BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 40

MAGGIE BRILZ

CLASS COST-OF-SERVICE
UNIT COSTS

"TRADITIONAL STUDY"

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

****** RESIDENTIAL SERVICE - SCHEDULE 1 ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
FUNCTION	RETURN @ 1.931%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 2.562%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)	
PRODUCTION										
DEMAND - POWER SUPPLY	0	0	0	0	4,503,865,230	0.00000				
DEMAND - Summer	1,120,450	12,623,203	13,743,653	14,109,767	1,031,998,414	0.01367	0.01367			
DEMAND - Non-Summer	1,392,482	15,687,972	17,080,454	17,535,456	3,471,866,816	0.00505		0.00505		
ENERGY - POWER SUPPLY	0	0	0	0	4,503,865,230	0.00000				
ENERGY - Summer	721,894	25,814,783	26,536,677	26,772,561	1,031,998,414	0.02594	0.02594			
ENERGY - Non-Summer	2,108,440	75,397,362	77,505,802	78,194,747	3,471,866,816	0.02252		0.02252		
ENERGY - ANNUAL						0.0303				
TRANSMISSION										
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000				
DEMAND - TRANSMISSION	2,424,476	20,869,871	23,294,347	24,086,559	4,503,865,230	0.00535	0.00535	0.00535		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000				
DEMAND - DIRECT	0	0	0	0	0	0.00000				
DISTRIBUTION										
SUBSTATIONS - GENERAL	928,366	6,851,034	7,779,400	8,082,750	4,503,865,230	0.00179	0.00179	0.00179		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000				
LINES - PRIMARY DEMAND	1,044,063	13,223,262	14,267,324	14,608,478	4,503,865,230	0.00324	0.00324	0.00324		
LINES - PRIMARY CUSTOMER	1,285,189	16,277,179	17,562,368	17,982,312	4,142,109	4.34134			4.34134	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - PRIMARY DEMAND	121,276	850,675	971,951	1,011,579	4,503,865,230	0.00022	0.00022	0.00022		
LINE TRANS - PRIMARY CUST	149,285	1,047,139	1,196,424	1,245,204	4,142,109	0.30062			0.30062	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - SECOND DEMAND	508,514	3,566,910	4,075,424	4,241,584	4,503,865,230	0.00094	0.00094	0.00094		
LINE TRANS - SECOND CUSTOME	548,313	3,846,073	4,394,386	4,573,550	4,142,109	1.10416			1.10416	
LINES - SECONDARY DEMAND	368,826	3,790,403	4,159,229	4,279,745	4,503,865,230	0.00095	0.00095	0.00095		
LINES - SECONDARY CUSTOMEI	286,896	2,948,416	3,235,312	3,329,057	4,142,109	0.80371			0.80371	
SERVICES	198,267	2,953,469	3,151,736	3,216,521	4,142,109	0.77654			0.77654	
METERS	361,294	7,513,888	7,875,182	7,993,237	4,142,109	1.92975			1.92975	
STREET LIGHTS	0	0	0	0	0	0.00000				
INSTALL ON CUST PREMISES	266	1,151,771	1,152,037	1,152,124	4,142,109	0.27815			0.27815	
CUSTOMER ACCOUNTING										
METER READING	41	6,699,273	6,699,314	6,699,327	4,142,109	1.61737			1.61737	
CUSTOMER ACCOUNTS	71	14,239,016	14,239,087	14,239,110	4,142,109	3.43765			3.43765	
UNCOLLECTIBLES	0	1,848,416	1,848,416	1,848,416	4,142,109	0.44625			0.44625	
MISC	0	0	0	0	4,142,109	0.00000				
CONSUMER INFORMATION										
CUSTOMER ASSIST	27	6,936,000	6,936,027	6,936,036	4,142,109	1.67452			1.67452	
SALES EXPENSE	0	0	0	0	4,142,109	0.00000				
ADVERTISING	0	0	0	0	4,142,109	0.00000				
MISC	0	0	0	0	4,142,109	0.00000				10.16023
MISCELLANEOUS										
DEMAND	0	0	0	0	0	0.00000				
ENERGY	0	680,581	680,581	680,581	4,503,865,230	0.00015	0.000151	0.000151		
CUSTOMER	0	0	0	0	4,142,109	0.00000				
REVENUE	0	0	0	0	4,142,109	0.00000				
OTHER	0	0	0	0	4,503,865,230	0.00000				
SUBSTATION CIAC	(1,601)	(2,934)	(4,535)	(5,058)	4,142,109	(0.00122)			(0.0012)	
TOTALS	13,566,836	244,813,760	258,380,596	262,813,641			0.052269	0.040227	16.70884	

