BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

L. SMITH

WORKPAPERS

13 MONTH
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
ACTUALS THRU 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 AVEFAGE
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	8,961,838.72	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	129,176,212.96	129,275,138.96	129,329,732.32	129,655,724.78	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	450,254,739.61	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	108,661,439.76	108,662,473.31	108,662,473.31	108,930,183.50	109,077,852.40	109,960,748.97	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	61,027,349.72	61,038,921.34	61,045,265.30	61,083,161.80	61,101,443.47	61,109,632.88	61,130,856.41	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	11,767,402.88	11,735,797.71	11,718,704.19	11,617,135.08	11,568,738.56	11,547,296.24	11,492,196.68	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	761,953,881.73	762,147,820.61	762,163,381.28	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	13,935,723.31	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	127,865,647.42	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	242,690,232.78	242,659,373.75	242,659,373.75	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	182,408,449.75	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	35,456,884.78	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	13,868,921.79	13,855,133.56	13,876,488.18	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	6,933,691.03	6,933,691.08	6,933,691.08	6,933,391.08	6,933,691.08	6,933,691.08	6,933,691.32	6,933,691.38	6,933,691.56	6,933,691.63	6,933,691.66	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	623,035,351.39	622,321,420.09	623,136,258.27	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	210,767.58	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	220,706.11	224,861.62	2,859,595.74	219,968.90
341	Structures and Improvements	1,206,361.98	1,207,415.63	1,207,405.69	1,207,407.37	1,207,407.37	1,207,410.54	1,207,412.12	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	1,676,337.44	1,676,643.37	1,676,646.34	1,684,627.83	1,684,627.83	1,684,627.83	1,688,973.64	1,688,973.64	1,719,618.82	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	765,789.36	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	42,882,615.57	42,946,341.39	42,945,866.77	42,945,946.92	42,945,346.92	42,946,097.53	42,946,172.85	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	1,490,528.35	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	2,490,768.92	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	50,796,353.91	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	17,368,360.37	18,135,490.68	18,340,749.09	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	28,853,518.05	28,853,618.05	29,901,262.98	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	200,698,532.31	200,762,387.93	201,104,939.94	201,169,165.51	203,577,836.17	203,755,762.19	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	64,961,254.25	64,960,942.23	65,204,174.23	65,740,942.41	65,727,037.12	65,718,568.86	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	71,636,097.88	71,747,811.81	71,799,699.12	72,007,875.59	72,264,649.54	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	103,530,473.37	103,644,760.54	103,356,605.74	103,887,700.51	104,438,721.13	104,509,856.84	104,300,077.64	104,588,574.60	104,725,546.74	104,786,563.44	104,836,510.62	110,096,316.27	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	318,351.06	318,265.42	318,251.06	318,244.25	318,218.69	318,140.93	4,137,380.93	318,260.07
TOTAL	TRANSMISSION PLANT	485,349,425.49	485,723,450.18	486,045,953.22	487,256,912.61	488,974,735.79	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	6,414,789,261.73	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	3,336,762.10	3,511,216.88	3,511,983.67	3,540,615.73	3,574,287.64	3,613,095.52	3,648,236.39	3,671,987.48	3,710,026.11	44,390,924.06	3,414,686.47
361	Structures and improvements	14,863,264.08	14,859,947.62	14,856,760.94	14,959,573.53	15,051,503.07	15,220,388.16	15,576,507.59	15,496,612.00	15,570,181.50	15,654,987.44	15,731,774.03	15,783,672.78	15,866,767.34	199,491,940.08	15,345,533.85
362	Station Equipment	119,804,702.56	119,900,243.27	119,906,461.46	120,713,352.78	121,234,191.74	122,978,475.22	124,780,600.89	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	137,735,870.01	137,909,563.89	138,847,939.13	139,622,456.91	141,710,080.26	143,269,092.15	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	142,851,491.86
364	Poles, Towers and Fixtures	172,814,561.60	173,109,968.65	173,519,474.19	173,952,914.40	174,167,425.79	175,173,023.32	176,490,324.31	177,300,263.35	178,214,695.16	178,774,664.01	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	90,403,795.67	90,554,290.89	90,679,822.02	90,821,668.53	91,149,798.04	91,734,251.16	92,251,080.41	92,610,404.48	92,809,107.82	93,190,899.96	93,657,014.79	94,350,241.85	1,194,454,808.68	91,881,139.13
366	Underground Conduit	31,606,071.85	31,614,047.71	32,229,437.68	32,446,178.98	32,641,320.50	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	126,326,648.60	127,516,826.23	128,122,526.29	128,392,309.80	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	257,907,002.19	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	45,005,942.74	45,167,896.04	45,422,498.94	45,581,574.32	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	39,659,331.47	39,798,001.95	39,609,293.47	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	2,237,266.49	2,240,244.76	2,244,230.07	2,247,150.99	2,254,344.11	2,256,657.62	2,262,864.10	2,270,483.32	2,279,993.60	29,203,728.81	2,246,440.68
373	Street Lighting, Signal System	3,885,961.46	3,924,213.44	3,932,845.60	3,928,396.97	3,925,100.97	3,922,238.49	3,926,866.78	3,938,338.32	3,943,548.93	3,946,707.17	3,951,822.63	3,953,393.64	3,954,143.60	51,117,862.53	3,932,143.27
TOTAL	DISTRIBUTION LINES	765,340,844.06	768,075,909.59	771,143,787.44	773,920,237.16	775,282,962.06	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	8,601,230.48	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	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	57,483,986.43	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	53,171,750.54	52,839,083.62	53,943,347.44	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	41,620,458.67	41,709,676.29	41,709,676.29	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	42,952,253.37	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	1,011,969.94	1,036,971.73	1,036,971.73	1,036,971.73	1,036,971.73	996,543.43	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	3,637,730.38	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	3,640,953.79	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	9,014,137.38	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	6,391,935.51	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	23,396,201.84	24,229,184.39	286,304,781.07	22,023,444.70
398	Miscellaneous Equipment	1,999,675.03	1,999,879.96	1,994,338.95	1,998,373.01	2,088,889.42	2,088,889.42	2,090,126.02	2,134,594.92	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	204,515,302.93	204,400,574.82	205,358,252.31	208,055,729.71	208,924,900.10	209,638,937.20	211,935,998.15	212,691,270.62	213,742,818.75	2,684,998,737.87	206,538,364.45
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	3,158,229,582.51	3,169,388,287.00	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	3,094,125,058.01	3,098,657,865.11	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

