,500.00)	719,939.98	(2,500.00)	717,439.98
Total Elmore County		35,126.91	0.00	899,942.30	(25,264.94)	4,303,602.98	(287,399.85)	5,238,672.19	(312,664.79)	4,926,007.40

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
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LOCATION	LOC CODE	LAND & LAND RIGHTS ACCT 360		STRUCTURES & IMPROVEMENTS ACCT 361		STATION EQUIPMENT ACCT 362		TOTAL INVESTMENT		
		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
Gem										
Crane Creek Substation	STCNCK	1,312.60		37,648.96		182,162.91		221,124.47	0.00	221,124.47
Emmett Substation	STEMET	6,883.14		30,779.53		398,709.24		436,371.91	0.00	436,371.91
Emmett-Boise Cascade #1 Subst	STBECE			33,396.50	(25,924.56)	362,139.95	(36,575.44)	395,536.45	(62,500.00)	333,036.45
Ola Substation	STOLAA	433.33		6,851.56		19,403.48		26,688.37	0.00	26,688.37
Total Gem County		8,629.07	0.00	108,676.55	(25,924.56)	962,415.58	(36,575.44)	1,079,721.20	(62,500.00)	1,017,221.20
Gooding										
Dale Substation	STDALE	8,101.02		133,536.31		1,299,047.71		1,440,685.04	0.00	1,440,685.04
Gooding City Substation	STGGCY	234.11						234.11	0.00	234.11
Gooding Rural Substation	STGGRU	1,961.63		17,114.59		112,325.04		131,401.26	0.00	131,401.26
Hagerman Substation	STHGSN	4,664.81		31,044.92		335,906.78		371,616.51	0.00	371,616.51
Ticeska Substation	STTSKA			1,655.05		7,277.11		8,932.16	0.00	8,932.16
Toponis Substation	STTOPN	28,624.81		57,020.18	(16,495.24)	418,542.92	(149,618.76)	504,187.91	(166,114.00)	338,073.91
Wendell Substation	STWNDL	245.52		20,140.76		114,414.67		134,800.95	0.00	134,800.95
Total Gooding County		43,831.90	0.00	260,511.81	(16,495.24)	2,287,514.23	(149,618.76)	2,591,857.94	(166,114.00)	2,425,743.94
Jerome										
Eden Substation	STEDEN	878.90		97,253.86		833,077.79		931,210.55	0.00	931,210.55
Flat Top Substation	STFATP	715.76		19,215.43		185,232.79		205,163.98	0.00	205,163.98
Hydra Substation	STHYDA	6,618.64		95,104.23		935,069.09		1,036,791.96	0.00	1,036,791.96
Jerome Substation	STJRRL	1,012.03		250,014.00		1,130,612.71	(9,503.17)	1,381,638.74	(9,503.17)	1,372,135.57
Notch Butte Substation	STNHBT	2,108.15		27,831.00		167,122.14		197,061.29	0.00	197,061.29
Perrine Substation	STPRIN	733.01		13,100.70		105,350.55		119,184.26	0.00	119,184.26
Pumping Plant A Subsiation	STPUPA	1,487.42		14,642.60		28,586.09		44,716.11	0.00	44,716.11
Tupperware Substation	STTUPS	996.69		16,692.01		79,895.11		97,583.81	0.00	97,583.81
Wilson Butte Substation	STWBUT	893.37		7,738.89		113,070.49		121,702.75	0.00	121,702.75
Total Jerome County		15,443.97	0.00	541,592.72	0.00	3,578,016.76	(9,503.17)	4,135,053.45	(9,503.17)	4,125,550.28
Lemhi										
Beartrack Substation	STBRTK			10,429.13	(7,453.04)	19,094.76	(13,645.96)	29,523.89	(21,099.00)	8,424.89
Jones Ranch Substation	STJSRN			20,697.25	(1,217.00)	28,023.77	(11,045.60)	48,721.02	(12,262.60)	36,458.42
Lemhi Substation	STLMHI	18,050.52		65,803.19		317,092.52		400,946.23	0.00	400,946.23
Salmon Substation	STSAMN			76,152.79		622,946.08		699,098.87	0.00	699,098.87
Total Lemhi County		18,050.52	0.00	173,082.36	(8,670.04)	987,157.13	(24,691.56)	1,178,290.01	(33,361.60)	1,144,928.41
Lincoln										
Dietrich Substation	STDTRC	8,149.89		16,002.75		121,261.91		145,414.55	0.00	145,414.55
Lincoln Substation	STLCNS	17,553.24	(518.13)	127,166.14	(3,753.59)	258,921.48	(5,728.28)	403,640.86	(10,000.00)	393,640.86
Shoshone Substation	STSHSH	161.98		69,301.11		298,321.77		367,784.86	0.00	367,784.86
Total Lincoln County		25,865.11	(518.13)	212,470.00	(3,753.59)	678,505.16	(5,728.28)	916,840.27	(10,000.00)	906,840.27
Minidoka										
Duffin Substation	STDUFN	220.19		83,985.37		902,999.45		987,205.01	0.00	987,205.01
Julion Clawson Substation	STJNCN	1,868.60		144,878.87		1,084,909.31		1,231,656.78	0.00	1,231,656.78
Paul Substation	STPAUL	571.33		156,647.18		1,245,893.14		1,403,111.65	0.00	1,403,111.65
Sugar Substation	STSUGR			132,011.05	(32,197.78)	410,808.90	(159,197.75)	542,819.95	(191,395.53)	351,424.42
Total Minidoka County		2,660.12	0.00	517,522.47	(32,197.78)	3,644,610.80	(159,197.75)	4,164,793.39	(191,395.53)	3,973,397.86

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LOCATION	LOC CODE	LAND & LAND RIGHTS ACCT 360		STRUCTURES & IMPROVEMENTS ACCT 361		STATION EQUIPMENT ACCT 362		TOTAL INVESTMENT		
		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
Owyhee										
Blacker Substation	STBLKR			1,192.83	(392.62)	29,756.93	(14,487.38)	30,949.76	(14,880.00)	16,069.76
Delamar Substation	STDELA			91,729.93		316,839.02		408,568.95	0.00	408,568.95
Grandview Substation	STGDVW	1,279.37		16,400.36		68,343.78		86,023.51	0.00	86,023.51
Hothole Substation	STHTHL			2,015.22		10,181.56		12,196.78	0.00	12,196.78
Indian Hills Substation	STINHL	218.63						218.63	0.00	218.63
Mcbride Substation	STMBRD			221.02		7,154.36		7,375.38	0.00	7,375.38
Sinker Creek Substation	STSCSU	314.83		50,221.42		403,927.39		454,463.64	0.00	454,463.64
Squaw Creek Substation	STSQCK			4,089.74	(1,085.55)	10,269.08	(2,131.45)	14,358.82	(3,217.00)	11,141.82
Strike C J Substation	STSKSN			3,922.21		39,343.63		43,265.84	0.00	43,265.84
Tews Substation	STTEWS			1,582.67		9,335.03		10,917.70	0.00	10,917.70
Three Creek Substation	STTHCK	1,375.50	(1,085.44)	138,978.02	(106,916.19)	325,569.11	(246,938.37)	465,922.63	(354,940.00)	110,982.63
Total Owyhee County		3,188.33	(1,085.44)	310,353.42	(108,394.36)	1,220,719.89	(263,557.20)	1,534,261.64	(373,037.00)	1,161,224.64
Payette										
New Plymouth Substation	STNWPM	739.60		88,772.67		215,113.90		304,626.17	0.00	304,626.17
Payette Substation	STPAET	5,783.27		116,387.79		1,376,037.32		1,498,208.38	0.00	1,498,208.38
Western Dispatch Center	STWDDC					138,844.68		138,844.68	0.00	138,844.68
Willow Creek Substation	STWWCK	1,708.98		10,965.52		110,757.19		123,431.69	0.00	123,431.69
Total Payette County		8,231.85	0.00	216,125.98	0.00	1,840,753.09	0.00	2,065,110.92	0.00	2,065,110.92
Power										
Bannock Creek Substation	STBKCK			18,986.36		179,034.71		198,021.07	0.00	198,021.07
Brady Transmission Station	STBRDY					55,564.66		55,564.66	0.00	55,564.66
Deen Substation	STDESN	545.30		7,662.16		95,861.64		104,069.10	0.00	104,069.10
Don Substation	STDONN	1,535.96		488,738.82	(10,306.92)	5,621,593.10	(326,274.99)	6,111,867.88	(336,581.91)	5,775,285.97
Falls Substation	STFALS			104,662.13		304,392.41		409,054.54	0.00	409,054.54
Lamb Substation	STLAMB	5,220.47		42,839.93	(173.28)	268,951.04	(877.14)	317,011.44	(1,050.42)	315,961.02
Pleasant Valley Substation	STPTVY	1,435.33		84,893.90		1,161,389.46		1,247,718.69	0.00	1,247,718.69
Total Power County		8,737.06	0.00	747,783.30	(10,480.20)	7,686,787.02	(327,152.13)	8,443,307.38	(337,632.33)	8,105,675.05
Twin Falls										
Amsterdam Substation	STAMDM	757.13		9,503.27		121,998.49		132,258.89	0.00	132,258.89
Artesian Substation	STARTN	691.03		26,669.19		147,605.58		174,965.80	0.00	174,965.80
Blue Gulch Substation	STBUGU	2,143.90		21,013.83		373,012.15		396,169.88	0.00	396,169.88
Blue Lakes Substation	STBLAK	479.57		31,337.47		61,095.84		92,912.88	0.00	92,912.88
Border Substation	STBRDR	49.92		82,015.78		386,466.58	(71,691.44)	468,532.28	(71,691.44)	396,840.84
Buhl Substation	STBUHL	10,325.37		28,756.50		357,000.99		396,082.86	0.00	396,082.86
Clover Substation	STCOVR	2,975.08		26,681.74		123,412.96		153,069.78	0.00	153,069.78
Eastgate Substation	STETGT	16,426.34		83,883.01		814,304.30	(4,000.00)	914,613.65	(4,000.00)	910,613.65
Filer Substation	STFILR	1,316.23		42,439.05		372,194.91		415,950.19	0.00	415,950.19
Fossil Gulch Substation	STFSGL	10,024.49		161,039.06		579,881.97		750,945.52	0.00	750,945.52
Lake Substation	STLAKE	495.78		7,634.82		134,412.87		142,543.47	0.00	142,543.47
Milner Substation	STMLNR	2,581.70		65,944.70		381,427.93		449,954.33	0.00	449,954.33
Mobile Sub #5 (Twin Falls)	STMBE5					110,106.49		110,106.49	0.00	110,106.49
Murtaugh Pipeline Substation	STMRPL	1.37		4,486.77		23,864.69		28,352.83	0.00	28,352.83
Russet Substation	STRSET	9,259.96		87,050.93	(14,306.35)	886,298.19	(30,714.43)	982,609.08	(45,020.78)	937,588.30
South Park Substation	STSOPK	3,883.31		26,200.55		185,180.84	(13,513.33)	215,264.70	(13,513.33)	201,751.37
Southern Dispatch Center	STSDDC					270,654.72		270,654.72	0.00	270,654.72
Twin Falls Substation	STTFSN	18,652.83		149,226.81		1,885,329.48		2,053,209.12	0.00	2,053,209.12
Total Twin Falls County		80,064.01	0.00	853,883.48	(14,306.35)	7,214,248.98	(119,919.20)	8,148,196.47	(134,225.55)	8,013,970.92

IDAHO POWER COMPANY
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LOCATION	LOC CODE	LAND & LAND RIGHTS ACCT 360		STRUCTURES & IMPROVEMENTS ACCT 361		STATION EQUIPMENT ACCT 362		TOTAL INVESTMENT		
		Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Net Investment
Valley										
BOULDER, SE MCCALL SUB	STBLDR	124,540.76		367,337.85				491,878.61	0.00	491,878.61
Cascade Substation	STCSCD	924.12		99,671.35		523,866.97		624,462.44	0.00	624,462.44
Donnelly Substation	STDNLY	7,890.77		23,616.60		300,356.22		331,863.59	0.00	331,863.59
Hidden Lake Substation	STHDLK	671.66		2,033.16	(828.00)	13,197.48	(998.84)	15,902.30	(1,826.84)	14,075.46
McCall Sub & Storage Yard	STMCAL	1,684.79		117,691.09		1,088,728.30		1,208,104.18	0.00	1,208,104.18
Mill Substation	STMILL			14,778.01		78,987.67		93,765.68	0.00	93,765.68
Scott Valley Substation	STSCOT			7,427.52	(10,975.49)	19,419.97	(15,356.51)	26,847.49	(26,332.00)	515.49
Smiths Ferry Substation	STSMFY	11,419.30		13,063.98		33,583.97		58,067.25	0.00	58,067.25
Warm Lake Substation	STWMLK			9,471.13		22,269.69		31,740.82	0.00	31,740.82
Total Valley County		147,131.40	0.00	655,090.69	(11,803.49)	2,080,410.27	(16,355.35)	2,382,632.36	(28,158.84)	2,854,473.52
Washington										
Cambridge Substation	STCMBG	1,545.23		20,815.45		171,200.53		193,561.21	0.00	193,561.21
Midvale Substation	STMDVA	1,942.29		7,310.51		39,936.58		49,189.38	0.00	49,189.38
Steck Park Substation	STSTPK			2,724.79		18,144.72		20,869.51	0.00	20,869.51
Weiser Substation	STWESR	2,963.44		93,891.38		599,015.37		695,870.19	0.00	695,870.19
Total Washington County		6,450.96	0.00	124,742.13	0.00	828,297.20	0.00	959,490.29	0.00	959,490.29
TOTAL IDAHO STATE		2,959,744.47	(89,640.56)	18,368,402.26	(4,163,572.70)	130,659,451.86	(15,490,496.12)	151,987,598.59	(19,743,709.38)	132,243,889.21
TOTAL ALL		3,065,319.68	(89,640.56)	19,050,729.60	(4,187,465.52)	135,386,555.32	(15,581,852.76)	157,502,604.60	(19,858,958.84)	137,643,645.76

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IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
	TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
PRODUCTION PLANT										
310-316 / STEAM PRODUCTION	337,245,038	0	377,441	(365,919)	106,204,710	337,245,038	337,245,038	337,622,479	337,256,560	443,461,270
330-336 / HYDRAULIC PRODUCTION	242,185,180	0	33,046	725,394	0	242,185,180	242,185,180	242,218,226	242,943,619	242,943,619
340-346 / OTHER PRODUCTION	3,364,651	0	20,863	(126,304)	0	3,364,651	3,364,651	3,385,514	3,259,210	3,259,210
TOTAL PRODUCTION PLANT	582,794,869	0	431,350	233,171	106,204,710	582,794,869	582,794,869	583,226,219	583,459,390	689,664,100
TRANSMISSION PLANT										
350 / LAND & LAND RIGHTS	3,046,052	0	4,074	(20,896)	0	3,046,052	3,046,052	3,050,126	3,029,230	3,029,230
352 / STRUCTURES & IMPROVEMENTS	17,083,459	0	22,847	(117,195)	0	17,083,459	17,083,459	17,106,305	16,989,111	16,989,111
353 / STATION EQUIPMENT	70,211,579	0	125,658	(310,688)	0	70,211,579	70,211,579	70,337,237	70,026,548	70,026,548
354 / TOWERS & FIXTURES	22,825,308	0	39,305	164,947	0	22,825,308	22,825,308	22,864,612	23,029,559	23,029,559
355 / POLES & FIXTURES	37,267,927	0	64,174	269,317	0	37,267,927	37,267,927	37,332,101	37,601,418	37,601,418
356 / OVERHEAD CONDUCTORS & DEVICES	39,535,894	0	181,669	338,421	0	39,535,894	39,535,894	39,717,563	40,055,984	40,055,984
359 / ROADS & TRAILS	233,934	0	403	1,691	0	233,934	233,934	234,337	236,027	236,027
TOTAL TRANSMISSION PLANT	190,204,153	0	438,128	325,596	0	190,204,153	190,204,153	190,642,281	190,967,877	190,967,877
DISTRIBUTION PLANT										
360 / LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
361 / STRUCTURES & IMPROVEMENTS	5,395,702	0	11,082	(83,606)	0	5,395,702	5,395,702	5,406,783	5,323,178	5,323,178
362 / STATION EQUIPMENT	31,533,125	0	64,763	(488,602)	0	31,533,125	31,533,125	31,597,888	31,109,285	31,109,285
364 / POLES, TOWERS & FIXTURES	74,999,917	0	81,661	(601,380)	0	74,999,917	74,999,917	75,081,578	74,480,199	74,480,199
365 / OVERHEAD CONDUCTORS & DEVICES	31,746,305	0	34,566	(254,555)	0	31,746,305	31,746,305	31,780,871	31,526,316	31,526,316
366 / UNDERGROUND CONDUIT	6,469,087	0	7,044	(51,872)	0	6,469,087	6,469,087	6,476,131	6,424,259	6,424,259
367 / UNDERGROUND CONDUCTORS & DEVICES	43,542,692	0	47,410	(349,143)	0	43,542,692	43,542,692	43,590,102	43,240,959	43,240,959
368 / LINE TRANSFORMERS	133,107,304	0	144,929	(1,067,308)	0	133,107,304	133,107,304	133,252,232	132,184,924	132,184,924
369 / SERVICES	26,240,066	0	28,571	(210,403)	0	26,240,066	26,240,066	26,268,637	26,058,233	26,058,233
370 / METERS	7,557,285	0	8,228	(60,597)	0	7,557,285	7,557,285	7,565,514	7,504,916	7,504,916
371 / INSTALLATIONS ON CUSTOMER PREMISES	922,222	0	1,004	(7,395)	0	922,222	922,222	923,226	915,831	915,831
373 / STREET LIGHTING SYSTEMS	2,358,335	0	2,568	(18,910)	0	2,358,335	2,358,335	2,360,903	2,341,993	2,341,993
TOTAL DISTRIBUTION PLANT	363,872,041	0	431,825	(3,193,771)	0	363,872,041	363,872,041	364,303,865	361,110,094	361,110,094

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
183	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***											
184												
185	GENERAL PLANT											
186	389 / LAND & LAND RIGHTS	0	0	0	0	0		0	0	0	0	0
187	390 / STRUCTURES & IMPROVEMENTS	13,328,637	0	83,952	1,203,072	0		13,328,637	13,328,637	13,412,588	14,615,661	14,615,661
188	391 / OFFICE FURNITURE & EQUIPMENT	21,518,833	0	135,538	1,942,337	0		21,518,833	21,518,833	21,654,371	23,596,709	23,596,709
189	392 / TRANSPORTATION EQUIPMENT	16,371,800	0	103,119	1,477,755	0		16,371,800	16,371,800	16,474,920	17,952,674	17,952,674
190	393 / STORES EQUIPMENT	326,399	0	2,056	29,462	0		326,399	326,399	328,455	357,917	357,917
191	394 / TOOLS, SHOP & GARAGE EQUIPMENT	1,238,927	0	7,804	111,828	0		1,238,927	1,238,927	1,246,731	1,358,559	1,358,559
192	395 / LABORATORY EQUIPMENT	3,521,866	0	22,183	317,891	0		3,521,866	3,521,866	3,544,049	3,861,940	3,861,940
193	396 / POWER OPERATED EQUIPMENT	3,485,698	0	21,955	314,627	0		3,485,698	3,485,698	3,507,653	3,822,280	3,822,280
194	397 / COMMUNICATIONS EQUIPMENT	4,370,637	0	27,529	394,503	0		4,370,637	4,370,637	4,398,166	4,792,670	4,792,670
195	398 / MISCELLANEOUS EQUIPMENT	613,227	0	3,862	55,351	0		613,227	613,227	617,089	672,440	672,440
196	TOTAL GENERAL PLANT	64,776,024	0	407,998	5,846,826	0		64,776,024	64,776,024	65,184,022	71,030,849	71,030,849
197												
198	AMORTIZATION OF UTILITY PLANT	0	0	0	0	0		0	0	0	0	0
199												
200	TOTAL ACCUM PROVISION DEPRECIATION	1,201,647,086	0	1,709,301	3,211,822	106,204,710		1,201,647,086	1,201,647,086	1,203,356,387	1,206,568,209	1,312,772,919
201												
202	AMORTIZATION OF OTHER UTILITY PLANT											
203	INTANGIBLE PLANT	30,419,360	0	0	0	0		30,419,360	30,419,360	30,419,360	30,419,360	30,419,360
204	HYDRAULIC PRODUCTION	12,296	0	0	0	0		12,296	12,296	12,296	12,296	12,296
205												
206	TOTAL AMORT OF OTHER UTILITY PLANT	30,431,656	0	0	0	0		30,431,656	30,431,656	30,431,656	30,431,656	30,431,656
207												
208	TOTAL ACCUM PROVISION FOR DEPR											
209	& AMORTIZATION OF OTHER UTILITY PLANT	1,232,078,742	0	1,709,301	3,211,822	106,204,710		1,232,078,742	1,232,078,742	1,233,788,043	1,236,999,865	1,343,204,575
210												

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$1,269,613,653
2	Actual	January, 2003	1,276,765,930
3	Actual	February	1,284,008,956
4	Actual	March	1,154,752,250
5	Actual	April	1,159,124,631
6	Actual	May	1,164,547,674
7	Actual	June	1,170,408,066
8	Forecast	July	1,177,301,131
9	Forecast	August	1,183,872,283
10	Forecast	September	1,187,705,483
11	Forecast	October	1,193,688,410
12	Forecast	November	1,200,091,813
13	Forecast	December	1,199,531,838
14		Average	$1,201,647,086

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$25,584,115
2	Actual	January, 2003	26,401,326
3	Actual	February	27,218,346
4	Actual	March	28,035,380
5	Actual	April	28,854,643
6	Actual	May	29,671,679
7	Actual	June	30,488,715
8	Forecast	July	31,305,751
9	Forecast	August	32,122,787
10	Forecast	September	32,939,823
11	Forecast	October	33,756,859
12	Forecast	November	34,573,895
13	Forecast	December	34,658,203
14		Average	$30,431,656

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
302	1,223,155.46	1,241,668.46	1,260,188.46	1,278,624.46	1,297,060.46	1,315,497.46	1,333,937.46
303	24,348,819.87	25,147,491.87	25,945,965.87	26,744,538.87	27,545,338.74	28,343,911.74	29,142,484.74
330	12,139.54	12,165.54	12,191.54	12,217.54	12,243.54	12,269.54	12,295.54
Accumulated Amortization	25,584,114.87	26,401,325.87	27,218,345.87	28,035,380.87	28,854,642.74	29,671,678.74	30,488,717.74
310	114,976.44	115,335.97	115,695.50	116,055.03	116,414.56	116,774.09	117,133.62
311	81,321,869.30	81,640,860.58	81,959,851.86	82,278,843.85	82,578,409.79	82,897,640.82	83,217,157.39
312	253,244,677.49	254,238,199.48	255,391,579.46	256,545,001.71	257,409,392.02	258,568,566.44	259,728,220.09
314	55,154,931.15	55,452,161.09	55,749,391.03	56,046,620.97	54,963,051.92	55,256,461.19	55,549,873.32
315	39,045,211.92	39,198,393.56	39,351,575.20	39,504,756.84	39,657,938.48	39,811,120.12	39,964,301.76
316	5,144,194.04	5,185,743.88	5,227,293.72	5,268,647.35	5,310,000.98	5,351,555.15	5,393,109.32
Total Steam Production	434,025,860.34	435,830,694.56	437,795,386.77	439,759,925.75	440,035,207.75	442,002,117.81	443,969,795.50
331	44,062,329.42	44,260,995.57	44,459,661.72	44,658,327.87	44,856,937.26	45,055,583.31	45,254,297.13
332	110,404,683.28	110,893,897.35	111,383,111.42	111,872,325.97	112,361,540.52	112,819,895.06	113,309,041.51
333	67,005,288.21	67,240,834.14	67,476,382.47	67,711,930.78	67,947,936.68	67,984,543.21	68,220,317.76
334	7,606,658.82	7,661,080.15	7,713,615.27	7,754,533.93	7,812,620.08	7,397,836.12	7,455,535.72
335	5,068,633.37	5,087,379.05	5,088,390.17	5,106,930.16	5,123,531.98	5,135,120.71	5,153,681.79
336	2,350,693.73	2,359,534.80	2,368,375.87	2,377,216.94	2,386,058.01	2,394,898.14	2,403,735.28
Total Hydro Production	236,498,186.83	237,503,721.06	238,489,536.92	239,481,265.65	240,488,624.53	240,787,876.55	241,796,609.19
341	45,958.65	49,282.67	52,609.63	55,936.56	59,263.49	62,590.42	65,917.36
342	125,055.55	129,545.56	134,041.07	138,536.53	143,032.00	147,527.47	152,022.95
343	30,221.83	32,350.43	34,481.63	36,612.81	38,743.99	40,875.17	43,006.36
344	2,154,145.06	2,272,783.24	2,391,598.77	2,510,412.98	2,629,227.41	2,748,041.84	2,866,856.69
345	74,087.38	77,560.41	81,037.47	84,514.49	88,029.69	91,544.89	95,060.10
346	97,952.84	104,849.05	111,753.70	118,658.27	125,562.85	132,467.43	139,376.55
Total Other Production	2,527,421.31	2,666,371.36	2,805,522.27	2,944,671.64	3,083,859.43	3,223,047.22	3,362,240.01
Total Production	673,051,468.48	676,000,786.98	679,090,445.96	682,185,863.04	683,607,691.71	686,013,041.58	689,128,644.70

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
352	16,635,758.17	16,708,817.62	16,781,357.93	16,853,727.18	16,930,630.78	17,007,596.36	17,084,606.80
353	68,126,438.50	68,523,167.88	68,886,171.03	69,262,789.98	69,643,149.34	70,025,467.43	70,398,891.96
Total Transmission Stations	84,762,196.67	85,231,985.50	85,667,528.96	86,116,517.16	86,573,780.12	87,033,063.79	87,483,498.76
350	2,931,006.16	2,949,934.63	2,968,863.10	2,987,791.57	3,006,720.04	3,026,402.81	3,047,011.94
354	22,282,539.60	22,370,632.50	22,446,901.90	22,547,759.51	22,639,566.99	22,724,529.20	22,817,072.87
355	36,416,820.18	36,623,855.98	36,736,085.88	36,783,196.69	36,952,885.05	37,083,379.67	37,217,724.64
356	38,801,587.77	38,964,219.56	39,057,662.98	39,123,873.55	39,244,704.74	39,357,399.27	39,496,937.22
359	231,583.57	231,986.92	232,390.27	232,793.62	233,196.97	233,600.32	234,003.67
Total Transmission Lines	100,663,537.28	101,140,629.59	101,441,904.13	101,675,414.94	102,077,073.79	102,425,311.27	102,812,750.34
Total Transmission	185,425,733.95	186,372,615.09	187,109,433.09	187,791,932.10	188,650,853.91	189,458,375.06	190,296,249.10
361	5,233,055.81	5,267,516.67	5,299,738.15	5,309,141.73	5,325,327.01	5,386,248.26	5,421,455.94
362	30,569,388.17	30,807,466.61	30,944,789.65	31,202,153.36	31,146,777.51	31,803,529.44	31,976,478.54
Total Distribution Stations	35,802,443.98	36,074,983.28	36,244,527.80	36,511,295.09	36,472,104.52	37,189,777.70	37,397,934.48
364	72,776,335.84	73,123,394.20	73,618,514.97	73,926,033.89	74,208,648.44	74,260,560.79	74,754,638.67
365	30,942,842.26	31,103,896.41	31,267,304.73	31,370,407.85	31,441,464.64	31,613,682.87	31,732,637.42
366	6,104,469.44	6,166,8[illegible]3.84	6,247,089.89	6,316,720.62	6,384,255.75	6,445,846.77	6,488,985.70
367	41,488,699.65	41,805,201.68	42,199,276.29	42,639,721.26	42,922,389.93	43,396,691.93	43,759,761.29
368	128,623,835.94	129,457,939.27	130,294,019.58	131,143,513.67	131,698,639.16	132,545,642.21	133,397,982.24
369	25,243,563.64	25,406,074.03	25,584,930.04	25,736,123.91	25,880,369.37	26,041,000.70	26,216,372.39
370	7,523,268.47	7,617,145.33	7,712,729.64	7,808,403.36	7,527,366.08	7,532,336.77	7,627,827.87
371	870,090.37	875,503.89	883,467.64	893,262.33	901,828.89	911,149.06	920,799.41
373	2,281,677.88	2,311,546.96	2,323,191.87	2,329,138.52	2,335,122.79	2,339,492.14	2,351,218.64
Total Distribution Lines	315,854,783.49	317,867,515.61	320,130,524.65	322,163,325.41	323,300,085.05	325,086,403.24	327,250,223.63
Total Distribution	351,657,227.47	353,942,498.89	356,375,052.45	358,674,620.50	359,772,189.57	362,276,180.94	364,648,158.11

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
390	12,788,429.74	12,900,309.24	12,987,605.63	13,101,743.15	13,212,461.85	13,296,051.22	13,409,666.24
391	18,824,210.41	19,269,125.30	19,734,471.55	20,206,277.91	20,679,431.95	21,155,426.27	21,626,015.69
392	15,244,232.70	15,501,351.23	15,775,680.62	16,021,385.20	16,267,908.96	15,515,785.41	15,760,265.73
393	309,976.26	312,877.58	315,778.90	318,680.22	321,581.54	324,482.86	327,384.18
394	1,167,867.35	1,181,394.48	1,194,936.71	1,208,680.01	1,222,769.08	1,236,712.50	1,250,670.91
395	3,322,300.87	3,357,452.32	3,392,723.80	3,427,995.28	3,463,442.52	3,499,724.42	3,536,105.06
396	871,229.18	887,365.88	903,502.58	919,942.41	936,028.62	683,782.40	688,617.87
397	6,395,273.04	6,474,917.55	6,554,555.68	6,634,810.15	6,720,424.66	6,808,306.81	6,898,332.44
398	555,703.18	565,235.63	574,769.06	584,276.07	593,802.31	603,760.05	613,717.79
Total General	59,479,222.73	60,450,029.21	61,434,024.53	62,423,790.40	63,417,851.49	63,124,031.94	64,110,775.91
Accumulated Depreciation	1,269,613,652.63	1,276,765,930.17	1,284,008,956.03	1,291,076,206.04	1,295,448,586.68	1,300,871,629.52	1,308,183,827.82
	0.00	0.00	0.00	0.00	0.00		
108100				1,321,143.00	1,321,143.00	1,321,143.00	1,337,597.00
108300				(137,645,099.00)	(137,645,099.00)	(137,645,099.00)	(139,113,358.67)
	1,269,613,652.63	1,276,765,930.17	1,284,008,956.03	1,154,752,250.04	1,159,124,630.68	1,164,547,673.52	1,170,408,066.15
G/L Balance	1,269,613,652.63	1,276,765,930.17	1,284,008,956.03	1,154,752,250.04	1,159,124,630.68	1,164,547,673.52	1,170,408,066.15

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 Month Total	13 Month Average
302	1,352,371.46	1,370,808.46	1,389,245.46	1,407,682.46	1,426,119.46	1,444,556.46	17,340,915.98	1,333,916.61
303	29,941,057.74	30,739,630.74	31,538,203.74	32,336,776.74	33,135,349.74	33,201,194.53	378,110,764.93	29,085,443.46
330	12,321.54	12,347.54	12,373.54	12,399.54	12,425.54	12,451.54	159,842.02	12,295.54
Accumulated Amortization	31,305,750.74	32,122,786.74	32,939,822.74	33,756,858.74	34,573,894.74	34,658,202.53	395,611,522.93	30,431,655.61
310	117,493.36	117,852.96	118,212.56	118,572.16	118,931.76	119,291.36	1,522,739.37	117,133.80
311	83,529,776.68	83,845,927.56	84,146,887.30	84,458,248.52	84,774,893.22	85,085,508.88	1,081,735,875.75	83,210,451.98
312	260,633,355.73	261,659,450.48	262,022,295.48	262,813,909.82	263,823,914.72	264,567,297.03	3,370,645,859.95	259,280,450.77
314	55,689,153.53	55,899,653.29	55,698,469.54	55,757,680.39	55,949,664.24	55,975,385.21	723,142,496.87	55,626,345.91
315	40,115,449.84	40,267,455.98	40,412,767.70	40,562,376.16	40,714,173.90	40,863,276.37	519,468,797.83	39,959,138.29
316	5,373,357.93	5,381,830.25	5,229,687.23	5,177,718.08	5,176,863.14	5,110,952.74	68,330,953.81	5,256,227.22
Total Steam Production	445,458,587.07	447,172,170.52	447,628,319.81	448,888,505.13	450,558,440.98	451,721,711.59	5,764,846,723.58	443,449,747.97
331	45,434,373.84	45,628,140.36	45,813,351.10	46,007,109.89	46,204,356.63	46,388,417.35	588,083,881.45	45,237,221.65
332	113,823,368.49	114,311,287.12	114,796,544.30	115,284,755.12	115,774,173.11	116,259,402.09	1,473,294,025.34	113,330,309.64
333	68,617,671.86	68,842,989.74	69,051,125.94	69,275,803.90	69,507,227.46	69,7[illegible]2,355.77	888,594,407.92	68,353,415.99
334	7,820,550.59	7,832,012.06	7,768,357.41	7,776,724.49	7,814,459.40	7,737,322.80	100,151,006.84	7,703,923.60
335	5,172,355.51	5,189,085.23	5,202,710.56	5,219,422.84	5,237,394.64	5,250,586.34	67,035,422.35	5,156,570.95
336	2,412,579.39	2,421,419.85	2,430,260.31	2,439,100.77	2,447,941.23	2,456,781.69	31,248,596.01	2,403,738.15
Total Hydro Production	243,280,899.68	244,224,934.36	245,062,349.62	246,002,917.01	246,985,552.47	247,804,866.04	3,148,407,339.91	242,185,179.99
341	69,331.58	72,698.55	76,065.52	79,432.49	82,808.39	86,184.29	858,079.60	66,006.12
342	157,012.18	161,687.02	166,361.86	171,036.70	175,723.60	180,410.50	1,981,992.99	152,461.00
343	45,[illegible]29.68	47,265.25	49,400.82	51,536.39	53,677.68	55,818.97	559,121.01	43,009.31
344	2,987,334.60	3,107,091.79	3,226,848.98	3,346,606.17	3,466,679.99	3,586,753.81	37,294,381.33	2,868,798.56
345	98,450.20	101,934.79	105,419.38	108,903.97	112,397.61	115,891.25	1,234,831.63	94,987.05
346	146,259.48	153,181.07	160,102.66	167,024.25	173,964.37	180,904.49	1,812,057.01	139,389.00
Total Other Production	3,503,517.72	3,643,858.47	3,784,199.22	3,924,539.97	4,065,251.64	4,205,963.31	43,740,463.57	3,364,651.04
Total Production	692,243,004.47	695,040,963.35	696,474,868.65	698,815,962.11	701,609,245.09	703,732,540.94	8,956,994,527.06	688,999,579.00

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 Month Total	13 Month Average
352	17,158,825.38	17,236,154.85	17,314,130.36	17,390,968.97	17,464,757.88	17,5[illegible]7,630.72	222,084,963.00	17,083,458.69
353	70,627,792.00	70,990,602.82	71,379,837.60	71,722,780.54	71,929,598.43	71,233,841.90	912,750,529.41	70,211,579.19
Total Transmission Stations	87,786,617.38	88,226,757.67	88,693,967.96	89,113,749.51	89,394,356.31	88,751,472.62	1,134,835,492.41	87,295,037.88
350	3,064,901.07	3,084,618.95	3,104,578.19	3,124,347.91	3,143,445.64	3,159,058.65	39,598,680.67	3,046,052.36
354	22,917,607.97	23,010,431.79	23,103,403.43	23,196,440.49	23,289,507.92	23,382,608.72	296,729,002.89	22,825,307.91
355	37,408,462.20	37,574,306.17	37,743,480.47	37,897,477.10	38,012,393.33	38,032,978.74	484,483,046.10	37,267,926.62
356	39,656,872.30	39,811,274.49	39,969,482.82	40,108,791.46	40,199,743.31	40,174,073.06	513,966,622.53	39,535,894.04
359	234,333.49	234,729.87	235,129.78	235,509.48	235,837.91	236,042.82	3,041,138.69	233,933.75
Total Transmission Lines	103,282,177.03	103,715,361.27	104,156,074.69	104,562,566.44	104,880,928.11	104,984,761.99	1,337,818,490.88	102,909,114.68
Total Transmission	191,068,794.41	191,942,1[illegible]8.94	192,850,042.65	193,676,315.95	194,275,284.42	193,736,234.61	2,472,653,983.29	190,204,152.56
361	5,403,784.95	5,435,558.15	5,466,791.24	5,498,737.04	5,532,476.10	5,554,291.95	70,144,123.00	5,395,701.77
362	31,454,961.59	31,637,567.78	31,810,927.09	31,993,653.60	32,202,077.56	32,330,849.60	409,930,620.50	31,533,124.65
Total Distribution Stations	36,858,746.54	37,073,125.93	37,277,718.33	37,492,390.64	37,734,553.66	37,945,141.55	480,074,743.50	36,928,826.42
364	75,390,498.61	75,785,339.19	76,195,696.37	75,598,707.36	76,998,224.70	77,352,333.17	974,998,926.21	74,999,917.40
365	31,856,531.96	31,994,325.05	32,139,707.29	32,280,794.86	32,419,548.19	32,538,820.49	412,701,964.01	31,746,304.92
366	6,531,225.45	6,580,717.94	6,631,712.07	6,682,806.87	6,734,101.29	6,783,389.70	84,098,135.35	6,469,087.33
367	43,850,755.22	44,162,806.54	44,484,409.48	44,803,815.52	45,121,778.20	45,419,694.68	566,055,001.66	43,542,692.44
368	133,791,114.43	134,485,751.99	135,202,290.17	135,906,593.68	136,604,020.96	137,243,602.40	1,730,394,945.67	133,107,303.51
369	26,398,855.70	26,571,903.00	26,748,094.13	25,923,857.56	27,099,561.73	27,270,153.06	341,120,859.27	26,240,066.10
370	7,507,523.78	7,496,263.45	7,498,738.85	7,491,651.14	7,478,182.46	7,423,171.31	98,244,708.50	7,557,285.27
371	931,185.09	940,735.37	951,056.69	960,913.38	970,524.78	978,318.99	11,988,885.87	922,221.99
373	2,369,441.04	2,380,727.98	2,392,554.05	2,404,031.28	2,415,276.01	2,424,937.91	30,658,357.07	2,358,335.16
Total Distribution Lines	328,627,231.27	330,398,620.50	332,244,259.09	334,053,171.64	335,841,218.31	337,444,421.70	4,250,261,783.62	326,943,214.12
Total Distribution	365,485,977.81	367,471,746.43	369,521,977.42	371,545,562.28	373,575,771.97	375,389,563.25	4,730,336,527.12	363,872,040.55

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 Month Total	13 Month Average
390	13,462,832.65	13,492,934.53	13,575,979.93	13,616,547.57	13,704,174.20	13,723,541.63	173,272,277.56	13,328,636.74
391	22,177,952.70	22,685,785.25	23,199,181.02	23,716,854.21	24,251,804.81	22,218,290.40	279,744,827.47	21,518,832.88
392	16,825,646.06	17,005,598.04	17,105,659.11	17,142,915.44	17,304,603.93	17,362,372.04	212,833,404.48	16,371,800.34
393	332,713.22	336,423.78	340,226.01	344,028.24	347,830.47	311,209.40	4,243,192.66	326,399.44
394	1,264,625.96	1,278,757.95	1,292,890.66	1,307,024.09	1,321,158.23	1,178,566.21	16,106,054.14	1,238,927.24
395	3,572,578.22	3,609,026.94	3,645,560.18	3,682,093.42	3,718,626.66	3,556,624.98	45,784,254.67	3,521,865.74
396	6,529,747.19	6,546,088.45	6,562,429.71	6,578,770.97	6,595,112.23	6,611,453.49	45,314,070.98	3,485,697.77
397	1,489,134.35	1,604,539.79	1,719,945.23	1,835,333.57	1,950,870.44	1,731,841.04	56,818,284.75	4,370,637.29
398	623,886.38	634,061.28	644,290.62	654,569.70	664,898.52	658,974.48	7,971,945.07	613,226.54
Total General	66,279,116.73	67,193,216.01	68,086,162.47	68,878,137.21	69,859,079.49	67,352,873.67	842,088,311.79	64,776,023.98
Accumulated Depreciation	1,315,076,893.42	1,321,648,044.73	1,326,933,051.20	1,332,915,977.56	1,339,319,380.98	1,340,211,212.48	17,002,073,349.26	1,307,851,796.10
108100	1,337,597.00	1,337,597.00	1,354,051.00	1,354,051.00	1,354,051.00	1,370,505.00	13,408,878.00	1,031,452.15
108300	(139,113,358.67)	(139,113,358.67)	(140,581,618.34)	(140,581,618.34)	(140,581,618.34)	(142,049,878.01)	(1,394,070,106.04)	(107,236,162.00)
	1,177,301,131.75	1,183,872,283.06	1,187,705,483.86	1,193,688,410.22	1,200,091,813.64	1,199,531,839.47	15,621,412,121.22	1,201,647,086.25
G/L Balance								

Idaho Power Company
Detail of Annualizing Adjustment
Depreciation Expense in Account 403
2003 Expected to 2004 Depreciation using 12/03 Plant Balances

LINE NO		
1	2003 Depreciation Expense - Expected	$ 88,152,411
2	2004 Depreciation Expense based on 12/03 Plant	$ 91,072,585
3	Increase to Depreciation Expense using December Plant	$ 2,920,174 [1]
4	Increase to Depreciation Reserve Account 108 (Average)	$ 1,460,087 [1]

	[1] Detail by FERC categories:	A/C 403	A/C 108
5	Total Steam Production	$ 547,152	$ 273,576
6	Total Hydro Production	$ 66,091	$ 33,046
7	Total Other Production	$ 41,726	$ 20,863
8	Total Transmission Stations	$ 241,636	$ 120,818
9	Total Transmission Lines	$ 343,923	$ 171,961
10	Total Distribution Stations	$ 151,689	$ 75,845
11	Total Distribution Lines	$ 711,960	$ 355,980
12	Total General	$ 815,996	$ 407,998
13	Total Adjustment	$ 2,920,174	$ 1,460,087

Idaho Power Company
Major Plant Additions Annualized

Line No.		Annualized Plant	Adjustment for Plant Est to Close 2003	Net Annualizing Adjustments	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Production	$ 4,422,706	$ (1,350,833)	$ 3,061,873							
2		2,292,326	(528,998)	1,763,328							
3		1,946,431	(149,725)	1,796,706							
4		8,661,463	(2,039,556)	6,621,907	3.137%	$ 207,729	$ 103,865	0.610%	$ 40,394	$ 0.050	$ 3,311
5	Trans station	2,950,810	(453,971)	2,496,839	2.544%	63,520	31,760	0.610%	15,231	$ 0.061	1,523
6	Trans line	11,549,030	(888,387)	10,660,643	2.131%	227,178	113,589	0.610%	65,030	0.000%	-
7	Total	$ 23,161,303	$ (3,381,914)	$ 19,779,389		**$ 498,427**	**$ 249,214**		**$ 120,654**		**$ 4,834**

Idaho Power Company
Detail of Known and Measurable Adjustment
Depreciation Expense in Account 403
Adjust from Old Depreciation Rates to New Depreciation Rates

LINE NO		
1	2004 Depreciation Expense - Expected Old Rates	$ 91,072,585
2	2004 Depreciation Expense - Expected New Rates	$ 97,048,855
3	Increase to Depreciation Expense using New Rates	$ 5,976,270 [1]
4	Increase to Depreciation Reserve Account 108 (Average)	$ 2,988,135 [1]

	[1] Detail by FERC categories:	A/C 403	A/C 108
6	Total Steam Production	$ (731,839)	$ (365,919)
7	Total Hydro Production	$ 1,450,788	$ 725,394
8	Total Other Production	$ (252,608)	$ (126,304)
9	Total Transmission Stations	$ (1,239,503)	$ (619,751)
10	Total Transmission Lines	$ 1,443,320	$ 721,660
11	Total Distribution Stations	$ (1,144,416)	$ (572,208)
12	Total Distribution Lines	$ (5,243,126)	$ (2,621,563)
13	Total General	$ 11,693,653	$ 5,846,826
14	Total Adjustment	$ 5,976,270	$ 2,988,135

Idaho Power Company
Major Plant Additions Known to Occur in 2004

Line No.		2004 Plant Closings (1)	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Trans station	13,441,220	2.544%	341,945	170,972	0.610%	81,991	$ 0.061	8,199
2	Trans line	3,085,970							
3		1,861,500							
4		4,947,470	2.131%	105,431	52,715	0.610%	30,180	0.000%	-
5	Total	$ 18,388,690		$ 447,375	$ 223,688		$ 112,171		$ 8,199

(1) Plant estimated to close prior to June, 2004.

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description	Account No.	Ratebase	Revenue	Expense
1	Incremental Security Costs Order 28975	182	$ 728,766		(1)
2	Intervenor Funding - DSM/Land and Water Fund of the Rockies	928			$ 4,953
3	Prairie Acquisition Adjustment	114	$ (454,449)		
4		115	259,413		
5			$ (195.036)		(1)
6	Other Operating Revenue - Cable One	454		$ 346,171	
	Asset Retirement Obligation :(3)				
7	Electric Plant in Service	101	$ (1,577,314)		
8	Accum Resv for Deprec	108	$ 106,204,710		
10	Prepaid Pension	165	$ 17,800,477		(2)

(1) Included in 2003 operating costs.
(2) Included in 2003 operating costs and known and measurable adjustments.
(3) 13 month average

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
ACTUAL, ESTIMATED AND ADJUSTED DATA
TWELVE MONTHS ENDED DECEMBER 31, 2003

	Results may be entered directly into data sheet with a "values only" copy/paste.	(D) TOTALS PER BOOKS	(F) ANNL. ADJUST.	(G) K. & M. ADJUST.	(H) OTHER ADJUST.
	DESCRIPTION				
	*** SUMMARY OF ADJUSTMENTS ***				
	Depreciation Adjustments:				
	Total Steam Production		273,576	(365,919)	
	Total Hydro Production		33,046	725,394	
	Total Other Production		20,863	(126,304)	
	Total Transmission Stations		120,818	(619,751)	
	Total Transmission Lines		171,961	721,660	
	Total Distribution Stations		75,845	(572,208)	
	Total Distribution Lines		355,980	(2,621,563)	
	Total General		407,998	5,846,826	
	Total Adjustment		1,460,087	2,988,135	
	Plant Additions:				
	Total Steam Production		103,865	0	
	Total Hydro Production		0	0	
	Total Other Production		0	0	
	Total Transmission Stations		31,760	170,972	
	Total Transmission Lines		113,589	52,715	
	Total Distribution Stations		0	0	
	Total Distribution Lines		0	0	
	Total General		0	0	
	Total Adjustment		249,214	223,687	
	Total of All Adjustments		1,709,301	3,211,822	
	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
	PRODUCTION PLANT				
	310-316 / STEAM PRODUCTION	337,245,038	377,441	(365,919)	106,204,710
	330-336 / HYDRAULIC PRODUCTION	242,185,180	33,046	725,394	0
	340-346 / OTHER PRODUCTION	3,364,651	20,863	(126,304)	0
	TOTAL PRODUCTION PLANT	582,794,869	431,350	233,171	106,204,710
	TRANSMISSION PLANT				
	350 / LAND & LAND RIGHTS	3,046,052	4,074	(20,896)	0
	352 / STRUCTURES & IMPROVEMENTS	17,083,459	22,847	(117,195)	0
	353 / STATION EQUIPMENT	70,211,579	125,658	(310,688)	0
	354 / TOWERS & FIXTURES	22,825,308	39,305	164,947	0
	355 / POLES & FIXTURES	37,267,927	64,174	269,317	0
	356 / OVERHEAD CONDUCTORS & DEVICES	39,535,894	181,669	338,421	0
	359 / ROADS & TRAILS	233,934	403	1,691	0
	TOTAL TRANSMISSION PLANT	190,204,153	438,128	325,596	0

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
ACTUAL, ESTIMATED AND ADJUSTED DATA
TWELVE MONTHS ENDED DECEMBER 31, 2003

		(D)	(F)	(G)	(H)
1	**Results may be entered directly into data**				
2	**sheet with a "values only" copy/paste.**	**TOTALS**	**ANNL.**	**K. & M.**	**OTHER**
3	**DESCRIPTION**	**PER BOOKS**	**ADJUST.**	**ADJUST.**	**ADJUST.**
47					
48	DISTRIBUTION PLANT				
49	360 / LAND & LAND RIGHTS	0	0	0	0
50	361 / STRUCTURES & IMPROVEMENTS	5,395,702	11,082	(83,606)	0
51	362 / STATION EQUIPMENT	31,533,125	64,763	(488,602)	0
52	364 / POLES, TOWERS & FIXTURES	74,999,917	81,661	(601,380)	0
53	365 / OVERHEAD CONDUCTORS & DEVICES	31,746,305	34,566	(254,555)	0
54	366 / UNDERGROUND CONDUIT	6,469,087	7,044	(51,872)	0
55	367 / UNDERGROUND CONDUCTORS & DEVICES	43,542,692	47,410	(349,143)	0
56	368 / LINE TRANSFORMERS	133,107,304	144,929	(1,067,308)	0
57	369 / SERVICES	26,240,066	28,571	(210,403)	0
58	370 / METERS	7,557,285	8,228	(60,597)	0
59	371 / INSTALLATIONS ON CUSTOMER PREMISES	922,222	1,004	(7,395)	0
60	373 / STREET LIGHTING SYSTEMS	2,358,335	2,568	(18,910)	0
61	TOTAL DISTRIBUTION PLANT	363,872,041	431,825	(3,193,771)	0
62					
63	****** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ******				
64					
65	GENERAL PLANT				
66	389 / LAND & LAND RIGHTS	0	0	0	0
67	390 / STRUCTURES & IMPROVEMENTS	13,328,637	83,952	1,203,072	0
68	391 / OFFICE FURNITURE & EQUIPMENT	21,518,833	135,538	1,942,337	0
69	392 / TRANSPORTATION EQUIPMENT	16,371,800	103,119	1,477,755	0
70	393 / STORES EQUIPMENT	326,399	2,056	29,462	0
71	394 / TOOLS, SHOP & GARAGE EQUIPMENT	1,238,927	7,804	111,828	0
72	395 / LABORATORY EQUIPMENT	3,521,866	22,183	317,891	0
73	396 / POWER OPERATED EQUIPMENT	3,485,698	21,955	314,627	0
74	397 / COMMUNICATIONS EQUIPMENT	4,370,637	27,529	394,503	0
75	398 / MISCELLANEOUS EQUIPMENT	613,227	3,862	55,351	0
76	TOTAL GENERAL PLANT	64,776,024	407,998	5,846,826	0
77					
78	AMORTIZATION OF UTILITY PLANT	0	0	0	0
79					
80	TOTAL ACCUM PROVISION DEPRECIATION	1,201,647,086	1,709,301	3,211,822	106,204,710
81					
82	AMORTIZATION OF OTHER UTILITY PLANT				
83	INTANGIBLE PLANT	30,419,360	0	0	0
84	HYDRAULIC PRODUCTION	12,296	0	0	0
85					
86	TOTAL AMORT OF OTHER UTILITY PLANT	30,431,656	0	0	0
87					
88	TOTAL ACCUM PROVISION FOR DEPR				
89	& AMORTIZATION OF OTHER UTILITY PLANT	1,232,078,742	1,709,301	3,211,822	106,204,710

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
211	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***										
212											
213	NET ELECTRIC PLANT IN SERVICE	1,904,368,120	0	18,070,088	15,176,868	(107,782,024)	1,904,368,120	1,904,368,120	1,922,438,208	1,937,615,076	1,829,833,052
214	LESS:										
215	252 CUSTOMER ADVANCES FOR CONSTRUCTION										
216	POWER SUPPLY	0	0	0	0	0	0	0	0	0	0
217	OTHER	10,966,871	0	0	0	0	10,966,871	10,966,871	10,966,871	10,966,871	10,966,871
218	TOTAL CUSTOMER ADV FOR CONSTRUCTION	10,966,871	0	0	0	0	10,966,871	10,966,871	10,966,871	10,966,871	10,966,871
219											
220	ACCUMULATED DEFERRED INCOME TAXES										
221	190 / ACCUMULATED DEFERRED INCOME TAXES	(6,633,758)	0	0	0	0	(6,633,758)	(6,633,758)	(6,633,758)	(6,633,758)	(6,633,758)
222	281 / ACCELERATED AMORTIZATION	0	0	0	0	0	0	0	0	0	0
223	282 / OTHER PROPERTY	225,375,775	0	0	0	0	225,375,775	225,375,775	225,375,775	225,375,775	225,375,775
224	283 / OTHER	11,641,226	0	0	0	0	11,641,226	11,641,226	11,641,226	11,641,226	11,641,226
225	TOTAL ACCUM DEFERRED INCOME TAXES	230,383,243	0	0	0	0	230,383,243	230,383,243	230,383,243	230,383,243	230,383,243
226											
227	NET ELECTRIC PLANT IN SERVICE	1,663,018,006	0	18,070,088	15,176,868	(107,782,024)	1,663,018,006	1,663,018,006	1,681,088,094	1,696,264,962	1,588,482,938
228	ADD:										
229	WORKING CAPITAL										
230	151 / FUEL INVENTORY	9,171,442	0	0	0	(2,615,452)	9,171,442	9,171,442	9,171,442	9,171,442	6,555,990
231	154 / PLANT MATERIALS & SUPPLIES										
232	PRODUCTION - GENERAL	9,834,486	0	0	0	0	9,834,486	9,834,486	9,834,486	9,834,486	9,834,486
233	TRANSMISSION - GENERAL	2,566,444	0	0	0	0	2,566,444	2,566,444	2,566,444	2,566,444	2,566,444
234	DISTRIBUTION - GENERAL	5,779,803	0	0	0	0	5,779,803	5,779,803	5,779,803	5,779,803	5,779,803
235	OTHER - UNCLASSIFIED	3,556,365	0	0	0	0	3,556,365	3,556,365	3,556,365	3,556,365	3,556,365
236	TOTAL ACCOUNT 154	21,737,098	0	0	0	0	21,737,098	21,737,098	21,737,098	21,737,098	21,737,098
237	165 / PREPAID ITEMS										
238	AD VALOREM TAXES	0	0	0	0	0	0	0	0	0	0
239	OTHER PROD-RELATED PREPAYMENTS	0	0	0	0	0	0	0	0	0	0
240	INSURANCE	0	0	0	0	0	0	0	0	0	0
241	PENSION EXPENSE	17,800,477	0	0	0	0	17,800,477	17,800,477	17,800,477	17,800,477	17,800,477
242	PREPAID RETIREE BENEFITS	0	0	0	0	0	0	0	0	0	0
243	MISCELLANEOUS PREPAYMENTS	0	0	0	0	0	0	0	0	0	0
244	TOTAL ACCOUNT 165	17,800,477	0	0	0	0	17,800,477	17,800,477	17,800,477	17,800,477	17,800,477
245	WORKING CASH ALLOWANCE	0	0	0	0	0	0	0	0	0	0
246											
247	TOTAL WORKING CAPITAL	48,709,017	0	0	0	(2,615,452)	48,709,017	48,709,017	48,709,017	48,709,017	46,093,565
248											
249	NET ELECTRIC PLANT IN SERVICE	1,711,727,023	0	18,070,088	15,176,868	(110,397,476)	1,711,727,023	1,711,727,023	1,729,797,111	1,744,973,979	1,634,576,503

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
250	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***										
251											
252	NET ELECTRIC PLANT IN SERVICE	1,711,727,023	0	18,070,088	15,176,868	(110,397,476)	1,711,727,023	1,711,727,023	1,729,797,111	1,744,973,979	1,634,576,503
253	ADD:										
254	105 / PLANT HELD FOR FUTURE USE										
255	HYDRAULIC PRODUCTION	0	0	0	0	0	0	0	0	0	0
256	TRANS LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
257	TRANS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
258	TRANS STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
259	DIST LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
260	DIST STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
261	GEN LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
262	GEN STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
263	TOTAL PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
264											
265	114/115 - PRAIRIE ACQUISITION ADJUSMENT	(195,036)	0	0	0	0	(195,036)	(195,036)	(195,036)	(195,036)	(195,036)
266											
267	DEFERRED PROGRAMS:										
268	182 / CONSERVATION PROGRAMS										
269	IDAHO DEFERRED CONSERVATION PROGRAMS	21,076,955	0	0	0	0	21,076,955	21,076,955	21,076,955	21,076,955	21,076,955
270	OREGON DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0	0	0	0	0
271	TOTAL CONSERVATION PROGRAMS	21,076,955	0	0	0	0	21,076,955	21,076,955	21,076,955	21,076,955	21,076,955
272	182 / MISC. OTHER REGULATORY ASSETS										
273	REORGANIZATION COSTS	1,508,112	0	0	0	0	1,508,112	1,508,112	1,508,112	1,508,112	1,508,112
274	AM. FALLS BOND REFINANCE	1,324,004	0	0	0	0	1,324,004	1,324,004	1,324,004	1,324,004	1,324,004
275	MERIDIAN BUYOJT	0	0	0	0	0	0	0	0	0	0
276	PHOTOVOLTAIC START-UP	25,792	0	0	0	0	25,792	25,792	25,792	25,792	25,792
277	INCREMENTAL SECURITY COSTS - ORDER 28975	728,766	0	0	0	0	728,766	728,766	728,766	728,766	728,766
278	POSTRETIREMENT BENEFITS	590,200	0	0	0	0	590,200	590,200	590,200	590,200	590,200
279	POSTEMPLOYMENT BENEFITS	402,536	0	0	0	0	402,536	402,536	402,536	402,536	402,536
280	TOTAL OTHER REGULATORY ASSETS	4,579,410	0	0	0	0	4,579,410	4,579,410	4,579,410	4,579,410	4,579,410
281	186 / MISC. OTHER DEFERRED PROGRAMS	0	0	0	0	0	0	0	0	0	0
282	TOTAL DEFERRED PROGRAMS	25,656,365	0	0	0	0	25,656,365	25,656,365	25,656,365	25,656,365	25,656,365
283											
284	DEVELOPMENT OF IERCO RATE BASE										
285	INVESTMENT IN IERCO	18,782,963	0	0	(2,076,923)	0	18,782,963	18,782,963	18,782,963	16,706,040	16,706,040
286	PREPAID COAL ROYALTIES	2,449,463	0	0	0	0	2,449,463	2,449,463	2,449,463	2,449,463	2,449,463
287	NOTES PAYABLE TO SUBSIDIARY	(5,909,558)	0	0	0	0	(5,909,558)	(5,909,558)	(5,909,558)	(5,909,558)	(5,909,558)
288	TOTAL SUBSIDIARY RATE BASE	15,322,868	0	0	(2,076,923)	0	15,322,868	15,322,868	15,322,868	13,245,945	13,245,945
289											
290	TOTAL COMBINED RATE BASE	1,752,511,220	0	18,070,088	13,099,945	(110,397,476)	1,752,511,220	1,752,511,220	1,770,581,308	1,783,681,253	1,673,283,777

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$10,505,595
2	Actual	January, 2003	10,361,853
3	Actual	February	10,157,018
4	Actual	March	10,110,651
5	Actual	April	10,423,011
6	Actual	May	10,953,850
7	Actual	June	10,910,407
8	Forecast	July	11,034,524
9	Forecast	August	11,467,969
10	Forecast	September	11,961,948
11	Forecast	October	11,781,036
12	Forecast	November	11,522,121
13	Forecast	December	11,379,331
14		Average	$10,966,870

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
ACCOUNT #252
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2003

MONTH	POWER SUPPLY	OTHER (1)	TOTALS (2)
DECEMBER, 2002	0	10,505,595	10,505,595
JANUARY, 2003	0	10,361,863	10,361,863
FEBRUARY	0	10,157,018	10,157,018
MARCH	0	10,110,651	10,110,651
APRIL	0	10,423,011	10,423,011
MAY	0	10,953,850	10,953,850
JUNE	0	10,910,407	10,910,407
JULY	0	11,034,524	11,034,524
AUGUST	0	11,467,969	11,467,969
SEPTEMBER	0	11,961,948	11,961,948
OCTOBER	0	11,781,036	11,781,036
NOVEMBER	0	11,522,121	11,522,121
DECEMBER	0	11,379,331	11,379,331
TOTALS	0	142,569,324	142,569,324
AVG OF 13 MONTHS	0	10,966,871	10,966,871

JURISDICTIONAL (1) SPLITS	12/31/02	%	12/31/03	13-MONTH AVERAGE
IPUC	10,448,354	99.46%	11,317,329	10,907,116
OPUC	57,241	0.54%	62,002	59,754
PSCN	0	0.00%	0	0
TOTALS	10,505,595	100%	11,379,331	10,966,870

(2) Financial Reports - Balance Sheet, p.2

IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE
DEFERRED INCOME TAX BALANCES

	BEGINNING BALANCE	CHANGE IN BALANCE	ENDING BALANCE	ADJUSTED AVERAGE BALANCE
ACCOUNT 190 - ACCUM DEF INC TAXES				
004003-CONSTRUCTION ADV-252	3,758,549	305,808	4,064,357	3,911,453
005010-SFAS 112-POST-EMPLY BEN 182/253	850,104	26,917	877,021	863,562
005033-NONVEBA PEN&BEN-Acct 228	977,195	11,015	988,210	982,702
005044-RESTRICTED STOCK PLAN-COMP	449,871	(158,507)	291,364	370,618
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	203,726	43,281	247,007	225,367
007007-OTHER REGULATORY LIABILITIES-254	1,020,870	(477,383)	543,487	782,179
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	(456,827)	(90,591)	(547,418)	(502,123)
TOTAL 190	**6,803,488**	**(339,460)**	**6,464,028**	**6,633,758**
ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY				
LIBERALIZED DEPR - ELEC PLANT	(213,352,493)	(4,855,118)	(218,207,611)	(215,780,052)
BRIDGER PRTNRSHP CPTLZD ITMS - DEF ONLY	(632,057)	102,400	(529,657)	(580,857)
FERC JURISDICTION - S. GEORGIA & 144A	(7,368,363)	(337,604)	(7,705,967)	(7,537,165)
N VALMY PRTNRSHP CPTLZD ITMS - DEF ONLY	(1,039,766)	76,500	(963,266)	(1,001,516)
PERCENTAGE REPAIR ALLOWANCE - DEF ONLY	(560,785)	169,200	(391,585)	(476,185)
TOTAL 282	**(222,953,464)**	**(4,844,622)**	**(227,798,086)**	**(225,375,775)**
ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER				
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	(1,091,668)	246,099	(845,569)	(968,619)
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	(445,204)	212,990	(232,214)	(338,709)
005041-SUN VALLEY FAC -- REV AMORT	(4,836)	4,820	(16)	(2,426)
008020-CONSERVATION PROGRAMS	(10,426,491)	1,291,646	(9,134,845)	(9,780,668)
008054-MERIDIAN CONTRACT BUYOUT	(169,319)	168,758	(561)	(84,940)
008057-REORGANIZATION COSTS-ACCT 182	(887,335)	294,798	(592,537)	(739,936)
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(19,456)	9,308	(10,148)	(14,802)
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(332,373)	(73,243)	(405,616)	(368,995)
008075-SECURITIZATION COSTS	0	0	0	0
FERC JURISDICTION - 144A	697,937	(80,137)	617,800	657,869
TOTAL 283	**(12,678,745)**	**2,075,039**	**(10,603,706)**	**(11,641,226)**
TOTAL DEFERRED TAX BALANCES	**(228,828,721)**	**(3,109,043)**	**(231,937,764)**	**(230,383,243)**

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2002
ACTUAL

Line No	Month	(1) Bridger Steam Plant Coal	(2) Bridger Steam Plant Oil	(3) Boardman Steam Plant Coal	(4) Boardman Steam Plant Oil	(5) Valmy Steam Plant Coal	(6) Valmy Steam Plant Oil	(7) Salmon Diesel	(8) Total
1	December, 2001.....	$1,704,580	$126,607	$562,639	$34,989	$6,232,492	$57,423	$7,656	$8,726,387
2	January, 2002.....	2,821,783	99,540	546,760	34,053	6,013,876	56,434	6,996	9,579,441
3	February.....	2,907,453	127,246	522,879	33,556	5,498,349	54,688	6,996	9,151,167
4	March.....	2,987,594	136,486	781,261	19,003	4,489,215	57,616	6,996	8,478,170
5	April.....	3,207,911	166,602	1,014,117	32,475	4,284,243	50,607	6,288	8,762,243
6	May.....	3,128,004	174,590	1,111,877	26,900	4,088,478	57,673	6,288	8,593,810
7	June.....	3,340,311	173,186	1,126,970	18,844	4,771,372	52,777	6,288	9,489,748
8	July.....	3,501,014	90,075	1,004,902	27,385	4,524,090	56,416	5,778	9,209,659
9	August.....	3,774,254	120,430	888,686	30,386	6,212,505	57,054	5,778	11,089,093
10	September.....	3,675,904	97,310	824,267	29,999	5,956,028	55,552	5,778	10,644,839
11	October.....	3,496,432	85,237	637,141	28,992	5,719,200	63,892	5,429	10,036,322
12	November.....	2,518,738	92,770	514,430	28,434	5,307,675	57,419	5,429	8,524,944
13	December.....	1,574,222	99,137	573,915	31,481	4,609,500	49,392	5,274	6,942,920
14	Average.....	$2,972,173	$122,247	$777,680	$28,961	$5,208,233	$55,919	$6,229	$9,171,442

IDAHO POWER COMPANY
Calculation of Required Fuel Inventory
For the 13 Months Ended December 31, 2003

	A	B	C	D	E	F	G	H	I	J	K
PLANT	Full IPCo Capacity (kw)	Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	770,501	100%	770,501	10,488	9,192	13	140,000	$20.749	$2,904,860	$121,632	$3,026,492
VALMY	283,500	100%	283,500	9,733	10,722	29	90,000	$30.977	$2,787,930	$55,918	$2,843,848
BOARDMAN	56,050	100%	56,050	9,810	8,653	39	30,000	$21.682	$650,460	$28,961	$679,421
SALMON										$6,229	$6,229
TOTAL							260,000		$6,343,250	$212,740	$6,555,990

MONTH	BRIDGER			BOARDMAN			VALMY			SALMON
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec	78,080	$1,574,222	$126,607	23,727	$573,915	$34,989	128,871	$4,609,500	$57,423	$7,656
Jan	143,620	$3,084,819	$99,540	30,206	$546,760	$34,053	124,080	$4,182,653	$56,434	6,996
Feb	147,676	$3,274,162	$127,246	34,062	$522,879	$33,556	127,951	$4,135,088	$54,687	6,996
Mar	138,047	$3,064,264	$134,486	37,382	$781,261	$19,003	163,811	$5,136,695	$57,615	6,996
Apr	116,662	$2,664,295	$164,602	42,638	$1,014,117	$32,475	176,999	$5,456,186	$50,606	6,288
May	168,268	$3,764,330	$172,590	32,540	$1,111,877	$26,900	170,923	$5,207,420	$57,672	6,288
Jun	247,441	$5,157,307	$171,186	42,540	$1,126,971	$18,844	169,109	$5,106,993	$52,777	6,288
Jul	212,923	$4,297,721	$90,074	36,804	$1,004,903	$27,385	157,669	$4,730,730	$56,416	5,778
Aug	169,796	$3,364,206	$120,429	37,730	$888,686	$30,386	145,867	$4,355,344	$57,054	5,778
Sep	159,890	$3,141,858	$97,309	38,255	$824,267	$30,000	141,509	$4,219,824	$55,553	5,778
Oct	166,517	$3,234,898	$85,236	40,186	$637,141	$28,992	131,703	$3,924,138	$63,892	5,429
Nov	145,809	$2,822,262	$92,770	40,825	$514,430	$28,434	128,278	$3,819,243	$57,419	5,429
Dec	123,251	$2,426,557	$99,137	29,897	$573,915	$31,481	126,562	$3,766,609	$49,392	5,274
TOTAL	2,017,980	$41,870,901	$1,581,212	466,792	$10,121,124	$376,498	1,893,329	$58,650,420	$726,940	$80,974
AVERAGE	155,229	$3,220,839	$121,632	35,907	$778,548	$28,961	145,641	$4,511,571	$55,918	$6,229
AVERAGE COST PER TON		$20.749			$21.682			$30.977		

