

Revised
Staff Exhibit
No. 110

Idaho Power Company
 Adjustments to Operating & Maintenance Expenses
 for Social Clubs, Memberships and Contributions
 Test Year 2003

Line No.	Acct. No.	Organization	Amount
1	Various	Edison Electric Institute	\$ 246,047.50
2	Various	Local Rotary Clubs	3,967.07
3	Various	Local Kiwanis Clubs	1,689.45
4	Various	Local Lions Clubs	817.20
5	Various	Local Chambers of Commerce	24,490.00
6	921	Political Party Donations	2,000.00
7	921	Arid Club	7,200.00
8	Various	Miscellaneous Memberships and Contributions	39,802.71
9			<u>\$ 326,013.93</u>

Idaho Power Company
Miscellaneous Social Clubs, Memberships, and Contributions
Test Year 2003

Line No.	Acct. No.	Description 1	Description 2	Amount
1	535	WEATHER MODIFICATION ASSOC	WMA MEMBERSHIP DUES	200.00
2	537	IDAHO RECREATION & PARKS ASSOC	AGENCY MEMBERSHIP	275.00
3	537	J J KERR, MARIE	ENVIRONMENTAL LAW	40.00
4	537	J J KERR, MARIE	WEED SCIENCE SOCIETY	135.00
5	537	HOLTHUIJZEN, ANTONIE M	THE ECOLOGICAL SOC	220.00
6	537	HOLTHUIJZEN, ANTONIE M	SOCIETY FOR CONSERVATION	114.00
7	537	HOLTHUIJZEN, ANTONIE M	ORNITH SOC N AMERICAN	30.00
8	537	HOLTHUIJZEN, ANTONIE M	THE WILDLIFE SOCIETY	130.00
9	537	J J KERR, MARIE	DEPT OF AGRICULTURE	245.00
10	537	J J KERR, MARIE	SOUTHWEST IDAHO WE	25.00
11	539	BOBIER, RIC E	110703 OR ST SHERIFFS' AS	40.00
12	561	VALLEY HIGH SCHOOL RECREATION	DONATION IN LIEU OF FLOWE	50.00
13	582	MCCALL MEMORIAL HOSPITAL	ANNUAL GIVING CAMPAIGN	250.00
14	588	ARDEN V DAVIS	ASSOC OF IDAHO CITIES	6.75
15	593	COMMUNITY FORESTRY TRUST ACCOU	DONATION TOWARDS 2004 ARB	3,500.00
16	908	HISTORIC DOWNTOWN	TFDO 2003-HISTORIC DOWNTOWN	21.02
17	908	HISTORIC DOWNTOWN	TFDO 2003-HISTORIC DOWNTOWN	21.02
18	908	HISTORIC DOWNTOWN	TFDO 2003-HISTORIC DOWNTOWN	21.02
19	908	HISTORIC DOWNTOWN	TFDO 2003-HISTORIC DOWNTOWN	21.02
20	908	HISTORIC DOWNTOWN	TFDO 2003-HISTORIC DOWNTOWN	21.02
21	908	MEADOW VALLEY SCHOOL	ADVERTISEMENT FOR THE MEA	70.00
22	908	COUNTRYMAN'S CLUB	COUNTRYMAN'S CLUB	135.00
23	908	COUNTRYMAN'S CLUB	COUNTRYMAN'S CLUB	135.00
24	908	IDAHO CANDY COMPANY	ANNUAL CHRISTMAS GIFT TO	254.40
25	908	ARDEN V DAVIS	ASSOC OF IDAHO CITIES	114.75
26	910	ARDEN V DAVIS	ASSOC OF IDAHO CITIES	13.50
27	921	CAPITOL HILL CLUB	CAPITOL HILL CLUB	16.81
28	921	NATL ASSOC OF PROP TAX REP	2003 ANNUAL DUES	25.00
29	921	PANTER, GREGORY W	102903 CAPITOL HILL CLUB	50.00
30	921	IDAHO POWER EMPLOYEE	STACY NOFFZ DONATING MONE	75.00
31	921	GIBSON, GERRON S	112602 ASSOCIATED TAXPAYE	80.00
32	921	GIBSON, GERRON S	112602 ASSOCIATED TAXPAYE	80.00
33	921	MACMAHON, BRUCE E	122302 ASSOCIATED TAXPAYE	80.00
