

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 20

L. SMITH

Additional Rate Base and Other
Expense Adjustments

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			<u>\$ (195,036)</u>		(1)
6	Other Operating Revenue - Cable One	454		\$ 346,171 ✓	
7	Asset Retirement Obligation :(3)	101	\$ (1,577,314) ✓		
8	Electric Plant in Service	108	\$ 106,204,710 ✓		
	Accum Resv for Deprec				
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