BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 35

MAGGIE BRILZ

FUNCTIONALIZATION & CLASSIFICATION
OF COSTS

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
INTANGIBLE PLANT									
301	ORGANIZATION	P101P	8,946	1,987	2,422	0	1,540	0	0
302	FRANCHISES & CONSENTS	P101P	12,081,178	2,682,887	3,270,034	0	2,079,340	0	14
303	MISCELLANEOUS	P101P	63,967,221	14,205,307	17,314,121	0	11,009,655	0	74
	TOTAL INTANGIBLE PLANT		76,057,345						
PRODUCTION PLANT									
310-316	STEAM PRODUCTION	PI-S	764,008,049	317,445,344	446,562,704				
330-336	HYDRAULIC PRODUCTION	PI-H	595,744,203	247,531,717	348,212,487				
340-346	OTHER PRODUCTION	PI-O	87,093,288	87,093,288	0				
	TOTAL PRODUCTION PLANT		1,446,845,540						
TRANSMISSION PLANT									
350	LAND & LAND RIGHTS								
	TRANSMISSION SERVICE	DIRECT	19,193,402				19,193,402		
	DIRECT ASSIGNMENT	DIRECT	0						0
	TOTAL ACCOUNT 350		19,193,402						
352	STRUCTURES & IMPROVEMENTS								
	TRANSMISSION SERVICE	DIRECT	27,718,780				27,718,780		
	DIRECT ASSIGNMENT	DIRECT	0						0
	TOTAL ACCOUNT 352		27,718,780						
353	STATION EQUIPMENT								
	TRANSMISSION SERVICE	DIRECT	213,637,565				213,637,565		
	DIRECT ASSIGNMENT	DIRECT	0						0
	TOTAL ACCOUNT 353		213,637,565						
354	TOWERS & FIXTURES								
	TRANSMISSION SERVICE	DIRECT	67,314,122				67,314,122		
	DIRECT ASSIGNMENT	DIRECT	0						0
	TOTAL ACCOUNT 354		67,314,122						
355	POLES & FIXTURES								
	TRANSMISSION SERVICE	DIRECT	76,369,464				76,369,464		
	DIRECT ASSIGNMENT	DIRECT	1,570						1,570
	TOTAL ACCOUNT 355		76,371,034						
356	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE	DIRECT	100,883,389				100,883,389		
	DIRECT ASSIGNMENT	DIRECT	1,841						1,841
	TOTAL ACCOUNT 356		100,885,231						

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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
INTANGIBLE PLANT									
301	ORGANIZATION	P101P	209	142	81	138	138	12	7
302	FRANCHISES & CONSENTS	P101P	281,577	191,640	108,972	186,654	186,929	15,542	9,239
303	MISCELLANEOUS	P101P	1,490,891	1,014,694	576,983	988,292	989,749	82,291	48,919
	TOTAL INTANGIBLE PLANT								
PRODUCTION PLANT									
310-316	STEAM PRODUCTION	PI-S							
330-336	HYDRAULIC PRODUCTION	PI-H							
340-346	OTHER PRODUCTION	PI-O							
	TOTAL PRODUCTION PLANT								
TRANSMISSION PLANT									
350	LAND & LAND RIGHTS								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 350								
352	STRUCTURES & IMPROVEMENTS								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 352								
353	STATION EQUIPMENT								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 353								
354	TOWERS & FIXTURES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 354								
355	POLES & FIXTURES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 355								
356	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 356								

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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION			*******-
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
INTANGIBLE PLANT										
301	ORGANIZATION	P101P	0	0	0	0	0	0	0	0
302	FRANCHISES & CONSENTS	P101P	0	0	0	0	0	0	0	0
303	MISCELLANEOUS	P101P	0	0	0	0	0	0	0	0
	TOTAL INTANGIBLE PLANT									
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	PI-S								
330-336	HYDRAULIC PRODUCTION	PI-H								
340-346	OTHER PRODUCTION	PI-O								
	TOTAL PRODUCTION PLANT									
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 350									
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 352									
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 353									
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 354									
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 355									
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 356									

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
INTANGIBLE PLANT								
301	ORGANIZATION	P101P	0	0	0	0	0	0
302	FRANCHISES & CONSENTS	P101P	0	0	0	0	0	0
303	MISCELLANEOUS	P101P	0	0	0	0	0	0
	TOTAL INTANGIBLE PLANT							
PRODUCTION PLANT								
310-316	STEAM PRODUCTION	PI-S						
330-336	HYDRAULIC PRODUCTION	PI-H						
340-346	OTHER PRODUCTION	PI-O						
	TOTAL PRODUCTION PLANT							
TRANSMISSION PLANT								
350	LAND & LAND RIGHTS							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 350							
352	STRUCTURES & IMPROVEMENTS							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 352							
353	STATION EQUIPMENT							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 353							
354	TOWERS & FIXTURES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 354							
355	POLES & FIXTURES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 355							
356	OVERHEAD CONDUCTORS & DEVICES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 356							

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		----------	TRANSMISSION FUNCTION -		----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
58									
59	359 ROADS & TRAILS								
60	TRANSMISSION SERVICE	DIRECT	262,679				262,679		
61	DIRECT ASSIGNMENT	DIRECT	0						0
62	TOTAL ACCOUNT 359		262,679						
63	TOTAL TRANSMISSION PLANT		505,382,812						
64									
65									
66	DISTRIBUTION PLANT								
67	360 LAND & LAND RIGHTS								
68	DISTRIBUTION FUNCTION	D360	3,495,236						
69	LESS CIAC	DIRECT	(89,641)						
70	TOTAL ACCOUNT 360		3,405,598						
71									
72	361 STRUCTURES & IMPROVEMENTS								
73	DISTRIBUTION FUNCTION	D361	22,541,444						
74	LESS CIAC	DIRECT	(4,334,856)						
75	TOTAL ACCOUNT 361		18,206,588						
76									
77	362 STATION EQUIPMENT								
78	DISTRIBUTION FUNCTION	D362	153,830,758						
79	LESS CIAC	DIRECT	(17,446,637)						
80	TOTAL ACCOUNT 362		136,384,121						
81									
82									
83	364 POLES, TOWERS & FIXTURES	D364	174,150,497						
84	365 OVERHEAD CONDUCTORS & DEVICES	D365	91,447,441						
85	366 UNDERGROUND CONDUIT	D366	40,552,027						
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367	148,788,304						
87	368 LINE TRANSFORMERS	D368	252,450,482						
88	369 SERVICES	DIRECT	45,365,865						
89	370 METERS	DIRECT	45,432,719						
90	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	2,245,531						
91	373 STREET LIGHTING SYSTEMS	DIRECT	3,777,446						
92									
93	TOTAL DISTRIBUTION PLANT		962,206,618						

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
57	* * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * *								
58									
59	359 ROADS & TRAILS								
60	TRANSMISSION SERVICE	DIRECT							
61	DIRECT ASSIGNMENT	DIRECT							
62	TOTAL ACCOUNT 359								
63	TOTAL TRANSMISSION PLANT								
64									
65									
66	DISTRIBUTION PLANT								
67	360 LAND & LAND RIGHTS								
68	DISTRIBUTION FUNCTION	D360							
69	LESS CIAC	DIRECT							
70	TOTAL ACCOUNT 360								
71									
72	361 STRUCTURES & IMPROVEMENTS								
73	DISTRIBUTION FUNCTION	D361							
74	LESS CIAC	DIRECT							
75	TOTAL ACCOUNT 361								
76									
77	362 STATION EQUIPMENT								
78	DISTRIBUTION FUNCTION	D362							
79	LESS CIAC	DIRECT							
80	TOTAL ACCOUNT 362								
81									
82									
83	364 POLES, TOWERS & FIXTURES	D364		8,550,304	4,861,938				
84	365 OVERHEAD CONDUCTORS & DEVICES	D365		8,743,545	4,971,820				
85	366 UNDERGROUND CONDUIT	D366		15,408,431	8,761,657				
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367		13,875,514	7,889,998				
87	368 LINE TRANSFORMERS	D368	68,436,828						
88	369 SERVICES	DIRECT				45,365,865			
89	370 METERS	DIRECT					45,432,719		
90	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							2,245,531
91	373 STREET LIGHTING SYSTEMS	DIRECT						3,777,446	
92									
93	TOTAL DISTRIBUTION PLANT								

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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
359	ROADS & TRAILS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 359									
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS									
	DISTRIBUTION FUNCTION	D360								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 360									
361	STRUCTURES & IMPROVEMENTS									
	DISTRIBUTION FUNCTION	D361								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 361									
362	STATION EQUIPMENT									
	DISTRIBUTION FUNCTION	D362								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 362									
364	POLES, TOWERS & FIXTURES	D364								
365	OVERHEAD CONDUCTORS & DEVICES	D365								
366	UNDERGROUND CONDUIT	D366								
367	UNDERGROUND CONDUCTORS & DEVICES	D367								
368	LINE TRANSFORMERS	D368								
369	SERVICES	DIRECT								
370	METERS	DIRECT								
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
373	STREET LIGHTING SYSTEMS	DIRECT								
	TOTAL DISTRIBUTION PLANT									

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
57	*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***							
58								
59	359 ROADS & TRAILS							
60	TRANSMISSION SERVICE	DIRECT						
61	DIRECT ASSIGNMENT	DIRECT						
62	TOTAL ACCOUNT 359							
63	TOTAL TRANSMISSION PLANT							
64								
65								
66	DISTRIBUTION PLANT							
67	360 LAND & LAND RIGHTS							
68	DISTRIBUTION FUNCTION	D360						
69	LESS CIAC	DIRECT						
70	TOTAL ACCOUNT 360							
71								
72	361 STRUCTURES & IMPROVEMENTS							
73	DISTRIBUTION FUNCTION	D361						
74	LESS CIAC	DIRECT						
75	TOTAL ACCOUNT 361							
76								
77	362 STATION EQUIPMENT							
78	DISTRIBUTION FUNCTION	D362						
79	LESS CIAC	DIRECT						
80	TOTAL ACCOUNT 362							
81								
82								
83	364 POLES, TOWERS & FIXTURES	D364						
84	365 OVERHEAD CONDUCTORS & DEVICES	D365						
85	366 UNDERGROUND CONDUIT	D366						
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367						
87	368 LINE TRANSFORMERS	D368						
88	369 SERVICES	DIRECT						
89	370 METERS	DIRECT						
90	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
91	373 STREET LIGHTING SYSTEMS	DIRECT						
92								
93	TOTAL DISTRIBUTION PLANT							

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L P-PTD	7,895,740	1,753,420	2,137,154	0	1,358,967	0	9
390	STRUCTURES & IMPROVEMENTS	L P-PTD	56,115,916	12,461,754	15,186,995	0	9,658,335	0	65
391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	49,663,168	11,028,782	13,442,418	0	8,547,727	0	58
392	TRANSPORTATION EQUIPMENT	L P-PTD	42,100,496	9,349,327	11,395,416	0	7,246,085	0	49
393	STORES EQUIPMENT	L P-PTD	935,355	207,716	253,174	0	160,988	0	1
394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	3,766,330	836,395	1,019,439	0	648,238	0	4
395	LABORATORY EQUIPMENT	L P-PTD	8,785,979	1,951,117	2,378,117	0	1,512,190	0	10
396	POWER OPERATED EQUIPMENT	L P-PTD	6,028,616	1,338,785	1,631,776	0	1,037,609	0	7
397	COMMUNICATIONS EQUIPMENT	L P-PTD	27,487,638	6,104,225	7,440,128	0	4,731,007	0	32
398	MISCELLANEOUS EQUIPMENT	L P-PTD	2,243,889	498,304	607,357	0	386,205	0	3
	TOTAL GENERAL PLANT		205,023,127						
TOTAL ELECTRIC PLANT IN SERVICE			3,195,515,443	714,490,354	870,855,742	0	553,757,286	0	3,736

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

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		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L P-PTD	184,027	125,248	71,219	121,989	122,169	10,158	6,038
390	STRUCTURES & IMPROVEMENTS	L P-PTD	1,307,900	890,151	506,164	866,990	868,267	72,191	42,914
391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	1,157,505	787,793	447,961	767,295	768,426	63,890	37,980
392	TRANSPORTATION EQUIPMENT	L P-PTD	981,241	667,828	379,745	650,452	651,410	54,161	32,196
393	STORES EQUIPMENT	L P-PTD	21,800	14,837	8,437	14,451	14,473	1,203	715
394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	87,782	59,744	33,972	58,190	58,275	4,845	2,880
395	LABORATORY EQUIPMENT	L P-PTD	204,776	139,370	79,249	135,743	135,943	11,303	6,719
396	POWER OPERATED EQUIPMENT	L P-PTD	140,510	95,630	54,378	93,142	93,279	7,756	4,610
397	COMMUNICATIONS EQUIPMENT	L P-PTD	640,658	436,029	247,938	424,683	425,309	35,362	21,021
398	MISCELLANEOUS EQUIPMENT	L P-PTD	52,299	35,594	20,240	34,668	34,719	2,887	1,716
	TOTAL GENERAL PLANT								
TOTAL ELECTRIC PLANT IN SERVICE			74,988,003	51,036,494	29,020,752	49,708,553	49,781,806	4,139,045	2,460,486

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			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
95											
96	GENERAL PLANT										
97	389	LAND & LAND RIGHTS	L P-PTD	0	0	0	0	0	0	0	0
98	390	STRUCTURES & IMPROVEMENTS	L P-PTD	0	0	0	0	0	0	0	0
99	391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
100	392	TRANSPORTATION EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
102	394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
103	395	LABORATORY EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
104	396	POWER OPERATED EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
105	397	COMMUNICATIONS EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
106	398	MISCELLANEOUS EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
107											
108		TOTAL GENERAL PLANT									
109											
110	TOTAL ELECTRIC PLANT IN SERVICE			0	0	0	0	0	0	0	0
111											