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

****** SMALL GENERAL SERVICE - SCHEDULE 7 ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FUNCTION	RETURN @ 3.081%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 3.311%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - POWER SUPPLY	0	0	0	0	296,650,388	0.00000			
DEMAND - Summer	140,760	999,652	1,140,412	1,150,905	73,305,165	0.01570	0.015700		
DEMAND - Non-Summer	132,164	938,604	1,070,768	1,080,621	223,345,223	0.00484		0.004838	
ENERGY - POWER SUPPLY	0	0	0	0	296,650,388	0.00000			
ENERGY - Summer	81,196	1,822,935	1,904,131	1,910,184	73,305,165	0.02606	0.026058		
ENERGY - Non-Summer	216,946	4,870,654	5,087,600	5,103,773	223,345,223	0.02285		0.022851	
ENERGY - ANNUAL						0.03117			
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	251,408	1,366,663	1,618,071	1,636,813	296,650,388	0.00552	0.005518	0.005518	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	92,950	433,732	526,682	533,611	296,650,388	0.00180	0.00180	0.0018	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	104,534	834,025	938,559	946,352	296,650,388	0.00319	0.00319	0.0032	
LINES - PRIMARY CUSTOMER	197,721	1,577,526	1,775,247	1,789,987	399,608	4.47936			4.479357
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	12,142	53,880	66,023	66,928	296,650,388	0.00023	0.00023	0.0002	
LINE TRANS - PRIMARY CUST	22,967	101,913	124,880	126,592	399,608	0.31679			0.316790
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	50,913	225,923	276,836	280,632	296,650,388	0.00095	0.00095	0.0009	
LINE TRANS - SECOND CUSTOME	84,356	374,319	458,675	464,964	399,608	1.16355			1.163549
LINES - SECONDARY DEMAND	36,928	239,361	276,289	279,042	296,650,388	0.00094	0.00094	0.0009	
LINES - SECONDARY CUSTOMEF	44,138	286,097	330,235	333,526	399,608	0.83463			0.834632
SERVICES	33,472	313,860	347,332	349,827	399,608	0.87543			0.87543
METERS	132,554	1,733,075	1,865,628	1,875,510	399,608	4.69337			4.69337
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	27	111,025	111,052	111,054	399,608	0.27791			0.27791
CUSTOMER ACCOUNTING									
METER READING	7	698,433	698,440	698,440	399,608	1.74781			1.74781
CUSTOMER ACCOUNTS	11	1,372,753	1,372,764	1,372,765	399,608	3.43528			3.43528
UNCOLLECTIBLES	0	54,070	54,070	54,070	399,608	0.13531			0.13531
MISC	0	0	0	0	399,608	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	4	668,694	668,698	668,699	399,608	1.67339			1.67339
SALES EXPENSE	0	0	0	0	399,608	0.00000			
ADVERTISING	0	0	0	0	399,608	0.00000			
MISC	0	0	0	0	399,608	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	44,827	44,827	44,827	296,650,388	0.00015	0.000151	0.000151	
CUSTOMER	0	0	0	0	399,608	0.00000			
REVENUE	0	0	0	0	399,608	0.00000			
OTHER	0	0	0	0	296,650,388	0.00000			
SUBSTATION CIAC	(11,967)	(14,242)	(26,209)	(27,101)	399,608	(0.06782)			(0.06782)
TOTALS	1,623,230	19,107,779	20,731,009	20,852,018			0.054528	0.040460	19.565000