NOTES:
1) Column A from Power Plant Rating Report
2) Column B from NPSC Final Run 2002 (From Scott Sparks)
3) Columns D & E from Fuel Cost Report @ 12/31/02 (12 months ending)
4) Column G = (C * D * 24 * 45)/(E * 2000)

2003 Fuel Inventory

	Full Capacity (kW)	Capacity Factors (%)	Capacity @ % Levels (kW)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb.)	Required Coal (days)	Required Coal (tons)
Bridger (Capacity Factor Normalized NPSC)	770,501	100%	770,501	10,488	9,192	13.00	140,000 *
(Calculation w/ Req. Coal Days @ given Capacity Factors provided in mtg. with T.H. & K.C.)	770,502	100%	770,502	10,488	9,192	13.00	137,145
Valmy (Capacity Factor Normalized NPSC)	283,500	100%	283,500	9,733	10,722	29.00	90,000 *
(Calculation w/ Req. Coal Days @ given Capacity Factors provided in mtg. with T.H. & K.C.)	283,500	100%	283,500	9,733	10,722	29.00	89,558
Boardman (Capacity Factor Normalized NPSC)	56,050	100%	56,050	9,810	8,653	39.00	30,000 *
(Calculation w/ Req. Coal Days @ given Capacity Factors provided in mtg. with T.H. & K.C.)	56,050	100%	56,050	9,810	8,653	39.00	29,739

* OPERATING LEVELS PER DISCUSSION WITH TOM HARLESS, GREG SAID & MYSELF. (8/1/03)

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FINANCIAL FORECAST

INPUT PAGE

Month	Oil, Plant Handling and A&G			Unit Train Leases & Depreciation		
	BRIDGER	BOARDMAN	VALMY	BRIDGER	BOARDMAN	100% VALMY
Jul-02	$ -	$ -	$ -	$ -	$ -	$ -
Aug-02	$ -	$ -	$ -	$ -	$ -	$ -
Sep-02	$ -	$ -	$ -	$ -	$ -	$ -
Oct-02	$ -	$ -	$ -	$ -	$ -	$ -
Nov-02	$ -	$ -	$ -	$ -	$ -	$ -
Dec-02	$ -	$ -	$ -	$ -	$ -	$ -
2002	$ -	$ -	$ -	$ -	$ -	$ -
Jan-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 57,314
Feb-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 57,314
Mar-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
Apr-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
May-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
Jun-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
Jul-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
Aug-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 28,740
Sep-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 58,203
Oct-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 58,203
Nov-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 58,203
Dec-03	$ 278,300	$ 23,900	$ 63,700	$ 8,494	$ 4,600	$ 58,203
2003	$ 3,339,600	$ 286,800	$ 764,400	$ 101,928	$ 55,200	$ 519,880

Heat Rate (Btu/Kwh)		
BRIDGER	BOARDMAN	VALMY
10,488	9,810	9,733

Average Burned Btu/lb		
BRIDGER	BOARDMAN	VALMY
9,192	8,653	10,722

Forecast Usage
General Rate Case

Tons/Mwh		
BRIDGER	BOARDMAN	VALMY
0.570	0.566	0.453

NOTES:
1) December 2002 Ending Inventory from Fuel Inventory Report
2) Uses available coal from 2004 contracts and estimated 2004 pricing
3) Uses Heat rates, tons/mwh and btu/lb from July 10, 2003 RMC Forecast
4) Uses 2004 Unit train/Depreciation and Oil, Plant Handling and A&G

IDAHO POWER COMPANY
Coal Purchases and Consumption-Tiber Case
2003

BRIDGER

MONTH	MWH	MILL RATE	$/MMBTU	OIL, A&G, HANDLING	COAL CONSUMED	ACCT. 151 PURCHASES	ACCT. 501 FUEL EXP
Jan-03	469,827	12.24	$ 1.1679	$ 278,300	$ 5,749,709	$ 7,104,219	$ 6,028,009
Feb-03	424,360	12.64	$ 1.2065	$ 278,300	$ 5,365,009	$ 5,282,066	$ 5,643,309
Mar-03	469,827	12.66	$ 1.2081	$ 278,300	$ 5,947,882	$ 5,632,465	$ 6,226,182
Apr-03	426,255	12.81	$ 1.2223	$ 278,300	$ 5,459,424	$ 5,261,203	$ 5,737,724
May-03	367,053	12.68	$ 1.2097	$ 278,300	$ 4,653,053	$ 5,515,112	$ 4,931,353
Jun-03	397,836	11.80	$ 1.1265	$ 278,300	$ 4,696,345	$ 5,558,893	$ 4,974,645
Jul-03	469,827	11.31	$ 1.0792	$ 278,300	$ 5,313,192	$ 4,845,076	$ 5,591,492
Aug-03	469,827	11.08	$ 1.0574	$ 278,300	$ 5,206,071	$ 4,677,706	$ 5,484,371
Sep-03	454,672	11.00	$ 1.0498	$ 278,300	$ 5,001,846	$ 5,167,372	$ 5,280,146
Oct-03	469,827	11.00	$ 1.0493	$ 278,300	$ 5,165,901	$ 5,286,822	$ 5,444,201
Nov-03	454,672	11.01	$ 1.0504	$ 278,300	$ 5,004,438	$ 4,595,099	$ 5,282,738
Dec-03	469,827	11.21	$ 1.0694	$ 278,300	$ 5,264,987	$ 4,859,930	$ 5,543,287
2003	**5,343,812**	**11.76**	**$ 1.1220**	**$ 3,339,600**	**$ 62,827,857**	**$ 63,785,963**	**$ 66,167,457**

VALMY

MONTH	MWH	MILL RATE	$/MMBTU	OIL, A&G, HANDLING	COAL CONSUMED	ACCT. 151 PURCHASES	ACCT. 501 FUEL EXP
Jan-03	184,987	15.27	$ 1.5720	$ 56,434	$ 2,824,865	$ 1,981,986	$ 2,881,299
Feb-03	166,936	14.60	$ 1.5025	$ 54,687	$ 2,436,541	$ 1,981,986	$ 2,491,228
Mar-03	89,656	14.12	$ 1.4531	$ 57,615	$ 1,265,532	$ 1,967,699	$ 1,323,147
Apr-03	132,398	13.79	$ 1.4200	$ 50,606	$ 1,826,269	$ 2,243,099	$ 1,876,875
May-03	181,754	13.61	$ 1.4009	$ 57,672	$ 2,473,314	$ 2,243,099	$ 2,530,986
Jun-03	175,112	13.48	$ 1.3878	$ 52,777	$ 2,360,742	$ 2,243,099	$ 2,413,519
Jul-03	184,934	13.40	$ 1.3794	$ 56,416	$ 2,478,065	$ 2,243,099	$ 2,534,481
Aug-03	184,978	13.35	$ 1.3738	$ 57,054	$ 2,468,601	$ 2,243,099	$ 2,525,655
Sep-03	179,071	13.35	$ 1.3738	$ 55,553	$ 2,389,766	$ 2,257,830	$ 2,445,319
Oct-03	185,009	13.34	$ 1.3733	$ 63,892	$ 2,468,175	$ 2,257,830	$ 2,532,067
Nov-03	179,071	13.34	$ 1.3733	$ 57,419	$ 2,388,955	$ 2,257,830	$ 2,446,374
Dec-03	185,040	13.34	$ 1.3733	$ 49,392	$ 2,468,588	$ 2,257,889	$ 2,517,980
2003	**2,028,946**	**13.73**	**$ 1.4130**	**$ 669,517**	**$ 27,849,413**	**$ 26,178,545**	**$ 28,518,930**

BOARDMAN

MONTH	MWH	MILL RATE	$/MMBTU	OIL, A&G, HANDLING	COAL CONSUMED	ACCT. 151 PURCHASES	ACCT. 501 FUEL EXP
Jan-03	36,985	12.58	$ 1.2845	$ 23,900	$ 465,363	$ 509,350	$ 489,263
Feb-03	31,966	12.15	$ 1.2406	$ 23,900	$ 388,457	$ 408,400	$ 412,357
Mar-03	36,067	11.89	$ 1.2135	$ 23,900	$ 428,694	$ 468,970	$ 452,594
Apr-03	33,763	11.75	$ 1.1996	$ 23,900	$ 396,724	$ 448,780	$ 420,624
May-03	26,813	11.77	$ 1.2019	$ 23,900	$ 315,661	$ 105,550	$ 339,561
Jun-03	-	-	$ -	$ 23,900	$ -	$ 206,500	$ 23,900
Jul-03	34,384	11.68	$ 1.1926	$ 23,900	$ 401,675	$ 408,400	$ 425,575
Aug-03	36,583	11.63	$ 1.1869	$ 23,900	$ 425,301	$ 448,780	$ 449,201
Sep-03	36,091	11.60	$ 1.1846	$ 23,900	$ 418,754	$ 428,590	$ 442,654
Oct-03	37,344	11.57	$ 1.1817	$ 23,900	$ 432,231	$ 468,970	$ 456,131
Nov-03	36,265	11.57	$ 1.1811	$ 23,900	$ 419,551	$ 448,780	$ 443,451
Dec-03	37,425	11.59	$ 1.1834	$ 23,900	$ 433,807	$ 206,500	$ 457,707
2003	**383,686**	**11.80**	**$ 1.2043**	**$ 286,800**	**$ 4,526,218**	**$ 4,557,570**	**$ 4,813,018**

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Account 154	(2) Account 163	(3) Total
1	Actual	December, 2002	$18,938,667	$2,519,780	$21,458,447
2	Actual	January, 2003	$18,578,365	$2,634,479	$21,212,844
3	Actual	February	$18,584,769	$2,692,047	$21,276,816
4	Actual	March	$19,355,270	$2,552,486	$21,907,756
5	Actual	April	$19,058,088	$2,382,371	$21,440,459
6	Actual	May	$18,886,323	$2,234,116	$21,120,439
7	Actual	June	$19,020,707	$2,123,428	$21,144,135
8	Forecast	July	$19,229,490	$2,940,742	$22,170,232
9	Forecast	August	$19,229,490	$2,940,742	$22,170,232
10	Forecast	September	$19,229,490	$2,940,742	$22,170,232
11	Forecast	October	$19,229,490	$2,940,742	$22,170,232
12	Forecast	November	$19,229,490	$2,940,742	$22,170,232
13	Forecast	December	$19,229,490	$2,940,742	$22,170,232
14		Average	$19,061,471	$2,675,628	$21,737,099

IDAHO POWER COMPANY
ACCOUNT #154 & #163 - MATERIALS & SUPPLIES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003

DESCRIPTION	BEGINNING BALANCE	ENDING BALANCE	AVERAGE BALANCE	ALLOCATED 13-MONTH AVERAGE
ACCOUNT #154				
Production	9,613,389	10,078,911	9,846,150	9,834,486
Transmission	2,756,570	2,382,406	2,569,488	2,566,444
Distribution	5,697,117	5,876,200	5,786,658	5,779,803
Other - Unclassified	871,591	891,973	881,782	880,737
Subtotal	18,938,667	19,229,490	19,084,079	19,061,471
ACCOUNT #163				
Other - Unclassified	2,519,780	2,940,742		2,675,628
TOTAL	21,458,447	22,170,232		21,737,099

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Idaho Power Company	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2002

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year May 31, 2002 (b)	Balance End of Year May 31, 2003 (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	8,726,387	6,942,920	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			May 31, 2003
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	9471211 9,818,076	9,613,389	9899044
8	Transmission Plant (Estimated)	2364607 3,280,507	2,756,570	2339890
9	Distribution Plant (Estimated)	7076542 6,779,958	5,697,117	5,771,334
10	Assigned to - Other (provide details in footnote)	814446 827,183	871,591	876055
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	19726856 20,705,724	18,938,667	Electric 18,886,323
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	2,573,824	2,519,780	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	32,005,935	28,401,367	

Arley Wright
2630

Darrell Berg 2/3/03

64

6/18/2003									
	Production	Trans. Lines	Trans. Subst.	Dist. Lines	Dist. Subst.	Other	GL BALANCE	2001 Inv. Bal.	Inv. GL Diff.
german	372,236.06								
bow	25,595.11								
t-154220	397,831.17	1,229,728.49	1,134,878.30	4,733,731.19	2,342,860.99	473,692.77	10,314,312.05	10,312,722.91	-1,589.14
							3,291,373.11		
154201						0.00	0.00		
154215							894,766.10		
154301							280,305.57		
154401							4,887,240.96		
154501							57,639.84		
154807							9,411,325.58	9,411,325.58	
ot-154xxx							19,725,637.63	19,724,048.49	-1,589.14
ot-GL-Inv							10,312,722.91		
ot-Func	397,831.17	1,229,728.49	1,134,878.30	4,733,731.19	2,342,860.99	473,692.77	-1,589.14		
L – Inventory EOY-Difference					-1,589.14		0.00		
an. Error Correction					0.00				
roduction	$397,831.17								
		Transmission	$2,364,606.79						
				Distribution	$7,075,003.04				
					Other	$473,692.77			
						SRC Total **	$10,311,133.77		
						GL Balance Tot	10,311,133.77		

Production 9,471,211.34

Trans. 2,364,606.79

Dist. 7,076,592.18

[illegible] 814 445.69

Larry Wright
2630

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Rate-Case_05-2003_FERC_Inv_proj.xls
May 2003 - FERC est.

EOY - FERC Inventory Summary

6/11/2003									
	Production	Trans. Lines	Trans. Subst.	Dist. Lines	Dist. Subst.	Other	GL BALANCE	May-03 Inv. Bal.	GL - Inv. Diff.
Hagerman [illegible]									
Danskin	$641,445.79								
Oxbow	$221,668.70								
Tot-154220	$863,114.49	$1,018,747.54	$1,321,142.86	$3,777,931.53	$1,993,402.33	$453,618.36	$9,429,259.53	$9,427,957.12	$1,302.41
154201							$3,328,630.16		
154215						$0.00	$0.00		
154301							$971,986.35		
154401							$393,967.09		
154501							$4,735,312.71		
154807							$25,949.06		
Tot-154xxx							$9,455,845.37	$9,455,845.37	
Tot-GL-Inv							$18,885,104.90	$18,883,802.49	$1,302.41
Tot-Func	$863,114.49	$1,018,747.54	$1,321,142.86	$3,777,931.53	$1,993,402.33	$453,618.36	$9,429,259.53		
GL - Inventory EOY Difference					$1,302.41		$1,302.41		
Jan. Error Correction					$0.00		$0.00		
Production	$863,114.49								
		Transmission	$2,339,890.40						
				Distribution	$5,772,636.28				
					Other	$453,618.36			
						SRC Total **	$9,429,259.53		
						GL Balance Total	$9,429,259.53		

Production

Danny Wright
2030

6/11/2003 8:54 AM

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description	Account No.	Ratebase	Revenue	Expense
1	Incremental Security Costs Order 28975	182	$ 728,766		(1)
2	Intervenor Funding - DSM/Land and Water Fund of the Rockies	928			$ 4,953
3	Prairie Acquisition Adjustment	114	$ (454,449)		
4		115	259,413		
5			$ (195,036)		(1)
6	Other Operating Revenue - Cable One	454		$ 346,171	
	Asset Retirement Obligation :(3)				
7	Electric Plant in Service	101	$ (1,577,314)		
8	Accum Resv for Deprec	108	$ 106,204,710		
10	Prepaid Pension	165	$ 17,800,477		(2)

(1) Included in 2003 operating costs.
(2) Included in 2003 operating costs and known and measurable adjustments.
(3) 13 month average

Acct #105

IDAHO POWER COMPANY
PLANT HELD FOR FUTURE USE
For The Thirteen Months Ended December 31, 2002
ACTUAL

Line No	Month	(1) Amount
1	December, 2001	$2,231,595
2	January, 2002	2,281,595
3	February	2,281,595
4	March	2,281,595
5	April	2,281,595
6	May	2,231,595
7	June	2,231,595
8	July	2,231,595
9	August	2,335,078
10	September	2,335,078
11	October	2,335,078
12	November	2,335,078
13	December	2,335,078
14	Average	$2,286,781

IDAHO POWER COMPANY
DEFERRED CONSERVATION PROGRAMS
At December 31, 2003

No	Program	Actual January	February	March	April	May	June	Forecast July	August	Sept	October	November	December	Amount
	IDAHO -													
1	Deferred Conservation - IPUC Order 27722.....	$24,049,342	$23,779,125	$23,508,908	$23,238,691	$22,968,474	$22,698,257	$22,428,040	$22,157,823	$21,887,606	$21,617,389	$21,347,172	$21,076,955	$21,076,955
	OREGON -													
2	Deferred Conservation - OPUC Order 98-448 (Pre-94).	41,670	37,040	32,410	27,780	23,150	18,520	13,890	9,260	4,630	0	0	0	0
3	Total.....	$24,091,012	$23,816,165	$23,541,318	$23,266,471	$22,991,624	$22,716,777	$22,441,930	$22,167,083	$21,892,235	$21,617,389	$21,347,172	$21,076,955	$21,076,955

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS AND PREPAYMENTS
At December 31, 2003

Line No	Program	Actual						Forecast						Amount
		January	February	March	April	May	June	July	August	Sept	October	November	December	
	Other Deferred Programs :													
1	Photovoltaic Start-Up	$47,616	$45,632	$43,648	$41,664	$39,680	$37,696	$35,712	$33,728	$31,744	$29,760	$27,776	$25,792	$25,792 (3)
2	Reorganization Costs	2,199,330	2,136,492	2,073,654	2,010,816	1,947,978	1,885,140	1,822,302	1,759,464	1,696,626	1,633,788	1,570,950	1,508,112	1,508,112 (1)
3	Postretirement Benefits	1,089,600	1,044,200	998,800	953,400	908,000	862,600	817,200	771,800	726,400	681,000	635,600	590,200	590,200 (4)
4	Postemployment Benefits	743,085	712,126	681,167	650,208	619,249	588,290	557,331	526,372	495,413	464,454	433,495	402,536	402,536 (5)
5	American Falls Bond Refinancing	1,381,305	1,376,130	1,370,917	1,365,704	1,360,492	1,355,279	1,350,067	1,344,854	1,339,642	1,334,429	1,329,216	1,324,004	1,324,004 (2)
6	Meridian Buyout Ongoing Payments - Oregon	40,181	36,528	32,875	29,222	25,570	21,917	18,264	14,611	10,958	7,306	3,653	0	0
7	Total	$5,501,117	$5,351,108	$5,201,061	$5,051,014	$4,900,969	$4,750,922	$4,600,876	$4,450,829	$4,300,783	$4,150,737	$4,000,690	$3,850,644	$3,850,644

IDAHO POWER COMPANY
IERCo - SUBSIDIARY RATE BASE COMPONENTS
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Payable to Subsidiary	(4) Total
1	Actual	December, 2002....	$15,107,633	2,547,852	($2,652,612)	$15,002,873
2	Actual	January, 2003.....	15,401,292	2,532,949	(3,568,647)	14,365,594
3	Actual	February.....	16,068,671	2,514,721	(4,592,531)	13,990,861
4	Actual	March.....	16,242,349	2,497,471	(6,851,155)	11,888,665
5	Actual	April.....	18,196,702	2,479,325	(6,916,981)	13,759,046
6	Actual	May.....	19,330,497	2,466,052	(6,356,753)	15,439,797
7	Actual	June.....	21,111,209	2,451,168	(8,017,617)	15,544,760
8	Forecast	July.....	20,323,887	2,435,331	(7,172,239)	15,586,978
9	Forecast	August.....	21,130,434	2,418,387	(8,283,082)	15,265,740
10	Forecast	September.....	21,926,750	2,400,535	(8,772,435)	15,554,850
11	Forecast	October.....	25,831,467	2,384,528	(10,340,282)	17,875,714
12	Forecast	November.....	16,340,372	2,365,650	(1,298,704)	17,407,318
13	Forecast	December.....	17,167,251	2,349,046	(2,001,214)	17,515,083
14		Average.....	$18,782,963	$2,449,463	($5,909,558)	$15,322,868

Idaho Energy Resources Company
Known and Measurable Adjustment
Income Tax Expense
Adjust to Remove Tax Contingencies

LINE NO			
1	2003 Income Tax Expense - Forecasted		$ (813,715)
2	2003 Income Tax Expense - Revised		$ 4,186,285 [1]
3	Adjustment Required to Increase Income Tax Expense		$ 5,000,000 [2]
	Adjustment Required to Reduce Subsidiary Rate Base:		
4	December	$ -	
5	January	$ -	
6	February	$ -	
7	March	$ -	
8	April	$ (2,000,000)	
9	May	$ (2,000,000)	
10	June	$ (2,000,000)	
11	July	$ (2,000,000)	
12	August	$ (2,000,000)	
13	September	$ (2,000,000)	
14	October	$ (5,000,000)	
15	November	$ (5,000,000)	
16	December	$ (5,000,000)	
17	13 month Average - Decrease Rate Base		$ (2,076,923)

18	[1] Forecasted pre-tax income	12,127,478
19	Less tax-exempt interest income	(166,665)
20	Taxable	11,960,813
21	Tax at 35%	4,186,285

[2] Contingent tax reserves associated with prior years were revalued during 2003 and resulted in a decrease to income tax expense of $2,000,000 in April and $3,000,000 forecasted to take place in October. For ratemaking purposes, contingent tax reserve adjustments are not allowed as part of regulated tax expense.

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D) TOTALS PER BOOK	(E) NORMALIZING ADJUSTMENT	(F) ANNUALIZING ADJUSTMENT	(G) KNWN.&MEAS. ADJUSTMENT	(H) OTHER ADJUSTMENT	TOTAL SYSTEM PER BOOK	TY ACTUALS + NORMALIZING ADJUSTMENT	PLUS: ANNUALIZING ADJUSTMENT	PLUS: KNWN.&MEAS. ADJUSTMENT	PLUS: OTHER ADJUSTMENT
*** TABLE 4 - OPERATING REVENUES ***										
OPERATING REVENUES										
FIRM ENERGY SALES										
440-448 / RETAIL	508,515,852	0	0	0	665,816	508,515,852	508,515,852	508,515,852	508,515,852	509,181,668
ADJUSTMENTS TO SALES REVENUES/REFUNDS	0	0	0	0	0	0	0	0	0	0
447 / FIRM SALES FOR RESALE	3,762,710	0	0	0	0	3,762,710	3,762,710	3,762,710	3,762,710	3,762,710
447 / SYSTEM OPPORTUNITY SALES	39,601,735	14,562,765	0	8,930,300	0	39,601,735	54,164,500	54,164,500	63,094,800	63,094,800
TOTAL SALES OF ELECTRICITY	551,880,297	14,562,765	0	8,930,300	665,816	551,880,297	566,443,062	566,443,062	575,373,362	576,039,178
OTHER OPERATING REVENUES										
415 / MERCHANDISING REVENUES	1,274,609	0	0	0	0	1,274,609	1,274,609	1,274,609	1,274,609	1,274,609
451 / MISCELLANEOUS SERVICE REVENUES	3,178,503	0	0	0	907,290	3,178,503	3,178,503	3,178,503	3,178,503	4,085,793
454 / RENTS FROM ELECTRIC PROPERTY										
SUBSTATION EQUIPMENT	6,200,770	0	0	0	0	6,200,770	6,200,770	6,200,770	6,200,770	6,200,770
STATION AND LINE RENTALS	2,668,140	0	0	0	0	2,668,140	2,668,140	2,668,140	2,668,140	2,668,140
COGENERATION & SMALL POWER PROD.	464,380	0	0	0	0	464,380	464,380	464,380	464,380	464,380
REAL ESTATE RENTS	375,327	0	0	0	0	375,327	375,327	375,327	375,327	375,327
DARK FIBER PROJECT	476,606	0	0	0	0	476,606	476,606	476,606	476,606	476,606
POLE ATTACHMENTS	803,582	0	0	346,171	0	803,582	803,582	803,582	1,149,753	1,149,753
FACILITIES CHARGES	6,353,538	0	(72,871)	0	(665,816)	6,353,538	6,353,538	6,280,667	6,280,667	5,614,851
OVERNIGHT PARK RENTS	294,421	0	0	0	0	294,421	294,421	294,421	294,421	294,421
MISCELLANEOUS	68,542	0	0	0	0	68,542	68,542	68,542	68,542	68,542
TOTAL ACCCUNT 454	17,705,306	0	(72,871)	346,171	(665,816)	17,705,306	17,705,306	17,632,435	17,978,606	17,312,790
456 / OTHER ELECTRIC REVENUES										
TRANSMISSION FOR OTHERS - FIRM DA	3,134,068	0	0	0	0	3,134,068	3,134,068	3,134,068	3,134,068	3,134,068
TRANSMISSION FOR OTHERS - FIRM	1,916,219	0	0	0	0	1,916,219	1,916,219	1,916,219	1,916,219	1,916,219
TRANSMISSION FOR OTHERS - NON FIRM	9,726,451	0	0	0	0	9,726,451	9,726,451	9,726,451	9,726,451	9,726,451
PHOTOVOLTAIC STATION SERVICE	26,016	0	0	0	0	26,016	26,016	26,016	26,016	26,016
ANTELOPE	73,824	0	0	0	0	73,824	73,824	73,824	73,824	73,824
CONSERVATION RECOVERY - OREGON	(11,411)	0	0	0	0	(11,411)	(11,411)	(11,411)	(11,411)	(11,411)
SIERRA PACIFIC USAGE CHARGE	4,053	0	0	0	0	4,053	4,053	4,053	4,053	4,053
STANDY SERVICE	136,211	0	0	0	0	136,211	136,211	136,211	136,211	136,211
TRANSMISSION FOR IES	501,829	0	0	0	0	501,829	501,829	501,829	501,829	501,829
MISCELLANEOJS	(1,254)	0	0	0	0	(1,254)	(1,254)	(1,254)	(1,254)	(1,254)
TOTAL ACCOUNT 456	15,506,006	0	0	0	0	15,506,006	15,506,006	15,506,006	15,506,006	15,506,006
TOTAL OTHER OPERATING REVENUES	37,664,424	0	(72,871)	346,171	241,474	37,664,424	37,664,424	37,591,553	37,937,724	38,179,198
TOTAL OPERATING REVENUES	589,544,721	14,562,765	(72,871)	9,276,471	907,290	589,544,721	604,107,486	604,034,615	613,311,086	614,218,376

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
TOTAL COMPANY
BY MONTH BY RATE 12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	$15,949,683	$13,376,961	$16,393,480	$14,063,412	$17,110,074	$22,155,561	$223,321,215
7 - Small General Serv.	1,538,980	1,664,428	1,261,479	1,261,603	1,429,069	1,578,577	17,701,328
9 - Large General Serv.	9,526,032	10,217,825	10,103,311	9,347,533	9,421,526	9,617,529	113,573,741
15 - Dusk/Dawn Lighting	125,596	125,425	124,677	124,303	129,270	126,376	1,504,474
19 - Uniform Rate Cont.	5,278,603	5,534,635	5,075,657	5,399,304	5,412,210	5,253,378	62,389,234
24 - Irrigation & Pump.	12,568,596	14,455,327	12,280,189	4,815,663	1,353,066	40,382	59,216,987
25 - Irrigation Time-of-Use	523,787	668,859	610,392	294,168	81,344	6,075	2,900,675
32 - Municipal St Light-Ketchu	546	546	546	546	545	546	6,537
40 - Unmetered Gen. Serv.	74,189	79,479	79,455	78,251	79,312	78,510	911,418
41 - Municipal St. Light.	161,401	170,020	157,248	131,925	157,896	175,537	1,911,027
42 - Traffic Control Light.	24,543	24,543	24,543	24,460	24,641	24,199	285,941
Total All Rates	$45,771,956	$51,318,048	$46,111,077	$35,541,181	$35,198,953	$39,057,170	$483,722,577

Tariff Description	July	August	September	October	November	December	Total
26 - Micron	1,350,222	1,328,660	1,302,002	1,320,722	1,298,018	1,325,370	15,538,291
29 - J R Simplot	392,632	404,915	377,508	404,136	396,025	404,620	4,632,571
30 - DOE	320,771	346,949	321,345	392,142	439,964	490,822	4,622,413
Total Specials	$2,063,625	$2,080,524	$2,000,855	$2,117,000	$2,134,007	$2,220,812	$24,793,275
Total Firm Retail Sales	$47,835,581	$53,398,572	$48,112,832	$37,658,181	$37,332,960	$41,277,982	$508,515,852
Azusa	$63,279	$63,279	$61,445	$63,356	$61,445	$63,279	$746,510
Raft River Coop	99,924	99,574	91,987	108,546	120,880	129,787	1,311,825
Weiser	164,445	147,332	127,112	140,773	149,605	175,957	1,704,375
Total Sales for Resale	327,648	310,185	280,544	312,675	331,930	369,023	3,762,710
Total Company	$48,163,229	$53,708,757	$48,393,376	$37,970,856	$37,664,890	$41,647,005	$512,278,562

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
TOTAL COMPANY
BY MONTH BY RATE 12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	$26,244,632	$23,471,206	$21,009,269	$18,710,938	$15,308,222	$14,527,777
7 - Small General Serv.	1,661,286	1,648,362	1,560,076	1,439,811	1,300,465	1,357,187
9 - Large General Serv.	9,996,812	9,521,520	9,264,031	9,051,193	8,510,073	8,996,351
15 - Dusk/Dawn Lighting	124,504	124,921	124,327	125,288	124,471	124,816
19 - Uniform Rate Cont.	5,088,134	5,187,084	5,079,301	5,056,722	4,856,092	5,167,114
24 - Irrigation & Pump.	62,246	64,216	83,358	292,489	4,078,891	9,122,561
25 - Irrigation Time-of-Use	578	381	2,647	15,069	217,511	479,864
32 - Municipal St Light-Ketchu	546	546	543	539	542	546
40 - Unmetered Gen. Serv.	76,453	72,124	75,427	74,695	64,249	79,274
41 - Municipal St. Light.	154,698	157,491	159,166	160,261	163,946	161,438
42 - Traffic Control Light.	24,039	23,417	23,406	23,347	20,260	24,543
Total All Rates	$43,433,923	$40,271,268	$37,381,551	$34,950,352	$34,644,722	$40,041,471

Tariff Description	January	February	March	April	May	June
26 - Micron	1,266,575	1,196,379	1,264,403	1,245,474	1,318,371	1,322,094
29 - J R Simplot	397,560	374,094	392,863	382,619	386,028	319,571
30 - DOE	438,152	421,745	394,481	374,127	343,780	338,135
Total Specials	$2,102,288	$1,992,218	$2,051,747	$2,002,220	$2,048,179	$1,979,800
Total Firm Retail Sales	$45,536,216	$42,263,486	$39,433,298	$36,952,572	$36,692,901	$42,021,271
Azusa	$63,279	$57,776	$63,279	$61,368	$63,279	$61,445
Raft River Coop	122,327	120,488	116,865	105,119	101,569	94,759
Weiser	161,417	141,871	133,292	114,809	120,235	127,527
Total Sales for Resale	347,023	320,135	313,436	281,296	285,083	283,731
Total Company	$45,883,239	$42,583,621	$39,746,734	$37,233,868	$36,977,984	$42,305,002

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
STATE OF IDAHO
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	$25,149,165	$22,472,229	$20,124,831	$17,914,740	$14,745,953	$13,971,944
7 - Small General Serv.	1,574,021	1,559,249	1,479,485	1,359,858	1,242,311	1,290,115
9 - Large General Serv.	9,426,532	8,980,435	8,760,355	8,574,010	8,129,107	8,576,259
15 - Dusk/Dawn Lighting	115,042	115,457	114,902	114,141	115,229	115,401
19 - Uniform Rate Cont.	4,499,625	4,567,686	4,446,047	4,521,669	4,351,881	4,523,585
24 - Irrigation & Pump.	58,141	54,885	74,196	278,197	3,912,655	8,796,534
25 - Irrigation Time-of-Use	578	381	2,647	15,069	217,511	479,864
32 - Municipal St Light-Ketchu	546	546	543	539	542	546
40 - Unmetered Gen. Serv.	76,093	71,960	75,285	74,554	64,107	78,869
41 - Municipal St. Light.	145,811	148,604	150,279	151,005	155,290	152,220
42 - Traffic Control Light.	23,893	23,271	23,260	23,196	20,119	24,391
Total Idaho Rates	$41,069,447	$37,994,703	$35,251,830	$33,026,978	$32,954,705	$38,009,728
Special Contracts						
26 - Micron	1,266,576	1,196,379	1,264,403	1,245,474	1,318,371	1,322,094
29 - J R Simplot	397,560	374,094	392,863	382,619	386,028	319,571
30 - DOE	438,152	421,745	394,481	374,127	343,780	338,135
Total Specials	2,102,288	1,992,218	2,051,747	2,002,220	2,048,179	1,979,800
Total Idaho Firm Sales	$43,171,735	$39,986,921	$37,303,577	$35,029,198	$35,002,884	$39,989,528

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
STATE OF IDAHO
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tarif Description	July	August	September	October	November	December	Total
1 - Residential Serv.	$15,314,941	$17,626,673	$15,730,198	$13,540,833	$16,454,841	$21,243,064	$214,289,412
7 - Small General Serv.	1,471,839	1,580,298	1,199,026	1,196,572	1,355,186	1,490,519	16,798,479
9 - Large General Serv.	9,087,294	9,731,306	9,621,836	8,880,683	8,356,771	9,044,423	107,669,011
15 - Dusk/Dawn Lighting	116,239	115,839	115,200	115,072	119,392	117,198	1,389,112
19 - Uniform Rate Cont.	4,670,093	4,851,419	4,412,290	4,749,161	4,781,743	4,688,382	55,063,581
24 - Irrigation & Pump.	12,258,267	14,044,912	11,901,173	4,671,308	1,309,873	30,764	57,390,905
25 - Irrigation Time-of-Use	523,787	668,859	610,392	294,168	81,344	6,075	2,900,675
32 - Municipal St Light-Ketchu	546	546	546	546	545	546	6,537
40 - Unmetered Gen. Serv.	73,782	79,071	79,048	77,858	78,916	78,148	907,691
41 - Municipal St. Light.	152,172	160,791	148,019	122,374	149,533	166,630	1,802,728
42 - Traffic Control Light.	24,391	24,391	24,391	24,308	24,489	24,047	284,147
Total Idaho Rates	$43,693,351	$48,884,105	$43,842,119	$33,672,883	$33,212,633	$36,889,796	$458,502,278
Special Contracts							
26 - Micron	1,350,222	1,328,660	1,302,002	1,320,722	1,298,018	1,325,370	15,538,291
29 - J R Simplot	392,632	404,915	377,508	404,136	396,025	404,620	4,632,571
30 - DOE	320,771	346,949	321,345	392,142	439,964	490,822	4,622,413
Total Specials	2,063,625	2,080,524	2,000,855	2,117,000	2,134,007	2,220,812	24,793,275
Total Idaho Firm Sales	$45,756,976	$50,964,629	$45,842,974	$35,789,883	$35,346,640	$39,110,608	$483,295,553

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	$1,095,467	$998,977	$884,438	$796,198	$562,269	$555,833
7 - Small General Serv.	87,265	89,113	80,591	79,953	58,154	67,072
9 - Large General Serv.	570,280	541,085	503,676	477,183	380,966	420,092
15 - Dusk/Dawn Lighting	9,462	9,464	9,425	11,147	9,242	9,415
19 - Uniform Rate Cont.	588,509	619,398	633,254	535,053	504,211	643,529
24 - Irrigation & Pump.	4,105	9,331	9,162	14,292	166,236	326,027
40 - Unmetered Gen. Serv.	360	164	142	141	142	405
41 - Municipal St. Light.	8,887	8,887	8,887	9,256	8,656	9,218
42 - Traffic Control Light.	146	146	146	151	141	152
Total Oregon Firm Sales	$2,364,481	$2,276,565	$2,129,721	$1,923,374	$1,690,017	$2,031,743

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	$634,742	$750,288	$663,282	$522,579	$655,233	$912,497	$9,031,803
7 - Small General Serv.	67,141	84,130	62,453	65,036	73,883	88,058	902,849
9 - Large General Serv.	438,738	486,519	481,475	466,855	564,755	573,106	5,904,730
15 - Dusk/Dawn Lighting	9,357	9,586	9,477	9,231	9,878	9,678	115,362
19 - Uniform Rate Cont.	608,510	683,216	664,367	650,143	630,467	564,996	7,325,653
24 - Irrigation & Pump.	310,329	410,415	379,016	144,353	43,193	9,618	1,826,082
40 - Unmetered Gen. Serv.	407	408	407	393	396	362	3,727
41 - Municipal St. Light.	9,229	9,229	9,229	9,551	8,363	8,907	108,299
42 - Traffic Control Light.	152	152	152	152	152	152	1,794
Total Oregon Firm Sales	$2,078,605	$2,433,943	$2,269,858	$1,868,298	$1,986,320	$2,167,374	$25,220,299

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

STATE OF IDAHO

Tariff Description	January	February	March	April	May	June
9S	8,583,883	8,144,975	7,962,394	7,773,707	7,339,423	7,695,384
9P	829,436	820,917	784,774	788,845	778,409	869,218
9T	13,213	14,543	13,187	11,458	11,275	11,657
Total 9	$9,426,532	$8,980,435	$8,760,355	$8,574,010	$8,129,107	$8,576,259
19S	23,375	21,647	23,428	22,256	21,774	24,940
19P	4,340,026	4,405,817	4,284,809	4,369,814	4,228,949	4,347,979
19T	136,284	140,222	137,810	129,599	101,158	150,666
Total 19	$4,499,625	$4,567,686	$4,446,047	$4,521,669	$4,351,881	$4,523,585
24S	58,141	54,885	74,196	278,197	3,912,655	8,796,534
24T	0	0	0	0	0	0
Total 24	$58,141	$54,885	$74,196	$278,197	$3,912,655	$8,796,534

STATE OF OREGON

Tariff Description	January	February	March	April	May	June
9S	512,798	484,208	449,067	430,317	342,399	373,027
9P	57,482	56,877	54,609	46,866	38,567	47,065
9T	0	0	0	0	0	0
Total 9	$570,280	$541,085	$503,676	$477,183	$380,966	$420,092
19S	0	0	0	0	0	0
19P	372,813	388,156	389,192	397,318	304,213	391,042
19T	215,696	231,242	244,062	137,735	199,998	252,487
Total 19	$588,509	$619,398	$633,254	$535,053	$504,211	$643,529
24S	4,105	9,331	9,162	14,292	166,236	326,027
24T	0	0	0	0	0	0
Total 24	$4,105	$9,331	$9,162	$14,292	$166,236	$326,027

IDAHO POWER COMPANY
PROFORMED NORMALIZED (REV)
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

STATE OF IDAHO

Tariff Description	July	August	September	October	November	December	Total
9S	8,145,977	8,772,748	8,717,277	8,004,869	8,001,850	8,206,651	97,349,138
9P	928,078	945,131	892,423	863,131	842,284	825,183	10,167,829
9T	13,239	13,427	12,136	12,683	12,637	12,589	152,044
Total 9	$9,087,294	$9,731,306	$9,621,836	$8,880,683	$8,856,771	$9,044,423	$107,669,011
19S	23,973	26,718	23,102	23,185	23,072	24,568	281,978
19P	4,529,450	4,726,424	4,286,246	4,618,156	4,658,417	4,560,478	53,356,565
19T	116,670	98,277	102,942	107,820	100,254	103,336	1,425,038
Total 19	$4,670,093	$4,851,419	$4,412,290	$4,749,161	$4,781,743	$4,688,382	$55,063,581
24S	12,258,267	14,044,912	11,901,173	4,671,308	1,309,873	30,764	57,390,905
24T	0	0	0	0	0	0	0
Total 24	$12,258,267	$14,044,912	$11,901,173	$4,671,308	$1,309,873	$30,764	$57,390,905

STATE OF OREGON

Tariff Description	July	August	September	October	November	December	Total
9S	399,441	446,853	442,873	421,709	511,783	514,393	5,328,868
9P	39,297	39,666	38,602	45,146	52,972	58,713	575,862
9T	0	0	0	0	0	0	0
Total 9	$438,738	$486,519	$481,475	$466,855	$564,755	$573,106	$5,904,730
19S	0	0	0	0	0	0	0
19P	337,800	432,644	408,358	382,836	397,544	336,342	4,538,258
19T	270,710	250,572	256,009	267,307	232,923	228,654	2,787,395
Total 19	$608,510	$683,216	$664,367	$650,143	$630,467	$564,996	$7,325,653
24S	310,329	410,415	379,016	144,358	43,193	9,618	1,826,082
24T	0	0	0	0	0	0	0
Total 24	$310,329	$410,415	$379,016	$144,358	$43,193	$9,618	$1,826,082

9

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Power Cost Adjustment Summary														
2	April 2002 thru March 2003		April	May	June	July	August	September	October	November	December	January	February	March	Totals
4	**PCA Revenue**														
5	Normalized Firm Load		991,176	1,033,117	1,143,545	1,352,219	1,422,263	1,206,799	1,112,398	1,030,835	1,162,545	1,229,083	1,162,223	1,106,080	13,952,283
6	PCA Component Rate		3.861	2.981	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	
7	Revenue at 85%		3,252,891	2,617,764	2,095,661	2,478,077	2,606,439	2,211,580	2,038,581	1,889,108	2,130,480	2,252,418	2,129,890	2,027,002	27,729,889
9	**Load Change Adjustment**														
10	Actual Firm Load - Adjusted	MWh	1,070,745	1,312,833	1,523,116	1,753,615	1,540,338	1,270,806	1,176,173	1,180,382	1,298,897	1,281,353	1,129,269	1,128,293	15,665,820
11	Normalized Firm Load	MWh	991,176	1,033,117	1,143,545	1,352,219	1,422,263	1,206,799	1,112,398	1,030,835	1,162,545	1,229,083	1,162,223	1,106,080	13,952,283
12	Load Change	MWh	79,569	279,716	379,571	401,396	118,075	64,007	63,775	149,547	136,352	52,270	(32,954)	22,213	1,713,537
13	Expense Adjustment (@ 16.84)		(1,339,942)	(4,710,417)	(6,391,975)	(6,759,509)	(1,988,383)	(1,077,878)	(1,073,971)	(2,518,371)	(2,296,168)	(880,227)	554,945	(374,067)	(28,855,963)
15	**Actual Non-QF PCA**														
16	Expense Adjustment	$	(1,339,942)	(4,710,417)	(6,391,976)	(6,759,509)	(1,988,383)	(1,077,878)	(1,073,971)	(2,518,371)	(2,296,168)	(880,227)	554,945	(374,067)	(28,855,963)
17	Purchased Water	$	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Astaris Voluntary Load Reduction	$	2,940,362	2,593,397	2,300,935	4,799,027	5,771,124	4,899,256	3,549,877	3,407,962	3,501,610	3,090,697	38,826	0	36,893,573
19	Mobile Generation Costs	$	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Fuel Expense-Coal	$	6,725,117	7,825,870	6,212,817	8,644,471	8,073,559	6,029,565	9,007,564	7,920,506	9,030,415	9,165,415	8,299,813	7,324,198	96,259,308
21	Fuel Expense-Gas	$	259,177	248,000	435,763	533,340	771,181	199,906	383,923	206,828	292,664	213,635	265,119	268,726	4,078,282
22	Non-Firm Purchases	$	2,834,699	3,485,356	4,512,167	11,269,932	5,524,913	1,207,162	1,296,507	2,947,948	8,012,846	2,366,083	(363,892)	2,905,179	45,998,901
23	Quantified Purchase from BPA	$	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Surplus Sales	$	(5,400,360)	(1,657,392)	(433,783)	(744,349)	(1,942,255)	(3,351,221)	(3,784,232)	(1,286,388)	(5,130,598)	(2,554,140)	(5,624,597)	(7,692,420)	(39,601,735)
25	FMC 2nd Blk Engy-Cmdty Price Only	$	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Non-QF	$	6,019,553	7,784,813	6,635,943	17,742,913	16,210,138	9,906,791	9,379,669	10,678,484	13,410,769	11,401,463	3,170,214	2,431,616	114,772,366
28	**BASE**														
29	Fuel Expense	$	3,341,000	2,293,000	2,843,000	5,076,000	6,445,000	5,587,000	6,026,000	6,909,000	7,127,000	6,051,000	5,051,000	4,737,000	61,486,000
30	Non-Firm Purchases	$	339,000	1,356,000	1,872,000	2,473,000	1,252,000	615,000	162,000	345,000	844,000	879,000	642,000	296,000	11,075,000
31	Surplus Sales	$	(3,195,000)	(597,000)	(208,000)	(142,000)	(595,000)	(1,570,000)	(3,022,000)	(3,883,000)	(2,809,000)	(2,978,000)	(2,781,000)	(2,742,000)	(24,522,000)
32	FMC 2nd Blk Engy-Cmdty Price Only	$	(826,063)	(979,683)	(693,151)	(600,808)	(745,141)	(664,245)	(742,240)	(625,640)	(739,128)	(799,267)	(769,197)	(889,476)	(9,074,038)
33	Net 90% Items	$	(341,063)	2,072,317	3,813,849	6,806,192	6,356,859	3,967,755	2,423,760	2,745,360	4,422,872	3,152,733	2,142,803	1,401,524	36,964,962
35	Change From Base	$	6,360,616	5,712,496	2,822,093	10,936,721	9,853,279	5,939,036	6,955,909	7,933,124	8,987,897	8,248,729	1,027,411	1,030,092	75,807,403
37	Sharing Percentage		90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	
38	Idaho Allocation		85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	
40	**Non-QF Deferral**	$	4,865,871	4,370,059	2,158,901	8,366,592	7,537,759	4,543,362	5,321,270	6,068,840	6,875,741	6,310,278	785,970	788,020	57,992,664
42	Actual QF (w/Meridian&Net Metering)	$	2,946,033	4,189,352	5,847,755	6,337,507	5,967,284	4,930,365	3,359,512	2,280,716	2,597,535	2,194,734	2,055,350	1,784,779	44,490,922
43	Base QF	$	2,038,265	3,024,735	5,108,325	5,317,475	5,059,785	3,531,295	2,438,425	1,539,895	1,713,885	1,567,845	1,459,785	1,314,445	34,114,160
44	Change From Base	$	907,768	1,164,617	739,430	1,020,032	907,499	1,399,070	921,087	740,821	883,650	626,889	595,565	470,334	10,376,762
46	Quantified Benefit from BPA	$	0	0	0	(47)	0	0	0	0	0	0	0	0	(47)
48	Total Non-shared Deferral	$	907,768	1,164,617	739,430	1,019,985	907,499	1,399,070	921,087	740,821	883,650	626,889	595,565	470,334	10,376,715
50	Sharing Percentage		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
51	Idaho Allocation		85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	
53	**QF Deferral**	$	771,603	989,924	628,515	866,987	771,374	1,189,209	782,924	629,697	751,102	532,856	506,230	399,784	8,820,208
55	Astaris VLR Credit	$	0	0	0	0	0	0	0	0	0	0	(419,727)	(5,273)	(425,000)
56	Astaris Take Or Pay Charge	$	0	0	0	0	0	500,000	0	0	500,000	0	0	275,663	1,275,663
57	Mobile Home Metering Costs	$	8,813	6,904	792	0	0	0	0	0	0	0	0	0	16,499
58	Intervenor Funding	$	0	0	0	0	25,000	0	0	1,138	0	0	0	0	26,138
59	Credit From IDACORP Energy	$	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(2,000,000)
61	**Total Deferral**	$	2,226,729	2,582,457	525,871	6,586,836	5,561,027	3,854,325	3,898,947	4,643,900	5,829,697	4,004,323	(1,009,630)	(730,201)	37,976,282
64	**Principal Balances**														
66	Beginning Balance ***	$	0	2,226,729	4,809,186	5,335,057	11,923,894	17,484,921	21,339,246	25,238,193	29,882,093	35,711,790	39,716,113	38,706,483	
68	Amount Deferred	$	2,226,729	2,582,457	525,871	6,588,836	5,561,027	3,854,325	3,898,947	4,643,900	5,829,697	4,004,323	(1,009,630)	(730,201)	37,976,282
70	Ending Balance	$	2,226,729	4,809,186	5,335,057	11,923,894	17,484,921	21,339,246	25,238,193	29,882,093	35,711,790	39,716,113	38,706,483	37,976,282	
72	**Interest Balances**														
74	Accrual thru Prior Month	$	0	(3,549)	(27,291)	(11,441)	6,948	46,581	105,200	166,470	251,188	350,784	469,951	602,338	
76	Monthly Interest Rate **		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
78	Monthly Interest Inc/(Exp)	$	0	7,422	16,031	17,784	39,746	58,283	71,131	84,127	99,607	119,039	132,387	129,022	774,579
79	Prior Month's Interest Adjustments	$	(3,549)	(31,164)	(181)	606	(114)	336	(9,860)	590	(11)	128	0	(5)	(43,225)
80	Total Current Month Interest	$	(3,549)	(23,741)	15,849	18,389	39,633	58,619	61,270	84,717	99,596	119,167	132,387	129,016	731,354
82	Interest Accrued to date	$	(3,549)	(27,291)	(11,441)	6,948	46,581	105,200	166,470	251,188	350,784	469,951	602,338	731,354	
84	**Balance in All Accounts**	$	2,223,180	4,781,896	5,323,616	11,930,842	17,531,501	21,444,446	25,404,664	30,133,280	36,062,574	40,186,063	39,308,821	38,707,636	38,707,636
86	* Negative amounts indicate benefit to the ratepayers.														
87	** Interest rate changed per IPUC Order 28896.														
88	***Beginning balance per IPUC Order 29026														(13,585,602)
91	FMC Second Block Energy Old Base		(1,227,593)	(1,437,407)	(1,046,062)	(919,941)	(1,117,071)	(1,006,583)	(1,113,103)	(953,856)	(1,108,858)	(1,190,995)	(1,149,926)	(1,314,202)	(9,074,038)
93	FMC Second Block Energy New Base		(826,063)	(979,683)	(693,151)	(600,808)	(745,141)	(664,245)	(742,240)	(625,640)	(739,128)	(799,267)	(769,197)	(889,476)	
95	Forecast Water Adjust		3.861	2.981	2.156	2.156	2.156	2.156	2.155	2.156	2.156	2.156	2.156	2.156	

Exhibit No. 3
Case No. IPC-E-03-05
G. Said, IPCo
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IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2003

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions	72,205	18,013	19,851	43,100	116,054	53,221	50,000	50,000	50,000	50,000	50,000	50,000	622,444
2	Hydro Services	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Management Services	0	83,950	0	7,200	11,347	24,049	14,600	14,600	14,600	18,350	18,350	18,350	225,396
4	Joint Use (Pole) - Idaho	129,773	70,625	32,681	25,539	45,339	32,288	13,000	13,000	13,000	13,000	13,000	13,000	414,245
5	Joint Use (Pole) - Oregon	0	524	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000	12,524
6	Total	$201,978	$173,112	$52,532	$75,839	$172,740	$109,558	$79,600	$79,600	$79,600	$83,350	$83,350	$83,350	$1,274,609
	Other Expenses (Acct 416):													
7	Power Solutions	$4,807	$58,466	$77,565	$86,202	$142,645	$142,610	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$812,295
8	Hydro Services	295	133	43	289	58	0	0	0	0	0	0	0	~~618~~
9	Water Management Services	16,518	9,917	1,533	8,590	12,243	10,326	11,000	11,000	10,000	11,000	14,000	14,000	130,127
10	Joint Use - Idaho	13,240	11,950	11,281	24,264	8,457	7,172	15,000	15,000	15,000	15,000	15,000	15,000	166,364
11	Joint Use - Oregon	2,738	632	227	1,178	861	3,133	2,000	2,000	2,000	2,000	2,000	2,000	20,769
12	Total	$37,598	$81,098	$90,649	$120,523	$164,264	$163,241	$78,000	$78,000	$77,000	$78,000	$81,000	$81,000	$1,130,373

IDAHO POWER COMPANY
OTHER OPERATING REVENUES
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	Miscellaneous service revenues (451)	$241,362	$232,444	$279,970	$321,148	$313,618	$303,205	$246,126	$246,126	$246,126	$246,126	$256,123	$246,126	$3,178,500
	Rent from electric property (454):													
2	Substation equipment	516,731	516,730	516,731	516,731	516,731	516,730	516,731	516,731	516,731	516,731	516,731	516,731	6,200,770
3	Station and line rentals	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	2,668,140
4	Cogeneration and small power production	38,552	38,642	38,635	38,803	38,872	39,006	38,645	38,645	38,645	38,645	38,645	38,645	464,380
5	Real estate rents	34,703	28,316	31,341	24,892	21,329	17,780	36,161	36,161	36,161	36,161	36,161	36,161	375,327
6	Dark fiber rents	39,983	39,983	39,983	39,693	38,533	38,533	39,983	39,983	39,983	39,983	39,983	39,983	476,606
7	Joint pole attachments	216,961	0	0	0	900	14	0	0	7,300	0	0	578,407	803,582
8	Facilities charges	524,938	526,235	526,484	526,730	530,864	531,184	531,184	531,184	531,184	531,184	531,184	531,184	6,353,539
9	Overnight park rents	(10)	1,123	4,245	24,243	51,476	53,818	42,021	41,709	40,323	25,311	7,373	2,789	294,421
10	Miscellaneous	5,719	5,620	5,912	5,763	6,132	5,628	5,628	5,628	5,628	5,628	5,628	5,628	68,542
11	Total rent from electric property	1,599,922	1,378,994	1,385,676	1,399,200	1,427,182	1,425,038	1,432,698	1,432,386	1,438,300	1,415,988	1,398,050	1,971,873	17,705,307
	Other electric revenue (456):													
12	Transmission for others - firm	480,136	503,852	538,213	552,358	634,855	303,982	350,205	352,705	352,705	327,213	353,858	300,205	5,050,287
13	Transmission for others - non-firm	591,625	650,746	1,072,904	1,092,142	1,277,405	1,657,629	670,000	760,000	465,000	330,000	569,000	590,000	9,726,451
14	Photovoltaic	2,306	2,030	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	26,016
15	Antelope	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	73,824
16	Conservation recovery - Oregon	1,353	(12,756)	(2)	1	(7)	0	0	0	0	0	0	0	(11,411)
17	Sierra Pacific Power Company sales	0	0	0	0	0	4,053	0	0	0	0	0	0	4,053
18	Stand-by service	18,958	15,851	11,192	10,770	9,930	9,930	9,930	9,930	9,930	9,930	9,930	9,930	136,211
19	Transmission Services for IES	91,152	92,104	120,433	16,672	13,652	17,816	25,000	25,000	25,000	25,000	25,000	25,000	501,829
20	Miscellaneous	163	(153)	1,144	(529)	(1,883)	4		0	0	0	0	0	(1,254)
21	Total other electric revenue	1,191,845	1,257,826	1,752,204	1,679,734	1,942,272	2,001,734	1,063,455	1,155,955	860,955	700,463	966,108	933,455	15,506,005
22	Total other operating revenues	$3,033,129	$2,869,264	$3,417,850	$3,400,082	$3,683,072	$3,729,977	$2,742,279	$2,834,467	$2,545,381	$2,362,577	$2,620,281	$3,151,454	$36,389,813

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data						Forecast Monthly Data						TY 2003 Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Idaho Jurisdiction													
I09P	69,206	69,866	68,385	65,935	66,594	68,359	68,359	68,359	68,359	68,359	68,359	68,359	818,499
I09S	0	0	0	0	70	0	0	0	0	0	0	0	70
I09T	20	20	20	20	20	20	20	20	20	20	20	20	240
I15	8,263	8,249	8,229	8,252	8,250	8,272	8,272	8,272	8,272	8,272	8,272	8,272	99,146
I15B	446	442	442	443	442	443	443	443	443	443	443	443	5,316
I19P	295,703	292,939	293,888	300,367	298,992	298,919	298,919	298,919	298,919	298,919	298,919	298,919	3,574,322
I32	22	22	20	17	17	17	17	17	17	17	17	17	217
I41A	13,277	13,993	14,052	14,049	15,017	13,999	13,999	13,999	13,999	13,999	13,999	13,999	168,382
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	518,316
Total Idaho	430,493	429,087	428,592	432,155	432,475	433,101	433,101	433,101	433,101	433,101	433,101	433,101	5,184,509
Oregon Jurisdiction													
O01	0	0	135	(135)	0	0	0	0	0	0	0	0	0
O09P	7,156	7,109	7,109	7,194	7,109	7,109	7,109	7,109	7,109	7,109	7,109	7,109	85,441
O15	715	716	707	802	706	710	710	710	710	710	710	710	8,616
O15B	73	73	73	84	73	73	73	73	73	73	73	73	887
O19P	24,290	24,131	24,131	24,130	24,131	24,130	24,130	24,130	24,130	24,130	24,130	24,130	289,722
O19T	1,082	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,907
O24C	0	0	0	0	0	0	0	0	0	0	0	0	0
O24S	0	1,847	811	0	0	0	0	0	0	0	0	0	2,658
O24SB	0	1,128	2,778	295	1,074	728	728	728	728	728	728	728	10,372
O41A	1,653	1,642	1,642	1,703	1,604	1,642	1,642	1,642	1,642	1,642	1,642	1,642	19,738
Total Oregon	34,970	37,721	38,462	35,148	35,772	35,467	35,467	35,467	35,467	35,467	35,467	35,467	430,342
Total Company	465,462	466,808	467,054	467,304	468,247	468,568	468,568	468,568	468,568	468,568	468,568	468,568	5,614,851

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data Jan	Feb	Mar	Apr	May	Jun	Forecast Monthly Data Jul	Aug	Sep	Oct	Nov	Dec	TY 2003 Total
Idaho Jurisdiction													
I09P	69,206	69,866	68,385	65,935	66,594	68,359	68,359	68,359	68,359	68,359	68,359	68,359	818,499
I09S	0	0	0	0	70	0	0	0	0	0	0	0	70
I09T	20	20	20	20	20	20	20	20	20	20	20	20	240
I15	8,263	8,249	8,229	8,252	8,250	8,272	8,272	8,272	8,272	8,272	8,272	8,272	99,146
I15B	446	442	442	443	442	443	443	443	443	443	443	443	5,316
I19P	295,703	292,939	293,888	300,367	298,992	298,919	298,919	298,919	298,919	298,919	298,919	298,919	3,574,322
I19T	**6,118**	**6,068**	**6,073**	**6,068**	**6,068**	**6,068**	**6,068**	**6,068**	**6,068**	**6,068**	**6,068**	**6,068**	**72,871**
I32	22	22	20	17	17	17	17	17	17	17	17	17	217
I41A	13,277	13,993	14,052	14,049	15,017	13,999	13,999	13,999	13,999	13,999	13,999	13,999	168,382
Subtotal	393,055	391,599	391,108	395,151	395,471	396,097	396,097	396,097	396,097	396,097	396,097	396,097	4,739,064
Micron	**53,358**	**53,358**	**53,358**	**53,358**	**56,548**	**56,548**	**56,548**	**56,548**	**56,548**	**56,548**	**56,548**	**56,548**	**665,816**
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	518,316
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	99,620	99,620	99,620	99,620	99,620	99,620	1,184,132
Total Idaho	489,969	488,513	488,022	491,581	495,091	495,717	495,717	495,717	495,717	495,717	495,717	495,717	5,923,196
Oregon Jurisdiction													
001	0	0	135	(135)	0	0	0	0	0	0	0	0	0
009P	7,156	7,109	7,109	7,194	7,109	7,109	7,109	7,109	7,109	7,109	7,109	7,109	85,441
015	715	716	707	802	706	710	710	710	710	710	710	710	8,616
015B	73	73	73	84	73	73	73	73	73	73	73	73	887
019P	24,290	24,131	24,131	24,130	24,131	24,130	24,130	24,130	24,130	24,130	24,130	24,130	289,722
019T	1,082	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,907
024C	0	0	0	0	0	0	0	0	0	0	0	0	0
024S	0	1,847	811	0	0	0	0	0	0	0	0	0	2,658
024SB	0	1,128	2,778	295	1,074	728	728	728	728	728	728	728	10,372
041A	1,653	1,642	1,642	1,703	1,604	1,642	1,642	1,642	1,642	1,642	1,642	1,642	19,738
Total Oregon	34,970	37,721	38,462	35,148	35,772	35,467	35,467	35,467	35,467	35,467	35,467	35,467	430,342
Total Company	524,938	526,234	526,484	526,730	530,863	531,184	531,184	531,184	531,184	531,184	531,184	531,184	6,353,538
Adjustments to Test Year Facilities Charge Revenues:													
Elimination of Schedule I-19T	(6,118)	(6,068)	(6,073)	(6,068)	(6,068)	(6,068)	(6,068)	(6,068)	(6,068)	(6,068)	(6,068)	(6,068)	(72,871)
Move MICRON Fac. Chg. Rev. to Sales Revenues	(53,358)	(53,358)	(53,358)	(53,358)	(56,548)	(56,548)	(56,548)	(56,548)	(56,548)	(56,548)	(56,548)	(56,548)	(665,816)

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data						Forecast Monthly Data						TY 2003 Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Idaho Jurisdiction													
I09P	69,206	69,866	68,385	65,935	66,594	68,359	68,359	68,359	68,359	68,359	68,359	68,359	818,499
I09S	0	0	0	0	70	0	0	0	0	0	0	0	70
I09T	20	20	20	20	20	20	20	20	20	20	20	20	240
I15	8,263	8,249	8,229	8,252	8,250	8,272	8,272	8,272	8,272	8,272	8,272	8,272	99,146
I15B	446	442	442	443	442	443	443	443	443	443	443	443	5,316
I19P	295,703	292,939	293,888	300,367	298,992	298,919	298,919	298,919	298,919	298,919	298,919	298,919	3,574,322
I19T	6,118	6,068	6,073	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	72,871
I32	22	22	20	17	17	17	17	17	17	17	17	17	217
I41A	13,277	13,993	14,052	14,049	15,017	13,999	13,999	13,999	13,999	13,999	13,999	13,999	168,382
Subtotal	393,055	391,599	391,108	395,151	395,471	396,097	396,097	396,097	396,097	396,097	396,097	396,097	4,739,064
Micron	53,358	53,358	53,358	53,358	56,548	56,548	56,548	56,548	56,548	56,548	56,548	56,548	665,816
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	518,316
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	99,620	99,620	99,620	99,620	99,620	99,620	1,184,132
Total Idaho	489,969	488,513	488,022	491,581	495,091	495,717	495,717	495,717	495,717	495,717	495,717	495,717	5,923,196
Oregon Jurisdiction													
O01	0	0	135	(135)	0	0	0	0	0	0	0	0	0
O09P	7,156	7,109	7,109	7,194	7,109	7,109	7,109	7,109	7,109	7,109	7,109	7,109	85,441
O15	715	716	707	802	706	710	710	710	710	710	710	710	8,616
O15B	73	73	73	84	73	73	73	73	73	73	73	73	887
O19P	24,290	24,131	24,131	24,130	24,131	24,130	24,130	24,130	24,130	24,130	24,130	24,130	289,722
O19T	1,082	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,907
O24C	0	0	0	0	0	0	0	0	0	0	0	0	0
O24S	0	1,847	811	0	0	0	0	0	0	0	0	0	2,658
O24SB	0	1,128	2,778	295	1,074	728	728	728	728	728	728	728	10,372
O41A	1,653	1,642	1,642	1,703	1,604	1,642	1,642	1,642	1,642	1,642	1,642	1,642	19,738
Total Oregon	34,970	37,721	38,462	35,148	35,772	35,467	35,467	35,467	35,467	35,467	35,467	35,467	430,342
Total Company	524,938	526,234	526,484	526,730	530,863	531,184	531,184	531,184	531,184	531,184	531,184	531,184	6,353,538

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data Jan	Feb	Mar	Apr	May	Jun	Forecast Monthly Data Jul	Aug	Sep	Oct	Nov	Dec	TY 2003 Total
Idaho Jurisdiction													
I09P	69,206	69,866	68,385	65,935	66,594	68,359	68,359	68,359	68,359	68,359	68,359	68,359	818,499
I09S	0	0	0	0	70	0	0	0	0	0	0	0	70
I09T	20	20	20	20	20	20	20	20	20	20	20	20	240
I15	8,263	8,249	8,229	8,252	8,250	8,272	8,272	8,272	8,272	8,272	8,272	8,272	99,146
I15B	446	442	442	443	442	443	443	443	443	443	443	443	5,316
I19P(Includes ISBNA, ISBPL & ISBT1)	295,703	292,939	293,888	300,367	298,992	298,919	298,919	298,919	298,919	298,919	298,919	298,919	3,574,322
I19T	6,118	6,068	6,073	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	72,871
I32	22	22	20	17	17	17	17	17	17	17	17	17	217
I41A	13,277	13,993	14,052	14,049	15,017	13,999	13,999	13,999	13,999	13,999	13,999	13,999	168,382
I66	875	956	1,000	1,034	1,120	1,095	1,095	1,095	1,095	1,095	1,095	1,095	12,650
Misc	977	969	970	595	1,325	969	969	969	969	969	969	969	11,619
Subtotal	394,907	393,524	393,078	396,780	397,916	398,161	398,161	398,161	398,161	398,161	398,161	398,161	4,733,333
Micron	53,358	53,358	53,358	53,358	56,548	56,548	56,548	56,548	56,548	56,548	56,548	56,548	665,816
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	518,316
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	99,620	99,620	99,620	99,620	99,620	99,620	1,184,132
Total Idaho	491,821	490,438	489,992	493,210	497,536	497,781	497,781	497,781	497,781	497,781	497,781	497,781	5,947,465
Oregon Jurisdiction													
001	0	0	135	(135)	0	0	0	0	0	0	0	0	0
009P(Includes OASHR)	7,156	7,109	7,109	7,194	7,109	7,109	7,109	7,109	7,109	7,109	7,109	7,109	85,441
015	715	716	707	802	706	710	710	710	710	710	710	710	8,616
015B	73	73	73	84	73	73	73	73	73	73	73	73	887
019P(Includes OASNY)	24,290	24,131	24,131	24,130	24,131	24,130	24,130	24,130	24,130	24,130	24,130	24,130	289,722
019T	1,082	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,907
024C	0	0	0	0	0	0	0	0	0	0	0	0	0
024S	0	1,847	811	0	0	0	0	0	0	0	0	0	2,658
024SB	0	1,128	2,778	295	1,074	728	728	728	728	728	728	728	10,372
041A	1,653	1,642	1,642	1,703	1,604	1,642	1,642	1,642	1,642	1,642	1,642	1,642	19,738
O66	3,866	3,695	3,678	4,398	3,687	3,564	3,564	3,564	3,564	3,564	3,564	3,564	44,273
Misc	0	0	264	(264)	0	0	0	0	0	0	0	0	0
Total Oregon	38,836	41,417	42,404	39,282	39,459	39,031	39,031	39,031	39,031	39,031	39,031	39,031	474,616
Total Company	530,657	531,855	532,396	532,493	536,996	536,812	536,812	536,812	536,812	536,812	536,812	536,812	6,422,080

Revised - Test Year Facilities Charge Revenues:													DA454MISC
Transfer of Facilities Charge Revenues:													
Idaho:													
I66 to Misc. 454	875	956	1,000	1,034	1,120	1,095	1,095	1,095	1,095	1,095	1,095	1,095	12,650
Misc. Fac. Chg. To Misc. 454	977	969	970	595	1,325	969	969	969	969	969	969	969	11,619
Total Idaho	1,852	1,925	1,970	1,629	2,445	2,064	2,064	2,064	2,064	2,064	2,064	2,064	24,269
Oregon:													
O66 to Misc. 454	3,866	3,695	3,678	4,398	3,687	3,564	3,564	3,564	3,564	3,564	3,564	3,564	44,273
Misc. Fac. Chg. To Misc. 454	0	0	264	(264)	0	0	0	0	0	0	0	0	0
Total Oregon	3,866	3,695	3,942	4,134	3,687	3,564	3,564	3,564	3,564	3,564	3,564	3,564	44,273
Total Misc. 454	5,719	5,620	5,912	5,763	6,132	5,628	5,628	5,628	5,628	5,628	5,628	5,628	68,542

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data						Forecast Monthly Data						TY 2003
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Idaho Jurisdiction													
I09P	69,206	69,366	68,385	65,935	66,594	68,359	68,359	68,359	68,359	68,359	68,359	68,359	818,499
I09S	0	0	0	0	70	0	0	0	0	0	0	0	70
I09T	20	20	20	20	20	20	20	20	20	20	20	20	240
I15	8,263	8,249	8,229	8,252	8,250	8,272	8,272	8,272	8,272	8,272	8,272	8,272	99,143
I15B	446	442	442	443	442	443	443	443	443	443	443	443	5,316
I19P(Includes ISBNA, ISBPL & ISBT1)	295,703	292,939	293,888	300,367	298,992	298,919	298,919	298,919	298,919	298,919	298,919	298,919	3,574,322
I19T	6,118	6,068	6,073	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	72,871
I32	22	22	20	17	17	17	17	17	17	17	17	17	217
I41A	13,277	13,993	14,052	14,049	15,017	13,999	13,999	13,999	13,999	13,999	13,999	13,999	168,382
I66	875	956	1,000	1,034	1,120	1,095	1,095	1,095	1,095	1,095	1,095	1,095	12,650
Misc	977	969	970	595	1,325	969	969	969	969	969	969	969	11,619
Subtotal	394,907	393,524	393,078	396,780	397,916	398,161	398,161	398,161	398,161	398,161	398,161	398,161	4,763,333
Micron	53,358	53,358	53,358	53,358	56,548	56,548	56,548	56,548	56,548	56,548	56,548	56,548	665,816
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	43,072	518,316
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	99,620	99,620	99,620	99,620	99,620	99,620	1,184,132
Total Idaho	491,821	490,438	489,992	493,210	497,536	497,781	497,781	497,781	497,781	497,781	497,781	497,781	5,947,465
Oregon Jurisdiction													
O01	0	0	135	(135)	0	0	0	0	0	0	0	0	0
O09P(Includes OASHR)	7,156	7,109	7,109	7,194	7,109	7,109	7,109	7,109	7,109	7,109	7,109	7,109	85,441
O15	715	716	707	802	706	710	710	710	710	710	710	710	8,616
O15B	73	73	73	84	73	73	73	73	73	73	73	73	887
O19P(Includes OASNY)	24,290	24,131	24,131	24,130	24,131	24,130	24,130	24,130	24,130	24,130	24,130	24,130	289,722
O19T	1,082	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,907
O24C	0	0	0	0	0	0	0	0	0	0	0	0	0
O24S	0	1,847	811	0	0	0	0	0	0	0	0	0	2,658
O24SB	0	1,128	2,778	295	1,074	728	728	728	728	728	728	728	10,372
O41A	1,653	1,642	1,642	1,703	1,604	1,642	1,642	1,642	1,642	1,642	1,642	1,642	19,738
O66	3,866	3,695	3,678	4,398	3,687	3,564	3,564	3,564	3,564	3,564	3,564	3,564	44,273
Misc	0	0	264	(264)	0	0	0	0	0	0	0	0	0
Total Oregon	38,836	41,417	42,404	39,282	39,459	39,031	39,031	39,031	39,031	39,031	39,031	39,031	474,616
Total Company	530,657	531,855	532,396	532,493	536,996	536,812	536,812	536,812	536,812	536,812	536,812	536,812	6,422,080

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

Rate	Actual - Monthly Data						Forecast Monthly Data						TY 2003 Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Idaho Jurisdiction													
I09P	68,640	69,866	68,330	65,935	66,594	68,359							
I09S	0	0	0	0	70	0							
I09T	20	20	20	20	20	20							
I15	8,195	8,249	8,222	8,252	8,250	8,272							
I15B	442	442	442	443	442	443							
I19P(Includes ISBNA, ISBPL & ISBT1)	293,287	292,939	293,652	300,367	298,992	298,919							
I19T	6,068	6,068	6,068	6,068	6,068	6,068							
I32	22	22	20	17	17	17							
I41A	13,169	13,993	14,041	14,049	15,017	13,999							
I66	868	956	999	1,034	1,120	1,095							
Misc	969	969	969	595	1,325	969							
Subtotal	391,680	393,524	392,763	396,780	397,916	398,161	392,700	392,700	392,700	392,700	392,700	392,700	4,727,025
Micron	53,358	53,358	53,358	53,358	56,548	56,548	53,353	53,358	53,358	53,358	53,358	53,358	646,676
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,553	43,556	43,556	43,556	43,556	43,556	521,220
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	96,914	96,914	96,914	96,914	96,914	96,914	1,167,896
Total Idaho	488,594	490,438	489,677	493,210	497,536	497,781	489,614	489,614	489,614	489,614	489,614	489,614	5,894,921
Oregon Jurisdiction													
O01	0	0	135	(135)	0	0							
O09P(Includes OASHR)	7,109	7,109	7,109	7,194	7,109	7,109							
O15	710	716	707	802	706	710							
O15B	73	73	73	84	73	73							
O19P(Includes OASNY)	24,130	24,131	24,131	24,130	24,131	24,130							
O19T	1,075	1,075	1,075	1,075	1,075	1,075							
O24C	0	0	0	0	0	0							
O24S	0	1,847	811	0	0	0							
O24SB	0	1,128	2,778	295	1,074	728							
O41A	1,642	1,642	1,642	1,703	1,604	1,642							
O66	3,841	3,695	3,678	4,398	3,687	3,564							
Misc	0	0	264	(264)	0	0							
Total Oregon	38,581	41,417	42,404	39,282	39,459	39,031	42,400	42,400	42,400	42,400	42,400	42,400	494,574
Total Company	527,175	531,855	532,082	532,493	536,996	536,812	532,014	532,014	532,014	532,014	532,014	532,014	6,389,495

ORIGINAL SUMMIT FOR BOOKS

Account 454 - Facilities Charge Revenues:

Idaho													
Rate Schedule Customers	394,907	393,524	393,078	396,780	397,916	398,161	392,700	392,700	392,700	392,700	392,700	392,700	4,730,566
Micron	53,358	53,358	53,358	53,358	56,548	56,548	53,358	53,358	53,358	53,358	53,358	53,358	646,676
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,556	43,556	43,556	43,556	43,556	43,556	521,220
Total	491,821	490,438	489,992	493,210	497,536	497,781	489,614	489,614	489,614	489,614	489,614	489,614	5,898,462
Oregon													
Rate Schedule Customers	38,836	41,417	42,404	39,282	39,459	39,031	42,400	42,400	42,400	42,400	42,400	42,400	494,829
Total System													
Total	530,657	531,855	532,396	532,492	536,995	536,812	532,014	532,014	532,014	532,014	532,014	532,014	6,393,291

Idaho:	394,907	393,524	393,078	396,780	397,916	398,161
Rate Schedule Customers	391,680	393,524	392,763	396,780	397,916	398,161
Oregon:	38,836	41,417	42,404	39,282	39,459	39,031
Rate Schedule Customers	38,581	41,417	42,404	39,282	39,459	39,031
Difference between book | ID=	3,227	0	315	0	0	0
and Rate Schedule Report.|OR=	255	0	0	0	0	0

SPREAD DIFFERENCE BETWEEN BOOK & CLASS INFO TO IND. CLASSES

5,461	*6 =	32,766	+	4,730,566	= 4,763,332
3,190	*6 =	19,140	+	646,676	= 665,816
(484)	*6 =	(2,904)	+	521,220	= 518,316
(3,369)	*6 =	(20,214)	+	494,829	= 474,615
					6,422,079

(28,788)

Idaho Power Company
Accounts 454101 and 454102
Monthly Data Year-End 2003

ORIGINAL CLASS/JAMS INFO FROM L.P. & DEL.