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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
94	*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***							
95								
96	GENERAL PLANT							
97	389 LAND & LAND RIGHTS	L P-PTD	0	0	0	0	0	0
98	390 STRUCTURES & IMPROVEMENTS	L P-PTD	0	0	0	0	0	0
99	391 OFFICE FURNITURE & EQUIPMENT	L P-PTD	0	0	0	0	0	0
100	392 TRANSPORTATION EQUIPMENT	L P-PTD	0	0	0	0	0	0
101	393 STORES EQUIPMENT	L P-PTD	0	0	0	0	0	0
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	0	0	0	0	0	0
103	395 LABORATORY EQUIPMENT	L P-PTD	0	0	0	0	0	0
104	396 POWER OPERATED EQUIPMENT	L P-PTD	0	0	0	0	0	0
105	397 COMMUNICATIONS EQUIPMENT	L P-PTD	0	0	0	0	0	0
106	398 MISCELLANEOUS EQUIPMENT	L P-PTD	0	0	0	0	0	0
107								
108	TOTAL GENERAL PLANT							
109								
110	TOTAL ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
111								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
113									
114	PRODUCTION PLANT								
115	310-316 STEAM PRODUCTION	L 20	461,300,878	191,670,515	269,630,363				
116	330-336 HYDRAULIC PRODUCTION	L 21	251,221,740	104,382,633	146,839,107				
117	340-346 OTHER PRODUCTION	L 22	6,646,211	6,646,211	0				
118	TOTAL PRODUCTION PLANT		719,168,829						
119									
120	TRANSMISSION PLANT								
121	350 LAND & LAND RIGHTS	L 30	3,136,145			0	3,136,145	0	0
122	352 STRUCTURES & IMPROVEMENTS	L 35	15,499,297			0	15,499,297	0	0
123	353 STATION EQUIPMENT	L 40	64,689,950			0	64,689,950	0	0
124	354 TOWERS & FIXTURES	L 46	22,376,643			0	22,376,643	0	0
125	355 POLES & FIXTURES	L 51	34,712,413			0	34,711,699	0	714
126	356 OVERHEAD CONDUCTORS & DEVICES	L 56	36,033,605			0	36,032,947	0	658
127	359 ROADS & TRAILS	L 62	196,891			0	196,891	0	0
128	TOTAL TRANSMISSION PLANT		176,644,945						
129									
130	DISTRIBUTION PLANT								
131	360 LAND & LAND RIGHTS	D360N	0						
132	361 STRUCTURES & IMPROVEMENTS	D361N	5,834,246						
133	362 STATION EQUIPMENT	D362N	33,268,427						
134	364 POLES, TOWERS & FIXTURES	L 83	76,139,388						
135	365 OVERHEAD CONDUCTORS & DEVICES	L 84	31,404,728						
136	366 UNDERGROUND CONDUIT	L 85	7,896,819						
137	367 UNDERGROUND CONDUCTORS & DEVICES	L 86	49,329,908						
138	368 LINE TRANSFORMERS	L 87	126,022,286						
139	369 SERVICES	DIRECT	27,891,195						
140	370 METERS	DIRECT	8,400,020						
141	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	1,970,347						
142	373 STREET LIGHTING SYSTEMS	DIRECT	2,459,109						
143	TOTAL DISTRIBUTION PLANT		370,616,472						
144									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
112	**** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ****								
113									
114	PRODUCTION PLANT								
115	310-316 STEAM PRODUCTION	L 20							
116	330-336 HYDRAULIC PRODUCTION	L 21							
117	340-346 OTHER PRODUCTION	L 22							
118	TOTAL PRODUCTION PLANT								
119									
120	TRANSMISSION PLANT								
121	350 LAND & LAND RIGHTS	L 30							
122	352 STRUCTURES & IMPROVEMENTS	L 35							
123	353 STATION EQUIPMENT	L 40							
124	354 TOWERS & FIXTURES	L 46							
125	355 POLES & FIXTURES	L 51							
126	356 OVERHEAD CONDUCTORS & DEVICES	L 56							
127	359 ROADS & TRAILS	L 62							
128	TOTAL TRANSMISSION PLANT								
129									
130	DISTRIBUTION PLANT								
131	360 LAND & LAND RIGHTS	D360N							
132	361 STRUCTURES & IMPROVEMENTS	D361N							
133	362 STATION EQUIPMENT	D362N							
134	364 POLES, TOWERS & FIXTURES	L 83		3,738,232	2,125,661				
135	365 OVERHEAD CONDUCTORS & DEVICES	L 84		3,002,694	1,707,414				
136	366 UNDERGROUND CONDUIT	L 85		3,000,530	1,706,184				
137	367 UNDERGROUND CONDUCTORS & DEVICES	L 86		4,600,347	2,615,884				
138	368 LINE TRANSFORMERS	L 87	34,163,395						
139	369 SERVICES	DIRECT				27,891,195			
140	370 METERS	DIRECT					8,400,020		
141	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							1,970,347
142	373 STREET LIGHTING SYSTEMS	DIRECT						2,459,109	
143	TOTAL DISTRIBUTION PLANT								
144									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
113											
114	PRODUCTION PLANT										
115	310-316	STEAM PRODUCTION	L 20								
116	330-336	HYDRAULIC PRODUCTION	L 21								
117	340-346	OTHER PRODUCTION	L 22								
118		TOTAL PRODUCTION PLANT									
119											
120	TRANSMISSION PLANT										
121	350	LAND & LAND RIGHTS	L 30								
122	352	STRUCTURES & IMPROVEMENTS	L 35								
123	353	STATION EQUIPMENT	L 40								
124	354	TOWERS & FIXTURES	L 46								
125	355	POLES & FIXTURES	L 51								
126	356	OVERHEAD CONDUCTORS & DEVICES	L 56								
127	359	ROADS & TRAILS	L 62								
128		TOTAL TRANSMISSION PLANT									
129											
130	DISTRIBUTION PLANT										
131	360	LAND & LAND RIGHTS	D360N								
132	361	STRUCTURES & IMPROVEMENTS	D361N								
133	362	STATION EQUIPMENT	D362N								
134	364	POLES, TOWERS & FIXTURES	L 83								
135	365	OVERHEAD CONDUCTORS & DEVICES	L 84								
136	366	UNDERGROUND CONDUIT	L 85								
137	367	UNDERGROUND CONDUCTORS & DEVICES	L 86								
138	368	LINE TRANSFORMERS	L 87								
139	369	SERVICES	DIRECT								
140	370	METERS	DIRECT								
141	371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
142	373	STREET LIGHTING SYSTEMS	DIRECT								
143		TOTAL DISTRIBUTION PLANT									
144											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
PRODUCTION PLANT								
310-316	STEAM PRODUCTION	L 20						
330-336	HYDRAULIC PRODUCTION	L 21						
340-346	OTHER PRODUCTION	L 22						
	TOTAL PRODUCTION PLANT							
TRANSMISSION PLANT								
350	LAND & LAND RIGHTS	L 30						
352	STRUCTURES & IMPROVEMENTS	L 35						
353	STATION EQUIPMENT	L 40						
354	TOWERS & FIXTURES	L 46						
355	POLES & FIXTURES	L 51						
356	OVERHEAD CONDUCTORS & DEVICES	L 56						
359	ROADS & TRAILS	L 62						
	TOTAL TRANSMISSION PLANT							
DISTRIBUTION PLANT								
360	LAND & LAND RIGHTS	D360N						
361	STRUCTURES & IMPROVEMENTS	D361N						
362	STATION EQUIPMENT	D362N						
364	POLES, TOWERS & FIXTURES	L 83						
365	OVERHEAD CONDUCTORS & DEVICES	L 84						
366	UNDERGROUND CONDUIT	L 85						
367	UNDERGROUND CONDUCTORS & DEVICES	L 86						
368	LINE TRANSFORMERS	L 87						
369	SERVICES	DIRECT						
370	METERS	DIRECT						
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
373	STREET LIGHTING SYSTEMS	DIRECT						
	TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	14,285,037	3,172,302	3,866,556	0	2,458,655	0	17
391	OFFICE FURNITURE & EQUIPMENT	L 99	26,537,617	5,893,252	7,182,984	0	4,567,495	0	31
392	TRANSPORTATION EQUIPMENT	L 100	16,618,972	3,690,603	4,498,287	0	2,860,358	0	19
393	STORES EQUIPMENT	L 101	375,583	83,406	101,660	0	64,643	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	1,423,901	316,208	385,410	0	245,073	0	2
395	LABORATORY EQUIPMENT	L 103	3,735,920	829,642	1,011,208	0	643,004	0	4
396	POWER OPERATED EQUIPMENT	L 104	1,242,633	275,953	336,346	0	213,874	0	1
397	COMMUNICATIONS EQUIPMENT	L 105	9,199,206	2,042,883	2,489,965	0	1,583,312	0	11
398	MISCELLANEOUS EQUIPMENT	L 106	857,610	190,451	232,131	0	147,607	0	1
	TOTAL GENERAL PLANT		74,276,478						
AMORTIZATION OF DISALLOWED COSTS		P101P	7,985,154	1,773,276	2,161,356	0	1,374,357	0	9
	TOTAL ACCUM PROVISION DEPRECIATION		1,348,691,878	320,967,335	438,735,372	0	190,801,953	0	1,467
AMORTIZATION OF OTHER UTILITY PLANT									
	INTANGIBLE PLANT	P101P	43,557,867	9,672,968	11,789,885	0	7,496,919	0	51
	HYDRAULIC PRODUCTION	L 21	12,067	5,014	7,053				
	TOTAL AMORT OF OTHER UTILITY PLANT		43,569,934	9,677,981	11,796,938	0	7,496,919	0	51
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		1,392,261,812	330,645,316	450,532,311	0	198,298,872	0	1,517

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	332,943	226,600	128,851	220,704	221,029	18,377	10,924
391	OFFICE FURNITURE & EQUIPMENT	L 99	618,515	420,959	239,369	410,006	410,610	34,140	20,295
392	TRANSPORTATION EQUIPMENT	L 100	387,340	263,622	149,903	256,763	257,141	21,380	12,709
393	STORES EQUIPMENT	L 101	8,754	5,958	3,388	5,803	5,811	483	287
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	33,187	22,587	12,844	21,999	22,032	1,832	1,089
395	LABORATORY EQUIPMENT	L 103	87,074	59,262	33,698	57,720	57,805	4,806	2,857
396	POWER OPERATED EQUIPMENT	L 104	28,962	19,712	11,209	19,199	19,227	1,599	950
397	COMMUNICATIONS EQUIPMENT	L 105	214,407	145,924	82,977	142,128	142,337	11,834	7,035
398	MISCELLANEOUS EQUIPMENT	L 106	19,988	13,604	7,736	13,250	13,270	1,103	656
	TOTAL GENERAL PLANT								
AMORTIZATION OF DISALLOWED COSTS		P101P	186,111	126,666	72,026	123,370	123,552	10,273	6,107
	TOTAL ACCUM PROVISION DEPRECIATION		36,080,676	15,646,696	8,897,141	29,162,135	9,672,834	2,564,936	2,033,256
AMORTIZATION OF OTHER UTILITY PLANT									
	INTANGIBLE PLANT	P101P	1,015,208	690,946	392,891	672,968	673,960	56,036	33,311
	HYDRAULIC PRODUCTION	L 21							
	TOTAL AMORT OF OTHER UTILITY PLANT		1,015,208	690,946	392,891	672,968	673,960	56,036	33,311
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		37,095,884	16,337,642	9,290,032	29,835,104	10,346,794	2,620,971	2,066,567

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0	0	0
	TOTAL GENERAL PLANT									
AMORTIZATION OF DISALLOWED COSTS		P101P	0	0	0	0	0	0	0	0
	TOTAL ACCUM PROVISION DEPRECIATION		0	0	0	0	0	0	0	0
AMORTIZATION OF OTHER UTILITY PLANT										
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21								
	TOTAL AMORT OF OTHER UTILITY PLANT		0	0	0	0	0	0	0	0
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		0	0	0	0	0	0	0	0

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
** * * TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION * * **								
GENERAL PLANT								
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0
	TOTAL GENERAL PLANT							
AMORTIZATION OF DISALLOWED COSTS		P101P	0	0	0	0	0	0
	TOTAL ACCUM PROVISION DEPRECIATION		0	0	0	0	0	0
AMORTIZATION OF OTHER UTILITY PLANT								
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21						
	TOTAL AMORT OF OTHER UTILITY PLANT		0	0	0	0	0	0
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
174									
175	NET ELECTRIC PLANT IN SERVICE		1,803,253,631	383,845,038	420,323,432	0	355,458,415	0	2,220
176	LESS:								
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION								
178	POWER SUPPLY	L 24	0	0	0				
179	OTHER	CUSTADV	16,699,918						
180	TOTAL CUST ADV FOR CONSTRUCTION		16,699,918	0	0	0	0	0	0
181									
182	ACCUMULATED DEFERRED INCOME TAXES								
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(14,056,025)	(3,143,290)	(3,831,195)	0	(2,436,170)	0	(16)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	214,973,707	48,073,668	58,594,534	0	37,258,927	0	252
186	283 OTHER	P111P	4,612,540	1,031,483	1,257,222	0	799,439	0	5
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		205,530,223	45,961,861	56,020,561	0	35,622,196	0	240
188									
189	NET ELECTIC PLANT IN SERVICE		1,581,023,490	337,883,177	364,302,871	0	319,836,219	0	1,980
190	ADD:								
191	WORKING CAPITAL								
192	151 FUEL INVENTORY	L KWH -S&O	8,378,157	0	8,378,157				
193	154 PLANT MATERIALS & SUPPLIES								
194	PRODUCTION - GENERAL	L 24	9,940,262	4,479,919	5,460,344				
195	TRANSMISSION - GENERAL	L 63	3,720,086			0	3,720,061	0	25
196	DISTRIBUTION - GENERAL	D3601	10,526,838						
197	OTHER-UNCLASSIFIED	P110P	819,044	181,886	221,692	0	140,969	0	1
198	TOTAL ACCOUNT 154		25,006,229						
199	165 PREPAID ITEMS								
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21	0	0	0				
202	INSURANCE	P110P	0	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0	0
206	TOTAL ACCOUNT 165		0						
207	WORKING CASH ALLOWANCE	L 525	0	0	0	0	0	0	0
208									
209	TOTAL WORKING CAPITAL		33,386,387	4,661,805	14,060,193	0	3,861,030	0	26
210									
211	NET ELECTRIC PLANT IN SERVICE		1,614,409,876	342,544,982	378,363,063	0	323,697,248	0	2,006

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ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
174										
175	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
176	LESS:									
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
178	POWER SUPPLY	L 24								
179	OTHER	CUSTADV								
180	TOTAL CUST ADV FOR CONSTRUCTION		0	0	0	0	0	0	0	0
181										
182	ACCUMULATED DEFERRED INCOME TAXES									
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	0	0	0	0	0	0	0	0
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	0	0	0	0	0	0	0	0
186	283 OTHER	P111P	0	0	0	0	0	0	0	0
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0
188										
189	NET ELECTIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
190	ADD:									
191	WORKING CAPITAL									
192	151 FUEL INVENTORY	L KWH-S&O								
193	154 PLANT MATERIALS & SUPPLIES									
194	PRODUCTION - GENERAL	L 24								
195	TRANSMISSION - GENERAL	L 63								
196	DISTRIBUTION - GENERAL	D3601	0	0	0	0	0	0	0	0
197	OTHER-UNCLASSIFIED	P110P	0	0	0	0	0	0	0	0
198	TOTAL ACCOUNT 154									
199	165 PREPAID ITEMS									
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21								
202	INSURANCE	P110P	0	0	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0	0	0
206	TOTAL ACCOUNT 165									
207	WORKING CASH ALLOWANCE	L 525	0	0	0	0	0	0	0	0
208										
209	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0
210										
211	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
173	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***							
174								
175	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
176	LESS:							
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
178	POWER SUPPLY	L 24						
179	OTHER	CUSTADV						
180	TOTAL CUST ADV FOR CONSTRUCTION		0	0	0	0	0	0
181								
182	ACCUMULATED DEFERRED INCOME TAXES							
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	0	0	0	0	0	0
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	0	0	0	0	0	0
186	283 OTHER	P111P	0	0	0	0	0	0
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0
188								
189	NET ELECTIC PLANT IN SERVICE		0	0	0	0	0	0
190	ADD:							
191	WORKING CAPITAL							
192	151 FUEL INVENTORY	L KWH -S&O						
193	154 PLANT MATERIALS & SUPPLIES							
194	PRODUCTION - GENERAL	L 24						
195	TRANSMISSION - GENERAL	L 63						
196	DISTRIBUTION - GENERAL	D3601	0	0	0	0	0	0
197	OTHER-UNCLASSIFIED	P110P	0	0	0	0	0	0
198	TOTAL ACCOUNT 154							
199	165 PREPAID ITEMS							
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21						
202	INSURANCE	P110P	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0
206	TOTAL ACCOUNT 165							
207	WORKING CASH ALLOWANCE	L 525	0	0	0	0	0	0
208								
209	TOTAL WORKING CAPITAL		0	0	0	0	0	0
210								
211	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
213									
214	NET ELECTRIC PLANT IN SERVICE		1,614,409,876	342,544,982	378,363,063	0	323,697,248	0	2,006
215	ADD:								
216	105 PLANT HELD FOR FUTURE USE								
217	HYDRAULIC PRODUCTION	L 21	0	0	0				
218	TRANS LAND & LAND RIGHTS	L 30	0			0	0	0	0
219	TRANS STRUCTURES & IMPROVEMENTS	L 35	0			0	0	0	0
220	TRANS STATION EQUIPMENT	L 40	0			0	0	0	0
221	DIST LAND & LAND RIGHTS	L 70	0			0	0	0	
222	DIST STRUCTURES & IMPROVEMENTS	L 75	0			0	0	0	
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0
226									
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(149,591)						
228									
229	DEFERRED PROGRAMS								
230	182 / CONSERVATION PROGRAMS								
231	IDAHO DEFERRED CONSERVATION	PI-H	14,591,747	6,062,871	8,528,876				
232	OREGON DEFERRED CONSERVATION	PI-H	0	0	0				
233	OTHER DEFERRED CONSERVATION	PI-H	0	0	0				
234	TOTAL CONSERVATION		14,591,747						
235	182 / MISC. OTHER REGULATORY ASSETS								
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T	1,128,627	0	1,128,627				
238	PROFESSIONAL FEES - ORDER 29505	LABOR	41,259	6,376	6,489	0	4,974	0	0
239	POSTRETIREMENT	LABOR	0	0	0	0	0	0	0
240	POSTEMPLOYMENT	LABOR	0	0	0	0	0	0	0
241	INCREMENTAL SECURITY COSTS	P101P	649,233	144,176	175,729	0	111,742	0	1
242	TOTAL OTHER REG ASSETS		1,819,119						
243	TOTAL DEFERRED PROGRAMS		16,410,866	6,213,425	9,839,721	0	116,716	0	1
244									
245	DEVELOPMENT OF SUBSIDIARY RATE BASE								
246	123 INVESTMENT IN IERCO	KWH-S	36,934,705	0	36,934,705	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	1,959,938	0	1,959,938	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	(15,309,807)	0	(15,309,807)	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		23,584,836	0	23,584,836	0	0	0	0
250									
251	TOTAL COMBINED RATE BASE		1,654,255,988	348,758,407	411,787,621	0	323,813,964	0	2,007

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
213									
214	NET ELECTRIC PLANT IN SERVICE		33,819,084	30,055,227	17,090,227	12,600,882	36,731,913	1,208,252	264,429
215	ADD:								
216	105 PLANT HELD FOR FUTURE USE								
217	HYDRAULIC PRODUCTION	L 21							
218	TRANS LAND & LAND RIGHTS	L 30							
219	TRANS STRUCTURES & IMPROVEMENTS	L 35							
220	TRANS STATION EQUIPMENT	L 40							
221	DIST LAND & LAND RIGHTS	L 70							
222	DIST STRUCTURES & IMPROVEMENTS	L 75							
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0
226									
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(10,403)	(7,080)	(4,026)	(6,896)	(6,906)	(574)	(341)
228									
229	DEFERRED PROGRAMS								
230	182 / CONSERVATION PROGRAMS								
231	IDAHO DEFERRED CONSERVATION	PI-H							
232	OREGON DEFERRED CONSERVATION	PI-H							
233	OTHER DEFERRED CONSERVATION	PI-H							
234	TOTAL CONSERVATION								
235	182 / MISC. OTHER REGULATORY ASSETS								
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T							
238	PROFESSIONAL FEES - ORDER 29505	LABOR	317	612	348	205	3,117	258	387
239	POSTRETIREMENT	LABOR	0	0	0	0	0	0	0
240	POSTEMPLOYMENT	LABOR	0	0	0	0	0	0	0
241	INCREMENTAL SECURITY COSTS	P101P	15,132	10,299	5,856	10,031	10,045	835	496
242	TOTAL OTHER REG ASSETS								
243	TOTAL DEFERRED PROGRAMS		15,449	10,910	6,204	10,235	13,163	1,093	883
244									
245	DEVELOPMENT OF SUBSIDIARY RATE BASE								
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0	0
250									
251	TOTAL COMBINED RATE BASE		33,824,130	30,059,057	17,092,405	12,604,221	36,738,170	1,208,771	264,971