Larry Tuckness
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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	58,086.15	58,323.20	57,699.60
335	18,545.68	18,558.57	18,539.99	18,567.48	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	91,435.01	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	358,610.77	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

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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
39[illegible]	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	3,833,612.75
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	236,368.64
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	333,762.10	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
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	257,402,392.02	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	7,606,358.82	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	30,942,342.26	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	6,166,813.84	6,247,089.89	6,316,720.62	6,384,255.75	6,445,846.77	6,488,985.70
367	41,488,399.65	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	128,623,335.94	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	2,281,377.88	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	260,633,655.73	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	69,712,355.77	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	45,129.68	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	8,956,094,527.06	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	17,517,630.72	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	37,574,305.17	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	39,656,672.30	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	191,942,118.94	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	5,564,291.95	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	32,380,849.60	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	76,598,707.36	76,998,224.70	77,362,333.17	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	45,121,776.20	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	26,923,857.56	27,099,561.73	27,270,153.06	341,120,859.27	26,240,066.10
370	7,507,623.78	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	940,785.37	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	13,462,632.65	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
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%

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**
Percent to Subsidiaries		**5.1053%**
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%

Idaho Power Company
Detail of Annualizing Adjustments to 2003
Operating Expenses

Line No.		Amount
	1) Operating Payroll (Various accts)	
1	December estimated two pay periods	$ 8,356,933
2	Times 13 (26 pay periods per year)	108,640,131
3	Less 2003 Estimated Total Year	104,404,373
4	Gross Adjustment	4,235,758
5	Operating percent	68.78%
6	Adjustment to Operating Expense	$ 2,913,244
	2) Liability & Property Insurance (924 & 925)	
7	New monthly premium	$ 561,647
8	Annualized (Times 12)	6,739,760
9	Less 2003 Actual/Estimated	6,334,487
10	Annualizing Adjustment	$ 405,273
11	Portion to Subsidiaries (5.1053%)	20,690
12	Idaho Power Portion	$ 384,583

17

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		

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

19

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

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 Oct - Dec 60% of relevant period
- 2003 - 162,367.67 Jan - Feb 40% " "

These charges should be booked to account 926120.

$130,000 samia fee reduction Oct - Feb
60% 2002 portion
$78,000

$485,266
<78,000>
$407,266

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).