ORIGINAL FORECAST FROM L.P.

Rate	Actual - Monthly Data						Forecast Monthly Data						TY 2003 Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Idaho Jurisdiction													
I09P	68,640	69,863	68,330	65,935	66,594	68,359							
I09S	0	0	0	0	70	0							
I09T	20	20	20	20	20	20							
I15	8,195	8,249	8,222	8,252	8,250	8,272							
I15B	442	442	442	443	442	443							
I19P	264,560	264,212	264,925	271,639	270,264	270,113							
I19T	6,068	6,068	6,068	6,068	6,068	6,068							
I32	22	22	20	17	17	17							
I41A	13,169	13,993	14,041	14,049	15,017	13,999							
I66	868	956	999	1,034	1,120	1,095							
ISBNA	5,622	5,622	5,622	5,622	5,622	5,622							
ISBPL	14,793	14,793	14,793	14,793	14,793	14,872							
ISBT1	8,312	8,312	8,312	8,312	8,312	8,312							
Misc	969	969	969	595	1,325	969							
Subtotal	391,680	393,524	392,763	396,780	397,916	398,161	392,700	392,700	392,700	392,700	392,700	392,700	4,727,025
Micron	53,358	53,358	53,358	53,358	56,548	56,548	53,358	53,358	53,358	53,358	53,358	53,358	646,676
Simplot	43,556	43,556	43,556	43,072	43,072	43,072	43,556	43,556	43,556	43,556	43,556	43,556	521,220
Subtotal	96,914	96,914	96,914	96,430	99,620	99,620	96,914	96,914	96,914	96,914	96,914	96,914	1,167,896
Total Idaho	488,594	490,438	489,677	493,210	497,536	497,781	489,614	489,614	489,614	489,614	489,614	489,614	5,894,921
Oregon Jurisdiction													
O01	0	0	135	(135)	0	0							
O09P	6,475	6,475	6,475	6,475	6,475	6,475							
O15	710	716	707	802	706	710							
O15B	73	73	73	84	73	73							
O19P	21,585	21,585	21,585	21,585	21,585	21,585							
O19T	1,075	1,075	1,075	1,075	1,075	1,075							
O24C	0	0	0	0	0	0							
O24S	0	1,847	811	0	0	0							
O24SB	0	1,128	2,778	295	1,074	728							
O41A	1,642	1,642	1,642	1,703	1,604	1,642							
O66	3,841	3,695	3,678	4,398	3,687	3,564							
OASHR	634	634	634	719	634	634							
OSBNY	2,545	2,545	2,545	2,545	2,545	2,545							
Misc	0	0	264	(264)	0	0							
Total Oregon	38,581	41,417	42,404	39,282	39,459	39,031	42,400	42,400	42,400	42,400	42,400	42,400	494,574
Total Company	527,175	531,855	532,082	532,493	536,996	536,812	532,014	532,014	532,014	532,014	532,014	532,014	6,389,495

Idaho Power

Rate Case - Accounts 454101 and 454102

	Account 454101 - Idaho					
	Jan	Feb	Mar	Apr	May	Jun
I09P	68,640	69,866	68,330	65,935	56,594	68,359
I09S	0	0	0	0	70	0
I09T	20	20	20	20	20	20
I15	8,195	8,249	8,222	8,252	8,250	8,272
I15B	442	442	442	443	442	443
I19P	264,560	264,212	264,925	271,639	270,264	270,113
I19T	6,068	6,068	6,068	6,068	6,068	6,068
I32	22	22	20	17	17	17
I41A	13,169	13,993	14,041	14,049	15,017	13,999
I66	868	956	999	1,034	1,120	1,095
ISBNA	5,622	5,622	5,622	5,622	5,622	5,622
ISBPL	14,793	14,793	14,793	14,793	14,793	14,872
ISBT1	8,312	8,312	8,312	8,312	8,312	8,312
Misc	969	969	969	595	1,325	969
	391,680	**393,524**	**392,763**	**396,780**	**397,916**	**398,161**
Micron	53,358	53,358	53,358	53,358	56,548	56,548
Simplot	43,556	43,556	43,556	43,072	43,072	43,072
CSPP	37,707	37,797	37,790	37,958	38,027	38,161
Joint pole	216,545	0	0	0	0	0
Parking lot rents	10,505	6,982	6,903	6,927	7,079	7,187
LMS rents	18,617	20,979	16,253	12,356	9,950	8,561
Cottage rents	6,400	0	7,200	3,600	3,000	0
Misc	0	0	0	0	900	105
Total	**778,368**	**556,196**	**557,823**	**554,051**	**556,492**	**551,795**

	Account 454101 - Oregon					
	Jan	Feb	Mar	Apr	May	Jun
O01		0	135	(135)	0	0
O09P	6,475	6,475	6,475	6,475	6,475	6,475
O15	710	716	707	802	706	710
O15B	73	73	73	84	73	73
O19P	21,585	21,585	21,585	21,585	21,585	21,585
O19T	1,075	1,075	1,075	1,075	1,075	1,075
O24C	0	0	0	0	0	0
O24S	0	1,847	811	0	0	0
O24SB	0	1,128	2,778	295	1,074	728
O41A	1,642	1,642	1,642	1,703	1,604	1,642
O66	3,841	3,695	3,678	4,398	3,687	3,564
OADHR	634	634	634	719	634	634
OSENY	2,545	2,545	2,545	2,545	2,545	2,545
Misc		0	264	(264)	0	0
	38,581	**41,417**	**42,404**	**39,282**	**39,459**	**39,031**
CSSP	845	845	845	845	845	845
Joint pole	416					
Rents	2,662	355	1,300	2,010	1,300	1,940
Total	**42,504**	**42,616**	**44,549**	**42,137**	**41,604**	**41,815**

	Total					
	Jan	Feb	Mar	Apr	May	Jun
	430,261	**434,940**	**435,167**	**436,062**	**437,375**	**437,191**
	53,358	53,358	53,358	53,358	56,548	56,548
	43,556	43,556	43,556	43,072	43,072	43,072
	527,175	531,855	532,082	532,493	536,996	536,812
	530,657		532,396			
	38,552	38,642	38,635	38,803	38,872	39,006
	216,961	0	0	0	0	0
	13,167	7337	8,203	8,937	8,379	9,127
	18,617	20979	16,253	12,356	9,950	8,561
	6,400	0	7,200	3,600	3,000	0
	0	0	0	0	900	105
	38,184	28316	31,656	24,892	22,229	17,793
	820,872	**598,813**	**602,372**	**596,188**	**598,096**	**593,611**

Doug

Account 454 Operating Revenue - Facilities Rent

Account	Revenue Description	Contract Name	Forecast Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total 2003	
454101	Joint Pole Attachment - ID	Cable One	0	0	0	0	0	0	0	NOT
		All Other	0	0	7,300 ✓	0	0	578,407 ✓	784,412	Joint Pole
	Total Joint Pole Attachment		0	0	7,300	0	0	578,407	784,412	
									0	
454101	Facilities Charges - General Business - ID		23,300	23,300	23,300	23,300	23,300	23,300	210,723	
		* Rate 19	369,400	369,400	369,400	369,400	369,400	369,400	3,322,984	Facilities Charges = 4,405,934
		Micron	53,358	53,358	53,358	53,358	53,358	53,358	480,222	
		Simplot	43,556	43,556	43,556	43,556	43,556	43,556	392,005	
		CSPP	37,800 ✓	37,800 ✓	37,800 ✓	37,800 ✓	37,800 ✓	37,800 ✓	340,101	CSPP
	Total Facilities Charges		527,414	527,414	527,414	527,414	527,414	527,414	4,746,034	
									0	
Total 454101			527,414	527,414	534,714	527,414	527,414	1,105,821	5,530,446	
									0	
454102	Joint Pole Attachment - OR	Cable One	0	0	0	0	0	0	0	
		Other	0	0	0	0	0	0	1,416	
	Total Joint Pole Attachment		0	0	0	0	0	0	1,416	
									0	
454102	Facilities Charges - General Business - OR		10,200	10,200	10,200	10,200	10,200	10,200	87,002	Facilities Charges = 376,801
		Rate 19	32,200	32,200	32,200	32,200	32,200	32,200	289,799	
		CSPP - OR	845	845	845	845	845	845	7,604	CSPP
	Total Facilities Charges		43,245	43,245	43,245	43,245	43,245	43,245	384,405	
									0	
Total 454102			43,245	43,245	43,245	43,245	43,245	43,245	385,821	
									0	
									0	
	Line Rentals								20,187	
454271		UP&L Borah brady	2,243	2,243	2,243	2,243	2,243	2,243	1,937,088	Station / Line Rentals
454271		Pacificorp (Borah-mdpnt)	215,232	215,232	215,232	215,232	215,232	215,232	43,830	
454271		City of Seattle	4,870	4,870	4,870	4,870	4,870	4,870	2,001,105	
	Total Line Rentals		222,345	222,345	222,345	222,345	222,345	222,345	0	
									0	
									0	
	Substation Equipment Rent								4,530,573	
454251		Pacificorp	503,397	503,397	503,397	503,397	503,397	503,397	79,641	
454251		UP & L	8,849	8,849	8,849	8,849	8,849	8,849	40,365	Substation Equipment
454251		City of Seattle	4,485	4,485	4,485	4,485	4,485	4,485	4,650,579	
	Total Substation Equipment Rent		516,731 ✓	516,731 ✓	516,731 ✓	516,731 ✓	516,731 ✓	516,731 ✓	0	
									0	
	IDA COMM amortization								59,850	
454181		FTV Distribution Revenue	6,650	6,650	6,650	6,650	6,650	6,650	300,000	Dark Fiber Rev
454281		FTV Transmission Revenue	33,333	33,333	33,333	33,333	33,333	33,333	359,850	
Total account 454181 and 454281			39,983 ✓	39,983 ✓	39,983 ✓	39,983 ✓	39,983 ✓	39,983 ✓		
	Total Account 454		1,349,718	1,349,718	1,357,018	1,349,718	1,349,718	1,928,125	12,927,802	

* Rate 19 could decrease by $3,400 per month pending buy out of Sun Valley fa

NOTE> This is the revenue presented for rate case. This sheet excludes revenues attributable to CableOne because the amounts billed and collected in December represent prepayment/ deferral for 2004.

803,582
-578,407
-7,300
217,875

Obenchain, Phil

From: Pickens, Leonard
Sent: Tuesday, August 19, 2003 1:24 PM
To: Obenchain, Phil
Subject: FW: Water Mgmt Initiative

-----Original Message-----
From: Henderson, Randall
Sent: Tuesday, August 19, 2003 1:07 PM
To: Pickens, Leonard
Subject: Water Mgmt Initiative

Water Management Services (Initiatives): Acct 415-416

The Idaho Power Water Management Department provides streamflow guaging services to various federal, state, local, and environmental concerns. Met with the engineer in charge of streamflow gauging, Pete Vidmar. Reviewed existing contracts and based revenue projections on these agreements. Pete prepared an expense budget (by DCE) based upon initiative work expected to be done in remainder of 2003, and provided this information for the reforecast.

FERC_Acct	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03
415003	-	(83,950)	-	(7,200)	(11,347)	(24,049)	(14,603)	(14,603)	(14,603)	(18,353)
416003	16,429	7,597	3,808	8,247	11,700	10,858	11,000	11,000	10,000	11,000
	16,429	(76,353)	3,808	1,047	353	(13,192)	(3,603)	(3,603)	(4,603)	(7,353)

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DERIVATION OF REVENUE ADJUSTMENT
NON-RECURRING CHARGES

Charge Type		Quantity	Current Charge	Current Revenues	Proposed Charge	Proposed Revenues
Account Initiation Charge						
	R1, R7, R9	114,582	$15	$1,718,730	$20	$2,291,640
	Other	619	$15	$9,285	$40	$24,760
6p.m. - 9p.m.						
	R1, R7, R9	540	$45	$24,300	$45	$24,300
	Other	3	$45	$135	$65	$195
After 9PM						
	R1, R7, R9	39	$80	$3,120	$80	$3,120
	Other	0	$80	$0	$100	$0
Reconnect Charge						
	R1, R7, R9	16,491	$15	$247,365	$20	$329,820
	Other	150	$15	$2,250	$40	$6,000
6p.m.-9p.m.						
	R1, R7, R9	1,964	$45	$88,380	$45	$88,380
	Other	4	$45	$180	$65	$260
After 9PM						
	R1, R7, R9	239	$80	$19,120	$80	$19,120
	Other	1	$80	$80	$100	$100
Irrigation Connect - Reg (<10 days)		560	$30	$16,800	$40	$22,400
Irrigation After Hours Connect Charge		15	$60	$900	$65	$975
Irrigation Disconnect Charge (<10 days)		20	$30	$600	$0	$0
Irrigation Disconnect Charge O/T		3	$60	$180	$0	$0
Field Collection Charge						
	R1, R7, R9	15,242	$15	$228,630	$20	$304,840
	Other	19	$15	$285	$40	$760
SUBTOTAL		**150,491**		**$2,360,340**		**$3,116,670**
Irrigation (R24 & R25)						
	Connects	3,429			$40	$137,160
	Service Transfer	1,242			$20	$24,840
	Less Above	(575)			$40	-$23,000
Dusk/Dawn (R15)						
	Connects	295			$40	$11,800
	Service Transfer	905			$0	$0
	Less Above	(134)			$40	-$5,360
Other Non-metered (R40, 41, 42)						
	Connects	140			$40	$5,600
	Service Transfer	59			$0	$0
	Less Above	(2)			$40	-$80
GRAND TOTAL		**155,850**		**$2,360,340**		**$3,267,630**
NET						**$907,290**

SERVICE INITIATION / RECONNECTION / FIELD COLLECTION

SA_TYPE	ADJ_CODE	QTY	TOTAL $	#	$
EA-IR	AHCONN	2	$ 90.00		
EC-LG	AHCONN	6	$ 270.00		
EC-SG	AHCONN	8	$ 270.00		
ER-OL	AHCONN	1	$ 45.00		
ER-RS	AHCONN	526	$ 21,795.00	543	$ 22,470.00
EC-LG	AHRCON	3	$ 60.00		
EC-SG	AHRCON	25	$ 1,125.00		
ER-OL	AHRCON	4	$ 180.00		
ER-RS	AHRCON	1936	$ 82,995.00	1,968	$ 84,360.00
EA-IR	CONN	606	$ 7,414.00		
EC-LG	CONN	1735	$ 24,690.00		
EC-OL	CONN	1	$ 15.00		
EC-SG	CONN	4998	$ 70,677.81		
EC-UM	CONN	1	$ 15.00		
EL-UM	CONN	1	$ 15.00		
ER-OL	CONN	10	$ 120.00		
ER-RS	CONN	107849	$ 1,572,887.02	115,201	$ 1,675,833.83
EA-IR	FDCOLL	10	$ 120.00		
EC-LG	FDCOLL	746	$ 10,740.00		
EC-OL	FDCOLL	3	$ 45.00		
EC-SG	FDCOLL	943	$ 13,740.00		
ER-OL	FDCOLL	6	$ 43.82		
ER-RS	FDCOLL	13553	$ 195,391.18	15,261	$ 220,080.00
EA-IR	IAHCON	15	$ 510.00	15	$ 510.00
EA-IR	IAHDCN	3	$ 180.00	3	$ 180.00
EA-IR	ICON	553	$ 16,110.00		
EC-SG	ICON	7	$ 150.00	560	$ 16,260.00
EA-IR	IDCON	20	$ 450.00	20	$ 450.00
ER-RS	LHCONN	39	$ 2,800.00	39	$ 2,800.00
EC-SG	LHRCON	3	$ 80.00		
ER-OL	LHRCON	1	$ 80.00		
ER-RS	LHRCON	236	$ 15,020.00	240	$ 15,180.00
EA-IR	RECON	42	$ 510.00		
EC-LG	RECON	98	$ 1,440.00		
EC-OL	RECON	5	$ 75.00		
EC-SG	RECON	396	$ 5,820.00		
ER-OL	RECON	103	$ 1,215.00		
ER-RS	RECON	15997	$ 234,862.50	16,641	$ 243,922.50
				150,491	$ 2,282,046.33

Account 451101 for Year-End 2002

Idaho		Misc	50,209.08
Oregon		Misc	960.37
			51,169.45

Idaho	Company Use	I00	60.00
		I01+I03	3,061,366.83
		PA	1,653.50
		I07	126,258.31
		PB	45.00
		I09P	441.50
		I09S	43,536.00
		I15	1,806.82
		I19P	35.00
		I24S	41,111.50
		I25S	685.00
		I40	79.50
	OS Metr Rd	I66	970.00
	Co-Gen	I87	-15.00
	Total Idaho		3,278,033.96 + 50,209 = 3,328,243

Oregon	Company Use	O00	30.00
		O01	22,736.00
		O07B	1,037.00
		O09SB	900.00
		O15	1,071.50
		O24SB	1,745.00
	Total Oregon		27,519.50 + 960 = 28,480
	Total Retail		3,305,553.46
	Total Company		3,356,722.91

3,328,243 ID + 907,290 = 4,235,533
28,480 OR
3,356,723
28,480

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Power Supply Percent
454-Power Supply Rents & Housing	50,056	43,276	7,293	4,260	3,240	462	4,261	4,261	4,261	4,261	4,261	4,261	47,601	
454-Power Supply Park Revenue	-10	1,123	4,245	24,243	51,476	53,818	42,021	41,709	40,323	25,311	7,373	2,789	294,421	
454-Real Estate Rents	34,703	28,316	31,341	24,892	21,329	17,780	36,161	36,161	36,161	36,161	36,161	36,161	375,327	12.68%
454-Overnight Park Rents	-10	1,123	4,245	24,243	51,476	53,818	42,021	41,709	40,323	25,311	7,373	2,789	294,421	100.00%

Other Operating Revenues

Transmission for Others

For the Rate Case Year 2003

	ACTUALS						FORECAST						Total
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	
BPA SI	217,928	215,000	192,224	245,372	302,728	170,515	200,000	200,000	200,000	175,000	150,000	150,000	2,418,767
OTEC	100,552	100,000	72,969	49,230	60,712	26,982	50,000	50,000	50,000	50,000	50,000	50,000	710,445
Seattle	405	405	405	405	405	405	405	405	405	405	405	405	4,860
Milner Low Lift	-	-	-	-	88	6,229	-	2,500	2,500	2,008	-	-	13,325
Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-	-	53,653	-	53,653
Others	161,252	188,448	272,615	257,352	270,922	99,851	99,800	99,300	99,800	99,800	99,800	99,800	1,849,241
Wheeling - Firm	480,137	503,853	538,213	552,359	634,855	303,982	350,205	352,705	352,705	327,213	353,858	300,205	5,050,291
Wheeling - Non-Firm	591,624	650,745	1,072,903	1,092,141	1,277,405	1,657,629	670,000	760,000	465,000	330,000	569,000	590,000	9,726,447
Wheeling - IDACORP Energy	91,152	92,104	120,435	16,672	13,652	17,816	25,000	25,000	25,000	25,000	25,000	25,000	501,831
Total	**1,162,913**	**1,246,702**	**1,731,551**	**1,651,172**	**1,925,912**	**1,979,427**	**1,045,205**	**1,137,705**	**842,705**	**682,213**	**947,858**	**915,205**	**15,278,569**

3,134,072

1,916,219

NOTE> This schedule supplants the Power Supply wheeling revenues, as these Delivery revenues put together by Tami White reflect our loss revenue assumptions. Firm: The forecast period assumes no loss revenues as the contracts have the option of pay back losses in energy or money. Currently, firm contracts are choosing to pay back losses in energy. Non-firm: Includes transmission and loss revenues based on three-year averaging.

Obenchain, Phil

From: Brilz, Maggie
Sent: Monday, August 18, 2003 3:47 PM
To: Obenchain, Phil
Subject: Standby Revenue

Phil:

The jurisdictional split for 456 Standby Revenue for 2002 is:

Idaho $86,957
Oregon $60,377

ALLOCATE 2003 AMOUNT

Maggie Brilz
Pricing and Regulatory Services
Idaho Power Company
(208) 388-2848
(208) 388-6449 (fax)
mbrilz@idahopower.com

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E

NET POWER SUPPLY COSTS (Without PPL and Tiber)

Scenario 1

Thermal Generation (MWh) (Br, Bo, V)	7,010,874	
Hydro Generation (MWh)	5,967,579	
Combustion Turbine (MWh)	905	
Total Market Purchases (MWh)	859,474	
Total Market Sales (MWh)	(557,113)	
Total Thermal Unit Fuel Costs ($000)*	94,238	
Total Market Purchases ($000)	33,519	$39.00
Total Market Sales ($000)	(18,072)	$32.44
Net Power Supply Costs ($000)	109,686	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,169,303	590
Valmy	1,431,709	163
Boardman	409,861	47
Danskin	905	0
	7,011,779	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	65,402	$12.65
Valmy	23,183	$16.19
Boardman	5,600	$13.66
Danskin	52	$58.00
	94,238	

Scenario 2

Thermal Generation (MWh) (Br, Bo, V)	6,926,386	
Hydro Generation (MWh)	7,628,272	
Combustion Turbine (MWh)	871	
Total Market Purchases (MWh)	371,690	
Total Market Sales (MWh)	(1,645,501)	
Total Thermal Unit Fuel Costs ($000)*	92,897	
Total Market Purchases ($000)	12,621	$33.96
Total Market Sales ($000)	(47,694)	$28.98
Net Power Supply Costs ($000)	57,824	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,156,486	589
Valmy	1,355,573	155
Boardman	414,326	47
Danskin	871	0
	6,927,257	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	65,240	$12.65
Valmy	21,950	$16.19
Boardman	5,662	$13.66
Danskin	45	$51.56
	92,897	

Scenario 3

Thermal Generation (MWh) (Br, Bo, V)	6,818,733	
Hydro Generation (MWh)	8,866,392	
Combustion Turbine (MWh)	973	
Total Market Purchases (MWh)	183,235	
Total Market Sales (MWh)	(2,587,616)	
Total Thermal Unit Fuel Costs ($000)*	91,351	
Total Market Purchases ($000)	5,395	$29.44
Total Market Sales ($000)	(63,191)	$24.42
Net Power Supply Costs ($000)	33,555	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,103,908	583
Valmy	1,305,329	149
Boardman	409,496	47
Danskin	973	0
	6,819,706	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	64,575	$12.65
Valmy	21,137	$16.19
Boardman	5,595	$13.66
Danskin	44	$44.83
	91,351	

Scenario 4

Thermal Generation (MWh) (Br, Bo, V)	6,642,411	
Hydro Generation (MWh)	10,128,423	
Combustion Turbine (MWh)	657	
Total Market Purchases (MWh)	64,901	
Total Market Sales (MWh)	(3,554,674)	
Total Thermal Unit Fuel Costs ($000)*	88,856	
Total Market Purchases ($000)	1,585	$24.42
Total Market Sales ($000)	(74,998)	$21.10
Net Power Supply Costs ($000)	15,443	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,012,507	572
Valmy	1,242,022	142
Boardman	387,882	44
Danskin	657	0
	6,643,068	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	63,419	$12.65
Valmy	20,111	$16.19
Boardman	5,300	$13.66
Danskin	26	$38.87
	88,856	

Scenario 5

Thermal Generation (MWh) (Br, Bo, V)	6,168,554	
Hydro Generation (MWh)	11,589,526	
Combustion Turbine (MWh)	382	
Total Market Purchases (MWh)	16,144	
Total Market Sales (MWh)	(4,492,889)	
Total Thermal Unit Fuel Costs ($000)*	82,229	
Total Market Purchases ($000)	266	$16.48
Total Market Sales ($000)	(79,278)	$17.65
Net Power Supply Costs ($000)	3,218	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	4,743,954	542
Valmy	1,079,915	123
Boardman	344,685	39
Danskin	382	0
	6,168,936	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	60,021	$12.65
Valmy	17,487	$16.19
Boardman	4,710	$13.66
Danskin	12	$31.78
	82,229	

AVERAGE

Thermal Generation (MWh) (Br, Bo, V)	6,713,392	
Hydro Generation (MWh)	8,836,038	
Combustion Turbine (MWh)	758	
Total Market Purchases (MWh)	299,089	
Total Market Sales (MWh)	(2,567,559)	
Total Thermal Unit Fuel Costs ($000)*	89,914	
Total Market Purchases ($000)	10,677	$35.70
Total Market Sales ($000)	(50,040)	$22.06
Net Power Supply Costs ($000)	43,945	

* Bridger, Boardman, Valmy, Danskin

PPL	0
Wheeling	2,568
Avg NPSC	46,513

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,037,232	575
Valmy	1,282,910	146
Boardmen	393,250	45
Danskin	758	0
Total	6,714,149	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	63,731	$12.65
Valmy	20,773	$16.19
Boardman	5,374	$13.66
Danskin	36	$47.18
Total	89,914	

F

Obenchain, Phil

From: Brilz, Maggie
Sent: Friday, August 08, 2003 8:52 AM
To: Obenchain, Phil
Subject: Facilities Revenue Adjustment

Phil:

The revenue adjustment to Facilities Charges (Acct. 454) for Idaho is ($72,504). This adjustment reflects the transfer of four Schedule 19 Transmission Service Level customers to Primary Service Level and the elimination of facilities charges on substation investment. Please let me know if you have any questions.

Maggie Brilz
Pricing and Regulatory Services
Idaho Power Company
(208) 388-2848
(208) 388-6449 (fax)
mbrilz@idahopower.com

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Scenario 1

Thermal Generation (MWh) (Br, Bo, V)	7,355,427	
Hydro Generation (MWh)	5,967,646	
Combustion Turbine (MWh)	932	
Total Market Purchases (MWh)	658,400	
Total Market Sales (MWh)	(780,752)	
Total Thermal Unit Fuel Costs ($000)*	97,517	
Total Market Purchases ($000)	26,736	$40.61
Total Market Sales ($000)	(24,308)	$31.13
Net Power Supply Costs ($000)	99,945	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,156,409	589
Valmy	1,788,536	204
Boardman	410,488	47
Danskin	932	0
	7,356,359	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	65,731	$12.75
Valmy	26,292	$14.70
Boardmen	5,438	$13.25
Danskin	56	$59.79
	97,517	

Scenario 2

Thermal Generation (MWh) (Br, Bo, V)	7,350,660	
Hydro Generation (MWh)	7,629,737	
Combustion Turbine (MWh)	1,017	
Total Market Purchases (MWh)	256,526	
Total Market Sales (MWh)	(2,036,286)	
Total Thermal Unit Fuel Costs ($000)*	97,451	
Total Market Purchases ($000)	9,093	$35.45
Total Market Sales ($000)	(57,691)	$28.93
Net Power Supply Costs ($000)	48,853	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,149,624	588
Valmy	1,786,505	204
Boardman	414,531	47
Danskin	1,017	0
	7,351,677	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	65,645	$12.75
Valmy	26,262	$14.70
Boardman	5,491	$13.25
Danskin	52	$51.57
	97,451	

Scenario 3

Thermal Generation (MWh) (Br, Bo, V)	7,280,442	
Hydro Generation (MWh)	8,867,935	
Combustion Turbine (MWh)	937	
Total Market Purchases (MWh)	108,872	
Total Market Sales (MWh)	(3,056,530)	
Total Thermal Unit Fuel Costs ($000)*	96,531	
Total Market Purchases ($000)	3,396	$31.21
Total Market Sales ($000)	(73,312)	$23.99
Net Power Supply Costs ($000)	26,615	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,089,029	581
Valmy	1,780,689	203
Boardman	410,724	47
Danskin	937	0
	7,281,378	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	64,873	$12.75
Valmy	26,177	$14.70
Boardman	5,441	$13.25
Danskin	41	$44.16
	96,531	

Scenario 4

Thermal Generation (MWh) (Br, Bo, V)	7,143,017	
Hydro Generation (MWh)	10,128,410	
Combustion Turbine (MWh)	537	
Total Market Purchases (MWh)	32,761	
Total Market Sales (MWh)	(4,103,071)	
Total Thermal Unit Fuel Costs ($000)*	94,727	
Total Market Purchases ($000)	886	$27.03
Total Market Sales ($000)	(65,109)	$20.74
Net Power Supply Costs ($000)	10,503	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	4,983,984	569
Valmy	1,769,346	202
Boardman	389,687	44
Danskin	537	0
	7,143,554	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	63,533	$12.75
Valmy	26,010	$14.70
Boardman	5,162	$13.25
Danskin	21	$39.55
	94,727	

Scenario 5

Thermal Generation (MWh) (Br, Bo, V)	6,752,142	
Hydro Generation (MWh)	11,589,325	
Combustion Turbine (MWh)	591	
Total Market Purchases (MWh)	4,314	
Total Market Sales (MWh)	(5,144,717)	
Total Thermal Unit Fuel Costs ($000)*	89,623	
Total Market Purchases ($000)	77	$17.87
Total Market Sales ($000)	(89,698)	$17.44
Net Power Supply Costs ($000)	1	

* Bridger, Boardman, Valmy, Danskin

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	4,681,528	534
Valmy	1,717,351	196
Boardman	353,263	40
Danskin	591	0
	6,752,733	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	59,678	$12.75
Valmy	25,246	$14.70
Boardman	4,679	$13.25
Danskin	20	$33.03
	89,623	

AVERAGE

Thermal Generation (MWh) (Br, Bo, V)	7,176,338	
Hydro Generation (MWh)	8,836,610	
Combustion Turbine (MWh)	803	
Total Market Purchases (MWh)	212,174	
Total Market Sales (MWh)	(3,024,271)	
Total Thermal Unit Fuel Costs ($000)*	95,170	
Total Market Purchases ($000)	8,038	$37.86
Total Market Sales ($000)	(65,000)(66,024) *	$21.89
Net Power Supply Costs ($000)	37,184	

* Bridger, Boardman, Valmy, Danskin

PPL	4,400
Wheeling	3,024
Avg NPSC	44,608

2003 Normalized Thermal Output (MWh)		MW avg
Jim Bridger	5,012,114	572
Valmy	1,768,485	202
Boardman	395,738	45
Danskin	803	0
Total	7,177,140	

2003 Normalized Cost ($000)		$/mwh
Jim Bridger	63,892	$12.75
Valmy	25,997	$14.70
Boardman	5,242	$13.25
Danskin	38	$47.41
Total	95,170	

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description	Account No.	Ratebase	Revenue	Expense
1	Incremental Security Costs Order 28975	182	$ 728,766		(1)
2	Intervenor Funding - DSM/Land and Water Fund of the Rockies	928			$ 4,953
3	Prairie Acquisition Adjustment	114	$ (454,449)		
4		115	259,413		
5			$ (195,036)		(1)
6	Other Operating Revenue - Cable One	454		$ 346,171 (1)	
	Asset Retirement Obligation :(3)				
7	Electric Plant in Service	101	$ (1,577,314)		
8	Accum Resv for Deprec	108	$ 106,204,710		
10	Prepaid Pension	165	$ 17,800,477		(2)

(1) Included in 2003 operating costs.
(2) Included in 2003 operating costs and known and measurable adjustments.
(3) 13 month average

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
333	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
334	STEAM POWER GENERATION										
335	OPERATION										
336	500 / SUPERVISION & ENGINEERING	2,187,417	0	5,382	13,072	0	2,187,417	2,187,417	2,192,799	2,205,871	2,205,871
337	501 / FUEL	96,259,308	(6,362,108)	0	5,252,200	0	96,259,308	89,897,200	89,897,200	95,149,400	95,149,400
338	502 / STEAM EXPENSES										
339	LABOR	0	0	0	0	0	0	0	0	0	0
340	OTHER	4,990,765	0	0	0	0	4,990,765	4,990,765	4,990,765	4,990,765	4,990,765
341	TOTAL ACCOUNT 502	4,990,765	0	0	0	0	4,990,765	4,990,765	4,990,765	4,990,765	4,990,765
342	505 / ELECTRIC EXPENSES										
343	LABOR	18,382	0	607	1,474	0	18,382	18,382	18,989	20,462	20,462
344	OTHER	1,248,895	0	0	0	0	1,248,895	1,248,895	1,248,895	1,248,895	1,248,895
345	TOTAL ACCOUNT 505	1,267,277	0	607	1,474	0	1,267,277	1,267,277	1,267,884	1,269,357	1,269,357
346	506 / MISCELLANEOUS EXPENSES	2,958,065	0	0	0	0	2,958,065	2,958,065	2,958,065	2,958,065	2,958,065
347	507 / RENTS	607,157	0	0	0	0	607,157	607,157	607,157	607,157	607,157
348	STEAM OPERATION EXPENSES	108,269,989	(6,362,108)	5,988	5,266,746	0	108,269,989	101,907,881	101,913,869	107,180,615	107,180,615
349											
350	MAINTENANCE										
351	510 / SUPERVISION & ENGINEERING	1,800,603	0	0	0	0	1,800,603	1,800,603	1,800,603	1,800,603	1,800,603
352	511 / STRUCTURES	295,759	0	0	0	0	295,759	295,759	295,759	295,759	295,759
353	512 / BOILER PLANT										
354	LABOR	0	0	0	0	0	0	0	0	0	0
355	OTHER	12,700,845	0	0	0	0	12,700,845	12,700,845	12,700,845	12,700,845	12,700,845
356	TOTAL ACCOUNT 512	12,700,845	0	0	0	0	12,700,845	12,700,845	12,700,845	12,700,845	12,700,845
357	513 / ELECTRIC PLANT										
358	LABOR	0	0	0	0	0	0	0	0	0	0
359	OTHER	3,695,731	0	0	0	0	3,695,731	3,695,731	3,695,731	3,695,731	3,695,731
360	TOTAL ACCOUNT 513	3,695,731	0			0	3,695,731	3,695,731	3,695,731	3,695,731	3,695,731
361	514 / MISCELLANEOUS STEAM PLANT	7,990,543	0	0	0	0	7,990,543	7,990,543	7,990,543	7,990,543	7,990,543
362	STEAM MAINTENANCE EXPENSES	26,483,481	0	0	0	0	26,483,481	26,483,481	26,483,481	26,483,481	26,483,481
363	TOTAL STEAM GENERATION EXPENSES	134,753,470	(6,362,108)	5,988	5,266,746	0	134,753,470	128,391,362	128,397,350	133,664,096	133,664,096
364											

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
365	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
366	HYDRAULIC POWER GENERATION										
367	OPERATION										
368	535 / SUPERVISION & ENGINEERING	4,267,390	0	94,344	229,164	0	4,267,390	4,267,390	4,361,734	4,590,898	4,590,898
369	536 / WATER FOR POWER	3,950,383	0	4,095	307,383	0	3,950,383	3,950,383	3,954,478	4,261,861	4,261,861
370	537 / HYDRAULIC EXPENSES	5,479,474	0	53,853	130,810	0	5,479,474	5,479,474	5,533,327	5,664,137	5,664,137
371	538 / ELECTRIC EXPENSES										
372	LABOR	769,918	0	25,410	61,720	0	769,918	769,918	795,328	857,048	857,048
373	OTHER	288,278	0	0	0	0	288,278	288,278	288,278	288,278	288,278
374	TOTAL ACCOUNT 538	1,058,196	0	25,410	61,720	0	1,058,196	1,058,196	1,083,606	1,145,326	1,145,326
375	539 / MISCELLANEOUS EXPENSES	1,759,801	0	37,197	90,351	0	1,759,801	1,759,801	1,796,998	1,887,349	1,887,349
376	540 / RENTS	391,972	0	0	0	0	391,972	391,972	391,972	391,972	391,972
377	HYDRAULIC OPERATION EXPENSES	16,907,216	0	214,899	819,428	0	16,907,216	16,907,216	17,122,115	17,941,542	17,941,542
378											
379	MAINTENANCE										
380	541 / SUPERVISION & ENGINEERING	1,176,801	0	31,208	75,804	0	1,176,801	1,176,801	1,208,009	1,283,813	1,283,813
381	542 / STRUCTURES	1,071,461	0	23,247	56,467	0	1,071,461	1,071,461	1,094,708	1,151,175	1,151,175
382	543 / RESERVOIRS, DAMS & WATERWAYS	886,306	0	15,964	38,776	0	886,306	886,306	902,270	941,046	941,046
383	544 / ELECTRIC PLANT										
384	LABOR	1,728,443	0	57,044	138,560	0	1,728,443	1,728,443	1,785,487	1,924,047	1,924,047
385	OTHER	854,590	0	0	0	0	854,590	854,590	854,590	854,590	854,590
386	TOTAL ACCOUNT 544	2,583,033	0	57,044	138,560	0	2,583,033	2,583,033	2,640,077	2,778,637	2,778,637
387	545 / MISCELLANEOUS HYDRAULIC PLANT	2,298,967	0	49,669	120,647	0	2,298,967	2,298,967	2,348,636	2,469,284	2,469,284
388	HYDRAULIC MAINTENANCE EXPENSES	8,016,568	0	177,131	430,254	0	8,016,568	8,016,568	8,193,699	8,623,954	8,623,954
389	TOTAL HYDRAULIC GENERATION EXPENSES	24,923,784	0	392,030	1,249,682	0	24,923,784	24,923,784	25,315,814	26,565,496	26,565,496

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D) TOTALS PER BOOK	(E) NORMALIZING ADJUSTMENT	(F) ANNUALIZING ADJUSTMENT	(G) KNWN.&MEAS. ADJUSTMENT	(H) OTHER ADJUSTMENT	TOTAL SYSTEM FER BOOK	TY ACTUALS + NORMALIZING ADJUSTMENT	PLUS: ANNUALIZING ADJUSTMENT	PLUS: KNWN.&MEAS. ADJUSTMENT	PLUS: OTHER ADJUSTMENT
390 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***										
391 OTHER POWER GENERATION										
392 OPERATION										
393 546 / SUPERVISION & ENGINEERING	382,741	0	9,299	22,588	0	382,741	382,741	392,040	414,628	414,628
394 547 / FUEL	4,078,282	(824,049)	0	2,300	0	4,078,282	3,254,233	3,254,233	3,256,533	3,256,533
395 548 / GENERATING EXPENSES										
396 LABOR	130,189	0	4,297	10,437	0	130,189	130,189	134,486	144,922	144,922
397 OTHER	65,617	0	0	0	0	65,617	65,617	65,617	65,617	65,617
398 TOTAL ACCCUNT 548	195,806	0	4,297	10,437	0	195,806	195,806	200,103	210,539	210,539
399 549 / MISCELLANEOUS EXPENSES	353,617	0	3,221	7,825	0	353,617	353,617	356,838	364,663	364,663
400 550 / RENTS	15,103	0	0	0	0	15,103	15,103	15,103	15,103	15,103
401 OTHER POWER OPER EXPENSES	5,025,549	(824,049)	16,817	43,149	0	5,025,549	4,201,500	4,218,317	4,261,467	4,261,467
402										
403 MAINTENANCE										
404 551 / SUPERVISION & ENGINEERING	752	0	0	0	0	752	752	752	752	752
405 552 / STRUCTURES	191,054	0	4,220	10,252	0	191,054	191,054	195,274	205,526	205,526
406 553 / GENERATING & ELECTRIC PLANT										
407 LABOR	63,115	0	2,083	5,060	0	63,115	63,115	65,198	70,258	70,258
408 OTHER	146,294	0	0	0	0	146,294	146,294	146,294	146,294	146,294
409 TOTAL ACCOUNT 553	209,409	0	2,083	5,060	0	209,409	209,409	211,492	216,552	216,552
410 554 / MISCELLANEOUS EXPENSES	398,705	0	5,723	13,902	0	398,705	398,705	404,428	418,330	418,330
411 OTHER POWER MAINT EXPENSES	799,920	0	12,027	29,213	0	799,920	799,920	811,947	841,160	841,160
412 TOTAL OTHER POWER GENERATION EXP	5,825,469	(324,049)	28,844	72,363	0	5,825,469	5,001,420	5,030,264	5,102,627	5,102,627
413										
414 OTHER POWER SUPPLY EXPENSE										
415 555.1 / PURCHASED POWER	45,998,901	(35,391,301)	0	1,769,300	0	45,998,901	10,607,600	10,607,600	12,376,900	12,376,900
416 555.2 / COGENERATION & SMALL POWER PROD										
417 CAPACITY RELATED	2,815,124	0	0	0	0	2,815,124	2,815,124	2,815,124	2,815,124	2,815,124
418 ENERGY RELATED	41,675,798	455,403	0	1,245,627	0	41,675,798	42,131,201	42,131,201	43,376,828	43,376,828
419 TOTAL 555.2/CSPP	44,490,922	455,403	0	1,245,627	0	44,490,922	44,946,325	44,946,325	46,191,952	46,191,952
420 555/TOTAL	90,489,823	(34,935,898)	0	3,014,927	0	90,489,823	55,553,925	55,553,925	58,568,852	58,568,852
421 556 / LOAD CONTROL & DISPATCHING EXPENSES	21,334	0	0	0	0	21,334	21,334	21,334	21,334	21,334
422 557 / OTHER EXPENSES	2,131,188	0	31,318	76,071	0	2,131,188	2,131,188	2,162,506	2,238,577	2,238,577
423 TOTAL OTHER POWER SUPPLY EXPENSES	92,642,345	(34,935,898)	31,318	3,090,998	0	92,642,345	57,706,447	57,737,765	60,828,763	60,828,763
424										
425 TOTAL PRODUCTION EXPENSES	258,145,068	(42,122,055)	458,180	9,679,789	0	258,145,068	216,023,013	216,481,193	226,160,983	226,160,983

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJJSTMENT	ADJUSTMENT
426	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
427	TRANSMISSION EXPENSES											
428	OPERATION											
429	560 / SUPERVISION & ENGINEERING	1,878,326	0	45,303	110,041	0		1,878,326	1,878,326	1,923,629	2,033,670	2,033,670
430	561 / LOAD DISPATCHING	2,714,370	0	78,162	189,856	0		2,714,370	2,714,370	2,792,532	2,982,388	2,982,388
431	562 / STATION EXPENSES	1,762,104	0	39,590	96,164	0		1,762,104	1,762,104	1,801,694	1,897,858	1,897,858
432	563 / OVERHEAD LINE EXPENSES	654,644	0	13,606	33,049	0		654,644	654,644	668,250	701,298	701,298
433	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	2,987,576	0	0	0	0		2,987,576	2,987,576	2,987,576	2,987,576	2,987,576
434	566 / MISCELLANEOUS EXPENSES	476,947	0	3,743	9,092	0		476,947	476,947	480,690	489,782	489,782
435	567 / RENTS	1,592,298	0	0	0	0		1,592,298	1,592,298	1,592,298	1,592,298	1,592,298
436	TOTAL TRANSMISSION OPERATION	12,066,265	0	180,403	438,202	0		12,066,265	12,066,265	12,246,668	12,684,870	12,684,870
437												
438	MAINTENANCE											
439	568 / SUPERVISION & ENGINEERING	774,542	0	13,951	33,886	0		774,542	774,542	788,493	822,379	822,379
440	569 / STRUCTURES	(1,552)	0	3	8	0		(1,552)	(1,552)	(1,549)	(1,541)	(1,541)
441	570 / STATION EQUIPMENT	1,901,974	0	54,382	132,094	0		1,901,974	1,901,974	1,956,356	2,088,449	2,088,449
442	571 / OVERHEAD LINES	2,514,150	0	20,834	50,606	0		2,514,150	2,514,150	2,534,984	2,585,589	2,585,589
443	573 / MISCELLANEOUS PLANT	60,764	0	11	27	0		60,764	60,764	60,775	60,801	60,801
444	TOTAL TRANSMISSION MAINTENANCE	5,249,878	0	89,180	216,620	0		5,249,878	5,249,878	5,339,058	5,555,678	5,555,678
445												
446	TOTAL TRANSMISSION EXPENSES	17,316,143	0	269,583	654,822	0		17,316,143	17,316,143	17,585,726	18,240,548	18,240,548

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
447	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
448	DISTRIBUTION EXPENSES											
449	OPERATION											
450	580 / SUPERVISION & ENGINEERING	3,523,703	0	78,591	190,899	0		3,523,703	3,523,703	3,602,294	3,793,193	3,793,193
451	581 / LOAD DISPATCHING	2,356,235	0	66,298	161,038	0		2,356,235	2,356,235	2,422,533	2,583,571	2,583,571
452	582 / STATION EXPENSES	1,273,803	0	25,153	61,097	0		1,273,803	1,273,803	1,298,956	1,360,054	1,360,054
453	583 / OVERHEAD LINE EXPENSES	3,607,428	0	96,950	235,493	0		3,607,428	3,607,428	3,704,378	3,939,871	3,939,871
454	584 / UNDERGROUND LINE EXPENSES	2,652,995	0	22,356	54,304	0		2,652,995	2,652,995	2,675,351	2,729,655	2,729,655
455	585 / STREET LIGHTING & SIGNAL SYSTEMS	156,324	0	2,214	5,377	0		156,324	156,324	158,538	163,914	163,914
456	586 / METER EXPENSES	6,632,290	0	153,534	372,937	0		6,632,290	6,632,290	6,785,824	7,158,761	7,158,761
457	587 / CUSTOMER INSTALLATIONS EXPENSE	506,128	0	12,610	30,630	0		506,128	506,128	518,738	549,369	549,369
458	588 / MISCELLANEOUS EXPENSES	4,735,766	0	91,706	222,756	0		4,735,766	4,735,766	4,827,472	5,050,229	5,050,229
459	589 / RENTS	139,665	0	0	0	0		139,665	139,665	139,665	139,665	139,665
460	TOTAL DISTRIBUTION OPERATION	25,584,337	0	549,413	1,334,532	0		25,584,337	25,584,337	26,133,750	27,468,282	27,468,282
461												
462	MAINTENANCE											
463	590 / SUPERVISION & ENGINEERING	54,896	0	1,633	3,968	0		54,896	54,896	56,529	60,497	60,497
464	591 / STRUCTURES	0	0	0	0	0		0	0	0	0	0
465	592 / STATION EQUIPMENT	2,653,046	0	57,165	138,854	0		2,653,046	2,653,046	2,710,211	2,849,064	2,849,064
466	593 / OVERHEAD LINES	12,017,854	0	105,329	255,845	0		12,017,854	12,017,854	12,123,183	12,379,028	12,379,028
467	594 / UNDERGROUND LINES	1,315,013	0	25,497	61,933	0		1,315,013	1,315,013	1,340,510	1,402,444	1,402,444
468	595 / LINE TRANSFORMERS	1,411,180	0	26,757	64,994	0		1,411,180	1,411,180	1,437,937	1,502,931	1,502,931
469	596 / STREET LIGHTING & SIGNAL SYSTEMS	362,444	0	6,403	15,553	0		362,444	362,444	368,847	384,400	384,400
470	597 / METERS	1,534,797	0	42,193	102,488	0		1,534,797	1,534,797	1,576,990	1,679,478	1,679,478
471	598 / MISCELLANEOUS PLANT	216,161	0	3,221	7,825	0		216,161	216,161	219,382	227,208	227,208
472	TOTAL DISTRIBUTION MAINTENANCE	19,565,391	0	268,199	651,459	0		19,565,391	19,565,391	19,833,590	20,485,050	20,485,050
473	TOTAL DISTRIBUTION EXPENSES	45,149,728	0	817,612	1,985,991	0		45,149,728	45,149,728	45,967,340	47,953,332	47,953,332
474												
475	CUSTOMER ACCOUNTING EXPENSES											
476	901 / SUPERVISION	391,716	0	11,325	27,507	0		391,716	391,716	403,041	430,548	430,548
477	902 / METER READING	4,709,294	0	108,477	263,493	0		4,709,294	4,709,294	4,817,771	5,081,264	5,081,264
478	903 / CUSTOMER RECORDS & COLLECTIONS	7,274,751	0	160,300	389,371	0		7,274,751	7,274,751	7,435,051	7,824,422	7,824,422
479	904 / UNCOLLECTIBLE ACCOUNTS	4,566,311	0	0	0	0		4,566,311	4,566,311	4,566,311	4,566,311	4,566,311
480	905 / MISC EXPENSES	1,819	0	20	49	0		1,819	1,819	1,839	1,888	1,888
481	TOTAL CUSTOMER ACCOUNTING EXPENSES	16,943,891	0	280,122	680,420	0		16,943,891	16,943,891	17,224,013	17,904,433	17,904,433
482												
483	CUSTOMER SERVICES & INFORMATION EXPENSES											
484	907 / SUPERVISION	377,832	0	11,163	27,115	0		377,832	377,832	388,995	416,110	416,110
485	908 / CUSTOMER ASSISTANCE	7,775,636	0	52,258	239,399	0		7,775,636	7,775,636	7,827,894	8,067,293	8,067,293
486	909 / INFORMATION & INSTRUCTIONAL	175	0	0	0	0		175	175	175	175	175
487	910 / MISCELLANEOUS EXPENSES	587,017	0	8,825	21,435	0		587,017	587,017	595,842	617,277	617,277
488	TOTAL CUST SERV & INFORMATN EXPENSES	8,740,660	0	72,246	287,950	0		8,740,660	8,740,660	8,812,906	9,100,855	9,100,855
489												
490	912 / DEMO & SELLING EXPENSES	0	0	0	0	0		0	0	0	0	0

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
491	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
492	ADMINISTRATIVE & GENERAL EXPENSES										
493	920 / ADMINISTRATIVE & GENERAL SALARIES	29,833,732	0	889,665	2,161,008	0	29,833,732	29,833,732	30,723,397	32,884,405	32,884,405
494	921 / OFFICE SUPPLIES	16,271,742	0	52,112	126,582	0	16,271,742	16,271,742	16,323,854	16,450,436	16,450,436
495	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(26,252,934)	0	0	0	0	(26,252,934)	(26,252,934)	(26,252,934)	(26,252,934)	(26,252,934)
496	923 / OUTSIDE SERVICES	5,580,743	0	0	0	0	5,580,743	5,580,743	5,580,743	5,580,743	5,580,743
497	924 / PROPERTY INSURANCE										
498	PRODUCTION - STEAM	1,454,354	0	3,311	0	0	1,454,354	1,454,354	1,457,665	1,457,665	1,457,665
499	ALL RISK & MISCELLANEOUS	2,458,325	0	1,523	8,199	0	2,458,325	2,458,325	2,459,848	2,468,047	2,468,047
500	TOTAL ACCOUNT 924	3,912,679	0	4,834	8,199	0	3,912,679	3,912,679	3,917,513	3,925,712	3,925,712
501	925 / INJURIES & DAMAGES	3,271,342	0	388,831	374,334	0	3,271,342	3,271,342	3,660,173	4,034,507	4,034,507
502	926 / EMPLOYEE PENSIONS & BENEFITS	25,757,402	0	0	2,170,163	0	25,757,402	25,757,402	25,757,402	27,927,565	27,927,565
503	927 / FRANCHISE REQUIREMENTS	2,807	0	0	0	0	2,807	2,807	2,807	2,807	2,807
504	928 / REGULATORY COMMISSION EXPENSES										
505	FERC ADMIN ASSESS & SECURITIES										
506	CAPACITY RELATED	2,330,958	0	0	0	0	2,330,958	2,330,958	2,330,958	2,330,958	2,330,958
507	ENERGY RELATED	379,455	0	0	0	0	379,455	379,455	379,455	379,455	379,455
508	FERC RATE CASE	0	0	0	0	0	0	0	0	0	0
509	FERC ORDER 472	240,000	0	0	0	0	240,000	240,000	240,000	240,000	240,000
510	FERC OTHER	643,309	0	0	0	0	643,309	643,309	643,309	643,309	643,309
511	FERC OREGON HYDRO	164,375	0	0	0	0	164,375	164,375	164,375	164,375	164,375
512	SEC EXPENSES	0	0	0	0	0	0	0	0	0	0
513	IDAHO PUC -RATE CASE	21,533	0	0	0	0	21,533	21,533	21,533	21,533	21,533
514	-OTHER	91,372	0	0	0	4,953	91,372	91,372	91,372	91,372	96,325
515	OREGON PUC -RATE CASE	(4,416)	0	0	0	0	(4,416)	(4,416)	(4,416)	(4,416)	(4,416)
516	-OTHER	7,589	0	0	0	0	7,589	7,589	7,589	7,589	7,589
517	NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0	0	0
518	-OTHER	16,697	0	0	0	0	16,697	16,697	16,697	16,697	16,697
519	TOTAL ACCOUNT 928	3,890,872	0	0	0	4,953	3,890,872	3,890,872	3,890,872	3,890,872	3,895,825
520	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0
521	930.1 / GENERAL ADVERTISING	452,108	0	5	12	(452,125)	452,108	452,108	452,113	452,125	0
522	930.2 / MISCELLANEOUS EXPENSES	1,255,018	0	0	0	(28,384)	1,255,018	1,255,018	1,255,018	1,255,018	1,226,634
523	931 / RENTS	23,130	0	0	0	0	23,130	23,130	23,130	23,130	23,130
524	TOTAL ADM & GEN OPERATION	63,998,641	0	1,335,447	4,840,297	(475,556)	63,998,641	63,998,641	65,334,088	70,174,385	69,698,829
525	PLUS:										
526	935 / GENERAL PLANT MAINTENANCE	2,018,112	0	23,169	56,279	0	2,018,112	2,018,112	2,041,281	2,097,560	2,097,560
527	416 / MERCHANDISING EXPENSE	1,130,373	0	0	0	0	1,130,373	1,130,373	1,130,373	1,130,373	1,130,373
528	TOTAL OPER & MAINT EXPENSES	413,442,616	(42,122,055)	3,256,361	18,185,548	(475,556)	413,442,616	371,320,561	374,576,922	392,762,470	392,286,914

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Power production expenses:			
		Steam power generation -			
		Operation -			
1	500	Oper and supv engineering	1,638,522	548,895	2,187,417
2	501	Fuel	0	0	0
3	502	Steam expenses	3,860,027	1,130,737	4,990,765
4	505	Electric expenses	601,187	666,090	1,267,277
5	506	Misc steam power expenses	1,149,339	1,808,726	2,958,065
6	507	Rents	351,737	255,420	607,157
7		Total operation	7,600,813	4,409,868	12,010,681
		Maintenance -			
8	510	Main supv and engineering	666,655	1,133,948	1,800,603
9	511	Main of structures	193,246	102,514	295,759
10	512	Main of boiler plant	8,012,538	4,688,306	12,700,845
11	513	Main of electric plant	1,918,580	1,777,151	3,695,731
12	514	Main of misc steam plant	3,114,832	4,875,711	7,990,543
13		Total maintenance	13,905,851	12,577,631	26,483,481
14		Total steam power generation	21,506,663	16,987,499	38,494,162
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering	1,922,893	2,344,497	4,267,390
16	536	Water for power	2,234,157	1,716,226	3,950,383
17	537	Hydraulic expenses	2,542,557	2,936,918	5,479,474
18	538	Electric expenses	587,345	470,852	1,058,196
19	539	Misc hydro pwr gen exp	860,348	899,453	1,759,801
20	540	Rents	187,069	204,903	391,972
21		Total operation	8,334,368	8,572,848	16,907,217
		Maintenance -			
22	541	Main supv and engineering	555,105	621,696	1,176,801
23	542	Main of structures	427,237	644,224	1,071,461
24	543	Main of res,dams,waterwys	427,733	458,572	886,306
25	544	Main of electric plant	1,482,202	1,100,830	2,583,033
26	545	Main of misc hydro plant	1,087,507	1,211,460	2,298,967
27		Total maintenance	3,979,785	4,036,781	8,016,567
28		Total hydraulic power generation	12,314,154	12,609,630	24,923,783
		Other power generation -			
		Operation -			
29	546	Oper supv and engineering	215,688	167,054	382,741
30	547	Fuel	0	0	0
31	548	Generation expenses	67,415	128,392	195,806
32	549	Misc other pwr gen exp	98,764	254,853	353,617
33	549	Misc other pwr gen exp	0	15,103	15,103
34		Total operation	381,867	565,402	947,268

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Other power generation - (continued)			
		Maintenance -			
1	551	Main supv and engineering	0	752	752
2	552	Main of structures	108,581	82,474	191,054
3	553	Main of gen and elec plt	39,483	169,926	209,409
4	554	Main misc oth pwr gen plt	149,477	249,228	398,705
5		Total maintenance	297,541	502,379	799,920
6		Total other power generation	679,408	1,067,781	1,747,189
		Other power supply expenses -			
7	555	Purchased power	0	0	0
8	556	System cont and load disp	13,373	7,961	21,334
9	557	Other expenses	717,229	1,413,959	2,131,188
10		Total other power supply expenses	730,603	1,421,920	2,152,523
11		Total power production expenses	35,230,827	32,086,829	67,317,657

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	991,555	886,771	1,878,326
2	561	Load dispatching	1,373,187	1,341,182	2,714,370
3	562	Station expenses	772,321	989,783	1,762,104
4	563	Overhead line expenses	326,528	328,117	654,644
5	564	Underground line expenses	0	0	0
6	565	Trans of elec by others	1,517,300	1,470,276	2,987,576
7	566	Misc trans expenses	140,739	336,209	476,947
8	567	Rents	609,559	982,739	1,592,298
9	Total operation		5,731,190	6,335,076	12,066,266
	Maintenance -				
10	568	Main supv and engineering	367,428	407,113	774,542
11	569	Main of structures	337	(1,889)	(1,552)
12	570	Main of station equip	1,375,137	526,837	1,901,974
13	571	Main of overhead lines	958,764	1,555,386	2,514,150
14	573	Main of misc trans plant	57,733	3,031	60,764
15	Total maintenance		2,759,400	2,490,478	5,249,878
16	Total transmission expenses		8,490,590	8,825,554	17,316,144
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,570,393	1,953,311	3,523,703
18	581	Load dispatching	1,084,573	1,271,663	2,356,235
19	582	Station expenses	451,822	821,981	1,273,803
20	583	Overhead line expenses	1,587,755	2,019,674	3,607,428
21	584	Underground line expenses	1,173,197	1,479,798	2,652,995
22	585	St light and sgnl sys exp	84,873	71,451	156,324
23	586	Meter expenses	3,041,190	3,591,100	6,632,290
24	587	Customer install expenses	238,443	267,685	506,128
25	588	Misc distribution exp	2,480,266	2,255,500	4,735,766
26	589	Rents	9,217	130,448	139,665
27	Total operation		11,721,727	13,862,611	25,584,339
	Maintenance -				
28	590	Main supv and engineering	17,255	37,641	54,896
29	591	Main of structures	0	0	0
30	592	Main of station equip	1,283,771	1,369,276	2,653,046
31	593	Main of overhead lines	5,710,292	6,307,562	12,017,854
32	594	Main of underground lines	578,362	736,651	1,315,013
33	595	Main of line transformers	646,026	765,155	1,411,180
34	596	Main of st lght-sgnl sys	164,502	197,943	362,444
35	597	Main of meters	760,988	773,808	1,534,797
36	598	Main of misc dist plant	129,712	86,450	216,161
37	Total maintenance		9,290,907	10,274,486	19,565,393
38	Total distribution expenses		21,012,634	24,137,097	45,149,731

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Customer accounts expenses:				
	Operation -				
1	901	Supervision	185,939	205,778	391,716
2	902	Meter reading expenses	2,289,427	2,419,867	4,709,294
3	903	Cust recrds - collect exp	3,827,689	3,447,062	7,274,751
4	904	Uncollectible accounts	1,592,466	2,973,845	4,566,311
5	905	Misc customer accts exp	545	1,274	1,819
6		Total customer accounts expenses	7,896,066	9,047,825	16,943,891
	Customer service and informational expenses:				
	Operation -				
7	907	Supervision	219,498	158,334	377,832
8	908	Customer assistance exp	3,466,592	4,309,043	7,775,636
9	909	Info and instruct adv exp	156	19	175
10	910	Misc cust svc and inf exp	275,989	311,029	587,017
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	3,962,235	4,778,426	8,740,660
	Administrative and general expenses:				
	Operation -				
13	920	Admin and gen salaries	14,844,624	14,989,109	29,833,732
14	921	Office supplies and exp	7,444,132	8,827,610	16,271,742
15	922	Admin exp transf - cr	(12,991,888)	(13,261,046)	(26,252,934)
16	923	Outside services employed	3,213,653	2,367,090	5,580,743
17	924	Property insurance	1,871,050	2,041,629	3,912,680
18	925	Injuries and damages	1,864,497	1,406,845	3,271,342
19	926	Emp pensions and benefits	12,688,937	13,068,466	25,757,402
20	927	Franchise requirements	1,475	1,332	2,807
21	928	Reg commission expenses	1,978,588	1,912,284	3,890,872
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	137,640	314,468	452,108
24	930.2	Misc general expenses	669,764	585,254	1,255,018
25	931	Rents	5,459	17,671	23,130
26		Total operation	31,727,931	32,270,711	63,998,642
	Maintenance -				
27	935	Main of general plant	1,140,672	877,440	2,018,112
28		Total maintenance	1,140,672	877,440	2,018,112
29		Total administrative and general expenses	32,868,603	33,148,151	66,016,754
30		Total electric operation and maintenance expenses	109,460,955	112,023,883	221,484,838