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
212	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***									
213										
214	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
215	ADD:									
216	105 PLANT HELD FOR FUTURE USE									
217	HYDRAULIC PRODUCTION	L 21								
218	TRANS LAND & LAND RIGHTS	L 30								
219	TRANS STRUCTURES & IMPROVEMENTS	L 35								
220	TRANS STATION EQUIPMENT	L 40								
221	DIST LAND & LAND RIGHTS	L 70								
222	DIST STRUCTURES & IMPROVEMENTS	L 75								
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0	0
226										
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601								
228										
229	DEFERRED PROGRAMS									
230	182 / CONSERVATION PROGRAMS									
231	IDAHO DEFERRED CONSERVATION	PI-H								
232	OREGON DEFERRED CONSERVATION	PI-H								
233	OTHER DEFERRED CONSERVATION	PI-H								
234	TOTAL CONSERVATION									
235	182 / MISC. OTHER REGULATORY ASSETS									
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T								
238	PROFESSIONAL FEES - ORDER 29505	LABOR	2,926	4,391	0	0	1,677	0	0	0
239	POSTRETIREMENT	LABOR	0	0	0	0	0	0	0	0
240	POSTEMPLOYMENT	LABOR	0	0	0	0	0	0	0	0
241	INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0	0	0
242	TOTAL OTHER REG ASSETS									
243	TOTAL DEFERRED PROGRAMS		2,926	4,391	0	0	1,677	0	0	0
244										
245	DEVELOPMENT OF SUBSIDIARY RATE BASE									
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0	0	0
250										
251	TOTAL COMBINED RATE BASE		2,926	4,391	0	0	1,677	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
212	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***							
213								
214	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
215	ADD:							
216	105 PLANT HELD FOR FUTURE USE							
217	HYDRAULIC PRODUCTION	L 21						
218	TRANS LAND & LAND RIGHTS	L 30						
219	TRANS STRUCTURES & IMPROVEMENTS	L 35						
220	TRANS STATION EQUIPMENT	L 40						
221	DIST LAND & LAND RIGHTS	L 70						
222	DIST STRUCTURES & IMPROVEMENTS	L 75						
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0
226								
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601						
228								
229	DEFERRED PROGRAMS							
230	182 / CONSERVATION PROGRAMS							
231	IDAHO DEFERRED CONSERVATION	PI-H						
232	OREGON DEFERRED CONSERVATION	PI-H						
233	OTHER DEFERRED CONSERVATION	PI-H						
234	TOTAL CONSERVATION							
235	182 / MISC. OTHER REGULATORY ASSETS							
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T						
238	PROFESSIONAL FEES - ORDER 29505	LABOR	0	0	0	0	0	0
239	POSTRETIREMENT	LABOR	0	0	0	0	0	0
240	POSTEMPLOYMENT	LABOR	0	0	0	0	0	0
241	INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0
242	TOTAL OTHER REG ASSETS							
243	TOTAL DEFERRED PROGRAMS		0	0	0	0	0	0
244								
245	DEVELOPMENT OF SUBSIDIARY RATE BASE							
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0
250								
251	TOTAL COMBINED RATE BASE		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
252	*** TABLE 4 - OPERATING REVENUES ***								
253									
254	OPERATING REVENUES								
255	SALES OF ELECTRICITY								
256	FIRM ENERGY SALES								
257	440-448 RETAIL	DIRECT	562,123,417						
258	ADJUSTMENTS TO REVENUE/REFUNDS	REVADJ	1,661,587	0	0	0	555,336	0	0
259	447 FIRM SALES FOR RESALE	DIRECT	0						
260	447 SYSTEM OPPORTUNITY SALES	KWH-T	72,276,966	0	72,276,966				
261	TOTAL SALES OF ELECTRICITY		636,061,970	0	72,276,966	0	555,336	0	0
262									
263	OTHER OPERATING REVENUES								
264	415 MERCHANDISING REVENUES	M-REV	2,132,434		224,683				
265									
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT	5,422,879						
267									
268	454 RENTS FROM ELECTRIC PROPERTY								
269	SUBSTATION EQUIPMENT	L 40	5,320,195			0	5,320,195	0	0
270	STATION AND LINE RENTALS	L 28-61	2,311,187			0	2,311,172	0	16
271	REAL ESTATE RENTS	I 108	328,817	73,021	89,001	0	56,594	0	0
272	COGENERATION	L 396	447,184	23,136	424,048				
273	DARK FIBER PROJECT	DIRECT	451,998				400,000		
274	POLE ATTACHMENTS	L 63	1,304,980			0	0	0	0
275	FACILITIES CHARGES	DIRECT	5,556,117						
276	OVERNIGHT PARK RENTS	L 21	282,538	117,395	165,144	0	0	0	0
277	MISCELLANEOUS	P-PTD	0	0	0	0	0	0	0
278	TOTAL ACCOUNT 454		16,003,016						
279									
280	456 OTHER ELECTRIC REVENUES								
282	TRANS FOR OTHERS - FIRM	L 44-61	923,955			0	923,942	0	13
283	TRANS FOR OTHERS - NON FIRM	KWH-T	10,185,596	0	10,185,596				
284	ANTELOPE - ALT. SERVICE CHARGE	DIRECT	63,129				63,129		
286	PHOTOVOLTAIC STATION SERVICE	D3601	23,407						
287	CONSERVATION RECOVERY (OR)	P-PTD	0	0	0	0	0	0	0
288	STANDBY CHARGE	D3601	77,662						
289	SIERRA PACIFIC USAGE CHARGE	PI-H	0	0	0				
291	MISCELLANEOUS	P-PTD	29,181	6,480	7,898	0	5,022	0	0
292	TOTAL ACCOUNT 456		11,302,930	0	10,185,596	0	987,071	0	13
293									
294	TOTAL OTHER OPERATING REVENUES		34,861,259	220,032	11,096,370	0	9,080,054	0	29
295									
296	TOTAL OPERATING REVENUES		670,923,230	220,032	83,373,336	0	9,635,390	0	29

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
252	*** TABLE 4 - OPERATING REVENUES ***								
253									
254	OPERATING REVENUES								
255	SALES OF ELECTRICITY								
256	FIRM ENERGY SALES								
257	440-448 RETAIL	DIRECT							
258	ADJUSTMENTS TO REVENUE/REFUNDS	REVADJ	0	11,917	6,776	0	0	0	0
259	447 FIRM SALES FOR RESALE	DIRECT							
260	447 SYSTEM OPPORTUNITY SALES	KWH-T							
261	TOTAL SALES OF ELECTRICITY		0	11,917	6,776	0	0	0	0
262									
263	OTHER OPERATING REVENUES								
264	415 MERCHANDISING REVENUES	M-REV	172,067	117,108	66,591	114,061	0	9,497	5,646
265									
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT							
267									
268	454 RENTS FROM ELECTRIC PROPERTY								
269	SUBSTATION EQUIPMENT	L 40							
270	STATION AND LINE RENTALS	L 28-61							
271	REAL ESTATE RENTS	I 106	7,664	5,216	2,966	5,080	5,088	423	251
272	COGENERATION	L 396							
273	DARK FIBER PROJECT	DIRECT	3,616	2,461	1,399	2,397	2,401	200	119
274	POLE ATTACHMENTS	L 83		64,071	36,432				
275	FACILITIES CHARGES	DIRECT							
276	OVERNIGHT PARK RENTS	L 21	0	0	0	0	0	0	0
277	MISCELLANEOUS	P-PTD	0	0	0	0	0	0	0
278	TOTAL ACCOUNT 454								
279									
280	456 OTHER ELECTRIC REVENUES								
282	TRANS FOR OTHERS - FIRM	L 44-61							
283	TRANS FOR OTHERS - NON FIRM	KWH-T							
284	ANTELOPE - ALT. SERVICE CHARGE	DIRECT							
285	PHOTOVOLTAIC STATION SERVICE	D3601	1,628	1,108	630	1,079	1,081	90	53
287	CONSERVATION RECOVERY (OR)	P-PTD	0	0	0	0	0	0	0
288	STANDBY CHARGE	D3601	5,401	3,676	2,090	3,580	3,586	296	177
289	SIERRA PACIFIC USAGE CHARGE	PI-H							
291	MISCELLANEOUS	P-PTD	680	463	263	451	452	38	22
292	TOTAL ACCOUNT 456		7,029	4,784	2,720	4,659	4,666	386	231
293									
294	TOTAL OTHER OPERATING REVENUES		191,056	194,103	110,372	126,648	12,606	10,546	6,269
295									
296	TOTAL OPERATING REVENUES		191,056	206,019	117,148	126,648	12,606	10,546	6,269

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AC)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
252	*** TABLE 4 - OPERATING REVENUES ***									
253										
254	OPERATING REVENUES									
255	SALES OF ELECTRICITY									
256	FIRM ENERGY SALES									
257	440-448 RETAIL	DIRECT								
258	ADJUSTMENTS TO REVENUE/REFUNDS	REVADJ	0	0	0	0	0	0	0	0
259	447 FIRM SALES FOR RESALE	DIRECT								
260	447 SYSTEM OPPORTUNITY SALES	KWH-T								
261	TOTAL SALES OF ELECTRICITY		0	0	0	0	0	0	0	0
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV								
265										
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT								
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	L 40								
270	STATION AND LINE RENTALS	L 28-61								
271	REAL ESTATE RENTS	I 108	0	0	0	0	0	0	0	0
272	COGENERATION	L 396								
273	DARK FIBER PROJECT	DIRECT								
274	POLE ATTACHMENTS	L 83								
275	FACILITIES CHARGES	DIRECT								
276	OVERNIGHT PARK RENTS	L 21	0	0	0	0	0	0	0	0
277	MISCELLANEOUS	P-PTD	0	0	0	0	0	0	0	0
278	TOTAL ACCOUNT 454									
279										
280	456 OTHER ELECTRIC REVENUES									
282	TRANS FOR OTHERS - FIRM	L 44-61								
283	TRANS FOR OTHERS - NON FIRM	KWH-T								
284	ANTELOPE - ALT. SERVICE CHARGE	DIRECT								
285	PHOTOVOLTAIC STATION SERVICE	D3601								
287	CONSERVATION RECOVERY (OR)	P-PTD	0	0	0	0	0	0	0	0
288	STANDBY CHARGE	D3601								
289	SIERRA PACIFIC USAGE CHARGE	PI-H								
291	MISCELLANEOUS	P-PTD	0	0	0	0	0	0	0	0
292	TOTAL ACCOUNT 456		0	0	0	0	0	0	0	0
293										
294	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0
295										
296	TOTAL OPERATING REVENUES		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 4 - OPERATING REVENUES ***								
OPERATING REVENUES								
SALES OF ELECTRICITY								
	FIRM ENERGY SALES							
440-448	RETAIL	DIRECT						562,123,417
	ADJUSTMENTS TO REVENUE/REFUNDS	REVADJ	0	0	0	0	0	0
447	FIRM SALES FOR RESALE	DIRECT						0
447	SYSTEM OPPORTUNITY SALES	KWH-T						
	TOTAL SALES OF ELECTRICITY		0	0	0	0	0	562,123,417
OTHER OPERATING REVENUES								
415	MERCHANDISING REVENUES	M-REV						
451	MISCELLANEOUS SERVICE REVENUES	DIRECT				5,422,879		
454	RENTS FROM ELECTRIC PROPERTY							
	SUBSTATION EQUIPMENT	L 40						
	STATION AND LINE RENTALS	L 28-61						
	REAL ESTATE RENTS	I 108	0	0	0	0	0	0
	COGENERATION	L 396						
	DARK FIBER PROJECT	DIRECT						
	POLE ATTACHMENTS	L 83						
	FACILITIES CHARGES	DIRECT					5,556,117	
	OVERNIGHT PARK RENTS	L 21	0	0	0	0	0	0
	MISCELLANEOUS	P-PTD	0	0	0	0	0	0
	TOTAL ACCOUNT 454							
456	OTHER ELECTRIC REVENUES							
	TRANS FOR OTHERS - FIRM	L 44-61						
	TRANS FOR OTHERS - NON FIRM	KWH-T						
	ANTELOPE - ALT. SERVICE CHARGE	DIRECT						
	PHOTOVOLTAIC STATION SERVICE	D3601						
	CONSERVATION RECOVERY (OR)	P-PTD	0	0	0	0	0	0
	STANDBY CHARGE	D3601						
	SIERRA PACIFIC USAGE CHARGE	PI-H						
	MISCELLANEOUS	P-PTD	0	0	0	0	0	0
	TOTAL ACCOUNT 456		0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES		0	0	0	5,422,879	5,556,117	0
	TOTAL OPERATING REVENUES		0	0	0	5,422,879	5,556,117	562,123,417

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
STEAM POWER GENERATION									
OPERATION									
500-OP	SUPERVISION & ENGINEERING	PI-S	1,279,323	531,559	747,764				
501-OP	FUEL	KWH-S	92,330,340	0	92,330,340				
502-OP	STEAM EXPENSES								
	LABOR	PI-S	2,097,528	871,523	1,226,005				
	OTHER	KWH-S	4,077,210	0	4,077,210				
	TOTAL ACCOUNT 502		6,174,738						
505-OP	ELECTRIC EXPENSES								
	LABOR	PI-S	897,436	372,885	524,551				
	OTHER	KWH-S	497,930	0	497,930				
	TOTAL ACCOUNT 505		1,395,365						
506-OP	MISCELLANEOUS EXPENSES	PI-S	6,207,857	2,579,365	3,628,492				
507-OP	RENTS	PI-S	384,204	159,637	224,567				
	TOTAL STEAM OPERATION EXPENSES		107,771,627						
MAINTENANCE									
510-MT	SUPERVISION & ENGINEERING	PI-S	2,851,954	1,184,987	1,666,967				
511-MT	STRUCTURES	PI-S	474,516	197,161	277,355				
512-MT	BOILER PLANT								
	LABOR	PI-S	5,290,925	2,198,379	3,092,546				
	OTHER	KWH-S	10,097,458	0	10,097,458				
	TOTAL ACCOUNT 512		15,388,383						
513-MT	ELECTRIC PLANT								
	LABOR	PI-S	1,976,057	821,052	1,155,005				
	OTHER	KWH-S	4,338,226	0	4,338,226				
	TOTAL ACCOUNT 513		6,314,284						
514-MT	MISCELLANEOUS STEAM PLANT	PI-S	1,050,137	436,332	613,805				
	TOTAL STEAM MAINTENANCE EXPENSES		26,079,273						
	TOTAL STEAM GENERATION EXPENSES		133,851,100						
HYDRAULIC POWER GENERATION									
535-OP	SUPERVISION & ENGINEERING	L 678	4,680,427	1,944,717	2,735,709				
536-OP	WATER FOR POWER	PI-H	4,056,965	1,685,669	2,371,296				
537-OP	HYDRAULIC EXPENSES	PI-H	6,901,573	2,867,604	4,033,969				
538-OP	ELECTRIC EXPENSES								
	LABOR	PI-H	870,263	361,594	508,668				
	OTHER	KWH-H	338,632	0	338,632				
	TOTAL ACCOUNT 538		1,208,894						
539-OP	MISCELLANEOUS EXPENSES	PI-H	2,305,578	957,968	1,347,611				
540-OP	RENTS	PI-H	340,092	141,308	198,784				
	TOTAL HYDRAULIC OPERATION EXPENSES		19,493,530						

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
297	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***									
298										
299	STEAM POWER GENERATION									
300	OPERATION									
301	500-OP SUPERVISION & ENGINEERING	PI-S								
302	501-OP FUEL	KWH-S								
303										
304	502-OP STEAM EXPENSES									
305	LABOR	PI-S								
306	OTHER	KWH-S								
307	TOTAL ACCOUNT 502									
308	505-OP ELECTRIC EXPENSES									
309	LABOR	PI-S								
310	OTHER	KWH-S								
311	TOTAL ACCOUNT 505									
312	506-OP MISCELLANEOUS EXPENSES	PI-S								
313	507-OP RENTS	PI-S								
314	TOTAL STEAM OPERATION EXPENSES									
315										
316	MAINTENANCE									
317	510-MT SUPERVISION & ENGINEERING	PI-S								
318	511-MT STRUCTURES	PI-S								
319	512-MT BOILER PLANT									
320	LABOR	PI-S								
321	OTHER	KWH-S								
322	TOTAL ACCOUNT 512									
323	513-MT ELECTRIC PLANT									
324	LABOR	PI-S								
325	OTHER	KWH-S								
326	TOTAL ACCOUNT 513									
327	514-MT MISCELLANEOUS STEAM PLANT	PI-S								
328	TOTAL STEAM MAINTENANCE EXPENSES									
329										
330	TOTAL STEAM GENERATION EXPENSES									
331										
332	HYDRAULIC POWER GENERATION									
333	535-OP SUPERVISION & ENGINEERING	L 678								
334	536-OP WATER FOR POWER	PI-H								
335	537-OP HYDRAULIC EXPENSES	PI-H								
336	538-OP ELECTRIC EXPENSES									
337	LABOR	PI-H								
338	OTHER	KWH-H								
339	TOTAL ACCOUNT 538									
340										
341	539-OP MISCELLANEOUS EXPENSES	PI-H								
342	540-OP RENTS	PI-H								
343	TOTAL HYDRAULIC OPERATION EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
297	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***							
298								
299	STEAM POWER GENERATION							
300	OPERATION							
301	500-OP SUPERVISION & ENGINEERING	PI-S						
302	501-OP FUEL	KWH-S						
303								
304	502-OP STEAM EXPENSES							
305	LABOR	PI-S						
306	OTHER	KWH-S						
307	TOTAL ACCOUNT 502							
308	505-OP ELECTRIC EXPENSES							
309	LABOR	PI-S						
310	OTHER	KWH-S						
311	TOTAL ACCOUNT 505							
312	506-OP MISCELLANEOUS EXPENSES	PI-S						
313	507-OP RENTS	PI-S						
314	TOTAL STEAM OPERATION EXPENSES							
315								
316	MAINTENANCE							
317	510-MT SUPERVISION & ENGINEERING	PI-S						
318	511-MT STRUCTURES	PI-S						
319	512-MT BOILER PLANT							
320	LABOR	PI-S						
321	OTHER	KWH-S						
322	TOTAL ACCOUNT 512							
323	513-MT ELECTRIC PLANT							
324	LABOR	PI-S						
325	OTHER	KWH-S						
326	TOTAL ACCOUNT 513							
327	514-MT MISCELLANEOUS STEAM PLANT	PI-S						
328	TOTAL STEAM MAINTENANCE EXPENSES							
329								
330	TOTAL STEAM GENERATION EXPENSES							
331								
332	HYDRAULIC POWER GENERATION							
333	535-OP SUPERVISION & ENGINEERING	L 678						
334	536-OP WATER FOR POWER	PI-H						
335	537-OP HYDRAULIC EXPENSES	PI-H						
336	538-OP ELECTRIC EXPENSES							
337	LABOR	PI-H						
338	OTHER	KWH-H						
339	TOTAL ACCOUNT 538							
340								
341	539-OP MISCELLANEOUS EXPENSES	PI-H						
342	540-OP RENTS	PI-H						
343	TOTAL HYDRAULIC OPERATION EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	* * PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
344	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *								
345									
346	MAINTENANCE								
347	541-MT SUPERVISION & ENGINEERING	L 685	1,260,730	523,833	736,897				
348	542-MT STRUCTURES	PI-H	884,378	367,459	516,919				
349	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	816,226	339,142	477,084				
350	544-MT ELECTRIC PLANT								
351	LABOR	PI-H	1,396,027	580,049	815,978				
352	OTHER	KWH-H	602,702	0	602,702				
353	TOTAL ACCOUNT 544		1,998,730						
354									
355	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	2,386,102	992,256	1,395,845				
356									
357	TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,346,165						
358									
359	TOTAL HYDRAULIC GENERATION EXPENSES		26,841,696						
360									
361	OTHER POWER GENERATION								
362	OPERATION								
363	546-OP SUPERVISION & ENGINEERING	L 695	334,177	334,177	0				
364	547-OP FUEL	KWH-O	4,654,182	0	4,654,182				
365	548-OP GENERATING EXPENSES								
366	LABOR	PI-O	117,251	117,251	0				
367	OTHER	KWH-O	84,776	0	84,776				
368	TOTAL ACCOUNT 548		202,027						
369									
370	549-OP MISCELLANEOUS EXPENSES	PI-O	400,831	400,831	0				
371	550-OP RENTS	PI-O	0	0	0				
372									
373	TOTAL OTHER POWER OPER EXPENSES		5,591,216						
374									
375	MAINTENANCE								
376	551-MT SUPERVISION & ENGINEERING	L 701	0	0	0				
377	552-MT STRUCTURES	PI-O	181,135	181,135	0				
378	553-MT GENERATING & ELECTRIC PLANT								
379	LABOR	PI-O	19,960	19,960	0				
380	OTHER	KWH-O	42,898	0	42,898				
381	TOTAL ACCOUNT 553		62,858						
382									
383	554-MT MISCELLANEOUS EXPENSES	PI-O	340,137	340,137	0				
384	TOTAL OTHER POWER MAINT EXPENSES		584,130						
385									
386	TOTAL OTHER POWER GEN EXPENSES		6,175,346						

