BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 42

MAGGIE BRILZ

ALLOCATION TO CLASSES

"NORMALIZED STUDY"

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** SUMMARY OF RESULTS ***	SOURCES & NOTES	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
RATE BASE									
ELECTRIC PLANT IN SERVICE	PAGE 2C	3,217,386,577	1,376,586,505	99,865,137	67,173,790	626,484,161	3,440,662	381,238,507	485,208,078
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,348,691,878	575,456,758	41,079,130	28,457,723	264,531,127	2,274,871	163,218,792	200,821,654
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	43,569,934	18,641,061	1,352,286	909,710	8,484,160	46,583	5,163,092	6,570,605
SUBSTATION CIAC	PAGE 2F	(21,871,134)	(82,927)	(388,425)	(90,236)	(148,859)	(67)	(6,425,862)	(64,024)
NET ELECTRIC PLANT IN SERVICE		1,803,253,631	782,405,759	57,045,296	37,716,121	353,320,016	1,119,140	206,430,761	277,751,795
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2G	16,699,918	10,860,663	965,326	127,448	2,127,536	1,311	670,833	1,813,841
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2H	205,530,223	88,370,542	6,412,724	4,311,250	40,209,494	221,068	24,460,836	31,090,299
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2I	(149,591)	(78,846)	(6,832)	(2,189)	(22,271)	(429)	(10,278)	(24,862)
WORKING CAPITAL	PAGE 2J	33,386,387	14,049,551	1,026,515	710,386	6,575,249	36,606	4,101,867	4,921,935
DEFERRED PROGRAMS	PAGE 2K	16,410,866	6,085,096	392,119	397,207	3,583,106	4,910	2,410,851	2,335,367
SUBSIDIARY RATE BASE	PAGE 2L	23,584,836	8,396,202	554,244	594,338	5,273,569	9,434	3,721,687	3,082,538
TOTAL RATE BASE		1,632,384,854	711,543,630	51,244,866	34,886,928	326,243,780	947,215	185,097,355	255,098,610
RETURN UNDER PRESENT RATES									
SALES REVENUES	PAGE 1	562,123,417	258,380,596	20,731,009	11,536,794	109,545,928	938,956	61,563,466	69,540,884
OTHER OPERATING REVENUES	PAGE 4A	108,799,813	40,862,730	2,584,517	3,031,348	21,619,526	111,871	19,239,860	13,248,376
TOTAL OPERATING REVENUES		670,923,230	299,243,326	23,315,526	14,568,142	131,165,454	1,050,827	80,803,326	82,789,260
OPERATING EXPENSES									
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	404,755,322	173,265,422	13,438,458	9,088,201	78,648,010	379,093	51,018,330	52,910,003
DEPRECIATION EXPENSE	PAGE 3D	89,326,916	39,073,342	2,934,068	1,833,820	17,198,213	93,965	10,395,564	13,227,249
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	8,086,033	3,463,617	251,374	168,819	1,574,557	4,289	958,148	1,219,391
TAXES OTHER THAN INCOME	PAGE 3F	19,329,004	8,044,960	560,834	424,712	3,905,940	8,223	2,446,743	2,828,546
REGULATORY DEBITS/CREDITS	PAGE 3G	19,944	10,317	946	405	3,136	39	1,743	2,494
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(7,392,940)	(3,182,338)	(231,027)	(155,071)	(1,446,386)	(3,940)	(879,858)	(1,118,279)
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	1,601,936	689,564	50,060	33,602	313,410	854	190,652	242,314
FEDERAL INCOME TAXES	PAGE 3J	44,012,228	22,085,501	1,789,680	900,015	8,782,360	161,165	4,728,004	3,822,088
STATE INCOME TAXES	PAGE 3K	4,722,601	2,369,819	192,036	96,573	942,365	17,293	507,324	410,118
TOTAL OPERATING EXPENSES		564,461,044	245,820,202	18,986,428	12,391,075	109,921,603	660,981	69,366,650	73,543,924
OPERATING INCOME		106,462,185	53,423,124	4,329,098	2,177,067	21,243,850	389,846	11,436,676	9,245,336
ADD: IERCO OPERATING INCOME	PAGE 1	6,061,133	2,157,763	142,437	152,741	1,355,269	2,424	956,447	792,190
CONSOLIDATED OPERATING INCOME		112,523,318	55,580,887	4,471,534	2,329,807	22,599,120	392,270	12,393,123	10,037,526
RATE OF RETURN UNDER PRESENT RATES		6.893%	7.811%	8.726%	6.678%	6.927%	41.413%	6.695%	3.935%
RATE OF RETURN INDEX		1.000	1.133	1.266	0.969	1.005	6.008	0.971	0.571

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 1 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** SUMMARY OF RESULTS ***	SOURCES & NOTES	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
RATE BASE								
ELECTRIC PLANT IN SERVICE	PAGE 2C	3,217,386,577	4,191,671	6,741,496	1,445,169	28,118,517	28,997,609	107,895,274
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,348,691,878	1,757,364	3,683,888	624,263	12,634,319	12,293,123	41,858,865
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	43,569,934	56,762	91,279	19,572	380,840	392,725	1,461,259
SUBSTATION CIAC	PAGE 2F	(21,871,134)	(171)	(225)	(51)	0	(70,288)	(14,599,998)
NET ELECTRIC PLANT IN SERVICE		1,803,253,631	2,377,375	2,966,104	801,283	15,103,357	16,241,473	49,975,152
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2G	16,699,918	27,358	101,321	3,751	(0)	532	(1)
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2H	205,530,223	268,969	432,840	92,803	1,808,813	1,784,835	6,065,750
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2I	(149,591)	(266)	(754)	(40)	(2)	(594)	(2,228)
WORKING CAPITAL	PAGE 2J	33,386,387	45,167	75,546	15,588	312,202	323,954	1,191,821
DEFERRED PROGRAMS	PAGE 2K	16,410,866	18,917	16,129	9,131	221,100	200,112	736,821
SUBSIDIARY RATE BASE	PAGE 2L	23,584,836	30,660	35,377	14,151	353,773	330,188	1,188,676
TOTAL RATE BASE		1,632,384,854	2,175,355	2,558,017	743,510	14,181,618	15,239,478	32,424,493
RETURN UNDER PRESENT RATES								
SALES REVENUES	PAGE 1	562,123,417	873,387	1,892,969	261,633	5,000,777	4,499,930	17,357,088
OTHER OPERATING REVENUES	PAGE 4A	108,799,813	127,334	143,031	56,737	1,376,306	1,798,029	4,600,149
TOTAL OPERATING REVENUES		670,923,230	1,000,721	2,036,000	318,370	6,377,083	6,297,959	21,957,237
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	404,755,322	556,688	1,444,354	195,018	4,359,575	4,174,452	15,277,719
DEPRECIATION EXPENSE	PAGE 3D	89,326,916	117,303	307,208	39,376	762,153	754,587	2,590,071
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	8,086,033	10,550	16,943	3,633	70,670	72,873	271,169
TAXES OTHER THAN INCOME	PAGE 3F	19,329,004	23,773	31,761	9,247	197,508	186,467	660,290
REGULATORY DEBITS/CREDITS	PAGE 3G	19,944	29	136	7	113	119	461
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(7,392,940)	(9,689)	(15,569)	(3,339)	(65,063)	(64,195)	(218,186)
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	1,601,936	2,100	3,374	723	14,098	13,910	47,277
FEDERAL INCOME TAXES	PAGE 3J	44,012,228	85,068	70,272	20,902	294,374	328,892	943,909
STATE INCOME TAXES	PAGE 3K	4,722,601	9,128	7,540	2,243	31,587	35,291	101,283
TOTAL OPERATING EXPENSES		564,461,044	794,949	1,866,018	267,810	5,665,015	5,502,395	19,673,993
OPERATING INCOME		106,462,185	205,772	169,982	50,560	712,068	795,563	2,283,243
ADD: IERCO OPERATING INCOME	PAGE 1	6,061,133	7,879	9,092	3,637	90,917	84,856	305,481
CONSOLIDATED OPERATING INCOME		112,523,318	213,651	179,073	54,197	802,985	880,419	2,588,725
RATE OF RETURN UNDER PRESENT RATES		689.319%	9.821%	7.000%	7.289%	5.662%	5.777%	7.984%
RATE OF RETURN INDEX		1.000	1.425	1.016	1.057	0.821	0.838	1.158

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 1 - PLANT IN SERVICE ***

	FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
58	PRODUCTION									
59	DEMAND - POWER SUPPLY	D10	714,490,354	0	0	0	0	0	0	0
60	DEMAND - Summer	D10S	0	123,035,239	8,145,190	7,430,700	71,877,730	0	44,012,606	85,881,741
61	DEMAND - Non-Summer	D10NS	0	153,686,875	8,716,782	9,002,578	80,237,267	0	51,014,611	28,436,716
62	ENERGY - POWER SUPPLY	E10	870,855,742	0	0	0	0	0	0	0
63	ENERGY - Summer	E10S	0	79,073,701	5,573,477	6,008,905	56,170,195	87,086	38,927,252	79,160,787
64	ENERGY - Non-Summer	E10NS	0	230,950,943	14,891,633	15,936,660	138,553,149	261,257	98,493,784	34,660,059
65			0							
66	TRANSMISSION		0							
67	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
68	DEMAND - TRANSMISSION	D13	553,757,286	221,502,915	13,290,175	13,013,296	119,113,192	0	74,701,858	77,858,274
69	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
70	DEMAND - DIRECT	DA3509	3,738	0	0	1,310	0	0	0	0
71			0							
72	DISTRIBUTION		0							
73	SUBSTATIONS - GENERAL	D20	179,420,476	69,464,893	4,339,941	3,769,386	34,622,608	100,062	20,023,647	46,467,223
74	SUBSTATIONS - DIRECT	DA3602	17,664,932	0	0	0	0	0	198,539	0
75	LINES - PRIMARY DEMAND	D20	257,277,294	99,608,139	6,223,194	5,405,054	49,646,568	143,482	28,712,607	66,630,975
76	LINES - PRIMARY CUSTOMER	C20	146,294,932	122,764,661	11,635,638	43,468	6,055,114	0	38,520	5,002,696
77	LINES - SECONDARY DIRECT	DA3647	14,858,161	0	0	2,125,939	0	530,663	10,555,602	0
78	LINE TRANS - PRIMARY DEMAND	D50	35,924,783	13,908,731	868,972	754,732	6,932,373	20,035	4,009,270	9,303,982
79	LINE TRANS - PRIMARY CUST	C50	20,427,818	17,142,181	1,652,663	6,070	845,503	0	5,379	698,549
80	LINE TRANS - SECOND DIRECT	DA368	13,400,469	0	0	2,924,439	0	0	9,349,331	0
81	LINE TRANS - SECOND DEMAND	D60	131,875,453	58,824,460	3,675,162	0	29,319,216	84,734	86,574	39,349,507
82	LINE TRANS - SECOND CUSTOMER	C60	74,988,003	62,962,119	6,070,125	0	3,105,477	0	0	2,565,725
83	LINES - SECONDARY DEMAND	D30	51,036,494	32,447,052	2,027,187	0	16,172,221	46,739	47,754	0
84	LINES - SECONDARY CUSTOMER	C30	29,020,752	25,229,917	2,432,395	0	1,244,414	0	0	0
85	SERVICES	CW369	49,708,553	40,499,694	4,284,658	45,575	2,516,503	0	215,380	2,140,916
86	METERS	CW370	49,781,806	25,357,089	5,829,920	688,892	10,008,809	316	828,435	6,963,328
87	STREET LIGHTS	DA373	4,139,045	0	0	14,089	0	0	16,638	0
88	INSTALL ON CUST PREMISES	DA371	2,460,486	127,895	8,024	2,698	63,823	2,166,290	720	87,601
89			0							
90	CUSTOMER ACCOUNTING		0							
91	METER READING	CW902	0	0	0	0	0	0	0	0
92	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
93	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
94	MISC	C10	0	0	0	0	0	0	0	0
95			0							
96	CONSUMER INFORMATION		0							
97	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
98	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
99	ADVERTISING	C10	0	0	0	0	0	0	0	0
100	MISC	C10	0	0	0	0	0	0	0	0
101			0							
102	MISCELLANEOUS		0							
103	DEMAND	D99U	0	0	0	0	0	0	0	0
104	ENERGY	E99U	0	0	0	0	0	0	0	0
105	CUSTOMER	C10	0	0	0	0	0	0	0	0
106	REVENUE	R02	0	0	0	0	0	0	0	0
107	OTHER	R01	0	0	0	0	0	0	0	0
108	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
109										
110	TOTALS	PAGE 2C	3,217,386,577	1,376,586,505	99,865,137	67,173,790	626,484,161	3,440,662	381,238,507	485,208,078