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2003

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions	72,205	18,013	19,851	43,100	115,054	53,221	50,000	50,000	50,000	50,000	50,000	50,000	622,444
2	Hydro Services	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Management Services	0	83,950	0	7,200	11,347	24,049	14,600	14,600	14,600	18,350	18,350	18,350	225,396
4	Joint Use (Pole) - Idaho	129,773	70,625	32,681	25,539	45,339	32,288	13,000	13,000	13,000	13,000	13,000	13,000	414,245
5	Joint Use (Pole) - Oregon	0	524	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000	12,524
6	Total	$201,978	$173,112	$52,532	$75,839	$172,740	$109,558	$79,600	$79,600	$79,600	$83,350	$83,350	$83,350	$1,274,609
	Other Expenses (Acct 416):													
7	Power Solutions	$4,807	$58,466	$77,565	$86,202	$142,645	$142,610	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$812,295
8	Hydro Services	295	133	43	289	58	0	0	0	0	0	0	0	818
9	Water Management Services	16,518	9,917	1,533	8,590	12,243	10,326	11,000	11,000	10,000	11,000	14,000	14,000	130,127
10	Joint Use - Idaho	13,240	11,950	11,281	24,264	8,457	7,172	15,000	15,000	15,000	15,000	15,000	15,000	166,364
11	Joint Use - Oregon	2,738	632	227	1,178	861	3,133	2,000	2,000	2,000	2,000	2,000	2,000	20,769
12	Total	$37,598	$81,098	$90,649	$120,523	$164,264	$163,241	$78,000	$78,000	$77,000	$78,000	$81,000	$81,000	$1,130,373

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Power Cost Adjustment Summary														
2	April 2002 thru March 2003		April	May	June	July	August	September	October	November	December	January	February	March	Totals
4	PCA Revenue														
5	Normalized Firm Load		991,176	1,033,117	1,143,545	1,352,219	1,422,263	1,206,799	1,112,398	1,030,835	1,162,545	1,229,083	1,162,223	1,106,080	13,952,283
6	PCA Component Rate		3.861	2.981	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	
7	Revenue at 85%		3,252,891	2,617,764	2,095,661	2,478,077	2,606,439	2,211,580	2,038,581	1,889,108	2,130,480	2,252,418	2,129,890	2,027,002	27,729,889
9	Load Change Adjustment														
10	Actual Firm Load - Adjusted	MWh	1,070,745	1,312,833	1,523,116	1,753,615	1,540,338	1,270,806	1,176,173	1,180,382	1,298,897	1,281,353	1,129,269	1,128,293	15,665,820
11	Normalized Firm Load	MWh	991,176	1,033,117	1,143,545	1,352,219	1,422,263	1,206,799	1,112,398	1,030,835	1,162,545	1,229,083	1,162,223	1,106,080	13,952,283
12	Load Change	MWh	79,569	279,716	379,571	401,396	118,075	64,007	63,775	149,547	136,352	52,270	(32,954)	22,213	1,713,537
13	Expense Adjustment (@ 16.84)		(1,339,942)	(4,710,417)	(6,391,976)	(6,759,509)	(1,988,383)	(1,077,878)	(1,073,971)	(2,518,371)	(2,296,168)	(880,227)	554,945	(374,067)	(28,855,963)
15	Actual Non-QF PCA														
16	Expense Adjustment	$	(1,339,942)	(4,710,417)	(6,391,976)	(6,759,509)	(1,988,383)	(1,077,878)	(1,073,971)	(2,518,371)	(2,296,168)	(880,227)	554,945	(374,067)	(28,855,963)
17	Purchasec Water	$	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Astaris Voluntary Load Reduction	$	2,940,862	2,593,397	2,300,935	4,799,027	5,771,124	4,899,256	3,549,877	3,407,962	3,501,610	3,090,697	38,826	0	36,893,573
19	Mobile Generation Costs	$	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Fuel Expense-Coal	$	6,725,117	7,825,870	6,212,817	8,644,471	8,073,559	6,029,565	9,007,564	7,920,506	9,030,415	9,165,415	8,299,813	7,324,198	96,259,308
21	Fuel Expense-Gas	$	259,117	248,000	435,783	533,340	771,181	199,906	383,923	206,828	292,664	213,635	265,119	268,726	4,078,282
22	Non-Firm Purchases	$	2,834,699	3,485,356	4,512,167	11,269,932	5,524,913	1,207,162	1,296,507	2,947,948	8,012,846	2,366,083	(363,892)	2,905,179	45,998,901
23	Quantified Purchase from BPA	$	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Surplus Sales	$	(5,400,360)	(1,657,392)	(433,783)	(744,349)	(1,942,255)	(3,351,221)	(3,784,232)	(1,286,388)	(5,130,598)	(2,554,140)	(5,624,597)	(7,692,420)	(39,601,735)
25	FMC 2'nd Blk Engy-Cmdty Price Only	$	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Non-QF	$	6,019,553	7,784,813	6,635,943	17,742,913	16,210,138	9,906,791	9,379,669	10,678,484	13,410,769	11,401,463	3,170,214	2,431,616	114,772,366
28	BASE														
29	Fuel Expense	$	3,341,000	2,293,000	2,843,000	5,076,000	6,445,000	5,587,000	6,026,000	6,909,000	7,127,000	6,051,000	5,051,000	4,737,000	61,486,000
30	Non-Firm Purchases	$	339,000	1,356,000	1,872,000	2,473,000	1,252,000	615,000	162,000	345,000	844,000	879,000	642,000	296,000	11,075,000
31	Surplus Sales	$	(3,195,000)	(597,000)	(208,000)	(142,000)	(595,000)	(1,570,000)	(3,022,000)	(3,883,000)	(2,809,000)	(2,978,000)	(2,781,000)	(2,742,000)	(24,522,000)
32	FMC 2'nd Blk Engy-Cmdty Price Only	$	(826,063)	(979,683)	(693,151)	(600,808)	(745,141)	(664,245)	(742,240)	(625,640)	(739,128)	(799,267)	(769,197)	(889,476)	(9,074,038)
33	Net 90% Items	$	(341,063)	2,072,317	3,813,849	6,806,192	6,356,859	3,967,755	2,423,760	2,745,360	4,422,872	3,152,733	2,142,803	1,401,524	36,964,962
35	Change From Base	$	6,360,616	5,712,496	2,822,093	10,936,721	9,853,279	5,939,036	6,955,909	7,933,124	8,987,897	8,248,729	1,027,411	1,030,092	75,807,403
37	Sharing Percentage		90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	
38	Idaho Allocation		85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	
40	Non-QF Deferral	$	4,865,871	4,370,059	2,158,901	8,366,592	7,537,759	4,543,362	5,321,270	6,068,840	6,875,741	6,310,278	785,970	788,020	57,992,664
42	Actual QF (w/Meridian&Net Metering)	$	2,946,033	4,189,352	5,847,755	6,337,507	5,967,284	4,930,365	3,359,512	2,280,716	2,597,535	2,194,734	2,055,350	1,784,779	44,490,922
43	Base QF	$	2,038,265	3,024,735	5,108,325	5,317,475	5,059,785	3,531,295	2,438,425	1,539,895	1,713,885	1,567,845	1,459,785	1,314,445	34,114,160
44	Change From Base	$	907,768	1,164,617	739,430	1,020,032	907,499	1,399,070	921,087	740,821	883,650	626,889	595,565	470,334	10,376,762
46	Quantified Benefit from BPA	$	0	0	0	(47)	0	0	0	0	0	0	0	0	(47)
48	Total Non-shared Deferral	$	907,768	1,164,617	739,430	1,019,985	907,499	1,399,070	921,087	740,821	883,650	626,889	595,565	470,334	10,376,715
50	Sharing Percentage		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
51	Idaho Allocation		85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	
53	QF Deferral	$	771,603	989,924	628,515	866,987	771,374	1,189,209	782,924	629,697	751,102	532,856	506,230	399,784	8,820,208
55	Astaris V.R Credit	$	0	0	0	0	0	0	0	0	0	(419,727)	(5,273)	0	(425,000)
56	Astaris Take Or Pay Charge	$	0	0	0	0	0	500,000	0	0	500,000	0	0	275,663	1,275,663
57	Mobile Home Metering Costs	$	8,813	6,904	782	0	0	0	0	0	0	0	0	0	16,499
58	Intervenor Funding	$	0	0	0	0	25,000	0	0	1,138	0	0	0	0	26,138
59	Credit From IDACORP Energy	$	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(166,667)	(2,000,000)
61	Total Deferral	$	2,226,729	2,582,457	525,871	6,588,836	5,561,027	3,854,325	3,898,947	4,643,900	5,829,697	4,004,323	(1,009,630)	(730,201)	37,976,282
64	Principal Balances														
66	Beginning Balance ***	$	0	2,226,729	4,809,186	5,335,057	11,923,894	17,484,921	21,339,246	25,238,193	29,882,093	35,711,790	39,716,113	38,706,483	
68	Amount Deferred	$	2,226,729	2,582,457	525,871	6,588,836	5,561,027	3,854,325	3,898,947	4,643,900	5,829,697	4,004,323	(1,009,630)	(730,201)	37,976,282
70	Ending Balance	$	2,226,729	4,809,186	5,335,057	11,923,894	17,484,921	21,339,246	25,238,193	29,882,093	35,711,790	39,716,113	38,706,483	37,976,282	
72	Interest Balances														
74	Accrual thru Prior Month	$	0	(3,549)	(27,291)	(11,441)	6,948	46,581	105,200	166,470	251,188	350,784	469,951	602,338	
76	Monthly Interest Rate **		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
78	Monthly Interest Inc/(Exp)	$	0	7,422	16,031	17,784	39,746	58,283	71,131	84,127	99,607	119,039	132,387	129,022	774,579
79	Prior Month's Interest Adjustments	$	(3,549)	(31,164)	(181)	606	(114)	336	(9,860)	590	(11)	128	0	(5)	(43,225)
80	Total Current Month Interest	$	(3,549)	(23,741)	15,849	18,389	39,633	58,619	61,270	84,717	99,596	119,167	132,387	129,016	731,354
82	Interest Accrued to date	$	(3,549)	(27,291)	(11,441)	6,948	46,581	105,200	166,470	251,188	350,784	469,951	602,338	731,354	
84	Balance in All Accounts	$	2,223,180	4,781,896	5,323,616	11,930,842	17,531,501	21,444,446	25,404,664	30,133,280	36,062,574	40,186,063	39,308,821	38,707,636	38,707,636
86	* Negative amounts indicate benefit to the ratepayers.														
87	** Interest rate changed per IPUC Order 28896.														
88	***Beginning balance per IPUC Order 29026														
91	FMC Second Block Energy Old Base		(1,227,593)	(1,437,407)	(1,046,062)	(919,941)	(1,117,071)	(1,006,583)	(1,113,108)	(953,856)	(1,108,858)	(1,190,995)	(1,149,926)	(1,314,202)	(13,585,602)
93	FMC Second Block Energy New Base		(826,063)	(979,683)	(693,151)	(600,808)	(745,141)	(664,245)	(742,240)	(625,640)	(739,128)	(799,267)	(769,197)	(889,476)	(9,074,038)
95	Forecast Water Adjust		3.861	2.981	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	2.156	

Exhibit No. 3
Case No. IPC-E-03-05
G. Said, IPCo

20 ⑤
= 170,827,413
①

IPCO POWER SUPPLY COSTS FOR 2003 NORMALIZED LOADS OVER 76 WATER YEAR CONDITIONS
WITH NORMALIZING AND KNOWN AND MEASURABLE ADJUSTMENTS
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (mwh)	796 221.1	832,943.3	817,100.1	850,869.7	859,088.5	858,151.1	759,935.6	726,751.7	675,876.1	541,432.4	456,092.1	662,560.9	8,837,022.5
Bridger													
Energy (mwh)	438 772.7	378,579.5	442,661.3	391,177.1	327,570.9	326,888.8	455,772.4	455,868.7	441,499.2	456,599.6	441,577.7	456,158.0	5,013,126.0
Cost ($ x 1000)	$5,593.3	$4,826.0	$5,642.8	$4,986.5	$4,175.7	$4,167.0	$5,810.0	$5,811.2	$5,628.0	$5,820.5	$5,629.0	$5,814.9	$63,904.9
Boardman													
Energy (mwh)	35 892.5	31,118.0	36,441.9	32,832.6	29,961.8	-	38,327.3	38,725.3	37,546.0	38,791.7	37,544.3	38,754.2	395,935.6
Cost ($ x 1000)	$475.4	$412.2	$482.7	$434.9	$396.9	$0.0	$507.7	$513.0	$497.4	$513.9	$497.3	$513.4	$5,244.7
Valmy													
Energy (mwh)	162 669.0	145,085.8	78,685.9	114,741.2	151,563.5	148,155.1	163,064.5	163,062.4	157,894.3	162,805.5	157,745.1	163,173.8	1,768,646.1
Cost ($ x 1000)	$2,391.3	$2,132.8	$1,156.7	$1,686.7	$2,228.0	$2,177.9	$2,397.1	$2,397.1	$2,321.1	$2,393.3	$2,318.9	$2,398.7	$25,999.8
Danskin													
Energy (mwh)	10.1	13.8	35.6	8.5	137.6	238.7	149.3	166.9	11.0	5.7	7.0	20.3	804.3
Cost ($ x 1000)	$0.5	$0.7	$1.4	$0.4	$6.6	$11.3	$7.6	$8.0	$0.4	$0.3	$0.3	$0.8	$38.1
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$272.0	$256.8	$272.0	$264.4	$272.0	$264.4	$272.0	$272.0	$264.4	$272.0	$264.4	$272.0	$3,218.4
Total Cost	$272.5	$257.5	$273.4	$264.8	$278.6	$275.7	$279.6	$280.0	$264.8	$272.3	$264.7	$272.8	$3,256.5
Purchased Power (Excluding CSPP)													
Market Energy (mwh)	10,978.3	2,425.5	2,126.6	976.7	18,390.4	40,600.1	44,999.7	31,717.5	12,398.6	1,019.0	19,820.4	25,362.5	210,815.2
Contract Energy (mwh)	-	-	-	-	-	32,400.0	33,480.0	33,480.0	-	-	-	-	99,360.0
Total Energy Excl. CSPP (mwh)	10,978.3	2,425.5	2,126.6	976.7	18,390.4	73,000.1	78,479.7	65,197.5	12,398.6	1,019.0	19,820.4	25,362.5	310,175.2
Market Cost ($ x 1000)	$397.9	$88.7	$77.7	$28.0	$664.1	$1,531.0	$1,835.1	$1,342.9	$480.8	$35.7	$610.9	$884.1	$7,976.9
Contract Cost ($ x 1000)	$0.0	$0.0	$0.0	$0.0	$0.0	$1,400.0	$1,500.0	$1,500.0	$0.0	$0.0	$0.0	$0.0	$4,400.0
Total Cost Excl. CSPP ($ x 1000)	$397.9	$88.7	$77.7	$28.0	$664.1	$2,931.0	$3,335.1	$2,842.9	$480.8	$35.7	$610.9	$884.1	$12,376.9
Surplus Sales													
Energy (mwh)	275,833.0	393,058.0	386,996.0	477,141.2	339,313.2	244,417.9	105,904.1	123,223.1	229,492.0	215,052.0	71,826.3	162,439.0	3,024,695.8
Revenue Including Transmission Costs ($ x 1000)	$6,087.5	$8,074.9	$8,461.9	$9,664.7	$6,906.1	$4,803.4	$2,491.3	$3,494.2	$5,931.8	$5,197.5	$1,486.5	$3,519.7	$66,119.4
Transmission Costs ($ x 1000)	$275.8	$393.1	$387.0	$477.1	$339.3	$244.4	$105.9	$123.2	$229.5	$215.1	$71.8	$162.4	$3,024.7
Revenue Excluding Transmission Costs ($ x 1000)	$5,811.6	$7,681.8	$8,074.9	$9,187.5	$6,566.8	$4,558.9	$2,385.4	$3,371.0	$5,702.3	$4,982.5	$1,414.7	$3,357.3	$63,094.8
Net Power Supply Costs ($ x 1000)	$3,318.8	$35.3	($441.5)	($1,786.6)	$1,176.5	$4,992.8	$9,944.2	$8,473.1	$3,489.8	$4,053.1	$7,906.2	$6,526.5	$47,688.1

IPCO POWER SUPPLY COSTS FOR 2003 NORMALIZED LOADS OVER 76 WATER YEAR CONDITIONS
WITH NORMALIZING ADJUSTMENTS
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (mwh)	804,135.3	828,044.0	813,394.6	850,296.1	859,099.8	858,146.0	757,775.5	725,058.1	678,481.6	543,364.4	456,083.1	662,559.4	8,836,437.9
Bridger													
Energy (mwh)	441,541.6	384,532.4	444,064.9	394,801.7	330,145.5	333,919.6	456,130.9	456,223.0	441,844.6	456,827.2	441,684.5	456,393.5	5,038,109.6
Cost ($ x 1000)	$ 5,586.4	$ 4,865.1	$ 5,618.3	$ 4,995.1	$ 4,177.0	$ 4,224.8	$ 5,771.0	$ 5,772.2	$ 5,590.2	$ 5,779.8	$ 5,588.2	$ 5,774.3	$ 63,742.5
Boardman													
Energy (mwh)	35,488.4	30,495.2	36,128.8	32,469.1	29,423.8	-	38,168.5	38,707.2	37,534.4	38,775.7	37,535.8	38,736.7	393,463.6
Cost ($ x 1000)	$ 484.9	$ 416.7	$ 493.7	$ 443.7	$ 402.1	$ -	$ 521.5	$ 528.9	$ 512.9	$ 529.8	$ 512.9	$ 529.3	$ 5,376.4
Valmy													
Energy (mwh)	110,454.0	88,799.0	38,264.5	66,417.7	110,707.6	104,109.0	141,215.1	140,384.9	130,339.9	127,741.5	108,708.5	116,063.1	1,283,204.8
Cost ($ x 1000)	$ 1,788.5	$ 1,437.9	$ 619.6	$ 1,075.5	$ 1,792.6	$ 1,685.8	$ 2,286.6	$ 2,273.2	$ 2,110.5	$ 2,068.5	$ 1,760.3	$ 1,879.3	$ 20,778.3
Danskin													
Energy (mwh)	4.3	7.4	27.2	23.2	136.2	215.8	174.1	152.3	5.8	1.4	3.0	9.8	760.5
Cost ($ x 1000)	$ 0.2	$ 0.3	$ 1.1	$ 1.1	$ 6.6	$ 10.0	$ 8.6	$ 7.0	$ 0.2	$ 0.1	$ 0.2	$ 0.5	$ 35.8
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$ 272.0	$ 256.8	$ 272.0	$ 264.4	$ 272.0	$ 264.4	$ 272.0	$ 272.0	$ 264.4	$ 272.0	$ 264.4	$ 272.0	$ 3,218.4
Total Cost	$ 272.2	$ 257.1	$ 273.1	$ 265.5	$ 278.6	$ 274.4	$ 280.6	$ 279.0	$ 264.6	$ 272.1	$ 264.6	$ 272.5	$ 3,254.2
Purchased Power (Excluding CSPP)													
Market Energy (mwh)	23,198.3	8,925.5	4,316.3	1,855.3	21,639.0	59,387.5	46,643.7	33,288.7	13,471.2	1,743.4	41,174.3	41,921.1	297,564.4
Contract Energy (mwh)	(37,200.0)	(33,600.0)	-	-	-	7,200.0	55,800.0	55,800.0	-	-	-	-	48,000.0
Total Energy Excl. CSPP (mwh)	(13,512.2)	(24,232.4)	4,316.3	1,855.3	21,639.0	66,587.5	102,443.7	89,088.7	13,471.2	1,743.4	41,174.3	41,921.1	346,496.0
Market Cost ($ x 1000)	$ 751.3	$ 279.3	$ 147.5	$ 49.0	$ 761.4	$ 2,137.6	$ 1,903.9	$ 1,418.9	$ 514.2	$ 55.5	$ 1,194.3	$ 1,394.6	$ 10,607.6
Contract Cost ($ x 1000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cost Excl. CSPP ($ x 1000)	751.3	279.3	147.5	49.0	761.4	2,137.6	1,903.9	1,418.9	514.2	55.5	1,194.3	1,394.6	10,607.6
Surplus Sales													
Energy (mwh)	208,911.2	310,095.5	346,141.0	432,398.5	299,288.2	196,642.1	100,875.2	117,856.7	200,904.3	178,387.8	44,228.9	132,093.1	2,567,822.6
Revenue Including Transmission Costs ($ x 1000)	$ 4,665.2	$ 6,373.6	$ 7,589.3	$ 8,851.1	$ 6,240.0	$ 3,868.9	$ 2,377.7	$ 3,352.5	$ 5,254.6	$ 4,388.1	$ 903.8	$ 2,867.6	$ 56,732.3
Transmission Costs ($ x 1000)	$ 208.9	$ 310.1	$ 346.1	$ 432.4	$ 299.3	$ 196.6	$ 100.9	$ 117.9	$ 200.9	$ 178.4	$ 44.2	$ 132.1	$ 2,567.8
Revenue Excluding Transmission Costs ($ x 1000)	$ 4,456.3	$ 6,063.5	$ 7,243.1	$ 8,418.7	$ 5,940.8	$ 3,672.3	$ 2,276.8	$ 3,234.6	$ 5,053.7	$ 4,209.7	$ 859.6	$ 2,735.5	$ 54,164.5
Net Power Supply Costs ($ x 1000)	$ 4,427.2	$ 1,192.7	$ (90.9)	$ (1,590.0)	$ 1,471.0	$ 4,650.2	$ 8,486.9	$ 7,037.7	$ 3,938.8	$ 4,495.9	$ 8,460.6	$ 7,114.6	$ 49,594.6

DRAFT
POWER SUPPLY EXHIBIT

	Case With Normalizing Adjustments	Case With Normalizing and Known & Measurable Adjustments	Difference
Direct Impacts			
Purchased Power - Contract			
CSPP			
Energy (mwh)	783,635	812,779	29,144
Expense ($ x 1000) 1/	$45,167.0	$46,413.0	$1,246.0
PPL-Montana			
Energy (mwh)	0	99,360	99,360
Expense ($ x 1000)	$0.0	$4,400.0	$4,400.0
Fuel Costs			
Bridger			
Cost (mills/kWh)$/mmBtu)	12.65	12.75	0.10
Energy (mwh)	5,038,109	5,013,126	(24,983)
Expense ($ x 1000)	$63,742.5	$63,904.9	$162.4
Boardman			
Cost (mills/kWh)$/mmBtu)	13.66	13.25	(0.41)
Energy (mwh)	393,464	395,936	2,472
Expense ($ x 1000)	$5,376.4	$5,244.7	($131.7)
Valmy			
Cost (mills/kWh)$/mmBtu)	16.19	14.70	(1.49)
Energy (mwh)	1,283,205	1,768,646	485,441
Expense ($ x 1000)	$20,778.3	$25,999.8	$5,221.5
Indirect Impacts			
Purchased Power - Market			
Energy (mwh)	297,564	210,815	(86,749)
Expense ($ x 1000)	$10,607.6	$7,976.9	($2,630.7)
Surplus Sales			
Energy (mwh)	2,567,823	3,024,696	456,873
Revenue ($ x 1000)	$54,164.5	$63,094.8	$8,930.3
Danskin			
Energy (mwh)	761	805	44
Expense ($ x 1000)	$3,254.2	$3,256.5	$2.3
Net Power Supply Expense ($ x 1000)	$49,594.6	$47,688.1	($1,906.5)

1/ Not included in Net Power Supply Expense

Idaho Power Company
Cogeneration and Small Power Production
Rate Case Information

Assumptions:

- No Contract Expirations
- Non- Firm contracts estimated Based upon AURORA model
  Immaterial impact due to small size of the current projects
- Estimated Generation based on rolling 5 year average of actual output, or less then 5 years if the project does not have 5 years of histcry.
- New Contracts
  Tiber signed / approved contract April 2003, online in 2004

2003	Mwh	Adjusted Mwh	Average Mw
Jan	38,611	38,611	52
Feb	36,088	36,088	54
Mar	50,452	50,452	68
Apr	62,843	62,843	87
May	90,588	90,588	122
Jun	92,643	92,643	129
Jul	97,660	97,660	131
Aug	93,978	93,978	126
Sep	79,460	79,460	110
Oct	64,455	64,455	87
Nov	39,365	39,365	55
Dec	37,492	37,492	50
	783,635	783,635	89

2004	Mwh	Additional Project output Tiber	Adjusted Mwh	Average Mw
Jan	38,611	0	38,611	52
Feb	36,088	0	36,088	54
Mar	50,452	0	50,452	68
Apr	62,843	0	62,843	87
May	90,588	4,910	95,498	128
Jun	92,643	4,752	97,395	135
Jul	97,660	4,910	102,570	138
Aug	93,978	4,910	98,888	133
Sep	79,460	4,752	84,212	117
Oct	64,455	4,910	69,365	93
Nov	39,365	0	39,365	55
Dec	37,492	0	37,492	50
	783,635	29,144	812,779	93

Energy Amount	Capacity Amount	Adjusted Amount
$1,933,875	$234,594	$2,168,469
$1,842,261	$234,594	$2,076,855
$2,058,398	$234,594	$2,292,992
$2,578,211	$234,594	$2,812,805
$3,758,612	$234,594	$3,993,206
$5,993,692	$234,594	$6,228,286
$6,078,534	$234,594	$6,313,128
$5,950,510	$234,594	$6,185,104
$4,639,273	$234,594	$4,873,867
$3,354,016	$234,594	$3,588,610
$1,979,642	$234,594	$2,214,236
$1,964,177	$234,594	$2,198,771
$42,131,201	$2,815,124	$44,946,325

Energy Amount	Capacity Amount	Additional Project Expense Tiber	Adjusted Amount
$1,933,875	$234,594	$0	$2,168,469
$1,842,261	$234,594	$0	$2,076,855
$2,058,398	$234,594	$0	$2,292,992
$2,578,211	$234,594	$0	$2,812,805
$3,758,612	$234,594	$150,995	$4,144,201
$5,993,692	$234,594	$238,550	$6,466,836
$6,078,534	$234,594	$246,502	$6,559,630
$5,950,510	$234,594	$205,402	$6,390,506
$4,639,273	$234,594	$198,776	$5,072,643
$3,354,016	$234,594	$205,402	$3,794,012
$1,979,642	$234,594	$0	$2,214,236
$1,964,177	$234,594	$0	$2,198,771
$42,131,201	$2,815,124	$1,245,627	$46,191,952 (2)

44,946,325 (1)

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE		TOTAL ANNUALIZING ADJUSTMENTS
	*** TABLE 5- OPERATION & MAINTENANCE EXPENSES ***		**2,913,244**	**0**	**0**	**2,913,244**	**389,417**	**0**	**3,302,661**
	STEAM POWER GENERATION								
	OPERATION								
	500 / SUPERVISION & ENGINEERING	163,070	5,382	0	0	5,382	0	0	5,382
	501 / FUEL	0	0	0	0	0	0	0	0
	502 / STEAM EXPENSES								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 502	0	0	0	0	0	0	0	0
	505 / ELECTRIC EXPENSES								
	LABOR	18,382	607	0	0	607	0	0	607
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 505	18,382	607	0	0	607	0	0	607
	506 / MISCEL.ANEOUS EXPENSES	0	0	0	0	0	0	0	0
	507 / RENTS	0	0	0	0	0	0	0	0
	TOTAL STEAM OPERATION EXPENSES	181,452	5,988	0	0	5,988	0	0	5,988
	MAINTENANCE								
	510 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
	511 / STRUCTURES	0	0	0	0	0	0	0	0
	512 / BOILER PLANT								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 512	0	0	0	0	0	0	0	0
	513 / ELECTRIC PLANT								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 513	0							
	514 / MISCELLANEOUS STEAM PLANT	0	0	0	0	0	0	0	0
	TOTAL STEAM MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
	TOTAL STEAM GENERATION EXPENSES	181,452	5,988	0	0	5,988	0	0	5,988

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE		TOTAL ANNUALIZING ADJUSTMENTS
38	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
39									
40	HYDRAULIC POWER GENERATION								
41	535 / SUPERVISION & ENGINEERING	2,858,660	94,344	0	0	94,344	0	0	94,344
42	536 / WATER FOR POWER	124,080	4,095	0	0	4,095	0	0	4,095
43	537 / HYDRAULIC EXPENSES	1,631,764	53,853	0	0	53,853	0	0	53,853
44	538 / ELECTRIC EXPENSES								
45	LABOR	769,918	25,410	0	0	25,410	0	0	25,410
46	OTHER	0	0	0	0	0	0	0	0
47	TOTAL ACCOUNT 538	769,918	25,410	0	0	25,410	0	0	25,410
48	539 / MISCELLANEOUS EXPENSES	1,127,070	37,197	0	0	37,197	0	0	37,197
49	540 / RENTS	0	0	0	0	0	0	0	0
50	TOTAL HYDRAULIC OPERATION EXPENSES	6,511,492	214,899	0	0	214,899	0	0	214,899
51									
52	MAINTENANCE								
53	541 / SUPERVISION & ENGINEERING	945,607	31,208	0	0	31,208	0	0	31,208
54	542 / STRUCTURES	704,386	23,247	0	0	23,247	0	0	23,247
55	543 / RESERVOIRS, DAMS & WATERWAYS	483,704	15,964	0	0	15,964	0	0	15,964
56	544 / ELECTRIC PLANT								
57	LABOR	1,728,443	57,044	0	0	57,044	0	0	57,044
58	OTHER	0	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 544	1,728,443	57,044	0	0	57,044	0	0	57,044
60	545 / MISCELLANEOUS HYDRAULIC PLANT	1,504,993	49,669	0	0	49,669	0	0	49,669
61	TOTAL HYDRAULIC MAINTENANCE EXPENS	5,367,133	177,131	0	0	177,131	0	0	177,131
62	TOTAL HYDRAULIC GENERATION EXPENSE	11,878,625	392,030	0	0	392,030	0	0	392,030

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE		TOTAL ANNUALIZING ADJUSTMENTS
63	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
64	OTHER POWER GENERATION								
65	OPERATION								
66	546 / SUPERVISION & ENGINEERING	281.769	9.299	0	0	9.299	0	0	9.299
67	547 / FUEL	0	0	0	0	0	0	0	0
68	548 / GENERATING EXPENSES								
69	LABOR	130,189	4,297	0	0	4,297	0	0	4,297
70	OTHER	0	0	0	0	0	0	0	0
71	TOTAL ACCOUNT 548	130,189	4,297	0	0	4,297	0	0	4,297
72	549 / MISCELLANEOUS EXPENSES	97,610	3,221	0	0	3,221	0	0	3,221
73	550 / RENTS	0	0	0	0	0	0	0	0
74	TOTAL OTHER POWER OPER EXPENSES	509,568	16,817	0	0	16,817	0	0	16,817
75									
76	MAINTENANCE								
77	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
78	552 / STRUCTURES	127,881	4,220	0	0	4,220	0	0	4,220
79	553 / GENERATING & ELECTRIC PLANT								
80	LABOR	63,115	2,083	0	0	2,083	0	0	2,083
81	OTHER	0	0	0	0	0	0	0	0
82	TOTAL ACCOUNT 553	63,115	2,083	0	0	2,083	0	0	2,083
83	554 / MISCELLANEOUS EXPENSES	173,419	5,723	0	0	5,723	0	0	5,723
84	TOTAL OTHER POWER MAINT EXPENSES	364,415	12,027	0	0	12,027	0	0	12,027
85	TOTAL OTHER POWER GENERATION EXP	873,983	28,844	0	0	28,844	0	0	28,844
86									
87	OTHER POWER SUPPLY EXPENSE								
88	555.1 / PURCHASED POWER	0	0	0	0	0	0	0	0
89	555.2 / COGENERATION & SMALL POWER PROD								
90	CAPACITY RELATED	0	0	0	0	0	0	0	0
91	ENERGY RELATED	0	0	0	0	0	0	0	0
92	TOTAL COGEN & SMALL POWER PROD	0	0	0	0	0	0	0	0
93	TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0
94	556 / LOAD CONTROL & DISPATCHING EXPENSE	0	0	0	0	0	0	0	0
95	557 / OTHER EXPENSES	948.940	31.318	0	0	31.318	0	0	31.318
96	TOTAL OTHER POWER SUPPLY EXPENSES	948,940	31,318	0	0	31,318	0	0	31,318
97									
98	TOTAL PRODUCTION EXPENSES	13.883.000	458.180	0	0	458.180	0	0	458.180

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE		TOTAL ANNUALIZING ADJUSTMENTS
99	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
100	TRANSMISSION EXPENSES								
101	OPERATION								
102	560 / SUPERVISION & ENGINEERING	1,372,688	45,303	0	0	45,303	0	0	45,303
103	561 / LOAD DISPATCHING	2,368,325	78,162	0	0	78,162	0	0	78,162
104	562 / STATION EXPENSES	1,199,584	39,590	0	0	39,590	0	0	39,590
105	563 / OVERHEAD LINE EXPENSES	412.258	13.606	0	0	13.606	0	0	13.606
106	565 / TRANSMISSION OF ELECTRICITY BY OTHEI	0	0	0	0	0	0	0	0
107	566 / MISCELLANEOUS EXPENSES	113.413	3.743	0	0	3.743	0	0	3.743
108	567 / RENTS	0	0	0	0	0	0	0	0
109	TOTAL TRANSMISSION OPERATION	5,466,268	180,403	0	0	180,403	0	0	180,403
110									
111	MAINTENANCE								
112	568 / SUPERVISION & ENGINEERING	422.711	13.951	0	0	13.951	0	0	13.951
113	569 / STRUCTURES	97	3	0	0	3	0	0	3
114	570 / STATION EQUIPMENT	1.647.780	54.382	0	0	54.382	0	0	54.382
115	571 / OVERHEAD LINES	631.270	20.834	0	0	20.834	0	0	20.834
116	573 / MISCELLANEOUS PLANT	331	11	0	0	11	0	0	11
117	TOTAL TRANSMISSION MAINTENANCE	2.702.189	89.180	0	0	89.180	0	0	89.180
118									
119	TOTAL TRANSMISSION EXPENSES	8,168,457	269,583	0	0	269,583	0	0	269,583

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE	OREGON DSM AMORTIZATION	TOTAL ANNUALIZING ADJUSTMENTS
	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
	DISTRIBUTION EXPENSES								
	OPERATION								
	580 / SUPERVISION & ENGINEERING	2,381,330	78,591	0	0	78,591	0	0	78,591
	581 / LOAD DISPATCHING	2,008,846	66,298	0	0	66,298	0	0	66,298
	582 / STATION EXPENSES	762,148	25,153	0	0	25,153	0	0	25,153
	583 / OVERHEAD LINE EXPENSES	2,937,619	96,950	0	0	96,950	0	0	96,950
	584 / UNDERGROUND LINE EXPENSES	677,406	22,356	0	0	22,356	0	0	22,356
	585 / STREET LIGHTING & SIGNAL SYSTEMS	67,072	2,214	0	0	2,214	0	0	2,214
	586 / METER EXPENSES	4,652,134	153,534	0	0	153,534	0	0	153,534
	587 / CUSTOMER INSTALLATIONS EXPENSE	382,093	12,610	0	0	12,610	0	0	12,610
	588 / MISCELLANEOUS EXPENSES	2,778,732	91,706	0	0	91,706	0	0	91,706
	589 / RENTS	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION OPERATION	16,647,380	549,413	0	0	549,413	0	0	549,413
	MAINTENANCE								
	590 / SUPERVISION & ENGINEERING	49,492	1,633	0	0	1,633	0	0	1,633
	591 / STRUCTURES	0	0	0	0	0	0	0	0
	592 / STATION EQUIPMENT	1,732,105	57,165	0	0	57,165	0	0	57,165
	593 / OVERHEAD LINES	3,191,496	105,329	0	0	105,329	0	0	105,329
	594 / UNDERGROUND LINES	772,578	25,497	0	0	25,497	0	0	25,497
	595 / LINE TRANSFORMERS	810,752	26,757	0	0	26,757	0	0	26,757
	596 / STREET LIGHTING & SIGNAL SYSTEMS	194,010	6,403	0	0	6,403	0	0	6,403
	597 / METERS	1,278,469	42,193	0	0	42,193	0	0	42,193
	598 / MISCELLANEOUS PLANT	97,612	3,221	0	0	3,221	0	0	3,221
	TOTAL DISTRIBUTION MAINTENANCE	8,126,514	268,199	0	0	268,199	0	0	268,199
	TOTAL DISTRIBUTION EXPENSES	24,773,894	817,612	0	0	817,612	0	0	817,612
	CUSTOMER ACCOUNTING EXPENSES								
	901 / SUPERVISION	343,137	11,325	0	0	11,325	0	0	11,325
	902 / METER READING	3,286,892	108,477	0	0	108,477	0	0	108,477
	903 / CUSTOMER RECORDS & COLLECTIONS	4,857,142	160,300	0	0	160,300	0	0	160,300
	904 / UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0	0
	905 / MISC EXPENSES	611	20	0	0	20	0	0	20
	TOTAL CUSTOMER ACCOUNTING EXPENSE	8,487,782	280,122	0	0	280,122	0	0	280,122
	CUSTOMER SERVICES & INFORMATION EXPENSES								
	907 / SUPERVISION	338,244	11,163	0	0	11,163	0	0	11,163
	908 / CUSTOMER ASSISTANCE								
	SYSTEM CONSERVATION	0	0	0	0	0	0	(46,300)	(46,300)
	OTHER	2,986,338	98,558	0	0	98,558	0	0	98,558
	TOTAL ACCOUNT 908	2,986,338	98,558	0	0	98,558	0	(46,300)	52,258
	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0	0	0	0
	910 / MISCELLANEOUS EXPENSES	267,392	8,825	0	0	8,825	0	0	8,825
	TOTAL CUST SERV & INFORMATN EXPENSE	3,591,974	118,546	0	0	118,546	0	(46,300)	72,246
	912 / DEMO & SELLING EXPENSES	0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2003 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	PROPERTY & LIABILITY INSURANCE	OREGON DSM AMORTIZATION	TOTAL ANNUALIZING ADJUSTMENTS
167	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
168	ADMINISTRATIVE & GENERAL EXPENSES								
169	920 / ADMINISTRATIVE & GENERAL SALARIES	26,957,108	889,665	0	0	889,665	0	0	889,665
170	921 / OFFICE SUPPLIES	1,579,019	52,112	0	0	52,112	0	0	52,112
171	922 / ADMIN & GENERAL EXPENSES TRANSFERF	0	0	0	0	0	0	0	0
172	923 / OUTSIDE SERVICES	0	0	0	0	0	0	0	0
173	924 / PROPERTY INSURANCE		0	0	0	0	0	0	0
174	PRODUCTION - STEAM	0	0	0	0	0	3,311	0	3,311
175	ALL RISK & MISCELLANEOUS	0	0	0	0	0	1,523	0	1,523
176	TOTAL ACCOUNT 924	0	0	0	0	0	4,834	0	4,834
177	925 / INJURIES & DAMAGES	128,729	4,248	0	0	4,248	384,583	0	388,831
178	926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0	0	0	0	0	0
179	927 / FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0
180	928 / REGULATORY COMMISSION EXPENSES								
181	FERC ADMIN ASSESS & SECURITIES								
182	CAPACITY RELATED	0	0	0	0	0	0	0	0
183	ENERGY RELATED	0	0	0	0	0	0	0	0
184	FERC RATE CASE	0	0	0	0	0	0	0	0
185	FERC ORDER 472	0	0	0	0	0	0	0	0
186	FERC OTHER	0	0	0	0	0	0	0	0
187	FERC OTHER	0	0	0	0	0	0	0	0
188	SEC EXPENSES	0	0	0	0	0	0	0	0
189	IDAHO PUC -RATE CASE	0	0	0	0	0	0	0	0
190	-OTHER	0	0	0	0	0	0	0	0
191	OREGON PUC -RATE CASE	0	0	0	0	0	0	0	0
192	-OTHER	0	0	0	0	0	0	0	0
193	NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0
194	-OTHER	0	0	0	0	0	0	0	0
195	TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0
196	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0
197	930.1 / GENERAL ADVERTISING	150	5	0	0	5	0	0	5
198	930.2 / MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0
199	931 / RENTS	0	0	0	0	0	0	0	0
200	TOTAL ADM & GEN OPERATION	28,665,006	946,031	0	0	946,031	389,417	0	1,335,448
201									
202	935 / GENERAL PLANT MAINTENANCE	702,042	23,169	0	0	23,169	0	0	23,169
203	416 / MERCHANDISING EXPENSE	0	0	0	0	0	0	0	0
204	TOTAL OPER & MAINT EXPENSES	88,272,155	2,913,244	0	0	2,913,244	389,417	(46,300)	3,256,361
205									
206								Annualizing Adjustmensts per DRT	3,251,527
								Insurance Associated w/ Plant Additions	4,834

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

		KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & MEASUREABLE ADJ.		TOTAL
		2003	2004	2004 SALARY		TOTAL	PENSION	2002	KNOWN &
		TEST YEAR	INCENTIVE	STRUCTURE		LABOR/O&M	AM. FALLS INT.	PRESCRIPTION	MEASUREABLE
	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	INSURANCE	ADJUSTMENT	ADJUSTMENTS
	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		5,114,821	2,241,595	0	7,356,416	2,831,613	(280,107)	9,907,922
	STEAM POWER GENERATION								
	OPERATION								
	500 / SUPERVISION & ENGINEERING	163,070	9,449	4,141	0	13,590	0	(517)	13,072
	501 / FUEL	0	0	0	0	0	0	0	0
	502 / STEAM EXPENSES								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 502	0	0	0	0	0	0	0	0
	505 / ELECTRIC EXPENSES								
	LABOR	18,382	1,065	467	0	1,532	0	(58)	1,474
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 505	18,382	1,065	467	0	1,532	0	(58)	1,474
	506 / MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0
	507 / RENTS	0	0	0	0	0	0	0	0
	TOTAL STEAM OPERATION EXPENSES	181,452	10,514	4,608	0	15,122	0	(576)	14,546
	MAINTENANCE								
	510 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
	511 / STRUCTURES	0	0	0	0	0	0	0	0
	512 / BOILER PLANT								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 512	0	0	0	0	0	0	0	0
	513 / ELECTRIC PLANT								
	LABOR	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 513	0							
	514 / MISCELLANEOUS STEAM PLANT	0	0	0	0	0	0	0	0
	TOTAL STEAM MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
	TOTAL STEAM GENERATION EXPENSES	181,452	10,514	4,608	0	15,122	0	(576)	14,546

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

	KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & MEASUREABLE ADJ.		TOTAL
DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2004 INCENTIVE ADJUSTMENT	2004 SALARY STRUCTURE ADJUSTMENT		TOTAL LABOR/O&M ADJUSTMENT	PENSION AM. FALLS INT. INSURANCE	2002 PRESCRIPTION ADJUSTMENT	KNOWN & MEASUREABLE ADJUSTMENTS
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
HYDRAULIC POWER GENERATION								
535 / SUPERVISION & ENGINEERING	2,858,660	165,642	72,593	0	238,235	0	(9,071)	229,164
536 / WATER FOR POWER	124,080	7,190	3,151	0	10,341	297,436	(394)	307,383
537 / HYDRAULIC EXPENSES	1,631,764	94,551	41,437	0	135,988	0	(5,178)	130,810
538 / ELECTRIC EXPENSES								
LABOR	769,918	44,612	19,551	0	64,163	0	(2,443)	61,720
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 538	769,918	44,612	19,551	0	64,163	0	(2,443)	61,720
539 / MISCELLANEOUS EXPENSES	1,127,070	65,307	28,621	0	93,928	0	(3,576)	90,351
540 / RENTS	0	0	0	0	0	0	0	0
TOTAL HYDRAULIC OPERATION EXPENSES	6,511,492	377,300	165,354	0	542,654	297,436	(20,662)	819,428
MAINTENANCE								
541 / SUPERVISION & ENGINEERING	945,607	54,792	24,013	0	78,805	0	(3,001)	75,804
542 / STRUCTURES	704,386	40,815	17,887	0	58,702	0	(2,235)	56,467
543 / RESERVOIRS, DAMS & WATERWAYS	483,704	28,028	12,283	0	40,311	0	(1,535)	38,776
544 / ELECTRIC PLANT								
LABOR	1,728,443	100,152	43,892	0	144,045	0	(5,485)	138,560
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 544	1,728,443	100,152	43,892	0	144,045	0	(5,485)	138,560
545 / MISCELLANEOUS HYDRAULIC PLANT	1,504,993	87,205	38,218	0	125,423	0	(4,776)	120,647
TOTAL HYDRAULIC MAINTENANCE EXPENS	5,367,133	310,992	136,294	0	447,286	0	(17,031)	430,254
TOTAL HYDRAULIC GENERATION EXPENSE	11,878,625	688,292	301,647	0	989,940	297,436	(37,693)	1,249,382

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

		KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & NEASUREABLE ADJ.		TOTAL
		2003	2004	2004 SALARY		TOTAL	PENSION	2002	KNOWN &
		TEST YEAR	INCENTIVE	STRUCTURE		LABOR/O&M	AM. FALLS INT.	PRESCRIPTION	MEASUREABLE
	DESCRIPTION/FERC ACCOJNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	INSURANCE	ADJUSTMENT	ADJUSTMENTS
	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
	OTHER POWER GENERATION								
	OPERATION								
	546 / SUPERVISION & ENGINEERING	281.769	16.327	7.155	0	23.482	0	(894)	22.588
	547 / FUEL	0	0	0	0	0	0	0	0
	548 / GENERATING EXFENSES								
	LABOR	130,189	7,544	3,306	0	10,850	0	(413)	10,437
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 548	130,189	7,544	3,306	0	10,850	0	(413)	10,437
	549 / MISCELLANEOUS EXPENSES	97,610	5,656	2,479	0	8,135	0	(310)	7,825
	550 / RENTS	0	0	0	0	0	0	0	0
	TOTAL OTHER POWER OPER EXPENSES	509,568	29,526	12,940	0	42,466	0	(1.617)	40,849
	MAINTENANCE								
	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
	552 / STRUCTURES	127,881	7,410	3,247	0	10,657	0	(406)	10,252
	553 / GENERATING & ELECTRIC PLANT								
	LABOR	63,115	3,657	1,603	0	5,260	0	(200)	5,060
	OTHER	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 553	63.115	3.657	1.603	0	5.260	0	(200)	5.060
	554 / MISCELLANEOUS EXPENSES	173,419	10,049	4,404	0	14,452	0	(550)	13,902
	TOTAL OTHER POWER MAINT EXPENSES	364.415	21.116	9.254	0	30.370	0	(1.156)	29.213
	TOTAL OTHER POWER GENERATION EXP	873.983	50.642	22.194	0	72.836	0	(2.773)	70.063
	OTHER POWER SUPPLY EXPENSE								
	555.1 / PURCHASED POWER	0	0	0	0	0	0	0	0
	555.2 / COGENERATION & SMALL POWER PROD								
	CAPACITY RELATED	0	0	0	0	0	0	0	0
	ENERGY RELATED	0	0	0	0	0	0	0	0
	TOTAL COGEN & SMALL POWER PROD	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0
	556 / LOAD CONTROL & DISPATCHING EXPENSE	0	0	0	0	0	0	0	0
	557 / OTHER EXPENSES	948.940	54.985	24.098	0	79.083	0	(3.011)	76.071
	TOTAL OTHER POWER SUPPLY EXPENSES	948,940	54,985	24,098	0	79,083	0	(3.011)	76,071
	TOTAL PRODUCTION EXPENSES	13.863.000	804.433	352.547	0	1.156.980	297.436	(44.054)	1.410.362

IDAHO P[illegible]ER COMPANY
OPERATION AND [illegible]NTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

		KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & MEASUREABLE ADJ.		TOTAL
		2003	2004	2004 SALARY		TOTAL	PENSION	2002	KNOWN &
		TEST YEAR	INCENTIVE	STRUCTURE		LABOR/O&M	AM. FALLS INT.	PRESCRIPTION	MEASUREABLE
	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	INSURANCE	ADJUSTMENT	ADJUSTMENTS
99	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
100	TRANSMISSION EXPENSES								
101	OPERATION								
102	560 / SUPERVISION & ENGINEERING	1,372,688	79,539	34,858	0	114,397	0	(4,356)	110,041
103	561 / LOAD DISPATCHING	2,368,325	137,230	60,142	0	197,371	0	(7,515)	189,856
104	562 / STATION EXPENSES	1,199,584	69,508	30,462	0	99,971	0	(3,807)	96,164
105	563 / OVERHEAD LINE EXPENSES	412.258	23.888	10.469	0	34.357	0	(1.308)	33.049
106	565 / TRANSMISSION OF ELECTRICITY BY OTHEI	0	0	0	0	0	0	0	0
107	566 / MISCELLANEOUS EXPENSES	113.413	6.572	2.880	0	9.452	0	(360)	9.092
108	567 / RENTS	0	0	0	0	0	0	0	0
109	TOTAL TRANSMISSION OPERATION	5,466,268	316,736	138,811	0	455,547	0	(17,346)	438,202
110									
111	MAINTENANCE								
112	568 / SUPERVISION & ENGINEERING	422.711	24.493	10.734	0	35.228	0	(1.341)	33.886
113	569 / STRUCTURES	97	6	2	0	8	0	(0)	8
114	570 / STATION EQUIPMENT	1.647.780	95.479	41.844	0	137.323	0	(5.229)	132.094
115	571 / OVERHEAD LINES	631.270	36.578	16.031	0	52.609	0	(2.003)	50.606
116	573 / MISCELLANEOUS PLANT	331	19	8	0	28	0	(1)	27
117	TOTAL TRANSMISSION MAINTENANCE	2.702.189	156.575	68.620	0	225.195	0	(8.575)	216.620
118									
119	TOTAL TRANSMISSION EXPENSES	8,168,457	473,311	207,431	0	680,742	0	(25,920)	654,822

IDAHO P[illegible]ER COMPANY
OPERATION AND [illegible]NTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

		KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & NEASUREABLE ADJ.		TOTAL
		2003	2004	2004 SALARY		TOTAL	PENSION	2002	KNOWN &
		TEST YEAR	INCENTIVE	STRUCTURE		LABOR/O&M	AM. FALLS INT.	PRESCRIPTION	MEASUREABLE
	DESCRIPTION/FERC ACCOJNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	INSURANCE	ADJUSTMENT	ADJUSTMENTS
	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
	DISTRIBUTION EXPENSES								
	OPERATION								
	580 / SUPERVISION & ENGINEERING	2,381,330	137,983	60,472	0	198,455	0	(7,556)	190,899
	581 / LOAD DISPATCHING	2,008,846	116,400	51,013	0	167,413	0	(6,375)	161,038
	582 / STATION EXPENSES	762,148	44,162	19,354	0	63,516	0	(2,418)	61,097
	583 / OVERHEAD LINE EXPENSES	2,937,619	170,217	74,598	0	244,815	0	(9,322)	235,493
	584 / UNDERGROUND LINE EXPENSES	677,406	39,251	17,202	0	56,454	0	(2,150)	54,304
	585 / STREET LIGHTING & SIGNAL SYSTEMS	67,072	3,886	1,703	0	5,590	0	(213)	5,377
	586 / METER EXPENSES	4,652,134	269,562	118,137	0	387,699	0	(14,762)	372,937
	587 / CUSTOMER INSTALLATIONS EXPENSE	382,093	22,140	9,703	0	31,843	0	(1,212)	30,630
	588 / MISCELLANEOUS EXPENSES	2,778,732	161,010	70,563	0	231,574	0	(8,818)	222,756
	589 / RENTS	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION OPERATION	16,647,380	964,612	422,746	0	1,387,358	0	(52,826)	1,334,532
	MAINTENANCE								
	590 / SUPERVISION & ENGINEERING	49,492	2,868	1,257	0	4,125	0	(157)	3,968
	591 / STRUCTURES	0	0	0	0	0	0	0	0
	592 / STATION EQUIPMENT	1,732,105	100,365	43,985	0	144,350	0	(5,496)	138,854
	593 / OVERHEAD LINES	3,191,496	184,927	81,045	0	265,973	0	(10,127)	255,845
	594 / UNDERGROUND LINES	772,578	44,766	19,619	0	64,385	0	(2,452)	61,933
	595 / LINE TRANSFORMERS	810,752	46,978	20,588	0	67,566	0	(2,573)	64,994
	596 / STREET LIGHTING & SIGNAL SYSTEMS	194,010	11,242	4,927	0	16,168	0	(616)	15,553
	597 / METERS	1,278,469	74,079	32,466	0	106,545	0	(4,057)	102,488
	598 / MISCELLANEOUS PLANT	97,612	5,656	2,479	0	8,135	0	(310)	7,825
	TOTAL DISTRIBUTION MAINTENANCE	8,126,514	470,881	206,366	0	677,247	0	(25,787)	651,459
	TOTAL DISTRIBUTION EXPENSES	24,773,894	1,435,493	629,112	0	2,064,604	0	(78,613)	1,985,991
	CUSTOMER ACCOUNTING EXPENSES								
	901 / SUPERVISION	343,137	19,883	8,714	0	28,596	0	(1,089)	27,507
	902 / METER READING	3,266,892	190,455	83,468	0	273,923	0	(10,430)	263,493
	903 / CUSTOMER RECCRDS & COLLECTIONS	4,857,142	281,441	123,343	0	404,784	0	(15,413)	389,371
	904 / UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0	0
	905 / MISC EXPENSES	611	35	16	0	51	0	(2)	49
	TOTAL CUSTOMER ACCOUNTING EXPENSE	8,467,782	491,814	215,540	0	707,354	0	(26,934)	680,420
	CUSTOMER SERVICES & INFORMATION EXPENSES								
	907 / SUPERVISION	338,244	19,599	8,589	0	28,189	0	(1,073)	27,115
	908 / CUSTOMER ASSISTANCE								
	SYSTEM CONSERVATION	0	0	0	0	0	0	0	0
	OTHER	2,966,338	173,040	75,835	0	248,875	0	(9,476)	239,399
	TOTAL ACCOUNT 908	2,966,338	173,040	75,835	0	248,875	0	(9,476)	239,399
	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0	0	0	0
	910 / MISCELLANEOUS EXPENSES	267,392	15,494	6,790	0	22,284	0	(848)	21,435
	TOTAL CUST SERV & INFORMATN EXPENSE	3,591,974	208,132	91,215	0	299,348	0	(11,398)	287,949
	912 / DEMO & SELLING EXPENSES	0	0	0	0	0	0	0	0

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN & MEASUREABLE ADJUSTMENTS

		KNOWN & MEASUREABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER KNOWN & MEASUREABLE ADJ.		TOTAL
	DESCRIPTION/FERC ACCOUNT	2003 TEST YEAR WAGES & SALARIES	2004 INCENTIVE ADJUSTMENT	2004 SALARY STRUCTURE ADJUSTMENT		TOTAL LABOR/O&M ADJUSTMENT	PENSION AM. FALLS INT. INSURANCE	2002 PRESCRIPTION ADJUSTMENT	KNOWN & MEASUREABLE ADJUSTMENTS
167	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
168	ADMINISTRATIVE & GENERAL EXPENSES								
169	920 / ADMINISTRATIVE & GENERAL SALARIES	26,957,108	1,561,996	684,552	0	2,246,549	0	(85,541)	2,161,008
170	921 / OFFICE SUPPLIES	1,579,019	91,494	40,098	0	131,592	0	(5,011)	126,582
171	922 / ADMIN & GENERAL EXPENSES TRANSFERF	0	0	0	0	0	0	0	0
172	923 / OUTSIDE SERVICES	0	0	0	0	0	0	0	0
173	924 / PROPERTY INSURANCE		0	0	0	0	0	0	0
174	PRODUCTION - STEAM	0	0	0	0	0	0	0	0
175	ALL RISK & MISCELLANEOUS	0	0	0	0	0	8,199	0	8,199
176	TOTAL ACCOUNT 924	0	0	0	0	0	8,199	0	8,199
177	925 / INJURIES & DAMAGES	128,729	7,459	3,269	0	10,728	364,014	(408)	374,334
178	926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0	0	0	2,170,163	0	2,170,163
179	927 / FRANCHISE REQJIREMENTS	0	0	0	0	0	0	0	0
180	928 / REGULATORY COMMISSION EXPENSES								
181	FERC ADMIN ASSESS & SECURITIES								
182	CAPACITY RELATED	0	0	0	0	0	0	0	0
183	ENERGY RELATED	0	0	0	0	0	0	0	0
184	FERC RATE CASE	0	0	0	0	0	0	0	0
185	FERC ORDER 472	0	0	0	0	0	0	0	0
186	FERC OTHER	0	0	0	0	0	0	0	0
187	FERC OTHER	0	0	0	0	0	0	0	0
188	SEC EXPENSES	0	0	0	0	0	0	0	0
189	IDAHO PUC -RATE CASE	0	0	0	0	0	0	0	0
190	-OTHER	0	0	0	0	0	0	0	0
191	OREGON PUC -RATE CASE	0	0	0	0	0	0	0	0
192	-OTHER	0	0	0	0	0	0	0	0
193	NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0
194	-OTHER	0	0	0	0	0	0	0	0
195	TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0
196	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0
197	930.1 / GENERAL ADVERTISING	150	9	4	0	13	0	(0)	12
198	930.2 / MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0
199	931 / RENTS	0	0	0	0	0	0	0	0
200	TOTAL ADM & GEN OPERATION	28,665,006	1,660,958	727,923	0	2,388,881	2,542,376	(90,960)	4,840,297
201									
202	935 / GENERAL PLANT MAINTENANCE	702,042	40,679	17,828	0	58,507	0	(2,228)	56,279
203	416 / MERCHANDISING EXPENSE	0	0	0	0	0	0	0	0
204	TOTAL OPER & MAINT EXPENSES	88,272,155	5,114,821	2,241,595	0	7,356,416	2839,812	(280,107)	9,916,121

Known & Measureable Adjustments per DRT	9,907,922
Insurance K&M Associated w/ Plant Additions	8,199

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Idaho Power Company
Summary of Adjustments to 2003
Operating Expenses During 2004

DRAFT COPY - ALL AMOUNTS ARE PRELIMINARY

Line No.	Source Page		Amount
		Annualizing Adjustments	
1	A	Operating Payroll	$ 2,913,244
2	C	Property & Liability Insurance (925)	384,583
		Total Annualizing Adjustments	3,297,826 ①
		Known & Measurable Adjustments	
3	A	Incentive	5,114,821
4	B	Operating Pension Expense Adjustment	2,170,163
5	B	2002 Prescription Expenses Booked in 2003	(280,107)
6	C	2004 Salary Structure Adjustment	2,241,595
7	C	American Falls Interest	297,436
8	C	Property & Liability Insurance	364,014
9		**Total Known & Measurable Adjustments**	9,907,923 ②
10		**Total Adjustments to Operating Expense**	$ 13,205,750

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Idaho Power Company
Detail of Adjustments to 2003
Operating Expenses During 2004

Line No.	Source Page		Amount
		1) Operating Payroll (Various accts)	
1	1	December estimated two pay periods	$ 8,356,933
2		Times 13 (26 pay periods per year)	108,640,131
3	1	Less 2003 Estimated Total Year	104,404,373
4		Gross Adjustment	4,235,758
5	1	Operating percent	68.78%
6		Adjustment to Operating Expense	$ 2,913,244
		2) Incentive Expense (Various accts)	
7	1	2003 Estimated Adjusted Straight-time Payroll	$ 108,640,131
8	2	Less Estimated Officer Payroll	2,400,454
9		Total Payroll Excl Officers	106,239,677
10	3	Normalized Incentive Rate	7.00%
11		Normalized Incentive	7,436,777
12		Less 2003 Estimated Incentive	-
13		Increase	7,436,777
14	1	Times operating percent	68.78%
15		Adjustment to Operating Expense	$ 5,114,821

Idaho Power Company
Detail of Adjustments to 2003
Operating Expenses During 2004

Line No.	Source Page		Amount
		3) Operating Pension Expense Adjustment (926)	
1	4	Service Cost	$ 10,173,344
2	4	Less 2003 Accrual	7,018,000
3		Difference	3,155,344
4	1	Operating Percent	68.78%
5		Adjustment to Operating Expense	$ 2,170,163
6	5	4) 2002 Prescription Expenses Booked in 2003 (Various accts)	$ 407,266
7	1	Times Operating Percent	68.78%
8		Adjustment to Operating Expense	$ 280,107

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Idaho Power Company
Detail of Adjustments to 2003
Operating Expenses During 2004

Line No.	Source Page		Amount
		5) 2004 Operating Payroll SSA (Various accts)	
1	A	2003 Annualized Gross Payroll	$ 108,640,131
2		Estimated SSA	3.00%
3		Gross Adjustment	3,259,204
4	A	Operating percent	68.78%
5		Adjustment to Operating Expense	$ 2,241,595
		6) American Falls Interest (536)	
6	6	2004 Estimated	$ 801,941
7	6	2003 Actual/Estimated	504,504
8		Adjustment to Operating Expense	$ 297,436
		7) Liability & Property Insurance (924 & 925)	
9	7	New monthly premium	$ 561,647
10		Annualized (Times 12)	6,739,760
11	7	2003 Actual/Estimated	6,334,487
12		Annualizing Adjustment	$ 405,273
	7	Portion to Subsidiaries (5.1053%)	20,690
		Idaho Power Portion	$ 384,583
		2004 Premium Increase	
13	7	New monthly premium (with increase)	$ 593,613
14		Times 12	7,123,358
15	7	Less 2003 Annualized Estimated Cost	6,739,760
16		2004 Adjustment	383,598
17	7	Portion to Subsidiaries	19,584
18		Idaho Power Portion	$ 364,014

Idaho Power Company
Estimate of 2003 Gross Payroll

	2003 Total Labor Budget all accts	
Jan-03	15,677,558	
Feb-03	11,432,553	
Mar-03	10,837,474	
Apr-03	11,126,297	
May-03	10,801,801	
Jun-03	11,386,301	
Jul-03	11,418,156	
Aug-03	16,275,185	
Sep-03	11,410,747	
Oct-03	11,138,259	
Nov-03	11,463,374	
Dec-03	11,569,306	
Subtotal	144,537,011	144,537,011

	Actual 2002	
Total Loaded labor all accounts	150,510,721	150,510,721
Labor incl ben trsf credit	139,307,941	139,307,941
111 - STRAIGHT TIME PAYROLL	86,267,557	86,267,557
123 - INCENTIVE ACCRUAL	2,567,526	2,567,526
Total labor excl Incentive	136,740,415	136,740,415
s/t % of total	63.09%	63.09%

	Dec 2003	Total 2003	Dec Annualized
All accounts dce 111 excl 242 dec 2003	7,298,908	91,186,317	
gross up for 242 time	114.50%	114.50%	
December all accounts gross payroll	8,356,933	104,404,373	108,640,131
Gross Adjustment			4,235,758
Operating portion			60.63%
Operating portion			2,568,140

	Total 2002
LABOR ENTRY SYSTEM S/T PAYROLL EXCL 242	84,824,253
Operating Portion	58,339,906
Operating Percent	68.78%
VACATION & HOLIDAYS TAKEN	12,295,832
LABOR ENTRY SYSTEM S/T PAYROLL INCL 242	97,120,086
Percent Operating/Gross Payroll 2002 Actual:	
Operating Payroll	61,152,115
2002 Total Payroll	100,864,610
Operating Payroll Percent of Total	60.63%

Officer pay May 2003 YTD

DCE	Acct	Amount	Subtotals	Percent
111	242020	267.55		
111	242030	38,295.89		
111	242032	4,215.39		
111	242050	91,799.93	134,578.76	13.25%
111	417420	226,859.95		
111	417422	7,177.49		
111	417423	15,418.84		
111	417427	12,733.09		
111	417430	4,601.62		
111	417446	2,562.49		
111	426400	6,693.00	276,046.48	27.18%
111	920000	604,951.29	604,951.29	59.57%
	Total May YTD	1,015,576.53		100.00%
	Annualized /11 X 26	2,400,453.62		

(3)

Forrey, Dave

From: Brilz, Maggie
Sent: Monday, July 07, 2003 11:22 AM
To: Forrey, Dave
Subject: FW: Normalized Incentive

Maggie Brilz
Pricing and Regulatory Services
Idaho Power Company
(208) 388-2848
(208) 388-6449 (fax)
mbrilz@idahopower.com

Original Message-----
From: Williams, Jan
Sent: Tuesday, April 29, 2003 5:41 PM
To: Brilz, Maggie
Subject: Normalized Incentive

The methodology we used to determine a "normalized" incentive was to calculate the percent difference in employee pay between the 50th %ile and the 60th %ile, using the most current salary surveys.

The difference was 7.85%, which is consistent with other recent measures. It's not coincidence that we used 7% as the incentive target payout for the employee incentive plan for 2003. The 7% target measures the performance necessary for employees to receive 60th %ile total cash compensation.

I hope this explanation is sufficient for your purposes. If you need anything more, don't hesitate to ask.

Jan

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Retirement Plan for Employees of Idaho Power Company

Exhibit 23

Net Periodic Pension Cost
Pension Expense

The Net Periodic Pension Cost for the fiscal year ending December 31, 2003 is determined below. The primary actuarial assumptions used were established on the December 31, 2002 measurement date and included a discount rate of 6.75%, an expected long-term rate of return on assets of 8.50%, and a rate of compensation increases of 4.50%. This expense amount is subject to change if a significant plan-related event (such as a plan merger, spin-off, settlement, curtailment, or amendment) should occur before the end of the fiscal year.

1. Service Cost	
a. Normal Cost as of January 1, 2003	$9,530,065
b. Interest at 6.75%	643,279
c. Service Cost [(a) + (b)]	10,173,344
2. Interest Cost	
a. Projected Benefit Obligation as of January 1, 2003	294,933,783
b. Expected distributions, weighted for timing	6,590,260
c. Interest Cost at 6.75% [{(a) - (b)} × 6.75%]	19,463,189
3. Expected Return on plan assets	
a. Market-Related Value of plan assets as of January 1, 2003	282,420,076
b. Expected contributions, weighted for timing	0
c. Expected distributions, weighted for timing	6,590,260
d. Expected Return on plan assets at 8.50% [(a) + (b) - (c) × 8.50%]	23,445,535
4. Net Amortization Payments	
a. Unrecognized Net Transition Obligation / (Asset)	(263,000)
b. Unrecognized Prior Service Cost	729,091
c. Unrecognized Net (Gain) / Loss	360,911
d. Total amortization payments [(a) + (b) + (c)]	827,002
5. Net Periodic Pension Cost [(1c) + (2c) - (3d) + (4d)]	$7,018,000

(5)

Forrey, Dave

From: Forrey, Dave
Sent: Wednesday, July 02, 2003 9:03 AM
To: Forrey, Dave
Subject: FW: Regence Blue Shield RX unbilled amount

The new account set up for this is payable is 232913. Larry we will make the entry in the April close.

Darrell, The total amount of RX expenses that have not been billed by Regence Blue Shield is $647,633.67. The yearly break down is

- 2002 - $485,266.00
- 2003 - 162,367.67

Oct - Dec 60% [illegible]
Jan - Feb 40% [illegible]

These charges should be booked to account 926120.

$ 130,000 [illegible] Oct Feb
60% [illegible]
$ 18,000

$ 485,266
(78,000)
$ 407,266

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AMERICAN FALLS SERIES 2000

$19,885,000.00

	Interest Calculated	Interest Expensed
Dec-02	45,681.02	
Jan-03	44,700.39	45,681.02
Feb-03	39,579.32	44,700.39
Mar-03	41,186.47	39,579.32
Apr-03	44,373.51	41,186.47
May-03	47,996.40	44,373.51
Jun-03	40,423.75	47,996.40
Jul-03	39,674.44	40,423.75
Aug-03	41,660.73	39,674.44
Sep-03	39,811.43	41,660.73
Oct-03	40,616.22	39,811.43
Nov-03	38,800.61	40,616.22
Dec-03	39,571.70	38,800.61
Jan-04	70,547.56	39,571.70
Feb-04	65,996.11	70,547.56
Mar-04	70,547.56	65,996.11
Apr-04	68,271.83	70,547.56
May-04	70,547.56	68,271.83
Jun-04	68,271.83	70,547.56
Jul-04	70,547.56	68,271.83
Aug-04	70,547.56	70,547.56
Sep-04	68,271.83	70,547.56
Oct-04	70,547.56	68,271.83
Nov-04	68,271.83	70,547.56
Dec-04	70,547.56	68,271.83
Jan-05		70,547.56

	Annual Interest Expense
2003	504,504.29
2004	801,940.51
Adjustment	297,436.22

NOTES:

1) Interest for Jul-03 - Dec-03 was calculated by forecasting interest rates from 07-22-03 to end of year 2003.
- Interest rates were calculated using a trend line developed by a regression equation using actual data from 1-01-03 - 07-22-03.