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
344	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
345										
346	MAINTENANCE									
347	541-MT SUPERVISION & ENGINEERING	L 685								
348	542-MT STRUCTURES	PI-H								
349	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H								
350	544-MT ELECTRIC PLANT									
351	LABOR	PI-H								
352	OTHER	KWH-H								
353	TOTAL ACCOUNT 544									
354										
355	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H								
356										
357	TOTAL HYDRAULIC MAINTENANCE EXPENSES									
358										
359	TOTAL HYDRAULIC GENERATION EXPENSES									
360										
361	OTHER POWER GENERATION									
362	OPERATION									
363	546-OP SUPERVISION & ENGINEERING	L 695								
364	547-OP FUEL	KWH-O								
365	548-OP GENERATING EXPENSES									
366	LABOR	PI-O								
367	OTHER	KWH-O								
368	TOTAL ACCOUNT 548									
369										
370	549-OP MISCELLANEOUS EXPENSES	PI-O								
371	550-OP RENTS	PI-O								
372										
373	TOTAL OTHER POWER OPER EXPENSES									
374										
375	MAINTENANCE									
376	551-MT SUPERVISION & ENGINEERING	L 701								
377	552-MT STRUCTURES	PI-O								
378	553-MT GENERATING & ELECTRIC PLANT									
379	LABOR	PI-O								
380	OTHER	KWH-O								
381	TOTAL ACCOUNT 553									
382										
383	554-MT MISCELLANEOUS EXPENSES	PI-O								
384	TOTAL OTHER POWER MAINT EXPENSES									
385										
386	TOTAL OTHER POWER GEN EXPENSES									

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
344	*** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ***							
345								
346	MAINTENANCE							
347	541-MT SUPERVISION & ENGINEERING	L 685						
348	542-MT STRUCTURES	PI-H						
349	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H						
350	544-MT ELECTRIC PLANT							
351	LABOR	PI-H						
352	OTHER	KWH-H						
353	TOTAL ACCOUNT 544							
354								
355	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H						
356								
357	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
358								
359	TOTAL HYDRAULIC GENERATION EXPENSES							
360								
361	OTHER POWER GENERATION							
362	OPERATION							
363	546-OP SUPERVISION & ENGINEERING	L 695						
364	547-OP FUEL	KWH-O						
365	548-OP GENERATING EXPENSES							
366	LABOR	PI-O						
367	OTHER	KWH-O						
368	TOTAL ACCOUNT 548							
369								
370	549-OP MISCELLANEOUS EXPENSES	PI-O						
371	550-OP RENTS	PI-O						
372								
373	TOTAL OTHER POWER OPER EXPENSES							
374								
375	MAINTENANCE							
376	551-MT SUPERVISION & ENGINEERING	L 701						
377	552-MT STRUCTURES	PI-O						
378	553-MT GENERATING & ELECTRIC PLANT							
379	LABOR	PI-O						
380	OTHER	KWH-O						
381	TOTAL ACCOUNT 553							
382								
383	554-MT MISCELLANEOUS EXPENSES	PI-O						
384	TOTAL OTHER POWER MAINT EXPENSES							
385								
386	TOTAL OTHER POWER GEN EXPENSES							

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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
OTHER POWER SUPPLY EXPENSE									
555.1	PURCHASED POWER								
	ENERGY RELATED	PP-KWH	24,221,354	0	24,221,354				
555.2	COGENERATION & SMALL POWER PROD								
	CAPACITY RELATED	PP-KW	2,661,407	2,661,407	0				
	ENERGY RELATED	PP-KWH	48,779,756	0	48,779,756				
	TOTAL COGEN & SMALL POWER PROD		51,441,162						
	TOTAL ACCOUNT 555		75,662,517						
556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	90,723	90,723	0				
557	OTHER EXPENSES	PP-KW	1,802,822	1,802,822	0				
	TOTAL OTHER POWER SUPPLY EXPENSES		77,556,062						
	TOTAL PRODUCTION EXPENSES		244,424,204						
TRANSMISSION EXPENSES									
OPERATION									
560-OP	SUPERVISION & ENGINEERING	L 715	2,012,337	0	0	0	2,012,326	0	11
561-OP	LOAD DISPATCHING	L 63	2,492,416			0	2,492,399	0	17
562-OP	STATION EXPENSES	L 38-39	1,565,693			0	1,565,693	0	0
563-OP	OVERHEAD LINE EXPENSES	L 44-55	515,602			0	515,595	0	7
565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	7,237,965	0	7,237,965				
566-OP	MISCELLANEOUS EXPENSES	L 63	318,807			0	318,805	0	2
567-OP	RENTS	L 63	1,701,335			0	1,701,311	0	24
	TOTAL TRANSMISSION OPERATION		15,844,155						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
387	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***										
388											
389	OTHER POWER SUPPLY EXPENSE										
390	555.1	PURCHASED POWER									
391		ENERGY RELATED	PP-KWH								
392											
393	555.2	COGENERATION & SMALL POWER PROD									
394		CAPACITY RELATED	PP-KW								
395		ENERGY RELATED	PP-KWH								
396		TOTAL COGEN & SMALL POWER PROD									
397											
398		TOTAL ACCOUNT 555									
399											
400	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW								
401	557	OTHER EXPENSES	PP-KW								
402											
403		TOTAL OTHER POWER SUPPLY EXPENSES									
404											
405		TOTAL PRODUCTION EXPENSES									
406											
407											
408	TRANSMISSION EXPENSES										
409											
410	OPERATION										
411	560-OP	SUPERVISION & ENGINEERING	L 715								
412	561-OP	LOAD DISPATCHING	L 63								
413	562-OP	STATION EXPENSES	L 38-39								
414	563-OP	OVERHEAD LINE EXPENSES	L 44-55								
415	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
416	566-OP	MISCELLANEOUS EXPENSES	L 63								
417	567-OP	RENTS	L 63								
418											
419		TOTAL TRANSMISSION OPERATION									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES & REVENUES
		ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
OTHER POWER SUPPLY EXPENSE								
555.1	PURCHASED POWER							
	ENERGY RELATED	PP-KWH						
555.2	COGENERATION & SMALL POWER PROD							
	CAPACITY RELATED	PP-KW						
	ENERGY RELATED	PP-KWH						
	TOTAL COGEN & SMALL POWER PROD							
	TOTAL ACCOUNT 555							
556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW						
557	OTHER EXPENSES	PP-KW						
	TOTAL OTHER POWER SUPPLY EXPENSES							
	TOTAL PRODUCTION EXPENSES							
TRANSMISSION EXPENSES								
OPERATION								
560-OP	SUPERVISION & ENGINEERING	L 715						
561-OP	LOAD DISPATCHING	L 63						
562-OP	STATION EXPENSES	L 38-39						
563-OP	OVERHEAD LINE EXPENSES	L 44-55						
565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
566-OP	MISCELLANEOUS EXPENSES	L 63						
567-OP	RENTS	L 63						
	TOTAL TRANSMISSION OPERATION							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
MAINTENANCE									
568-MT	SUPERVISION & ENGINEERING	L 723	516,768			0	516,766	0	2
569-MT	STRUCTURES	L 33-34	0			0	0	0	0
570-MT	STATION EQUIPMENT	L 38-39	2,659,478			0	2,659,478	0	0
571-MT	OVERHEAD LINES	L 44-55	2,012,363			0	2,012,335	0	28
573-MT	MISCELLANEOUS PLANT	L 63	11,933			0	11,933	0	0
	TOTAL TRANSMISSION MAINTENANCE		5,200,542						
	TOTAL TRANSMISSION EXPENSES		21,044,697						
DISTRIBUTION EXPENSES									
OPERATION									
580-OP	SUPERVISION & ENGINEERING	L 733	3,637,525						
581-OP	LOAD DISPATCHING	D3601	2,500,253						
582-OP	STATION EXPENSES	L 78	952,940						
583-OP	OVERHEAD LINE EXPENSES	L 83+84	2,760,987						
584-OP	UNDERGROUND LINE EXPENSES	L 85+86	1,757,926						
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	113,022						
586-OP	METER EXPENSES	DIRECT	4,108,617						
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT	570,066						
588-OP	MISCELLANEOUS EXPENSES	D3601	5,112,589						
589-OP	RENTS	D3601	123,591						
	TOTAL DISTRIBUTION OPERATION		21,637,517						
MAINTENANCE									
590-MT	SUPERVISION & ENGINEERING	L 745	70,780						
591-MT	STRUCTURES	L 73	0						
592-MT	STATION EQUIPMENT	L 78	2,844,874						
593-MT	OVERHEAD LINES	L 83-84	11,437,400						
594-MT	UNDERGROUND LINES	L 85-86	1,255,652						
595-MT	LINE TRANSFORMERS	L 87	139,320						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	431,597						
597-MT	METERS	DIRECT	821,722						
598-MT	MISCELLANEOUS PLANT	D3601	223,863						
	TOTAL DISTRIBUTION MAINTENANCE		17,225,208						
	TOTAL DISTRIBUTION EXPENSES		38,862,725						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
420	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***								
421	MAINTENANCE								
422	568-MT SUPERVISION & ENGINEERING	L 723							
423	569-MT STRUCTURES	L 33-34							
424	570-MT STATION EQUIPMENT	L 38-39							
425	571-MT OVERHEAD LINES	L 44-55							
426	573-MT MISCELLANEOUS PLANT	L 63							
427									
428	TOTAL TRANSMISSION MAINTENANCE								
429									
430	TOTAL TRANSMISSION EXPENSES								
431									
432	DISTRIBUTION EXPENSES								
433									
434	OPERATION								
435	580-OP SUPERVISION & ENGINEERING	L 733	112,055	141,019	80,187	74,280	1,016,527	29,208	143,122
436	581-OP LOAD DISPATCHING	D3601	173,878	118,341	67,292	115,261	115,431	9,597	5,705
437	582-OP STATION EXPENSES	L 78							
438	583-OP OVERHEAD LINE EXPENSES	L 83+84		179,776	102,225				
439	584-OP UNDERGROUND LINE EXPENSES	L 85+86		271,886	154,602				
440	585-OP STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						113,022	
441	586-OP METER EXPENSES	DIRECT					4,108,617		
442	587-OP CUSTOMER INSTALLATIONS EXPENSE	DIRECT							570,066
443	588-OP MISCELLANEOUS EXPENSES	D3601	355,551	241,986	137,600	235,690	236,037	19,625	11,666
444	589-OP RENTS	D3601	8,595	5,850	3,326	5,698	5,706	474	282
445	TOTAL DISTRIBUTION OPERATION								
446									
447	MAINTENANCE								
448	590-MT SUPERVISION & ENGINEERING	L 745	220	3,552	2,020	59	5,704	2,761	3
449	591-MT STRUCTURES	L 73							
450	592-MT STATION EQUIPMENT	L 78							
451	593-MT OVERHEAD LINES	L 83-84		744,722	423,469				
452	594-MT UNDERGROUND LINES	L 85-86		194,203	110,429				
453	595-MT LINE TRANSFORMERS	L 87	37,768						
454	596-MT STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						431,597	
455	597-MT METERS	DIRECT					821,722		
456	598-MT MISCELLANEOUS PLANT	D3601	15,568	10,596	6,025	10,320	10,335	859	511
457	TOTAL DISTRIBUTION MAINTENANCE								
458									
459	TOTAL DISTRIBUTION EXPENSES								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
MAINTENANCE										
568-MT	SUPERVISION & ENGINEERING	L 723								
569-MT	STRUCTURES	L 33-34								
570-MT	STATION EQUIPMENT	L 38-39								
571-MT	OVERHEAD LINES	L 44-55								
573-MT	MISCELLANEOUS PLANT	L 63								
	TOTAL TRANSMISSION MAINTENANCE									
	TOTAL TRANSMISSION EXPENSES									
DISTRIBUTION EXPENSES										
OPERATION										
580-OP	SUPERVISION & ENGINEERING	L 733								
581-OP	LOAD DISPATCHING	D3601								
582-OP	STATION EXPENSES	L 78								
583-OP	OVERHEAD LINE EXPENSES	L 83+84								
584-OP	UNDERGROUND LINE EXPENSES	L 85+86								
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
586-OP	METER EXPENSES	DIRECT								
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT								
588-OP	MISCELLANEOUS EXPENSES	D3601								
589-OP	RENTS	D3601								
	TOTAL DISTRIBUTION OPERATION									
MAINTENANCE										
590-MT	SUPERVISION & ENGINEERING	L 745								
591-MT	STRUCTURES	L 73								
592-MT	STATION EQUIPMENT	L 78								
593-MT	OVERHEAD LINES	L 83-84								
594-MT	UNDERGROUND LINES	L 85-86								
595-MT	LINE TRANSFORMERS	L 87								
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
597-MT	METERS	DIRECT								
598-MT	MISCELLANEOUS PLANT	D3601								
	TOTAL DISTRIBUTION MAINTENANCE									
	TOTAL DISTRIBUTION EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
MAINTENANCE								
568-MT	SUPERVISION & ENGINEERING	L 723						
569-MT	STRUCTURES	L 33-34						
570-MT	STATION EQUIPMENT	L 38-39						
571-MT	OVERHEAD LINES	L 44-55						
573-MT	MISCELLANEOUS PLANT	L 63						
	TOTAL TRANSMISSION MAINTENANCE							
	TOTAL TRANSMISSION EXPENSES							
DISTRIBUTION EXPENSES								
OPERATION								
580-OP	SUPERVISION & ENGINEERING	L 733						
581-OP	LOAD DISPATCHING	D3601						
582-OP	STATION EXPENSES	L 78						
583-OP	OVERHEAD LINE EXPENSES	L 83+84						
584-OP	UNDERGROUND LINE EXPENSES	L 85+86						
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
586-OP	METER EXPENSES	DIRECT						
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT						
588-OP	MISCELLANEOUS EXPENSES	D3601						
589-OP	RENTS	D3601						
	TOTAL DISTRIBUTION OPERATION							
MAINTENANCE								
590-MT	SUPERVISION & ENGINEERING	L 745						
591-MT	STRUCTURES	L 73						
592-MT	STATION EQUIPMENT	L 78						
593-MT	OVERHEAD LINES	L 83-84						
594-MT	UNDERGROUND LINES	L 85-86						
595-MT	LINE TRANSFORMERS	L 87						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
597-MT	METERS	DIRECT						
598-MT	MISCELLANEOUS PLANT	D3601						
	TOTAL DISTRIBUTION MAINTENANCE							
	TOTAL DISTRIBUTION EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	* * PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
460	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *								
461									
462	CUSTOMER ACCOUNTING EXPENSES								
463	901-OP SUPERVISION	L 758	444,042						
464	902-OP METER READING	DIRECT	4,660,624						
465	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT	10,097,237						
466	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT	2,562,154						
467	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 464-466	20,773						
468	TOTAL CUSTOMER ACCOUNTING EXPENSES		17,784,831						
469	CUSTOMER SERVICES & INFORMATION EXPENSES								
470	907-OP SUPERVISION	L 766	324,999	53,147	74,764				
471	908-OP CUSTOMER ASSISTANCE								
472	SYSTEM CONSERVATION	PI-H	3,266,412	1,357,194	1,909,218				
473	OTHER	DIRECT	5,032,941						
474	TOTAL ACCOUNT 908		8,299,353						
475	909-OP INFORMATION & INSTRUCTIONAL	DIRECT	0						
476	910-OP MISCELLANEOUS EXPENSES	L 471-475	823,945	134,740	189,544	0			
477	TOTAL CUST SERV & INFO EXPENSES		9,448,297						
478									
479	ADMINISTRATIVE & GENERAL EXPENSES								
480									
481	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	38,024,530	5,878,102	5,980,665	0	4,584,039	0	22
482	921-OP OFFICE SUPPLIES	LABOR	13,706,745	2,118,886	2,155,857	0	1,652,414	0	8
483	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(24,920,988)	(3,852,464)	(3,919,682)	0	(3,004,344)	0	(14)
484	923-OP OUTSIDE SERVICES	LABOR	7,288,604	1,126,724	1,146,384	0	878,676	0	4
485									
486	924-OP PROPERTY INSURANCE								
487	PRODUCTION - STEAM	PI-S	870,748	361,796	508,952				
488	ALL RISK & MISCELLANEOUS	P110P- L20	1,891,697	306,145	327,155	0	426,979	0	3
489	TOTAL ACCOUNT 924		2,762,445						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
460	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
461									
462	CUSTOMER ACCOUNTING EXPENSES								
463	901-OP SUPERVISION	L 758							
464	902-OP METER READING	DIRECT							
465	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT							
466	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT							
467	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 464-466							
468	TOTAL CUSTOMER ACCOUNTING EXPENSES								
469	CUSTOMER SERVICES & INFORMATION EXPENSES								
470	907-OP SUPERVISION	L 766							
471	908-OP CUSTOMER ASSISTANCE								
472	SYSTEM CONSERVATION	PI-H							
473	OTHER	DIRECT							
474	TOTAL ACCOUNT 908								
475	909-OP INFORMATION & INSTRUCTIONAL	DIRECT							
476	910-OP MISCELLANEOUS EXPENSES	L 471-475							
477	TOTAL CUST SERV & INFO EXPENSES								
478									
479	ADMINISTRATIVE & GENERAL EXPENSES								
480									
481	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	292,215	563,641	320,502	188,524	2,872,833	237,850	356,618
482	921-OP OFFICE SUPPLIES	LABOR	105,335	203,176	115,532	67,957	1,035,573	85,738	128,551
483	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(191,516)	(369,406)	(210,055)	(123,557)	(1,882,833)	(155,885)	(233,725)
484	923-OP OUTSIDE SERVICES	LABOR	56,012	108,040	61,434	36,137	550,669	45,591	68,357
485									
486	924-OP PROPERTY INSURANCE								
487	PRODUCTION - STEAM	PI-S							
488	ALL RISK & MISCELLANEOUS	P110P- L20	57,820	39,352	22,377	38,328	38,385	3,191	1,897
489	TOTAL ACCOUNT 924								