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

****** LARGE GENERAL SERVICE - SCHEDULE 9 SECONDARY ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
FUNCTION	RETURN @ -0.14%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 2.37%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KW)	NON-SUMMER ($/KW)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)	BASIC ($/KW)
PRODUCTION												
DEMAND - POWER SUPPLY					8,702,705	2.02164						
DEMAND - Summer	(49,498)	7,748,388	7,698,889	8,616,185	2,285,220	3.77040	3.77040					
DEMAND - Non-Summer	(51,575)	8,073,391	8,021,817	8,977,588	6,417,485	1.39893		1.39893				
ENERGY - POWER SUPPLY	0	0	0	0	2,819,547,471	0.00000						
ENERGY - Summer	(35,936)	18,185,578	18,149,643	18,815,594	741,288,946	0.02538			0.025382			
ENERGY - Non-Summer	(88,641)	44,857,760	44,769,119	46,411,799	2,078,258,525	0.02233				0.022332		
ENERGY - ANNUAL						0.02313						
TRANSMISSION												
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000						
DEMAND - TRANSMISSION	(94,238)	11,177,188	11,082,950	12,829,356	8,702,705	1.47418	1.47418	1.47418				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000						
DEMAND - DIRECT	0	0	0	0	0	0.00000						
DISTRIBUTION												
SUBSTATIONS - GENERAL	(32,465)	3,281,488	3,249,023	3,850,661	11,105,198	0.34674						0.34674
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000						
LINES - PRIMARY DEMAND	(36,511)	6,444,261	6,407,750	7,084,365	11,105,198	0.63793						0.63793
LINES - PRIMARY CUSTOMER	(4,442)	784,047	779,605	861,926	203,440	4.23676					4.23676	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - PRIMARY DEMAND	(4,241)	406,566	402,325	480,919	11,105,198	0.04331						0.04331
LINE TRANS - PRIMARY CUST	(516)	49,465	48,949	58,511	203,440	0.28761					0.28761	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - SECOND DEMAND	(17,783)	1,704,744	1,686,962	2,016,509	11,105,198	0.18158						0.18158
LINE TRANS - SECOND CUSTOME	(1,895)	181,683	179,787	214,909	203,440	1.05637					1.05637	
LINES - SECONDARY DEMAND	(12,898)	1,836,937	1,824,039	2,063,061	11,105,198	0.18577						0.18577
LINES - SECONDARY CUSTOMEI	(992)	141,230	140,238	158,615	203,440	0.77966					0.77966	
SERVICES	(863)	179,866	179,002	195,001	203,440	0.95852					0.95852	
METERS	(9,994)	2,923,565	2,913,572	3,098,771	203,440	15.23186					15.23186	
STREET LIGHTS	0	0	0	0	0	0.00000					0.00000	
INSTALL ON CUST PREMISES	(9)	57,003	56,993	57,166	203,440	0.28100					0.28100	
CUSTOMER ACCOUNTING												
METER READING	(0)	338,115	338,115	338,117	203,440	1.66200					1.66200	
CUSTOMER ACCOUNTS	(0)	702,318	702,318	702,322	203,440	3.45223					3.45223	
UNCOLLECTIBLES	0	150,880	150,880	150,880	203,440	0.74164					0.74164	
MISC	0	0	0	0	203,440	0.00000						
CONSUMER INFORMATION												
CUSTOMER ASSIST	(0)	342,103	342,103	342,105	203,440	1.68160					1.68160	
SALES EXPENSE	0	0	0	0	203,440	0.00000						
ADVERTISING	0	0	0	0	203,440	0.00000						
MISC	0	0	0	0	203,440	0.00000						
MISCELLANEOUS												
DEMAND	0	0	0	0	0	0.00000						
ENERGY	0	426,063	426,063	426,063	2,819,547,471	0.00015			0.000151	0.000151		
CUSTOMER	0	0	0	0	203,440	0.00000						
REVENUE	0	0	0	0	203,440	0.00000						
OTHER	0	0	0	0	2,819,547,471	0.00000						
SUBSTATION CIAC	201	(4,415)	(4,213)	(7,946)	11,105,198	(0.00072)						(0.00072)
TOTALS	(442,296)	109,988,224	109,545,928	117,742,477			5.24458	2.87311	0.025533	0.022483	30.3693	1.39462