2) Interest for 2004 was calculated by using the 10 year average of the BMA index plus the American Falls historical spread over that index (3.04 + 1.08 = 4.12).

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Combined Property (924) and Liability (925) Insurance

Annualizing Adjustment		
2003 New Monthly Payment	$	561,647
X 12 months = 2003 Annualized Cost	$	6,739,760
Less 2003 Estimated Cost	$	(6,334,487)
Adjustment to 2003 Estimate	**$**	**405,273**
Annualized 2003 Estimate	**$**	**6,739,760**
Known & Measurable Adjustment		
2004 New Monthly Payment - 10% premium increase	$	593,613
X 12 months = 2004 Estimated Cost	$	7,123,358
Less 2003 Annualized Estimated Cost	$	(6,739,760)
Adjustment to 2003 Annualized Estimate	**$**	**383,598**
Total Adjustments	**$**	**788,871** (B) 925
Percent to Subsidiaries		**5.11%**
Balance to Idaho Power	**$**	**748,597**

Note:
Service Level Agreement:

Total 2003 Revised Budget	6,365,987
Subsidiary Reimbursements on SLA's	325,000
Percent ot Total 2003 Budget	5.11%

Insurance O&M Charges

Type of Insurance	Account	Estimated 2003	Estimated 2004	Difference	
Property Insruance	924	$ 3,912,680	$ 3,782,060	$ (130,620)	-3.3%
Liability Insurance	925	$ 2,421,807	$ 3,341,298	$ 919,491	38.0%
Total Insuance Charges		**$ 6,334,487**	**$ 7,123,358**	**$ 788,871**	**12.5%**

Note: Estimated total for 2003 is same as line 3 of Summary Sheet

the entire increase is in 925.

Idaho Power Company
Major Plant Additions Annualized

Line No.		Annualized Plant	Adjustment for Plant Est to Close 2003	Net Annualizing Adjustments	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Production	$ 4,422,706	$ (1,360,833)	$ 3,061,873							
2		2,292,325	(528,998)	1,763,328							
3		1,946,431	(149,725)	1,796,706							
4		8,661,463	(2,039,556)	6,621,907	3.137%	$ 207,729	$ 103,865	0.610%	$ 40,394	$ 0.050	$ 3,311
5	Trans station	2,950,810	(453,971)	2,496,839	2.544%	63,520	31,760	0.610%	15,231	$ 0.061	1,523
6	Trans line	11,549,030	(888,387)	10,660,643	2.131%	227,178	113,589	0.610%	65,030	0.000%	-
7	Total	$ 23,161,303	$ (3,381,914)	$ 19,779,389		$ 498,427	$ 249,214		$ 120,654		$ 4,834

Idaho Power Company
Major Plant Additions Known to Occur in 2004

Line No.		2004 Plant Closings (1)	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Trans station	13,441,220	2.544%	341,945	170,972	0.610%	81,991	$ 0.061	8,199
2	Trans line	3,085,970							
3		1,861,500							
4		4,947,470	2.131%	105,431	52,715	0.610%	30,180	0.000%	-
5	Total	$ 18,388,690		$ 447,375	$ 223,688		$ 112,171		$ 8,199

(1) Plant estimated to close prior to June, 2004.

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description	Account No.	Ratebase	Revenue	Expense
1	Incremental Security Costs Order 28975	182	$ 728,766		(1)
2	Intervenor Funding - DSM/Land and Water Fund of the Rockies	928			$ 4,953 (1)
3	Prairie Acquisition Adjustment	114	$ (454,449)		
4		115	259,413		
5			$ (195,036)		(1)
6	Other Operating Revenue - Cable One	454		$ 346,171	
	Asset Retirement Obligation :(3)				
7	Electric Plant in Service	101	$ (1,577,314)		
8	Accum Resv for Deprec	108	$ 106,204,710		
10	Prepaid Pension	165	$ 17,800,477		(2)

(1) Included in 2003 operating costs.
(2) Included in 2003 operating costs and known and measurable adjustments.
(3) 13 month average

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

Line No		(1) Amount
1	General advertising expense	$452,109
2	Memberships and contributions	28,384
3	Total deductions	$480,493

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

Line No		Month	(1) Amount
4	Actual	January, 2003	$2,234
5	Actual	February	18,214
6	Actual	March	9,334
7	Actual	April	9,105
8	Actual	May	22,607
9	Actual	June	76,147
10	Forecast	July	59,542
11	Forecast	August	29,387
12	Forecast	September	56,615
13	Forecast	October	60,535
14	Forecast	November	49,842
15	Forecast	December	58,546
16		Total	$452,109

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2002

State of Idaho

Description	Average Customers	Cost to Read	Customer Cost @ Mo	Cost Allocation	Recorders w/Phones $432/Year	Total Costs
RESIDENTIAL (1)	326,788.3	0.84	274,502	3,134,207	0	3,134,207
SMALL COMMERCIAL (7)						
Secondary - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Secondary - Other	31,388.3	0.91	28,563	326,130	0	326,130
Total	31,388.3		28,563	326,130	0	326,130
COMMERCIAL SERVICE (9)						
Transmission - Recorders Read Via Phone Lines	3.0	162.92	489	5,581	1,296	6,877
Primary - Recorders Read Via Phone Lines	112.0	162.92	18,247	208,341	48,384	256,725
Secondary - Recorders Read Via Phone Lines	11.0	162.92	1,792	20,462	4,752	25,214
Secondary - Other	16,908.3	0.86	14,541	166,028	0	166,028
Total	17,034.3		16,822	192,071	54,432	246,503
UNIFORM CONTRACTS (19)						
Transmission - Recorders Read Via Phone Lines	6.0	162.92	978	11,161	2,592	13,753
Primary - Recorders Read Via Phone Lines	96.0	162.92	15,640	178,578	41,472	220,050
Secondary - Recorders Read Via Phone Lines	1.0	162.92	163	1,860	432	2,292
Total	103.0		16,781	191,599	44,496	236,095
IRRIGATION - ON (24)						
Secondary - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Secondary - Other	13,307.3	1.10	14,638	167,133	0	167,133
Total	13,307.3		14,638	167,133	0	167,133
Unmetered General Service (40)	1,172.6	0.00	0	0	0	0
Municipal Street Lighting (41)	120.0	0.00	0	0	0	0
Traffic Control Lighting (42)	56.3	0.00	0	0	0	0
Total	1,348.9		0	0	0	0
SPECIAL CONTRACTS						
INEL	1.0	162.92	163	1,860	432	2,292
Micron	1.0	162.92	163	1,860	432	2,292
Simplot (R29)	1.0	162.92	163	1,860	432	2,292
Total	3.0		489	5,581	1,296	6,877
Total Idaho Retail Sales	389,973.1		351,795	4,016,721	100,224	4,116,945

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2002

State of Oregon

Description	Average Customers	Cost to Read	Customer Cost @ Mo	Cost Allocation	Recorders w/Phones $432/Year	Total Costs
RESIDENTIAL (1)	12,975.8	1.09	14,144	161,488	0	161,488
SMALL COMMERCIAL (7)	2,212.5	1.08	2,390	27,283	0	27,283
COMMERCIAL SERVICE (9)						
Transmission - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Primary - Recorders Read Via Phone Lines	5.0	162.92	815	9,301	2,160	11,461
Secondary - Recorders Read Via Phone Lines	1.0	162.92	163	1,860	432	2,292
Secondary - Other	897.3	1.09	978	11,167	0	11,167
Total	903.3		1,141	13,027	2,592	15,619
UNIFORM CONTRACTS (19)						
Transmission - Recorders Read Via Phone Lines	2.0	162.92	326	3,720	864	4,584
Primary - Recorders Read Via Phone Lines	6.0	162.92	978	11,161	2,592	13,753
Secondary - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Total	8.0	0.00	1,303	14,881	3,456	18,337
IRRIGATION - ON (24)						
Transmission - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Secondary - Recorders Read Via Phone Lines	0.0	162.92	0	0	0	0
Secondary - Other	1,209.7	1.08	1,306	14,917	0	14,917
Total	1,209.7		1,306	14,917	0	14,917
Unmetered General Service (40)	7.1	0.00	0	0	0	0
Municipal Street Lighting (41)	13.0	0.00	0	0	0	0
Traffic Control Lighting (42)	8.0	0.00	0	0	0	0
Total	28.1		0	0	0	0
Total Oregon Retail Sales	17,337.3		20,284	231,596	6,048	237,644

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2002

Total Company

Description	Average Customers	Cost @ Mo	Cost Allocation	Recorders w/Phones $432/Year	Total Costs
RESIDENTIAL (1)	339,764.1	288,646	3,295,696	0	3,295,696
SMALL COMMERCIAL (7)					
Recorders Read Via Phone Lines	0.0	0	0	0	0
Other	33,600.8	30,953	353,413	0	353,413
Total	33,600.8	30,953	353,413	0	353,413
COMMERCIAL SERVICE (9)					
Recorders Read Via Phone Lines	132.0	21,505	245,545	57,024	302,569
Other	17,805.6	15,519	177,195	0	177,195
Total	17,937.6	17,963	205,097	57,024	262,121
UNIFORM CONTRACTS (19)					
Recorders Read Via Phone Lines	111.0	18,084	206,481	47,952	254,433
IRRIGATION - ON (24)					
Recorders Read Via Phone Lines	0.0	0	0	0	0
Other	14,516.9	15,944	182,050	0	182,050
Total	14,516.9	15,944	182,050	0	182,050
Unmetered General Service (40)	1,179.7	0	0	0	0
Municipal Street Lighting (41)	133.0	0	0	0	0
Traffic Control Lighting (42)	64.3	0	0	0	0
Total	1,377.0	0	0	0	0
SPECIAL CONTRACTS					
INEEL	1.0	163	1,860	432	2,292
Micron	1.0	163	1,860	432	2,292
Simplot (R29)	1.0	163	1,860	432	2,292
Total	3.0	489	5,581	1,296	6,877
Total Retail Sales	407,310.4	372,079	4,248,317	106,272	4,354,589
SALES FOR RESALE-FIRM (*)	6.0 3	978	11,161	1,296	12,457 (**)
TOTAL COMPANY	407,316.4	373,056	4,259,478	107,568	4,367,046

(*) Weiser has one recorder; Ratt River has two recorders

All others (Azusa, Oregon Trail, UAMPS, Washington City) are either "Scheduled" or "Contract Demand" Customers

(**) 12,457 { R.R. = 6,305 / W. = 4,152

#902

ACCOUNTS READ VIA PHONE LINE
FOR THE YEAR ENDED DECEMBER 31, 2002

State	Rate Schedule	No. of Meters	Monthly Charges	Annual Charges
Idaho				
	I09S	11	$396	$4,752
	I09P	112	$4,032	$48,384
	I09T	3	$108	$1,296
	I19S	1	$36	$432
	I19P	93	$3,348	$40,176
	I19T	7	$252	$3,024
	I25SB	1	$36	$432
	I87	8	$288	$3,456
	ISBNA	1	$36	$432
	ISBPL	1	$36	$432
	ISBT1	1	$36	$432
		239	$8,604	$103,248
Oregon				
	O09S	1	$36	$432
	O09P	5	$180	$2,160
	O19P	5	$180	$2,160
	O19T	2	$72	$864
	O87	1	$36	$432
	OSBN	1	$36	$432
		15	$540	$6,480
Total		254	$9,144	$109,728

$432 each per year

Average Telephone Charges for Meters With Recorders =

$36.00 Each per Month
$109,728.00 Annual Total

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Eric Bond 2/13

IDAHO POWER COMPANY
METERING INFORMATION
TWELVE MONTHS ENDING DECEMBER 31, 2002

READING AND PROCESSING OF PULSE RECORDING DEVICES

The following represents the monthly labor cost average from company wide efforts in maintaining pulse recording meters/devices in 2002

Company Wide LCBS Accounts (Excluding Sale for Resale and Cogeneration)

Load Profile Recording Devices	
***Total Company	288
Annual Labor Cost per Account	$1,955

#902

IDAHO POWER COMPANY
Calculated Average Read Cost by Area/Customer Class/State

Regions	CIS Area	State	Residential	Rate 7	Rate 9	Irrigation	Cost Per Read	With Overhead	Total Read Cost	Residential Read Cost	Rate 7 Read Cost	Rate 9 Read Cost	Irrigation Read Cost
All	Idaho	ID	328,104	31,871	17,203	14,642	$0.85	$0.85	$4,010,669.52	$3,353,472.54	$326,231.56	$176,089.91	$149,875.51
Capital	Idaho	ID	137,581	9,842	5,970	1,596							
	Boise	ID	128,508	8,414	5,475	682	$0.62	$0.68	$1,182,600.43	$1,054,793.66	$69,062.11	$53,146.80	$5,597.86
	Mountain Home	ID	9,073	1,428	495	914	$1.09	$1.16	$165,072.60	$125,751.78	$19,792.08	$6,860.70	$12,668.04
Canyon	All	ID	64,425	5,590	2,672	2,477							
	COC	ID	55,733	4,683	2,373	2,168	$0.76	$0.83	$643,074.30	$551,756.70	$46,361.70	$23,492.70	$21,463.20
	Emmett	ID	8,692	907	299	309	$1.22	$1.29	$157,636.91	$134,239.25	$14,007.71	$4,617.76	$4,772.20
Eastern	All	ID	44,653	5,152	2,438	3,000							
	American Falls	ID	3,584	728	368	1,013	$1.71	$1.77	$121,124.27	$76,253.18	$15,488.93	$7,828.57	$21,552.59
	Blackfoot	ID	9,218	1,266	550	1,407	$1.08	$1.14	$169,894.30	$125,881.01	$17,288.50	$7,510.80	$19,213.99
	Pocatello	ID	27,933	2,335	1,309	425	$0.62	$0.68	$260,752.30	$227,598.08	$19,025.58	$10,665.73	$3,462.90
	Salmon	ID	3,918	823	211	155	$1.23	$1.29	$79,178.93	$60,744.67	$12,759.79	$3,271.34	$2,403.12
Southern	All	ID	56,856	8,069	4,012	6,136							
	Gooding	ID	6,632	1,034	494	1,225	$0.96	$1.02	$114,759.78	$81,096.10	$12,343.75	$6,040.63	$14,979.30
	Hailey	ID	12,934	2,097	868	389	$0.69	$0.75	$146,201.09	$116,095.58	$18,322.67	$7,791.17	$3,491.66
	Jerome	ID	7,805	1,069	572	1,105	$1.04	$1.11	$140,032.87	$103,587.96	$14,187.77	$7,591.58	$14,665.56
	Mini Cassia	ID	2,838	795	320	1,888	$1.48	$1.54	$107,801.50	$52,378.13	$14,672.52	$5,905.92	$34,844.93
	Twin Falls	ID	26,647	3,074	1,758	1,529	$0.76	$0.82	$324,798.72	$262,206.48	$30,248.16	$17,298.72	$15,045.36
Payette	Idaho	ID	24,589	3,218	1,111	1,433							
	McCall	ID	10,635	1,374	439	102	$1.03	$1.10	$164,907.00	$139,743.90	$18,054.36	$5,768.46	$1,340.28
	Payette ID	ID	13,954	1,844	672	1,331	$1.03	$1.09	$233,477.92	$183,020.66	$24,185.90	$8,813.95	$17,457.40
			328,104	**31,871**	**17,203**	**14,642**			$4,011,312.90	$3,295,147.15	$346,601.53	$176,605.84	$192,958.38
										$0.84	**$0.91**	**$0.86**	**$1.10**

Regions	CIS Area	State	Residential	Rate 7	Rate 9	Irrigation	Cost Per Read	With Overhead	Total Read Cost	Residential Read Cost	Rate 7 Read Cost	Rate 9 Read Cost	Irrigation Read Cost
All	Oregon	OR	11,906	2,097	852	1,326							
	Canyon	OR	425	95	27	53	$0.76	$0.83	$5,940.00	$4,207.50	$940.50	$267.30	$524.70
	Payette	OR	11,481	2,002	825	1,273	$1.03	$1.10	$204,734.34	$150,860.34	$26,306.28	$10,840.50	$16,727.22
			11,906	**2,097**	**852**	**1,326**			$210,674.34	$155,067.84	$27,246.78	$11,107.80	$17,251.92
										$1.09	**$1.08**	**$1.09**	**$1.08**

(?) →

Total	**340,010**	**33,968**	**18,055**	**15,968**
Sum	**408,001**			

Eric Bond 2/13/03

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2002

State of Idaho

Description	Average Customers	Cost Allocation
RESIDENTIAL (1)	326,788.3	5,506,831
SMALL COMMERCIAL (7)	31,388.3	528,936
COMMERCIAL SERVICE (9)		
Transmission	3.0	180
Primary	112.0	6,720
Secondary	16,919.3	285,113
Total	17,034.3	292,013
UNIFORM CONTRACTS (19)		
Transmission	6.0	360
Primary	96.0	5,760
Secondary	1.0	60
Total	103.0	6,180
IRRIGATION - ON (24)		
Transmission	0.0	0
Secondary	13,307.3	224,246
Total	13,307.3	224,246
Unmetered General Service (40)	1,172.6	19,760
Municipal Street Lighting (41)	120.0	2,022
Traffic Control Lighting (42)	56.3	949
Total	1,348.9	22,731
SPECIAL CONTRACTS		
INEEL	1.0	60
Micron	1.0	60
Simplot (R29)	1.0	60
Total	3.0	180
Total Idaho	389,973.1	6,581,117

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2002

State of Oregon

Description	Average Customers	Cost Allocation
RESIDENTIAL (1)	12,975.8	218,660
SMALL COMMERCIAL (7)	2,212.5	37,284
COMMERCIAL SERVICE (9)		
Transmission	0.0	0
Primary	5.0	300
Secondary	898.0	15,133
Total	903.0	15,433
UNIFORM CONTRACTS (19)		
Transmission	2.0	120
Primary	6.0	360
Secondary	0.0	0
Total	8.0	480
IRRIGATION - ON (24)		
Transmission	0.0	0
Secondary	1,209.7	20,385
Total	1,209.7	20,385
Unmetered General Service (40)	7.1	120
Municipal Street Lighting (41)	13.0	219
Traffic Control Lighting (42)	8.0	135
Total	28.1	474
Total Oregon	17,337.1	292,716

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2002

Total Company

Description	Average Customers	Cost Allocation
Residential	339,764.1	5,725,491
Small Commercial (7)	33,600.8	566,220
Commercial Service (9)	17,937.3	307,446
Uniform Contracts (19)	111.0	6,660
Irrigation - On (24)	14,517.0	244,631
Unmetered General Service (40)	1,179.7	19,880
Municipal Street Lighting (41)	133.0	2,241
Traffic Control Lighting (42)	64.3	1,084
Total	1,377.0	23,205
SPECIAL CONTRACTS		
Astaris	0.0	0
INEEL	1.0	60
Micron	1.0	60
Simplot (R29)	1.0	60
Total	3.0	180
Total Company	407,310.2	6,873,833

IDAHO POWER
(Intra Company Correspondence)

To: Maggie Brilz

Date: July14, 2003

Re: Large Power Billing

From: Todd Schultz

Maggie the following information describes the annual cost associated with billing industrial customers. These are the costs associated with time spent within the CAMC on billing 255 "large power" customers. The costs are:

Customer Service Representative II	$15,186.08
(CSR II grade 17 step 13, 35% of their annual time spent)	

If you need additional information please let me know.

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ACCOUNT #908 DSM AMORTIZATION
For The Twelve Months Ended December 31, 2003

	Actuals						Forecast						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
ID-#27660	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$3,242,604
ID-#27660	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	23,808
Subtotal	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	3,266,412
OR-#98-448													0
True-up Adj													0
New	0	0	0	0	0	0	0	0	0	0	0	0	0
Old	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	0	0	46,300
Subtotal	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	0	0	46,300
GRAND TOTAL	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$272,201	$272,201	$3,312,712

Idaho Power Company
Allocation of Account #908 - Miscellaneous
For the Twelve Months Ended December 31, 2003
Annualizing Adjustment: Expiration of DSM Amortization in Oregon

Program Allocations:	Idaho	Oregon	Total
Jurisdictional Allocations			
DSM Amortization:	3,266,412	0	3,266,412
Other Miscellaneous (1):	4,272,950	189,974	4,462,924
Total Misc / DA908	7,539,362	189,974	7,729,336

(1)

2002 Average Number of Customers			
Rate	Idaho	Oregon	Total
1	326,788	12,976	339,764
7	31,388	2,213	33,601
9	17,034	903	17,937
15	0	0	0
19	103	8	111
24	13,307	1,210	14,517
40	1,173	7	1,180
41	120	13	133
42	56	8	64
Subtotal	389,969	17,338	407,307
Astaris	0	0	0
Micron	1	0	1
Simplot	1	0	1
INEEL	1	0	1
Subtotal	3	0	3
Total	389,972	17,338	407,310

Idaho Power Company
Allocation of Account #908 - Miscellaneous
For the Twelve Months Ended December 31, 2003

Program Allocations:	Idaho	Oregon	Total
Jurisdictional Allocations			
DSM Amortization:	3,266,412	~~46,300~~ 0 ?	3,312,712
Other Miscellaneous (1):	4,272,950	189,974	4,462,924
Total Misc / DA908	7,539,362	236,274	7,775,636

OREGON DSM AMORTIZATION
COSTS ACTUALLY IN OCT. '03
ANNUALIZING ADJ. → 0

(1) 2002 Average Number of Customers

Rate	Idaho	Oregon	Total
1	326,788	12,976	339,764
7	31,388	2,213	33,601
9	17,034	903	17,937
15	0	0	0
19	103	8	111
24	13,307	1,210	14,517
40	1,173	7	1,180
41	120	13	133
42	56	8	64
Subtotal	389,969	17,338	407,307
Astaris	0	0	0
Micron	1	0	1
Simplot	1	0	1
INEEL	1	0	1
Subtotal	3	0	3
Total	389,972	17,338	407,310

8/18/2003/DA908/jcb

Idaho Power Company
Allocation of Account #908 - Miscellaneous
For the Twelve Months Ended December 31, 2003

Program Allocations:	Idaho	Oregon	Total
Jurisdictional Allocations			
DSM Amortization:	3,266,412	46,300	3,312,712
Other Miscellaneous (1):	4,272,950	189,974	4,462,924
Total Misc / DA908	7,539,362	236,274	7,775,636

(1)

2002 Average Number of Customers			
Rate	Idaho	Oregon	Total
1	326,788	12,976	339,764
7	31,388	2,213	33,601
9	17,034	903	17,937
15	0	0	0
19	103	8	111
24	13,307	1,210	14,517
40	1,173	7	1,180
41	120	13	133
42	56	8	64
Subtotal	389,969	17,338	407,307
Astaris	0	0	0
Micron	1	0	1
Simplot	1	0	1
INEEL	1	0	1
Subtotal	3	0	3
Total	389,972	17,338	407,310

8/18/2003/DA908/jcb

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
PROPERTY INSURANCE - ACCOUNT 924
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Production - steam:													
1	Bridger plant	-	120,115	65,000	65,000	27,740	78,870	78,870	78,870	78,870	78,870	78,870	78,870	829,947
2	Boardman plant	2,087	2,087	2,087	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	29,041
3	Valmy plant	128,821	128,821	(105,755)	50,629	50,629	50,629	48,599	48,599	48,599	48,599	48,599	48,599	595,366
4	Total production - steam	130,908	251,023	(38,668)	118,160	80,900	132,030	130,000	130,000	130,000	130,000	130,000	130,000	1,454,354
	All risk:													
5	Blanket fidelity bond	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	25,779
6	Property "all risk"	170,726	170,726	170,726	170,726	186,860	186,860	186,860	186,860	186,860	186,860	186,860	186,860	2,177,783
7	Other miscellaneous	-	-	86,690	(2,033)	21,263	21,263	21,263	21,263	21,263	21,263	21,263	21,263	254,764
8	Total all risk	172,874	172,874	259,564	170,841	210,271	210,271	210,271	210,271	210,271	210,271	210,271	210,271	2,458,325
9	Total property insurance	303,782	423,897	220,896	289,001	291,172	342,302	340,272	340,272	340,272	340,272	340,272	340,272	3,912,680

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
REGULATORY COMMISSION EXPENSES - ACCOUNT 928
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual						Forecast						
		January	February	March	April	May	June	July	August	September	October	November	December	Total
	FERC administrative assessments and securities (928.101)													
1	Capacity	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$196,423	$196,423	$196,423	$2,330,958
2	Generation	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,976	31,976	31,976	379,455
3	Ferc Order #472 - Sales for resale	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
4	Miscellaneous Other	6,905	38,179	162,065	28,527	148,816	31,822	93,916	16,887	21,579	48,091	25,447	21,074	643,309
5	Total (928.101)	251,929	283,203	407,089	273,551	393,840	276,846	338,940	261,911	265,603	296,490	273,846	269,473	3,593,722
6	FERC - Rate Case (928.102)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FERC - Oregon Hydro (928.104)	13,209	13,209	13,209	13,208	13,209	13,209	17,133	13,626	13,036	14,618	13,687	13,023	164,375
8	Total FERC expense	265,138	296,412	420,298	286,759	407,049	290,055	356,073	275,537	279,639	311,108	287,533	282,496	3,758,097
	Idaho Public Utilities Commission expense:													
9	Rate case (928.202)	0	0	0	0	0	0	4,316	3,344	3,339	3,730	3,459	3,345	21,533
10	Other (928.203)	0	0	0	0	0	0	17,301	8,539	16,450	17,589	14,482	17,011	91,372
11	Total IPUC expense	0	0	0	0	0	0	21,617	11,883	19,789	21,319	17,941	20,356	112,905
	Oregon Public Utility Commission expense:													
12	Filing Fees (928.301)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Rate case (928.302)	0	0	0	0	0	0	(836)	(413)	(795)	(850)	(700)	(822)	(4,416)
14	Other (928.303)	703	2,424	265	367	1,533	1,555	140	69	134	143	118	138	7,589
15	Total OPUC expense	703	2,424	265	367	1,533	1,555	(696)	(344)	(661)	(707)	(582)	(684)	3,173
	Nevada Public Service Commission expense:													
16	Other (928.403)	2,000	2,000	2,029	0	0	0	2,020	997	1,921	2,053	1,690	1,987	16,697
17	Total NPSC expense	2,000	2,000	2,029	0	0	0	2,020	997	1,921	2,053	1,690	1,987	16,697
18	Total regulatory commission expenses	$267,841	$300,836	$422,592	$287,127	$408,582	$291,610	$379,014	$288,073	$300,688	$333,773	$306,582	$304,155	$3,890,872

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS (ACCOUNT 930.2)
For The Twelve Months Ended December 31, 2003

Line No	Description	(1) Contrbtns	(2) Membrshps	(3) Total
1	Kenneth Berean	$1,300	$0	$1,300
2	Global Insight	0	21,000	21,000
3	Idaho Mining Association	0	2,500	2,500
4	Idaho Water Users Association	0	1,200	1,200
5	Wyoming Taxpayers	0	2,384	2,384
6	Total	$1,300	$27,084	$28,384

		Actual						Forecast						
	Contributions	January	February	March	April	May	June	July	August	September	October	November	December	Total
7	Kenneth Berean		$1,300											$1,300
8	Total	$0	$1,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,300

		Actual						Forecast						
	Memberships	January	February	March	April	May	June	July	August	September	October	November	December	Total
9	Global Insight				$21,000									$21,000
10	Idaho Mining Association	2,500												2,500
11	Idaho Water Users Association							1,200						1,200
12	Wyoming Taxpayers												2,384	2,384
13	Total	$2,500	$0	$0	$21,000	$0	$0	$1,200	$0	$0	$0	$0	$2,384	$27,084

IDAHO POWER COMPANY
ACCOUNT #908 DSM AMORTIZATION
For The Twelve Months Ended December 31, 2003

	Actual						Forecast						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
ID-#27660	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$270,217	$3,242,604
ID-#27660	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	23,808
Subtotal	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	272,201	3,266,412
OR-#98-448													
True-up Adj													
New	0	0	0	0	0	0	0	0	0	0	0	0	0
Old	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	0	0	46,300
Subtotal	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	0	0	46,300
GRAND TOTAL	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$276,831	$272,201	$272,201	$3,312,712

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
529	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***											
530												
531	DEPRECIATION EXPENSE											
532	310-316 / STEAM PRODUCTION	23,518,215	0	754,881	(731,839)	0		23,518,215	23,518,215	24,273,096	23,541,257	23,541,257
533	330-336 / HYDRAULIC PRODUCTION	12,126,522	0	66,091	1,450,788	0		12,126,522	12,126,522	12,192,613	13,643,401	13,643,401
534	340-346 / OTHER PRODUCTION	1,677,605	0	41,726	(252,608)	0		1,677,605	1,677,605	1,719,331	1,466,723	1,466,723
535	TOTAL PRODUCTION PLANT	37,322,342	0	862,698	466,341	0		37,322,342	37,322,342	38,185,040	38,651,381	38,651,381
536												
537	TRANSMISSION PLANT											
538	350 / LAND & LAND RIGHTS	236,369	0	9,365	(48,041)	0		236,369	236,369	245,734	197,693	197,693
539	352 / STRUCTURES & IMPROVEMENTS	926,157	0	36,696	(188,237)	0		926,157	926,157	962,853	774,616	774,616
540	353 / STATION EQUIPMENT	4,936,020	0	259,095	(661,280)	0		4,936,020	4,936,020	5,195,115	4,533,835	4,533,835
541	354 / TOWERS & FIXTURES	1,098,227	0	74,035	310,697	0		1,098,227	1,098,227	1,172,261	1,482,958	1,482,958
542	355 / POLES & FIXTURES	2,074,354	0	139,838	586,851	0		2,074,354	2,074,354	2,214,193	2,801,043	2,801,043
543	356 / OVERHEAD CONDUCTORS & DEVICES	1,924,317	0	356,902	649,835	0		1,924,317	1,924,317	2,281,219	2,931,053	2,931,053
544	359 / ROADS & TRAILS	4,839	0	326	1,369	0		4,839	4,839	5,165	6,534	6,534
545	TOTAL TRANSMISSION PLANT	11,200,283	0	876,257	651,193	0		11,200,283	11,200,283	12,076,540	12,727,733	12,727,733
546												
547	DISTRIBUTION PLANT											
548	360 / LAND & LAND RIGHTS	0	0	0	0	0		0	0	0	0	0
549	361 / STRUCTURES & IMPROVEMENTS	432,615	0	19,089	(144,013)	0		432,615	432,615	451,703	307,690	307,690
550	362 / STATION EQUIPMENT	3,005,202	0	132,600	(1,000,403)	0		3,005,202	3,005,202	3,137,802	2,137,399	2,137,399
551	364 / POLES, TOWERS & FIXTURES	5,899,878	0	154,823	(1,140,171)	0		5,899,878	5,899,878	6,054,701	4,914,530	4,914,530
552	365 / OVERHEAD CONDUCTORS & DEVICES	2,273,124	0	59,651	(439,289)	0		2,273,124	2,273,124	2,332,775	1,893,486	1,893,486
553	366 / UNDERGROUND CONDUIT	666,993	0	17,503	(128,899)	0		666,993	666,993	684,496	555,598	555,598
554	367 / UNDERGROUND CONDUCTORS & DEVICES	4,376,201	0	114,839	(845,715)	0		4,376,201	4,376,201	4,491,040	3,645,325	3,645,325
555	368 / LINE TRANSFORMERS	10,147,291	0	266,282	(1,960,997)	0		10,147,291	10,147,291	10,413,574	8,452,576	8,452,576
556	369 / SERVICES	2,263,060	0	59,387	(437,344)	0		2,263,060	2,263,060	2,322,447	1,885,103	1,885,103
557	370 / METERS	1,146,305	0	30,081	(221,527)	0		1,146,305	1,146,305	1,176,386	954,859	954,859
558	371 / INSTALLATIONS ON CUSTOMER PREMISES	173,257	0	4,547	(33,482)	0		173,257	173,257	177,804	144,321	144,321
559	373 / STREET LIGHTING SYSTEMS	184,745	0	4,848	(35,703)	0		184,745	184,745	189,593	153,890	153,890
560	TOTAL DISTRIBUTION PLANT	30,568,670	0	863,649	(6,387,542)	0		30,568,670	30,568,670	31,432,319	25,044,777	25,044,777

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
561	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
562											
563	GENERAL PLANT										
564	389 / LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
565	390 / STRUCTURES & IMPROVEMENTS	1,333,097	0	120,052	1,720,403	0	1,333,097	1,333,097	1,453,148	3,173,551	3,173,551
566	391 / OFFICE FURNITURE & EQUIPMENT	5,915,998	0	532,763	7,634,780	0	5,915,998	5,915,998	6,448,762	14,083,542	14,083,542
567	392 / TRANSPORTATION EQUIPMENT	4,327	0	390	5,584	0	4,327	4,327	4,717	10,301	10,301
568	393 / STORES EQUIPMENT	40,038	0	3,606	51,670	0	40,038	40,038	43,644	95,314	95,314
569	394 / TOOLS, SHOP & GARAGE EQUIPMENT	167,526	0	15,086	216,197	0	167,526	167,526	182,612	398,810	398,810
570	395 / LABORATORY EQUIPMENT	432,835	0	38,979	558,587	0	432,835	432,835	471,813	1,030,400	1,030,400
571	396 / POWER OPERATED EQUIPMENT	8,569	0	772	11,059	0	8,569	8,569	9,341	20,399	20,399
572	397 / COMMUNICATIONS EQUIPMENT	1,039,205	0	93,585	1,341,126	0	1,039,205	1,039,205	1,132,790	2,473,916	2,473,916
573	398 / MISCELLANEOUS EQUIPMENT	119,522	0	10,764	154,247	0	119,522	119,522	130,286	284,533	284,533
574	TOTAL GENERAL PLANT	9,061,116	0	815,996	11,693,653	0	9,061,116	9,061,116	9,877,112	21,570,765	21,570,765
575											
576	TOTAL DEPRECIATION EXPENSE	88,152,411	0	3,418,600	6,423,645	0	88,152,411	88,152,411	91,571,011	97,994,656	97,994,656
577											
578	AMORTIZATION EXPENSE										
579	INTANGIBLE PLANT	9,804,295		0	0	0	9,804,295	9,804,295	9,804,295	9,804,295	9,804,295
580	HYDRAULIC PRODUCTION	312		0	0	0	312	312	312	312	312
581	ADJUSTMENTS GAINS & LOSSES	(21,492)		0	0	0	(21,492)	(21,492)	(21,492)	(21,492)	(21,492)
582	TOTAL AMORTIZATION EXPENSE	9,783,115	0	0	0	0	9,783,115	9,783,115	9,783,115	9,783,115	9,783,115
583											
584	TOTAL DEPRECIATION & AMORTIZATION EXP	97,935,526	0	3,418,600	6,423,645	0	97,935,526	97,935,526	101,354,126	107,777,771	107,777,771
585											
586											

691

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
302	18,513.00	18,520.00	18,436.00	18,436.00	18,437.00	18,440.00
303	798,672.00	798,474.00	798,573.00	798,573.00	798,573.00	798,573.00
330	26.00	26.00	26.00	26.00	26.00	26.00
Total Amortization Expense	817,211.00	817,020.00	817,035.00	817,035.00	817,036.00	817,039.00
		2,255.00				
310	359.53	359.53	359.53	359.53	359.53	359.53
311	318,991.28	318,991.28	318,991.99	318,991.99	319,231.03	319,232.85
312	1,140,783.50	1,140,702.36	1,141,021.13	1,140,483.86	1,146,496.80	1,146,976.03
314	297,229.94	297,229.94	297,229.94	297,229.94	293,409.27	293,412.13
315	153,181.64	153,181.64	153,181.64	153,181.64	153,181.64	153,181.64
316	41,549.84	41,549.84	41,353.63	41,353.63	41,554.17	41,554.17
Total Steam Production	1,952,095.73	1,952,014.59	1,952,137.86	1,951,600.59	1,954,232.44	1,954,716.35
331	198,666.15	198,666.15	198,666.15	198,666.64	198,713.82	198,713.82
332	489,214.07	489,214.07	489,214.55	489,214.55	489,213.57	489,146.45
333	235,545.93	235,548.33	235,548.31	236,005.90	236,005.41	235,774.55
334	57,233.81	58,046.66	58,079.52	58,036.15	58,323.20	57,699.60
335	18,545.68	18,558.57	18,539.99	18,537.48	18,558.06	18,561.08
336	8,841.07	8,841.07	8,841.07	8,841.07	8,840.13	8,837.14
Total Hydro Production	1,008,046.71	1,008,874.85	1,008,889.59	1,009,381.79	1,009,654.19	1,008,732.64
341	3,324.02	3,326.96	3,326.93	3,326.93	3,326.93	3,326.94
342	4,490.01	4,495.51	4,495.46	4,495.47	4,495.47	4,495.48
343	2,128.60	2,131.20	2,131.18	2,131.18	2,131.18	2,131.19
344	118,638.18	118,815.53	118,814.21	118,814.43	118,814.43	118,814.85
345	3,473.03	3,477.06	3,477.02	3,515.20	3,515.20	3,515.21
346	6,896.21	6,904.65	6,904.57	6,904.58	6,904.58	6,909.12
Total Other Production	138,950.05	139,150.91	139,149.37	139,187.79	139,187.79	139,192.79
Total Production	3,099,092.49	3,100,040.35	3,100,176.82	3,100,170.17	3,103,074.42	3,102,641.78

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
352	73,759.67	74,014.21	74,228.02	76,903.60	77,010.44	77,010.44
353	406,239.70	406,414.52	406,543.82	407,237.49	407,480.06	412,357.62
Total Transmission Stations	479,999.37	480,428.73	480 771.84	484,141.09	484,490.50	489,368.06
350	18,928.47	18,928.47	18,928.47	18,928.47	19,682.77	20,609.13
354	80,491.86	91,465.45	91,465.01	91,807.48	92,563.25	92,543.67
355	192,814.80	170,358.25	170,513.23	170,321.88	170,135.73	170,401.05
356	156,779.09	159,643.99	159,820.22	159,375.89	160,194.83	161,044.51
359	403.35	403.35	403.35	403.35	403.35	403.35
Total Transmission Lines	449,417.57	440,799.51	441,130.28	440,837.07	442,979.93	445,001.71
Total Transmission	929,416.94	921,228.24	921,902.12	924,978.16	927,470.43	934,369.77
361	35,047.58	35,039.76	35,032.24	35,274.67	35,491.44	35,889.68
362	242,604.52	242,797.99	242,810.58	244,444.54	245,386.72	248,918.89
Total Distribution Stations	277,652.10	277,837.75	277,842.82	279,719.21	280,878.16	284,808.57
364	482,498.71	483,323.03	484,466.37	485,676.43	486,273.37	489,080.89
365	186,530.70	186,864.65	187,175.72	187,435.19	187,728.39	188,406.63
366	53,071.94	53,085.84	54,121.54	54,487.39	54,814.74	55,186.03
367	353,399.53	355,258.04	356,610.77	360,315.75	361,077.01	362,692.59
368	833,987.65	836,080.31	837,434.11	840,711.60	842,583.08	846,654.38
369	184,429.73	185,289.47	185,956.23	187,004.59	187,662.41	188,383.66
370	93,876.86	95,584.31	95,856.60	96,191.33	95,735.66	95,853.84
371	14,295.61	14,381.05	14,411.81	14,431.55	14,443.41	14,463.00
373	15,221.31	15,371.14	15,404.96	15,388.61	15,375.73	15,364.52
Total Distribution Lines	2,217,312.04	2,225,237.84	2,233,438.11	2,241,642.44	2,245,693.80	2,256,085.54
Total Distribution	2,494,964.14	2,503,075.59	2,511,280.93	2,521,361.65	2,526,571.96	2,540,894.11

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03
390	112,125.76	113,608.78	113,559.77	113,495.43	113,607.43	113,639.24
391	444,832.51	465,346.25	471,806.36	473,154.04	474,294.99	470,889.92
392	342.86	342.86	342.86	342.86	342.86	555.70
393	2,901.32	2,901.32	2,901.32	2,901.32	2,901.32	2,901.32
394	13,527.13	13,542.23	13,743.30	13,904.21	13,943.42	13,958.41
395	35,151.45	35,271.48	35,271.48	35,447.24	36,281.90	36,380.64
396	607.25	607.25	725.51	741.61	718.84	718.84
397	66,041.99	66,635.55	67,027.68	74,173.85	74,344.34	76,302.80
398	9,532.45	9,533.43	9,507.01	9,526.24	9,957.74	9,957.74
Total General	685,062.72	707,789.15	714,885.29	723,686.80	726,392.84	725,304.61
Total Depreciation Expense	7,208,536.29	7,232,133.33	7,248,245.16	7,270,196.78	7,283,509.65	7,303,210.27
	7,208,536.29	7,232,133.33	7,248,245.16	7,270,196.78	7,283,509.65	7,303,210.27

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	12 Month Total
302	18,437.00	18,437.00	18,437.00	18,437.00	18,437.00	18,437.00	221,404.00
303	798,573.00	798,573.00	798,573.00	798,573.00	798,573.00	798,587.62	9,582,890.62
330	26.00	26.00	26.00	26.00	26.00	26.00	312.00
Total Amortization Expense	817,036.00	817,036.00	817,036.00	817,036.00	817,036.00	817,050.62	9,804,606.62
310	359.60	359.60	359.60	359.60	359.60	359.60	4,314.78
311	319,057.85	319,243.66	319,378.55	320,184.03	320,572.24	320,746.01	3,833,612.76
312	1,144,936.08	1,147,750.80	1,149,795.37	1,162,007.52	1,167,897.26	1,170,535.01	13,799,385.72
314	293,110.74	293,657.62	294,055.71	296,435.85	297,586.38	298,102.68	3,548,690.14
315	153,338.35	153,360.29	153,376.23	153,471.44	153,517.38	153,537.95	1,839,691.48
316	40,955.33	40,872.39	40,812.80	40,458.75	40,290.05	40,215.30	492,519.90
Total Steam Production	1,951,757.95	1,955,244.36	1,957,778.26	1,972,917.19	1,980,222.91	1,983,496.55	23,518,214.78
331	198,977.72	199,169.87	199,296.79	199,628.95	199,767.53	199,827.30	2,388,760.89
332	489,465.95	489,650.91	489,773.08	490,092.76	490,226.14	490,283.65	5,874,709.75
333	235,939.24	236,059.80	236,139.43	236,347.91	236,434.91	236,472.44	2,831,822.16
334	57,971.03	58,371.92	58,636.73	59,330.27	59,619.70	59,744.64	701,143.23
335	18,624.21	18,687.72	18,729.67	18,839.44	18,885.25	18,905.00	224,002.15
336	8,840.46	8,840.46	8,840.46	8,840.46	8,840.46	8,840.46	106,084.31
Total Hydro Production	1,009,818.61	1,010,780.68	1,011,416.16	1,013,079.79	1,013,773.99	1,014,073.49	12,126,522.49
341	3,366.97	3,366.97	3,366.97	3,366.97	3,375.90	3,375.90	40,178.39
342	4,674.84	4,674.84	4,674.84	4,674.84	4,686.90	4,686.90	55,040.56
343	2,135.57	2,135.57	2,135.57	2,135.57	2,141.29	2,141.29	25,609.39
344	119,757.19	119,757.19	119,757.19	119,757.19	120,073.82	120,073.82	1,431,888.03
345	3,484.59	3,484.59	3,484.59	3,484.59	3,493.64	3,493.64	41,898.36
346	6,921.59	6,921.59	6,921.59	6,921.59	6,940.12	6,940.12	82,990.31
Total Other Production	140,340.75	140,340.75	140,340.75	140,340.75	140,711.67	140,711.67	1,677,605.04
Total Production	3,101,917.31	3,106,365.79	3,109,535.17	3,126,337.73	3,134,708.57	3,138,281.71	37,322,342.31

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	12 Month Total
352	78,434.46	78,560.20	78,559.16	78,563.53	78,896.28	80,217.24	926,157.25
353	412,252.23	413,127.66	413,096.37	413,464.10	415,625.55	422,181.20	4,936,020.32
Total Transmission Stations	490,686.69	491,687.86	491,655.53	492,027.63	494,521.83	502,398.44	5,862,177.57
350	19,911.25	19,913.45	20,051.99	20,117.76	20,156.48	20,211.93	236,368.34
354	92,822.81	92,825.28	92,972.32	93,042.13	93,083.59	93,143.67	1,098,226.52
355	171,023.70	171,018.70	171,628.54	171,918.08	172,050.96	172,169.57	2,074,354.49
356	160,800.70	160,795.95	161,240.72	161,451.88	161,545.95	161,622.95	1,924,316.68
359	403.15	403.14	403.12	403.11	403.08	402.98	4,838.68
Total Transmission Lines	444,961.61	444,956.52	446,296.69	446,932.96	447,240.06	447,551.10	5,338,105.01
Total Transmission	935,648.30	936,644.38	937,952.22	938,960.59	941,761.89	949,949.54	11,200,282.58
361	36,330.09	36,546.18	36,719.68	36,919.68	37,100.77	37,223.16	432,614.93
362	252,376.00	254,188.48	255,643.86	257,321.71	258,840.82	259,867.56	3,005,201.67
Total Distribution Stations	288,706.09	290,734.66	292,363.54	294,241.39	295,941.59	297,090.72	3,437,816.60
364	492,253.71	494,652.36	497,205.15	498,768.40	501,188.62	504,490.71	5,899,877.75
365	189,706.69	190,506.45	191,249.05	191,659.70	192,448.74	193,412.04	2,273,123.95
366	55,598.61	56,051.10	56,700.89	57,387.00	57,975.21	58,512.89	666,993.18
367	363,762.10	367,649.38	369,979.79	372,745.71	374,596.54	376,113.47	4,376,200.68
368	847,255.85	848,806.63	850,683.39	852,210.21	854,468.53	856,415.56	10,147,291.30
369	188,723.69	189,092.85	190,152.64	191,157.21	192,048.65	193,158.91	2,263,060.04
370	95,662.54	95,592.90	95,537.28	95,521.07	95,477.10	95,415.32	1,146,304.81
371	14,414.64	14,411.70	14,457.83	14,472.67	14,512.47	14,561.34	173,257.08
373	15,408.39	15,420.74	15,421.09	15,441.14	15,453.51	15,473.55	184,744.69
Total Distribution Lines	2,262,786.22	2,272,184.11	2,281,387.11	2,289,363.11	2,298,169.37	2,307,553.79	27,130,853.48
Total Distribution	2,551,492.31	2,562,918.77	2,573,750.65	2,583,604.50	2,594,110.96	2,604,644.51	30,568,670.08

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

FERC Account	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	12 Month Total
390	108,508.76	108,578.27	108,813.77	108,892.86	109,100.27	109,166.28	1,333,096.62
391	502,114.86	507,832.55	513,395.77	517,673.19	534,950.60	539,707.16	5,915,998.20
392	342.86	342.86	342.86	342.86	342.86	342.86	4,327.16
393	3,710.56	3,710.56	3,802.23	3,802.23	3,802.23	3,802.23	40,037.96
394	13,963.19	14,131.99	14,132.71	14,133.43	14,134.14	14,411.64	167,525.80
395	36,448.72	36,448.72	36,533.24	36,533.24	36,533.24	36,533.24	432,834.59
396	741.61	741.61	741.61	741.61	741.61	741.61	8,568.96
397	102,405.44	102,405.44	102,405.44	102,388.34	102,536.87	102,536.87	1,039,204.61
398	10,088.38	10,174.90	10,229.34	10,279.08	10,328.82	10,407.16	119,522.29
Total General	778,324.38	784,366.90	790,396.97	794,786.84	812,470.64	817,649.05	9,061,116.19
Total Depreciation Expense	7,367,382.30	7,390,295.84	7,411,635.01	7,443,689.66	7,483,052.06	7,510,524.81	88,152,411.16

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2003

Line No	Acct No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	Novenber	December	Total
1	404	Amortization of limited term electric plant...	$817,211	$817,020	$817,035	$817,035	$817,036	$817,039	$817,036	$817,036	$817,036	$817,036	$817,036	$817,051	$9,804,607
2	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(1,894)	(1,894)	(1,894)	(1,893)	(1,893)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(22,726)
3	411.7	Loss on dispositicn of utility plant.....	0	0	79	1,155	0	0	0	0	0	0	0	0	1,234
4		Total.....	$815,317	$815,126	$815,220	$816,297	$815,143	$815,145	$815,142	$815,142	$815,142	$815,142	$815,142	$815,157	$9,783,115

12/

Idaho Power Company
Detail of Annualizing Adjustment
Depreciation Expense in Account 403
2003 Expected to 2004 Depreciation using 12/03 Plant Balances

2003 Depreciation Expense - Expected	$	88,152,411
2004 Depreciation Expense based on 12/03 Plant	$	91,072,585
Increase to Depreciation Expense using December Plant	$	2,920,174 [1]
Increase to Depreciation Reserve Account 108 (Average)	$	1,460,087 [1]

[1] Detail by FERC categories:

	A/C 403	A/C 108
Total Steam Production	$ 547,152	$ 273,576
Total Hydro Production	$ 66,091	$ 33,046
Total Other Production	$ 41,726	$ 20,863
Total Transmission Stations	$ 241,636	$ 120,818
Total Transmission Lines	$ 343,923	$ 171,961
Total Distribution Stations	$ 151,689	$ 75,845
Total Distribution Lines	$ 711,960	$ 355,980
Total General	$ 815,996	$ 407,998
Total Adjustment	$ 2,920,174	$ 1,460,087

Idaho Power Company
Major Plant Additions Annualized

Line No.		Annualized Plant	Adjustment for Plart Est to Close 2003	Net Annualizing Adjustments	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Production	$ 4,422,706	$ (1,350,833)	$ 3,061,873							
2		2,292,326	(528,998)	1,763,328							
3		1,946,431	(149,725)	1,796,706							
4		8,661,463	(2,039,556)	6,621,907	3.137%	$ 207,729	$ 103,865	0.610%	$ 40,394	$ 0.050	$ 3,311
5	Trans station	2,950,810	(453,971)	2,496,839	2.544%	63,520	31,760	0.610%	15,231	$ 0.061	1,523
6	Trans line	11,549,030	(888,387)	10,660,643	2.131%	227,178	113,589	0.610%	65,030	0.000%	-
7	Total	$ 23,161,303	$ (3,381,914)	$ 19,779,389		**$ 498,427**	**$ 249,214**		**$ 120,654**		**$ 4,834**

Idaho Power Company
Detail of Known and Measurable Adjustment
Depreciation Expense in Account 403
Adjust from Old Depreciation Rates to New Depreciation Rates

2004 Depreciation Expense - Expected Old Rates	$	91,072,585
2004 Depreciation Expense - Expected New Rates	$	97,048,855
Increase to Depreciation Expense using New Rates	$	5,976,270 [1]
Increase to Depreciation Reserve Account 108 (Average)	$	2,988,135 [1]

[1] Detail by FERC categories:

	A/C 403	A/C 108
Total Steam Production	$ (731,839)	$ (365,919)
Total Hydro Production	$ 1,450,788	$ 725,394
Total Other Production	$ (252,608)	$ (126,304)
Total Transmission Stations	$ (1,239,503)	$ (619,751)
Total Transmission Lines	$ 1,443,320	$ 721,660
Total Distribution Stations	$ (1,144,416)	$ (572,208)
Total Distribution Lines	$ (5,243,126)	$ (2,621,563)
Total General	$ 11,693,653	$ 5,846,826
Total Adjustment	$ 5,976,270	$ 2,988,135

Idaho Power Company
Major Plant Additions Known to Occur in 2004

Line No.		2004 Plant Closings (1)	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Trans station	13,441,220	2.544%	341,945	170,972	0.610%	81,991	$ 0.061	8,199
2	Trans line	3,085,970							
3		1,861,500							
4		4,947,470	2.131%	105,431	52,715	0.610%	30,180	0.000%	-
5	Total	$ 18,388,690		$ 447,375	$ 223,688		$ 112,171		$ 8,199

(1) Plant estimated to close prior to June, 2004.

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
ACTUAL, ESTIMATED AND ADJUSTED DATA
TWELVE MONTHS ENDED DECEMBER 31, 2003

		(D)	(F)	(G)
1	**Results may be entered directly into data**			
2	**sheet with a "values only" copy/paste.**	**TOTALS**	**ANNL.**	**K. & M.**
3	**DESCRIPTION**	**PER BOOKS**	**ADJUST.**	**ADJUST.**
4	****** SUMMARY OF ADJUSTMENTS ******			
5				
6	Depreciation Adjustments:			
7	Total Steam Production		547,152	(731,839)
8	Total Hydro Production		66,091	1,450,788
9	Total Other Production		41,726	(252,608)
10	Total Transmission Stations		241,636	(1,239,503)
11	Total Transmission Lines		343,923	1,443,320
12	Total Distribution Stations		151,689	(1,144,416)
13	Total Distribution Lines		711,960	(5,243,126)
14	Total General		815,996	11,693,653
15	Total Adjustment		2,920,173	5,976,269
16				
17	Plant Additions:			
18	Total Steam Production		207,729	0
19	Total Hydro Production		0	0
20	Total Other Production		0	0
21	Total Transmission Stations		63,520	341,945
22	Total Transmission Lines		227,178	105,431
23	Total Distribution Stations		0	0
24	Total Distribution Lines		0	0
25	Total General		0	0
26	Total Adjustment		498,427	447,376
27				
28	Total of All Adjustments		3,418,600	6,423,645
29				
30	****** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ******			
31				
32	DEPRECIATION EXPENSE			
33	310-316 / STEAM PRODUCTION	23,518,215	754,881	(731,839)
34	330-336 / HYDRAULIC PRODUCTION	12,126,522	66,091	1,450,788
35	340-346 / OTHER PRODUCTION	1,677,605	41,726	(252,608)
36	TOTAL PRODUCTION PLANT	37,322,342	862,698	466,341
37				
38	TRANSMISSION PLANT			
39	350 / LAND & LAND RIGHTS	236,369	9,365	(48,041)
40	352 / STRUCTURES & IMPROVEMENTS	926,157	36,696	(188,237)
41	353 / STATION EQUIPMENT	4,936,020	259,095	(661,280)
42	354 / TOWERS & FIXTURES	1,098,227	74,035	310,697
43	355 / POLES & FIXTURES	2,074,354	139,838	586,851
44	356 / OVERHEAD CONDUCTORS & DEVICES	1,924,31/	356,902	649,835
45	359 / ROADS & TRAILS	4,839	326	1,369
46	TOTAL TRANSMISSION PLANT	11,200,283	876,257	651,193

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
ACTUAL, ESTIMATED AND ADJUSTED DATA
TWELVE MONTHS ENDED DECEMBER 31, 2003

1 Results may be entered directly into data	(D)	(F)	(G)
2 sheet with a "values only" copy/paste.	TOTALS	ANNL.	K. & M.
3 DESCRIPTION	PER BOOKS	ADJUST.	ADJUST.
47			
48 DISTRIBUTION PLANT	652,562		
49 360 / LAND & LAND RIGHTS	0	0	0
50 361 / STRUCTURES & IMPROVEMENTS	432,615	19,089	(144,013)
51 362 / STATION EQUIPMENT	3,005,202	132,600	(1,000,403)
52 364 / POLES, TOWERS & FIXTURES	5,899,878	154,823	(1,140,171)
53 365 / OVERHEAD CONDUCTORS & DEVICES	2,273,124	59,651	(439,289)
54 366 / UNDERGROUND CONDUIT	666,993	17,503	(128,899)
55 367 / UNDERGROUND CONDUCTORS & DEVICES	4,376,201	114,839	(845,715)
56 368 / LINE TRANSFORMERS	10,147,291	266,282	(1,960,997)
57 369 / SERVICES	2,263,060	59,387	(437,344)
58 370 / METERS	1,146,305	30,081	(221,527)
59 371 / INSTALLATIONS ON CUSTOMER PREMISES	173,257	4,547	(33,482)
60 373 / STREET LIGHTING SYSTEMS	184,745	4,848	(35,703)
61 TOTAL DISTRIBUTION PLANT	30,568,670	863,649	(6,387,542)
62 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***			
63			
64 #			
65 389 / LAND & LAND RIGHTS	0	60,026	860,201
66 390 / STRUCTURES & IMPROVEMENTS	1,333,097	266,382	3,817,390
67 391 / OFFICE FURNITURE & EQUIPMENT	5,915,998	195	2,792
68 392 / TRANSPORTATION EQUIPMENT	4,327	1,803	25,835
69 393 / STORES EQUIPMENT	40,038	7,543	108,099
70 394 / TOOLS, SHOP & GARAGE EQUIPMENT	167,526	19,489	279,293
71 395 / LABORATORY EQUIPMENT	432,835	386	5,529
72 396 / POWER OPERATED EQUIPMENT	8,569	46,793	670,563
73 397 / COMMUNICATIONS EQUIPMENT	1,039,205	5,382	77,124
74 398 / MISCELLANEOUS EQUIPMENT	119,522	407,998	5,846,827
75 TOTAL GENERAL PLANT	9,061,116	815,996	11,693,653
76 #			
77 # TOTAL DEPRECIATION EXPENSE	88,152,411	3,418,600	6,423,645

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS+	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
587	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***										
588											
589	TAXES OTHER THAN INCOME										
590	FEDERAL TAXES										
591	FICA	0	0	0	0	0	0	0	0	0	0
592	FUTA	0	0	0	0	0	0	0	0	0	0
593	LESS PAYROLL DEDUCTION	0	0	0	0	0	0	0	0	0	0
594											
595	STATE TAXES										
596	AD VALOREM TAXES										
597	JIM BRIDGER STATION	896,081	0	40,394	0	0	896,081	896,081	936,475	936,475	936,475
598	VALMY	937,198	0	0	0	0	937,198	937,198	937,198	937,198	937,198
599	BOARDMAN	425,945	0	0	0	0	425,945	425,945	425,945	425,945	425,945
600	OTHER-PRODUCTION PLANT	3,917,997	0	0	0	0	3,917,997	3,917,997	3,917,997	3,917,997	3,917,997
601	OTHER-TRANSMISSION PLANT	3,041,917	0	80,261	112,171	0	3,041,917	3,041,917	3,122,178	3,234,349	3,234,349
602	OTHER-DISTRIBUTION PLANT	6,242,686	0	0	0	0	6,242,686	6,242,686	6,242,686	6,242,686	6,242,686
603	OTHER-GENERAL PLANT	1,417,275	0	0	0	0	1,417,275	1,417,275	1,417,275	1,417,275	1,417,275
604	SUB-TOTAL	16,879,099	0	120,655	112,171	0	16,879,099	16,879,099	16,999,754	17,111,925	17,111,925
605											
606	LICENSES - HYDRO PROJECTS	3,115	0	0	0	0	3,115	3,115	3,115	3,115	3,115
607											
608	REGULATORY COMMISSION FEES										
609	STATE OF IDAHO	1,870,198	0	0	0	0	1,870,198	1,870,198	1,870,198	1,870,198	1,870,198
610	STATE OF OREGON	94,178	0	0	0	0	94,178	94,178	94,178	94,178	94,178
611	STATE OF NEVADA	100	0	0	0	0	100	100	100	100	100
612											
613	FRANCHISE TAXES										
614	STATE OF OREGON	461,644	0	0	0	0	461,644	461,644	461,644	461,644	461,644
615	STATE OF NEVADA	0	0	0	0	0	0	0	0	0	0
616											
617	OTHER STATE TAXES										
618	UNEMPLOYMENT TAXES	0	0	0	0	0	0	0	0	0	0
619	HYDRO GENERATION KWH TAX	1,735,960	0	0	0	0	1,735,960	1,735,960	1,735,960	1,735,960	1,735,960
620	IRRIGATION-PIC	358,325	0	0	0	0	358,325	358,325	358,325	358,325	358,325
621											
622	TOTAL TAXES OTHER THAN INCOME	21,402,618	0	120,655	112,171	0	21,402,618	21,402,618	21,523,273	21,635,444	21,635,444
623											
624											

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2003 / RATE CASE

STEAM ELECTRIC PLANTS:		
Jim Bridger	$896,081	
Valmy	937,198	
Boardman	425,945	
Total Steam		$2,259,223
OTHER:		
Production	3,917,997	
Transmission	3,041,917	
Distribution	6,242,686	
General Plant	1,417,275	
Total Other		14,619,876
TOTAL SYSTEM AD VALOREM TAXES		$16,879,100

K:\OTI\MSC\03\Ad Valorem Tax Allocation Rate Case
12-Jun-03

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2003 / RATE CASE
Idaho

Steam Electric Plants In Idaho:		
None	$0	
Total Steam		$0
Other:		
Production	3,119,475	
Transmission	2,639,293	
Distribution	5,693,845	
General Plant	1,409,572	
Total Other		12,862,186
TOTAL IDAHO AD VALOREM TAXES		$12,862,186

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12-Jun-03

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2003 / RATE CASE
Montana

Steam Electric Plants in Montana:		
None	$0	
Total Steam Electric Plants		$0
Other:		
Production	0	
Transmission	80,000	
Distribution	0	
General Plant	0	
Total Other		80,000
Total Montana Ad Valorem Taxes		$80,000

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12-Jun-03

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2003 / RATE CASE
Nevada

Steam Electric Plants in Nevada:		
Valmy	$937,198	
Total Steam		$937,198
Other:		
Production	0	
Transmission	17,408	
Distribution	3,999	
General Plant	0	
Total Other		21,407
TOTAL NEVADA AD VALOREM TAXES		$958,605

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12-Jun-03

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2003 / RATE CASE
Oregon

Steam Electric Plants in Oregon:		
Boardman	$425,945	
Total Steam		$425,945
Other:		
Production	798,522	
Transmission	251,297	
Distribution	544,842	
General Plant	7,703	
Total Other		1,602,364
TOTAL OREGON AD VALOREM TAXES		$2,028,310

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12-Jun-03

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2003 / RATE CASE
Wyoming

Steam Electric Plants in Wyoming:		
Jim Bridger	$896,081	
Total Steam		$896,081
Other:		
Production	0	
Transmission	53,919	
Distribution	0	
General Plant	0	
Total Other		53,919
TOTAL WYOMING AD VALOREM TAXES		$950,000

K:\OTI\MSC\03\Ad Valorem Tax Allocation Rate Case
12-Jun-03

Basye, Katrina

To: Obenchain, Phil
Tomlinson, Darrell; MacMahon, Bruce
Subject: Ad Valorem Tax Allocation for the Rate Case

Phil,

The attachment contains the tax allocation you need. Please use the worksheet titled "Rate Case Final Doc". The remainder of the worksheets are for support only.

Also you will note that for Nevada there is recorded a distribution tax. In Nevada the 00 investment year which IPCO had distribution investment applys to the 02/03 tax year.

A hard copy is in the mail too.

Please call me if you have any questions.
Katrina

Ad Valorem Tax
Allocation Rate...

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J:\OTI\KWH\IDA\2003\[CLSALL03ratecase.xls]Class Allocation & Irrig Exmpt

14-Jul-03

IDAHO POWER COMPANY
NORMALIZED
CLASS ALLOCATION OF KWH TAXES
2003 Rate Case

KWH TAX SUMMARY	
IDAHO JURISDICTIONAL KWH TAX	2,674,139
IDAHO JURISDICTIONAL IRRIGATION REFUND	358,325
IDAHO JURISDICTIONAL INDUSTRIAL EXEMPTION	579,854
NET IDAHO JURISDICTIONAL KWH TAX	1,735,960

RATE SCHEDULE	TOTAL NORMALIZED KWH	% of NORMALIZED KWH	% X KWH TAX	IRRIGA REBATE ADJUST	INDUSTRIAL EXEMPT	CLASS KWH ALLOC.
1 & A	4,141,393,426	34.24%	915,501			915,501
7 & B	265,335,667	2.19%	58,655		2,460	56,196
9 & LP	3,014,426,986	24.92%	666,372		66,091	600,281
LW/10	0	0.00%	0			0
15 & OL	5,872,586	0.05%	1,298			1,298
16	0	0.00%	0			0
17	0	0.00%	0			0
18	0	0.00%	0			0
19	1,978,824,237	16.36%	437,441		326,797	110,643
OP/23	0	0.00%	0			0
LU/22	0	0.00%	0			0
24, I, & 25	1,620,930,931	13.40%	358,325	358,325		358,325
26	636,967,670	5.27%	140,809		140,809	0
27	0	0.00%	0			0
28	0	0.00%	0		0	0
29	186,684,665	1.54%	41,269		41,269	0
30	203,084,146	1.68%	44,894		2,429	42,465
32	33,297	0.00%	7			7
40/UM	16,054,942	0.13%	3,549			3,549
41	17,845,445	0.15%	3,945			3,945
42	9,384,218	0.08%	2,074			2,074
46	0	0.00%	0			0
72	0	0.00%	0			0
91	0	0.00%	0			0
92	0	0.00%	0			0
99	0	0.00%	0			0
						0
TOTAL	12,096,838,216	100.00%	2,674,139	358,325	579,854	2,094,285

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2003

Line No	DESCRIPTION	Jan - June Actual	July - December Estimate	2003 AMOUNT
	State, county and local taxes:			
	Real and personal property:			
4	Idaho	6,400,000.00	6,400,000.00	12,800,000.00
5	Oregon	977,891.47	1,050,418.00	2,028,309.47
6	Montana	40,000.00	40,000.00	80,000.00
7	Wyoming	475,000.00	475,000.00	950,000.00
8	Nevada	468,604.92	490,000.00	958,604.92
9	Shoshone-Bannock	31,093.00	31,093.00	62,186.00
10	**Total real and personal property**			**16,879,100.39**
11	**Kilowatt-hour tax - Idaho**			**2,094,285.00**
	Licenses:			
12	Wyoming	-	2,964.62	2,964.62
13	Nevada	0	0	-
14	Shoshone-Bannock	150.00	-	150.00
15	**Total licenses**			**3,114.62**
	Regulatory commission:			
16	Idaho	935,098.84	935,098.84	1,870,197.68
17	Oregon	47,089.00	47,089.00	94,178.00
18	Nevada	-	100.00	100.00
19	**Total regulatory commission**			**1,964,475.68**
	Franchise:			
20	Oregon (actual Jan - April)	234,544.09	227,100.00	461,644.09
21	Nevada (sold distribution)	0	0	
22	**Total franchise**			**461,644.09**
23	**TOTAL TAXES OTHER THAN INCOME TAXES**			**21,402,619.78**

July 22, 2003
k:/oti/msc/2003/165236 Rate Case

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14-Jul-03

IDAHO POWER COMPANY
NORMALIZED KWH TAX
2003 Rate Case

Normalized annual Idaho hydro KWH	(1)	5,692,200,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	93.9580%	TAXES
Adjusted Idaho Hydro KWH		5,348,278,073	2,674,139
Normalized KWH sold to Idaho Customers	(3)	12,096,838,216	
% of Total Adjusted Idaho Hydro to ID Customers		44.2122%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,620,930,931	358,325
Normalized Industrial Use Exemption	(5)	2,623,051,560	579,854
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,876,357,945	
Net taxable Normalized KWH		3,471,920,128	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,735,960	1,735,960
Portion refunded to irrigation customers		358,325	358,325
TOTAL TAX AND REFUND		**2,094,285**	2,094,285

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2003

Line No	DESCRIPTION	Jan - June Actual	July - December Estimate	2003 AMOUNT	2002 AMOUNT
	State, county and local taxes:				
	Real and personal property:				
4	Idaho	6,400,000.00	6,400,000.00	12,800,000.00	12,166,517.82
5	Oregon	977,891.47	1,050,418.00	2,028,309.47	2,017,478.37
6	Montana	40,000.00	40,000.00	80,000.00	85,799.22
7	Wyoming	475,000.00	475,000.00	950,000.00	922,617.08
8	Nevada	468,604.92	490,000.00	958,604.92	964,014.18
9	Shoshone-Bannock	31,093.00	31,093.00	62,186.00	76,200.00
10	**Total real and personal property**			**16,879,100.39**	16,232,627
11	**Kilowatt-hour tax - Idaho**	**Will be provided when acutal KWH is know through June**			1,407,845.75
	Licenses:				
12	Wyoming	-	2,964.62	2,964.62	2,964.62
13	Nevada	0	0	-	100.00
14	Shoshone-Bannock	150.00	-	150.00	150.00
15	**Total licenses**			**3,114.62**	3,106.28
	Regulatory commission:				
16	Idaho	935,098.84	935,098.84	1,870,197.68	1,714,255.78
17	Oregon	47,089.00	47,089.00	94,178.00	93,470.00
18	Nevada	-	100.00	100.00	1,536.12
19	**Total regulatory commission**			**1,964,475.68**	1,809,261.90
	Franchise:				
20	Oregon (actual Jan - April)	234,544.09	227,100.00	461,644.09	452,903.71
21	Nevada (sold distribution)	0	0		-588.00
22	**Total franchise**			**461,644.09**	452,315.71

May 14, 2003
k:/oti/msc/2003/165236 Rate Case

Idaho Power Company
Major Plant Additions Annualized

Line No.		Annualized Plant	Adjustment for Plant Est to Close 2003	Net Annualizing Adjustments	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Production	$ 4,422,706	$ (1,360,833)	$ 3,061,873							
2		2,292,326	(528,998)	1,763,328							
3		1,946,431	(149,725)	1,796,706							
4		8,661,463	(2,039,556)	6,621,907	3.137%	$ 207,729	$ 103,865	0.610%	$ 40,394	$ 0.050	$ 3,311
5	Trans station	2,950,810	(453,971)	2,496,839	2.544%	63,520	31,760	0.610%	15,231	$ 0.061	1,523
6	Trans line	11,549,030	(888,387)	10,660,643	2.131%	227,178	113,589	0.610%	65,030	0.000%	-
7	Total	$23,161,303	$ (3,381,914)	$ 19,779,389		**$ 498,427**	**$ 249,214**		**$ 120,654**		**$ 4,834**

Idaho Power Company
Major Plant Additions Known to Occur in 2004

Line No.		2004 Plant Closings (1)	Average Annual Composite Accrual Rate	Annual Depreciation Expense	Annual Depreciation Reserve	Annual Composite Property Tax Rate	Annual Composite Property Tax	Annual Insurance Rate Per $100	Annual Insurance Expense
1	Trans station	13,441,220	2.544%	341,945	170,972	0.610%	81,991	$ 0.061	8,199
2	Trans line	3,085,970							
3		1,861,500							
4		4,947,470	2.131%	105,431	52,715	0.610%	30,180	0.000%	-
5	Total	$ 18,388,690		$ 447,375	$ 223,688		$ 112,171		$ 8,199

(1) Plant estimated to close prior to June, 2004.