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION			*******-
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
460	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
461										
462	CUSTOMER ACCOUNTING EXPENSES									
463	901-OP SUPERVISION	L 758	177,563	266,478	0	0				
464	902-OP METER READING	DIRECT	4,660,624							
465	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT		10,097,237						
466	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT			2,562,154					
467	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 464-466	5,590	12,111	3,073					
468	TOTAL CUSTOMER ACCOUNTING EXPENSES									
469	CUSTOMER SERVICES & INFORMATION EXPENSES									
470	907-OP SUPERVISION	L 766					197,088	0	0	0
471	908-OP CUSTOMER ASSISTANCE									
472	SYSTEM CONSERVATION	PI-H								
473	OTHER	DIRECT					5,032,941			
474	TOTAL ACCOUNT 908									
475	909-OP INFORMATION & INSTRUCTIONAL	DIRECT					0			
476	910-OP MISCELLANEOUS EXPENSES	L 471-475					499,661	0	0	0
477	TOTAL CUST SERV & INFO EXPENSES									
478										
479	ADMINISTRATIVE & GENERAL EXPENSES									
480										
481	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,696,717	4,047,102	0	0	1,545,281	0	0	0
482	921-OP OFFICE SUPPLIES	LABOR	972,089	1,458,863	0	0	557,029	0	0	0
483	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,767,408)	(2,652,440)	0	0	(1,012,765)	0	0	0
484	923-OP OUTSIDE SERVICES	LABOR	516,911	775,755	0	0	296,202	0	0	0
485										
486	924-OP PROPERTY INSURANCE									
487	PRODUCTION - STEAM	PI-S								
488	ALL RISK & MISCELLANEOUS	P110P- L20	0	0	0	0	0	0	0	0
489	TOTAL ACCOUNT 924									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES & REVENUES
		ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
460	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
461								
462	CUSTOMER ACCOUNTING EXPENSES							
463	901-OP SUPERVISION	L 758						
464	902-OP METER READING	DIRECT						
465	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT						
466	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT						
467	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 464-466						
468	TOTAL CUSTOMER ACCOUNTING EXPENSES							
469	CUSTOMER SERVICES & INFORMATION EXPENSES							
470	907-OP SUPERVISION	L 766						
471	908-OP CUSTOMER ASSISTANCE							
472	SYSTEM CONSERVATION	PI-H						
473	OTHER	DIRECT						
474	TOTAL ACCOUNT 908							
475	909-OP INFORMATION & INSTRUCTIONAL	DIRECT						
476	910-OP MISCELLANEOUS EXPENSES	L 471-475						
477	TOTAL CUST SERV & INFO EXPENSES							
478								
479	ADMINISTRATIVE & GENERAL EXPENSES							
480								
481	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	0	0	0	0	0	0
482	921-OP OFFICE SUPPLIES	LABOR	0	0	0	0	0	0
483	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0
484	923-OP OUTSIDE SERVICES	LABOR	0	0	0	0	0	0
485								
486	924-OP PROPERTY INSURANCE							
487	PRODUCTION - STEAM	PI-S						
488	ALL RISK & MISCELLANEOUS	P110P- L20	0	0	0	0	0	0
489	TOTAL ACCOUNT 924							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	* * PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ***									
925-OP	INJURIES & DAMAGES	LABOR	5,026,388	777,015	790,572	0	605,955	0	3
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	21,407,430	3,309,313	3,367,054	0	2,580,768	0	12
927-OP	FRANCHISE REQUIREMENTS	P101P	2,153	478	583	0	371	0	0
928-OP	REGULATORY COMMISSION EXPENSES								
	FERC ADMIN ASSESS & SECURITIES								
	CAPACITY RELATED	L 24	2,489,813	1,122,119	1,367,694				
	ENERGY RELATED	KWH-T	337,803	0	337,803				
	FERC RATE CASE	DIRECT	0	0	0				
	FERC ORDER 472	DIRECT	306,227		306,227				
	FERC OTHER	DIRECT	0						
	FERC OTHER	DIRECT	0						
	SEC EXPENSES	P110P	0	0	0	0	0	0	0
	IDAHO PUC -RATE CASE	P101P	65,287	14,498	17,671	0	11,237	0	0
	-OTHER	P110P	96,611	21,455	26,150	0	16,628	0	0
	OREGON PUC -RATE CASE	DIRECT	0						
	-OTHER	DIRECT	0						
	NEVADA PUC -RATE CASE	DIRECT	0						
	-OTHER	DIRECT	0						
	TOTAL ACCOUNT 928		3,295,741						
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	1,843,761	285,022	289,995	0	222,274	0	1
931-OP	RENTS	L 108	9,369	2,081	2,536	0	1,613	0	0
	TOTAL ADM & GEN OPERATION		68,446,179						
935-MT	GENERAL PLANT MAINTENANCE	L 108	2,737,245	607,864	740,895	0	471,118	0	3
	TOTAL ADMIN & GENERAL EXPENSES		71,183,424						
416	MERCHANDISING EXPENSE	M-EXP	2,007,145		100,889				
	TOTAL OPER & MAINT EXPENSES		404,755,322	39,687,037	241,320,172	0	22,254,369	0	132

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
925-OP	INJURIES & DAMAGES	LABOR	38,627	74,507	42,367	24,921	379,754	31,441	47,141
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	164,514	317,324	180,439	106,137	1,617,376	133,907	200,773
927-OP	FRANCHISE REQUIREMENTS	P101P	50	34	19	33	33	3	2
928-OP	REGULATORY COMMISSION EXPENSES								
	FERC ADMIN ASSESS & SECURITIES								
	CAPACITY RELATED	L 24							
	ENERGY RELATED	KWH-T							
	FERC RATE CASE	DIRECT							
	FERC ORDER 472	DIRECT							
	FERC OTHER	DIRECT							
	FERC OTHER	DIRECT							
	SEC EXPENSES	P110P	0	0	0	0	0	0	0
	IDAHO PUC -RATE CASE	P101P	1,522	1,036	589	1,009	1,010	84	50
	-OTHER	P110P	2,252	1,533	871	1,493	1,495	124	74
	OREGON PUC -RATE CASE	DIRECT							
	-OTHER	DIRECT							
	NEVADA PUC -RATE CASE	DIRECT							
	-OTHER	DIRECT							
	TOTAL ACCOUNT 928								
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	14,169	27,330	15,541	9,141	139,300	11,533	17,292
931-OP	RENTS	L 108	218	149	85	145	145	12	7
	TOTAL ADM & GEN OPERATION								
935-MT	GENERAL PLANT MAINTENANCE	L 108	63,797	43,420	24,690	42,290	42,353	3,521	2,093
	TOTAL ADMIN & GENERAL EXPENSES								
416	MERCHANDISING EXPENSE	M-EXP	171,932	117,016	66,539	113,971	0	9,490	5,641
	TOTAL OPER & MAINT EXPENSES		1,480,584	3,039,081	1,728,105	947,837	11,116,174	1,013,744	1,326,125

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
490	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
491											
492	925-OP	INJURIES & DAMAGES	LABOR	356,474	534,978	0	0	204,268	0	0	0
493	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	1,518,225	2,278,478	0	0	869,978	0	0	0
494	927-OP	FRANCHISE REQUIREMENTS	P101P	0	0	0	0	0	0	0	0
495											
496	928-OP	REGULATORY COMMISSION EXPENSES									
497		FERC ADMIN ASSESS & SECURITIES									
498		CAPACITY RELATED	L 24								
499		ENERGY RELATED	KWH-T								
500		FERC RATE CASE	DIRECT								
501		FERC ORDER 472	DIRECT								
502		FERC OTHER	DIRECT								
503		FERC OTHER	DIRECT								
504		SEC EXPENSES	P110P	0	0	0	0	0	0	0	0
505		IDAHO PUC -RATE CASE	P101P	0	0	0	0	0	0	0	0
506		-OTHER	P110P	0	0	0	0	0	0	0	0
507		OREGON PUC -RATE CASE	DIRECT								
508		-OTHER	DIRECT								
509		NEVADA PUC -RATE CASE	DIRECT								
510		-OTHER	DIRECT								
511		TOTAL ACCOUNT 928									
512											
513	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
514	9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
515	9302-OP	MISCELLANEOUS EXPENSES	LABOR	130,760	196,239	0	0	74,929	0	0	0
516	931-OP	RENTS	L 108	0	0	0	0	0	0	0	0
517		TOTAL ADM & GEN OPERATION									
518											
519	935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0	0	0
520											
521		TOTAL ADMIN & GENERAL EXPENSES									
522											
523	416	MERCHANDISING EXPENSE	M-EXP								
524											
525		TOTAL OPER & MAINT EXPENSES		9,267,546	17,014,802	2,565,227	0	8,264,611	0	0	0
526											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
						MISCELLANEOUS			INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
490	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
491									
492	925-OP	INJURIES & DAMAGES	LABOR	0	0	0	0	0	0
493	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0
494	927-OP	FRANCHISE REQUIREMENTS	P101P	0	0	0	0	0	0
495									
496	928-OP	REGULATORY COMMISSION EXPENSES							
497		FERC ADMIN ASSESS & SECURITIES							
498		CAPACITY RELATED	L 24						
499		ENERGY RELATED	KWH-T						
500		FERC RATE CASE	DIRECT					0	
501		FERC ORDER 472	DIRECT						
502		FERC OTHER	DIRECT					0	
503		FERC OTHER	DIRECT					0	
504		SEC EXPENSES	P110P	0	0	0	0	0	0
505		IDAHO PUC -RATE CASE	P101P	0	0	0	0	0	0
506		-OTHER	P110P	0	0	0	0	0	0
507		OREGON PUC -RATE CASE	DIRECT					0	
508		-OTHER	DIRECT					0	
509		NEVADA PUC -RATE CASE	DIRECT					0	
510		-OTHER	DIRECT					0	
511		TOTAL ACCOUNT 928							
512									
513	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0
514	9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0
515	9302-OP	MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0
516	931-OP	RENTS	L 108	0	0	0	0	0	0
517		TOTAL ADM & GEN OPERATION							
518									
519	935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0
520									
521		TOTAL ADMIN & GENERAL EXPENSES							
522									
523	416	MERCHANDISING EXPENSE	M-EXP						
524									
525		TOTAL OPER & MAINT EXPENSES		0	0	0	0	0	0
526									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
DEPRECIATION EXPENSE									
310-316	STEAM PRODUCTION	L 20	22,060,105	9,165,974	12,894,131				
330-336	HYDRAULIC PRODUCTION	L 21	11,915,062	4,950,708	6,964,354				
340-346	OTHER PRODUCTION	L 22	2,826,796	2,826,796	0				
	TOTAL PRODUCTION PLANT		36,801,963						
TRANSMISSION PLANT									
350	LAND & LAND RIGHTS	L 30	292,817			0	292,817	0	0
352	STRUCTURES & IMPROVEMENTS	L 35	371,867			0	371,867	0	0
353	STATION EQUIPMENT	L 40	4,597,497			0	4,597,497	0	0
354	TOWERS & FIXTURES	L 46	1,677,675			0	1,677,675	0	0
355	POLES & FIXTURES	L 51	2,340,422			0	2,340,373	0	48
356	OVERHEAD CONDUCTORS & DEVICES	L 56	1,948,036			0	1,948,001	0	36
359	ROADS & TRAILS	L 62	2,807			0	2,807	0	0
	TOTAL TRANSMISSION PLANT		11,231,122						
DISTRIBUTION PLANT									
360	LAND & LAND RIGHTS	D360N	0						
361	STRUCTURES & IMPROVEMENTS	D361N	387,758						
362	STATION EQUIPMENT	D362N	2,247,266						
364	POLES, TOWERS & FIXTURES	L 83	7,092,648						
365	OVERHEAD CONDUCTORS & DEVICES	L 84	3,006,069						
366	UNDERGROUND CONDUIT	L 85	896,209						
367	UNDERGROUND CONDUCTORS & DEVICES	L 86	4,245,256						
368	LINE TRANSFORMERS	L 87	4,368,814						
369	SERVICES	DIRECT	1,754,603						
370	METERS	DIRECT	1,856,770						
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	314,489						
373	STREET LIGHTING SYSTEMS	DIRECT	217,649						
	TOTAL DISTRIBUTION PLANT		26,387,531						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
527	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***								
528									
529	DEPRECIATION EXPENSE								
530	310-316 STEAM PRODUCTION	L 20							
531	330-336 HYDRAULIC PRODUCTION	L 21							
532	340-346 OTHER PRODUCTION	L 22							
533	TOTAL PRODUCTION PLANT								
534									
535	TRANSMISSION PLANT								
536	350 LAND & LAND RIGHTS	L 30							
537	352 STRUCTURES & IMPROVEMENTS	L 35							
538	353 STATION EQUIPMENT	L 40							
539	354 TOWERS & FIXTURES	L 46							
540	355 POLES & FIXTURES	L 51							
541	356 OVERHEAD CONDUCTORS & DEVICES	L 56							
542	359 ROADS & TRAILS	L 62							
543	TOTAL TRANSMISSION PLANT								
544									
545	DISTRIBUTION PLANT								
546	360 LAND & LAND RIGHTS	D360N							
547	361 STRUCTURES & IMPROVEMENTS	D361N							
548	362 STATION EQUIPMENT	D362N							
549	364 POLES, TOWERS & FIXTURES	L 83		348,229	198,013				
550	365 OVERHEAD CONDUCTORS & DEVICES	L 84		287,419	163,434				
551	366 UNDERGROUND CONDUIT	L 85		340,530	193,635				
552	367 UNDERGROUND CONDUCTORS & DEVICES	L 86		395,899	225,119				
553	368 LINE TRANSFORMERS	L 87	1,184,342						
554	369 SERVICES	DIRECT				1,754,603			
555	370 METERS	DIRECT					1,856,770		
556	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							314,489
557	373 STREET LIGHTING SYSTEMS	DIRECT						217,649	
558	TOTAL DISTRIBUTION PLANT								

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
527	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***									
528										
529	DEPRECIATION EXPENSE									
530	310-316 STEAM PRODUCTION	L 20								
531	330-336 HYDRAULIC PRODUCTION	L 21								
532	340-346 OTHER PRODUCTION	L 22								
533	TOTAL PRODUCTION PLANT									
534										
535	TRANSMISSION PLANT									
536	350 LAND & LAND RIGHTS	L 30								
537	352 STRUCTURES & IMPROVEMENTS	L 35								
538	353 STATION EQUIPMENT	L 40								
539	354 TOWERS & FIXTURES	L 46								
540	355 POLES & FIXTURES	L 51								
541	356 OVERHEAD CONDUCTORS & DEVICES	L 56								
542	359 ROADS & TRAILS	L 62								
543	TOTAL TRANSMISSION PLANT									
544										
545	DISTRIBUTION PLANT									
546	360 LAND & LAND RIGHTS	D360N								
547	361 STRUCTURES & IMPROVEMENTS	D361N								
548	362 STATION EQUIPMENT	D362N								
549	364 POLES, TOWERS & FIXTURES	L 63								
550	365 OVERHEAD CONDUCTORS & DEVICES	L 84								
551	366 UNDERGROUND CONDUIT	L 85								
552	367 UNDERGROUND CONDUCTORS & DEVICES	L 86								
553	368 LINE TRANSFORMERS	L 87								
554	369 SERVICES	DIRECT								
555	370 METERS	DIRECT								
556	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
557	373 STREET LIGHTING SYSTEMS	DIRECT								
558	TOTAL DISTRIBUTION PLANT									