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IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

****** LARGE GENERAL SERVICE - SCHEDULE 9 PRIMARY ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FUNCTION	RETURN @ -2.05%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ -0.37%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KW)	NON-SUMMER ($/KW)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)	BASIC ($/KW)	DIRECT ASSIGN
PRODUCTION													
DEMAND - POWER SUPPLY	0	0	0	0	800,969	0.00000							
DEMAND - Summer	(69,505)	723,572	654,067	711,167	205,760	3.45629	3.45629						
DEMAND - Non-Summer	(83,836)	872,762	788,927	857,799	595,209	1.44117		1.44117					
ENERGY - POWER SUPPLY	0	0	0	0	329,526,587	0.00000							
ENERGY - Summer	(58,377)	1,951,386	1,893,009	1,940,966	84,103,222	0.02308			0.023078				
ENERGY - Non-Summer	(154,826)	5,175,414	5,020,589	5,147,780	245,423,365	0.02098				0.020975			
ENERGY - ANNUAL						0.02151							
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(145,034)	1,147,575	1,002,541	1,121,688	800,969	1.40041	1.40041	1.40041					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	(14)	119	105	116	800,969	0.00015							0.00015
DISTRIBUTION													
SUBSTATIONS - GENERAL	(50,111)	338,660	288,549	329,716	961,158	0.34304						0.34304	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000							
LINES - PRIMARY DEMAND	(56,356)	660,781	604,424	650,722	961,158	0.67702						0.67702	
LINES - PRIMARY CUSTOMER	(484)	5,678	5,194	5,591	1,424	3.92654					3.92654		
LINES - SECONDARY DIRECT	(26,944)	224,926	197,982	220,116	961,158	0.22901							0.22901
LINE TRANS - PRIMARY DEMAND	(6,546)	41,993	35,447	40,825	961,158	0.04247						0.04247	
LINE TRANS - PRIMARY CUST	(56)	361	305	351	1,424	0.24634					0.24634		
LINE TRANS - SECOND DIRECT	(27,102)	173,855	146,753	169,018	961,158	0.17585							0.17585
LINE TRANS - SECOND DEMAND	0	0	0	0	961,158	0.00000							
LINE TRANS - SECOND CUSTOME	0	0	0	0	1,424	0.00000							
LINES - SECONDARY DEMAND	0	0	0	0	961,158	0.00000							
LINES - SECONDARY CUSTOMEF	0	0	0	0	1,424	0.00000							
SERVICES	(237)	3,282	3,044	3,239	1,424	2.27475							2.27475
METERS	(10,445)	202,290	191,845	200,426	1,424	140.74825					140.74825		
STREET LIGHTS	(85)	4,458	4,373	4,443	1,424	3.11978							3.11978
INSTALL ON CUST PREMISES	(6)	403	397	402	1,424	0.28252							0.28252
CUSTOMER ACCOUNTING													
METER READING	(4)	617,397	617,393	617,396	1,424	433.56459					433.56459		
CUSTOMER ACCOUNTS	(0)	30,613	30,613	30,613	1,424	21.49808					21.49808		
UNCOLLECTIBLES	0	0	0	0	1,424	0.00000							
MISC	0	0	0	0	1,424	0.00000							
CONSUMER INFORMATION													
CUSTOMER ASSIST	(0)	2,456	2,456	2,456	1,424	1.72462					1.72462		
SALES EXPENSE	0	0	0	0	1,424	0.00000							
ADVERTISING	0	0	0	0	1,424	0.00000							
MISC	0	0	0	0	1,424	0.00000							
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	49,795	49,795	49,795	329,526,587	0.00015			0.000151	0.000151			
CUSTOMER	0	0	0	0	1,424	0.00000							
REVENUE	0	0	0	0	1,424	0.00000							
OTHER	0	0	0	0	329,526,587	0.00000							
SUBSTATION CIAC	1,854	(2,865)	(1,011)	(2,534)	961,158	(0.00264)						(0.00264)	
TOTALS	(688,115)	12,224,909	11,536,794	12,102,092			4.85671	2.84159	0.023229	0.021126	601.70843	1.05990	6.08206