Title: Property Tax Expense
Date: 5/16/2003
Prepared by: Katrina Basye
Delivered to: Catie Miller

Description or Purpose:

To prepare January - June 2003 actual and estimate July - Dec 2003 property tax expense. Reference lines 4-10.

Oregon & Nevada - The first six months are actual and the last six months are estimated. These states are split year states 03/04 etc.

Idaho, Wyoming & Montana - the entire year is estimated as the bill is not received until the end of November.

Shoshone-Bannock tax is actual for the entire year as April 15 is the due date.

Forecast Methodology Used:

Real and personal property taxes:
Appraisal Forecast Methodology: Historical data and actual data (to extent it is known such as capitalization rate) is the forecast methodology.

Levy Forecast Methodology: Historical levy data (state not district) and local government budget policy (if well defined) is used to estimated levies.

Assumptions used for Forecasting:

Real and personal property taxes:
Appraisal Assumptions: In forecasting the appraisal actual data is used to the extent it is known and each states historical appraisal methodologies and trends are used in forecasting the final appraisal.

Tax levy Assumptions: A state levy was assumed rather than individual taxing districts to estimate taxes.

Allocation Method:

Not applicable

Assumptions used for Allocation:

Not applicable

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2002

STEAM ELECTRIC PLANTS:		
Jim Bridger	$870,252	
Valmy	948,334	
Boardman	398,569	
Total Steam		$2,217,155
OTHER:		
Production	3,776,002	
Transmission	2,913,602	
Distribution	5,976,399	
General Plant	1,349,467	
Total Other		14,015,470
TOTAL SYSTEM AD VALOREM TAXES		$16,232,625

Katrina Braye
2/13/03

19

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2002
ACTUAL

Line No	DESCRIPTION	AMOUNT
	Federal taxes:	
1	Unemployment	102,660.00
2	Social Security	8,284,494.20
3	Total federal taxes	8,387,154.20
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	12,166,517.82
5	Oregon	2,017,478.37
6	Montana	85,799.22
7	Wyoming	922,617.08
8	Nevada	964,014.18
9	Shoshone-Bannock	76,200.00
10	Total real and personal property	16,232,626.67
11	Kilowatt-hour tax - Idaho	1,407,845.75
	Licenses:	
12	Wyoming	2,856.28
13	Nevada	100.00
14	Shoshone-Bannock	150.00
15	Total licenses	3,106.28
	Regulatory commission:	
16	Idaho	1,714,255.78
17	Oregon	93,470.00
18	Nevada	1,536.12
19	Total regulatory commission	1,809,261.90
	Franchise:	
20	Oregon	452,903.71
21	Nevada	-588.00
22	Total franchise	452,315.71
23	Unemployment - total state	198,918.30
24	Total state, county and local taxes	20,104,074.61
25	Total other taxes	28,491,228.81
26	Less: State & Fed P/R Loading Reversal	(8,538,494.17)
27	Net other taxes	19,952,734.64

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IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS+	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
625	*** TABLE 8 - INCOME TAXES ***											
626												
627	410/411 NET PROVISION FOR DEFERRED INCOME TAXE	3,109,043	0	0	0	0		3,109,043	3,109,043	3,109,043	3,109,043	3,109,043
628												
629	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	0	0	0		(308,166)	(308,166)	(308,166)	(308,166)	(308,166)
630												
631	SUMMARY OF INCOME TAXES											
632												
633	TOTAL FEDERAL INCOME TAX											
634												
635	STATE INCOME TAX											
636	STATE OF IDAHO											
637	STATE OF OREGON											
638	OTHER STATES											
639	TOTAL STATE INCOME TAXES											

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS+	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
640	*** TABLE 9 - CALCULATION OF FEDERAL INCOME TAX ***										
641											
642	OPERATING REVENUES										
643											
644	OPERATING EXPENSES										
645	OPERATION & MAINTENANCE										
646	DEPRECIATION EXPENSE										
647	AMORTIZATION OF LIMITED TERM PLANT										
648	TAXES OTHER THAN INCOME										
649	TOTAL OPERATING EXPENSES										
650											
651	BOOK-TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
652											
653	INCOME BEFORE TAX ADJUSTMENTS										
654											
655	INCOME STATEMENT ADJUSTMENTS										
656	LONG TERM DEBT INTEREST EXPENSE	55,946,723	0	0	0	(252,212)	55,946,723	55,946,723	55,946,723	55,946,723	55,694,511
657	OTHER INTEREST EXPENSE	4,400,633	0	0	0	0	4,400,633	4,400,633	4,400,633	4,400,633	4,400,633
658	TOTAL INTEREST CHARGES	60,347,356	0	0	0	(252,212)	60,347,356	60,347,356	60,347,356	60,347,356	60,095,144
659											
660	NET OPERATING INCOME BEFORE TAXES										
661											
662	ALLOWANCE FOR AFUDC	0	0	0	0	0	0	0	0	0	0
663	FEDERAL INCOME TAX ADJUSTMENTS	(741,008)	0	0	2,170,163	0	(741,008)	(741,008)	(741,008)	1,429,155	1,429,155
664											
665	NET OPER INCOME BEFORE STATE INCOME TAXES										
666											
667	TOTAL STATE INCOME TAXES (ALLOWED)										
668											
669	TOTAL FEDERAL TAXABLE INCOME										
670											
671	FEDERAL TAX AT 35 PERCENT										
672	ADD : CURRENT YEAR'S TAX DEFICIENCIES	2,942,924	0	0	0	0	2,942,924	2,942,924	2,942,924	2,942,924	2,942,924
673	PRIOR YEAR TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
674											
675	TOTAL FEDERAL INCOME TAX										

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D) TOTALS PER BOOK	(E) NORMALIZING ADJUSTMENT	(F) ANNUALIZING ADJUSTMENT	(G) KNWN.&MEAS. ADJUSTMENT	(H) OTHER ADJUSTMENT	TOTAL SYSTEM PER BOOK	TY ACTUALS + NORMALIZING ADJUSTMENT	PLUS: ANNUALIZING ADJUSTMENT	PLUS: KNWN.&MEAS. ADJUSTMENT	PLUS: OTHER ADJUSTMENT
*** TABLE 10 - OREGON STATE INCOME TAXES ***										
NET OPERATING INCOME BEFORE TAXES - OREGON										
ALLOWANCE FOR AFUDC	0	0	0	0	0	0	0	0	0	0
STATE INCOME TAX ADJUSTMENTS	(741,008)	0	0	2,170,163	0	(741,008)	(741,008)	(741,008)	1,429,155	1,429,155
ADD: OREGON DEPRECIATION ADJUSTMENT	(356,488)	0	0	0	0	(356,488)	(356,488)	(356,488)	(356,488)	(356,488)
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON										
INCOME SUBJECT TO OREGON TAX										
IERCO TAXABLE INCOME	11,960,813	0	0	0	0	11,960,813	11,960,813	11,960,813	11,960,813	11,960,813
TOTAL STATE TAXABLE INCOME - OREGON										
OREGON TAX AT 0.3 PERCENT										
LESS: POLLUTION CONTRO_ CREDIT	3,155	0	0	0	0	3,155	3,155	3,155	3,155	3,155
STATE INCOME TAX ALLOWED - OREGON										
ADD: CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0	0	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
STATE INCOME TAX PAID - OREGON										

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS+	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
701	*** TABLE 11 - IDAHO STATE INCOME TAXES ***										
702											
703	NET OPERATING INCOME BEFORE TAXES - IDAHO										
704											
705	ALLOWANCE FOR AFUDC	0	0	0	0	0	0	0	0	0	0
706	STATE INCOME TAX ADJUSTMENTS	(741,008)	0	0	2,170,163	0	(741,008)	(741,008)	(741,008)	1,429,155	1,429,155
707											
708	INCOME SUBJECT TO IDAHO TAX										
709											
710	IERCO TAXABLE INCOME	11,960,813	0	0	0	0	11,960,813	11,960,813	11,960,813	11,960,813	11,960,813
711	BONUS DEPRECIATION ADJUSTMENT	29,257,096	0	0	0	0	29,257,096	29,257,096	29,257,096	29,257,096	29,257,096
712	TOTAL STATE TAXABLE INCOME - IDAHO										
713											
714	IDAHO TAX AT 5.9 PERCENT										
715	LESS: INVESTMENT TAX CREDIT	3,000,000	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
716											
717	STATE INCOME TAX ALLOWED - IDAHO										
718	ADD : CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0	0	0	0	0
719	PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
720	STATE INCOME TAX PAID - IDAHO										
721											
722											
723	OTHER STATES' INCOME TAX										
724	INCOME SUBJECT TO TAX										
725											
726	IERCO TAXABLE INCOME	11,960,813	0	0	0	0	11,960,813	11,960,813	11,960,813	11,960,813	11,960,813
727	BONUS DEPRECIATION ADJUSTMENT	29,257,096	0	0	0	0	29,257,096	29,257,096	29,257,096	29,257,096	29,257,096
728	TOTAL TAXABLE INCOME-OTHER STATES										
729											
730	OTHER TAX AT 0.1 PERCENT										
731	ADD : CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0	0	0	0	0
732	PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
733	OTHER STATES' INCOME TAX PAID										

IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE REVISED 8-20-03
INCOME TAX COMPUTATION

Line #		(D) TOTAL PER BOOKS	(E) NORMALIZED ADJUSTMENTS	(F) ANNUALIZED ADJUSTMENTS	(G) KNOWN & MEASURABLE ADJUSTMENTS	(H) OTHER ADJUSTMENTS	TOTAL WITH SYSTEM ADJUSTMENTS
690	***TABLE 8 - INCOME TAXES***						
691							
692	410/411 NET PROVISION FOR DEFERRED INC TAX	3,109,043.00	0.00	0.00	0.00	0.00	3,109,043.00
693							
694	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	(308,165.71)	0.00	0.00	0.00	0.00	(308,165.71)
695							
696	SUMMARY OF INCOME TAXES						
697							
698	TOTAL FEDERAL INCOME TAXES	1,698,079.66	18,589,786.72	(2,252,520.31)	(4,353,447.70)	536,217.27	14,218,115.63
699							
700	STATE INCOME TAX						
701	STATE OF IDAHO	(823,283.15)	3,344,404.38	(405,240.73)	(783,209.07)	96,468.42	1,429,139.85
702	STATE OF OREGON	18,684.77	170,054.46	(20,605.46)	(39,824.19)	4,905.17	133,214.75
703	OTHER STATES	36,893.51	56,684.82	(6,866.49)	(13,274.73)	1,635.06	75,070.17
704	TOTAL STATE INCOME TAXES	(767,704.87)	3,571,143.66	(432,714.68)	(836,307.99)	103,008.65	1,637,424.77
705	**TABLE 9 - CALCULATION OF FEDERAL INCOME TAX***						
706							
707	OPERATING REVENUES	589,544,721.00	14,562,765.00	(72,871.00)	9,276,471.00	907,290.00	614,218,376.00
708							
714	TOTAL OPERATING EXPENSES	532,780,760.00	(42,122,055.00)	6,795,616.00	24,721,364.00	(475,556.00)	521,700,129.00
715							
718	INCOME BEFORE TAX ADJUSTMENTS	56,763,961.00	56,684,820.00	(6,868,487.00)	(15,444,893.00)	1,382,846.00	92,518,247.00
719							
723	TOTAL INTEREST CHARGES	60,347,356.00	0.00	0.00	0.00	(252,212.00)	60,095,144.00
724							
725	NET OPERATING INCOME BEFORE TAXES	(3,583,395.00)	56,684,820.00	(6,868,487.00)	(15,444,893.00)	1,635,058.00	32,423,103.00
726							
727							
728	FEDERAL INCOME TAX ADJUSTMENTS	(741,008.00)	0.00	0.00	2,170,163.00	0.00	1,429,155.00
729							
730	NET OPER INCOME BEFORE STATE INCOME TAXES	(4,324,403.00)	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	33,852,258.00
731							
732	TOTAL STATE INCOME TAXES ALLOWED	(767,704.87)	3,571,143.66	(432,714.68)	(836,307.99)	103,008.65	1,637,424.77
733							
734	TOTAL FEDERAL TAXABLE INCOME	(3,556,698.13)	53,113,676.34	(6,435,772.32)	(12,438,422.01)	1,532,049.35	32,214,833.23
735							
736	FEDERAL TAX AT 35 PERCENT	(1,244,844.34)	18,589,786.72	(2,252,520.31)	(4,353,447.70)	536,217.27	11,275,191.63
737	ADD: CURRENT YEAR'S TAX DEFICIENCY	2,942,924.00	0.00	0.00	0.00	0.00	2,942,924.00
738	PRIOR YEAR TAX ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
739							
740	TOTAL FEDERAL INCOME TAX	1,698,079.66	18,589,786.72	(2,252,520.31)	(4,353,447.70)	536,217.27	14,218,115.63
741	***TABLE 10 - OREGON STATE INCOME TAXES***						
742							
743	NET OPERATING INCOME BEFORE TAXES	(3,583,395.00)	56,684,820.00	(6,868,487.00)	(15,444,893.00)	1,635,058.00	32,423,103.00
744							
745							
746	STATE INCOME TAX ADJUSTMENTS	(741,008.00)	0.00	0.00	2,170,163.00	0.00	1,429,155.00
747	ADD: OREGON DEPRECIATION ADJUSTMENT	(356,488.00)	0.00	0.00	0.00	0.00	(356,488.00)
748							
749	TOTAL STATE INCOME TAX ADJUSTMENTS	(1,097,496.00)	0.00	0.00	2,170,163.00	0.00	1,072,667.00
750							
751	INCOME SUBJECT TO OREGON TAX	(4,680,891.00)	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	33,495,770.00
752							
753	IERCO TAXABLE INCOME	11,960,813.00	0.00	0.00	0.00	0.00	11,960,813.00

IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE REVISED 8-20-03
INCOME TAX COMPUTATION

Line #		(D) TOTAL PER BOOKS	(E) NORMALIZED ADJUSTMENTS	(F) ANNUALIZED ADJUSTMENTS	(G) KNOWN & MEASURABLE ADJUSTMENTS	(H) OTHER ADJUSTMENTS	TOTAL WITH SYSTEM ADJUSTMENTS
754							
755	TOTAL STATE TAXABLE NCOME - OREGON	7,279,922.00	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	45,456,583.00
756							
757	OREGON TAX AT .3 PERCENT	21,839.77	170,054.46	(20,605.46)	(39,824.19)	4,905.17	136,369.75
758	LESS: POLLUTION CONTROL CREDIT	3,155.00	0.00	0.00	0.00	0.00	3,155.00
759							
760	STATE INCOME TAX ALLOWED - OREGON	18,684.77	170,054.46	(20,605.46)	(39,824.19)	4,905.17	133,214.75
761	ADD: CURRENT YEAR'S TAX DEFICIENCY	0.00	0.00	0.00	0.00	0.00	0.00
762	PRIOR YEAR TAX ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
763							
764	STATE INCOME TAX PAID - OREGON	18,684.77	170,054.46	(20,605.46)	(39,824.19)	4,905.17	133,214.75
765							
766	***TABLE 11 - IDAHO STATE INCOME TAXES***						
767							
768	NET OPERATING INCOME BEFORE TAXES	(3,583,395.00)	56,684,820.00	(6,868,487.00)	(15,444,893.00)	1,635,058.00	32,423,103.00
769							
770							
771	STATE INCOME TAX ADJUSTMENTS	(741,008.00)	0.00	0.00	2,170,163.00	0.00	1,429,155.00
772							
773	INCOME SUBJECT TO IDAHO TAX	(4,324,403.00)	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	33,852,258.00
774							
775	IERCO TAXABLE INCOME	11,960,813.00	0.00	0.00	0.00	0.00	11,960,813.00
776	BONUS DEPRECIATION ADJUSTMENT	29,257,096.00	0.00	0.00	0.00	0.00	29,257,096.00
777	TOTAL STATE TAXABLE INCOME - IDAHO	36,893,506.00	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	75,070,167.00
778							
779	IDAHO TAX AT 5.9 PERCENT	2,176,716.85	3,344,404.38	(405,240.73)	(783,209.07)	96,468.42	4,429,139.85
780	LESS: INVESTMENT TAX CREDIT	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00
781							
782	STATE INCOME TAX ALLOWED - IDAHO	(823,283.15)	3,344,404.38	(405,240.73)	(783,209.07)	96,468.42	1,429,139.85
783	ADD: CURRENT YEAR'S TAX DEFICIENCY	0.00	0.00	0.00	0.00	0.00	0.00
784	PRIOR YEAR TAX ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
785	STATE INCOME TAX PAID - IDAHO	(823,283.15)	3,344,404.38	(405,240.73)	(783,209.07)	96,468.42	1,429,139.85
786							
787							
788	OTHER STATES INCOME TAX						
789	INCOME SUBJECT TO OTHER STATES TAX	(4,324,403.00)	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	33,852,258.00
790							
791	IERCO TAXABLE INCOME	11,960,813.00	0.00	0.00	0.00	0.00	11,960,813.00
792	BONUS DEPRECIATION ADJUSTMENT	29,257,096.00	0.00	0.00	0.00	0.00	29,257,096.00
793	TOTAL STATE TAXABLE INCOME - OTHER STATES	36,893,506.00	56,684,820.00	(6,868,487.00)	(13,274,730.00)	1,635,058.00	75,070,167.00
794							
795	OTHER STATES TAX AT .001 PERCENT	36,893.51	56,684.82	(6,868.49)	(13,274.73)	1635.06	75,070.17
796	ADD: CURRENT YEAR'S TAX DEFICIENCY	0.00	0.00	0.00	0.00	0.00	0.00
797	PRIOR YEAR TAX ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
798	STATE INCOME TAX PAID - OTHER STATES	36,893.51	56,684.82	(6,868.49)	(13,274.73)	1635.06	75,070.17

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IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE
SCHEDULE M'S

	(D) TOTAL PER BOOKS	(E) NORMALIZED ADJUSTMENTS	(F) ANNUALIZED ADJUSTMENTS	(G) KNOWN & MEASURABLE ADJUSTMENTS	(H) OTHER ADJUSTMENTS	(I) ADJUSTMENTS PER IPUC	TOTAL WITH SYSTEM ADJUSTMENTS	TOTAL WITH IPUC ADJUSTMENTS
PERMANENT DIFFERENCES								
005024-MEALS (50% NON-DEDUCTIBLE) CHRGD TO R.E.	372,722						372,722	372,722
005516-NONDEDUCTIBLE POLITICAL EXP-O&M ACCTS	100,000						100,000	100,000
TOTAL PERMANENT DIFFERENCES	**472,722**	**0**	**0**	**0**	**0**	**0**	**472,722**	**472,722**
FLOW THROUGH DIFFERENCES								
004005-AVOIDED COST INT CAP	2,615,000						2,615,000	2,615,000
005014-OVERACCRUED VACATION	278,902						278,902	278,902
005019-DIRECTORS FEES DEF	(199,188)						(199,188)	(199,188)
005022-CAPITALIZED OVERHEADS	(14,394,552)						(14,394,552)	(14,394,552)
005023-PENSION ACCR TO 926200	5,263,500			2,170,163			7,433,663	7,433,663
005025-MILNER FALLING WATER - REV ACCRL	264,099						264,099	264,099
005027-AMORTIZATION OF ACCOUNT 114	(22,724)						(22,724)	(22,724)
005023-OREGON OPER PROPERTY TAX ADJ	785						785	785
007002-GAIN ON SALE OF BOC	(31,970)						(31,970)	(31,970)
008027-NEVADA OPERATING PROPERTY TAX ADJ	10,596						10,596	10,596
008034-REMOVAL COSTS	(2,119,352)						(2,119,352)	(2,119,352)
008035-REPAIR ALLOWANCE	(9,263,042)						(9,263,042)	(9,263,042)
008041-AM FALLS - UNAMORTIZED DEBT EXP	47,940						47,940	47,940
008042-GAIN/LOSS ON REACQUIRED DEBT-FT	(5,222,565)						(5,222,565)	(5,222,565)
008058-MISC 186 ADJUSTMENTS	7,735						7,735	7,735
008077-PP INS & OTR EXP (1 YR OR LESS)-165	(570,073)						(570,073)	(570,073)
TOTAL FLOW THROUGH DIFFERENCES	**(23,334,909)**	**0**	**0**	**2,170,163**	**0**	**0**	**(21,164,746)**	**(21,164,746)**
NORMALIZED DIFFERENCES								
004003-CONSTRUCTION ADV-252	873,736						873,736	873,736
004004-CIAC AS TAXABLE INC CLOSED TO PLANT	21,149,703						21,149,703	21,149,703
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	629,490						629,490	629,490
005010-SFAS 112-POST-EMPLY BEN 182/253	68,851						68,851	68,851
005033-NONVEBA PEN&BEN-Acct 228	28,175						28,175	28,175
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	544,800						544,800	544,800
005041-SUN VALLEY FAC -- REV AMORT	12,328						12,328	12,328
005044-RESTRICTED STOCK PLAN-COMP	(405,439)						(405,439)	(405,439)
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	110,708						110,708	110,708
007007-OTHER REGULATORY LIABILITIES-254	(1,221,084)						(1,221,084)	(1,221,084)
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	(231,724)						(231,724)	(231,724)
008009-DEPR FOR TAX GT OR LT BOOK	(3,764,411)						(3,764,411)	(3,764,411)
008020-CONSERVATION PROGRAMS	3,303,865						3,303,865	3,303,865
008054-MERIDIAN CONTRACT BUYOUT	431,662						431,662	431,662
008057-REORGANIZATION COSTS-ACCT 182	754,057						754,057	754,057
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	23,808						23,808	23,808
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(187,346)						(187,346)	(187,346)
TOTAL NORMALIZED DIFFERENCES	**22,121,179**	**0**	**0**	**0**	**0**	**0**	**22,121,179**	**22,121,179**
TOTAL SCHEDULE M DIFFERENCES	**(741,008)**	**0**	**0**	**2,170,163**	**0**	**0**	**1,429,155**	**1,429,155**

IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE
DEVELOPMENT OF STATE NET-TO-GROSS FACTORS

LINE - DESCRIPTION	IDAHO	OREGON	OTHER	COMPOSITE
1 - TAXABLE INCOME	100.000%	100.000%	100.000%	100.000%
2 - STATE COMPOSITE RATE (ACCRUED)	5.900%	0.300%	0.100%	6.300%
3 - FEDERAL TAXABLE INCOME	94.100%	99.700%	99.900%	93.700%
4 - FEDERAL INCOME TAX RATE - 35% (LINE 3 @ 35%)	32.935%	34.895%	34.965%	32.795%
5 - NET OPERATING INCOME	61.165%	64.805%	64.935%	60.905%
6 - NET-TO-GROSS FACTOR (1/LINE 5)				1.642

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IDAHO POWER COMPANY
INTEREST CHARGES
For The Twelve Months Ended December 31, 2003
FORECAST

Line No	Description	(1) Amount
	Interest charges:	
1	First mortgage bonds	$46,147,000
2	Other long-term debt	9,799,723
3	Short-term debt	951,312
4	Other interest charges	3,449,321
5	Total interest charges	$60,347,356
6	Cost of Debt	5.991%
7	Cost of Preferred Stock	6.534%

20E

IDAHO POWER COMPANY
Interest Synchronization Adjustment
For the Twelve Months Ended December 31, 2003

LINE NO.	DESCRIPTION	Total
1	Total Company Rate Base	1,673,283,777
2	Adjustments to Rate Base: Construction Work-in-Progress	103,822,493
3	Adjusted Rate Base	1,777,106,270
4	Company Weighted Cost of Debt	3.134%
5	Pro Forma Long Term Debt Interest Expense	55,694,511
6	Other Interest Expense	4,400,633
7	**Total Adjusted Interest Expense**	60,095,144
8	Actual Interest Expense	60,347,356
9	**Interest Expense Adjustment**	-252,212

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D)	(E)	(F)	(G)	(H)	TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
	TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
*** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
STEAM POWER GENERATION										
OPERATION										
500 / SUPERVISION & ENGINEERING	163,070	0	5,382	13,590	0	163,070	163,070	168,452	182,042	182,042
501 / FUEL	0	0	0	0	0	0	0	0	0	0
502 / STEAM EXPENSES										
LABOR	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 502	0	0	0	0	0	0	0	0	0	0
505 / ELECTRIC EXPENSES										
LABOR	18,382	0	607	1,532	0	18,382	18,382	18,989	20,521	20,521
OTHER	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 505	18,382	0	607	1,532	0	18,382	18,382	18,989	20,521	20,521
506 / MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0	0	0
507 / RENTS	0	0	0	0	0	0	0	0	0	0
STEAM OPERATION EXPENSES	181,452	0	5,988	15,122	0	181,452	181,452	187,440	202,562	202,562
MAINTENANCE										
510 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0	0	0
511 / STRUCTURES	0	0	0	0	0	0	0	0	0	0
512 / BOILER PLANT										
LABOR	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 512	0	0	0	0	0	0	0	0	0	0
513 / ELECTRIC PLANT										
LABOR	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 513	0	0	0	0	0	0	0	0	0	0
514 / MISCELLANEOUS STEAM PLANT	0	0	0	0	0	0	0	0	0	0
STEAM MAINTENANCE EXFENSES	0	0	0	0	0	0	0	0	0	0
TOTAL STEAM GENERATION EXPENSES	181,452	0	5,988	15,122	0	181,452	181,452	187,440	202,562	202,562

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
766	*** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
767	HYDRAULIC POWER GENERATION											
768	OPERATION											
769	535 / SUPERVISION & ENGINEERING	2,858,660	0	94,344	238,235	0		2,858,660	2,858,660	2,953,004	3,191,239	3,191,239
770	536 / WATER FOR POWER	124,080	0	4,095	10,341	0		124,080	124,080	128,175	138,516	138,516
771	537 / HYDRAULIC EXPENSES	1,631,764	0	53,853	135,988	0		1,631,764	1,631,764	1,685,617	1,821,605	1,821,605
772	538 / ELECTRIC EXPENSES											
773	LABOR	769,918	0	25,410	64,163	0		769,918	769,918	795,328	859,491	859,491
774	OTHER	0	0	0	0	0		0	0	0	0	0
775	TOTAL ACCOUNT 538	769,918	0	25,410	64,163	0		769,918	769,918	795,328	859,491	859,491
776	539 / MISCELLANEOUS EXPENSES	1,127,070	0	37,197	93,928	0		1,127,070	1,127,070	1,164,267	1,258,194	1,258,194
777	540 / RENTS	0	0	0	0	0		0	0	0	0	0
778	HYDRAULIC OPERATION EXPENSES	6,511,492	0	214,899	542,654	0		6,511,492	6,511,492	6,726,391	7,269,045	7,269,045
779												
780	MAINTENANCE											
781	541 / SUPERVISION & ENGINEERING	945,607	0	31,208	78,805	0		945,607	945,607	976,815	1,055,620	1,055,620
782	542 / STRUCTURES	704,386	0	23,247	58,702	0		704,386	704,386	727,633	786,335	786,335
783	543 / RESERVOIRS, DAMS & WATERWAYS	483,704	0	15,964	40,311	0		483,704	483,704	499,668	539,979	539,979
784	544 / ELECTRIC PLANT											
785	LABOR	1,728,443	0	57,044	144,045	0		1,728,443	1,728,443	1,785,487	1,929,532	1,929,532
786	OTHER	0	0	0	0	0		0	0	0	0	0
787	TOTAL ACCOUNT 544	1,728,443	0	57,044	144,045	0		1,728,443	1,728,443	1,785,487	1,929,532	1,929,532
788	545 / MISCELLANEOUS HYDRAULIC PLANT	1,504,993	0	49,669	125,423	0		1,504,993	1,504,993	1,554,662	1,680,085	1,680,085
789	HYDRAULIC MAINTENANCE EXPENSES	5,367,133	0	177,131	447,286	0		5,367,133	5,367,133	5,544,264	5,991,550	5,991,550
790	TOTAL HYDRAULIC GENERATION EXPENSES	11,878,625	0	392,030	989,940	0		11,878,625	11,878,625	12,270,655	13,260,595	13,260,595

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
791	*** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
792	OTHER POWER GENERATION											
793	OPERATION											
794	546 / SUPERVISION & ENGINEERING	281,769	0	9,299	23,482	0		281,769	281,769	291,068	314,550	314,550
795	547 / FUEL	0	0	0	0	0		0	0	0	0	0
796	548 / GENERATING EXPENSES							0	0	0	0	0
797	LABOR	130,189	0	4,297	10,850	0		130,189	130,189	134,486	145,335	145,335
798	OTHER	0	0	0	0	0		0	0	0	0	0
799	TOTAL ACCOUNT 548	130,189	0	4,297	10,850	0		130,189	130,189	134,486	145,335	145,335
800	549 / MISCELLANEOUS EXPENSES	97,610	0	3,221	8,135	0		97,610	97,610	100,831	108,966	108,966
801	550 / RENTS	0	0	0	0	0		0	0	0	0	0
802	OTHER POWER OPER EXPENSES	509,568	0	16,817	42,466	0		509,568	509,568	526,385	568,852	568,852
803												
804	MAINTENANCE											
805	551 / SUPERVISION & ENGINEERING	0	0	0	0	0		0	0	0	0	0
806	552 / STRUCTURES	127,881	0	4,220	10,657	0		127,881	127,881	132,101	142,759	142,759
807	553 / GENERATING & ELECTRIC PLANT											
808	LABOR	63,115	0	2,083	5,260	0		63,115	63,115	65,198	70,458	70,458
809	OTHER	0	0	0	0	0		0	0	0	0	0
810	TOTAL ACCOUNT 553	63,115	0	2,083	5,260	0		63,115	63,115	65,198	70,458	70,458
811	554 / MISCELLANEOUS EXPENSES	173,419	0	5,723	14,452	0		173,419	173,419	179,142	193,595	193,595
812	OTHER POWER MAINT EXPENSES	364,415	0	12,027	30,370	0		364,415	364,415	376,442	406,811	406,811
813	TOTAL OTHER POWER GENERATION EXP	873,983	0	28,844	72,836	0		873,983	873,983	902,827	975,663	975,663
814												
815	OTHER POWER SUPPLY EXPENSE											
816	555.1 / PURCHASED POWER	0	0	0	0	0		0	0	0	0	0
817	555.2 / COGENERATION & SMALL POWER PROD											
818	CAPACITY RELATED	0	0	0	0	0		0	0	0	0	0
819	ENERGY RELATED	0	0	0	0	0		0	0	0	0	0
820	TOTAL 555.2/CSPP	0	0	0	0	0		0	0	0	0	0
821	555/TOTAL	0	0	0	0	0		0	0	0	0	0
822	556 / LOAD CONTROL & DISPATCHING EXPENSES	0	0	0	0	0		0	0	0	0	0
823	557 / OTHER EXPENSES	948,940	0	31,318	79,083	0		948,940	948,940	980,258	1,059,341	1,059,341
824	TOTAL OTHER POWER SUPPLY EXPENSES	948,940	0	31,318	79,083	0		948,940	948,940	980,258	1,059,341	1,059,341
825												
826	TOTAL PRODUCTION EXPENSES	13,883,000	0	458,180	1,156,980	0		13,883,000	13,883,000	14,341,180	15,498,160	15,498,160

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
827	*** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
828	TRANSMISSION EXPENSES											
829	OPERATION											
830	560 / SUPERVISION & ENGINEERING	1,372,688	0	45,303	114,397	0		1,372,688	1,372,688	1,417,991	1,532,388	1,532,388
831	561 / LOAD DISPATCHING	2,368,325	0	78,162	197,371	0		2,368,325	2,368,325	2,446,487	2,643,858	2,643,858
832	562 / STATION EXPENSES	1,199,584	0	39,590	99,971	0		1,199,584	1,199,584	1,239,174	1,339,145	1,339,145
833	563 / OVERHEAD LINE EXPENSES	412,258	0	13,606	34,357	0		412,258	412,258	425,864	460,220	460,220
834	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0	0	0	0		0	0	0	0	0
835	566 / MISCELLANEOUS EXPENSES	113,413	0	3,743	9,452	0		113,413	113,413	117,156	126,608	126,608
836	567 / RENTS	0	0	0	0	0		0	0	0	0	0
837	TOTAL TRANSMISSION OPERATION	5,466,268	0	180,403	455,547	0		5,466,268	5,466,268	5,646,671	6,102,218	6,102,218
838												
839	MAINTENANCE											
840	568 / SUPERVISION & ENGINEERING	422,711	0	13,951	35,228	0		422,711	422,711	436,662	471,890	471,890
841	569 / STRUCTURES	97	0	3	8	0		97	97	100	108	108
842	570 / STATION EQUIPMENT	1,647,780	0	54,382	137,323	0		1,647,780	1,647,780	1,702,162	1,839,484	1,839,484
843	571 / OVERHEAD LINES	631,270	0	20,834	52,609	0		631,270	631,270	652,104	704,713	704,713
844	573 / MISCELLANEOUS PLANT	331	0	11	28	0		331	331	342	370	370
845	TOTAL TRANSMISSION MAINTENANCE	2,702,189	0	89,180	225,195	0		2,702,189	2,702,189	2,791,369	3,016,564	3,016,564
846												
847	TOTAL TRANSMISSION EXPENSES	8,168,457	0	269,583	680,742	0		8,168,457	8,168,457	8,438,040	9,118,782	9,118,782

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

1		(D)	(E)	(F)	(G)	(H)		TOTAL	TY ACTUALS +	PLUS:	PLUS:	PLUS:
2		TOTALS	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER		SYSTEM	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER
3	DESCRIPTION	PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT		PER BOOK	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT
848	*** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
849	DISTRIBUTION EXPENSES											
850	OPERATION											
851	580 / SUPERVISION & ENGINEERING	2,381,330	0	78,591	198,455	0		2,381,330	2,381,330	2,459,921	2,658,376	2,658,376
852	581 / LOAD DISPATCHING	2,008,846	0	66,298	167,413	0		2,008,846	2,008,846	2,075,144	2,242,557	2,242,557
853	582 / STATION EXPENSES	762,148	0	25,153	63,516	0		762,148	762,148	787,301	850,817	850,817
854	583 / OVERHEAD LINE EXPENSES	2,937,619	0	96,950	244,815	0		2,937,619	2,937,619	3,034,569	3,279,384	3,279,384
855	584 / UNDERGROUND LINE EXPENSES	677,406	0	22,356	56,454	0		677,406	677,406	699,762	756,216	756,216
856	585 / STREET LIGHTING & SIGNAL SYSTEMS	67,072	0	2,214	5,590	0		67,072	67,072	69,286	74,875	74,875
857	586 / METER EXPENSES	4,652,134	0	153,534	387,699	0		4,652,134	4,652,134	4,805,668	5,193,367	5,193,367
858	587 / CUSTOMER INSTALLATIONS EXPENSE	382,093	0	12,610	31,843	0		382,093	382,093	394,703	426,546	426,546
859	588 / MISCELLANEOUS EXPENSES	2,778,732	0	91,706	231,574	0		2,778,732	2,778,732	2,870,438	3,102,012	3,102,012
860	589 / RENTS	0	0	0	0	0		0	0	0	0	0
861	TOTAL DISTRIBUTION OPERATION	16,647,380	0	549,413	1,387,358	0		16,647,380	16,647,380	17,196,793	18,584,151	18,584,151
862												
863	MAINTENANCE											
864	590 / SUPERVISION & ENGINEERING	49,492	0	1,633	4,125	0		49,492	49,492	51,125	55,250	55,250
865	591 / STRUCTURES	0	0	0	0	0		0	0	0	0	0
866	592 / STATION EQUIPMENT	1,732,105	0	57,165	144,350	0		1,732,105	1,732,105	1,789,270	1,933,620	1,933,620
867	593 / OVERHEAD LINES	3,191,496	0	105,329	265,973	0		3,191,496	3,191,496	3,296,825	3,562,797	3,562,797
868	594 / UNDERGROUND LINES	772,578	0	25,497	64,385	0		772,578	772,578	798,075	862,460	862,460
869	595 / LINE TRANSFORMERS	810,752	0	26,757	67,566	0		810,752	810,752	837,509	905,076	905,076
870	596 / STREET LIGHTING & SIGNAL SYSTEMS	194,010	0	6,403	16,168	0		194,010	194,010	200,413	216,581	216,581
871	597 / METERS	1,278,469	0	42,193	106,545	0		1,278,469	1,278,469	1,320,662	1,427,207	1,427,207
872	598 / MISCELLANEOUS PLANT	97,612	0	3,221	8,135	0		97,612	97,612	100,833	108,968	108,968
873	TOTAL DISTRIBUTION MAINTENANCE	8,126,514	0	268,199	677,247	0		8,126,514	8,126,514	8,394,713	9,071,960	9,071,960
874	TOTAL DISTRIBUTION EXPENSES	24,773,894	0	817,612	2,064,604	0		24,773,894	24,773,894	25,591,506	27,656,111	27,656,111
875												
876	CUSTOMER ACCOUNTING EXPENSES											
877	901 / SUPERVISION	343,137	0	11,325	28,596	0		343,137	343,137	354,462	383,058	383,058
878	902 / METER READING	3,286,892	0	108,477	273,923	0		3,286,892	3,286,892	3,395,369	3,669,292	3,669,292
879	903 / CUSTOMER RECORDS & COLLECTIONS	4,857,142	0	160,300	404,784	0		4,857,142	4,857,142	5,017,442	5,422,226	5,422,226
880	904 / UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0		0	0	0	0	0
881	905 / MISC EXPENSES	611	0	20	51	0		611	611	631	682	682
882	TOTAL CUSTOMER ACCOUNTING EXPENSES	8,487,782	0	280,122	707,354	0		8,487,782	8,487,782	8,767,904	9,475,258	9,475,258
883												
884	CUSTOMER SERVICES & INFORMATION EXPENSES											
885	907 / SUPERVISION	338,244	0	11,163	28,189	0		338,244	338,244	349,407	377,596	377,596
886	908 / CUSTOMER ASSISTANCE	2,986,338	0	98,558	248,875	0		2,986,338	2,986,338	3,084,896	3,333,771	3,333,771
887	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0		0	0	0	0	0
888	910 / MISCELLANEOUS EXPENSES	267,392	0	8,825	22,284	0		267,392	267,392	276,217	298,501	298,501
889	TOTAL CUST SERV & INFORMATN EXPENSES	3,591,974	0	118,546	299,348	0		3,591,974	3,591,974	3,710,520	4,009,867	4,009,867
890												
891	912 / DEMO & SELLING EXPENSES	0	0	0	0	0		0	0	0	0	0

IDAHO POWER COMPANY - JURISDICTIONAL SEPARATION STUDY
TEST YEAR DATA AND ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2003

	(D) TOTALS PER BOOK	(E) NORMALIZING ADJUSTMENT	(F) ANNUALIZING ADJUSTMENT	(G) KNWN.&MEAS. ADJUSTMENT	(H) OTHER ADJUSTMENT	TOTAL SYSTEM PER BOOK	TY ACTUALS + NORMALIZING ADJUSTMENT	PLUS: ANNUALIZING ADJUSTMENT	PLUS: KNWN.&MEAS. ADJUSTMENT	PLUS: OTHER ADJUSTMENT
3 DESCRIPTION										
892 *** TABLE 12 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
893 ADMINISTRATIVE & GENERAL EXPENSES										
894 920 / ADMINISTRATIVE & GENERAL SALARIES	26,957,108	0	889,665	2,246,549	0	26,957,108	26,957,108	27,846,773	30,093,322	30,093,322
895 921 / OFFICE SUPPLIES	1,579,019	0	52,112	131,592	0	1,579,019	1,579,019	1,631,131	1,762,723	1,762,723
896 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	0	0	0	0	0	0	0	0	0	0
897 923 / OUTSIDE SERVICES	0	0	0	0	0	0	0	0	0	0
898 924 / PROPERTY INSURANCE						0	0	0	0	0
899 PRODUCTION - STEAM	0	0	0	0	0	0	0	0	0	0
900 ALL RISK & MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
901 TOTAL ACCOUNT 924	0	0	0	0	0	0	0	0	0	0
902 925 / INJURIES & DAMAGES	128,729	0	4,248	10,728	0	128,729	128,729	132,977	143,705	143,705
903 926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0	0	0	0	0	0	0	0
904 927 / FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0
905 928 / REGULATORY COMMISSION EXPENSES										
906 FERC ADMIN ASSESS & SECURITIES										
907 CAPACITY RELATED	0	0	0	0	0	0	0	0	0	0
908 ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
909 FERC RATE CASE	0	0	0	0	0	0	0	0	0	0
910 SEC EXPENSES	0	0	0	0	0	0	0	0	0	0
911 IDAHO PUC -RATE CASE	0	0	0	0	0	0	0	0	0	0
912 -OTHER	0	0	0	0	0	0	0	0	0	0
913 OREGON PUC -RATE CASE	0	0	0	0	0	0	0	0	0	0
914 -OTHER	0	0	0	0	0	0	0	0	0	0
915 NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0	0	0
916 -OTHER	0	0	0	0	0	0	0	0	0	0
917 TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0	0	0
918 929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0
919 930.1 / GENERAL ADVERTISING	150	0	5	13	0	150	150	155	167	167
920 930.2 / MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0	0	0
921 931 / RENTS	0	0	0	0	0	0	0	0	0	0
922 TOTAL ADM & GEN OPERATION	28,665,006	0	946,031	2,388,881	0	28,665,006	28,665,006	29,611,037	31,999,918	31,999,918
923 PLUS:										
924 935 / GENERAL PLANT MAINTENANCE	702,042	0	23,169	58,507	0	702,042	702,042	725,211	783,718	783,718
925 416 / MERCHANDISING EXPENSE	0	0	0	0	0	0	0	0	0	0
926 TOTAL OPER & MAINT EXPENSES	88,272,155	0	2,913,244	7,356,416	0	88,272,155	88,272,155	91,185,399	98,541,815	98,541,815

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER) IDAHO POWER CO.
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Power production expenses:			
		Steam power generation -			
		Operation -			
1	500	Oper and supv engineering	78,305	84,765	163,070
2	501	Fuel			0
3	502	Steam expenses			0
4	505	Electric expenses			0
5	506	Misc steam power expenses	8,489	9,894	18,382
6	507	Rents			0
7		Total operation	86,793	94,659	181,452
		Maintenance -			
8	510	Main supv and engineering			0
9	511	Main of structures			0
10	512	Main of boiler plant			0
11	513	Main of electric plant			0
12	514	Main of misc steam plant			0
13		Total maintenance	0	0	0
14		Total steam power generation	86,793	94,659	181,452
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering	1,392,464	1,466,197	2,858,660
16	536	Water for power	74,418	49,663	124,080
17	537	Hydraulic expenses	748,583	883,181	1,631,764
18	538	Electric expenses	425,512	344,406	769,918
19	539	Misc hydro pwr gen exp	521,907	605,163	1,127,070
20	540	Rents		0	0
21		Total operation	3,162,883	3,348,609	6,511,493
		Maintenance -			
22	541	Main supv and engineering	466,820	478,787	945,607
23	542	Main of structures	307,517	396,868	704,386
24	543	Main of res,dams,waterwys	197,828	285,876	483,704
25	544	Main of electric plant	1,008,188	720,256	1,728,443
26	545	Main of misc hydro plant	751,722	753,271	1,504,993
27		Total maintenance	2,732,075	2,635,059	5,367,134
28		Total hydraulic power generation	5,894,959	5,983,668	11,878,627
		Other power generation -			
		Operation -			
29	546	Oper supv and engineering	149,928	131,841	281,769
30	547	Fuel		0	0
31	548	Generation expenses	55,822	74,367	130,189
32	549	Misc other pwr gen exp	41,651	55,959	97,610
33		Total operation	247,401	262,167	509,568

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Other power generation - (continued)			
		Maintenance -			
1	551	Main supv and engineering		0	0
2	552	Main of structures	69,379	58,502	127,881
3	553	Main of gen and elec plt	29,855	33,260	63,115
4	554	Main misc oth pwr gen plt	77,048	96,371	173,419
5		Total maintenance	176,282	188,132	364,414
6		Total other power generation	423,683	450,300	873,983
		Other power supply expenses -			
7	555	Purchased power		0	0
8	556	System cont and load disp			0
9	557	Other expenses	551,681	397,259	948,940
10		Total other power supply expenses	551,681	397,259	948,940
11		Total power production expenses	6,957,117	6,925,885	13,883,002

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	664,663	708,025	1,372,688
2	561	Load dispatching	1,187,928	1,180,397	2,368,325
3	562	Station expenses	571,746	627,838	1,199,584
4	563	Overhead line expenses	200,769	211,489	412,258
5	564	Underground line expenses		0	0
6	565	Trans of elec by others		0	0
7	566	Misc trans expenses	39,239	74,174	113,413
8	567	Rents		0	0
9		Total operation	2,664,345	2,801,923	5,466,268
		Maintenance -			
10	568	Main supv and engineering	201,162	221,549	422,711
11	569	Main of structures		97	97
12	570	Main of station equip	843,706	804,074	1,647,780
13	571	Main of overhead lines	246,125	385,144	631,270
14	573	Main of misc trans plant	76	255	331
15		Total maintenance	1,291,069	1,411,120	2,702,188
16		Total transmission expenses	3,955,414	4,213,042	8,168,456
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,137,324	1,244,006	2,381,330
18	581	Load dispatching	896,214	1,112,633	2,008,846
19	582	Station expenses	285,354	476,794	762,148
20	583	Overhead line expenses	1,285,602	1,652,017	2,937,619
21	584	Underground line expenses	264,930	412,476	677,406
22	585	St light and sgnl sys exp	37,190	29,882	67,072
23	586	Meter expenses	1,698,081	2,954,053	4,652,134
24	587	Customer install expenses	187,486	194,607	382,093
25	588	Misc distribution exp	1,577,447	1,201,285	2,778,732
26	589	Rents		0	0
27		Total operation	7,369,629	9,277,753	16,647,382
		Maintenance -			
28	590	Main supv and engineering	15,219	34,273	49,492
29	591	Main of structures		0	0
30	592	Main of station equip	861,883	870,222	1,732,105
31	593	Main of overhead lines	1,479,175	1,712,321	3,191,496
32	594	Main of underground lines	354,897	417,681	772,578
33	595	Main of line transformers	380,024	430,727	810,752
34	596	Main of st lght-sgnl sys	86,878	107,132	194,010
35	597	Main of meters	632,342	646,127	1,278,469
36	598	Main of misc dist plant	44,673	52,939	97,612
37		Total maintenance	3,855,091	4,271,422	8,126,513
38		Total distribution expenses	11,224,720	13,549,175	24,773,895

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Customer accounts expenses:			
		Operation -			
1	901	Supervision	162,075	181,062	343,137
2	902	Meter reading expenses	1,601,495	1,685,397	3,286,892
3	903	Cust recrds - collect exp	3,017,364	1,839,778	4,857,142
4	904	Uncollectible accounts		0	0
5	905	Misc customer accts exp		611	611
6		Total customer accounts expenses	4,780,935	3,706,848	8,487,783
		Customer service and informational expenses:			
		Operation -			
7	907	Supervision	190,187	148,058	338,244
8	908	Customer assistance exp	1,410,992	1,575,346	2,986,338
9	909	Info and instruct adv exp	0	0	0
10	910	Misc cust svc and inf exp	154,330	113,062	267,392
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	1,755,509	1,836,466	3,591,975
		Administrative and general expenses:			
		Operation -			
13	920	Admin and gen salaries	13,138,933	13,818,175	26,957,108
14	921	Office supplies and exp	775,978	803,041	1,579,019
15	922	Admin exp transf - cr	0	0	0
16	923	Outside services employed	0	0	0
17	924	Property insurance	0	0	0
18	925	Injuries and damages	62,791	65,937	128,729
19	926	Emp pensions and benefits	0	0	0
20	927	Franchise requirements	0	0	0
21	928	Reg commission expenses	0	0	0
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	0	0	0
24	930.2	Misc general expenses	35	115	150
25	931	Rents	0	0	0
26		Total operation	13,977,738	14,687,268	28,665,006
		Maintenance -			
27	935	Main of general plant	385,464	316,578	702,042
28		Total maintenance	385,464	316,578	702,042
29		Total administrative and general expenses	14,363,202	15,003,846	29,367,048
30		Total electric operation and maintenance expenses	43,036,896	45,235,264	88,272,159

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IDAHO POWER COMPANY
WAGES AND SALARIES (THERMAL PLANTS)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Power production expenses:			
		Steam power generation -			
		Operation -			
1	500	Oper and supv engineering	298,144	278,900	577,044
2	501	Fuel	1,126,547	1,104,300	2,230,847
3	502	Steam expenses	1,181,221	894,100	2,075,321
4	505	Electric expenses	381,667	381,000	762,667
5	506	Misc steam power expenses	767,477	598,600	1,366,077
6	507	Rents	0	0	0
7		Total operation	3,755,055	3,256,900	7,011,955
		Maintenance -			
8	510	Main supv and engineering	382,848	727,400	1,110,248
9	511	Main of structures	30,925	23,200	54,125
10	512	Main of boiler plant	3,023,002	1,792,900	4,815,902
11	513	Main of electric plant	887,462	404,800	1,292,262
12	514	Main of misc steam plant	1,742,400	2,781,900	4,524,300
13		Total maintenance	6,066,638	5,730,200	11,796,838
14		Total steam power generation	9,821,693	8,987,100	18,808,793
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering			0
16	536	Water for power			0
17	537	Hydraulic expenses			0
18	538	Electric expenses			0
19	539	Misc hydro pwr gen exp			0
20	540	Rents			0
21		Total operation	0	0	0
		Maintenance -			
22	541	Main supv and engineering			0
23	542	Main of structures			0
24	543	Main of res,dams,waterwys			0
25	544	Main of electric plant			0
26	545	Main of misc hydro plant			0
27		Total maintenance	0	0	0
28		Total hydraulic power generation	0	0	0
		Other power generation -			
		Operation -			
29	546	Oper supv and engineering			0
30	547	Fuel			0
31	548	Generation expenses			0
32	549	Misc other pwr gen exp			0
33		Total operation	0	0	0

IDAHO POWER COMPANY
WAGES AND SALARIES (THERMAL PLANTS)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Other power generation - (continued)			
		Maintenance -			
1	551	Main supv and engineering			0
2	552	Main of structures			0
3	553	Main of gen and elec plt			0
4	554	Main misc oth pwr gen plt			0
5		Total maintenance	0	0	0
6		Total other power generation	0	0	0
		Other power supply expenses -			
7	555	Purchased power			0
8	556	System cont and load disp	619	600	1,219
9	557	Other expenses	0	0	0
10		Total other power supply expenses	619	600	1,219
11		Total power production expenses	9,822,312	8,987,700	18,810,012

IDAHO POWER COMPANY
WAGES AND SALARIES (THERMAL PLANTS)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering			0
2	561	Load dispatching			0
3	562	Station expenses	14,866	9,100	23,966
4	563	Overhead line expenses			0
5	564	Underground line expenses			0
6	565	Trans of elec by others			0
7	566	Misc trans expenses			0
8	567	Rents			0
9		Total operation	14,866	9,100	23,966
		Maintenance -			
10	568	Main supv and engineering			0
11	569	Main of structures			0
12	570	Main of station equip	0	22,300	22,300
13	571	Main of overhead lines			0
14	573	Main of misc trans plant			0
15		Total maintenance	0	22,300	22,300
16		Total transmission expenses	14,866	31,400	46,266
		Distribution expenses:			
		Operation -			
17	580	Oper supv and engineering			0
18	581	Load dispatching			0
19	582	Station expenses			0
20	583	Overhead line expenses			0
21	584	Underground line expenses			0
22	585	St light and sgnl sys exp			0
23	586	Meter expenses			0
24	587	Customer install expenses			0
25	588	Misc distribution exp			0
26	589	Rents			0
27		Total operation	0	0	0
		Maintenance -			
28	590	Main supv and engineering			0
29	591	Main of structures			0
30	592	Main of station equip			0
31	593	Main of overhead lines			0
32	594	Main of underground lines			0
33	595	Main of line transformers			0
34	596	Main of st lght-sgnl sys			0
35	597	Main of meters			0
36	598	Main of misc dist plant			0
37		Total maintenance	0	0	0
38		Total distribution expenses	0	0	0

IDAHO POWER COMPANY
WAGES AND SALARIES (THERMAL PLANTS)
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Customer accounts expenses:			
		Operation -			
1	901	Supervision			0
2	902	Meter reading expenses			0
3	903	Cust recrds - collect exp			0
4	904	Uncollectible accounts			0
5	905	Misc customer accts exp			0
6		Total customer accounts expenses	0	0	0
		Customer service and informational expenses:			
		Operation -			
7	907	Supervision			0
8	908	Customer assistance exp			0
9	909	Info and instruct adv exp			0
10	910	Misc cust svc and inf exp			0
11	912	Demo and selling exp			0
12		Total customer service and informational expenses	0	0	0
		Administrative and general expenses:			
		Operation -			
13	920	Admin and gen salaries			0
14	921	Office supplies and exp			0
15	922	Admin exp transf - cr			0
16	923	Outside services employed			0
17	924	Property insurance			0
18	925	Injuries and damages			0
19	926	Emp pensions and benefits			0
20	927	Franchise requirements			0
21	928	Reg commission expenses			0
22	929	Duplicate charges - cr			0
23	930.1	General advertising exp			0
24	930.2	Misc general expenses			0
25	931	Rents			0
26		Total operation	0	0	0
		Maintenance -			
27	935	Main of general plant			0
28		Total maintenance	0	0	0
29		Total administrative and general expenses	0	0	0
30		Total electric operation and maintenance expenses	9,837,178	9,019,100	18,856,278

IDAHO POWER COMPANY
WAGES AND SALARIES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Power production expenses:			
		Steam power generation -			
		Operation -			
1	500	Oper and supv engineering	376,448	363,665	740,114
2	501	Fuel	1,126,547	1,104,300	2,230,847
3	502	Steam expenses	1,181,221	894,100	2,075,321
4	505	Electric expenses	381,667	381,000	762,667
5	506	Misc steam power expenses	775,966	608,494	1,384,460
6	507	Rents	0	0	0
7		Total operation	3,841,849	3,351,559	7,193,408
		Maintenance -			
8	510	Main supv and engineering	382,848	727,400	1,110,248
9	511	Main of structures	30,925	23,200	54,125
10	512	Main of boiler plant	3,023,002	1,792,900	4,815,902
11	513	Main of electric plant	887,462	404,800	1,292,262
12	514	Main of misc steam plant	1,742,400	2,781,900	4,524,300
13		Total maintenance	6,066,638	5,730,200	11,796,838
14		Total steam power generation	9,908,486	9,081,759	18,990,245
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering	1,392,464	1,466,197	2,858,660
16	536	Water for power	74,418	49,663	124,080
17	537	Hydraulic expenses	748,583	883,181	1,631,764
18	538	Electric expenses	425,512	344,406	769,918
19	539	Misc hydro pwr gen exp	521,907	605,163	1,127,070
20	540	Rents		0	0
21		Total operation	3,162,883	3,348,609	6,511,493
		Maintenance -			
22	541	Main supv and engineering	466,820	478,787	945,607
23	542	Main of structures	307,517	396,868	704,386
24	543	Main of res,dams,waterwys	197,828	285,876	483,704
25	544	Main of electric plant	1,008,188	720,256	1,728,443
26	545	Main of misc hydro plant	751,722	753,271	1,504,993
27		Total maintenance	2,732,075	2,635,059	5,367,134
28		Total hydraulic power generation	5,894,959	5,983,668	11,878,627
		Other power generation -			
		Operation -			
29	546	Oper supv and engineering	149,928	131,841	281,769
30	547	Fuel		0	0
31	548	Generation expenses	55,822	74,367	130,189
32	549	Misc other pwr gen exp	41,651	55,959	97,610
33		Total operation	247,401	262,167	509,568

IDAHO POWER COMPANY
WAGES AND SALARIES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Other power generation - (continued)			
		Maintenance -			
1	551	Main supv and engineering		0	0
2	552	Main of structures	69,379	58,502	127,881
3	553	Main of gen and elec plt	29,855	33,260	63,115
4	554	Main misc oth pwr gen plt	77,048	96,371	173,419
5		Total maintenance	176,282	188,132	364,414
6		Total other power generation	423,683	450,300	873,983
		Other power supply expenses -			
7	555	Purchased power		0	0
8	556	System cont and load disp	619	600	1,219
9	557	Other expenses	551,681	397,259	948,940
10		Total other power supply expenses	552,301	397,859	950,160
11		Total power production expenses	16,779,429	15,913,585	32,693,014

IDAHO POWER COMPANY
WAGES AND SALARIES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Transmission expenses:			
		Operation -			
1	560	Oper supv and engineering	664,663	708,025	1,372,688
2	561	Load dispatching	1,187,928	1,180,397	2,368,325
3	562	Station expenses	586,612	636,938	1,223,550
4	563	Overhead line expenses	200,769	211,489	412,258
5	564	Underground line expenses		0	0
6	565	Trans of elec by others		0	0
7	566	Misc trans expenses	39,239	74,174	113,413
8	567	Rents		0	0
9		Total operation	2,679,211	2,811,023	5,490,234
		Maintenance -			
10	568	Main supv and engineering	201,162	221,549	422,711
11	569	Main of structures		97	97
12	570	Main of station equip	843,706	826,374	1,670,080
13	571	Main of overhead lines	246,125	385,144	631,270
14	573	Main of misc trans plant	76	255	331
15		Total maintenance	1,291,069	1,433,420	2,724,488
16		Total transmission expenses	3,970,280	4,244,442	8,214,723
		Distribution expenses:			
		Operation -			
17	580	Oper supv and engineering	1,137,324	1,244,006	2,381,330
18	581	Load dispatching	896,214	1,112,633	2,008,846
19	582	Station expenses	285,354	476,794	762,148
20	583	Overhead line expenses	1,285,602	1,652,017	2,937,619
21	584	Underground line expenses	264,930	412,476	677,406
22	585	St light and sgnl sys exp	37,190	29,882	67,072
23	586	Meter expenses	1,698,081	2,954,053	4,652,134
24	587	Customer install expenses	187,486	194,607	382,093
25	588	Misc distribution exp	1,577,447	1,201,285	2,778,732
26	589	Rents		0	0
27		Total operation	7,369,629	9,277,753	16,647,382
		Maintenance -			
28	590	Main supv and engineering	15,219	34,273	49,492
29	591	Main of structures		0	0
30	592	Main of station equip	861,883	870,222	1,732,105
31	593	Main of overhead lines	1,479,175	1,712,321	3,191,496
32	594	Main of underground lines	354,897	417,681	772,578
33	595	Main of line transformers	380,024	430,727	810,752
34	596	Main of st lght-sgnl sys	86,878	107,132	194,010
35	597	Main of meters	632,342	646,127	1,278,469
36	598	Main of misc dist plant	44,673	52,939	97,612
37		Total maintenance	3,855,091	4,271,422	8,126,513
38		Total distribution expenses	11,224,720	13,549,175	24,773,895

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IDAHO POWER COMPANY
WAGES AND SALARIES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Customer accounts expenses:			
		Operation -			
1	901	Supervision	162,075	181,062	343,137
2	902	Meter reading expenses	1,601,495	1,685,397	3,286,892
3	903	Cust recrds - collect exp	3,017,364	1,839,778	4,857,142
4	904	Uncollectible accounts		0	0
5	905	Misc customer accts exp		611	611
6		Total customer accounts expenses	4,780,935	3,706,848	8,487,783
		Customer service and informational expenses:			
		Operation -			
7	907	Supervision	190,187	148,058	338,244
8	908	Customer assistance exp	1,410,992	1,575,346	2,986,338
9	909	Info and instruct adv exp	0	0	0
10	910	Misc cust svc and inf exp	154,330	113,062	267,392
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	1,755,509	1,836,466	3,591,975
		Administrative and general expenses:			
		Operation -			
13	920	Admin and gen salaries	13,138,933	13,818,175	26,957,108
14	921	Office supplies and exp	775,978	803,041	1,579,019
15	922	Admin exp transf - cr	0	0	0
16	923	Outside services employed	0	0	0
17	924	Property insurance	0	0	0
18	925	Injuries and damages	62,791	65,937	128,729
19	926	Emp pensions and benefits	0	0	0
20	927	Franchise requirements	0	0	0
21	928	Reg commission expenses	0	0	0
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	0	0	0
24	930.2	Misc general expenses	35	115	150
25	931	Rents	0	0	0
26		Total operation	13,977,738	14,687,268	28,665,006
		Maintenance -			
27	935	Main of general plant	385,464	316,578	702,042
28		Total maintenance	385,464	316,578	702,042
29		Total administrative and general expenses	14,363,202	15,003,846	29,367,048
30		Total electric operation and maintenance expenses	52,874,074	54,254,364	107,128,438

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2003
WITH NORMALIZED ADJUSTMENTS

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh	LOSS FACTORS	POWER SUP LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138kv	263,517	5.1%	276,919	276,919	
Distribution Station	13.2kv	823,653	5.0%	864,835	864,835	
Distribution Primary	12.4-34.5	2,256,522	7.2%	2,420,071	2,420,071	
All Other Service		8,753,147	11.0%	9,713,187	9,713,187	
Total Idaho Retail		12,096,839		13,275,012	13,275,012	12,096,839
State of Oregon						
Transmission Level	138kv	99,707	4.2%	106,796	106,796	
Distribution Primary	12.4-34.5	171,468	7.7%	183,960	183,960	
All Other Service		365,679	10.8%	405,922	405,922	
Total Oregon Retail		636,854		696,678	696,678	636,854
Total Retail Jurisdictions		12,733,693		13,971,690	13,971,690	12,733,693
II. WHOLESALE CONTRACTS:						
City of Colton	230kV	26,280	3.1%	27,200	27,200	26,280
Raft River Rural Electric Cooperative		53,873	5.3%	56,567	56,567	53,873
City of Weiser	12.5kV	49,637	5.3%	52,119	52,119	49,637
Total Wholesale Contracts		129,791		135,886	135,886	129,791
III. TRANSMISSION CONTRACTS:						
BPA-OTECC	69&138 KV	209,944	9.9%	230,673	0	209,944
BPA-South Idaho	12.5-345 KV	1,169,362	2.7%	1,200,783	0	1,169,362
City of Seattle	69-230 KV	0	4.2%	0	0	0
Total Transmission Contracts		1,379,306		1,431,456	0	1,379,306
Total Jurisdictional Sales(Including Transmission)		14,242,789		15,539,032	14,107,576	14,242,789
Total System Sales (Excluding Transmission)		12,863,484		14,107,576	14,107,576	12,863,484

TOTAL SYSTEM ENERGY BY VOLTAGE LEVEL

DESCRIPTION	CUST. LVL.	GEN. LVL.
Dist. Service	9,118,826	10,119,109
Dist. Primary	2,477,627	2,656,150
Dist. Station	823,653	864,835
138kv	363,224	383,715
230/345kv	26,280	27,200
Total	12,809,610	14,051,009
Production	12,809,610	14,051,009
Transmission	14,188,916	15,482,465
Distribution	12,420,106	13,640,094

IDAHO JURISDICTIONAL ENERGY BY VOLTAGE LEVEL

DESCRIPTION	CUST. LVL.	GEN. LVL.
Dist. Service	8,753,147	9,713,187
Dist. Primary	2,256,522	2,420,071
Dist. Station	823,653	864,835
138kv	263,517	276,919
230/345kv	0	0
Total	12,096,839	13,275,012
Production	12,096,839	13,275,012
Transmission	12,096,839	13,275,012
Distribution	11,833,322	12,998,093

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IDAHO POWER COMPANY
Development of 2003 Test Year Energy Allocator

Energy at Generation Level -- Normalized			2003 DATA w/ NEW LOSS FACTORS				2003 DATA w/ 2002 LOSS FACTORS			
			2003	kWh_CUST-LVL	MWh_CUST-LVL	MWh_GEN-LVL	2002	kWh_CUST-LVL	MWh_CUST-LVL	MWh_GEN-LVL
Idaho										
I01-	6	Residential Service	10.7%	4,141,393,426	4,141,393	4,584,523	10.8%	4,141,393,426	4,141,393	4,588,664
I07-	6	Small General Service	10.7%	265,335,667	265,336	293,727	10.8%	265,335,667	265,336	293,992
I09P	5	Large General Service	7.3%	341,966,139	341,966	366,930	7.7%	341,966,139	341,966	368,298
I09S	6	Large General Service	10.7%	2,667,376,237	2,667,376	2,952,785	10.8%	2,667,376,237	2,667,376	2,955,453
I09T	3	Large General Service	5.1%	5,084,610	5,085	5,344	5.6%	5,084,610	5,085	5,369
I15-	6	Dusk to Dawn Lighting	10.7%	5,872,586	5,873	6,501	10.8%	5,872,586	5,873	6,507
I19P	5	Large Power Service	7.3%	1,914,555,523	1,914,556	2,054,318	7.7%	1,914,555,523	1,914,556	2,061,976
I19S	6	Large Power Service	10.7%	8,920,531	8,921	9,875	10.8%	8,920,531	8,921	9,884
I19T	3	Large Power Service	5.1%	55,348,183	55,348	58,171	5.6%	55,348,183	55,348	58,448
I24S	6	Irrigation Service	10.7%	1,538,694,958	1,538,695	1,703,335	10.8%	1,538,694,958	1,538,695	1,704,874
I24T	3	Irrigation Service	5.1%				5.6%			
I25S	6	Irrigation Time-of-Use Pilot Program	10.7%	82,235,973	82,236	91,035	10.8%	82,235,973	82,236	91,117
I26-	4	Micron Technology, Inc.	5.3%	636,967,670	636,968	670,727	5.3%	636,967,670	636,968	670,727
I29-	4	J.R.Simplot Company	5.3%	186,684,665	186,685	196,579	5.3%	186,684,665	186,685	196,579
I30-	2	US Department of Energy (INEEL)	4.1%	203,084,146	203,084	211,411	4.2%	203,084,146	203,084	211,614
I32-	6	Shielded Street Lighting Service (Ketchum)	10.7%	33,297	33	37	10.8%	33,297	33	37
I40-	6	Unmetered General Service	10.7%	16,054,942	16,055	17,773	10.8%	16,054,942	16,055	17,789
I41-	6	Municipal Street Lighting Service	10.7%	17,845,445	17,845	19,755	10.8%	17,845,445	17,845	19,773
I42-	6	Traffic Control Signal Lighting Service	10.7%	9,384,218	9,384	10,388	10.8%	9,384,218	9,384	10,398
		Total Idaho Retail		**12,096,838,216**	**12,096,838**	**13,253,213**		**12,096,838,216**	**12,096,838**	**13,271,498**
Oregon										
O01-	6	Residential Service	10.7%	187,125,456	187,125	207,148	10.8%	187,125,456	187,125	207,335
O07-	6	Small General Service	10.7%	15,215,249	15,215	16,843	10.8%	15,215,249	15,215	16,858
O09P	5	Large General Service	7.3%	117,919,341	117,919	126,527	7.7%	117,919,341	117,919	126,999
O09S	6	Large General Service	10.7%	17,575,015	17,575	19,456	10.8%	17,575,015	17,575	19,473
O15-	6	Dusk to Dawn Residential Lighting	10.7%	445,096	445	493	10.8%	445,096	445	493
O19P	5	Large Power Service	7.3%	153,893,332	153,893	165,128	7.7%	153,893,332	153,893	165,743
O19T	2	Large Power Service	4.1%	99,706,829	99,707	103,795	4.2%	99,706,829	99,707	103,895
O24S	6	Irrigation Service	10.7%	43,985,637	43,986	48,692	10.8%	43,985,637	43,986	48,736
O40-	6	Unmetered General Service	10.7%	72,856	73	81	10.8%	72,856	73	81
O41-	6	Municipal Street Lighting Service	10.7%	869,195	869	962	10.8%	869,195	869	963
O42-	6	Traffic Control Signal Lighting Service	10.7%	46,894	47	52	10.8%	46,894	47	52
		Total Oregon Retail		**636,854,900**	**636,855**	**689,176**		**636,854,900**	**636,855**	**690,628**
FERC										
FCOL	1	City of Colton	30kV	3.1%	26,280,000	26,280	27,095	3.1%	26,280,000	26,280	27,095
FRAF	4	Raft River Rural Electric Cooperative		5.3%	53,873,709	53,874	56,729	5.3%	53,873,709	53,874	56,729
FWEI	4	City of Weiser	5kV	5.3%	49,636,738	49,637	52,267	5.3%	49,636,738	49,637	52,267
		Total			**129,790,447**	**129,790**	**136,091**		**129,790,447**	**129,790**	**136,091**
		Total		**1.094453**	**12,863,483,563**	**12,863,484**	**14,078,480**	**1.095983**	**12,863,483,563**	**12,863,484**	**14,098,217**
		NPSC Model Load				**4.00aMW**	**14,113,513**			**1.75aMW**	**14,113,513**

pao: Alloc_kWh_2003.NkWhGEN03.8/10/2003.9:01 AM. from P. Werner.