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 1 - PLANT IN SERVICE ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	714,490,354	0	0	0	0	0	0
DEMAND - Summer	D10S	0	285,796	0	142,898	3,358,105	2,857,961	12,217,785
DEMAND - Non-Summer	D10NS	0	357,245	0	214,347	4,929,983	4,072,595	14,575,603
ENERGY - POWER SUPPLY	E10	870,855,742	0	0	0	0	0	0
ENERGY - Summer	E10S	0	348,342	348,342	174,171	3,309,252	2,960,910	12,279,066
ENERGY - Non-Summer	E10NS	0	783,770	957,941	348,342	9,753,584	9,231,071	31,612,063
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	553,757,286	498,382	0	276,879	6,755,839	5,592,949	21,153,528
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,738	0	0	0	0	2,428	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	179,420,476	256,008	314,910	61,799	0	0	0
SUBSTATIONS - DIRECT	DA3602	17,664,932	0	0	0	0	1,472,066	15,994,328
LINES - PRIMARY DEMAND	D20	257,277,294	367,099	451,561	88,616	0	0	0
LINES - PRIMARY CUSTOMER	C20	146,294,932	487,689	44,175	22,971	0	0	0
LINES - SECONDARY DIRECT	DA3647	14,858,161	0	0	0	0	1,645,957	0
LINE TRANS - PRIMARY DEMAND	D50	35,924,783	51,260	63,053	12,374	0	0	0
LINE TRANS - PRIMARY CUST	C50	20,427,818	68,098	6,168	3,208	0	0	0
LINE TRANS - SECOND DIRECT	DA368	13,400,469	0	0	0	0	1,126,699	0
LINE TRANS - SECOND DEMAND	D60	131,875,453	216,793	266,673	52,333	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	74,988,003	250,120	22,656	11,781	0	0	0
LINES - SECONDARY DEMAND	D30	51,036,494	119,581	147,095	28,866	0	0	0
LINES - SECONDARY CUSTOMER	C30	29,020,752	100,227	9,079	4,721	0	0	0
SERVICES	CW369	49,708,553	0	0	0	0	5,826	0
METERS	CW370	49,781,806	821	947	1,732	11,754	26,862	62,901
STREET LIGHTS	DA373	4,139,045	0	4,108,319	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,460,486	440	577	131	0	2,287	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS		3,217,386,577	4,191,671	6,741,496	1,445,169	28,118,517	28,997,609	107,895,274

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 4 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - POWER SUPPLY	D10	320,967,335	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	55,270,575	3,659,028	3,338,060	32,289,314	0	19,771,588	38,580,274
DEMAND - Non-Summer	D10NS	0	69,040,074	3,915,801	4,044,188	36,044,632	0	22,917,068	12,774,500
ENERGY - POWER SUPPLY	E10	438,735,372	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	39,837,172	2,807,906	3,027,274	28,298,432	43,874	19,611,471	39,881,045
ENERGY - Non-Summer	E10NS	0	116,352,621	7,502,375	8,028,857	69,802,798	131,621	49,620,971	17,461,668
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	190,801,953	76,320,781	4,579,247	4,483,846	41,041,500	0	25,739,183	26,826,755
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,467	0	0	514	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	43,689,481	16,914,932	1,056,790	917,858	8,430,720	24,365	4,875,824	11,314,923
SUBSTATIONS - DIRECT	DA3602	452,240	0	0	0	0	0	5,083	0
LINES - PRIMARY DEMAND	D20	94,532,723	36,599,532	2,286,620	1,986,007	18,241,895	52,720	10,550,021	24,482,563
LINES - PRIMARY CUSTOMER	C20	53,753,901	45,108,053	4,348,830	15,972	2,224,862	0	14,154	1,838,166
LINES - SECONDARY DIRECT	DA3647	4,685,635	0	0	670,431	0	167,349	3,328,790	0
LINE TRANS - PRIMARY DEMAND	D50	17,285,304	6,692,223	418,108	363,141	3,335,530	9,640	1,929,071	4,476,636
LINE TRANS - PRIMARY CUST	C50	9,828,899	8,248,006	795,183	2,920	406,816	0	2,588	336,109
LINE TRANS - SECOND DIRECT	DA368	6,447,671	0	0	1,407,101	0	0	4,498,456	0
LINE TRANS - SECOND DEMAND	D60	63,452,223	26,303,545	1,768,314	0	14,107,019	40,770	41,655	18,933,119
LINE TRANS - SECOND CUSTOMER	C60	36,080,676	30,294,390	2,920,657	0	1,494,208	0	0	1,234,505
LINES - SECONDARY DEMAND	D30	15,646,696	9,947,571	621,492	0	4,958,056	14,329	14,640	0
LINES - SECONDARY CUSTOMER	C30	8,897,141	7,734,952	745,720	0	381,511	0	0	0
SERVICES	CW369	29,162,135	23,759,645	2,513,648	26,737	1,476,338	0	126,355	1,255,995
METERS	CW370	9,672,834	4,926,999	1,132,780	133,855	1,944,758	61	160,969	1,353,007
STREET LIGHTS	DA373	2,564,936	0	0	8,731	0	0	10,310	0
INSTALL ON CUST PREMISES	DA371	2,033,256	105,688	6,631	2,229	52,741	1,790,142	595	72,390
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,348,691,878	575,456,758	41,079,130	28,457,723	264,531,127	2,274,871	163,218,792	200,621,654

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	320,967,335	0	0	0	0	0	0
DEMAND - Summer	D10S	0	128,387	0	64,193	1,508,546	1,283,869	5,488,541
DEMAND - Non-Summer	D10NS	0	160,484	0	96,290	2,214,675	1,829,514	6,547,734
ENERGY - POWER SUPPLY	E10	438,735,372	0	0	0	0	0	0
ENERGY - Summer	E10S	0	175,494	175,494	87,747	1,667,194	1,491,700	6,186,169
ENERGY - Non-Summer	E10NS	0	394,862	482,609	175,494	4,913,836	4,650,595	15,926,094
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	190,801,953	171,722	0	95,401	2,327,784	1,927,100	7,288,635
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,467	0	0	0	0	953	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	43,689,481	62,339	76,682	15,048	0	0	0
SUBSTATIONS - DIRECT	DA3602	452,240	0	0	0	0	37,686	409,471
LINES - PRIMARY DEMAND	D20	94,532,723	134,885	165,919	32,561	0	0	0
LINES - PRIMARY CUSTOMER	C20	53,753,901	179,194	16,231	8,440	0	0	0
LINES - SECONDARY DIRECT	DA3647	4,685,635	0	0	0	0	519,065	0
LINE TRANS - PRIMARY DEMAND	D50	17,285,304	24,664	30,338	5,954	0	0	0
LINE TRANS - PRIMARY CUST	C50	9,828,899	32,766	2,968	1,543	0	0	0
LINE TRANS - SECOND DIRECT	DA368	6,447,671	0	0	0	0	542,114	0
LINE TRANS - SECOND DEMAND	D60	63,452,223	104,311	128,310	25,180	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	36,080,676	120,346	10,901	5,668	0	0	0
LINES - SECONDARY DEMAND	D30	15,646,696	36,661	45,096	8,850	0	0	0
LINES - SECONDARY CUSTOMER	C30	8,897,141	30,727	2,783	1,447	0	0	0
SERVICES	CW369	29,162,135	0	0	0	0	3,418	0
METERS	CW370	9,672,834	160	184	337	2,284	5,219	12,222
STREET LIGHTS	DA373	2,564,936	0	2,545,895	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,033,256	364	477	109	0	1,890	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,348,691,878	1,757,364	3,683,888	624,263	12,634,319	12,293,123	41,858,865

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 3 - AMORTIZATION RESERVE******

	FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
178	PRODUCTION									
179	DEMAND - POWER SUPPLY	D10	9,677,981	0	0	0	0	0	0	0
180	DEMAND - Summer	D10S	0	1,666,548	110,329	100,651	973,605	0	596,164	1,163,293
181	DEMAND - Non-Summer	D10NS	0	2,081,734	118,071	121,943	1,086,837	0	691,008	385,184
182	ENERGY - POWER SUPPLY	E10	11,796,938	0	0	0	0	0	0	0
183	ENERGY - Summer	E10S	0	1,071,162	75,500	81,399	760,903	1,180	527,323	1,072,342
184	ENERGY - Non-Summer	E10NS	0	3,128,548	201,728	215,884	1,876,893	3,539	1,334,234	469,518
185			0							
186	TRANSMISSION		0							
187	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
188	DEMAND - TRANSMISSION	D13	7,496,919	2,998,768	179,926	176,178	1,612,587	0	1,011,334	1,054,067
189	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
190	DEMAND - DIRECT	DA3509	51	0	0	18	0	0	0	0
191			0							
192	DISTRIBUTION		0							
193	SUBSTATIONS - GENERAL	D20	2,429,044	940,435	58,755	51,031	468,730	1,355	271,086	629,086
194	SUBSTATIONS - DIRECT	DA3602	239,153	0	0	0	0	0	2,668	0
195	LINES - PRIMARY DEMAND	D20	3,483,091	1,348,522	84,251	73,175	672,129	1,942	388,719	902,069
196	LINES - PRIMARY CUSTOMER	C20	1,980,581	1,662,022	160,234	588	81,976	0	521	67,728
197	LINES - SECONDARY DIRECT	DA3647	201,154	0	0	28,782	0	7,184	142,905	0
198	LINE TRANS - PRIMARY DEMAND	D50	486,360	188,300	11,764	10,218	93,852	271	54,279	125,960
199	LINE TRANS - PRIMARY CUST	C50	276,557	232,076	22,374	82	11,447	0	73	9,457
200	LINE TRANS - SECOND DIRECT	DA368	181,419	0	0	39,592	0	0	126,574	0
201	LINE TRANS - SECOND DEMAND	D60	1,785,366	796,382	49,755	0	396,932	1,147	1,172	532,724
202	LINE TRANS - SECOND CUSTOMER	C60	1,015,208	852,399	82,179	0	42,043	0	0	34,735
203	LINES - SECONDARY DEMAND	D30	690,946	439,277	27,445	0	218,944	633	647	0
204	LINES - SECONDARY CUSTOMER	C30	392,891	341,570	32,930	0	16,847	0	0	0
205	SERVICES	CW369	672,968	548,296	58,007	617	34,069	0	2,916	28,984
206	METERS	CW370	673,960	343,291	78,927	9,326	135,502	4	11,216	94,271
207	STREET LIGHTS	DA373	56,036	0	0	191	0	0	225	0
208	INSTALL ON CUST PREMISES	DA371	33,311	1,731	109	37	864	29,328	10	1,186
209			0							
210	CUSTOMER ACCOUNTING		0							
211	METER READING	CW902	0	0	0	0	0	0	0	0
212	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
213	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
214	MISC	C10	0	0	0	0	0	0	0	0
215			0							
216	CONSUMER INFORMATION		0							
217	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
218	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
219	ADVERTISING	C10	0	0	0	0	0	0	0	0
220	MISC	C10	0	0	0	0	0	0	0	0
221			0							
222	MISCELLANEOUS		0							
223	DEMAND	D99U	0	0	0	0	0	0	0	0
224	ENERGY	E99U	0	0	0	0	0	0	0	0
225	CUSTOMER	C10	0	0	0	0	0	0	0	0
226	REVENUE	R02	0	0	0	0	0	0	0	0
227	OTHER	R01	0	0	0	0	0	0	0	0
228	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
229										
230	TOTALS	PAGE 2E	43,569,934	18,641,061	1,352,286	909,710	8,484,160	46,583	5,163,092	6,570,605

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 7 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 3 - AMORTIZATION RESERVE****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	9,677,981	0	0	0	0	0	0
DEMAND - Summer	D10S	0	3,871	0	1,936	45,487	36,712	165,493
DEMAND - Non-Summer	D10NS	0	4,839	0	2,903	66,778	55,164	197,431
ENERGY - POWER SUPPLY	E10	11,796,938	0	0	0	0	0	0
ENERGY - Summer	E10S	0	4,719	4,719	2,359	44,828	40,110	166,337
ENERGY - Non-Summer	E10NS	0	10,617	12,977	4,719	132,126	125,048	428,229
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	7,496,919	6,747	0	3,748	91,462	75,719	286,382
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	51	0	0	0	0	33	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	2,429,044	3,466	4,263	837	0	0	0
SUBSTATIONS - DIRECT	DA3602	239,153	0	0	0	0	19,929	216,536
LINES - PRIMARY DEMAND	D20	3,483,091	4,970	6,113	1,200	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,980,581	6,602	598	311	0	0	0
LINES - SECONDARY DIRECT	DA3647	201,154	0	0	0	0	22,283	0
LINE TRANS - PRIMARY DEMAND	D50	486,360	694	854	168	0	0	0
LINE TRANS - PRIMARY CUST	C50	276,557	922	84	43	0	0	0
LINE TRANS - SECOND DIRECT	DA368	181,419	0	0	0	0	15,254	0
LINE TRANS - SECOND DEMAND	D60	1,785,366	2,935	3,610	708	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,015,208	3,386	307	159	0	0	0
LINES - SECONDARY DEMAND	D30	690,946	1,619	1,991	391	0	0	0
LINES - SECONDARY CUSTOMER	C30	392,891	1,357	123	64	0	0	0
SERVICES	CW369	672,968	0	0	0	0	79	0
METERS	CW370	673,960	11	13	23	159	364	852
STREET LIGHTS	DA373	56,036	0	55,620	0	0	0	0
INSTALL ON CUST PREMISES	DA371	33,311	6	8	2	0	31	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2E	43,569,934	56,762	91,279	19,572	380,840	392,725	1,461,259

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 4 - SUBSTATION CIAC ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION		0							
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(21,871,134)	(82,927)	(388,425)	(90,236)	(148,859)	(67)	(6,425,862)	(64,024)
TOTALS	PAGE 2F	(21,871,134)	(82,927)	(388,425)	(90,236)	(148,859)	(67)	(6,425,862)	(64,024)

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 9 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 4 - SUBSTATION CIAC ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(21,871,134)	(171)	(225)	(51)	0	(70,288)	(14,599,998)
TOTALS		(21,871,134)	(171)	(225)	(51)	0	(70,288)	(14,599,998)

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	5,806,717	2,248,143	140,457	121,991	1,120,517	3,238	648,040	1,503,853
LINES - PRIMARY CUSTOMER	C20	3,301,858	2,770,783	267,129	981	136,663	0	869	112,910
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	226	87	5	5	44	0	25	58
LINE TRANS - PRIMARY CUST	C50	128	107	10	0	5	0	0	4
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	881	393	25	0	196	1	1	263
LINE TRANS - SECOND CUSTOMER	C60	501	421	41	0	21	0	0	17
LINES - SECONDARY DEMAND	D30	1,871,878	1,190,068	74,352	0	593,152	1,714	1,751	0
LINES - SECONDARY CUSTOMER	C30	1,064,401	925,364	89,214	0	45,642	0	0	0
SERVICES	CW369	4,572,939	3,725,770	394,167	4,193	231,506	0	19,814	196,954
METERS	CW370	(508)	(259)	(59)	(7)	(102)	(0)	(8)	(71)
STREET LIGHTS	DA373	85,034	0	0	289	0	0	342	0
INSTALL ON CUST PREMISES	DA371	(4,137)	(215)	(13)	(5)	(107)	(3,642)	(1)	(147)
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2G	16,699,918	10,860,663	965,326	127,448	2,127,536	1,311	670,833	1,813,841

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 11 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	5,806,717	8,285	10,192	2,000	0	0	0
LINES - PRIMARY CUSTOMER	C20	3,301,858	11,007	997	518	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	226	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	128	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	881	1	2	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	501	2	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	1,871,878	4,386	5,395	1,059	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,064,401	3,676	333	173	0	0	0
SERVICES	CW369	4,572,939	0	0	0	0	536	0
METERS	CW370	(508)	(0)	(0)	(0)	(0)	(0)	(1)
STREET LIGHTS	DA373	85,034	0	84,403	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(4,137)	(1)	(1)	(0)	0	(4)	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2G	16,699,918	27,358	101,321	3,751	(0)	532	(1)

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	45,961,861	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	7,914,632	523,965	478,003	4,623,763	0	2,831,251	5,524,616
DEMAND - Non-Summer	D10NS	0	9,886,396	560,735	579,119	5,161,517	0	3,281,677	1,829,282
ENERGY - POWER SUPPLY	E10	56,020,561	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	5,086,667	358,532	386,542	3,613,326	5,602	2,504,119	5,092,269
ENERGY - Non-Summer	E10NS	0	14,856,653	957,952	1,025,176	8,912,871	16,806	6,335,925	2,229,618
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	35,622,196	14,248,878	854,933	837,122	7,662,334	0	4,805,434	5,008,481
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	240	0	0	84	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	11,069,751	4,285,793	267,762	232,561	2,136,120	6,174	1,235,404	2,866,900
SUBSTATIONS - DIRECT	DA3602	170,008	0	0	0	0	0	1,911	0
LINES - PRIMARY DEMAND	D20	16,550,179	6,407,610	400,327	347,697	3,193,673	9,230	1,847,030	4,286,249
LINES - PRIMARY CUSTOMER	C20	9,410,886	7,897,227	761,365	2,796	389,514	0	2,478	321,814
LINES - SECONDARY DIRECT	DA3647	955,798	0	0	136,758	0	34,137	679,023	0
LINE TRANS - PRIMARY DEMAND	D50	2,310,976	894,723	55,899	48,551	445,947	1,289	257,909	598,508
LINE TRANS - PRIMARY CUST	C50	1,314,084	1,102,725	106,313	390	54,390	0	346	44,936
LINE TRANS - SECOND DIRECT	DA368	862,028	0	0	188,124	0	0	601,425	0
LINE TRANS - SECOND DEMAND	D60	8,483,307	3,784,070	236,416	0	1,886,052	5,451	5,569	2,531,282
LINE TRANS - SECOND CUSTOMER	C60	4,823,841	4,050,238	390,480	0	199,770	0	0	165,048
LINES - SECONDARY DEMAND	D30	3,283,085	2,087,260	130,405	0	1,040,329	3,007	3,072	0
LINES - SECONDARY CUSTOMER	C30	1,866,852	1,622,995	156,472	0	80,051	0	0	0
SERVICES	CW369	3,197,660	2,605,271	275,624	2,932	161,882	0	13,855	137,721
METERS	CW370	3,202,373	1,631,175	375,028	44,315	643,848	20	53,292	447,938
STREET LIGHTS	DA373	266,257	0	0	906	0	0	1,070	0
INSTALL ON CUST PREMISES	DA371	158,279	8,227	516	174	4,106	139,353	46	5,635
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2H	205,530,223	88,370,542	6,412,724	4,311,250	40,209,494	221,068	24,460,836	31,090,299

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	45,961,861	0	0	0	0	0	0
DEMAND - Summer	D10S	0	18,385	0	9,192	216,021	183,847	785,948
DEMAND - Non-Summer	D10NS	0	22,981	0	13,789	317,137	261,983	937,622
ENERGY - POWER SUPPLY	E10	56,020,561	0	0	0	0	0	0
ENERGY - Summer	E10S	0	22,408	22,408	11,204	212,878	190,470	789,890
ENERGY - Non-Summer	E10NS	0	50,419	61,623	22,408	627,430	593,818	2,033,546
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	35,622,196	32,060	0	17,811	434,591	359,784	1,360,768
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	240	0	0	0	0	156	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	11,069,751	15,795	19,429	3,813	0	0	0
SUBSTATIONS - DIRECT	DA3602	170,008	0	0	0	0	14,167	153,930
LINES - PRIMARY DEMAND	D20	16,550,179	23,615	29,048	5,701	0	0	0
LINES - PRIMARY CUSTOMER	C20	9,410,886	31,372	2,842	1,478	0	0	0
LINES - SECONDARY DIRECT	DA3647	955,798	0	0	0	0	105,881	0
LINE TRANS - PRIMARY DEMAND	D50	2,310,976	3,297	4,056	796	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,314,084	4,381	397	206	0	0	0
LINE TRANS - SECOND DIRECT	DA368	862,028	0	0	0	0	72,478	0
LINE TRANS - SECOND DEMAND	D60	8,483,307	13,946	17,155	3,366	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	4,823,841	16,090	1,457	758	0	0	0
LINES - SECONDARY DEMAND	D30	3,283,085	7,692	9,462	1,857	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,866,852	6,447	584	304	0	0	0
SERVICES	CW369	3,197,660	0	0	0	0	375	0
METERS	CW370	3,202,373	53	61	111	756	1,728	4,046
STREET LIGHTS	DA373	266,257	0	264,281	0	0	0	0
INSTALL ON CUST PREMISES	DA371	158,279	28	37	8	0	147	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2H	205,530,223	268,969	432,840	92,803	1,808,813	1,784,835	6,065,750