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
527	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***							
528								
529	DEPRECIATION EXPENSE							
530	310-316 STEAM PRODUCTION	L 20						
531	330-336 HYDRAULIC PRODUCTION	L 21						
532	340-346 OTHER PRODUCTION	L 22						
533	TOTAL PRODUCTION PLANT							
534								
535	TRANSMISSION PLANT							
536	350 LAND & LAND RIGHTS	L 30						
537	352 STRUCTURES & IMPROVEMENTS	L 35						
538	353 STATION EQUIPMENT	L 40						
539	354 TOWERS & FIXTURES	L 46						
540	355 POLES & FIXTURES	L 51						
541	356 OVERHEAD CONDUCTORS & DEVICES	L 56						
542	359 ROADS & TRAILS	L 62						
543	TOTAL TRANSMISSION PLANT							
544								
545	DISTRIBUTION PLANT							
546	360 LAND & LAND RIGHTS	D360N						
547	361 STRUCTURES & IMPROVEMENTS	D361N						
548	362 STATION EQUIPMENT	D362N						
549	364 POLES, TOWERS & FIXTURES	L 83						
550	365 OVERHEAD CONDUCTORS & DEVICES	L 84						
551	366 UNDERGROUND CONDUIT	L 85						
552	367 UNDERGROUND CONDUCTORS & DEVICES	L 86						
553	368 LINE TRANSFORMERS	L 87						
554	369 SERVICES	DIRECT						
555	370 METERS	DIRECT						
556	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
557	373 STREET LIGHTING SYSTEMS	DIRECT						
558	TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	1,408,360	312,757	381,203	0	242,398	0	2
391	OFFICE FURNITURE & EQUIPMENT	L 99	9,953,214	2,210,327	2,694,054	0	1,713,088	0	12
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	67,792	15,055	18,349	0	11,668	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	323,791	71,905	87,641	0	55,729	0	0
395	LABORATORY EQUIPMENT	L 103	579,428	128,674	156,835	0	99,728	0	1
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	2,650,108	588,514	717,310	0	456,121	0	3
398	MISCELLANEOUS EQUIPMENT	L 106	197,742	43,913	53,523	0	34,034	0	0
	TOTAL GENERAL PLANT		15,180,436						
DEPRECIATION ON DISALLOWED COSTS		P101P	(274,135)	(60,878)	(74,201)	0	(47,182)	0	(0)
	TOTAL DEPRECIATION EXPENSE		89,326,916	20,253,744	23,893,200	0	13,796,621	0	101
AMORTIZATION EXPENSE									
	INTANGIBLE PLANT	P101P	8,107,220	1,800,384	2,194,396	0	1,395,366	0	9
	HYDRAULIC PRODUCTION	L 21	295	123	172	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	(21,482)	(4,771)	(5,815)	0	(3,697)	0	(0)
	TOTAL AMORTIZATION EXPENSE		8,086,033	1,795,736	2,188,753	0	1,391,669	0	9
	TOTAL DEPRECIATION & AMORTIZATION EXP		97,412,949	22,049,480	26,081,954	0	15,188,290	0	110

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	32,825	22,340	12,703	21,759	21,791	1,812	1,077
391	OFFICE FURNITURE & EQUIPMENT	L 99	231,981	157,885	89,778	153,777	154,004	12,804	7,612
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	1,580	1,075	611	1,047	1,049	87	52
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	7,547	5,136	2,921	5,003	5,010	417	248
395	LABORATORY EQUIPMENT	L 103	13,505	9,191	5,226	8,952	8,965	745	443
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	61,766	42,038	23,904	40,944	41,004	3,409	2,027
398	MISCELLANEOUS EQUIPMENT	L 106	4,609	3,137	1,784	3,055	3,060	254	151
	TOTAL GENERAL PLANT								
DEPRECIATION ON DISALLOWED COSTS		P101P	(6,389)	(4,349)	(2,473)	(4,235)	(4,242)	(353)	(210)
	TOTAL DEPRECIATION EXPENSE		1,531,765	1,608,531	914,655	1,984,905	2,087,411	236,826	325,889
AMORTIZATION EXPENSE									
	INTANGIBLE PLANT	P101P	188,956	128,603	73,127	125,256	125,441	10,430	6,200
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	(501)	(341)	(194)	(332)	(332)	(28)	(16)
	TOTAL AMORTIZATION EXPENSE		188,455	128,262	72,933	124,924	125,109	10,402	6,184
	TOTAL DEPRECIATION & AMORTIZATION EXP		1,720,220	1,736,793	987,588	2,109,829	2,212,520	247,228	332,073

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0	0	0
	TOTAL GENERAL PLANT									
DEPRECIATION ON DISALLOWED COSTS		P101P	0	0	0	0	0	0	0	0
	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	0	0	0	0	0	0	0	0
	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0
	TOTAL DEPRECIATION & AMORTIZATION EXP		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***								
GENERAL PLANT								
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0
	TOTAL GENERAL PLANT							
DEPRECIATION ON DISALLOWED COSTS		P101P	0	0	0	0	0	0
	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0
AMORTIZATION EXPENSE								
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	0	0	0	0	0	0
	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0
	TOTAL DEPRECIATION & AMORTIZATION EXP		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		TOTALS	* * PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
	ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
** * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * **								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
FICA	LABOR	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0
STATE TAXES								
AD VALOREM TAXES								
JIM BRIDGER STATION	L 20	888,672	369,243	519,429				
VALMY	L 20	630,238	344,964	485,274				
BOARDMAN	L 20	296,460	123,179	173,281				
OTHER-PRODUCTION PLANT	L 24	3,481,763	1,569,175	1,912,587				
OTHER-TRANSMISSION PLANT	L 63	5,399,595			0	5,399,559	0	36
OTHER-DISTRIBUTION PLANT	D3602N	3,496,934						
OTHER-GENERAL PLANT	L 108	1,343,183	298,283	363,562	0	231,181	0	2
LICENSES - HYDRO PROJECTS	L 21	2,945	1,224	1,721				
REGULATORY COMMISSION FEES								
STATE OF IDAHO	P101P	1,670,843	371,047	452,250	0	287,575	0	2
STATE OF OREGON	DIRECT	0						
STATE OF NEVADA	DIRECT	0						
FRANCHISE TAXES								
STATE OF OREGON	DIRECT	0						
STATE OF NEVADA	DIRECT	0						
OTHER STATE TAXES								
UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0	0
HYDRO GENERATION TAX	DIRECT	1,617,996						
IRRIGATION-PIC	DIRECT	300,374						
TOTAL TAXES OTHER THAN INCOME		19,329,004	3,077,115	3,908,105	0	5,918,315	0	40

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
		* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
FICA	LABOR	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0
STATE TAXES								
AD VALOREM TAXES								
JIM BRIDGER STATION	L 20							
VALMY	L 20							
BOARDMAN	L 20							
OTHER-PRODUCTION PLANT	L 24							
OTHER-TRANSMISSION PLANT	L 63							
OTHER-DISTRIBUTION PLANT	D3602N	248,709	169,270	96,252	164,866	165,109	13,728	8,161
OTHER-GENERAL PLANT	L 108	31,306	21,307	12,115	20,752	20,783	1,726	1,027
LICENSES - HYDRO PROJECTS	L 21							
REGULATORY COMMISSION FEES								
STATE OF IDAHO	P101P	38,943	26,504	15,071	25,814	25,853	2,149	1,278
STATE OF OREGON	DIRECT							
STATE OF NEVADA	DIRECT							
FRANCHISE TAXES								
STATE OF OREGON	DIRECT							
STATE OF NEVADA	DIRECT							
OTHER STATE TAXES								
UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0	0
HYDRO GENERATION TAX	DIRECT							
IRRIGATION-PIC	DIRECT							
TOTAL TAXES OTHER THAN INCOME		318,957	217,081	123,438	211,432	211,744	17,605	10,466

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
	ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***									
TAXES OTHER THAN INCOME									
FEDERAL TAXES									
FICA	LABOR	0	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0	0
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	L 20								
VALMY	L 20								
BOARDMAN	L 20								
OTHER PRODUCTION PLANT	L 24								
OTHER-TRANSMISSION PLANT	L 63								
OTHER-DISTRIBUTION PLANT	D3602N								
OTHER-GENERAL PLANT	L 108	0	0	0	0	0	0	0	0
LICENSES - HYDRO PROJECTS	L 21								
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P	0	0	0	0	0	0	0	0
STATE OF OREGON	DIRECT								
STATE OF NEVADA	DIRECT								
FRANCHISE TAXES									
STATE OF OREGON	DIRECT								
STATE OF NEVADA	DIRECT								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0	0	0
HYDRO GENERATION TAX	DIRECT								
IRRIGATION-PIC	DIRECT								
TOTAL TAXES OTHER THAN INCOME		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				MISCELLANEOUS			INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
**** * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * ****							
TAXES OTHER THAN INCOME							
FEDERAL TAXES							
FICA	LABOR	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0
STATE TAXES							
AD VALOREM TAXES							
JIM BRIDGER STATION	L 20						
VALMY	L 20						
BOARDMAN	L 20						
OTHER-PRODUCTION PLANT	L 24						
OTHER-TRANSMISSION PLANT	L 63						
OTHER-DISTRIBUTION PLANT	D3602N						
OTHER-GENERAL PLANT	L 108	0	0	0	0	0	0
LICENSES - HYDRO PROJECTS	L 21						
REGULATORY COMMISSION FEES							
STATE OF IDAHO	P101P	0	0	0	0	0	0
STATE OF OREGON	DIRECT					0	
STATE OF NEVADA	DIRECT					0	
FRANCHISE TAXES							
STATE OF OREGON	DIRECT					0	
STATE OF NEVADA	DIRECT					0	
OTHER STATE TAXES							
UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0
HYDRO GENERATION TAX	DIRECT		1,617,996				
IRRIGATION-PIC	DIRECT		300,374				
TOTAL TAXES OTHER THAN INCOME		0	1,918,370	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***									
REGULATORY DEBITS/CREDIS		LABOR	19,944	3,083	3,137	0	2,404	0	0
*** TABLE 9 - INCOME TAXES ***									
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	(7,392,940)	(1,653,252)	(2,015,064)	0	(1,281,334)	0	(9)
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	1,601,936	358,234	436,633	0	277,645	0	2
SUMMARY OF INCOME TAXES									
TOTAL FEDERAL INCOME TAX		DIRECT	44,012,228						
STATE INCOME TAXES									
	STATE OF IDAHO	DIRECT	4,133,916						
	STATE OF OREGON	DIRECT	432,656						
	OTHER STATES	DIRECT	156,029						
	TOTAL STATE INCOME TAXES		4,722,601						
TOTAL OPERATING EXPENSES			564,461,044						
NET OPERATING INCOME			106,462,185						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***									
REGULATORY DEBITS/CREDIS		LABOR	153	296	168	99	1,507	125	187
*** TABLE 9 - INCOME TAXES ***									
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	(173,514)	(118,093)	(67,151)	(115,020)	(115,190)	(9,577)	(5,693)
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	37,598	25,589	14,551	24,923	24,960	2,075	1,234
SUMMARY OF INCOME TAXES									
TOTAL FEDERAL INCOME TAX		DIRECT							
STATE INCOME TAXES									
	STATE OF IDAHO	DIRECT							
	STATE OF OREGON	DIRECT							
	OTHER STATES	DIRECT							
	TOTAL STATE INCOME TAXES								
TOTAL OPERATING EXPENSES									
NET OPERATING INCOME									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
620	***TABLE 8 - REGULATORY DEBITS/CREDITS ***									
621										
622	REGULATORY DEBITS/CREDIS	LABOR	1,414	2,123	0	0	811	0	0	0
623										
624	***TABLE 9 - INCOME TAXES ***									
625										
626	410/411 NET PROVISION FOR DEFER INC TAXES	P111P	0	0	0	0	0	0	0	0
627										
628	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	0	0	0	0	0	0	0	0
629										
630	SUMMARY OF INCOME TAXES									
631										
632	TOTAL FEDERAL INCOME TAX	DIRECT								
633										
634	STATE INCOME TAXES									
635	STATE OF IDAHO	DIRECT								
636	STATE OF OREGON	DIRECT								
637	OTHER STATES	DIRECT								
638	TOTAL STATE INCOME TAXES									
639										
640	TOTAL OPERATING EXPENSES									
641										
642	NET OPERATING INCOME									
643										
644										

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***								
REGULATORY DEBITS/CREDIS		LABOR	0	0	0	0	0	0
*** TABLE 9 - INCOME TAXES ***								
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	0	0	0	0	0	0
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	0	0	0	0	0	0
SUMMARY OF INCOME TAXES								
TOTAL FEDERAL INCOME TAX		DIRECT						44,012,228
STATE INCOME TAXES								
	STATE OF IDAHO	DIRECT						4,133,916
	STATE OF OREGON	DIRECT						432,656
	OTHER STATES	DIRECT						156,029
	TOTAL STATE INCOME TAXES							
TOTAL OPERATING EXPENSES								
NET OPERATING INCOME								

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
645	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
646	STEAM POWER GENERATION								
647	OPERATION								
648	500 / SUPERVISION & ENGINEERING	L 660	146,737	60,969	85,768				
649	501 / FUEL	PI-S	0	0	0				
650	502 / STEAM EXPENSES								
651	LABOR	PI-S	0	0	0				
652	OTHER	PI-S	0	0	0				
653	TOTAL ACCOUNT 502		0						
654	505 / ELECTRIC EXPENSES								
655	LABOR	PI-S	15,017	6,239	8,777				
656	OTHER	PI-S	0						
657	TOTAL ACCOUNT 505		0						
658	506 / MISCELLANEOUS EXPENSES	PI-S	0	0	0				
659	507 / RENTS	PI-S	0	0	0				
660	STEAM OPERATION EXPENSES		161,753						
661									
662	MAINTENANCE								
663	510 / SUPERVISION & ENGINEERING	L 674	0	0	0				
664	511 / STRUCTURES	PI-S	0	0	0				
665	512 / BOILER PLANT								
666	LABOR	PI-S	0	0	0				
667	OTHER	PI-S	0	0	0				
668	TOTAL ACCOUNT 512		0						
669	513 / ELECTRIC PLANT								
670	LABOR	PI-S	0	0	0				
671	OTHER	PI-S	0	0	0				
672	TOTAL ACCOUNT 513		0						
673	514 / MISCELLANEOUS STEAM PLANT	PI-S	0	0	0				
674	STEAM MAINTENANCE EXPENSES		0						
675	TOTAL STEAM GENERATION EXPENSES		161,753						
676									
677	HYDRAULIC POWER GENERATION								
678	535-OP SUPERVISION & ENGINEERING	L 679-683	2,762,757	1,147,926	1,614,832				
679	536-OP WATER FOR POWER	PI-H	243,816	101,305	142,510				
680	537-OP HYDRAULIC EXPENSES	PI-H	2,619,881	1,088,561	1,531,321				
681	538-OP ELECTRIC EXPENSES	PI-H	821,447	341,311	480,136				
682	539-OP MISCELLANEOUS EXPENSES	PI-H	973,349	404,427	568,923				
683	540-OP RENTS		0						
684	TOTAL HYDRAULIC OPERATION EXPENSES		7,421,250						
685	541-MT SUPERVISION & ENGINEERING	L 686-689	941,927	391,371	550,556				
686	542-MT STRUCTURES	PI-H	543,750	225,928	317,822				
687	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	425,968	176,990	248,978				
688	544-MT ELECTRIC PLANT	PI-H	1,317,720	547,513	770,207				
689	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	1,490,796	619,426	871,370				
690	TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,720,161						
691	TOTAL HYDRAULIC GENERATION EXPENSES		12,141,412						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * *						
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
645	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
646	STEAM POWER GENERATION								
647	OPERATION								
648	500 / SUPERVISION & ENGINEERING	L 660							
649	501 / FUEL	PI-S							
650	502 / STEAM EXPENSES								
651	LABOR	PI-S							
652	OTHER	PI-S							
653	TOTAL ACCOUNT 502								
654	505 / ELECTRIC EXPENSES								
655	LABOR	PI-S							
656	OTHER	PI-S							
657	TOTAL ACCOUNT 505								
658	506 / MISCELLANEOUS EXPENSES	PI-S							
659	507 / RENTS	PI-S							
660	STEAM OPERATION EXPENSES								
661									
662	MAINTENANCE								
663	510 / SUPERVISION & ENGINEERING	L 674							
664	511 / STRUCTURES	PI-S							
665	512 / BOILER PLANT								
666	LABOR	PI-S							
667	OTHER	PI-S							
668	TOTAL ACCOUNT 512								
669	513 / ELECTRIC PLANT								
670	LABOR	PI-S							
671	OTHER	PI-S							
672	TOTAL ACCOUNT 513								
673	514 / MISCELLANEOUS STEAM PLANT	PI-S							
674	STEAM MAINTENANCE EXPENSES								
675	TOTAL STEAM GENERATION EXPENSES								
676									
677	HYDRAULIC POWER GENERATION								
678	535-OP SUPERVISION & ENGINEERING	L 679-683							
679	536-OP WATER FOR POWER	PI-H							
680	537-OP HYDRAULIC EXPENSES	PI-H							
681	538-OP ELECTRIC EXPENSES	PI-H							
682	539-OP MISCELLANEOUS EXPENSES	PI-H							
683	540-OP RENTS								
684	TOTAL HYDRAULIC OPERATION EXPENSES								
685	541-MT SUPERVISION & ENGINEERING	L 686-689							
686	542-MT STRUCTURES	PI-H							
687	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H							
688	544-MT ELECTRIC PLANT	PI-H							
689	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H							
690	TOTAL HYDRAULIC MAINTENANCE EXPENSES								
691	TOTAL HYDRAULIC GENERATION EXPENSES								