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	2003
Billed Sales (Megawatthours)													
Residential	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809	4,330,988
Commercial	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	245,532	254,043	267,031	3,114,002
Irrigation	836	720	1,312	7,368	117,794	241,015	361,438	410,074	333,856	145,841	37,700	6,933	1,664,917
Small Industrial	30,159	29,594	27,784	27,746	26,799	30,989	33,280	34,535	32,423	31,301	30,203	29,814	364,626
Industrial	180,761	185,658	180,098	180,002	173,793	184,513	187,727	195,517	185,279	194,090	195,781	189,207	2,232,424
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,968
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,637
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,874
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,204
SYSTEM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,204
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376999	1,231,722	984,776	947,655	1,032,440	12,863,484
Generation Month Sales (Megawatthours)													
Residential	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,236	283,170	308,327	392,375	498,730	4,334,176
Commercial	282,324	247,238	256,574	227,367	240,075	245,536	281,442	277,772	258,679	254,126	262,945	282,848	3,116,925
Irrigation	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741	1,664,917
Small Industrial	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273	364,938
Industrial	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724	2,235,506
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,968
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,637
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,874
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
System Loss Factor: Firm Sales	0.98818	0.90976	0.97557	0.96870	1.11733	1.07856	1.08806	0.94214	0.87320	0.98035	1.04112	1.07913	1.00074
SYSTEM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963	12,872,989
System Loss Factor: Total Sales	0.98821	0.90993	0.97562	0.96878	1.11755	1.07840	1.08790	0.94224	0.87342	0.98039	1.04103	1.07896	1.00074
Loss	105,480	89,790	89,806	83,748	99,922	111,446	133,574	127,175	103,362	90,475	93,279	106,528	1,234,584
REQUIRED GENERATION	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491	14,107,573
System Loss Factor: Generation/Sales	1.09575	1.09521	1.09447	1.09407	1.09886	1.09713	1.09834	1.09802	1.09608	1.09371	1.09455	1.09563	1.09590
Loss + Billing/Generation Mo. Conv.	1.08283	0.99657	1.06779	1.05991	1.22467	1.18314	1.19489	1.03459	0.95734	1.07227	1.13946	1.18214	1.09671

June 23, 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	2,003
Average Load (Average Megawatts)													
Residential	665	606	516	432	388	395	471	445	393	414	545	670	495
Commercial	379	368	345	316	323	341	378	373	359	341	365	380	356
Irrigation	1	1	5	80	279	431	539	497	306	97	21	6	190
Small Industrial	41	39	38	36	40	44	47	45	45	42	42	41	42
Industrial	258	253	243	245	244	260	260	252	264	270	258	256	255
Micron	71	71	70	71	72	74	75	74	74	74	74	74	73
Simplot	22	22	22	22	21	15	22	22	21	22	22	22	21
Weiser	7	6	5	5	4	5	6	6	5	5	6	7	6
Raft River	7	7	6	6	6	5	6	6	5	6	7	7	6
INEEL	26	27	23	23	20	20	19	21	19	23	26	30	23
Loss	142	134	121	116	134	155	179	171	143	121	129	143	141
FIRM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1912	1,635	1,414	1,497	1,637	1,607
SYSTEM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637	1,607
Firm Off-System Load	3	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL LOAD	1,622	1,537	1,398	1,355	1,535	1,748	2,005	1,915	1,638	1,417	1,500	1,640	1,610

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	2,003
Billed Sales (Megawatthours)													
Colton	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM SALES	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
Average Load (Average Megawatts)													
Colton	3	3	3	3	3	3	3	3	3	3	3	3	3
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM LOAD	3	3	3	3	3	3	3	3	3	3	3	3	3

IDAHO POWER COMPANY
Development of 2003 Test Year Energy Allocator

Energy at Generation Level -- Normalized			2003 DATA w/ NEW LOSS FACTORS			
			2003	kWh_CUST-LVL	MWh_CUST-LVL	MWh_GEN-LVL
Idaho						
I30-	2 US Department of Energy (INEEL)		3.5%	203,084,146	203,084	210,192
I09T	2 Large General Service		3.5%	5,084,610	5,085	5,466
I19T	2 Large Power Service		3.5%	55,348,183	55,348	61,261
I24T	2 Irrigation Service		3.5%			
I26-	4 Micron Technology, Inc.		5.0%	636,967,670	636,968	668,816
I29-	4 J.R.Simplot Company		5.0%	186,684,665	186,685	196,019
I09P	5 Large General Service		7.4%	341,966,139	341,966	367,369
I19P	5 Large Power Service		7.4%	1,914,555,523	1,914,556	2,052,702
I01-	6 Residential Service		10.9%	4,141,393,426	4,141,393	4,596,153
I07-	6 Small General Service		10.9%	265,335,667	265,336	294,551
I09S	6 Large General Service		10.9%	2,667,376,237	2,667,376	2,960,874
I15-	6 Dusk to Dawn Lighting		10.9%	5,872,586	5,873	6,513
I19S	6 Large Power Service		10.9%	8,920,531	8,921	9,443
I24S	6 Irrigation Service		10.9%	1,538,694,958	1,538,695	1,706,413
I25S	6 Irrigation Time-of-Use Pilot Program		10.9%	82,235,973	82,236	91,200
I32-	6 Shielded Street Lighting Service (Ketchum)		10.9%	33,297	33	37
I40-	6 Unmetered General Service		10.9%	16,054,942	16,055	17,805
I41-	6 Municipal Street Lighting Service		10.9%	17,845,445	17,845	19,791
I42-	6 Traffic Control Signal Lighting Service		10.9%	9,384,218	9,384	10,407
	Total Idaho Retail			**12,096,838,216**	**12,096,839**	**13,275,012**
Oregon						
O19T	2 Large Power Service		3.5%	99,706,829	99,707	106,796
O09P	5 Large General Service		7.4%	117,919,341	17,575	18,891
O19P	5 Large Power Service		7.4%	153,893,332	153,893	165,069
O01-	6 Residential Service		10.9%	187,125,456	187,125	207,710
O07-	6 Small General Service		10.9%	15,215,249	15,215	16,896
O09S	6 Large General Service		10.9%	17,575,015	117,919	130,945
O15-	6 Dusk to Dawn Residential Lighting		10.9%	445,096	445	494
O24S	6 Irrigation Service		10.9%	43,985,637	43,986	48,780
O40-	6 Unmetered General Service		10.9%	72,856	73	81
O41-	6 Municipal Street Lighting Service		10.9%	869,195	869	964
O42-	6 Traffic Control Signal Lighting Service		10.9%	46,894	47	52
	Total Oregon Retail			**636,854,900**	**636,854**	**696,678**
FERC						
FCOL	1 City of Colton	230kV	3.5%	26,280,000	26,280	27,200
FRAF	4 Raft River Rural Electric Cooperative		5.0%	53,873,709	53,873	56,567
FWEI	4 City of Weiser	12.5kV	5.0%	49,636,738	49,637	52,119
	Total			**129,790,447**	**129,791**	**135,886**
	Total		**1.096715**	**12,863,483,563**	**12,863,484**	**14,107,576**
	NPSC Model Resource Dispatch					**14,113,513**
INPUTS TO "NORMALIZED" TAB:						
IDAHO:						
	2 Major Transmission	138kV	3.5%	203,084,146	263,517	276,919
	4 Distribution Stations		5.0%	823,652,335	823,653	864,835
	5 Distribution Primary	12.5-34.5kV	7.4%	2,256,521,662	2,256,522	2,420,071
	6 Distribution Secondary		10.9%	8,753,147,280	8,753,147	9,713,187
	Total Idaho Retail			12,036,405,423	12,096,839	13,275,012
OREGON:						
	2 Major Transmission	138kV	3.5%	99,706,829	99,707	106,796
	5 Distribution Primary	12.5-34.5kV	7.4%	271,812,673	171,468	183,960
	6 Distribution Secondary		10.9%	265,335,398	365,679	405,922
	Total Oregon Retail			636,854,900	636,854	696,678
SALES FOR RESALE:						
	1 City of Colton	230kV	3.5%	26,280,000	26,280	27,200
	4 Raft River Rural Electric Cooperative		5.0%	53,873,709	53,873	56,567
	4 City of Weiser	12.5kV	5.0%	49,636,738	49,637	52,119
				129,790,447	129,791	135,886
				12,803,050,770	12,863,484	14,107,576

TABLE I
IDAHO POWER COMPANY
NORMALIZED MWH SALES
STATE OF IDAHO
FOR THE MONTHS JANUARY 2003 THROUGH DECEMBER 2003

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
BILLED SALES (MWH)													
R.RESI	493,126	438,961	391,281	346,370	281,805	266,560	293,596	340,330	301,871	257,449	316,433	413,612	4,141,393
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	188	190	189	187	190	190	191	190	189	189	194	191	2,280
RESIDENTIAL	493,314	439,151	391,470	346,557	281,995	266,750	293,787	340,520	302,060	257,638	316,627	413,804	4,143,673
R.07	25,049	24,804	23,465	21,458	19,443	20,270	23,323	25,119	18,733	18,712	21,345	23,615	265,336
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	242,752	227,439	219,441	212,108	195,014	207,386	224,886	242,959	239,642	213,815	216,009	225,925	2,667,376
R.10	0	0	0	0	0	0	0	0	0	0	0	0	0
R.16	297	298	296	297	298	298	301	301	300	299	304	304	3,593
R.22	0	0	0	0	0	0	0	0	0	0	0	0	0
R.40	1,329	1,409	1,322	1,314	1,166	1,371	1,286	1,379	1,378	1,359	1,378	1,364	16,055
R.41	1,455	1,466	1,473	1,484	1,515	1,479	1,481	1,490	1,490	1,490	1,467	1,556	17,845
R.42	804	779	778	776	759	786	786	786	786	783	789	774	9,384
R.32	3	3	3	3	3	3	3	3	3	3	3	3	33
COMMERCIAL	271,689	256,198	246,779	237,440	218,198	231,592	252,064	272,035	262,332	236,460	241,295	253,541	2,979,622
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	795	682	1,225	6,727	107,258	222,664	335,432	380,513	308,379	134,090	34,347	6,584	1,538,695
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	3	4	60	405	5,967	10,849	18,556	19,450	16,670	7,898	2,221	154	82,236
IRRIGATION	798	686	1,285	7,131	113,225	233,513	353,988	399,962	325,049	141,988	36,567	6,738	1,620,931
R.09P	27,901	27,265	25,627	25,930	25,304	29,178	31,732	32,885	30,901	29,512	28,194	27,538	341,966
R.09T	441	521	449	374	340	393	404	466	413	431	430	424	5,085
SMALL INDUSTRIAL	28,342	27,786	26,076	26,303	25,643	29,571	32,136	33,351	31,314	29,942	28,624	27,962	347,051
R.19S	739	684	752	708	668	817	720	855	742	723	723	790	8,921
R.19P	155,029	157,943	151,336	156,563	150,990	156,915	161,586	166,388	156,835	156,045	169,611	165,314	1,914,556
R.19T	5,184	5,383	5,440	5,078	5,681	4,106	4,485	3,805	4,046	4,278	3,841	4,021	55,348
INDUSTRIAL	160,952	164,011	157,528	162,349	157,339	161,837	166,791	171,048	161,623	171,046	174,175	170,125	1,978,824
MICRON	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,968
RATE 29	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALES	1,043,993	968,236	909,048	862,932	881,064	1,002,040	1,185,074	1,303,702	1,164,116	925,105	885,609	965,920	12,096,838

TABLE I
IDAHO POWER COMPA
NORMALIZED MWH SA
ALL JURISDICTIONS
FOR THE MONTHS JAN

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
BILLED SALES (MWH)													
R.RESI	516,070	459,834	409,723	362,778	293,348	277,973	306,657	355,866	315,569	268,129	329,971	432,601	4,328,519
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	204	205	205	205	205	206	207	206	205	205	210	208	2,459
RESIDENTIAL	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809	4,330,988
R.07	26,615	26,352	24,873	22,827	20,390	21,420	24,448	26,543	19,646	19,770	22,575	25,091	280,551
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	254,756	238,550	229,488	221,204	202,183	215,374	233,537	252,830	249,388	222,728	227,423	237,835	2,785,296
R.10	0	0	0	0	0	0	0	0	0	0	0	0	0
R.16	319	319	317	321	319	319	321	323	321	319	327	325	3,849
R.22	0	0	0	0	0	0	0	0	0	0	0	0	0
R.40	1,336	1,412	1,325	1,317	1,168	1,379	1,294	1,387	1,386	1,367	1,386	1,372	16,128
R.41	1,526	1,538	1,545	1,558	1,586	1,554	1,556	1,565	1,565	1,559	1,536	1,627	18,715
R.42	808	783	782	780	762	789	789	789	789	789	787	793	778	9,431
R.32	3	3	3	3	3	3	3	3	3	3	3	3	33
COMMERCIAL	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	246,532	254,043	267,031	3,114,002
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	833	716	1,251	6,963	111,827	230,166	342,912	390,624	317,186	137,943	35,479	6,780	1,582,681
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	3	4	60	405	5,967	10,849	18,556	19,450	16,670	7,898	2,221	154	82,236
IRRIGATION	836	720	1,312	7,368	117,794	241,015	361,468	410,074	333,856	145,841	37,700	6,933	1,664,917
R.09P	29,717	29,073	27,335	27,373	26,459	30,596	32,876	34,069	32,010	30,870	29,774	29,390	359,541
R.09T	441	521	449	374	340	393	404	466	413	431	430	424	5085
SMALL INDUSTRIAL	30159	29594	27784	27746	26799	30989	33280	34535	32423	31301	30203	29814	364626
R.19S	739	684	752	708	668	817	720	855	742	723	723	790	8921
R.19P	167348	171346	165024	170560	160604	170324	172296	181645	170999	179079	182944	176279	2068449
R.19T	12674	13628	14323	8734	12521	13372	14711	13017	13537	14287	12113	12138	155055
INDUSTRIAL	Nov. 2394	Apr. 2408	Feb. 2393	Oct. 2392	Oct. 2375	Mar. 2405	Dec. 2413	Apr. 2435	Apr. 2407	May. 2431	Jan. 2436	Jan. 2418	Mar. 8012
MICRON	52746	47448	52249	50825	53749	53131	55582	54985	52963	54813	53427	55051	636968
RATE 29	16526	14859	16344	15710	15931	10994	16245	16427	14914	16345	15843	16547	186685
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
OFF-SYSTEM	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
WEISER	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,637
RAFT RIVER	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,874
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376,999	1,231,722	984,776	947,655	1,032,440	12,863,484

TABLE II
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL EXCLUDING LOSSES
STATE OF IDAHO
FOR THE MONTHS JANUARY 2003 THROUGH DECEMBER 2003

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
GENERATION MONTH SALES (MWH)													
R.RESI	472,230	389,488	367,506	296,701	277,043	272,185	335,137	316,768	271,425	294,937	374,702	476,289	4,144,412
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	188	190	189	187	190	190	191	190	189	189	194	191	2,280
RESIDENTIAL	472,419	389,678	367,695	296,888	277,234	272,375	335,328	316,959	271,615	295,126	374,896	476,480	4,146,692
R.07	25,537	22,683	22,567	19,447	20,215	21,450	25,005	21,596	18,573	20,406	22,831	25,290	265,600
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	239,299	209,604	219,584	195,044	206,971	210,730	241,530	241,223	225,371	217,632	223,144	239,727	2,669,859
R.10	0	0	0	0	0	0	0	0	0	0	0	0	0
R.16	297	298	296	297	298	298	301	301	300	299	304	304	3,593
R.22	0	0	0	0	0	0	0	0	0	0	0	0	0
R.40	1,329	1,409	1,322	1,314	1,166	1,371	1,286	1,379	1,378	1,359	1,378	1,364	16,055
R.41	1,455	1,466	1,473	1,484	1,515	1,479	1,481	1,490	1,490	1,490	1,467	1,556	17,845
R.42	804	779	778	776	759	786	786	785	786	783	789	774	9,384
R.32	3	3	3	3	3	3	3	3	3	3	3	3	33
COMMERCIAL	268,725	236,242	246,024	218,365	230,925	236,116	270,390	266,777	247,900	241,972	249,916	269,018	2,982,370
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	731	904	3,725	51,554	191,372	287,457	371,772	342,346	203,752	56,101	14,361	4,621	1,538,695
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	4	5	194	2,693	8,963	14,915	19,967	18,458	11,800	4,438	746	52	82,236
IRRIGATION	735	909	3,920	54,248	200,335	302,372	391,739	360,803	215,552	70,538	15,107	4,673	1,620,931
R.09P	28,217	23,995	26,560	24,494	27,991	30,014	33,183	32,082	30,477	29,233	28,018	27,982	342,247
R.09T	543	409	389	343	384	413	439	428	436	459	400	451	5,092
SMALL INDUSTRIAL	28,760	24,404	26,949	24,837	28,375	30,427	33,622	32,510	30,914	29,692	28,417	28,433	347,339
R.19S	731	675	736	691	643	734	858	721	744	772	741	767	8,813
R.19P	163,109	143,327	157,535	152,212	154,515	159,297	165,287	158,281	162,755	173,107	162,202	164,159	1,915,786
R.19T	5,528	5,141	5,025	5,712	6,220	4,380	3,885	4,214	3,976	4,112	3,847	5,136	57,175
INDUSTRIAL	169,369	149,143	163,297	158,615	161,377	164,411	170,031	163,215	167,474	177,990	166,790	170,062	1,981,774
MICRON	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,968
RATE 29	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALES	1,028,904	880,780	893,795	836,104	982,911	1,084,478	1,287,417	1,227,048	1,015,192	903,349	923,448	1,042,416	12,105,842

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TABLE II
IDAHO POWER COMPANY
NORMALIZED MWH SA
ALL JURISDICTIONS
FOR THE MONTHS JAN

	JAN. 2003	FEB. 2003	MAR. 2003	APR. 2003	MAY. 2003	JUN. 2003	JUL. 2003	AUG. 2003	SEP. 2003	OCT. 2003	NOV. 2003	DEC. 2003	TOTAL
	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
GENERATION MONTH	472,230	389,488	367,506	296,701	277,043	272,185	335,137	316,768	271,425	294,937	374,702	476,289	4,144,412
	0	0	0	0	0	0	0	0	0	0	0	0	0
R.RESI	494,516	407,168	383,509	310,455	288,714	284,404	350,136	331,030	282,965	308,122	392,165	498,523	4,331,707
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	204	205	205	205	205	206	207	205	205	205	210	208	2,469
RESIDENTIAL	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,235	283,170	308,327	392,375	498,730	4,334,176
R.07	27,160	24,027	23,854	20,581	21,337	22,545	26,359	22,660	19,605	21,605	24,250	26,853	280,836
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	**251172**	**219157**	**228747**	**202807**	**214900**	**218948**	**251120**	**251045**	**235010**	**228487**	**234651**	**251890**	**2787934**
R.10	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
R.16	**319**	**319**	**317**	**321**	**319**	**319**	**321**	**323**	**321**	**319**	**327**	**325**	**3849**
R.22	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
R.40	**1336**	**1412**	**1325**	**1317**	**1168**	**1379**	**1294**	**1387**	**1386**	**1367**	**1386**	**1372**	**16128**
R.41	**1526**	**1538**	**1545**	**1558**	**1586**	**1554**	**1556**	**1565**	**1565**	**1559**	**1536**	**1627**	**18715**
R.42	**808**	**783**	**782**	**780**	**762**	**789**	**789**	**789**	**789**	**787**	**793**	**778**	**9431**
R.32	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Jan. 1900**	**Feb. 1900**
COMMERCIAL	282324	247238	256574	227367	240075	245536	281442	277772	258679	254126	262945	282848	3116925
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	763	932	3,870	54,636	198,790	295,103	381,363	351,354	208,733	57,767	14,678	4,689	1,582,681
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	4	5	194	2,693	8,963	14,915	19,967	18,458	11,800	4,438	746	52	82,236
IRRIGATION	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741	1,664,917
R.09P	30,117	25,584	28,068	25,698	29,375	31,184	34,366	33,225	31,765	30,851	29,791	29,822	359,846
R.09T	543	409	389	343	384	413	439	428	436	459	400	451	5,092
SMALL INDUSTRIAL	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273	364,938
R.19S	731	675	736	691	643	734	858	721	744	772	741	767	8,813
R.19P	176,883	155,761	171,771	162,456	165,693	172,159	178,801	172,842	175,914	187,206	173,250	177,109	2,069,845
R.19T	14,160	13,641	8,385	12,873	15,151	14,296	13,449	14,060	13,277	12,844	11,863	12,848	156,847
INDUSTRIAL	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724	2,235,506
MICRON	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,968
RATE 29	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
OFF-SYSTEM	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
WEISER	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,637
RAFT RIVER	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,874
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963	12,872,989

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSSES
STATE OF IDAHO
FOR THE MONTHS JANUARY 2003 THROUGH DECEMBER 2003

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
GENERATION MONTH SALES (MWH)													
R.RESI	523,703	431,943	407,564	329,041	307,241	301,853	371,667	351,296	301,011	327,085	415,545	528,204	4,596,153
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	209	210	210	207	211	211	212	211	210	210	215	212	2,529
RESIDENTIAL	523,912	432,153	407,774	329,249	307,452	302,064	371,879	351,507	301,221	327,295	415,760	528,417	4,598,681
R.07	28,321	25,155	25,027	21,567	22,418	23,788	27,730	23,950	20,598	22,630	25,320	28,047	294,551
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	255,383	232,451	243,519	216,304	229,531	233,699	267,857	267,516	249,937	241,354	247,466	265,857	2,960,874
R.10	0	0	0	0	0	0	0	0	0	0	0	0	0
R.16	330	330	329	329	330	330	333	334	333	332	337	337	3,984
R.22	0	0	0	0	0	0	0	0	0	0	0	0	0
R.40	1,474	1,563	1,466	1,457	1,293	1,520	1,426	1,529	1,528	1,507	1,528	1,513	17,805
R.41	1,613	1,626	1,634	1,646	1,681	1,640	1,642	1,652	1,652	1,652	1,627	1,725	19,791
R.42	891	864	863	861	841	871	871	871	871	868	875	859	10,407
R.32	3	3	3	3	3	3	3	3	3	3	3	3	37
COMMERCIAL	298,016	261,992	272,841	242,167	256,096	261,853	299,863	295,855	274,921	268,347	277,157	298,341	3,307,449
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	811	1,002	4,132	57,174	212,232	318,790	412,295	379,661	225,960	73,306	15,926	5,124	1,706,413
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	6	216	2,987	9,940	16,541	22,143	20,469	13,086	4,921	827	58	91,200
IRRIGATION	815	1,008	4,347	60,161	222,172	335,330	434,438	400,131	239,047	78,227	16,754	5,183	1,797,612
R.09P	30,288	25,757	28,509	26,292	30,046	32,217	35,619	34,437	32,714	31,379	30,074	30,036	367,369
R.09T	583	439	418	368	412	443	471	459	468	492	429	484	5,466
SMALL INDUSTRIAL	30,871	26,195	28,927	26,660	30,458	32,660	36,090	34,896	33,183	31,872	30,503	30,520	372,834
R.19S	784	723	789	740	689	787	920	772	797	827	794	822	9,443
R.19P	174,766	153,570	168,794	163,090	165,558	170,682	177,100	169,593	174,386	185,478	173,795	175,891	2,052,702
R.19T	5,923	5,508	5,384	6,121	6,664	4,693	4,163	4,515	4,260	4,406	4,121	5,503	61,261
INDUSTRIAL	181,473	159,801	174,967	169,951	172,911	176,161	182,182	174,880	179,443	190,711	178,710	182,215	2,123,406
MICRON	55,383	49,820	54,862	53,366	56,436	55,787	58,361	57,734	55,611	57,554	56,098	57,804	668,816
RATE 29	17,352	15,602	17,161	16,495	16,727	11,543	17,058	17,249	15,660	17,162	16,635	17,374	196,019
INEEL	20,312	18,731	17,923	17,198	15,509	15,166	14,987	15,911	14,345	17,464	19,719	22,928	210,192
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALES	1,128,135	965,303	978,802	915,247	1,077,761	1,190,564	1,414,857	1,348,163	1,113,431	988,630	1,011,335	1,142,781	13,275,009

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SA JAN. 2003 FEB. 2003 MAR. 2003 APR. 2003 MAY. 2003 JUN. 2003 JUL. 2003 AUG. 2003 SEP. 2003 OCT. 2003 NOV. 2003 DEC. 2003 TOTAL
ALL JURISDICTIONS
FOR THE MONTHS JAN

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
GENERATION MONTH	209	210	210	207	211	211	212	211	210	210	215	212	2529
R.RESI	548418	451550	425312	344294	320183	315404	388301	367112	313808	341707	434911	552862	4803863
R.03	0	0	0	0	0	0	0	0	0	0	0	0	0
R.15	226	227	227	228	228	228	229	228	227	227	232	230	2,738
RESIDENTIAL	548,644	451,777	425,539	344,522	320,411	315,632	388,530	367,341	314,036	341,934	435,144	553,092	4,806,601
R.07	30,120	26,645	26,454	22,824	23,663	25,002	29,232	25,130	21,742	23,960	26,893	29,780	311,447
R.09	0	0	0	0	0	0	0	0	0	0	0	0	0
R.09S	278,549	243,045	253,681	224,913	238,324	242,813	278,492	278,409	260,626	253,392	260,228	279,346	3,091,819
R.10	0	0	0	0	0	0	0	0	0	0	0	0	0
R.16	353	353	352	356	353	353	356	358	356	354	363	360	4,268
R.22	0	0	0	0	0	0	0	0	0	0	0	0	0
R.40	1,482	1,566	1,469	1,460	1,296	1,529	1,435	1,538	1,537	1,516	1,537	1,521	17,886
R.41	1,693	1,706	1,713	1,728	1,758	1,723	1,725	1,735	1,735	1,729	1,704	1,805	20,755
R.42	896	868	868	865	845	876	876	876	876	873	879	863	10,459
R.32	3	3	3	3	3	3	3	3	3	3	3	3	37
COMMERCIAL	313,097	274,187	284,540	252,150	266,243	272,299	312,120	308,049	286,875	281,826	291,606	313,678	3,456,670
R.24	0	0	0	0	0	0	0	0	0	0	0	0	0
R.24S	847	1,034	4,292	60,592	220,458	327,270	422,932	389,652	231,485	75,154	16,278	5,200	1,755,193
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	6	216	2,987	9,940	16,541	22,143	20,469	13,086	4,921	827	58	91,200
IRRIGATION	852	1,040	4,508	63,579	230,397	343,810	445,075	410,121	244,572	80,075	17,105	5,258	1,846,392
R.09P	32,327	27,462	30,128	27,584	31,531	33,473	36,889	35,664	34,096	33,115	31,978	32,011	386,260
R.09T	583	439	418	368	412	443	471	459	468	492	429	484	5,466
SMALL INDUSTRIAL	**32910**	**27901**	**30546**	**27952**	**31943**	**33916**	**37360**	**36123**	**34565**	**33608**	**32407**	**32495**	**391726**
R.19S	**784**	**723**	**789**	**740**	**689**	**787**	**920**	**772**	**797**	**827**	**794**	**822**	**9443**
R.19P	**189524**	**166892**	**184047**	**174066**	**177535**	**184463**	**191580**	**185195**	**188486**	**200585**	**185632**	**189766**	**2217771**
R.19T	**15172**	**14616**	**8984**	**13793**	**16234**	**15317**	**14410**	**15065**	**14226**	**13762**	**12711**	**13766**	**168057**
INDUSTRIAL	**205481**	**182232**	**193820**	**188599**	**194457**	**200567**	**206909**	**201032**	**203509**	**215173**	**199137**	**204354**	**2395271**
MICRON	55383	49820	54862	53366	56436	55787	58361	57734	55611	57554	56098	57804	668816
RATE 29	**17352**	**15602**	**17161**	**16495**	**16727**	**11543**	**17058**	**17249**	**15660**	**17162**	**16635**	**17374**	**196019**
INEEL	20312	18731	17923	17198	15509	15166	14987	15911	14345	17464	19719	22928	210192
ASTARIS	0	0	0	0	0	0	0	0	0	0	0	0	0
OFF-SYSTEM	2,310	2,087	2,310	2,232	2,310	2,236	2,310	2,310	2,236	2,313	2,236	2,310	27,200
WEISER	5,492	4,406	4,219	3,465	3,485	3,794	4,687	4,380	3,789	4,274	4,619	5,509	52,119
RAFT RIVER	5,294	5,101	5,047	4,508	4,396	4,107	4,396	4,382	3,975	4,560	5,112	5,688	56,567
TOTAL SALES	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,623	1,179,173	1,055,943	1,079,817	1,220,491	14,107,573

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TABLE I
IDAHO POWER COMPA
NORMALIZED MWH SA
STATE OF OREGON
FOR THE MONTHS JAN

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
BILLED SALES (MWH)													
R.RESI	22,944	20,873	18,442	16,407	11,543	11,413	13,061	15,536	13,698	10,680	13,538	18,989	187,125
R.15	15	15	15	18	15	16	16	15	16	16	16	16	189
RESIDENTIAL	22,959	20,889	18,457	16,426	11,558	11,429	13,077	15,551	13,714	10,695	13,554	19,005	187,314
R.07	1,566	1,548	1,409	1,359	946	1,150	1,126	1,425	913	1,058	1,230	1,476	15,215
R.09S	12,004	11,111	10,047	9,095	7,169	7,988	8,651	9,871	9,746	8,913	11,414	11,910	117,919
R.16	21	21	21	25	21	21	21	22	21	20	23	21	256
R.40	7	3	3	3	3	8	8	8	8	8	8	7	73
R.41	72	72	72	74	70	75	75	75	75	69	69	72	869
R.42	4	4	4	4	4	4	4	4	4	4	4	4	47
COMMERCIAL	13,674	12,758	11,554	10,570	8,213	9,245	9,884	11,404	10,767	10,072	12,748	13,490	134,380
R.24S	38	34	26	237	4,570	7,502	7,480	10,112	8,807	3,853	1,132	196	43,986
IRRIGATION	38	34	26	237	4,570	7,502	7,480	10,112	8,807	3,853	1,132	196	43,986
R.09P	1,817	1,808	1,708	1,443	1,155	1,418	1,144	1,184	1,109	1,358	1,579	1,852	17,575
SMALL INDUSTRIAL	1,817	1,808	1,708	1,443	1,155	1,418	1,144	1,184	1,109	1,358	1,579	1,852	17,575
R.19P	12,319	13,403	13,687	13,998	9,614	13,410	10,710	15,256	14,164	13,035	13,333	10,965	153,893
R.19T	7,489	8,244	8,883	3,656	6,839	9,267	10,227	9,212	9,491	10,009	8,273	8,116	99,707
INDUSTRIAL	19,808	21,647	22,571	17,653	16,454	22,676	20,936	24,469	23,655	23,044	21,606	19,081	253,600
TOTAL SALES	58,296	57,136	54,316	46,329	41,949	52,270	52,521	62,720	58,051	49,022	50,619	53,624	636,855

TABLE II
)AHO POWER COMPAN
LES - GENERATION LEV
STATE OF OREGON
JANUARY 2003 THROU(

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
RATION MONTH SALES													
R.RESI	22,285	17,680	16,003	13,754	11,670	12,219	14,999	14,262	11,540	13,185	17,463	22,234	187,295
R.15	15	15	15	18	15	16	16	15	16	16	16	16	189
RESIDENTIAL	22,301	17,695	16,019	13,772	11,685	12,235	15,015	14,277	11,555	13,201	17,479	22,250	187,484
R.07	1,623	1,344	1,287	1,133	1,123	1,095	1,354	1,064	1,032	1,199	1,418	1,563	15,236
R.09S	11,872	9,553	9,163	7,763	7,929	8,218	9,590	9,822	9,639	10,855	11,508	12,163	118,075
R.16	21	21	21	25	21	21	21	22	21	20	23	21	256
R.40	7	3	3	3	3	8	8	8	8	8	8	7	73
R.41	72	72	72	74	70	75	75	75	75	69	69	72	869
R.42	4	4	4	4	4	4	4	4	4	4	4	4	47
COMMERCIAL	13,599	10,997	10,550	9,001	9,149	9,420	11,052	10,995	10,778	12,154	13,029	13,830	134,555
R.24S	33	29	145	3,082	7,417	7,647	9,592	9,009	4,982	1,666	317	68	43,986
IRRIGATION	33	29	145	3,082	7,417	7,647	9,592	9,009	4,982	1,666	317	68	43,986
R.09P	1,899	1,589	1,508	1,204	1,384	1,170	1,183	1,143	1,288	1,617	1,774	1,840	17,599
SMALL INDUSTRIAL	1,899	1,589	1,508	1,204	1,384	1,170	1,183	1,143	1,288	1,617	1,774	1,840	17,599
R.19P	13,774	12,434	14,235	10,244	11,178	12,862	13,514	14,562	13,160	14,099	11,048	12,950	154,059
R.19T	8,632	8,500	3,360	7,160	8,931	9,916	9,564	9,846	9,301	8,732	8,017	7,712	99,673
INDUSTRIAL	22,406	20,934	17,595	17,404	20,109	22,778	23,078	24,408	22,461	22,831	19,065	20,663	253,732
TOTAL SALES	60,238	51,244	45,817	44,464	49,745	53,249	59,919	59,833	51,064	51,470	51,663	58,651	637,356

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TABLE III
)AHO POWER COMPAN
LES - GENERATION LEV
STATE OF OREGON
JANUARY 2003 THROUC

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
ATION MONTH SALES													
R.RESI	24,715	19,607	17,748	15,253	12,942	13,551	16,634	15,816	12,798	14,622	19,366	24,658	207,710
R.15	17	17	17	20	16	17	17	17	17	17	17	18	210
RESIDENTIAL	24,732	19,624	17,765	15,273	12,959	13,568	16,652	15,834	12,815	14,640	19,384	24,676	207,920
R.07	1,800	1,490	1,427	1,257	1,245	1,214	1,502	1,180	1,144	1,330	1,573	1,733	16,896
R.09S	13,166	10,594	10,162	8,609	8,793	9,114	10,636	10,893	10,689	12,038	12,762	13,488	130,945
R.16	23	23	23	27	23	23	23	24	23	22	25	24	284
R.40	8	4	3	3	3	9	9	9	9	9	9	8	81
R.41	80	80	80	82	78	83	83	83	83	77	77	80	964
R.42	4	4	4	4	4	4	4	4	4	4	4	4	52
COMMERCIAL	15,081	12,195	11,700	9,983	10,147	10,447	12,257	12,194	11,953	13,479	14,450	15,337	149,222
R.24S	36	32	161	3,418	8,226	8,480	10,637	9,991	5,525	1,848	351	75	48,780
IRRIGATION	36	32	161	3,418	8,226	8,480	10,637	9,991	5,525	1,848	351	75	48,780
R.09P	2,039	1,705	1,619	1,292	1,485	1,256	1,270	1,227	1,382	1,736	1,904	1,975	18,891
SMALL INDUSTRIAL	2,039	1,705	1,619	1,292	1,485	1,256	1,270	1,227	1,382	1,736	1,904	1,975	18,891
R.19P	14,759	13,323	15,253	10,976	11,977	13,781	14,480	15,602	14,100	15,107	11,837	13,876	165,069
R.19T	9,249	9,108	3,600	7,672	9,570	10,625	10,247	10,550	9,966	9,356	8,590	8,264	106,796
INDUSTRIAL	24,008	22,430	18,853	18,648	21,547	24,406	24,727	26,152	24,066	24,462	20,427	22,139	271,865
TOTAL SALES	65,896	55,987	50,097	48,614	54,363	58,157	65,542	65,398	55,742	56,165	56,515	64,203	696,678

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IDAHO POWER
(Intra-Company Correspondence)

Re: System Loss Coefficients

Date: 2 June 2003

To: Maggie Brilz
Barr Smith
Paul Werner
Terry Mayer

From: Kip Sikes

The most recent System Loss Study results have been incorporated into the Average System Loss Coefficients, summarized in the table below. The multi-year average is utilized to reduce variations which may be caused by unusual conditions in any individual year.

Average System Loss Coefficients

System Level	Typical Peak Demand Coefficients
Transmission	1.055
Distribution Station	1.065
Distribution Primary	1.100
Distribution Secondary*	1.130

System Level	Annual Energy Coefficients
Transmission	1.035
Distribution Station	1.050
Distribution Primary	1.074
Distribution Secondary*	1.109

* Distribution Secondary includes distribution line transformers

Should you have any questions, please call - 2459.

c: R D Schellberg
H C Durick

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IDAHO POWER

(Intra-Company Correspondence)

Re: System Loss Coefficients

Date: 29 May 2003

To: Maggie Brilz
Barr Smith
Paul Werner
Terry Mayer

From: Kip Sikes

The most recent System Loss Study results have been incorporated into the Average System Loss Coefficients, summarized in the table below. The multi-year average is utilized to reduce variations which may be caused by unusual conditions in any individual year.

Average System Loss Coefficients

System Level	Typical Peak Demand Coefficients	
Transmission	1.055	5.5%
Distribution Station	1.065	6.5%
Distribution Primary	1.100	10.0%
Distribution Secondary*	1.130	13.0%

System Level	Annual Energy Coefficients	
Transmission	1.041	4.1%
Distribution Station	1.051	5.1%
Distribution Primary	1.073	7.3%
Distribution Secondary*	1.107	10.7%

* Distribution Secondary includes distribution line transformers

Should you have any questions, please call - 2459.

c: R D Schellberg
H C Durick

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June 23, 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
Billed Sales (Megawatthours)												
Residential	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809
Commercial	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	246,532	254,043	267,031
Irrigation	836	720	1,312	7,368	117,794	241,015	361,468	410,074	333,856	145,841	37,700	6,933
Small Industrial	30,159	29,594	27,784	27,746	26,799	30,989	33,280	34,535	32,423	31,301	30,203	29,814
Industrial	180,761	185,658	180,098	180,002	173,793	184,513	187,727	195,517	185,279	194,090	195,781	189,207
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153
FIRM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208
SYSTEM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376,999	1,231,722	984,776	947,655	1,032,440
Generation Month Sales (Megawatthours)												
Residential	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,236	283,170	308,327	392,375	498,730
Commercial	282,324	247,238	256,574	227,367	240,075	245,536	281,442	277,772	258,679	254,126	262,945	282,848
Irrigation	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741
Small Industrial	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273
Industrial	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153
FIRM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731
SYSTEM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963
Loss	105,480	89,790	89,806	83,748	99,922	111,446	133,574	127,175	103,362	90,475	93,279	106,528
REQUIRED GENERATION	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491

June 23, 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
						Average Load (Average Megawatts)						
Residential	665	606	516	432	388	395	471	445	393	414	545	670
Commercial	379	368	345	316	323	341	378	373	359	341	365	380
Irrigation	1	1	5	80	279	431	539	497	306	97	21	6
Small Industrial	41	39	38	36	40	44	47	45	45	42	42	41
Industrial	258	253	243	245	244	260	260	252	264	270	258	256
Micron	71	71	70	71	72	74	75	74	74	74	74	74
Simplot	22	22	22	22	21	15	22	22	21	22	22	22
Weiser	7	6	5	5	4	5	6	6	5	5	6	7
Raft River	7	7	6	6	6	5	6	6	5	6	7	7
INEEL	26	27	23	23	20	20	19	21	19	23	26	30
Loss	142	134	121	116	134	155	179	171	143	121	129	143
FIRM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637
SYSTEM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637
Firm Off-System Load	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL LOAD	1,622	1,537	1,398	1,355	1,535	1,748	2,005	1,915	1,638	1,417	1,500	1,640

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June 23, 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
Billed Sales (Megawatthours)												
Colton	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM SALES	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
Average Load (Average Megawatts)												
Colton	3	3	3	3	3	3	3	3	3	3	3	3
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0
Loss	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM LOAD	3	3	3	3	3	3	3	3	3	3	3	3

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Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

2003

Billed Sales (Megawatthours)

Residential	4,330,988
Commercial	3,114,002
Irrigation	1,664,917
Small Industrial	364,626
Industrial	2,232,424
Micron	636,968
Simplot	186,685
Weiser	49,637
Raft River	53,874
INEEL	203,084
FIRM SALES	12,837,204
SYSTEM SALES	12,837,204
Firm Off-System Sales	26,280
TOTAL SALES	12,863,484

Generation Month Sales (Megawatthours)

Residential	4,334,176
Commercial	3,116,925
Irrigation	1,664,917
Small Industrial	364,938
Industrial	2,235,506
Micron	636,968
Simplot	186,685
Weiser	49,637
Raft River	53,874
INEEL	203,084
FIRM SALES	12,846,709
SYSTEM SALES	12,846,709
Firm Off-System Sales	26,280
TOTAL SALES	12,872,989
Loss	1,234,584
REQUIRED GENERATION	14,107,573

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Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

2003

Average Load (Average Megawatts)

Residential	495
Commercial	356
Irrigation	190
Small Industrial	42
Industrial	255
Micron	73
Simplot	21
Weiser	6
Raft River	6
INEEL	23
Loss	141
FIRM LOAD	1,607
SYSTEM LOAD	1,607
Firm Off-System Load	3
TOTAL LOAD	1,610

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Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

2003

Billed Sales (Megawatthours)

Colton	26,280
UAMPS	0
FIRM OFF-SYSTEM SALES	26,280

Average Load (Average Megawatts)

Colton	3
UAMPS	0
Loss	0
FIRM OFF-SYSTEM LOAD	3

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PFN(KWH) 7/8/2003
Sent 6/30/03

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
TOTAL COMPANY
BY MONTH BY RATE 12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	516,069,886	459,834,464	409,722,652	362,777,668	293,347,815	277,972,797
7 - Small General Serv.	26,615,366	26,351,871	24,873,376	22,827,135	20,389,610	21,419,862
9 - Large General Serv.	284,914,802	268,143,729	257,271,633	248,949,898	228,981,824	246,363,117
15 - Dusk/Dawn Lighting	522,424	523,600	522,027	526,599	523,722	524,330
19 - Uniform Rate Cont.	180,760,759	185,657,742	180,098,129	180,002,107	173,793,116	184,513,232
24 - Irrigation & Pump.	832,786	716,045	1,251,181	6,963,414	111,827,394	230,166,127
25 - Irrigation Time-of-Use	2,939	4,256	60,395	404,622	5,967,106	10,848,655
32 - Municipal St Light-Ketchu	2,753	2,753	2,743	2,724	2,724	2,800
40 - Unmetered Gen. Serv.	1,336,490	1,412,244	1,324,835	1,316,655	1,168,349	1,378,756
41 - Municipal St. Light.	1,526,465	1,538,116	1,544,863	1,558,257	1,585,601	1,553,900
42 - Traffic Control Light.	807,700	782,759	782,342	780,336	762,298	789,466
Total All Rates	1,013,392,370	944,967,579	877,454,176	826,109,415	838,349,559	975,533,042

Tariff Description	January	February	March	April	May	June
26 - Micron	52,745,649	47,447,849	52,249,077	50,825,020	53,748,590	53,130,840
29 - J R Simplot	16,526,076	14,858,971	16,344,233	15,709,687	15,930,924	10,993,719
30 - DOE	19,625,268	18,097,598	17,316,482	16,616,064	14,984,734	14,653,000
Total Specials	88,896,993	80,404,418	85,909,792	83,150,771	84,664,248	78,777,559
Total Firm Retail Sales	1,102,289,363	1,025,371,997	963,363,968	909,260,186	923,013,807	1,054,310,601
Azusa	2,232,000	2,016,000	2,232,000	2,157,000	2,232,000	2,160,000
Raft River Coop	5,042,294	4,857,674	4,806,844	4,293,671	4,186,860	3,911,759
Weiser	5,230,221	4,195,994	4,017,738	3,299,745	3,319,191	3,613,318
Total Sales for Resale	12,504,515	11,069,668	11,056,582	9,750,416	9,738,051	9,685,077
Total Company	1,114,793,878	1,036,441,665	974,420,550	919,010,602	932,751,858	1,063,995,678

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
TOTAL COMPANY
BY MONTH BY RATE 12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	306,657,335	355,865,880	315,568,968	268,129,106	329,670,918	432,601,393	4,328,518,882
7 - Small General Serv.	24,448,445	26,543,466	19,646,116	19,770,054	22,574,873	25,090,742	280,550,916
9 - Large General Serv.	266,816,975	287,364,355	281,811,075	254,028,207	257,626,513	267,649,214	3,149,921,342
15 - Dusk/Dawn Lighting	527,973	528,348	525,975	523,779	536,518	532,387	6,317,682
19 - Uniform Rate Cont.	187,726,649	195,517,031	185,278,544	194,089,795	195,780,675	189,206,619	2,232,424,398
24 - Irrigation & Pump.	342,911,960	390,624,314	317,185,675	137,943,057	35,478,960	6,779,682	1,582,680,595
25 - Irrigation Time-of-Use	18,556,454	19,449,552	16,669,871	7,897,818	2,220,753	153,552	82,235,973
32 - Municipal St Light-Ketchu	2,800	2,800	2,800	2,800	2,800	2,800	33,297
40 - Unmetered Gen. Serv.	1,293,607	1,386,519	1,386,196	1,366,762	1,385,819	1,371,566	16,127,798
41 - Municipal St. Light.	1,555,880	1,564,519	1,564,518	1,558,763	1,536,340	1,627,418	18,714,640
42 - Traffic Control Light.	789,466	789,466	789,466	786,789	792,621	778,403	9,431,112
Total All Rates	1,151,287,544	1,279,636,250	1,140,429,204	886,096,930	847,906,790	925,793,776	11,706,956,635

Tariff Description	July	August	September	October	November	December	Total
26 - Micron	55,582,107	54,984,639	52,963,281	54,813,054	53,426,583	55,050,981	636,967,670
29 - J R Simplot	16,245,279	16,427,352	14,914,492	16,344,556	15,842,521	16,546,855	186,684,665
30 - DOE	14,480,000	15,373,000	13,860,000	16,873,000	19,052,000	22,153,000	203,084,146
Total Specials	86,307,386	86,784,991	81,737,773	88,030,610	88,321,104	93,750,836	1,026,736,481
Total Firm Retail Sales	1,237,594,930	1,366,421,241	1,222,166,977	974,127,540	936,227,894	1,019,544,612	12,733,693,116
Azusa	2,232,000	2,232,000	2,160,000	2,235,000	2,160,000	2,232,000	26,280,000
Raft River Coop	4,186,470	4,173,733	3,786,054	4,343,007	4,868,518	5,416,825	53,873,709
Weiser	4,464,101	4,171,675	3,608,617	4,070,513	4,398,801	5,246,824	49,636,738
Total Sales for Resale	10,882,571	10,577,408	9,554,671	10,648,520	11,427,319	12,895,649	129,790,447
Total Company	1,248,477,501	1,376,998,649	1,231,721,648	984,776,060	947,655,213	1,032,440,261	12,863,483,563

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
STATE OF IDAHO
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	493,125,831	438,961,084	391,280,695	346,370,369	281,804,557	266,559,534
7 - Small General Serv.	25,049,376	24,804,210	23,464,859	21,457,784	19,443,478	20,269,654
9 - Large General Serv.	271,093,504	255,225,080	245,517,343	238,411,660	220,657,724	236,957,260
15 - Dusk/Dawn Lighting	485,929	487,120	485,670	483,620	488,089	488,088
19 - Uniform Rate Cont.	160,952,472	164,010,861	157,527,597	162,348,801	157,339,254	161,837,054
24 - Irrigation & Pump.	795,131	681,688	1,225,015	6,726,775	107,257,754	222,664,408
25 - Irrigation Time-of-Use	2,939	4,256	60,395	404,622	5,967,106	10,848,655
32 - Municipal St Light-Ketchu	2,753	2,753	2,743	2,724	2,724	2,800
40 - Unmetered Gen. Serv.	1,329,462	1,408,997	1,322,063	1,313,920	1,165,577	1,370,804
41 - Municipal St. Light.	1,454,647	1,466,420	1,473,167	1,484,214	1,515,371	1,479,066
42 - Traffic Control Light.	803,829	778,888	778,471	776,335	758,577	785,529
Total Idaho Rates	955,095,873	887,831,357	823,138,018	779,780,824	796,400,211	923,262,852
Special Contracts						
26 - Micron	52,745,649	47,447,849	52,249,077	50,825,020	53,748,590	53,130,840
29 - J R Simplot	16,526,076	14,858,971	16,344,233	15,709,687	15,930,924	10,993,719
30 - DOE	19,625,268	18,097,598	17,316,482	16,616,064	14,984,734	14,653,000
Total Specials	88,896,993	80,404,418	85,909,792	83,150,771	84,664,248	78,777,559
Total Idaho Firm Sales	1,043,992,866	968,235,775	909,047,810	862,931,595	881,064,459	1,002,040,411

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IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
STATE OF IDAHO
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	293,596,032	340,329,912	301,871,058	257,449,413	316,432,567	413,612,374	4,141,393,426
7 - Small General Serv.	23,322,750	25,118,918	18,733,166	18,711,564	21,344,753	23,615,155	265,335,667
9 - Large General Serv.	257,021,987	276,309,494	270,956,021	243,757,099	244,633,103	253,886,711	3,014,426,986
15 - Dusk/Dawn Lighting	491,899	491,306	489,270	488,228	498,362	495,005	5,872,586
19 - Uniform Rate Cont.	166,790,516	171,048,234	161,623,221	171,045,881	174,174,904	170,125,442	1,978,824,237
24 - Irrigation & Pump.	335,431,579	380,512,738	308,379,055	134,090,105	34,346,705	6,584,005	1,538,694,958
25 - Irrigation Time-of-Use	18,556,454	19,449,552	16,669,871	7,897,818	2,220,753	153,552	82,235,973
32 - Municipal St Light-Ketchu	2,800	2,800	2,800	2,800	2,800	2,800	33,297
40 - Unmetered Gen. Serv.	1,285,655	1,378,567	1,378,244	1,359,089	1,378,077	1,364,487	16,054,942
41 - Municipal St. Light.	1,480,960	1,489,599	1,489,598	1,489,593	1,467,177	1,555,628	17,845,445
42 - Traffic Control Light.	785,529	785,529	785,529	782,852	788,684	774,466	9,384,218
Total Idaho Rates	1,098,766,161	1,216,916,649	1,082,377,833	837,074,447	797,287,885	872,169,625	11,070,101,735
Special Contracts							
26 - Micron	55,582,107	54,984,639	52,963,281	54,813,054	53,426,583	55,050,981	636,967,670
29 - J R Simplot	16,245,279	16,427,352	14,914,492	16,344,553	15,342,521	16,546,855	186,684,665
30 - DOE	14,480,000	15,373,000	13,860,000	16,873,000	19,052,000	22,153,000	203,084,146
Total Specials	86,307,386	86,784,991	81,737,773	88,030,610	88,321,104	93,750,836	1,026,736,481
Total Idaho Firm Sales	1,185,073,547	1,303,701,640	1,164,115,606	925,105,057	885,608,989	965,920,461	12,096,838,216

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IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	22,944,055	20,873,380	18,441,957	16,407,299	11,543,258	11,413,263
7 - Small General Serv.	1,565,990	1,547,661	1,408,517	1,369,351	946,132	1,150,208
9 - Large General Serv.	13,821,298	12,918,649	11,754,290	10,538,238	8,324,100	9,405,857
15 - Dusk/Dawn Lighting	36,495	36,480	36,357	42,979	35,633	36,242
19 - Uniform Rate Cont	19,808,287	21,646,881	22,570,532	17,653,306	16,453,862	22,676,178
24 - Irrigation & Pump.	37,655	34,357	26,166	236,639	4,569,640	7,501,719
40 - Unmetered Gen. Serv.	7,028	3,247	2,772	2,735	2,772	7,952
41 - Municipal St. Light	71,818	71,696	71,696	74,043	70,230	74,834
42 - Traffic Control Light.	3,871	3,871	3,871	4,001	3,721	3,937
Total Oregon Firm Sales	58,296,497	57,136,222	54,316,158	46,328,591	41,949,348	52,270,190

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	13,061,303	15,535,968	13,697,910	10,679,693	13,538,351	18,989,019	187,125,456
7 - Small General Serv.	1,125,695	1,424,548	912,950	1,058,490	1,230,120	1,475,587	15,215,249
9 - Large General Serv.	9,794,988	11,054,861	10,855,054	10,271,108	12,993,410	13,762,503	135,494,356
15 - Dusk/Dawn Lighting	36,074	37,042	36,705	35,551	38,156	37,382	445,096
19 - Uniform Rate Cont.	20,936,133	24,468,797	23,655,323	23,043,914	21,605,771	19,081,177	253,600,161
24 - Irrigation & Pump.	7,480,381	10,111,576	8,806,620	3,852,952	1,132,255	195,677	43,985,637
40 - Unmetered Gen. Serv.	7,952	7,952	7,952	7,673	7,742	7,079	72,856
41 - Municipal St. Light.	74,920	74,920	74,920	69,165	69,163	71,790	869,195
42 - Traffic Control Light.	3,937	3,937	3,937	3,937	3,937	3,937	46,894
Total Oregon Firm Sales	52,521,383	62,719,601	58,051,371	49,022,483	50,618,905	53,624,151	636,854,900

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003

STATE OF IDAHO

Tariff Description	January	February	March	April	May	June
9S	242,751,588	227,438,756	219,441,228	212,108,449	195,014,359	207,385,894
9P	27,900,550	27,264,877	25,627,295	25,929,644	25,303,601	29,178,192
9T	441,366	521,447	448,820	373,567	339,764	393,174
Total 9	271,093,504	255,225,080	245,517,343	238,411,660	220,657,724	236,957,260
19S	739,157	684,432	751,543	708,021	668,087	816,823
19P	155,028,897	157,943,028	151,336,428	156,562,802	150,989,699	156,914,550
19T	5,184,418	5,383,401	5,439,626	5,077,978	5,681,468	4,105,681
Total 19	160,952,472	164,010,861	157,527,597	152,348,801	157,339,254	161,837,054
24S	795,131	681,688	1,225,015	6,726,775	107,257,754	222,664,408
24T	0	0	0	0	0	0
Total 24	795,131	681,688	1,225,015	6,726,775	107,257,754	222,664,408

STATE OF OREGON

Tariff Description	January	February	March	April	May	June
9S	12,004,364	11,110,973	10,046,549	9,095,308	7,168,886	7,987,782
9P	1,816,934	1,807,676	1,707,741	1,442,930	1,155,214	1,418,075
9T	0	0	0	0	0	0
Total 9	13,821,298	12,918,649	11,754,290	10,538,238	8,324,100	9,405,857
19S	0	0	0	0	0	0
19P	12,318,874	13,402,695	13,687,467	13,997,595	9,614,397	13,409,591
19T	7,489,413	8,244,186	8,883,065	3,655,711	6,839,465	9,266,587
Total 19	19,808,287	21,646,881	22,570,532	17,653,306	16,453,862	22,676,178
24S	37,655	34,357	26,166	236,639	4,569,640	7,501,719
24T	0	0	0	0	0	0
Total 24	37,655	34,357	26,166	236,639	4,569,640	7,501,719

IDAHO POWER COMPANY
PROFORMED NORMALIZED (KWH)
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2003
STATE OF IDAHO

Tariff Description	July	August	September	October	November	December	Total
9S	224,885,884	242,958,728	239,642,396	213,814,788	216,009,272	225,924,895	2,667,376,237
9P	31,731,827	32,884,929	30,900,926	29,511,744	28,194,245	27,538,309	341,966,139
9T	404,276	465,837	412,699	430,567	429,586	423,507	5,084,610
Total 9	257,021,987	276,309,494	270,956,021	243,757,099	244,633,103	253,886,711	3,014,426,986
19S	719,587	854,938	741,886	723,403	722,903	789,751	8,920,531
19P	161,586,309	166,388,441	156,835,204	166,044,670	169,611,294	165,314,201	1,914,555,523
19T	4,484,620	3,804,855	4,046,131	4,277,808	3,840,707	4,021,490	55,348,183
Total 19	166,790,516	171,048,234	161,623,221	171,045,881	174,174,904	170,125,442	1,978,824,237
24S	335,431,579	380,512,738	308,379,055	134,090,105	34,346,705	6,584,005	1,538,694,958
24T	0	0	0	0	0	0	0
Total 24	335,431,579	380,512,738	308,379,055	134,090,105	34,346,705	6,584,005	1,538,694,958

STATE OF OREGON

Tariff Description	July	August	September	October	November	December	Total
9S	8,651,157	9,871,083	9,745,993	8,912,864	11,414,067	11,910,315	117,919,341
9P	1,143,831	1,183,778	1,109,061	1,358,244	1,579,343	1,852,188	17,575,015
9T	0	0	0	0	0	0	0
Total 9	9,794,988	11,054,861	10,855,054	10,271,108	12,993,410	13,762,503	135,494,356
19S	0	0	0	0	0	0	0
19P	10,709,610	15,256,371	14,164,256	13,034,536	13,333,085	10,964,855	153,893,332
19T	10,226,523	9,212,426	9,491,067	10,009,378	8,272,686	8,116,322	99,706,829
Total 19	20,936,133	24,468,797	23,655,323	23,043,914	21,605,771	19,081,177	253,600,161
24S	7,480,381	10,111,576	8,806,620	3,852,952	1,132,255	195,677	43,985,637
24T	0	0	0	0	0	0	0
Total 24	7,480,381	10,111,576	8,806,620	3,852,952	1,132,255	195,677	43,985,637

Average System Loss Coefficients

Peak Demand

System Level	Coefficients	Loss Factors
Transmission	1.055	5.21%
Distribution Station	1.065	6.10%
Distribution Primary	1.100	9.09%
Distribution Secondary	1.130	11.50%

Annual Energy

System Level	Coefficients	Loss Factors
Transmission	1.041	3.94%
Distribution Station	1.051	4.85%
Distribution Primary	1.073	6.80%
Distribution Secondary	1.107	9.67%

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
Billed Sales (Megawatthours)													
Residential	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809	4,330,988
Commercial	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	246,532	254,043	267,031	3,114,001
Irrigation	836	720	1,312	7,368	117,794	241,015	361,468	410,074	333,856	145,841	37,700	6,933	1,664,917
Small Industrial	30,159	29,594	27,784	27,746	26,799	30,989	33,280	34,535	32,423	31,301	30,203	29,814	364,627
Industrial	180,761	185,658	180,098	180,002	173,793	184,513	187,727	195,517	185,279	194,090	195,781	189,207	2,232,426
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,969
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,638
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,875
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,206
SYSTEM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,206
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376,999	1,231,722	984,776	947,655	1,032,440	12,863,486
Generation Month Sales (Megawatthours)													
Residential	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,236	283,170	308,327	392,375	498,730	4,334,176
Commercial	282,324	247,238	256,574	227,367	240,075	245,536	281,442	277,772	258,679	254,126	262,945	282,848	3,116,926
Irrigation	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741	1,664,916
Small Industrial	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273	364,939
Industrial	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724	2,235,506
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,969
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,638
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,875
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
SYSTEM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963	12,872,989
Loss	105,480	89,790	89,806	83,748	99,922	111,446	133,574	127,175	103,362	90,475	93,279	106,528	1,234,585
REQUIRED GENERATION	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491	14,107,575

759

Sent 6/26/03

June 23, 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Average
						Average Load (Average Megawatts)							
Residential	665	606	516	432	388	395	471	445	393	414	545	670	495
Commercial	379	368	345	316	323	341	378	373	359	341	365	380	356
Irrigation	1	1	5	80	279	431	539	497	306	97	21	6	190
Small Industrial	41	39	38	36	40	44	47	45	45	42	42	41	42
Industrial	258	253	243	245	244	260	260	252	264	270	258	256	255
Micron	71	71	70	71	72	74	75	74	74	74	74	74	73
Simplot	22	22	22	22	21	15	22	22	21	22	22	22	21
Weiser	7	6	5	5	4	5	6	6	5	5	6	7	6
Raft River	7	7	6	6	6	5	6	6	5	6	7	7	6
INEEL	26	27	23	23	20	20	19	21	19	23	26	30	23
Loss	142	134	121	116	134	155	179	171	143	121	129	143	141
FIRM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637	1,607
SYSTEM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637	1,607
Firm Off-System Load	3	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL LOAD	1,622	1,537	1,398	1,355	1,535	1,748	2,005	1,915	1,638	1,417	1,500	1,640	1,610

8760

14,103,600

090

Jent 6/26/03

Jun 2003 17:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	Total
Billed Sales (Megawatthours)													
Residential	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809	4,330,988
Commercial	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	246,532	254,043	267,031	3,114,001
Irrigation	836	720	1,312	7,368	117,794	241,015	361,468	410,074	333,856	145,841	37,700	6,933	1,664,917
Small Industrial	30,159	29,594	27,784	27,746	26,799	30,989	33,280	34,535	32,423	31,301	30,203	29,814	364,627
Industrial	180,761	185,658	180,098	180,002	173,793	184,513	187,727	195,517	185,279	194,090	195,781	189,207	2,232,426
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,969
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,638
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,875
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,206
SYSTEM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208	12,837,206
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376,999	1,231,722	984,776	947,655	1,032,440	12,863,486
Generation Month Sales (Megawatthours)													
Residential	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,236	283,170	308,327	392,375	498,730	4,334,176
Commercial	282,324	247,238	256,574	227,367	240,075	245,536	281,442	277,772	258,679	254,126	262,945	282,848	3,116,926
Irrigation	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741	1,664,916
Small Industrial	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273	364,939
Industrial	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724	2,235,506
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051	636,969
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547	186,685
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247	49,638
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417	53,875
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153	203,084
FIRM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
SYSTEM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731	12,846,709
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232	26,280
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963	12,872,989
Loss	105,480	89,790	89,806	83,748	99,922	111,446	133,574	127,175	103,362	90,475	93,279	106,528	1,234,585
REQUIRED GENERATION	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491	14,107,575

1 of 2

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2002
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh	LOSS FACTORS	POWER SUP LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138kv	201,452	4.2%	209,914	209,914	
Subtransmission Level	46/69kv	75,714	5.6%	79,954	79,954	
Distribution Station	13.2kv	843,652	5.3%	888,366	888,366	
Distribution Primary	12.4-34.5	2,176,426	7.7%	2,344,011	2,344,011	
All Other Service		8,986,746	10.8%	9,957,315	9,957,315	
Total Idaho Retail		12,283,991		13,479,559	13,479,559	12,283,991
State of Oregon						
Transmission Level	138kv	92,127	4.2%	95,997	95,997	
Subtransmission Level	46/69kv	0	5.6%	0	0	
Distribution Primary	12.4-34.5	165,962	7.7%	178,741	178,741	
All Other Service		370,018	10.8%	409,980	409,980	
Total Oregon Retail		628,107		684,718	684,718	628,107
Total Retail Jurisdictions		12,912,098		14,164,277	14,164,277	12,912,098
II. WHOLESALE CONTRACTS:						
City of Colton	230kV	24,934	3.1%	25,707	25,707	24,934
Utah Association Municipal Power System	345kV	399,885	3.1%	412,281	412,281	399,885
City of Washington	345kV	28,694	3.1%	29,584	29,584	28,694
Oregon Trail Elec. Coop. - PSA	69kV	0	5.6%	0	0	0
Raft River Rural Electric Cooperative		54,988	5.3%	57,902	57,902	54,988
City of Weiser	12.5kV	51,294	5.3%	54,012	54,012	51,294
Total Wholesale Contracts		559,795		579,487	579,487	559,795
III. TRANSMISSION CONTRACTS:						
BPA-OTECC	69&138 KV	219,851	4.9%	230,673	0	219,851
BPA-South Idaho	12.5-345 KV	1,147,813	4.6%	1,200,783	0	1,147,813
City of Seattle	69-230 KV	288,791	4.2%	300,920	0	288,791
Total Transmission Contracts		1,656,455		1,732,376	0	1,656,455
Total Jurisdictional Sales(Including Transmission)		15,128,349		16,476,140	14,743,764	15,128,349
Total System Sales (Excluding Transmission)		13,471,893		14,743,764	14,743,764	13,471,893

2002 - Energy at Generation Level (kWh)					Total	MWH
Idaho						
I30-	2	US Department of Energy (INEEL)		4.2%	209,913,504	209,914
I09T	3	Large General Service		5.6%	5,294,041	5,294
I19T	3	Large Power Service		5.6%	74,365,449	74,365
I24T	3	Irrigation Service		5.6%	294,244	294
I26-	4	Micron Technology, Inc.		5.3%	638,938,997	638,939
I28-	4	FMC Corporation		5.3%	12,060,799	12,061
I29-	4	J.R.Simplot Company		5.3%	237,366,168	237,366
I09P	5	Large General Service		7.7%	365,843,816	365,844
I19P	5	Large Power Service		7.7%	1,978,167,379	1,978,167
I01-	6	Residential Service		10.8%	4,689,534,759	4,689,535
I03-	6	Master-Metered Mobile Home Park		10.8%	3,625,396	3,625
I07-	6	Small General Service		10.8%	301,448,717	301,449
I09S	6	Large General Service		10.8%	2,930,510,070	2,930,510
I10-	6	Large Power Winter Service		10.8%	84,895	85
I15-	6	Dusk to Dawn Residential Lighting		10.8%	2,510,923	2,511
I16-	6	Dusk to Dawn Commercial Lighting		10.8%	3,937,282	3,937
I19S	6	Large Power Service		10.8%	9,790,145	9,790
I22-	6	Limited Use Service		10.8%	788	1
I24S	6	Irrigation Service		10.8%	1,871,006,458	1,871,006
I25S	6	Irrigation Time-of-Use Pilot Program		10.8%	97,266,040	97,266
I32-	6	Shielded Street Lighting Service (Ketchum)		10.8%	33,554	34
I40-	6	Unmetered General Service		10.8%	17,910,800	17,911
I41-	6	Municipal Street Lighting Service		10.8%	19,365,726	19,366
I42-	6	Traffic Control Signal Lighting Service		10.8%	10,289,315	10,289
		Total Idaho Retail			13,479,559,262	13,479,559
	1	Power Supply Transmission				
	2	Major Transmission	138kV	4.2%	209,913,504	209,914
	3	Subtransmission	46 & 69kV	5.6%	79,953,734	79,954
	4	Distribution Stations	13.2kV	5.3%	888,365,964	888,366
	5	Distribution Primary	12.5-34.5kV	7.7%	2,344,011,194	2,344,011
	6	Distribution Secondary		10.8%	9,957,314,867	9,957,315
		Total Idaho Retail			13,479,559,262	13,479,559
09		Large General Service			3,301,647,926	3,301,648
19		Large Power Service			2,062,322,973	2,062,323
24		Irrigation Service			1,871,300,701	1,871,301
Oregon						
O19T	2	Large Power Service		4.2%	95,996,528	95,997
O09P	5	Large General Service		7.7%	19,017,025	19,017
O19P	5	Large Power Service		7.7%	159,724,174	159,724
O01-	6	Residential Service		10.8%	211,309,439	211,309
O07-	6	Small General Service		10.8%	17,262,948	17,263
O09S	6	Large General Service		10.8%	131,522,371	131,522
O15-	6	Dusk to Dawn Residential Lighting		10.8%	203,985	204
O16-	6	Dusk to Dawn Commercial Lighting		10.8%	274,303	274
O24S	6	Irrigation Service		10.8%	48,290,594	48,291
O40-	6	Unmetered General Service		10.8%	102,466	102
O41-	6	Municipal Street Lighting Service		10.8%	962,241	962
O42-	6	Traffic Control Signal Lighting Service		10.8%	51,469	51
		Total Oregon Retail			684,717,543	684,718
	1	Power Supply Transmission				
	2	Major Transmission	138kV	4.2%	95,996,528	95,997
	3	Subtransmission				
	4	Distribution Stations				
	5	Distribution Primary	12.5-34.5kV	7.7%	178,741,199	178,741
	6	Distribution Secondary		10.8%	409,979,817	409,980
		Total Oregon Retail			684,717,543	684,718
09		Large General Service			150,539,396	150,539
19		Large Power Service			255,720,702	255,721
24		Irrigation Service			48,290,594	48,291
FERC						
FCOL	1	City of Colton	230kV	3.1%	25,706,954	25,707
FUAM	1	Utah Association Municipal Power System	345kV	3.1%	412,281,435	412,281
FWCI	1	City of Washington	345kV	3.1%	29,583,514	29,584
FOTE	3	Oregon Trail Electric Cooperative	69kV	5.6%		
FRAF	4	Raft River Rural Electric Cooperative		5.3%	57,902,461	57,902
FWEI	4	City of Weiser	12.5kV	5.3%	54,012,419	54,012
		Total			579,486,783	579,487
		Total Idaho Retail			13,479,559,262	13,479,559
		Total Oregon Retail			684,717,543	684,718
		Total Retail			14,164,276,806	14,164,277
		City of Weiser			54,012,419	54,012
		Total Retail Including Weiser			14,218,289,224	14,218,289

IDAHO POWER
An IDACORP Company

Memorandum

To: Phil Obenchain

From: Barr Smith

Re: 2003 Normalized Energy

Date: June 23, 2003

Attached are tables of normalized sales (in MWh) for the period January 2003 to December 2003. I have also forwarded an electronic copy (SL_OUT_N03RC_01.xls).