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 14 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

***** TABLE 7 - ACQUISITION ADJUSTMENT *****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	(24,891)	(9,637)	(602)	(523)	(4,803)	(14)	(2,778)	(6,446)
SUBSTATIONS - DIRECT	DA3602	(2,451)	0	0	0	0	0	(28)	0
LINES - PRIMARY DEMAND	D20	(35,692)	(13,819)	(863)	(750)	(6,888)	(20)	(3,983)	(9,244)
LINES - PRIMARY CUSTOMER	C20	(20,296)	(17,031)	(1,642)	(6)	(840)	0	(5)	(694)
LINES - SECONDARY DIRECT	DA3647	(2,061)	0	0	(295)	0	(74)	(1,464)	0
LINE TRANS - PRIMARY DEMAND	D50	(4,984)	(1,930)	(121)	(105)	(962)	(3)	(556)	(1,291)
LINE TRANS - PRIMARY CUST	C50	(2,834)	(2,378)	(229)	(1)	(117)	0	(1)	(97)
LINE TRANS - SECOND DIRECT	DA368	(1,859)	0	0	(406)	0	0	(1,297)	0
LINE TRANS - SECOND DEMAND	D60	(18,295)	(8,161)	(510)	0	(4,067)	(12)	(12)	(5,459)
LINE TRANS - SECOND CUSTOMER	C60	(10,403)	(8,735)	(842)	0	(431)	0	0	(356)
LINES - SECONDARY DEMAND	D30	(7,080)	(4,501)	(281)	0	(2,244)	(6)	(7)	0
LINES - SECONDARY CUSTOMER	C30	(4,026)	(3,500)	(337)	0	(173)	0	0	0
SERVICES	CW369	(6,896)	(5,619)	(594)	(6)	(349)	0	(30)	(297)
METERS	CW370	(6,906)	(3,518)	(809)	(96)	(1,389)	(0)	(115)	(966)
STREET LIGHTS	DA373	(574)	0	0	(2)	0	0	(2)	0
INSTALL ON CUST PREMISES	DA371	(341)	(18)	(1)	(0)	(9)	(301)	(0)	(12)
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2I	(149,591)	(78,846)	(6,832)	(2,189)	(22,271)	(429)	(10,278)	(24,862)

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 15 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 7 - ACQUISITION ADJUSTMENT ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(24,891)	(36)	(44)	(9)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(2,451)	0	0	0	0	(204)	(2,219)
LINES - PRIMARY DEMAND	D20	(35,692)	(51)	(63)	(12)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(20,296)	(68)	(6)	(3)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(2,061)	0	0	0	0	(228)	0
LINE TRANS - PRIMARY DEMAND	D50	(4,984)	(7)	(9)	(2)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(2,834)	(9)	(1)	(0)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(1,859)	0	0	0	0	(156)	0
LINE TRANS - SECOND DEMAND	D60	(18,295)	(30)	(37)	(7)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(10,403)	(35)	(3)	(2)	0	0	0
LINES - SECONDARY DEMAND	D30	(7,080)	(17)	(20)	(4)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(4,026)	(14)	(1)	(1)	0	0	0
SERVICES	CW369	(6,896)	0	0	0	0	(1)	0
METERS	CW370	(6,906)	(0)	(0)	(0)	(2)	(4)	(9)
STREET LIGHTS	DA373	(574)	0	(570)	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(341)	(0)	(0)	(0)	0	(0)	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2I	(149,591)	(266)	(754)	(40)	(2)	(594)	(2,228)

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 8 - WORKING CAPITAL ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	4,661,805	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	802,763	53,145	48,483	468,978	0	287,167	560,349
DEMAND - Non-Summer	D10NS	0	1,002,754	56,874	58,739	523,521	0	332,853	185,540
ENERGY - POWER SUPPLY	E10	14,060,193	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,276,665	89,985	97,015	906,882	1,406	628,491	1,278,072
ENERGY - Non-Summer	E10NS	0	3,728,763	240,429	257,302	2,236,977	4,218	1,590,208	559,596
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,861,030	1,544,412	92,665	90,734	830,507	0	520,853	542,861
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	26	0	0	9	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	1,797,622	695,972	43,482	37,766	346,886	1,003	200,618	465,557
SUBSTATIONS - DIRECT	DA3602	176,986	0	0	0	0	0	1,989	0
LINES - PRIMARY DEMAND	D20	2,577,673	997,979	62,350	54,153	497,411	1,438	287,673	667,579
LINES - PRIMARY CUSTOMER	C20	1,465,736	1,229,985	118,582	436	60,666	0	386	50,122
LINES - SECONDARY DIRECT	DA3647	148,865	0	0	21,300	0	5,317	105,757	0
LINE TRANS - PRIMARY DEMAND	D50	359,932	139,352	8,706	7,562	69,456	201	40,169	93,217
LINE TRANS - PRIMARY CUST	C50	204,667	171,748	16,558	61	8,471	0	54	6,999
LINE TRANS - SECOND DIRECT	DA368	134,260	0	0	29,300	0	0	93,671	0
LINE TRANS - SECOND DEMAND	D60	1,321,266	589,365	36,822	0	293,751	849	867	394,245
LINE TRANS - SECOND CUSTOMER	C60	751,308	630,820	60,817	0	31,114	0	0	25,706
LINES - SECONDARY DEMAND	D30	511,337	325,089	20,310	0	162,030	468	478	0
LINES - SECONDARY CUSTOMER	C30	290,760	252,780	24,370	0	12,468	0	0	0
SERVICES	CW369	498,032	405,768	42,928	457	25,213	0	2,158	21,450
METERS	CW370	498,766	254,054	58,410	6,902	100,279	3	8,300	69,766
STREET LIGHTS	DA373	41,469	0	0	141	0	0	167	0
INSTALL ON CUST PREMISES	DA371	24,652	1,281	80	27	639	21,704	7	878
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2J	33,386,387	14,049,551	1,026,515	710,386	6,575,249	36,606	4,101,867	4,921,935

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 8 - WORKING CAPITAL ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	4,661,805	0	0	0	0	0	0
DEMAND - Summer	D10S	0	1,865	0	932	21,910	18,647	79,717
DEMAND - Non-Summer	D10NS	0	2,331	0	1,399	32,166	26,572	95,101
ENERGY - POWER SUPPLY	E10	14,060,193	0	0	0	0	0	0
ENERGY - Summer	E10S	0	5,624	5,624	2,812	53,429	47,805	198,249
ENERGY - Non-Summer	E10NS	0	12,654	15,466	5,624	157,474	149,038	510,385
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,861,030	3,475	0	1,931	47,105	38,996	147,491
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	26	0	0	0	0	17	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,797,622	2,565	3,155	619	0	0	0
SUBSTATIONS - DIRECT	DA3602	176,986	0	0	0	0	14,749	160,248
LINES - PRIMARY DEMAND	D20	2,577,673	3,678	4,524	888	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,465,736	4,886	443	230	0	0	0
LINES - SECONDARY DIRECT	DA3647	148,865	0	0	0	0	16,491	0
LINE TRANS - PRIMARY DEMAND	D50	359,932	514	632	124	0	0	0
LINE TRANS - PRIMARY CUST	C50	204,667	682	62	32	0	0	0
LINE TRANS - SECOND DIRECT	DA368	134,260	0	0	0	0	11,288	0
LINE TRANS - SECOND DEMAND	D60	1,321,266	2,172	2,672	524	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	751,308	2,506	227	118	0	0	0
LINES - SECONDARY DEMAND	D30	511,337	1,198	1,474	289	0	0	0
LINES - SECONDARY CUSTOMER	C30	290,760	1,004	91	47	0	0	0
SERVICES	CW369	498,032	0	0	0	0	58	0
METERS	CW370	498,766	8	9	17	118	269	630
STREET LIGHTS	DA373	41,469	0	41,161	0	0	0	0
INSTALL ON CUST PREMISES	DA371	24,652	4	6	1	0	23	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2J	33,386,387	45,167	75,546	15,588	312,202	323,954	1,191,821

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

***** TABLE 9 - DEFERRED PROGRAMS *****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	6,213,425	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	1,069,952	70,633	64,620	625,071	0	382,747	746,854
DEMAND - Non-Summer	D10NS	0	1,336,508	75,804	78,289	697,768	0	443,639	247,294
ENERGY - POWER SUPPLY	E10	9,839,721	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	893,447	62,974	67,894	634,662	984	439,836	894,431
ENERGY - Non-Summer	E10NS	0	2,609,494	168,259	180,067	1,565,500	2,952	1,112,872	391,621
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	116,716	46,686	2,801	2,743	25,106	0	15,745	16,410
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	38,466	14,893	930	808	7,423	21	4,293	9,962
SUBSTATIONS - DIRECT	DA3602	3,775	0	0	0	0	0	42	0
LINES - PRIMARY DEMAND	D20	55,550	21,507	1,344	1,167	10,719	31	6,199	14,387
LINES - PRIMARY CUSTOMER	C20	31,587	26,507	2,555	9	1,307	0	8	1,080
LINES - SECONDARY DIRECT	DA3647	3,153	0	0	451	0	113	2,240	0
LINE TRANS - PRIMARY DEMAND	D50	7,401	2,865	179	155	1,428	4	826	1,917
LINE TRANS - PRIMARY CUST	C50	4,208	3,532	340	1	174	0	1	144
LINE TRANS - SECOND DIRECT	DA368	2,761	0	0	602	0	0	1,926	0
LINE TRANS - SECOND DEMAND	D60	27,169	12,119	757	0	6,040	17	18	8,107
LINE TRANS - SECOND CUSTOMER	C60	15,449	12,971	1,251	0	640	0	0	529
LINES - SECONDARY DEMAND	D30	10,910	6,936	433	0	3,457	10	10	0
LINES - SECONDARY CUSTOMER	C30	6,204	5,393	520	0	266	0	0	0
SERVICES	CW369	10,235	8,339	882	9	518	0	44	441
METERS	CW370	13,163	6,705	1,541	182	2,646	0	219	1,841
STREET LIGHTS	DA373	1,093	0	0	4	0	0	4	0
INSTALL ON CUST PREMISES	DA371	883	46	3	1	23	778	0	31
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	2,926	2,115	220	195	107	0	172	112
CUSTOMER ACCOUNTS	CW903	4,391	3,674	354	8	181	0	7	150
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	1,677	1,407	136	0	69	0	0	57
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2K	16,410,866	6,085,096	392,119	397,207	3,583,106	4,910	2,410,851	2,335,367