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
645	***TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***									
646	STEAM POWER GENERATION									
647	OPERATION									
648	500 / SUPERVISION & ENGINEERING	L 660								
649	501 / FUEL	PI-S								
650	502 / STEAM EXPENSES									
651	LABOR	PI-S								
652	OTHER	PI-S								
653	TOTAL ACCOUNT 502									
654	505 / ELECTRIC EXPENSES									
655	LABOR	PI-S								
656	OTHER	PI-S								
657	TOTAL ACCOUNT 505									
658	506 / MISCELLANEOUS EXPENSES	PI-S								
659	507 / RENTS	PI-S								
660	STEAM OPERATION EXPENSES									
661										
662	MAINTENANCE									
663	510 / SUPERVISION & ENGINEERING	L 674								
664	511 / STRUCTURES	PI-S								
665	512 / BOILER PLANT									
666	LABOR	PI-S								
667	OTHER	PI-S								
668	TOTAL ACCOUNT 512									
669	513 / ELECTRIC PLANT									
670	LABOR	PI-S								
671	OTHER	PI-S								
672	TOTAL ACCOUNT 513									
673	514 / MISCELLANEOUS STEAM PLANT	PI-S								
674	STEAM MAINTENANCE EXPENSES									
675	TOTAL STEAM GENERATION EXPENSES									
676										
677	HYDRAULIC POWER GENERATION									
678	535-OP SUPERVISION & ENGINEERING	L 679-683								
679	536-OP WATER FOR POWER	PI-H								
680	537-OP HYDRAULIC EXPENSES	PI-H								
681	538-OP ELECTRIC EXPENSES	PI-H								
682	539-OP MISCELLANEOUS EXPENSES	PI-H								
683	540-OP RENTS									
684	TOTAL HYDRAULIC OPERATION EXPENSES									
685	541-MT SUPERVISION & ENGINEERING	L 686-689								
686	542-MT STRUCTURES	PI-H								
687	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H								
688	544-MT ELECTRIC PLANT	PI-H								
689	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H								
690	TOTAL HYDRAULIC MAINTENANCE EXPENSES									
691	TOTAL HYDRAULIC GENERATION EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
645	**** * * TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR * * ******							
646	STEAM POWER GENERATION							
647	OPERATION							
648	500 / SUPERVISION & ENGINEERING	L 660						
649	501 / FUEL	PI-S						
650	502 / STEAM EXPENSES							
651	LABOR	PI-S						
652	OTHER	PI-S						
653	TOTAL ACCOUNT 502							
654	505 / ELECTRIC EXPENSES							
655	LABOR	PI-S						
656	OTHER	PI-S						
657	TOTAL ACCOUNT 505							
658	506 / MISCELLANEOUS EXPENSES	PI-S						
659	507 / RENTS	PI-S						
660	STEAM OPERATION EXPENSES							
661								
662	MAINTENANCE							
663	510 / SUPERVISION & ENGINEERING	L 674						
664	511 / STRUCTURES	PI-S						
665	512 / BOILER PLANT							
666	LABOR	PI-S						
667	OTHER	PI-S						
668	TOTAL ACCOUNT 512							
669	513 / ELECTRIC PLANT							
670	LABOR	PI-S						
671	OTHER	PI-S						
672	TOTAL ACCOUNT 513							
673	514 / MISCELLANEOUS STEAM PLANT	PI-S						
674	STEAM MAINTENANCE EXPENSES							
675	TOTAL STEAM GENERATION EXPENSES							
676								
677	HYDRAULIC POWER GENERATION							
678	535-OP SUPERVISION & ENGINEERING	L 679-683						
679	536-OP WATER FOR POWER	PI-H						
680	537-OP HYDRAULIC EXPENSES	PI-H						
681	538-OP ELECTRIC EXPENSES	PI-H						
682	539-OP MISCELLANEOUS EXPENSES	PI-H						
683	540-OP RENTS							
684	TOTAL HYDRAULIC OPERATION EXPENSES							
685	541-MT SUPERVISION & ENGINEERING	L 686-689						
686	542-MT STRUCTURES	PI-H						
687	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H						
688	544-MT ELECTRIC PLANT	PI-H						
689	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H						
690	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
691	TOTAL HYDRAULIC GENERATION EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
692	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
693									
694	OTHER POWER GENERATION								
695	546-OP SUPERVISION & ENGINEERING	L 696-698	255,591	255,591	0				
696	548-OP GENERATING EXPENSES	PI-O	110,674	110,674	0				
697	549-OP MISCELLANEOUS EXPENSES	PI-O	184,389	184,389	0				
698	550-OP RENTS	PI-O	0	0	0				
699	TOTAL OTHER POWER OPER EXPENSES		550,653						
700									
701	551-MT SUPERVISION & ENGINEERING	L 702-704	0	0	0				
702	552-MT STRUCTURES	PI-O	116,497	116,497	0				
703	553-MT GENERATING & ELECTRIC PLANT	PI-O	18,841	18,841	0				
704	554-MT MISCELLANEOUS EXPENSES	PI-O	149,002	149,002	0				
705	TOTAL OTHER POWER MAINT EXPENSES		284,340						
706	TOTAL OTHER POWER GEN EXPENSES		834,994						
707	555 PURCHASED POWER		0						
708	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	0	0	0				
709	557 OTHER EXPENSES	PI-O	1,333,460	1,333,460	0				
710	TOTAL OTHER POWER SUPPLY EXPENSES		1,333,460						
711									
712	TOTAL PRODUCTION EXPENSES		14,471,619						
713									
714	TRANSMISSION EXPENSES								
715	560-OP SUPERVISION & ENGINEERING	L 716-721	912,972	0	0	0	912,967	0	5
716	561-OP LOAD DISPATCHING	L 63	1,803,438			0	1,803,426	0	12
717	562-OP STATION EXPENSES	L 38-39	945,576			0	945,576	0	0
718	563-OP OVERHEAD LINE EXPENSES	L 44-55	266,325			0	266,321	0	4
719	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	0	0	0				
720	566-OP MISCELLANEOUS EXPENSES	L 63	114,408			0	114,407	0	1
721	567-OP RENTS	L 63	0			0	0	0	0
722	TOTAL TRANSMISSION OPERATION		4,042,719						
723	568-MT SUPERVISION & ENGINEERING	L 724-727	250,870			0	250,869	0	1
724	569-MT STRUCTURES	L 33-34	0			0	0	0	0
725	570-MT STATION EQUIPMENT	L 38-39	1,363,189			0	1,363,189	0	0
726	571-MT OVERHEAD LINES	L 44-55	451,783			0	451,777	0	6
727	573-MT MISCELLANEOUS PLANT	L 63	2,306			0	2,306	0	0
728	TOTAL TRANSMISSION MAINTENANCE		2,068,148						
729	TOTAL TRANSMISSION EXPENSES		6,110,867						

IDAHO POWER COMPANY
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ST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION - - - -				******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
692	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
693										
694	OTHER POWER GENERATION									
695	546-OP SUPERVISION & ENGINEERING	L 696-698								
696	548-OP GENERATING EXPENSES	PI-O								
697	549-OP MISCELLANEOUS EXPENSES	PI-O								
698	550-OP RENTS	PI-O								
699	TOTAL OTHER POWER OPER EXPENSES									
700										
701	551-MT SUPERVISION & ENGINEERING	L 702-704								
702	552-MT STRUCTURES	PI-O								
703	553-MT GENERATING & ELECTRIC PLANT	PI-O								
704	554-MT MISCELLANEOUS EXPENSES	PI-O								
705	TOTAL OTHER POWER MAINT EXPENSES									
706	TOTAL OTHER POWER GEN EXPENSES									
707	555 PURCHASED POWER									
708	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW								
709	557 OTHER EXPENSES	PI-O								
710	TOTAL OTHER POWER SUPPLY EXPENSES									
711										
712	TOTAL PRODUCTION EXPENSES									
713										
714	TRANSMISSION EXPENSES									
715	560-OP SUPERVISION & ENGINEERING	L 716-721								
716	561-OP LOAD DISPATCHING	L 63								
717	562-OP STATION EXPENSES	L 38-39								
718	563-OP OVERHEAD LINE EXPENSES	L 44-55								
719	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
720	566-OP MISCELLANEOUS EXPENSES	L 63								
721	567-OP RENTS	L 63								
722	TOTAL TRANSMISSION OPERATION									
723	568-MT SUPERVISION & ENGINEERING	L 724-727								
724	569-MT STRUCTURES	L 33-34								
725	570-MT STATION EQUIPMENT	L 38-39								
726	571-MT OVERHEAD LINES	L 44-55								
727	573-MT MISCELLANEOUS PLANT	L 63								
728	TOTAL TRANSMISSION MAINTENANCE									
729	TOTAL TRANSMISSION EXPENSES									

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			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
692	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
693									
694	OTHER POWER GENERATION								
695	546-OP	SUPERVISION & ENGINEERING	L 696-698						
696	548-OP	GENERATING EXPENSES	PI-O						
697	549-OP	MISCELLANEOUS EXPENSES	PI-O						
698	550-OP	RENTS	PI-O						
699		TOTAL OTHER POWER OPER EXPENSES							
700									
701	551-MT	SUPERVISION & ENGINEERING	L 702-704						
702	552-MT	STRUCTURES	PI-O						
703	553-MT	GENERATING & ELECTRIC PLANT	PI-O						
704	554-MT	MISCELLANEOUS EXPENSES	PI-O						
705		TOTAL OTHER POWER MAINT EXPENSES							
706		TOTAL OTHER POWER GEN EXPENSES							
707	555	PURCHASED POWER							
708	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW						
709	557	OTHER EXPENSES	PI-O						
710		TOTAL OTHER POWER SUPPLY EXPENSES							
711									
712		TOTAL PRODUCTION EXPENSES							
713									
714	TRANSMISSION EXPENSES								
715	560-OP	SUPERVISION & ENGINEERING	L 716-721						
716	561-OP	LOAD DISPATCHING	L 63						
717	562-OP	STATION EXPENSES	L 38-39						
718	563-OP	OVERHEAD LINE EXPENSES	L 44-55						
719	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
720	566-OP	MISCELLANEOUS EXPENSES	L 63						
721	567-OP	RENTS	L 63						
722		TOTAL TRANSMISSION OPERATION							
723	568-MT	SUPERVISION & ENGINEERING	L 724-727						
724	569-MT	STRUCTURES	L 33-34						
725	570-MT	STATION EQUIPMENT	L 38-39						
726	571-MT	OVERHEAD LINES	L 44-55						
727	573-MT	MISCELLANEOUS PLANT	L 63						
728		TOTAL TRANSMISSION MAINTENANCE							
729		TOTAL TRANSMISSION EXPENSES							

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
	DISTRIBUTION EXPENSES								
580-OP	SUPERVISION & ENGINEERING	L 734-742	2,167,116	0	0	0	0	0	
581-OP	LOAD DISPATCHING	D3601	1,790,279						
582-OP	STATION EXPENSES	L 78	462,647			0	0	0	0
583-OP	OVERHEAD LINE EXPENSES	L 83+84	1,567,381						
584-OP	UNDERGROUND LINE EXPENSES	L 85+86	480,716						
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	62,719						
586-OP	METER EXPENSES	DIRECT	2,566,597						
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT	379,880						
588-OP	MISCELLANEOUS EXPENSES	D3601	2,599,231			0	0	0	0
589-OP	RENTS	D3601	0			0	0	0	0
	TOTAL DISTRIBUTION OPERATION		12,076,566						
590-MT	SUPERVISION & ENGINEERING	L 746-753	38,319						
591-MT	STRUCTURES	L 73	0			0	0	0	0
592-MT	STATION EQUIPMENT	L 78	1,466,457			0	0	0	0
593-MT	OVERHEAD LINES	L 83+84	2,670,491						
594-MT	UNDERGROUND LINES	L 85+86	663,286						
595-MT	LINE TRANSFORMERS	L 87	38,177						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	218,218						
597-MT	METERS	DIRECT	447,051						
598-MT	MISCELLANEOUS PLANT	D3601	101,386						
	TOTAL DISTRIBUTION MAINTENANCE		5,643,384						
	TOTAL DISTRIBUTION EXPENSES		17,719,950						
	CUSTOMER ACCOUNTING EXPENSES								
901-OP	SUPERVISION	L 759-762	363,439						
902-OP	METER READING	DIRECT	3,449,319						
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT	5,176,569						
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT	0						
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 759-761	647						
	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,989,974						
	CUSTOMER SERVICES & INFORMATION EXPENSES								
907-OP	SUPERVISION	L 767-769	224,211	36,665	51,578				
908-OP	CUSTOMER ASSISTANCE	L 474	2,762,172	451,698	635,422				
909-OP	INFORMATION & INSTRUCTIONAL	L 475	0						
910-OP	MISCELLANEOUS EXPENSES	L 767-768	410,514	67,131	94,436				
	TOTAL CUST SERV & INFO EXPENSES		3,396,897						

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
	DISTRIBUTION EXPENSES								
580-OP	SUPERVISION & ENGINEERING	L 734-742	66,759	84,014	47,773	44,254	605,613	17,401	85,267
581-OP	LOAD DISPATCHING	D3601	124,503	84,736	48,183	82,532	82,653	6,872	4,085
582-OP	STATION EXPENSES	L 78							
583-OP	OVERHEAD LINE EXPENSES	L 83+84		102,057	58,032				
584-OP	UNDERGROUND LINE EXPENSES	L 85+86		74,349	42,277				
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						62,719	
586-OP	METER EXPENSES	DIRECT					2,566,597		
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT							379,880
588-OP	MISCELLANEOUS EXPENSES	D3601	180,761	123,025	69,956	119,824	120,001	9,977	5,931
589-OP	RENTS	D3601	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION OPERATION								
590-MT	SUPERVISION & ENGINEERING	L 746-753	119	1,923	1,093	32	3,088	1,494	2
591-MT	STRUCTURES	L 73							
592-MT	STATION EQUIPMENT	L 78							
593-MT	OVERHEAD LINES	L 83+84		173,883	98,875				
594-MT	UNDERGROUND LINES	L 85+86		102,586	58,333				
595-MT	LINE TRANSFORMERS	L 67	10,349						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						218,218	
597-MT	METERS	DIRECT					447,051		
598-MT	MISCELLANEOUS PLANT	D3601	7,051	4,799	2,729	4,674	4,681	389	231
	TOTAL DISTRIBUTION MAINTENANCE								
	TOTAL DISTRIBUTION EXPENSES								
	CUSTOMER ACCOUNTING EXPENSES								
901-OP	SUPERVISION	L 759-762							
902-OP	METER READING	DIRECT							
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT							
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT							
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 759-761							
	TOTAL CUSTOMER ACCOUNTING EXPENSES								
	CUSTOMER SERVICES & INFORMATION EXPENSES								
907-OP	SUPERVISION	L 767-769							
908-OP	CUSTOMER ASSISTANCE	L 474							
909-OP	INFORMATION & INSTRUCTIONAL	L 475							
910-OP	MISCELLANEOUS EXPENSES	L 767-768							
	TOTAL CUST SERV & INFO EXPENSES								

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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION - - - -				******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
	DISTRIBUTION EXPENSES									
580-OP	SUPERVISION & ENGINEERING	L 734-742								
581-OP	LOAD DISPATCHING	D3601								
582-OP	STATION EXPENSES	L 78								
583-OP	OVERHEAD LINE EXPENSES	L 83+84								
584-OP	UNDERGROUND LINE EXPENSES	L 85+86								
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
586-OP	METER EXPENSES	DIRECT								
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT								
588-OP	MISCELLANEOUS EXPENSES	D3601								
589-OP	RENTS	D3601								
	TOTAL DISTRIBUTION OPERATION									
590-MT	SUPERVISION & ENGINEERING	L 746-753								
591-MT	STRUCTURES	L 73								
592-MT	STATION EQUIPMENT	L 78								
593-MT	OVERHEAD LINES	L 83+84								
594-MT	UNDERGROUND LINES	L 85+86								
595-MT	LINE TRANSFORMERS	L 87								
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
597-MT	METERS	DIRECT								
598-MT	MISCELLANEOUS PLANT	D3601								
	TOTAL DISTRIBUTION MAINTENANCE									
	TOTAL DISTRIBUTION EXPENSES									
	CUSTOMER ACCOUNTING EXPENSES									
901-OP	SUPERVISION	L 759-762	145,332	218,107	0	0				
902-OP	METER READING	DIRECT	3,449,319							
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT		5,176,569						
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT			0					
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 759-761	259	388	0					
	TOTAL CUSTOMER ACCOUNTING EXPENSES									
	CUSTOMER SERVICES & INFORMATION EXPENSES									
907-OP	SUPERVISION	L 767-769					135,967	0	0	0
908-OP	CUSTOMER ASSISTANCE	L 474					1,675,052	0	0	0
909-OP	INFORMATION & INSTRUCTIONAL	L 475					0	0	0	0
910-OP	MISCELLANEOUS EXPENSES	L 767-768					248,946	0	0	0
	TOTAL CUST SERV & INFO EXPENSES									

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
					MISCELLANEOUS			INC TAXES & REVENUES
		ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR								
	DISTRIBUTION EXPENSES							
580-OP	SUPERVISION & ENGINEERING	L 734-742						
581-OP	LOAD DISPATCHING	D3601						
582-OP	STATION EXPENSES	L 78						
583-OP	OVERHEAD LINE EXPENSES	L 83+84						
584-OP	UNDERGROUND LINE EXPENSES	L 85+86						
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
586-OP	METER EXPENSES	DIRECT						
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT						
588-OP	MISCELLANEOUS EXPENSES	D3601						
589-OP	RENTS	D3601						
	TOTAL DISTRIBUTION OPERATION							
590-MT	SUPERVISION & ENGINEERING	L 746-753						
591-MT	STRUCTURES	L 73						
592-MT	STATION EQUIPMENT	L 78						
593-MT	OVERHEAD LINES	L 83+84						
594-MT	UNDERGROUND LINES	L 85+86						
595-MT	LINE TRANSFORMERS	L 87						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
597-MT	METERS	DIRECT						
598-MT	MISCELLANEOUS PLANT	D3601						
	TOTAL DISTRIBUTION MAINTENANCE							
	TOTAL DISTRIBUTION EXPENSES							
	CUSTOMER ACCOUNTING EXPENSES							
901-OP	SUPERVISION	L 759-762						
902-OP	METER READING	DIRECT						
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT						
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT						
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 759-761						
	TOTAL CUSTOMER ACCOUNTING EXPENSES							
	CUSTOMER SERVICES & INFORMATION EXPENSES							
907-OP	SUPERVISION	L 767-769						
908-OP	CUSTOMER ASSISTANCE	L 474						
909-OP	INFORMATION & INSTRUCTIONAL	L 475						
910-OP	MISCELLANEOUS EXPENSES	L 767-768						
	TOTAL CUST SERV & INFO EXPENSES							