If you have any questions, please call me on extension 2924.

attachments

c: J P Prescott
K E Bokenkamp
D L Sikes
J R Gale
M H Brilz
G W Said
T A Noll
J C Bowman
P A Werner
S D Sparks
T J Brewer

June 23, 2003 [redacted]:05:00 N03RC.01
Description: [redacted]alized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
Billed Sales (Megawatthours)												
Residential	516,274	460,039	409,927	362,983	293,553	278,178	306,864	356,072	315,774	268,334	330,181	432,809
Commercial	285,363	268,956	258,333	248,010	226,410	240,837	261,948	283,439	273,099	246,532	254,043	267,031
Irrigation	836	720	1,312	7,368	117,794	241,015	361,468	410,074	333,856	145,841	37,700	6,933
Small Industrial	30,159	29,594	27,784	27,746	26,799	30,989	33,280	34,535	32,423	31,301	30,203	29,814
Industrial	180,761	185,658	180,098	180,002	173,793	184,513	187,727	195,517	185,279	194,090	195,781	189,207
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153
FIRM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208
SYSTEM SALES	1,112,562	1,034,426	972,189	916,854	930,520	1,061,836	1,246,246	1,374,767	1,229,562	982,541	945,495	1,030,208
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
TOTAL SALES	1,114,794	1,036,442	974,421	919,011	932,752	1,063,996	1,248,478	1,376,999	1,231,722	984,776	947,655	1,032,440
Generation Month Sales (Megawatthours)												
Residential	494,719	407,373	383,714	310,660	288,919	284,610	350,343	331,236	283,170	308,327	392,375	498,730
Commercial	282,324	247,238	256,574	227,367	240,075	245,536	281,442	277,772	258,679	254,126	262,945	282,848
Irrigation	768	938	4,065	57,330	207,752	310,018	401,330	369,812	220,533	72,205	15,424	4,741
Small Industrial	30,660	25,993	28,457	26,041	29,758	31,597	34,805	33,653	32,201	31,310	30,191	30,273
Industrial	191,775	170,077	180,892	176,020	181,487	187,189	193,108	187,623	189,935	200,821	185,855	190,724
Micron	52,746	47,448	52,249	50,825	53,749	53,131	55,582	54,985	52,963	54,813	53,427	55,051
Simplot	16,526	14,859	16,344	15,710	15,931	10,994	16,245	16,427	14,914	16,345	15,843	16,547
Weiser	5,230	4,196	4,018	3,300	3,319	3,613	4,464	4,172	3,609	4,071	4,399	5,247
Raft River	5,042	4,858	4,807	4,294	4,187	3,912	4,186	4,174	3,786	4,343	4,869	5,417
INEEL	19,625	18,098	17,316	16,616	14,985	14,653	14,480	15,373	13,860	16,873	19,052	22,153
FIRM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731
SYSTEM SALES	1,099,415	941,077	948,436	888,161	1,040,162	1,145,252	1,355,987	1,295,227	1,073,651	963,232	984,378	1,111,731
Firm Off-System Sales	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
TOTAL SALES	1,101,647	943,093	950,668	890,318	1,042,394	1,147,412	1,358,219	1,297,459	1,075,811	965,467	986,538	1,113,963
Loss	105,480	89,790	89,806	83,748	99,922	111,446	133,574	127,175	103,362	90,475	93,279	106,528
REQUIRED GENERATION	1,207,127	1,032,883	1,040,475	974,066	1,142,316	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491

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June 23, 2003 [redacted]:05:00 N03RC.01
Description: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
						Average Load (Average Megawatts)						
Residential	665	606	516	432	388	395	471	445	393	414	545	670
Commercial	379	368	345	316	323	341	378	373	359	341	365	380
Irrigation	1	1	5	80	279	431	539	497	306	97	21	6
Small Industrial	41	39	38	36	40	44	47	45	45	42	42	41
Industrial	258	253	243	245	244	260	260	252	264	270	258	256
Micron	71	71	70	71	72	74	75	74	74	74	74	74
Simplot	22	22	22	22	21	15	22	22	21	22	22	22
Weiser	7	6	5	5	4	5	6	6	5	5	6	7
Raft River	7	7	6	6	6	5	6	6	5	6	7	7
INEEL	26	27	23	23	20	20	19	21	19	23	26	30
Loss	142	134	121	116	134	155	179	171	143	121	129	143
FIRM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637
SYSTEM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637
Firm Off-System Load	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL LOAD	1,622	1,537	1,398	1,355	1,535	1,748	2,005	1,915	1,638	1,417	1,500	1,640

June 23, 2003 [redacted]:05:00 N03RC.01
Description: N[redacted]alized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003
Billed Sales (Megawatthours)												
Colton	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM SALES	2,232	2,016	2,232	2,157	2,232	2,160	2,232	2,232	2,160	2,235	2,160	2,232
Average Load (Average Megawatts)												
Colton	3	3	3	3	3	3	3	3	3	3	3	3
UAMPS	0	0	0	0	0	0	0	0	0	0	0	0
Loss	0	0	0	0	0	0	0	0	0	0	0	0
FIRM OFF-SYSTEM LOAD	3	3	3	3	3	3	3	3	3	3	3	3

June 23, 200[redacted]7:05:00 N03RC.01
Description: N[redacted]alized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

2003

Billed Sales (Megawatthours)

Residential	4,330,988
Commercial	3,114,002
Irrigation	1,664,917
Small Industrial	364,626
Industrial	2,232,424
Micron	636,968
Simplot	186,685
Weiser	49,637
Raft River	53,874
INEEL	203,084
FIRM SALES	12,837,204
SYSTEM SALES	12,837,204
Firm Off-System Sales	26,280
TOTAL SALES	12,863,484

Generation Month Sales (Megawatthours)

Residential	4,334,176
Commercial	3,116,925
Irrigation	1,664,917
Small Industrial	364,938
Industrial	2,235,506
Micron	636,968
Simplot	186,685
Weiser	49,637
Raft River	53,874
INEEL	203,084
FIRM SALES	12,846,709
SYSTEM SALES	12,846,709
Firm Off-System Sales	26,280
TOTAL SALES	12,872,989
Loss	1,234,584
REQUIRED GENERATION	14,107,573

June 23, 2003 [redacted]:05:00 N03RC.01
Description: N[redacted]alized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

2003

Average Load (Average Megawatts)

Residential	495
Commercial	356
Irrigation	190
Small Industrial	42
Industrial	255
Micron	73
Simplot	21
Weiser	6
Raft River	6
INEEL	23
Loss	141
FIRM LOAD	1,607
SYSTEM LOAD	1,607
Firm Off-System Load	3
TOTAL LOAD	1,610

SALES & LOAD REPORT

2003

Billed Sales (Megawatthours)

Colton	26,280
UAMPS	0
FIRM OFF-SYSTEM SALES	26,280

Average Load (Average Megawatts)

Colton	3
UAMPS	0
Loss	0
FIRM OFF-SYSTEM LOAD	3

SALES & LOAD REPORT

Key Sales & Load Input Assumptions:

Date Run: 6/23/2003
PURPOSE OF THIS RUN: NORMALIZED MWH - JANUARY 2003 THROUGH DECEMBER 2003
SALES AND LOAD MODEL VERSION USED: SLVERSION2003_N
SALES AND LOAD INPUT FILE USED: SLVERSION2003_N

STATUS OF PEAK VALUES: NO PEAK VALUES REQUIRED

LOSS ASSUMPTIONS: LOSSES - PER KIP SIKES MEMO DATED JUNE 2, 2003

SPECIAL CHARACTERISTICS OF THIS RUN:

::: DAYLIGHT SAVINGS: NUMBER OF HOURS REFLECT DAYLIGHT SAVINGS TIME
::: IE., APRIL HAS 719 HOURS AND OCTOBER 745
::: RESIDENTIAL: WEATHER-ADJUSTED
::: COMMERCIAL: WEATHER-ADJUSTED
::: IRRIGATION: WEATHER-ADJUSTED - INCLUDES R.24, R.24S, R.24T AND R.25S
::: INDUSTRIAL: CORRECTED FOR BILLING ERRORS AND BILLING ADJUSTMENTS
::: INCLUDES R.19S, R.19P, AND R.19T
::: NO WEATHER ADJUSTMENT MADE
::: SMALL INDUSTRIAL: CORRECTED FOR BILLING ERRORS AND BILLING ADJUSTMENTS
::: INCLUDES R.09P AND R.09T
::: NO WEATHER ADJUSTMENT MADE
::: MICRON TECHNOLOGY: SET TO JANUARY 2003 THROUGH MAY 2003 ACTUAL ENERGY AND
::: JUNE 2003 THROUGH DECEMBER 2003 FORECAST ENERGY
::: AS PER JUNE 2003 MICRON TECHNOLOGY FORECAST
::: WEISER: SET TO JANUARY 2003 THROUGH MAY 2003 WEATHER ADJUSTED ENERGYAND
::: JUNE 2003 THROUGH DECEMBER 2003 FORECAST ENERGY
::: AS PER JUNE 2003 CITY OF WEISER FORECAST
::: RAFT RIVER: SET TO JANUARY 2003 THROUGH MAY 2003 WEATHER ADJUSTED ENERGY AND
::: JUNE 2003 THROUGH DECEMBER 2003 FORECAST ENERGY
::: AS PER JUNE 2003 RAFT RIVER FORECAST
::: SIMPLOT: SET TO JANUARY 2003 THROUGH MAY 2003 ACTUAL ENERGY AND
::: JUNE 2003 THROUGH DECEMBER 2003 FORECAST ENERGY
::: AS PER JUNE 2003 SIMPLOT FERTILIZER FORECAST
::: INEEL: SET TO JANUARY 2003 THROUGH MAY 2003 ACTUAL ENERGY AND

23, 2003 17:05:00 N03RC.01
iption: Normalized Mwh - January 2003 Through December 2003

SALES & LOAD REPORT

	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003	May. 2003	Jun. 2003	Jul. 2003	Aug. 2003	Sep. 2003	Oct. 2003	Nov. 2003	Dec. 2003	2003 Average
						Average Load (Average Megawatts)							
Residential	665	606	516	432	388	395	471	445	393	414	545	670	495
Commercial	379	368	345	316	323	341	378	373	359	341	365	380	356
Irrigation	1	1	5	80	279	431	539	497	306	97	21	6	189
Small Industrial	41	39	38	36	40	44	47	45	45	42	42	41	42
Industrial	258	253	243	245	244	260	260	252	264	270	258	256	255
Micron	71	71	70	71	72	74	75	74	74	74	74	74	73
Simplot	22	22	22	22	21	15	22	22	21	22	22	22	21
Weiser	7	6	5	5	4	5	6	6	5	5	6	7	6
Raft River	7	7	6	6	6	5	6	6	5	6	7	7	6
INEEL	26	27	23	23	20	20	19	21	19	23	26	30	23
Loss	142	134	121	116	134	155	179	171	143	121	129	143	141
FIRM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637	1,606
													0
													0
SYSTEM LOAD	1,619	1,534	1,395	1,352	1,532	1,745	2,002	1,912	1,635	1,414	1,497	1,637	1,606
Firm Off-System Load	3	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL LOAD	1,622	1,537	1,398	1,355	1,535	1,748	2,005	1,915	1,638	1,417	1,500	1,640	1,609

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IDAHO POWER
(Intra-Company Correspondence)

Date: June 19, 2003

To: Jeannette Bowman

From: Barr Smith

Subject: 2003 Normalized Energy

The attached tables represent normalized sales in MWh by rate, jurisdiction, and month for the period January 2003 to December 2003. Normalized sales are typically weather-adjusted sales when appropriate. However, other adjustments are made to reflect more "normal" energy consumption levels. These adjustments are described below.

ENERGY NORMALIZATION

Residential, Commercial, Industrial, and Irrigation Normalization

Normalized energy over the period January 2003 through May 2003 was set to weather adjusted energy in the residential, commercial, and irrigation classes. In the industrial class normalized energy over the period January 2003 through May 2003 was set to actual energy. Normalized energy over the period June 2003 through December 2003 was set to the prior June 2002 through December 2002 normalized energy multiplied by escalation or growth factors. The escalation factors were calculated by taking the percent change in year-to-date (January through May 2003) weather-adjusted sales as compared to the same period in 2002. Normalized June 2002 through December 2002 residential energy was increased by 1.0%, commercial by 1.714%, industrial by 3.524%, and irrigation by 0.0% to arrive at the June 2003 through December 2003 forecast of normalized energy.

Normalization of Simplot Fertilizer Facility

Normalized energy for Simplot Fertilizer was set to January 2003 through May 2003 actual energy and June 2003 through December 2003 forecast energy. A new forecast was prepared that more accurately portrays "normal" operating conditions at the facility. This is a special circumstance associated with the closing of Simplot's ammonia processing facility in late August of 2002.

Normalization of Micron Technology

Normalized energy for Micron Technology was set to January 2003 through May 2003 actual energy and June 2003 through December 2003 forecast energy. A new Micron Technology energy forecast was completed in June 2003 and was based on Micron's latest short-term load projections.

Normalization of INEEL

Normalized energy for the INEEL was set to January 2003 through May 2003 actual energy and June 2003 through December 2003 forecast energy. The forecast energy figures were taken directly from a power forecast received from the INEEL on June 2, 2003.

Normalization of City of Weiser

Normalized energy for the City of Weiser was set to January 2003 through May 2003 weather adjusted energy and June 2003 through December 2003 forecast energy. A new City of Weiser energy forecast was completed in June 2003 and was based on the most recent economic forecast.

Normalization of Raft River Rural Electric Cooperative, Inc.

Normalized energy for Raft River Rural Electric Cooperative, Inc. was set to January 2003 through May 2003 weather adjusted energy and June 2003 through December 2003 forecast energy. A new Raft River energy forecast was completed in June 2003.

Normalization of Astaris

The Astaris special contract figures are normalized at zero.

Normalization of Firm Off-System Customers

Normalized energy for UAMPS was set to zero since UAMPS's contract will expire on December 31, 2003. Normalized energy for the City of Colton was set to Colton's contract demand of 3 MW times the number of hours within each month.

Normalization of Rate 41 - Municipal Street Lighting Service - Idaho Jurisdiction

The energy booked in August, September, and October of 2002 was averaged. The average figure was used in place of booked in each of the respective months to decrease the sales variability and to more accurately reflect more "normal" sales conditions.

Normalization of Rate 41 - Municipal Street Lighting Service - Oregon Jurisdiction

The energy booked in October and November of 2002 was averaged. The average figure was used in place of booked in each of the respective months to decrease the sales variability and to more accurately reflect more "normal" sales conditions.

ADJUSTMENTS TO ACTUAL ENERGY

Commercial/Industrial Billing Adjustments

The actual sales tables reflect several adjustments that correct billing errors and billing adjustments. These corrections affect actual sales in Rate 9 (primary, secondary, and transmission service) and Rate 19 (primary, secondary, and transmission service). A description of these billing corrections is attached, as well as tables showing the corrected amounts for each month. These corrected actual sales represent normalized sales to Rate 9 and Rate 19.

Rate 3 - Master-Metered Mobile Home Parks - Residential Service - Idaho Jurisdiction

These customers were over billed in June 2002 (16,200 kWh). The correction was made in July 2002 (16,200 kWh).

Rate 25 Secondary Service - Time-of-use Pilot Program - Irrigation Service - Idaho Jurisdiction

These customers were over billed in October 2002 (3,360 kWh). The correction was made in January 2003 (3,360 kWh) resulting in a negative booked energy figure.

Prairie Power Jurisdiction Energy Combined with Idaho Jurisdiction Energy

All historical energy associated with the Prairie Power jurisdiction has been combined into the appropriate Idaho jurisdiction rate schedules. However, prior to combining figures a number of adjustments were made. These adjustments are discussed below.

Rate 1 - PA Adjustments - Prairie Jurisdiction

These customers were under billed in February 2002 (219 kWh), March 2002 (226 kWh), April 2002 (46 kWh), May 2002 (805 kWh), June 2002 (2,262 kWh), and July 2002 (40,269 kWh). The correction was made in August 2002 (43,827 kWh).

Rate 10 - PLW Adjustments - Prairie Jurisdiction

These customers were over billed in March 2002 (2,060 kWh) and April 2002 (1,680 kWh), and were under billed in May 2002 (880 kWh). The correction was made in June 2002 (2,860 kWh).

Rate 15 - OL Adjustments - Prairie Jurisdiction

These customers were under billed in July 2002 (12 kWh). The correction was made in August 2002 (12 kWh).

Rate 22 - PLU Adjustments - Prairie Jurisdiction

These customers were over billed in May 2002 (600 kWh) and June 2002 (16 kWh). The correction was made in July 2002 (616 kWh).

Definition of Rates

The definition of rates represented by the tables differs from the Monthly Revenue Analysis (MRA) as follows: Rate 15 in the tables is equivalent to MRA Rates 15, 16, and 17 in revenue class 1. Rate 16 in the tables is equivalent to MRA Rates 15, 16, and 17 in revenue classes 2, 3, and 4.

If you have any questions or require additional information, please let me know (ext. 2924).

Attachments

cc: J P Prescott
K E Bokenkamp
H C Durick
J R Gale
D L Sikes
M Brilz
T A Noll
L D Smith
P A Obenchain
P A Werner
M J Mowrey
S L Wright
T J Brewer

Normalized Megawatthour by Rate and Jurisdiction

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	***Rate***	***IPUC***	***OPUC***	***NPSC***	***FERC***	***Prairie Power***	***Total***
January 2003	R.RESI	493,125.831	22,944.055	0.000	0.000	0.000	516,069.886
February 2003	R.RESI	438,961.084	20,873.380	0.000	0.000	0.000	459,834.464
March 2003	R.RESI	391,280.695	18,441.957	0.000	0.000	0.000	409,722.652
April 2003	R.RESI	346,370.369	16,407.299	0.000	0.000	0.000	362,777.668
May 2003	R.RESI	281,804.557	11,543.258	0.000	0.000	0.000	293,347.815
June 2003	R.RESI	266,559.534	11,413.263	0.000	0.000	0.000	277,972.797
July 2003	R.RESI	293,596.032	13,061.303	0.000	0.000	0.000	306,657.335
August 2003	R.RESI	340,329.912	15,535.968	0.000	0.000	0.000	355,865.880
September 2003	R.RESI	301,871.058	13,697.910	0.000	0.000	0.000	315,568.968
October 2003	R.RESI	257,449.413	10,679.693	0.000	0.000	0.000	268,129.106
November 2003	R.RESI	316,432.567	13,538.351	0.000	0.000	0.000	329,970.918
December 2003	R.RESI	413,612.374	18,989.019	0.000	0.000	0.000	432,601.393
Total		4,141,393.426	187,125.456	0.000	0.000	0.000	4,328,518.882
January 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.03	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	R.15	188.437	15.398	0.000	0.000	0.000	203.835
February 2003	R.15	189.562	15.443	0.000	0.000	0.000	205.005
March 2003	R.15	189.209	15.359	0.000	0.000	0.000	204.568
April 2003	R.15	187.072	18.414	0.000	0.000	0.000	205.486
May 2003	R.15	190.324	14.861	0.000	0.000	0.000	205.185
June 2003	R.15	190.189	15.512	0.000	0.000	0.000	205.701
July 2003	R.15	191.199	15.570	0.000	0.000	0.000	206.769
August 2003	R.15	190.224	15.485	0.000	0.000	0.000	205.709
September 2003	R.15	189.314	15.626	0.000	0.000	0.000	204.940
October 2003	R.15	188.961	15.644	0.000	0.000	0.000	204.605
November 2003	R.15	194.043	15.574	0.000	0.000	0.000	209.617
December 2003	R.15	191.457	16.149	0.000	0.000	0.000	207.606
Total		2,279.991	189.035	0.000	0.000	0.000	2,469.026
January 2003	R.07	25,049.376	1,565.990	0.000	0.000	0.000	26,615.366
February 2003	R.07	24,804.210	1,547.661	0.000	0.000	0.000	26,351.871
March 2003	R.07	23,464.859	1,408.517	0.000	0.000	0.000	24,873.376
April 2003	R.07	21,457.784	1,369.351	0.000	0.000	0.000	22,827.135
May 2003	R.07	19,443.478	946.132	0.000	0.000	0.000	20,389.610
June 2003	R.07	20,269.654	1,150.208	0.000	0.000	0.000	21,419.862
July 2003	R.07	23,322.750	1,125.695	0.000	0.000	0.000	24,448.445
August 2003	R.07	25,118.918	1,424.548	0.000	0.000	0.000	26,543.466
September 2003	R.07	18,733.166	912.950	0.000	0.000	0.000	19,646.116
October 2003	R.07	18,711.564	1,058.490	0.000	0.000	0.000	19,770.054
November 2003	R.07	21,344.753	1,230.120	0.000	0.000	0.000	22,574.873
December 2003	R.07	23,615.155	1,475.587	0.000	0.000	0.000	25,090.742
Total		265,335.667	15,215.249	0.000	0.000	0.000	280,550.916

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
January 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.09	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	R.09S	242,751.588	12,004.364	0.000	0.000	0.000	254,755.952
February 2003	R.09S	227,438.756	11,110.973	0.000	0.000	0.000	238,549.729
March 2003	R.09S	219,441.228	10,046.549	0.000	0.000	0.000	229,487.777
April 2003	R.09S	212,108.449	9,095.308	0.000	0.000	0.000	221,203.757
May 2003	R.09S	195,014.359	7,168.886	0.000	0.000	0.000	202,183.245
June 2003	R.09S	207,385.894	7,987.782	0.000	0.000	0.000	215,373.676
July 2003	R.09S	224,885.884	8,651.157	0.000	0.000	0.000	233,537.041
August 2003	R.09S	242,958.728	9,871.083	0.000	0.000	0.000	252,829.811
September 2003	R.09S	239,642.396	9,745.993	0.000	0.000	0.000	249,388.389
October 2003	R.09S	213,814.788	8,912.864	0.000	0.000	0.000	222,727.652
November 2003	R.09S	216,009.272	11,414.067	0.000	0.000	0.000	227,423.339
December 2003	R.09S	225,924.895	11,910.315	0.000	0.000	0.000	237,835.210
Total		2,667,376.237	117,919.341	0.000	0.000	0.000	2,785,295.578
January 2003	R.09P	27,900.550	1,816.934	0.000	0.000	0.000	29,717.484
February 2003	R.09P	27,264.877	1,807.676	0.000	0.000	0.000	29,072.553
March 2003	R.09P	25,627.295	1,707.741	0.000	0.000	0.000	27,335.036
April 2003	R.09P	25,929.644	1,442.930	0.000	0.000	0.000	27,372.574
May 2003	R.09P	25,303.601	1,155.214	0.000	0.000	0.000	26,458.815
June 2003	R.09P	29,178.192	1,418.075	0.000	0.000	0.000	30,596.267
July 2003	R.09P	31,731.827	1,143.831	0.000	0.000	0.000	32,875.658
August 2003	R.09P	32,884.929	1,183.778	0.000	0.000	0.000	34,068.707
September 2003	R.09P	30,900.926	1,109.061	0.000	0.000	0.000	32,009.987
October 2003	R.09P	29,511.744	1,358.244	0.000	0.000	0.000	30,869.988
November 2003	R.09P	28,194.245	1,579.343	0.000	0.000	0.000	29,773.588
December 2003	R.09P	27,538.309	1,852.188	0.000	0.000	0.000	29,390.497
Total		341,966.139	17,575.015	0.000	0.000	0.000	359,541.154
January 2003	R.09T	441.366	0.000	0.000	0.000	0.000	441.366
February 2003	R.09T	521.447	0.000	0.000	0.000	0.000	521.447
March 2003	R.09T	448.820	0.000	0.000	0.000	0.000	448.820
April 2003	R.09T	373.567	0.000	0.000	0.000	0.000	373.567
May 2003	R.09T	339.764	0.000	0.000	0.000	0.000	339.764
June 2003	R.09T	393.174	0.000	0.000	0.000	0.000	393.174
July 2003	R.09T	404.276	0.000	0.000	0.000	0.000	404.276
August 2003	R.09T	465.837	0.000	0.000	0.000	0.000	465.837
September 2003	R.09T	412.699	0.000	0.000	0.000	0.000	412.699
October 2003	R.09T	430.567	0.000	0.000	0.000	0.000	430.567
November 2003	R.09T	429.586	0.000	0.000	0.000	0.000	429.586
December 2003	R.09T	423.507	0.000	0.000	0.000	0.000	423.507
Total		5,084.610	0.000	0.000	0.000	0.000	5,084.610

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
January 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.10	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	R.16	297.492	21.097	0.000	0.000	0.000	318.589
February 2003	R.16	297.558	21.037	0.000	0.000	0.000	318.595
March 2003	R.16	296.461	20.998	0.000	0.000	0.000	317.459
April 2003	R.16	296.548	24.565	0.000	0.000	0.000	321.113
May 2003	R.16	297.765	20.772	0.000	0.000	0.000	318.537
June 2003	R.16	297.899	20.730	0.000	0.000	0.000	318.629
July 2003	R.16	300.700	20.504	0.000	0.000	0.000	321.204
August 2003	R.16	301.082	21.557	0.000	0.000	0.000	322.639
September 2003	R.16	299.956	21.079	0.000	0.000	0.000	321.035
October 2003	R.16	299.267	19.907	0.000	0.000	0.000	319.174
November 2003	R.16	304.319	22.582	0.000	0.000	0.000	326.901
December 2003	R.16	303.548	21.233	0.000	0.000	0.000	324.781
Total		3,592.595	256.061	0.000	0.000	0.000	3,848.656
January 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.22	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.23	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	***Rate***	***IPUC***	***OPUC***	***NPSC***	***FERC***	***Prairie Power***	***Total***
January 2003	R.32	2.753	0.000	0.000	0.000	0.000	2.753
February 2003	R.32	2.753	0.000	0.000	0.000	0.000	2.753
March 2003	R.32	2.743	0.000	0.000	0.000	0.000	2.743
April 2003	R.32	2.724	0.000	0.000	0.000	0.000	2.724
May 2003	R.32	2.724	0.000	0.000	0.000	0.000	2.724
June 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
July 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
August 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
September 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
October 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
November 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
December 2003	R.32	2.800	0.000	0.000	0.000	0.000	2.800
Total		33.297	0.000	0.000	0.000	0.000	33.297
January 2003	R.40	1,329.462	7.028	0.000	0.000	0.000	1,336.490
February 2003	R.40	1,408.997	3.247	0.000	0.000	0.000	1,412.244
March 2003	R.40	1,322.063	2.772	0.000	0.000	0.000	1,324.835
April 2003	R.40	1,313.920	2.735	0.000	0.000	0.000	1,316.655
May 2003	R.40	1,165.577	2.772	0.000	0.000	0.000	1,168.349
June 2003	R.40	1,370.804	7.952	0.000	0.000	0.000	1,378.756
July 2003	R.40	1,285.655	7.952	0.000	0.000	0.000	1,293.607
August 2003	R.40	1,378.567	7.952	0.000	0.000	0.000	1,386.519
September 2003	R.40	1,378.244	7.952	0.000	0.000	0.000	1,386.196
October 2003	R.40	1,359.089	7.673	0.000	0.000	0.000	1,366.762
November 2003	R.40	1,378.077	7.742	0.000	0.000	0.000	1,385.819
December 2003	R.40	1,364.487	7.079	0.000	0.000	0.000	1,371.566
Total		16,054.942	72.856	0.000	0.000	0.000	16,127.798
January 2003	R.41	1,454.647	71.818	0.000	0.000	0.000	1,526.465
February 2003	R.41	1,466.420	71.696	0.000	0.000	0.000	1,538.116
March 2003	R.41	1,473.167	71.696	0.000	0.000	0.000	1,544.863
April 2003	R.41	1,484.214	74.043	0.000	0.000	0.000	1,558.257
May 2003	R.41	1,515.371	70.230	0.000	0.000	0.000	1,585.601
June 2003	R.41	1,479.066	74.834	0.000	0.000	0.000	1,553.900
July 2003	R.41	1,480.960	74.920	0.000	0.000	0.000	1,555.880
August 2003	R.41	1,489.599	74.920	0.000	0.000	0.000	1,564.519
September 2003	R.41	1,489.598	74.920	0.000	0.000	0.000	1,564.518
October 2003	R.41	1,489.598	69.165	0.000	0.000	0.000	1,558.763
November 2003	R.41	1,467.177	69.163	0.000	0.000	0.000	1,536.340
December 2003	R.41	1,555.628	71.790	0.000	0.000	0.000	1,627.418
Total		17,845.445	869.195	0.000	0.000	0.000	18,714.640
January 2003	R.42	803.829	3.871	0.000	0.000	0.000	807.700
February 2003	R.42	778.888	3.871	0.000	0.000	0.000	782.759
March 2003	R.42	778.471	3.871	0.000	0.000	0.000	782.342
April 2003	R.42	776.335	4.001	0.000	0.000	0.000	780.336
May 2003	R.42	758.577	3.721	0.000	0.000	0.000	762.298
June 2003	R.42	785.529	3.937	0.000	0.000	0.000	789.466
July 2003	R.42	785.529	3.937	0.000	0.000	0.000	789.466
August 2003	R.42	785.529	3.937	0.000	0.000	0.000	789.466
September 2003	R.42	785.529	3.937	0.000	0.000	0.000	789.466
October 2003	R.42	782.852	3.937	0.000	0.000	0.000	786.789
November 2003	R.42	788.684	3.937	0.000	0.000	0.000	792.621
December 2003	R.42	774.466	3.937	0.000	0.000	0.000	778.403
Total		9,384.218	46.894	0.000	0.000	0.000	9,431.112

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
January 2003	R.19S	739.157	0.000	0.000	0.000	0.000	739.157
February 2003	R.19S	684.432	0.000	0.000	0.000	0.000	684.432
March 2003	R.19S	751.543	0.000	0.000	0.000	0.000	751.543
April 2003	R.19S	708.021	0.000	0.000	0.000	0.000	708.021
May 2003	R.19S	668.087	0.000	0.000	0.000	0.000	668.087
June 2003	R.19S	816.823	0.000	0.000	0.000	0.000	816.823
July 2003	R.19S	719.587	0.000	0.000	0.000	0.000	719.587
August 2003	R.19S	854.938	0.000	0.000	0.000	0.000	854.938
September 2003	R.19S	741.886	0.000	0.000	0.000	0.000	741.886
October 2003	R.19S	723.403	0.000	0.000	0.000	0.000	723.403
November 2003	R.19S	722.903	0.000	0.000	0.000	0.000	722.903
December 2003	R.19S	789.751	0.000	0.000	0.000	0.000	789.751
Total		8,920.531	0.000	0.000	0.000	0.000	8,920.531
January 2003	R.19P	155,028.897	12,318.874	0.000	0.000	0.000	167,347.771
February 2003	R.19P	157,943.028	13,402.695	0.000	0.000	0.000	171,345.723
March 2003	R.19P	151,336.428	13,687.467	0.000	0.000	0.000	165,023.895
April 2003	R.19P	156,562.802	13,997.595	0.000	0.000	0.000	170,560.397
May 2003	R.19P	150,989.699	9,614.397	0.000	0.000	0.000	160,604.096
June 2003	R.19P	156,914.550	13,409.591	0.000	0.000	0.000	170,324.141
July 2003	R.19P	161,586.309	10,709.610	0.000	0.000	0.000	172,295.919
August 2003	R.19P	166,388.441	15,256.371	0.000	0.000	0.000	181,644.812
September 2003	R.19P	156,835.204	14,164.256	0.000	0.000	0.000	170,999.460
October 2003	R.19P	166,044.670	13,034.536	0.000	0.000	0.000	179,079.206
November 2003	R.19P	169,611.294	13,333.085	0.000	0.000	0.000	182,944.379
December 2003	R.19P	165,314.201	10,964.855	0.000	0.000	0.000	176,279.056
Total		1,914,555.523	153,893.332	0.000	0.000	0.000	2,068,448.855
January 2003	R.19T	5,184.418	7,489.413	0.000	0.000	0.000	12,673.831
February 2003	R.19T	5,383.401	8,244.186	0.000	0.000	0.000	13,627.587
March 2003	R.19T	5,439.626	8,883.065	0.000	0.000	0.000	14,322.691
April 2003	R.19T	5,077.978	3,655.711	0.000	0.000	0.000	8,733.689
May 2003	R.19T	5,681.468	6,839.465	0.000	0.000	0.000	12,520.933
June 2003	R.19T	4,105.681	9,266.587	0.000	0.000	0.000	13,372.268
July 2003	R.19T	4,484.620	10,226.523	0.000	0.000	0.000	14,711.143
August 2003	R.19T	3,804.855	9,212.426	0.000	0.000	0.000	13,017.281
September 2003	R.19T	4,046.131	9,491.067	0.000	0.000	0.000	13,537.198
October 2003	R.19T	4,277.808	10,009.378	0.000	0.000	0.000	14,287.186
November 2003	R.19T	3,840.707	8,272.686	0.000	0.000	0.000	12,113.393
December 2003	R.19T	4,021.490	8,116.322	0.000	0.000	0.000	12,137.812
Total		55,348.183	99,706.829	0.000	0.000	0.000	155,055.012
January 2003	R.26	52,745.649	0.000	0.000	0.000	0.000	52,745.649
February 2003	R.26	47,447.849	0.000	0.000	0.000	0.000	47,447.849
March 2003	R.26	52,249.077	0.000	0.000	0.000	0.000	52,249.077
April 2003	R.26	50,825.020	0.000	0.000	0.000	0.000	50,825.020
May 2003	R.26	53,748.590	0.000	0.000	0.000	0.000	53,748.590
June 2003	R.26	53,130.840	0.000	0.000	0.000	0.000	53,130.840
July 2003	R.26	55,582.107	0.000	0.000	0.000	0.000	55,582.107
August 2003	R.26	54,984.639	0.000	0.000	0.000	0.000	54,984.639
September 2003	R.26	52,963.281	0.000	0.000	0.000	0.000	52,963.281
October 2003	R.26	54,813.054	0.000	0.000	0.000	0.000	54,813.054
November 2003	R.26	53,426.583	0.000	0.000	0.000	0.000	53,426.583
December 2003	R.26	55,050.981	0.000	0.000	0.000	0.000	55,050.981
Total		636,967.670	0.000	0.000	0.000	0.000	636,967.670

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	***Rate***	***IPUC***	***OPUC***	***NPSC***	***FERC***	***Prairie Power***	***Total***
January 2003	R.29	16,526.076	0.000	0.000	0.000	0.000	16,526.076
February 2003	R.29	14,858.971	0.000	0.000	0.000	0.000	14,858.971
March 2003	R.29	16,344.233	0.000	0.000	0.000	0.000	16,344.233
April 2003	R.29	15,709.687	0.000	0.000	0.000	0.000	15,709.687
May 2003	R.29	15,930.924	0.000	0.000	0.000	0.000	15,930.924
June 2003	R.29	10,993.719	0.000	0.000	0.000	0.000	10,993.719
July 2003	R.29	16,245.279	0.000	0.000	0.000	0.000	16,245.279
August 2003	R.29	16,427.352	0.000	0.000	0.000	0.000	16,427.352
September 2003	R.29	14,914.492	0.000	0.000	0.000	0.000	14,914.492
October 2003	R.29	16,344.556	0.000	0.000	0.000	0.000	16,344.556
November 2003	R.29	15,842.521	0.000	0.000	0.000	0.000	15,842.521
December 2003	R.29	16,546.855	0.000	0.000	0.000	0.000	16,546.855
Total		186,684.665	0.000	0.000	0.000	0.000	186,684.665
January 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.24	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	R.24S	795.131	37.655	0.000	0.000	0.000	832.786
February 2003	R.24S	681.688	34.357	0.000	0.000	0.000	716.045
March 2003	R.24S	1,225.015	26.166	0.000	0.000	0.000	1,251.181
April 2003	R.24S	6,726.775	236.639	0.000	0.000	0.000	6,963.414
May 2003	R.24S	107,257.754	4,569.640	0.000	0.000	0.000	111,827.394
June 2003	R.24S	222,664.408	7,501.719	0.000	0.000	0.000	230,166.127
July 2003	R.24S	335,431.579	7,480.381	0.000	0.000	0.000	342,911.960
August 2003	R.24S	380,512.738	10,111.576	0.000	0.000	0.000	390,624.314
September 2003	R.24S	308,379.055	8,806.620	0.000	0.000	0.000	317,185.675
October 2003	R.24S	134,090.105	3,852.952	0.000	0.000	0.000	137,943.057
November 2003	R.24S	34,346.705	1,132.255	0.000	0.000	0.000	35,478.960
December 2003	R.24S	6,584.005	195.677	0.000	0.000	0.000	6,779.682
Total		1,538,694.958	43,985.637	0.000	0.000	0.000	1,582,680.595
January 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	R.24T	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
January 2003	R.25S	2.939	0.000	0.000	0.000	0.000	2.939
February 2003	R.25S	4.256	0.000	0.000	0.000	0.000	4.256
March 2003	R.25S	60.395	0.000	0.000	0.000	0.000	60.395
April 2003	R.25S	404.622	0.000	0.000	0.000	0.000	404.622
May 2003	R.25S	5,967.106	0.000	0.000	0.000	0.000	5,967.106
June 2003	R.25S	10,848.655	0.000	0.000	0.000	0.000	10,848.655
July 2003	R.25S	18,556.454	0.000	0.000	0.000	0.000	18,556.454
August 2003	R.25S	19,449.552	0.000	0.000	0.000	0.000	19,449.552
September 2003	R.25S	16,669.871	0.000	0.000	0.000	0.000	16,669.871
October 2003	R.25S	7,897.818	0.000	0.000	0.000	0.000	7,897.818
November 2003	R.25S	2,220.753	0.000	0.000	0.000	0.000	2,220.753
December 2003	R.25S	153.552	0.000	0.000	0.000	0.000	153.552
Total		82,235.973	0.000	0.000	0.000	0.000	82,235.973
January 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	ASTARIS	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	INEEL	19,625.268	0.000	0.000	0.000	0.000	19,625.268
February 2003	INEEL	18,097.598	0.000	0.000	0.000	0.000	18,097.598
March 2003	INEEL	17,316.482	0.000	0.000	0.000	0.000	17,316.482
April 2003	INEEL	16,616.064	0.000	0.000	0.000	0.000	16,616.064
May 2003	INEEL	14,984.734	0.000	0.000	0.000	0.000	14,984.734
June 2003	INEEL	14,653.000	0.000	0.000	0.000	0.000	14,653.000
July 2003	INEEL	14,480.000	0.000	0.000	0.000	0.000	14,480.000
August 2003	INEEL	15,373.000	0.000	0.000	0.000	0.000	15,373.000
September 2003	INEEL	13,860.000	0.000	0.000	0.000	0.000	13,860.000
October 2003	INEEL	16,873.000	0.000	0.000	0.000	0.000	16,873.000
November 2003	INEEL	19,052.000	0.000	0.000	0.000	0.000	19,052.000
December 2003	INEEL	22,153.000	0.000	0.000	0.000	0.000	22,153.000
Total		203,084.146	0.000	0.000	0.000	0.000	203,084.146
January 2003	WEISER	0.000	0.000	0.000	5,230.221	0.000	5,230.221
February 2003	WEISER	0.000	0.000	0.000	4,195.994	0.000	4,195.994
March 2003	WEISER	0.000	0.000	0.000	4,017.738	0.000	4,017.738
April 2003	WEISER	0.000	0.000	0.000	3,299.745	0.000	3,299.745
May 2003	WEISER	0.000	0.000	0.000	3,319.191	0.000	3,319.191
June 2003	WEISER	0.000	0.000	0.000	3,613.318	0.000	3,613.318
July 2003	WEISER	0.000	0.000	0.000	4,464.101	0.000	4,464.101
August 2003	WEISER	0.000	0.000	0.000	4,171.675	0.000	4,171.675
September 2003	WEISER	0.000	0.000	0.000	3,608.617	0.000	3,608.617
October 2003	WEISER	0.000	0.000	0.000	4,070.513	0.000	4,070.513
November 2003	WEISER	0.000	0.000	0.000	4,398.801	0.000	4,398.801
December 2003	WEISER	0.000	0.000	0.000	5,246.824	0.000	5,246.824
Total		0.000	0.000	0.000	49,636.738	0.000	49,636.738

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
January 2003	RAFTRIVR	0.000	0.000	0.000	5,042.294	0.000	5,042.294
February 2003	RAFTRIVR	0.000	0.000	0.000	4,857.674	0.000	4,857.674
March 2003	RAFTRIVR	0.000	0.000	0.000	4,806.844	0.000	4,806.844
April 2003	RAFTRIVR	0.000	0.000	0.000	4,293.671	0.000	4,293.671
May 2003	RAFTRIVR	0.000	0.000	0.000	4,186.860	0.000	4,186.860
June 2003	RAFTRIVR	0.000	0.000	0.000	3,911.759	0.000	3,911.759
July 2003	RAFTRIVR	0.000	0.000	0.000	4,186.470	0.000	4,186.470
August 2003	RAFTRIVR	0.000	0.000	0.000	4,173.733	0.000	4,173.733
September 2003	RAFTRIVR	0.000	0.000	0.000	3,786.054	0.000	3,786.054
October 2003	RAFTRIVR	0.000	0.000	0.000	4,343.007	0.000	4,343.007
November 2003	RAFTRIVR	0.000	0.000	0.000	4,868.518	0.000	4,868.518
December 2003	RAFTRIVR	0.000	0.000	0.000	5,416.825	0.000	5,416.825
Total		0.000	0.000	0.000	53,873.709	0.000	53,873.709
January 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	UAMPS	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
February 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
March 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
April 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
May 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
June 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
July 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
August 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
September 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
October 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
November 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
December 2003	WCITY	0.000	0.000	0.000	0.000	0.000	0.000
Total		0.000	0.000	0.000	0.000	0.000	0.000
January 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
February 2003	COLTON	0.000	0.000	0.000	2,016.000	0.000	2,016.000
March 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
April 2003	COLTON	0.000	0.000	0.000	2,157.000	0.000	2,157.000
May 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
June 2003	COLTON	0.000	0.000	0.000	2,160.000	0.000	2,160.000
July 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
August 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
September 2003	COLTON	0.000	0.000	0.000	2,160.000	0.000	2,160.000
October 2003	COLTON	0.000	0.000	0.000	2,235.000	0.000	2,235.000
November 2003	COLTON	0.000	0.000	0.000	2,160.000	0.000	2,160.000
December 2003	COLTON	0.000	0.000	0.000	2,232.000	0.000	2,232.000
Total		0.000	0.000	0.000	26,280.000	0.000	26,280.000

Normalized Megawatthour by Rate and Jurisdiction

		Jurisdiction					
Month	*Rate*	*IPUC*	*OPUC*	*NPSC*	*FERC*	*Prairie Power*	*Total*
Grandtotal		12,096,838.216	636,854.900	0.000	129,790.447	0.000	12,863,483.563

Adjustments Made to Industrial/Commercial Actual Sales

BILLING ADJUSTMENTS MADE TO ACTUAL SALES

Schedules: 9 Primary, 9 Transmission, 19 Primary, and 19 Transmission
Idaho Jurisdiction

Month	Rate 9 Primary Adjusted Actual kWh	Rate 9 Transmission Adjusted Actual kWh	Rate 19 Secondary Adjusted Actual kWh	Rate 19 Primary Adjusted Actual kWh	Rate 19 Transmission Adjusted Actual kWh	Total Adjusted Actual kWh	Total Booked Actual kWh	Difference
June 2003	28,686,505	386,549	789,018	151,573,113	3,965,922	185,401,107	182,931,791	-2,469,316
July 2003	31,197,109	397,463	695,092	156,085,844	4,331,962	192,707,470	190,400,038	-2,307,432
August 2003	32,330,779	457,987	825,836	160,724,509	3,675,336	198,014,447	197,830,315	-184,132
September 2003	30,380,209	405,745	716,632	151,496,468	3,908,399	186,907,453	191,747,201	4,839,748
October 2003	29,014,437	423,311	698,778	160,392,440	4,132,190	194,661,156	194,492,379	-168,777
November 2003	27,719,139	422,347	698,295	163,837,655	3,709,968	196,387,404	196,551,435	164,031
December 2003	27,074,256	416,370	762,868	159,686,837	3,884,597	191,824,928	191,971,188	146,260
January 2003	27,900,550	441,366	739,157	155,028,897	5,184,418	189,294,388	189,294,388	0
February 2003	27,264,877	521,447	684,432	157,943,028	5,383,401	191,797,185	191,797,185	0
March 2003	25,627,295	448,820	751,543	151,336,428	5,439,626	183,603,712	183,603,712	0
April 2003	25,929,644	373,567	708,021	156,562,802	5,077,978	188,652,012	188,652,012	0
May 2003	25,303,601	339,764	668,087	150,989,699	5,681,468	182,982,619	182,585,302	-397,317
	338,428,401	5,034,736	8,737,759	1,875,657,720	54,375,265	2,282,233,881	2,281,856,946	-376,935

Schedules: 9 Primary, 19 Primary, and 19 Transmission
Oregon Jurisdiction

Month	Rate 9 Primary Adjusted Actual kWh	Rate 19 Primary Adjusted Actual kWh	Rate 19 Transmission Adjusted Actual kWh	Total Adjusted Actual kWh	Total Booked Actual kWh	Difference
June 2003	1,394,179	12,953,123	8,951,149	23,298,451	23,298,451	0
July 2003	1,124,556	10,345,050	9,878,408	21,348,014	21,348,014	0
August 2003	1,163,830	14,737,038	8,898,831	24,799,699	24,799,699	0
September 2003	1,090,372	13,682,099	9,167,987	23,940,458	23,940,458	0
October 2003	1,335,356	12,590,835	9,668,655	23,594,846	23,594,846	0
November 2003	1,552,729	12,879,221	7,991,080	22,423,030	22,423,030	0
December 2003	1,820,976	10,591,607	7,840,039	20,252,622	20,252,622	0
January 2003	1,816,934	12,318,874	7,489,413	21,625,221	21,625,221	0
February 2003	1,807,676	13,402,695	8,244,186	23,454,557	23,454,557	0
March 2003	1,707,741	13,687,467	8,883,065	24,278,273	24,278,273	0
April 2003	1,442,930	13,997,595	3,655,711	19,096,236	19,096,236	0
May 2003	1,155,214	9,614,397	6,839,465	17,609,076	17,609,076	0
	17,412,493	150,800,001	97,507,989	265,720,483	265,720,483	0

ADJUSTMENTS MADE TO INDUSTRIAL/COMMERCIAL ACTUAL SALES (kWh)

J. R. SIMPLOT COMPANY – CALDWELL
The energy was underbilled in May 2002 (20,382 kWh). The correction was made in November 2002 (20,382 kWh). **Only Schedule 19 Primary Service was affected**.

FMC CORPORATION
The energy did not bill in June 2002 (2,469,316 kWh) or July 2002 (2,370,432 kWh). The correction was made in September 2002 (4,839,748 kWh). The energy was overbilled in July 2002 (63,000). The correction was made in October 2002 (63,000 kWh). **Only Schedule 19 Primary Service was affected**.

WESTFARM FOODS
The energy was underbilled in August 2002 (184,132 kWh). The correction was made in November 2002 (184,132 kWh). **Only Schedule 9 Primary Service was affected**.

MELBA HIGH SCHOOL
The energy was underbilled in October 2002 (873 kWh). The correction was made in December 2002 (873 kWh). **Only Schedule 9 Primary Service was affected**.

MERCY MEDICAL CENTER
The energy was underbilled in October 2002 (104,904 kWh) and November 2002 (37,785 kWh). The correction was made in December 2002 (142,689 kWh). **Only Schedule 19 Primary Service was affected**.

NORCO, INC.
The energy was underbilled in November 2002 (2,698 kWh). The correction was made in December 2002 (2,698 kWh). **Only Schedule 19 Transmission Service was affected**.

UNION PACIFIC RAILROAD COMPANY
The energy did not bill in May 2003 (397,317 kWh). The correction was made in June 2003 (397,317 kWh). **Only Schedule 19 Primary Service was affected**.

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2003
ADJUSTED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):							
State of Idaho							
Transmission Level	138 KV	32,124	5.50%	33,890			
Distribution Station	13.2KV	91,937	6.50%	97,913			
Distribution Primary	12.4-34.5KV	292,624	10.00%	321,886			
All Other Service		1,436,059	13.00%	1,622,747			
Total Idaho Retail		1,852,744		2,076,437	2,076,437	2,076,437	1,944,633
State of Oregon							
Transmission Level	138 KV	7,918	5.50%	8,354			
Distribution Primary	12.4-34.5KV	22,776	10.00%	25,054			
All Other Service		59,592	13.00%	67,339			
Total Oregon Retail		90,287		100,747	100,747	100,747	92,393
Total Retail Jurisdictions		1,943,030		2,177,183	2,177,183	2,177,183	2,037,026
II. WHOLESALE CONTRACTS:							
City of Colton	230kV	3,000	5.50%	3,165	3,165	3,165	0
Ratt River Rural Electric Cooperative	69 KV	8,436	6.50%	8,984	8,984	8,984	0
City of Weiser	Dist.St.	8,517	6.50%	9,071	9,071	9,071	9,071
		19,953		21,220	21,220	21,220	9,071
III. TRANSMISSION CONTRACTS:							
BPA-OTECC	69&138 KV	38,222	5.62%	40,369	0	40,369	0
BPA-South Idaho	12.5-345 KV	154,650	5.32%	162,875	0	162,875	12,681
City of Seattle (*)	69-230 KV	0	4.70%	0	0	0	0
Total Transmission Contracts		192,872		203,244	0	203,244	12,681
Total Jurisdictional Sales(Including Transmission)		2,155,856		2,401,647	2,198,403	2,401,647	2,058,778
Total System Sales (Excluding Transmission)		1,962,984		2,198,403	2,198,403	2,198,403	2,046,097

(*) City of Seattle is set to 0 to reflect the change in their latest demand request.

IDAHO POWER COMPANY
SYSTEM COINCIDENT DEMANDS
AT GENERATION LEVEL
ADJUSTED 2002 FOR 2003 TEST YEAR

System Coincident Demand at Generation Level (kW)			Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Total	Average
Idaho																
I30-	1 US Department of Energy (INEEL)	5.5%	36,511	36,432	36,968	27,933	17,409	24,087	21,056	17,245	23,467	32,244	21,991	28,872	324,216	27,018
I09T	1 Large General Service	5.5%	734	799	824	728	804	872	830	776	855	676	641	743	9,282	774
I19T	1 Large Power Service	5.5%	4,867	3,834	4,966	6,659	6,373	5,767	5,890	6,816	6,500	5,972	5,079	10,464	73,187	6,099
I26-	2 Micron Technology, Inc.	6.5%	71,882	72,155	72,243	71,599	77,652	81,681	81,580	78,238	78,774	75,147	74,449	74,884	910,285	75,857
I28-	2 FMC Corporation	6.5%														
I25-	2 J.R.Simplot Company	6.5%	23,284	23,462	22,499	23,133	20,580	15,847	22,806	23,432	20,043	22,779	23,112	23,694	264,672	22,056
I09P	3 Large General Service	10.0%	48,051	50,048	51,023	50,753	51,867	66,153	65,494	60,681	62,285	44,919	46,846	48,045	656,165	54,680
I19P	3 Large Power Service	10.0%	263,204	277,647	245,068	245,356	236,134	284,883	296,867	262,930	243,142	267,813	265,020	263,402	3,206,466	267,205
I01-	4 Residential Service	13.0%	1,052,125	1,039,929	940,811	660,934	624,721	833,504	887,329	815,219	727,653	834,630	824,766	983,732	10,225,354	852,113
I03-	4 Master-Metered Mobile Home Park	13.0%	1,552	1,551	1,393	956	796	338	2						6,587	549
I07-	4 Small General Service	13.0%	57,212	55,024	45,269	42,120	50,532	67,380	67,119	42,874	39,665	38,321	37,640	41,184	594,341	49,528
I09S	4 Large General Service	13.0%	424,081	429,370	411,761	399,658	472,471	501,459	505,261	466,492	469,401	347,179	383,722	404,893	5,215,746	434,646
I15-	4 Dusk to Dawn Residential Lighting	13.0%														
I16-	4 Dusk to Dawn Commercial Lighting	13.0%														
I19S	4 Large Power Service	13.0%	1,055	1,221	967	1,221	1,184	1,477	1,614	1,338	1,329	1,128	1,076	1,199	14,807	1,234
I24S	4 Irrigation Service	13.0%	1,015	1,351	10,362	97,882	551,548	703,382	742,814	508,319	480,126	88,947	17,935	7,018	3,210,699	267,558
I25S	4 Irrigation Time-of-Use Plot Program	13.0%	3	3	125	3,524	23,074	36,439	40,653	27,442	27,821	5,946	923	80	166,033	13,836
I32-	4 Shielded Street Lighting Service (Ketchum)	13.0%														
I40-	4 Unmetered General Service	13.0%	2,101	2,112	2,116	2,119	2,094	2,086	1,957	2,098	2,097	2,068	2,097	2,077	25,023	2,085
I41-	4 Municipal Street Lighting Service	13.0%														
I42-	4 Traffic Control Signal Lighting Service	13.0%	1,129	1,131	1,133	1,134	1,496	1,195	1,195	1,195	1,195	1,191	1,200	1,179	14,375	1,198
	Total Idaho Retail		1,988,806	1,996,070	1,847,528	1,635,708	2,208,738	2,626,551	2,742,467	2,315,094	2,184,353	1,768,961	1,706,497	1,896,466	24,917,238	2,076,437
	1 Transmission	5.50%	42,113	41,065	42,758	35,320	24,587	30,727	27,776	24,837	30,822	38,892	27,710	40,079	406,685	33,890
	2 Distribution Stations	6.5%	95,166	95,617	94,743	94,732	98,233	97,528	104,386	101,670	98,817	97,926	97,561	98,578	1,174,957	97,913
	3 Distribution Primary	10.0%	311,255	327,695	296,090	296,110	348,001	351,036	362,361	323,610	305,427	312,732	311,866	316,447	3,862,631	321,886
	4 Distribution Secondary	13.0%	1,540,273	1,531,693	1,413,937	1,209,547	1,737,917	2,147,261	2,247,944	1,864,976	1,749,288	1,319,410	1,269,360	1,441,360	19,472,965	1,622,747
	Total Idaho Retail		1,988,806	1,996,070	1,847,528	1,635,708	2,208,738	2,626,551	2,742,467	2,315,094	2,184,353	1,768,961	1,706,497	1,896,466	24,917,238	2,076,437
09	Large General Service		472,866	480,217	463,608	451,140	535,142	568,484	571,585	527,948	532,541	392,774	431,209	453,680	5,881,194	490,099
19	Large Power Service		269,125	282,702	251,000	253,236	293,692	292,128	304,371	271,083	250,970	274,914	271,174	280,065	3,294,460	274,538
24/25	Irrigation Service		1,018	1,354	10,488	101,405	574,622	739,822	783,467	535,760	507,947	94,893	18,858	7,098	3,376,732	281,394

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IDAHO POWER COMPANY
SYSTEM COINCIDENT DEMANDS
AT GENERATION LEVEL
ADJUSTED 2002 FOR 2003 TEST YEAR

System Coincident Demand at Generation Level (kW)				Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Total	Average
Oregon																	
O19T	1 Large Power Service		5.5%	2,185	5,168	9,669	8,322	12,573	10,148	9,558	11,583	12,113	8,693	7,281	2,954	100,246	8,354
O09P	3 Large General Service		10.0%	3,143	3,113	3,095	3,053	3,228	2,537	2,412	2,087	2,584	2,518	2,967	3,140	33,876	2,823
O19P	3 Large Power Service		10.0%	21,850	22,531	22,762	18,866	24,185	14,421	24,053	23,913	22,779	24,324	23,664	23,419	266,767	22,231
O01-	4 Residential Service		13.0%	49,722	48,050	42,227	30,013	27,581	35,541	36,918	35,453	31,211	38,449	39,152	45,706	460,022	38,335
O07-	4 Small General Service		13.0%	3,663	3,362	2,550	2,304	3,429	3,362	3,549	2,067	2,198	2,288	2,358	2,579	33,709	2,809
O09S	4 Large General Service		13.0%	22,846	20,725	17,829	15,777	18,085	19,136	19,595	18,543	20,025	17,614	19,949	20,821	230,945	19,245
O15-	4 Dusk to Dawn Residential Lighting		13.0%														
O16-	4 Dusk to Dawn Commercial Lighting		13.0%														
O24S	4 Irrigation Service		13.0%	35	57	147	3,244	16,770	17,486	18,090	13,022	11,403	2,346	478	103	83,181	6,932
O40-	4 Unmetered General Service		13.0%	12	12	12	12	12	12	12	12	12	12	12	11	143	12
O41-	4 Municipal Street Lighting Service		13.0%														
O42-	4 Traffic Control Signal Lighting Service		13.0%	6	6	6	6	6	6	6	6	6	6	6	6	72	6
	Total Oregon Retail			103,462	103,023	98,298	81,597	105,868	102,648	114,192	106,685	102,332	96,250	95,867	98,739	1,208,961	100,747
	1 Transmission		5.5%	2,185	5,168	9,669	8,322	12,573	10,148	9,558	11,583	12,113	8,693	7,281	2,954	100,246	8,354
	2 Distribution Stations																
	3 Distribution Primary		10.0%	24,993	25,643	25,858	21,920	27,412	16,958	26,465	26,000	25,364	26,842	26,630	26,558	300,643	25,054
	4 Distribution Secondary		13.0%	76,284	72,212	62,771	51,356	65,883	75,542	78,170	69,103	64,855	60,714	61,955	69,227	808,072	67,339
	Total Oregon Retail			103,462	103,023	98,298	81,597	105,868	102,648	114,192	106,685	102,332	96,250	95,867	98,739	1,208,961	100,747
09	Large General Service			25,989	23,837	20,925	18,831	21,312	21,673	22,006	20,630	22,609	20,132	22,916	23,961	264,821	22,068
19	Large Power Service			24,035	27,699	32,432	27,188	36,758	24,568	33,611	35,496	34,893	33,017	30,945	26,373	367,013	30,584
24	Irrigation Service			35	57	147	3,244	16,770	17,486	18,090	13,022	11,403	2,346	478	103	83,181	6,932
FERC																	
FCOL	1 City of Colton	230kV	5.5%	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	**3,165**	3,165	3,165	37,980	3,165
FRAF	2 Raft River Rural Electric Cooperative		6.5%	13,023	11,869	10,211	8,784	6,359	6,365	7,028	6,418	6,440	10,561	11,341	9,412	107,811	8,984
FWEI	2 City of Weiser	12.5kV	6.5%	9,963	9,853	8,804	7,078	8,185	9,017	9,781	9,577	8,977	9,186	9,222	9,209	108,850	9,071
	Total			26,151	24,886	22,179	19,027	17,709	18,546	19,974	19,161	18,582	22,912	23,728	21,785	254,641	21,220
	Total Idaho Retail			1,988,806	1,996,070	1,847,528	1,635,708	2,208,738	2,626,551	2,742,467	2,315,094	2,184,353	1,768,961	1,706,497	1,896,466	24,917,238	2,076,437
	Total Oregon Retail			103,462	103,023	98,298	81,597	105,868	102,648	114,192	106,685	102,332	96,250	95,867	98,739	1,208,961	100,747
	Total Retail			2,092,267	2,099,093	1,945,826	1,717,305	2,314,606	2,729,199	2,856,659	2,421,779	2,286,685	1,865,210	1,802,363	1,995,205	26,126,199	2,177,183
	Total			2,118,419	2,123,979	1,968,005	1,736,332	2,332,315	2,747,745	2,876,633	2,440,940	2,305,267	1,888,123	1,826,091	2,016,990	26,380,840	2,198,403

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IDAHO POWER COMPANY
COMPOSITE COST OF CAPITAL
Test Year 2003 (a)

Line No.	Description	Capitalization Structure Amount	Capitalization Structure Percent	Embedded Cost	Weighted Cost
1	Long-term Debt	931,600,000	52.314%	5.983%	3.130%
2	Preferred Stock	52,400,000	2.942%	6.534%	0.192%
3	Common Equity:	796,800,000	44.744%	**11.200%**	5.011%
4	Total Capitalization	$1,780,800,000	100%		**8.334%**

(a) Embedded cost & capitalization per D. Gribble email of 7/24/03.

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Idaho Energy Resources Company
Known and Measurable Adjustment
Income Tax Expense
Adjust to Remove Tax Contingencies

LINE NO			
1	2003 Income Tax Expense - Forecasted		$ (813,715)
2	2003 Income Tax Expense - Revised		$ 4,186,285 [1]
3	Adjustment Required to Increase Income Tax Expense		$ 5,000,000 [2]
	Adjustment Required to Reduce Subsidiary Rate Base:		
4	December	$ -	
5	January	$ -	
6	February	$ -	
7	March	$ -	
8	April	$ (2,000,000)	
9	May	$ (2,000,000)	
10	June	$ (2,000,000)	
11	July	$ (2,000,000)	
12	August	$ (2,000,000)	
13	September	$ (2,000,000)	
14	October	$ (5,000,000)	
15	November	$ (5,000,000)	
16	December	$ (5,000,000)	
17	13 month Average - Decrease Rate Base		$ (2,076,923)

18	[1] Forecasted pre-tax income	12,127,478
19	Less tax-exempt interest income	(166,665)
20	Taxable	11,960,813
21	Tax at 35%	4,186,285

[2] Contingent tax reserves associated with prior years were revalued during 2003 and resulted in a decrease to income tax expense of $2,000,000 in April and $3,000,000 forecasted to take place in October. For ratemaking purposes, contingent tax reserve adjustments are not allowed as part of regulated tax expense.

Idaho Energy Resources Company
Known and Measurable Adjustment
Income Tax Expense
Adjust for 2003 Refunds and Deficiencies

LINE NO			
1	2003 Income Tax Expense - Adjusted		$ 4,186,285
2	1994 Income Tax Refund[1]	$ (66,303)	
3	1995 Income Tax Deficiency[1]	$ 357,573	
4	Net 2003 Deficiency - Increase to Income Tax Expense	$ 291,270	$ 291,270
5	Adjusted Tax Expense		$ 4,477,555

[1] The 1994 refund was received 2/11/03 and the 1995 deficiency was paid 1/21/03

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31 2003

NET INCOME FOR IDAHO ENERGY RESOURCES COMPANY

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Income:													
1	Bridger Coal Company - joint venture	$1,167,284	$1,214,067	$611,941	$983,393	$652,397	$632,395	$1,150,937	$1,225,350	$1,208,780	$1,374,483	$769,417	$1,262,933	$12,253,377
2	Bridger Coal Company - overriding royalties	14,902	18,229	17,250	18,116	13,273	14,884	15,837	16,944	17,852	16,007	18,878	16,604	198,806
3	Interest and dividend income	6,035	52,081	1,355	15,826	7,502	5,864	6,865	8,014	8,843	9,910	6,035	1,711	130,010
4	Total income	1,188,221	1,284,377	630,546	1,017,335	673,172	653,143	1,173,639	1,250,307	1,235,475	1,400,400	794,330	1,281,248	12,582,223
	Expenses:													
5	Operation expense	23,951	18,319	17,250	18,116	13,273	14,884	15,837	16,944	17,852	16,007	18,878	16,604	207,915
6	Income taxes	402,634	351,879	209,792	(955,134)	(473,896)	218,530	400,369	426,816	421,107	(2,520,324)	266,547	437,764	(813,715)
7	Interest expense	0	246,800	0	0	0	0	0	0	0	0	0	0	246,800
8	Total expenses	426,585	616,998	227,042	(936,988)	(460,623)	233,414	416,207	443,760	439,459	(2,504,317)	285,425	454,369	(358,970)
9	Net income from operations	761,636	667,379	403,504	1,954,353	1,133,795	419,729	757,432	806,548	796,016	3,904,717	508,904	826,880	12,941,193
10	Less: Interest income from notes payable of parent	(6,035)	(654)	(1,355)	(15,826)	(7,502)	(5,864)	(6,865)	(8,014)	(8,843)	(9,910)	(6,035)	(1,711)	(78,613)
11	Net income (earnings to Idaho Power Company)	$755,601	$666,725	$402,149	$1,938,527	$1,126,293	$413,865	$750,567	$798,534	$787,173	$3,894,807	$502,870	$825,169	$12,862,580