34	921	GIBSON, GERRON S	100603 ASSOCIATED TAXPAYE	80.00
35	921	PETERSON, DIANA L	102703 ASSOCIATED TAXPAYE	80.00
36	921	IDAHO INDUSTRY LIAISON GROUP	IILG CORPORATE MEMBERSHIP	90.00
37	921	IDAHO LEGISLATIVE ADVISOR	IDAHO LEGISLATIVE ADVISOR	125.00
38	921	EMPLOYERS' HEALTH COALITION	MEMBERSHIP DUES	175.00
39	921	OBENCHAIN, MEREDITH A	091303 WORLD AT WORK	195.00
40	921	NEVADA TAXPAYERS ASSOCIAT	NEVADA TAXPAYERS ASSOC 20	300.00
41	921	NEVADA TAXPAYERS ASSOCIAT	NEVADA TAXPAYERS ASSOC 20	300.00
42	921	NEVADA TAXPAYERS ASSOCIAT	NEVADA TAXPAYERS ASSOC 20	300.00
43	921	OREGON NEWSPAPER PUBLISHERS AS	OREGON NEWSPAPER PUBLISHE	350.00
44	921	BOISE STATE UNIVERSITY	BOISE STATE UNIVERSITY -	350.00
45	921	PETERSON, DIANA L	013103 OREGON TAX RESEARC	360.00
46	921	OREGON BUSINESS ASSOCIATION	OREGON BUSINESS ASSN DUES	385.00
47	921	PETERSON, DIANA L	112203 OREGON TAX RESEARC	400.00
48	921	GALE, JOHN R	071403 NATIONAL ASSOCIATI	475.00
49	921	AMERICAN LUNG ASSOCIATION	HONOR AWARD	500.00
50	921	IDAHO STATE TAX COMMISSION	CENTRALLY ASSESSED PROPER	555.00
51	921	OREGON RURAL ELECTRIC	OREGON RURAL ELECTRIC COO	750.00
52	921	MONTANA TAX FOUNDATION IN	MONTANA TAX FOUNDATION 20	780.00
53	921	SUN VALLEY COMPANY		1,982.29
54	921	JACKSON, LYNN R	INDEPENDENT SCHOOL DIS	45.25
55	921	TURNER-SMITH, ANNE E	SOCIETY FOR HUMAN	160.00
56	930.2	ASSESSOR'S CONVENTION FUND	ASSESSOR'S CONVENTION FUND	50.00
57	930.2	EAGLE HILLS GOLF COURSE	EAGLE HILLS GOLF COURSE	100.00
58	930.2	ASSOCIATED OREGON INDUSTR	ASSOCIATED OREGON INDUSTR	145.25
59	930.2	ASSOCIATED OREGON INDUSTR	ASSOCIATED OREGON INDUSTR	145.25
60	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
61	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
62	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
63	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
64	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
65	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	150.00
66	930.2	CENTRAL DISTRICT HEALTH	SERVICES PROVIDED FOR 200	360.00
67	930.2	ASSOCIATED OREGON INDUSTR	ASSOCIATED OREGON INDUSTR	435.75
68	930.2	ASSOCIATED OREGON INDUSTR	ASSOCIATED OREGON INDUSTR	435.75
69	930.2	ASSOCIATED TAXPAYERS OF I	ASSOCIATED TAXPAYERS OF I	5,313.00
70	930.2	ASSOCIATED TAXPAYERS OF I	ASSOCIATED TAXPAYERS OF I	5,313.00
71	930.2	ASSOCIATED TAXPAYERS OF I	ASSOCIATED TAXPAYERS OF I	5,313.00
72	930.2	ASSOCIATED TAXPAYERS OF I	ASSOCIATED TAXPAYERS OF I	6,000.00
73	935	HISTORIC OLD TOWN, INC	TFDO 2003-HISTORIC DOWNTOWN	29.43
74	935	HISTORIC OLD TOWN, INC	TFDO 2003-HISTORIC DOWNTOWN	29.43
75				<u>\$ 39,802.71</u>