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
772	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
773									
774	ADMINISTRATIVE & GENERAL EXPENSES								
775	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	25,578,290	3,954,074	4,023,065	0	3,083,585	0	14
776	921-OP OFFICE SUPPLIES	LABOR	1,512,179	233,763	237,842	0	182,300	0	1
777	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0
778	923-OP OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0
779	924-OP PROPERTY INSURANCE								
780	PRODUCTION - STEAM		0						
781	ALL RISK & MISCELLANEOUS	P101P	99,437	22,082	26,915	0	17,114	0	0
782	TOTAL ACCOUNT 924		99,437						
783									
784	925-OP INJURIES & DAMAGES	LABOR	84,017	12,988	13,215	0	10,129	0	0
785	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0
786	927-OP FRANCHISE REQUIREMENTS		0						
787	928-OP REGULATORY COMMISSION EXPENSES		0						
788	FERC ADMIN ASSESSMENTS		0						
789	FERC RATE CASE EXPENSE		0						
790	SEC EXPENSES		0						
791	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0
792	- OTHER	LABOR	0	0	0	0	0	0	0
793	OREGON PUC - RATE CASE		0						
794	-OTHER		0						
795	NEVADA PSC - RATE CASE		0						
796	-OTHER		0						
797	TOTAL ACCOUNT 928								
798									
799	929-OP DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
800	9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
801	9302-OP MISCELLANEOUS EXPENSES	LABOR	14,516	2,244	2,283	0	1,750	0	0
802	931-OP RENTS		0						
803	935-MT GENERAL PLANT MAINTENANCE	L 108	612,919	136,112	165,900	0	105,492	0	1
804	TOTAL ADMIN & GENERAL EXPENSES		27,901,357						
805	TOTAL OPER & MAINT EXPENSES		78,590,664	12,197,177	12,441,856	0	9,511,209	0	45
806									
807	TOTAL LABOR - RATIO (%)		1.0000	0.1552	0.1583	0.0000	0.1210	0.0000	0.0000

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

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		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
772	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
773									
774	ADMINISTRATIVE & GENERAL EXPENSES								
775	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	196,567	379,149	215,595	126,816	1,932,494	159,997	239,889
776	921-OP OFFICE SUPPLIES	LABOR	11,621	22,415	12,746	7,497	114,248	9,459	14,182
777	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0
778	923-OP OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0
779	924-OP PROPERTY INSURANCE								
780	PRODUCTION - STEAM								
781	ALL RISK & MISCELLANEOUS	P101P	2,318	1,577	897	1,536	1,539	128	76
782	TOTAL ACCOUNT 924								
783									
784	925-OP INJURIES & DAMAGES	LABOR	646	1,245	708	417	6,348	526	788
785	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0
786	927-OP FRANCHISE REQUIREMENTS								
787	928-OP REGULATORY COMMISSION EXPENSES								
788	FERC ADMIN ASSESSMENTS								
789	FERC RATE CASE EXPENSE								
790	SEC EXPENSES								
791	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0
792	- OTHER	LABOR	0	0	0	0	0	0	0
793	OREGON PUC - RATE CASE								
794	-OTHER								
795	NEVADA PSC - RATE CASE								
796	-OTHER								
797	TOTAL ACCOUNT 928								
798									
799	929-OP DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
800	9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
801	9302-OP MISCELLANEOUS EXPENSES	LABOR	112	215	122	72	1,097	91	136
802	931-OP RENTS								
803	935-MT GENERAL PLANT MAINTENANCE	L 108	14,285	9,723	5,529	9,470	9,484	788	469
804	TOTAL ADMIN & GENERAL EXPENSES								
805	TOTAL OPER & MAINT EXPENSES		615,091	1,165,698	662,848	397,123	5,894,892	488,059	730,937
806									
807	TOTAL LABOR - RATIO (%)		0.0078	0.0148	0.0084	0.0051	0.0750	0.0062	0.0093

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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,814,024	2,722,399	0	0	1,039,477	0	0	0
921-OP	OFFICE SUPPLIES	LABOR	107,244	160,947	0	0	61,454	0	0	0
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM									
	ALL RISK & MISCELLANEOUS	P101P	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 924									
925-OP	INJURIES & DAMAGES	LABOR	5,959	8,942	0	0	3,414	0	0	0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS									
928-OP	REGULATORY COMMISSION EXPENSES									
	FERC ADMIN ASSESSMENTS									
	FERC RATE CASE EXPENSE									
	SEC EXPENSES									
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0	0	0
	OREGON PUC - RATE CASE									
	-OTHER									
	NEVADA PSC - RATE CASE									
	-OTHER									
	TOTAL ACCOUNT 928									
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	1,029	1,545	0	0	590	0	0	0
931-OP	RENTS									
935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0	0	0
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL OPER & MAINT EXPENSES		5,523,166	8,288,898	0	0	3,164,901	0	0	0
	TOTAL LABOR - RATIO (%)		0.0703	0.1055	0.0000	0.0000	0.0403	0.0000	0.0000	0.0000

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
ADMINISTRATIVE & GENERAL EXPENSES								
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	0	0	0	0	0	0
921-OP	OFFICE SUPPLIES	LABOR	0	0	0	0	0	0
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE							
	PRODUCTION - STEAM							
	ALL RISK & MISCELLANEOUS	P101P	0	0	0	0	0	0
	TOTAL ACCOUNT 924							
925-OP	INJURIES & DAMAGES	LABOR	0	0	0	0	0	0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS							
928-OP	REGULATORY COMMISSION EXPENSES							
	FERC ADMIN ASSESSMENTS							
	FERC RATE CASE EXPENSE							
	SEC EXPENSES							
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0
	OREGON PUC - RATE CASE							
	-OTHER							
	NEVADA PSC - RATE CASE							
	-OTHER							
	TOTAL ACCOUNT 928							
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0
931-OP	RENTS							
935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0
	TOTAL ADMIN & GENERAL EXPENSES							
	TOTAL OPER & MAINT EXPENSES		0	0	0	0	0	0
	TOTAL LABOR - RATIO (%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		TOTALS	* * PRODUCTION FUNCTION *		---------- TRANSMISSION FUNCTION -			----------
	ALLOCATOR		DEMAND	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
808 *** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
809								
810 SYSTEM FUNCTIONALIZATION VECTORS								
811 KWH GENERATION - BY STEAM UNITS	KWH-S	100	0	100				
812 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	100	0	100				
813 KWH GENERATION - BY OTHER UNITS	KWH-O	100	0	100				
814 KWH GENERATION - BY OTHER	KWH-O	100	0	100				
815 KWH GENERATION - ANNUAL	KWH-T	400	0	400				
816 555.1 ($) PURCHASED POWER - CAPACITY	PP-KW	100	100	0				
817 555.2 ($) PURCHASED POWER - ENERGY	PP-KWH	100	0	100				
818 555.X ($) PURCHASED POWER - OTHER	PP-OT	0	0	0				
819 555.X ($) PURCHASED POWER - TOTAL	PP-T	200	100	100				
820								
821 PRODUCTION - STEAM INVESTMENT	PI-S	1	0.4155	0.5845				
822 PRODUCTION - HYDRAULIC INVESTMENT	PI-H	1	0.4155	0.5845				
823 PRODUCTION - OTHER INVESTMENT	PI-O	1	1	0				
824								
825 "P112P" NET TOTAL PLANT PLUS INTANGIBLE	P112P	3,195,555,043	714,490,354	870,855,742	0	553,757,286	0	3,738
826 "P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	3,119,497,697	697,600,174	850,269,166	0	540,666,752	0	3,650
827 "P101P" TOTAL PLANT LESS INTANGIBLE	P101P	3,141,329,231	697,600,174	850,269,166	0	540,666,752	0	3,650
828 "P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	3,217,386,577	714,490,354	870,855,742	0	553,757,286	0	3,738
829 "PTD" PLANT	P-PTD	2,936,306,104	652,070,349	794,775,191	0	505,379,401	0	3,411
830								
831 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	50,689,307	7,835,914	7,972,636	0	6,110,839	0	29
832 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	331,564,753	27,606,003	227,772,773	0	13,806,642	0	91
833 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	73,190,569	12,079,035	13,547,399	0	8,447,727	0	42
834								
835 DISTRIBUTION								
836 #360 LAND	D360	3,495,238						
837 #361 STRUCTURES & IMPROVEMENTS	D361	22,541,444						
838 #362 STATION EQUIPMENT	D362	153,870,357						
839 #360 NET PLANT	D360N	3,405,598						
840 #361 NET PLANT	D361N	18,206,588						
841 #362 NET PLANT	D362N	136,423,720						
842 #364 POLES, TOWERS, & FIXTURES	D364	174,150,497						
843 #365 OVERHEAD CONDUCTORS & DEVICES	D365	91,447,441						
844 #366 UNDERGROUN CONDUIT	D366	40,552,028						
845 #367 UNDERGROUND CONDUTORS & DEVICES	D367	146,788,304						
846 #368 LINE TRANSFORMERS	D368	252,450,483						
847 TOTAL DISTRIBUTION PLANT	D3601	984,077,752						
848 TOTAL NET DISTRIBUTION PLANT	D3602N	962,246,218						
849 MERCHANDISING REVENUE	M-REV	759,002,276		224,683				
850 MERCHANDISING EXPENSE	M-EXP	758,878,482		100,889				
851 CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV	23,088,773						

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * *

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
		* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
808 *** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
809								
810 SYSTEM FUNCTIONALIZATION VECTORS								
811 KWH GENERATION - BY STEAM UNITS	KWH-S							
812 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H							
813 KWH GENERATION - BY OTHER UNITS	KWH-O							
814 KWH GENERATION - BY OTHER	KWH-O							
815 KWH GENERATION - ANNUAL	KWH-T							
816 555.1 ($) PURCHASED POWER - CAPACITY	PP-KW							
817 555.2 ($) PURCHASED POWER - ENERGY	PP-KWH							
818 555.X ($) PURCHASED POWER - OTHER	PP-OT							
819 555.X ($) PURCHASED POWER - TOTAL	PP-T							
820								
821 PRODUCTION - STEAM INVESTMENT	PI-S							
822 PRODUCTION - HYDRAULIC INVESTMENT	PI-H							
823 PRODUCTION - OTHER INVESTMENT	PI-O							
824								
825 "P112P" NET TOTAL PLANT PLUS INTANGIBLE	P112P	74,988,003	51,036,494	29,020,752	49,708,553	49,781,806	4,139,045	2,460,486
826 "P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	73,215,326	49,830,017	28,334,717	48,533,468	48,604,990	4,041,200	2,402,322
827 "P101P" TOTAL PLANT LESS INTANGIBLE	P101P	73,215,326	49,830,017	28,334,717	48,533,468	48,604,990	4,041,200	2,402,322
828 "P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	74,988,003	51,036,494	29,020,752	49,708,553	49,781,806	4,139,045	2,460,486
829 "PTD" PLANT	P-PTD	68,436,828	46,577,794	26,485,413	45,365,865	45,432,719	3,777,446	2,245,531
830								
831 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	389,543	751,372	427,251	251,315	3,829,684	317,070	475,397
832 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	703,635	1,911,930	1,087,176	441,308	6,320,080	607,143	731,355
833 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	776,949	1,127,152	640,929	506,529	4,796,094	406,601	594,771
834								
835 DISTRIBUTION								
836 #360 LAND	D360							
837 #361 STRUCTURES & IMPROVEMENTS	D361							
838 #362 STATION EQUIPMENT	D362							
839 #360 NET PLANT	D360N							
840 #361 NET PLANT	D361N							
841 #362 NET PLANT	D362N							
842 #364 POLES, TOWERS, & FIXTURES	D364		8,550,304	4,861,938				
843 #365 OVERHEAD CONDUCTORS & DEVICES	D365		8,743,545	4,971,820				
844 #366 UNDERGROUN CONDUIT	D366		15,408,431	8,761,657				
845 #367 UNDERGROUND CONDUTORS & DEVICES	D367		13,875,514	7,889,998				
846 #368 LINE TRANSFORMERS	D368	68,436,828						
847 TOTAL DISTRIBUTION PLANT	D3601	68,436,828	46,577,794	26,485,413	45,365,865	45,432,719	3,777,446	2,245,531
848 TOTAL NET DISTRIBUTION PLANT	D3602N	68,436,828	46,577,794	26,485,413	45,365,865	45,432,719	3,777,446	2,245,531
849 MERCHANDISING REVENUE	M-REV	68,436,828	46,577,794	26,485,413	45,365,865		3,777,446	2,245,531
850 MERCHANDISING EXPENSE	M-EXP	68,436,828	46,577,794	26,485,413	45,365,865		3,777,446	2,245,531
851 CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV	693	2,587,998	1,471,607	6,322,399	(702)	117,565	(5,719)

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
	ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***									
SYSTEM FUNCTIONALIZATION VECTORS									
KWH GENERATION - BY STEAM UNITS	KWH-S								
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H								
KWH GENERATION - BY OTHER UNITS	KWH-O								
KWH GENERATION - BY OTHER	KWH-O								
KWH GENERATION - ANNUAL	KWH-T								
555.1 ($) PURCHASED POWER - CAPACITY	PP-KW								
555.2 ($) PURCHASED POWER - ENERGY	PP-KWH								
555.X ($) PURCHASED POWER - OTHER	PP-OT								
555.X ($) PURCHASED POWER - TOTAL	PP-T								
PRODUCTION - STEAM INVESTMENT	PI-S								
PRODUCTION - HYDRAULIC INVESTMENT	PI-H								
PRODUCTION - OTHER INVESTMENT	PI-O								
"P112P' NET TOTAL PLANT PLUS INTANGIBLE	P112P	0	0	0	0	0	0	0	0
"P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	0	0	0	0	0	0	0	0
"P101P" TOTAL PLANT LESS INTANGIBLE	P101P	0	0	0	0	0	0	0	0
"P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	0	0	0	0	0	0	0	0
"PTD" PLANT	P-PTD	0	0	0	0	0	0	0	0
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	3,594,909	5,395,065	0	0	2,059,965	0	0	0
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	4,843,777	10,375,826	2,565,227	0	5,729,690	0	0	0
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	4,423,769	6,638,976	0	0	2,534,921	0	0	0
DISTRIBUTION									
#360 LAND	D360								
#361 STRUCTURES & IMPROVEMENTS	D361								
#362 STATION EQUIPMENT	D362								
#360 NET PLANT	D360N								
#361 NET PLANT	D361N								
#362 NET PLANT	D362N								
#364 POLES, TOWERS, & FIXTURES	D364								
#365 OVERHEAD CONDUCTORS & DEVICES	D365								
#366 UNDERGROUN CONDUIT	D366								
#367 UNDERGROUND CONDUTORS & DEVICES	D367								
#368 LINE TRANSFORMERS	D368								
TOTAL DISTRIBUTION PLANT	D3601								
TOTAL NET DISTRIBUTION PLANT	D3602N								
MERCHANDISING REVENUE	M-REV								
MERCHANDISING EXPENSE	M-EXP								
CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
808 *** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***							
809							
810 SYSTEM FUNCTIONALIZATION VECTORS							
811 KWH GENERATION - BY STEAM UNITS	KWH-S						
812 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H						
813 KWH GENERATION - BY OTHER UNITS	KWH-O						
814 KWH GENERATION - BY OTHER	KWH-O						
815 KWH GENERATION - ANNUAL	KWH-T						
816 555.1 ($) PURCHASED POWER - CAPACITY	PP-KW						
817 555.2 ($) PURCHASED POWER - ENERGY	PP-KWH						
818 555.X ($) PURCHASED POWER - OTHER	PP-OT						
819 555.X ($) PURCHASED POWER - TOTAL	PP-T						
820							
821 PRODUCTION - STEAM INVESTMENT	PI-S						
822 PRODUCTION - HYDRAULIC INVESTMENT	PI-H						
823 PRODUCTION - OTHER INVESTMENT	PI-O						
824							
825 "P112P" NET TOTAL PLANT PLUS INTANGIBLE	P112P	0	0	0	0	0	0
826 "P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	0	0	0	0	0	0
827 "P101P" TOTAL PLANT LESS INTANGIBLE	P101P	0	0	0	0	0	0
828 "P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	0	0	0	0	0	0
829 "PTD" PLANT	P-PTD	0	0	0	0	0	0
830							
831 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	0	0	0	0	0	0
832 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	0	0	0	0	0	0
833 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	0	0	0	0	0	0
834							
835 DISTRIBUTION							
836 #360 LAND	D360						
837 #361 STRUCTURES & IMPROVEMENTS	D361						
838 #362 STATION EQUIPMENT	D362						
839 #360 NET PLANT	D360N						
840 #361 NET PLANT	D361N						
841 #362 NET PLANT	D362N						
842 #364 POLES, TOWERS, & FIXTURES	D364						
843 #365 OVERHEAD CONDUCTORS & DEVICES	D365						
844 #366 UNDERGROUN CONDUIT	D366						
845 #367 UNDERGROUND CONDUTORS & DEVICES	D367						
846 #368 LINE TRANSFORMERS	D368						
847 TOTAL DISTRIBUTION PLANT	D3601						
848 TOTAL NET DISTRIBUTION PLANT	D3602N						
849 MERCHANDISING REVENUE	M-REV						
850 MERCHANDISING EXPENSE	M-EXP						
851 CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV						