

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 17

L. SMITH

Deductions for Operating Expenses

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

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

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

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>		<u>Month</u>	<u>(1) Amount</u>
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.....	<u>58,546</u>
16		Total.....	<u><u>\$452,109</u></u>

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) Contribtns	(2) Menbrshps	(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.....	<u>\$1,300</u>	<u>\$27,084</u>	<u>\$28,384</u>

Line No	Contributions	Actual												Total	
		January	February	March	April	May	June	July	August	September	October	November	December		
7	Kenneth Berean.....		\$1,300												\$1,300
8	Total.....	<u>\$0</u>	<u>\$1,300</u>	<u>\$0</u>	<u>\$1,300</u>										

Line No	Memberships	Actual												Total	
		January	February	March	April	May	June	July	August	September	October	November	December		
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.....	<u>\$2,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,384</u>	<u>\$27,084</u>