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M. BRILZ, IPC

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

****** LARGE POWER - SCHEDULE 19 PRIMARY ******

FUNCTION	(A) RETURN @ -3.97%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -1.16%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)	(L) BASIC ($/KW)	(M) DIRECT ASSIGN
PRODUCTION													
DEMAND - POWER SUPPLY	0	0	0	0	4,128,168	0.00000							
DEMAND - Summer	(825,778)	4,375,906	3,550,128	4,134,720	1,096,138	3.77208	3.77208						
DEMAND - Non-Summer	(992,043)	5,256,961	4,264,919	4,967,214	3,032,030	1.63825		1.63825					
ENERGY - POWER SUPPLY	0	0	0	0	2,056,658,504	0.00000							
ENERGY - Summer	(731,263)	12,579,634	11,848,371	12,366,053	521,030,867	0.02373			0.023734				
ENERGY - Non-Summer	(1,850,242)	31,829,007	29,978,765	31,288,604	1,535,627,637	0.02038				0.020375			
ENERGY - ANNUAL						0.02123							
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(1,723,824)	6,907,860	5,184,035	6,404,380	4,128,168	1.55139	1.55139	1.55139					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	0	0	0	0	0	0.00000							
DISTRIBUTION													
SUBSTATIONS - GENERAL	(519,477)	1,771,592	1,252,115	1,619,867	4,728,597	0.34257						0.34257	
SUBSTATIONS - DIRECT	(7,582)	16,712	9,129	14,497	4,728,597	0.00307							0.00307
LINES - PRIMARY DEMAND	(584,216)	3,493,038	2,908,823	3,322,406	4,728,597	0.70262						0.70262	
LINES - PRIMARY CUSTOMER	(830)	4,961	4,131	4,719	1,317	3.58307					3.58307		
LINES - SECONDARY DIRECT	(258,683)	1,094,873	836,190	1,019,319	4,728,597	0.21556							0.21556
LINE TRANS - PRIMARY DEMAND	(67,861)	219,383	151,521	199,562	4,728,597	0.04220						0.04220	
LINE TRANS - PRIMARY CUST	(96)	312	215	283	1,317	0.21522					0.21522		
LINE TRANS - SECOND DIRECT	(167,538)	541,614	374,076	492,681	4,728,597	0.10419							0.10419
LINE TRANS - SECOND DEMAND	(1,477)	4,775	3,298	4,344	4,728,597	0.00092							0.00092
LINE TRANS - SECOND CUSTOME	0	0	0	0	1,317	0.00000							
LINES - SECONDARY DEMAND	(1,071)	5,162	4,091	4,849	4,728,597	0.00103							0.00103
LINES - SECONDARY CUSTOMEF	0	0	0	0	1,317	0.00000							
SERVICES	(2,170)	15,325	13,155	14,691	1,317	11.15497							11.15497
METERS	(24,288)	241,208	216,920	234,114	1,317	177.76329					177.76329		
STREET LIGHTS	(193)	5,248	5,055	5,191	1,317	3.94177							3.94177
INSTALL ON CUST PREMISES	(3)	364	361	363	1,317	0.27588							0.27588
CUSTOMER ACCOUNTING													
METER READING	(7)	545,291	545,285	545,289	1,317	414.03903					414.03903		
CUSTOMER ACCOUNTS	(0)	27,038	27,038	27,038	1,317	20.52993					20.52993		
UNCOLLECTIBLES	0	0	0	0	1,317	0.00000							
MISC	0	0	0	0	1,317	0.00000							
CONSUMER INFORMATION													
CUSTOMER ASSIST	(0)	2,176	2,176	2,176	1,317	1.65249					1.65249		
SALES EXPENSE	0	0	0	0	1,317	0.00000							
ADVERTISING	0	0	0	0	1,317	0.00000							
MISC	0	0	0	0	1,317	0.00000							
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	310,782	310,782	310,782	2,056,658,504	0.00015			0.00015	0.00015			
CUSTOMER	0	0	0	0	1,317	0.00000							
REVENUE	0	0	0	0	1,317	0.00000							
OTHER	0	0	0	0	2,056,658,504	0.00000							
SUBSTATION CIAC	255,284	(182,399)	72,885	(107,838)	4,728,597	(0.02281)						(0.02281)	
TOTALS	(7,503,359)	69,066,825	61,563,466	66,875,308			5.32347	3.18963	0.02388	0.02053	617.78302	1.06459	15.69739

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CASE NO. IPC-E-05-28
M. BRILZ, IPC

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS

******IRRIGATION - SCHEDULE 24 SECONDARY******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FUNCTION	RETURN @ -1.99%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 6.37%	BILLING UNITS	UNIT COSTS ($/EACH)	DEMAND ($/KW)	ENERGY ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - POWER SUPPLY	0	0	0	15,843,405	4,830,215	3.28006	3.28006		
DEMAND - Summer	(919,170)	9,036,455	8,117,284	11,975,404	3,264,546	3.66832			
DEMAND - Non-Summer	(296,888)	2,918,734	2,621,846	3,868,001	1,565,669	2.47051			
ENERGY - POWER SUPPLY	0	0	0	0	1,574,100,117	0.00000			
ENERGY - Summer	(746,237)	25,037,592	24,291,354	27,423,606	1,265,935,807	0.02166			
ENERGY - Non-Summer	(326,735)	10,962,554	10,635,818	12,007,255	308,164,310	0.03896			
ENERGY - ANNUAL				39,430,862	1,574,100,117	0.02505		0.025050	
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	(997,388)	7,237,825	6,240,437	10,426,865	4,830,215	2.15868	2.15868		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	(656,597)	3,983,712	3,327,116	6,083,110	4,830,215	1.25939	1.25939		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	(738,424)	8,259,979	7,521,555	10,621,010	4,830,215	2.19887	2.19887		
LINES - PRIMARY CUSTOMER	(54,078)	604,918	550,840	777,828	171,759	4.52860			4.52860
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	(85,774)	490,064	404,290	764,316	4,830,215	0.15824	0.15824		
LINE TRANS - PRIMARY CUST	(6,282)	35,890	29,608	55,975	171,759	0.32589			0.32589
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	(359,652)	2,054,853	1,695,201	3,204,802	4,830,215	0.66349	0.66349		
LINE TRANS - SECOND CUSTOME	(23,072)	131,821	108,749	205,591	171,759	1.19697			1.19697
LINES - SECONDARY DEMAND	0	0	0	0	4,830,215	0.00000			
LINES - SECONDARY CUSTOMEI	0	0	0	0	171,759	0.00000			
SERVICES	(10,822)	144,444	133,622	179,048	171,759	1.04244			1.04244
METERS	(102,448)	1,952,793	1,850,345	2,280,360	171,759	13.27651			13.27651
STREET LIGHTS	0	0	0	0	4,830,215	0.00000			
INSTALL ON CUST PREMISES	(188)	47,047	46,858	47,648	171,759	0.27741			0.27741
CUSTOMER ACCOUNTING									
METER READING	(2)	355,529	355,527	355,536	171,759	2.06997			2.06997
CUSTOMER ACCOUNTS	(3)	580,240	580,237	580,250	171,759	3.37828			3.37828
UNCOLLECTIBLES	0	509,302	509,302	509,302	171,759	2.96522			2.96522
MISC	0	0	0	0	171,759	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	(1)	282,643	282,642	282,646	171,759	1.64560			1.64560
SALES EXPENSE	0	0	0	0	171,759	0.00000			
ADVERTISING	0	0	0	0	171,759	0.00000			
MISC	0	0	0	0	171,759	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	237,863	237,863	237,863	1,574,100,117	0.00015		0.000151	
CUSTOMER	0	0	0	0	171,759	0.00000			
REVENUE	0	0	0	0	171,759	0.00000			
OTHER	0	0	0	0	1,574,100,117	0.00000			
SUBSTATION CIAC	1,276	(887)	389	(4,968)	4,830,215	(0.00103)	(0.00103)		
TOTALS	(5,322,485)	74,863,369	69,540,884	91,881,446			9.71769	0.025201	30.7069

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