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 9 - DEFERRED PROGRAMS ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	6,213,425	0	0	0	0	0	0
DEMAND - Summer	D10S	0	2,485	0	1,243	29,203	24,854	106,250
DEMAND - Non-Summer	D10NS	0	3,107	0	1,864	42,873	35,417	126,754
ENERGY - POWER SUPPLY	E10	9,839,721	0	0	0	0	0	0
ENERGY - Summer	E10S	0	3,936	3,936	1,968	37,391	33,455	138,740
ENERGY - Non-Summer	E10NS	0	8,856	10,824	3,936	110,205	104,301	357,182
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	116,716	105	0	58	1,424	1,179	4,459
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	0	0	0	0	1	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	38,466	55	68	13	0	0	0
SUBSTATIONS - DIRECT	DA3602	3,775	0	0	0	0	315	3,418
LINES - PRIMARY DEMAND	D20	55,550	79	97	19	0	0	0
LINES - PRIMARY CUSTOMER	C20	31,587	105	10	5	0	0	0
LINES - SECONDARY DIRECT	DA3647	3,153	0	0	0	0	349	0
LINE TRANS - PRIMARY DEMAND	D50	7,401	11	13	3	0	0	0
LINE TRANS - PRIMARY CUST	C50	4,208	14	1	1	0	0	0
LINE TRANS - SECOND DIRECT	DA368	2,761	0	0	0	0	232	0
LINE TRANS - SECOND DEMAND	D60	27,169	45	55	11	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	15,449	52	5	2	0	0	0
LINES - SECONDARY DEMAND	D30	10,910	26	31	6	0	0	0
LINES - SECONDARY CUSTOMER	C30	6,204	21	2	1	0	0	0
SERVICES	CW369	10,235	0	0	0	0	1	0
METERS	CW370	13,163	0	0	0	3	7	17
STREET LIGHTS	DA373	1,093	0	1,085	0	0	0	0
INSTALL ON CUST PREMISES	DA371	883	0	0	0	0	1	0
CUSTOMER ACCOUNTING								
METER READING	CW902	2,926	0	0	0	2	2	2
CUSTOMER ACCOUNTS	CW903	4,391	15	1	1	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	1,677	6	1	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2K	16,410,866	18,917	16,129	9,131	221,100	200,112	736,821

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 20 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 10 - SUBSIDIARY RATE BASE ****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	23,584,836	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,141,503	150,943	162,735	1,521,222	2,358	1,054,242	2,143,862
ENERGY - Non-Summer	E10NS	0	6,254,699	403,301	431,603	3,752,347	7,075	2,667,445	938,676
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2L	23,584,836	8,396,202	554,244	594,338	5,273,569	9,434	3,721,687	3,082,538

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 10 - SUBSIDIARY RATE BASE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	23,584,836	0	0	0	0	0	0
ENERGY - Summer	E10S	0	9,434	9,434	4,717	89,622	80,188	332,546
ENERGY - Non-Summer	E10NS	0	21,226	25,943	9,434	264,150	249,999	856,130
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2L	23,584,836	30,660	35,377	14,151	353,773	330,188	1,188,676

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 22 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 11 - OTHER REVENUES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	220,032	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	37,889	2,508	2,288	22,135	0	13,554	26,448
DEMAND - Non-Summer	D10NS	0	47,329	2,684	2,772	24,710	0	15,710	8,757
ENERGY - POWER SUPPLY	E10	83,373,336	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	7,570,299	533,589	575,276	5,377,580	8,337	3,726,788	7,578,636
ENERGY - Non-Summer	E10NS	0	22,110,609	1,425,684	1,525,732	13,264,698	25,012	9,429,524	3,318,259
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,635,390	3,854,156	231,249	226,432	2,072,572	0	1,299,814	1,354,736
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	29	0	0	10	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	970,321	375,672	23,471	20,385	187,242	541	108,290	251,299
SUBSTATIONS - DIRECT	DA3602	4,473	0	0	0	0	0	50	0
LINES - PRIMARY DEMAND	D20	1,521,560	589,091	36,804	31,966	293,614	849	169,809	394,061
LINES - PRIMARY CUSTOMER	C20	865,201	726,041	69,997	257	35,810	0	228	29,586
LINES - SECONDARY DIRECT	DA3647	46,472	0	0	6,649	0	1,660	33,015	0
LINE TRANS - PRIMARY DEMAND	D50	91,530	35,437	2,214	1,923	17,662	51	10,215	23,705
LINE TRANS - PRIMARY CUST	C50	52,046	43,675	4,211	15	2,154	0	14	1,780
LINE TRANS - SECOND DIRECT	DA368	34,142	0	0	7,451	0	0	23,820	0
LINE TRANS - SECOND DEMAND	D60	335,994	149,874	9,364	0	74,700	216	221	100,255
LINE TRANS - SECOND CUSTOMER	C60	191,056	160,416	15,466	0	7,912	0	0	6,537
LINES - SECONDARY DEMAND	D30	206,019	130,979	8,183	0	65,282	189	193	0
LINES - SECONDARY CUSTOMER	C30	117,148	101,846	9,819	0	5,023	0	0	0
SERVICES	CW369	126,648	103,186	10,917	116	6,412	0	549	5,455
METERS	CW370	12,606	6,421	1,476	174	2,534	0	210	1,763
STREET LIGHTS	DA373	10,546	0	0	36	0	0	42	0
INSTALL ON CUST PREMISES	DA371	6,269	326	20	7	163	5,519	2	223
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	5,422,879	4,812,894	196,860	10,977	159,321	2,901	63,207	146,876
FACILITIES CHARGE REVENUE	DA454	5,556,117	6,591	0	618,881	0	66,596	4,344,606	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 4A	108,799,813	40,862,730	2,584,517	3,031,348	21,619,526	111,871	19,239,860	13,248,376

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 23 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 11 - OTHER REVENUES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	220,032	0	0	0	0	0	0
DEMAND - Summer	D10S	0	88	0	44	1,034	880	3,763
DEMAND - Non-Summer	D10NS	0	110	0	66	1,518	1,254	4,489
ENERGY - POWER SUPPLY	E10	83,373,336	0	0	0	0	0	0
ENERGY - Summer	E10S	0	33,349	33,349	16,675	316,819	283,469	1,175,564
ENERGY - Non-Summer	E10NS	0	75,036	91,711	33,349	933,781	883,757	3,026,452
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,635,390	8,672	0	4,818	117,552	97,317	368,072
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	29	0	0	0	0	19	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	970,321	1,385	1,703	334	0	0	0
SUBSTATIONS - DIRECT	DA3602	4,473	0	0	0	0	373	4,050
LINES - PRIMARY DEMAND	D20	1,521,560	2,171	2,671	524	0	0	0
LINES - PRIMARY CUSTOMER	C20	865,201	2,884	261	136	0	0	0
LINES - SECONDARY DIRECT	DA3647	46,472	0	0	0	0	5,148	0
LINE TRANS - PRIMARY DEMAND	D50	91,530	131	161	32	0	0	0
LINE TRANS - PRIMARY CUST	C50	52,046	174	16	8	0	0	0
LINE TRANS - SECOND DIRECT	DA368	34,142	0	0	0	0	2,871	0
LINE TRANS - SECOND DEMAND	D60	335,994	552	679	133	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	191,056	637	58	30	0	0	0
LINES - SECONDARY DEMAND	D30	206,019	483	594	117	0	0	0
LINES - SECONDARY CUSTOMER	C30	117,148	405	37	19	0	0	0
SERVICES	CW369	126,648	0	0	0	0	15	0
METERS	CW370	12,606	0	0	0	3	7	16
STREET LIGHTS	DA373	10,546	0	10,467	0	0	0	0
INSTALL ON CUST PREMISES	DA371	6,269	1	1	0	0	6	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	5,422,879	1,257	52	452	5,599	4,741	17,743
FACILITIES CHARGE REVENUE	DA454	5,556,117	0	1,271	0	0	518,172	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 4A	108,799,813	127,334	143,031	56,737	1,376,306	1,798,029	4,600,149

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 24 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 12 - OPERATION & MAINTENANCE EXPENSES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	39,687,037	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	6,834,108	452,432	412,745	3,992,516	0	2,444,721	4,770,382
DEMAND - Non-Summer	D10NS	0	8,536,682	484,182	500,057	4,456,854	0	2,833,654	1,579,544
ENERGY - POWER SUPPLY	E10	241,320,172	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	21,911,872	1,544,449	1,665,109	15,565,151	24,132	10,787,012	21,936,004
ENERGY - Non-Summer	E10NS	0	63,998,110	4,126,575	4,416,159	38,394,039	72,396	27,293,311	9,604,543
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	22,254,369	8,901,748	534,105	522,978	4,786,915	0	3,002,114	3,128,964
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	132	0	0	46	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	8,966,414	3,471,460	216,886	188,372	1,730,241	5,001	1,000,668	2,322,167
SUBSTATIONS - DIRECT	DA3602	836,600	0	0	0	0	0	9,403	0
LINES - PRIMARY DEMAND	D20	18,613,898	7,206,605	450,245	391,053	3,591,907	10,381	2,077,344	4,820,721
LINES - PRIMARY CUSTOMER	C20	10,584,373	8,881,969	856,303	3,145	438,085	0	2,787	361,943
LINES - SECONDARY DIRECT	DA3647	747,480	0	0	106,951	0	26,696	531,028	0
LINE TRANS - PRIMARY DEMAND	D50	709,309	274,618	17,157	14,902	136,875	396	79,160	183,700
LINE TRANS - PRIMARY CUST	C50	403,333	338,460	32,631	120	16,694	0	106	13,792
LINE TRANS - SECOND DIRECT	DA368	264,583	0	0	57,741	0	0	184,596	0
LINE TRANS - SECOND DEMAND	D60	2,603,786	1,161,447	72,563	0	578,887	1,673	1,709	776,928
LINE TRANS - SECOND CUSTOMER	C60	1,480,584	1,243,142	119,850	0	61,315	0	0	50,658
LINES - SECONDARY DEMAND	D30	3,039,081	1,932,132	120,713	0	963,011	2,783	2,844	0
LINES - SECONDARY CUSTOMER	C30	1,728,105	1,502,372	144,842	0	74,101	0	0	0
SERVICES	CW369	947,837	772,243	81,699	869	47,984	0	4,107	40,823
METERS	CW370	11,116,174	5,662,185	1,301,809	153,828	2,234,946	71	184,986	1,554,897
STREET LIGHTS	DA373	1,013,744	0	0	3,451	0	0	4,075	0
INSTALL ON CUST PREMISES	CWINSTAL	1,326,125	917,300	88,435	314	45,255	233,006	288	37,381
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	9,267,546	6,698,176	698,318	617,296	338,060	0	545,203	355,473
CUSTOMER ACCOUNTS	CW903	17,014,802	14,237,110	1,372,569	30,609	702,225	0	27,034	580,166
UNCOLLECTIBLES	CW904	2,565,227	1,848,416	54,070	0	150,860	2,559	0	509,302
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	8,264,611	6,935,270	668,624	2,456	342,068	0	2,176	282,614
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3C	404,755,322	173,265,422	13,438,458	9,088,201	78,648,010	379,093	51,018,330	52,910,003

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 25 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 12 - OPERATION & MAINTENANCE EXPENSES ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	39,687,037	0	0	0	0	0	0
DEMAND - Summer	D10S	0	15,875	0	7,937	186,529	158,748	678,648
DEMAND - Non-Summer	D10NS	0	19,844	0	11,906	273,841	226,216	809,616
ENERGY - POWER SUPPLY	E10	241,320,172	0	0	0	0	0	0
ENERGY - Summer	E10S	0	96,528	96,528	48,264	917,017	820,489	3,402,614
ENERGY - Non-Summer	E10NS	0	217,188	265,452	96,528	2,702,786	2,557,994	8,759,922
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	22,254,369	20,029	0	11,127	271,503	224,769	850,117
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	132	0	0	0	0	86	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	8,966,414	12,794	15,737	3,088	0	0	0
SUBSTATIONS - DIRECT	DA3602	836,600	0	0	0	0	69,716	757,481
LINES - PRIMARY DEMAND	D20	18,613,898	26,559	32,670	6,411	0	0	0
LINES - PRIMARY CUSTOMER	C20	10,584,373	35,284	3,196	1,662	0	0	0
LINES - SECONDARY DIRECT	DA3647	747,480	0	0	0	0	82,804	0
LINE TRANS - PRIMARY DEMAND	D50	709,309	1,012	1,245	244	0	0	0
LINE TRANS - PRIMARY CUST	C50	403,333	1,345	122	63	0	0	0
LINE TRANS - SECOND DIRECT	DA368	264,583	0	0	0	0	22,246	0
LINE TRANS - SECOND DEMAND	D60	2,603,786	4,280	5,265	1,033	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,480,584	4,938	447	233	0	0	0
LINES - SECONDARY DEMAND	D30	3,039,081	7,121	8,759	1,719	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,728,105	5,968	541	281	0	0	0
SERVICES	CW369	947,837	0	0	0	0	111	0
METERS	CW370	11,116,174	183	212	387	2,625	5,998	14,046
STREET LIGHTS	DA373	1,013,744	0	1,006,219	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,326,125	3,643	330	172	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	9,267,546	0	0	0	5,006	5,006	5,006
CUSTOMER ACCOUNTS	CW903	17,014,802	56,546	5,135	2,664	248	248	248
UNCOLLECTIBLES	CW904	2,565,227	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	8,264,611	27,551	2,496	1,298	20	20	20
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3C	404,755,322	556,688	1,444,354	195,018	4,359,575	4,174,452	15,277,719

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 26 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 13 - DEPRECIATTION EXPENSE ****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	20,253,744	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	3,487,695	230,893	210,639	2,037,527	0	1,247,631	2,434,500
DEMAND - Non-Summer	D10NS	0	4,356,580	247,096	255,197	2,274,495	0	1,446,117	806,099
ENERGY - POWER SUPPLY	E10	23,893,200	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,169,503	152,916	164,863	1,541,111	2,389	1,068,026	2,171,892
ENERGY - Non-Summer	E10NS	0	6,336,477	408,574	437,246	3,801,408	7,168	2,702,321	950,949
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	13,796,621	5,516,649	331,119	324,221	2,967,653	0	1,861,164	1,939,805
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	101	0	0	35	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,441,363	1,332,367	83,242	72,298	664,077	1,919	384,062	891,262
SUBSTATIONS - DIRECT	DA3602	106,767	0	0	0	0	0	1,200	0
LINES - PRIMARY DEMAND	D20	9,286,263	3,595,293	224,622	195,092	1,791,962	5,179	1,036,364	2,405,003
LINES - PRIMARY CUSTOMER	C20	5,280,424	4,431,114	427,200	1,569	218,556	0	1,390	180,569
LINES - SECONDARY DIRECT	DA3647	459,825	0	0	65,793	0	16,423	326,671	0
LINE TRANS - PRIMARY DEMAND	D50	733,828	284,111	17,750	15,417	141,606	409	81,897	190,051
LINE TRANS - PRIMARY CUST	C50	417,275	350,160	33,759	124	17,271	0	110	14,269
LINE TRANS - SECOND DIRECT	DA368	273,729	0	0	59,737	0	0	190,977	0
LINE TRANS - SECOND DEMAND	D60	2,693,794	1,201,596	75,072	0	598,898	1,731	1,768	803,785
LINE TRANS - SECOND CUSTOMER	C60	1,531,765	1,286,115	123,993	0	63,435	0	0	52,410
LINES - SECONDARY DEMAND	D30	1,608,531	1,022,642	63,891	0	509,704	1,473	1,505	0
LINES - SECONDARY CUSTOMER	C30	914,655	795,178	76,662	0	39,221	0	0	0
SERVICES	CW369	1,984,905	1,617,187	171,090	1,820	100,486	0	8,600	85,489
METERS	CW370	2,087,411	1,063,253	244,456	28,886	419,681	13	34,737	291,981
STREET LIGHTS	DA373	236,826	0	0	806	0	0	952	0
INSTALL ON CUST PREMISES	CWINSTAL	325,889	225,422	21,733	77	11,121	57,260	71	9,186
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3D	89,326,916	39,073,342	2,934,068	1,833,820	17,198,213	93,965	10,395,564	13,227,249

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 13 - DEPRECIATTION EXPENSE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	20,253,744	0	0	0	0	0	0
DEMAND - Summer	D10S	0	8,101	0	4,051	95,193	81,015	346,339
DEMAND - Non-Summer	D10NS	0	10,127	0	6,076	139,751	115,446	413,176
ENERGY - POWER SUPPLY	E10	23,893,200	0	0	0	0	0	0
ENERGY - Summer	E10S	0	9,557	9,557	4,779	90,794	81,237	336,894
ENERGY - Non-Summer	E10NS	0	21,504	26,283	9,557	267,604	253,268	867,323
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	13,796,621	12,417	0	6,898	168,319	139,346	527,031
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	101	0	0	0	0	66	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,441,363	4,910	6,040	1,185	0	0	0
SUBSTATIONS - DIRECT	DA3602	106,767	0	0	0	0	8,897	96,670
LINES - PRIMARY DEMAND	D20	9,286,263	13,250	16,299	3,199	0	0	0
LINES - PRIMARY CUSTOMER	C20	5,280,424	17,603	1,594	829	0	0	0
LINES - SECONDARY DIRECT	DA3647	459,825	0	0	0	0	50,939	0
LINE TRANS - PRIMARY DEMAND	D50	733,828	1,047	1,288	253	0	0	0
LINE TRANS - PRIMARY CUST	C50	417,275	1,391	126	66	0	0	0
LINE TRANS - SECOND DIRECT	DA368	273,729	0	0	0	0	23,015	0
LINE TRANS - SECOND DEMAND	D60	2,693,794	4,428	5,447	1,069	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,531,765	5,109	463	241	0	0	0
LINES - SECONDARY DEMAND	D30	1,608,531	3,769	4,636	910	0	0	0
LINES - SECONDARY CUSTOMER	C30	914,655	3,159	286	149	0	0	0
SERVICES	CW369	1,984,905	0	0	0	0	233	0
METERS	CW370	2,087,411	34	40	73	493	1,126	2,637
STREET LIGHTS	DA373	236,826	0	235,067	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	325,889	895	81	42	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3D	89,326,916	117,303	307,208	39,376	762,153	754,587	2,590,071

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 14 - AMORTIZATION OF LIMITED TERM PLANT ****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	1,795,736	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	309,226	20,471	18,676	180,651	0	110,617	215,847
DEMAND - Non-Summer	D10NS	0	386,263	21,908	22,626	201,661	0	128,216	71,470
ENERGY - POWER SUPPLY	E10	2,188,753	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	198,739	14,008	15,102	141,175	219	97,837	198,958
ENERGY - Non-Summer	E10NS	0	580,457	37,428	40,054	348,231	657	247,548	87,112
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,391,669	556,667	33,400	32,704	299,348	0	187,736	195,669
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	9	0	0	3	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	450,908	174,575	10,907	9,473	87,011	251	50,322	116,779
SUBSTATIONS - DIRECT	DA3602	44,394	0	0	0	0	0	499	0
LINES - PRIMARY DEMAND	D20	646,573	250,329	15,640	13,584	124,769	361	72,159	167,453
LINES - PRIMARY CUSTOMER	C20	367,659	308,525	29,745	109	15,217	0	97	12,572
LINES - SECONDARY DIRECT	DA3647	37,341	0	0	5,343	0	1,334	26,528	0
LINE TRANS - PRIMARY DEMAND	D50	90,284	34,955	2,184	1,897	17,422	50	10,076	23,382
LINE TRANS - PRIMARY CUST	C50	51,338	43,081	4,153	15	2,125	0	14	1,756
LINE TRANS - SECOND DIRECT	DA368	33,677	0	0	7,350	0	0	23,496	0
LINE TRANS - SECOND DEMAND	D60	331,421	147,834	9,236	0	73,683	213	218	98,891
LINE TRANS - SECOND CUSTOMER	C60	188,455	158,233	15,255	0	7,804	0	0	6,448
LINES - SECONDARY DEMAND	D30	128,262	81,544	5,095	0	40,643	117	120	0
LINES - SECONDARY CUSTOMER	C30	72,933	63,406	6,113	0	3,127	0	0	0
SERVICES	CW369	124,924	101,781	10,768	115	6,324	0	541	5,380
METERS	CW370	125,109	63,726	14,651	1,731	25,154	1	2,082	17,500
STREET LIGHTS	DA373	10,402	0	0	35	0	0	42	0
INSTALL ON CUST PREMISES	CWINSTAL	6,184	4,277	412	1	211	1,086	1	174
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3E	8,086,033	3,463,617	251,374	168,819	1,574,557	4,289	958,148	1,219,391

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 14 - AMORTIZATION OF LIMITED TERM PLANT ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	1,795,736	0	0	0	0	0	0
DEMAND - Summer	D10S	0	718	0	359	8,440	7,183	30,707
DEMAND - Non-Summer	D10NS	0	898	0	539	12,391	10,236	36,633
ENERGY - POWER SUPPLY	E10	2,188,753	0	0	0	0	0	0
ENERGY - Summer	E10S	0	876	876	438	8,317	7,442	30,861
ENERGY - Non-Summer	E10NS	0	1,970	2,408	876	24,514	23,201	79,452
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,391,669	1,253	0	696	16,978	14,056	53,162
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	9	0	0	0	0	6	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	450,908	643	791	155	0	0	0
SUBSTATIONS - DIRECT	DA3602	44,394	0	0	0	0	3,700	40,196
LINES - PRIMARY DEMAND	D20	646,573	923	1,135	223	0	0	0
LINES - PRIMARY CUSTOMER	C20	367,659	1,226	111	58	0	0	0
LINES - SECONDARY DIRECT	DA3647	37,341	0	0	0	0	4,137	0
LINE TRANS - PRIMARY DEMAND	D50	90,284	129	158	31	0	0	0
LINE TRANS - PRIMARY CUST	C50	51,338	171	16	8	0	0	0
LINE TRANS - SECOND DIRECT	DA368	33,677	0	0	0	0	2,832	0
LINE TRANS - SECOND DEMAND	D60	331,421	545	670	132	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	188,455	629	57	30	0	0	0
LINES - SECONDARY DEMAND	D30	128,262	301	370	73	0	0	0
LINES - SECONDARY CUSTOMER	C30	72,933	252	23	12	0	0	0
SERVICES	CW369	124,924	0	0	0	0	15	0
METERS	CW370	125,109	2	2	4	30	68	158
STREET LIGHTS	DA373	10,402	0	10,325	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	6,184	17	2	1	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3E	8,086,033	10,550	16,943	3,633	70,670	72,873	271,169

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 15 - TAXES OTHER THAN INCOME ****

	FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
	DEMAND - POWER SUPPLY	D10	3,077,115	0	0	0	0	0	0	0
	DEMAND - Summer	D10S	0	529,879	35,079	32,002	309,558	0	189,550	369,869
	DEMAND - Non-Summer	D10NS	0	661,887	37,541	38,772	345,560	0	219,706	122,469
	ENERGY - POWER SUPPLY	E10	3,908,105	0	0	0	0	0	0	0
	ENERGY - Summer	E10S	0	354,856	25,012	26,966	252,073	391	174,692	355,247
	ENERGY - Non-Summer	E10NS	0	1,036,429	66,829	71,518	621,779	1,172	442,007	155,543
			0							
	TRANSMISSION		0							
	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
	DEMAND - TRANSMISSION	D13	5,918,315	2,367,326	142,040	139,080	1,273,030	0	798,381	832,115
	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
	DEMAND - DIRECT	DA3509	40	0	0	14	0	0	0	0
			0							
	DISTRIBUTION		0							
	SUBSTATIONS - GENERAL	D20	737,117	285,384	17,830	15,486	142,241	411	82,264	190,902
	SUBSTATIONS - DIRECT	DA3602	21,835	0	0	0	0	0	245	0
	LINES - PRIMARY DEMAND	D20	1,094,314	423,677	26,470	22,990	211,169	610	122,127	283,411
	LINES - PRIMARY CUSTOMER	C20	622,257	522,172	50,342	185	25,755	0	164	21,279
	LINES - SECONDARY DIRECT	DA3647	63,198	0	0	9,043	0	2,257	44,898	0
	LINE TRANS - PRIMARY DEMAND	D50	152,804	59,160	3,696	3,210	29,486	85	17,053	39,574
	LINE TRANS - PRIMARY CUST	C50	86,889	72,913	7,030	26	3,596	0	23	2,971
	LINE TRANS - SECOND DIRECT	DA368	56,998	0	0	12,439	0	0	39,767	0
	LINE TRANS - SECOND DEMAND	D60	560,924	250,206	15,632	0	124,708	360	368	167,371
	LINE TRANS - SECOND CUSTOMER	C60	318,957	267,806	25,819	0	13,209	0	0	10,913
	LINES - SECONDARY DEMAND	D30	217,081	138,012	8,623	0	68,788	199	203	0
	LINES - SECONDARY CUSTOMER	C30	123,438	107,314	10,346	0	5,293	0	0	0
	SERVICES	CW369	211,432	172,263	18,225	194	10,704	0	916	9,106
	METERS	CW370	211,744	107,855	24,797	2,930	42,572	1	3,524	29,618
	STREET LIGHTS	DA373	17,605	0	0	60	0	0	71	0
	INSTALL ON CUST PREMISES	CWINSTAL	10,466	7,239	698	2	357	1,839	2	295
			0							
	CUSTOMER ACCOUNTING		0							
	METER READING	CW902	0	0	0	0	0	0	0	0
	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
	MISC	C10	0	0	0	0	0	0	0	0
			0							
	CONSUMER INFORMATION		0							
	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
	ADVERTISING	C10	0	0	0	0	0	0	0	0
	MISC	C10	0	0	0	0	0	0	0	0
			0							
	MISCELLANEOUS		0							
	DEMAND	D99U	0	0	0	0	0	0	0	0
	ENERGY	E99U	1,918,370	680,581	44,827	49,795	426,063	897	310,782	237,863
	CUSTOMER	C10	0	0	0	0	0	0	0	0
	REVENUE	R02	0	0	0	0	0	0	0	0
	OTHER	R01	0	0	0	0	0	0	0	0
	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
	TOTALS	PAGE 3F	19,329,004	8,044,960	560,834	424,712	3,905,940	8,223	2,446,743	2,828,546

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 15 - TAXES OTHER THAN INCOME ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	3,077,115	0	0	0	0	0	0
DEMAND - Summer	D10S	0	1,231	0	615	14,462	12,308	52,619
DEMAND - Non-Summer	D10NS	0	1,539	0	923	21,232	17,540	62,773
ENERGY - POWER SUPPLY	E10	3,908,105	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,563	1,563	782	14,851	13,288	55,104
ENERGY - Non-Summer	E10NS	0	3,517	4,299	1,563	43,771	41,426	141,864
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	5,918,315	5,326	0	2,959	72,203	59,775	226,080
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	40	0	0	0	0	26	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	737,117	1,052	1,294	254	0	0	0
SUBSTATIONS - DIRECT	DA3602	21,835	0	0	0	0	1,820	19,770
LINES - PRIMARY DEMAND	D20	1,094,314	1,561	1,921	377	0	0	0
LINES - PRIMARY CUSTOMER	C20	622,257	2,074	188	98	0	0	0
LINES - SECONDARY DIRECT	DA3647	63,198	0	0	0	0	7,001	0
LINE TRANS - PRIMARY DEMAND	D50	152,804	218	268	53	0	0	0
LINE TRANS - PRIMARY CUST	C50	86,889	290	26	14	0	0	0
LINE TRANS - SECOND DIRECT	DA368	56,998	0	0	0	0	4,792	0
LINE TRANS - SECOND DEMAND	D60	560,924	922	1,134	223	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	318,957	1,064	96	50	0	0	0
LINES - SECONDARY DEMAND	D30	217,081	509	626	123	0	0	0
LINES - SECONDARY CUSTOMER	C30	123,438	426	39	20	0	0	0
SERVICES	CW369	211,432	0	0	0	0	25	0
METERS	CW370	211,744	3	4	7	50	114	268
STREET LIGHTS	DA373	17,605	0	17,474	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	10,466	29	3	1	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	1,918,370	2,448	2,826	1,185	30,938	28,353	101,812
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3F	19,329,004	23,773	31,761	9,247	197,508	186,467	660,290

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 16 - REGULATORY DEBITS/CREDITS ****

	FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
959	DEMAND - POWER SUPPLY	D10	3,083	0	0	0	0	0	0	0
960	DEMAND - Summer	D10S	0	531	35	32	310	0	190	371
961	DEMAND - Non-Summer	D10NS	0	663	38	39	346	0	220	123
962	ENERGY - POWER SUPPLY	E10	3,137	0	0	0	0	0	0	0
963	ENERGY - Summer	E10S	0	285	20	22	202	0	140	285
964	ENERGY - Non-Summer	E10NS	0	832	54	57	499	1	355	125
965			0							
966	TRANSMISSION		0							
967	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
968	DEMAND - TRANSMISSION	D13	2,404	962	58	57	517	0	324	338
969	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
970	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
971			0							
972	DISTRIBUTION		0							
973	SUBSTATIONS - GENERAL	D20	1,093	423	26	23	211	1	122	283
974	SUBSTATIONS - DIRECT	DA3602	102	0	0	0	0	0	1	0
975	LINES - PRIMARY DEMAND	D20	1,757	680	42	37	339	1	196	455
976	LINES - PRIMARY CUSTOMER	C20	999	838	81	0	41	0	0	34
977	LINES - SECONDARY DIRECT	DA3647	75	0	0	11	0	3	53	0
978	LINE TRANS - PRIMARY DEMAND	D50	73	28	2	2	14	0	8	19
979	LINE TRANS - PRIMARY CUST	C50	42	35	3	0	2	0	0	1
980	LINE TRANS - SECOND DIRECT	DA368	27	0	0	6	0	0	19	0
981	LINE TRANS - SECOND DEMAND	D60	270	120	8	0	60	0	0	80
982	LINE TRANS - SECOND CUSTOMER	C60	153	129	12	0	6	0	0	5
983	LINES - SECONDARY DEMAND	D30	296	188	12	0	94	0	0	0
984	LINES - SECONDARY CUSTOMER	C30	168	146	14	0	7	0	0	0
985	SERVICES	CW369	99	81	9	0	5	0	0	4
986	METERS	CW370	1,507	768	176	21	303	0	25	211
987	STREET LIGHTS	DA373	125	0	0	0	0	0	1	0
988	INSTALL ON CUST PREMISES	CWINSTAL	187	129	12	0	6	33	0	5
989			0							
990	CUSTOMER ACCOUNTING		0							
991	METER READING	CW902	1,414	1,022	107	94	52	0	83	54
992	CUSTOMER ACCOUNTS	CW903	2,123	1,776	171	4	88	0	3	72
993	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
994	MISC	C10	0	0	0	0	0	0	0	0
995			0							
996	CONSUMER INFORMATION		0							
997	CUSTOMER ASSIST	C10	811	680	66	0	34	0	0	28
998	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
999	ADVERTISING	C10	0	0	0	0	0	0	0	0
1000	MISC	C10	0	0	0	0	0	0	0	0
1001			0							
1002	MISCELLANEOUS		0							
1003	DEMAND	D99U	0	0	0	0	0	0	0	0
1004	ENERGY	E99U	0	0	0	0	0	0	0	0
1005	CUSTOMER	C10	0	0	0	0	0	0	0	0
1006	REVENUE	R02	0	0	0	0	0	0	0	0
1007	OTHER	R01	0	0	0	0	0	0	0	0
1008	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
1009										
1010	TOTALS	PAGE 3G	19,944	10,317	946	405	3,136	39	1,743	2,494

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 33 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 16 - REGULATORY DEBITS/CREDITS ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	3,083	0	0	0	0	0	0
DEMAND - Summer	D10S	0	1	0	1	14	12	53
DEMAND - Non-Summer	D10NS	0	2	0	1	21	18	63
ENERGY - POWER SUPPLY	E10	3,137	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1	1	1	12	11	44
ENERGY - Non-Summer	E10NS	0	3	3	1	35	33	114
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,404	2	0	1	29	24	92
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,093	2	2	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	102	0	0	0	0	8	92
LINES - PRIMARY DEMAND	D20	1,757	3	3	1	0	0	0
LINES - PRIMARY CUSTOMER	C20	999	3	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	75	0	0	0	0	8	0
LINE TRANS - PRIMARY DEMAND	D50	73	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	42	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	27	0	0	0	0	2	0
LINE TRANS - SECOND DEMAND	D60	270	0	1	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	153	1	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	296	1	1	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	168	1	0	0	0	0	0
SERVICES	CW369	99	0	0	0	0	0	0
METERS	CW370	1,507	0	0	0	0	1	2
STREET LIGHTS	DA373	125	0	124	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	187	1	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	1,414	0	0	0	1	1	1
CUSTOMER ACCOUNTS	CW903	2,123	7	1	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	811	3	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3G	19,944	29	136	7	113	119	461

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 34 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

***** TABLE 17 - PROVISIONS FOR DEFERRED INCOME TAXES *****

	FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
1019	DEMAND - POWER SUPPLY	D10	(1,653,252)	0	0	0	0	0	0	0
1020	DEMAND - Summer	D10S	0	(284,690)	(18,847)	(17,194)	(166,317)	0	(101,840)	(198,721)
1021	DEMAND - Non-Summer	D10NS	0	(355,615)	(20,170)	(20,831)	(185,660)	0	(118,042)	(65,799)
1022	ENERGY - POWER SUPPLY	E10	(2,015,064)	0	0	0	0	0	0	0
1023	ENERGY - Summer	E10S	0	(182,968)	(12,896)	(13,904)	(129,972)	(202)	(90,073)	(183,169)
1024	ENERGY - Non-Summer	E10NS	0	(534,395)	(34,458)	(36,876)	(320,597)	(605)	(227,904)	(80,200)
1025			0							
1026	TRANSMISSION		0							
1027	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
1028	DEMAND - TRANSMISSION	D13	(1,281,334)	(512,533)	(30,752)	(30,111)	(275,615)	0	(172,852)	(180,155)
1029	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
1030	DEMAND - DIRECT	DA3509	(9)	0	0	(3)	0	0	0	0
1031			0							
1032	DISTRIBUTION		0							
1033	SUBSTATIONS - GENERAL	D20	(398,180)	(154,160)	(9,631)	(8,365)	(76,836)	(222)	(44,438)	(103,123)
1034	SUBSTATIONS - DIRECT	DA3602	(6,115)	0	0	0	0	0	(69)	0
1035	LINES - PRIMARY DEMAND	D20	(595,311)	(230,482)	(14,400)	(12,507)	(114,877)	(332)	(66,438)	(154,177)
1036	LINES - PRIMARY CUSTOMER	C20	(338,510)	(284,064)	(27,386)	(101)	(14,011)	0	(89)	(11,576)
1037	LINES - SECONDARY DIRECT	DA3647	(34,380)	0	0	(4,919)	0	(1,228)	(24,425)	0
1038	LINE TRANS - PRIMARY DEMAND	D50	(83,126)	(32,183)	(2,011)	(1,746)	(16,041)	(46)	(9,277)	(21,528)
1039	LINE TRANS - PRIMARY CUST	C50	(47,268)	(39,665)	(3,824)	(14)	(1,956)	0	(12)	(1,616)
1040	LINE TRANS - SECOND DIRECT	DA368	(31,007)	0	0	(6,767)	0	0	(21,633)	0
1041	LINE TRANS - SECOND DEMAND	D60	(305,145)	(136,113)	(8,504)	0	(67,841)	(196)	(200)	(91,050)
1042	LINE TRANS - SECOND CUSTOMER	C60	(173,514)	(145,687)	(14,046)	0	(7,186)	0	0	(5,937)
1043	LINES - SECONDARY DEMAND	D30	(118,093)	(75,079)	(4,691)	0	(37,421)	(108)	(110)	0
1044	LINES - SECONDARY CUSTOMER	C30	(67,151)	(58,379)	(5,628)	0	(2,879)	0	0	0
1045	SERVICES	CW369	(115,020)	(93,712)	(9,914)	(105)	(5,823)	0	(498)	(4,954)
1046	METERS	CW370	(115,190)	(58,674)	(13,490)	(1,594)	(23,159)	(1)	(1,917)	(16,112)
1047	STREET LIGHTS	DA373	(9,577)	0	0	(33)	0	0	(38)	0
1048	INSTALL ON CUST PREMISES	CWINSTAL	(5,693)	(3,938)	(380)	(1)	(194)	(1,000)	(1)	(160)
1049			0							
1050	CUSTOMER ACCOUNTING		0							
1051	METER READING	CW902	0	0	0	0	0	0	0	0
1052	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
1053	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
1054	MISC	C10	0	0	0	0	0	0	0	0
1055			0							
1056	CONSUMER INFORMATION		0							
1057	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
1058	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
1059	ADVERTISING	C10	0	0	0	0	0	0	0	0
1060	MISC	C10	0	0	0	0	0	0	0	0
1061			0							
1062	MISCELLANEOUS		0							
1063	DEMAND	D99U	0	0	0	0	0	0	0	0
1064	ENERGY	E99U	0	0	0	0	0	0	0	0
1065	CUSTOMER	C10	0	0	0	0	0	0	0	0
1066	REVENUE	R02	0	0	0	0	0	0	0	0
1067	OTHER	R01	0	0	0	0	0	0	0	0
1068	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
1069										
1070	TOTALS	PAGE 3H	(7,392,940)	(3,182,338)	(231,027)	(155,071)	(1,446,386)	(3,940)	(879,858)	(1,118,279)

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

***** TABLE 17 - PROVISIONS FOR DEFERRED INCOME TAXES *****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	(1,653,252)	0	0	0	0	0	0
DEMAND - Summer	D10S	0	(661)	0	(331)	(7,770)	(6,613)	(28,271)
DEMAND - Non-Summer	D10NS	0	(827)	0	(496)	(11,407)	(9,424)	(33,726)
ENERGY - POWER SUPPLY	E10	(2,015,064)	0	0	0	0	0	0
ENERGY - Summer	E10S	0	(806)	(806)	(403)	(7,657)	(6,851)	(28,412)
ENERGY - Non-Summer	E10NS	0	(1,814)	(2,217)	(806)	(22,569)	(21,360)	(73,147)
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(1,281,334)	(1,153)	0	(641)	(15,632)	(12,941)	(48,947)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(9)	0	0	0	0	(6)	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(398,180)	(568)	(699)	(137)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(6,115)	0	0	0	0	(510)	(5,537)
LINES - PRIMARY DEMAND	D20	(595,311)	(849)	(1,045)	(205)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(338,510)	(1,128)	(102)	(53)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(34,380)	0	0	0	0	(3,809)	0
LINE TRANS - PRIMARY DEMAND	D50	(83,126)	(119)	(146)	(29)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(47,268)	(158)	(14)	(7)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(31,007)	0	0	0	0	(2,607)	0
LINE TRANS - SECOND DEMAND	D60	(305,145)	(502)	(617)	(121)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(173,514)	(579)	(52)	(27)	0	0	0
LINES - SECONDARY DEMAND	D30	(118,093)	(277)	(340)	(67)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(67,151)	(232)	(21)	(11)	0	0	0
SERVICES	CW369	(115,020)	0	0	0	0	(13)	0
METERS	CW370	(115,190)	(2)	(2)	(4)	(27)	(62)	(146)
STREET LIGHTS	DA373	(9,577)	0	(9,506)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(5,693)	(16)	(1)	(1)	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3H	(7,392,940)	(9,689)	(15,569)	(3,339)	(65,063)	(64,195)	(218,186)

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 18 - INVESTMENT TAX CREDIT ADJUSTMENT ****

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - POWER SUPPLY	D10	358,234	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	61,688	4,084	3,726	36,038	0	22,067	43,060
DEMAND - Non-Summer	D10NS	0	77,056	4,370	4,514	40,230	0	25,578	14,258
ENERGY - POWER SUPPLY	E10	436,633	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	39,646	2,794	3,013	28,163	44	19,518	39,690
ENERGY - Non-Summer	E10NS	0	115,795	7,466	7,990	69,468	131	49,383	17,378
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	277,645	111,058	6,663	6,525	59,721	0	37,454	39,037
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	86,279	33,404	2,087	1,813	16,649	48	9,629	22,345
SUBSTATIONS - DIRECT	DA3602	1,325	0	0	0	0	0	15	0
LINES - PRIMARY DEMAND	D20	128,995	49,942	3,120	2,710	24,892	72	14,396	33,408
LINES - PRIMARY CUSTOMER	C20	73,350	61,552	5,934	22	3,036	0	19	2,508
LINES - SECONDARY DIRECT	DA3647	7,450	0	0	1,066	0	266	5,292	0
LINE TRANS - PRIMARY DEMAND	D50	18,012	6,974	436	378	3,476	10	2,010	4,665
LINE TRANS - PRIMARY CUST	C50	10,242	8,595	829	3	424	0	3	350
LINE TRANS - SECOND DIRECT	DA368	6,719	0	0	1,466	0	0	4,688	0
LINE TRANS - SECOND DEMAND	D60	66,120	29,494	1,843	0	14,700	42	43	19,729
LINE TRANS - SECOND CUSTOMER	C60	37,598	31,568	3,043	0	1,557	0	0	1,286
LINES - SECONDARY DEMAND	D30	25,589	16,268	1,016	0	8,108	23	24	0
LINES - SECONDARY CUSTOMER	C30	14,551	12,650	1,220	0	624	0	0	0
SERVICES	CW369	24,923	20,306	2,148	23	1,262	0	108	1,073
METERS	CW370	24,960	12,714	2,923	345	5,018	0	415	3,491
STREET LIGHTS	DA373	2,075	0	0	7	0	0	8	0
INSTALL ON CUST PREMISES	CWINSTAL	1,234	853	82	0	42	217	0	35
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3I	1,601,936	689,564	50,060	33,602	313,410	854	190,652	242,314

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 37 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 18 - INVESTMENT TAX CREDIT ADJUSTMENT ****

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - POWER SUPPLY	D10	358,234	0	0	0	0	0	0
DEMAND - Summer	D10S	0	143	0	72	1,684	1,433	6,126
DEMAND - Non-Summer	D10NS	0	179	0	107	2,472	2,042	7,308
ENERGY - POWER SUPPLY	E10	436,633	0	0	0	0	0	0
ENERGY - Summer	E10S	0	175	175	87	1,659	1,485	6,157
ENERGY - Non-Summer	E10NS	0	393	480	175	4,890	4,628	15,850
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	277,645	250	0	139	3,387	2,804	10,606
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	0	0	1	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	86,279	123	151	30	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,325	0	0	0	0	110	1,200
LINES - PRIMARY DEMAND	D20	128,995	184	226	44	0	0	0
LINES - PRIMARY CUSTOMER	C20	73,350	245	22	12	0	0	0
LINES - SECONDARY DIRECT	DA3647	7,450	0	0	0	0	825	0
LINE TRANS - PRIMARY DEMAND	D50	18,012	26	32	6	0	0	0
LINE TRANS - PRIMARY CUST	C50	10,242	34	3	2	0	0	0
LINE TRANS - SECOND DIRECT	DA368	6,719	0	0	0	0	565	0
LINE TRANS - SECOND DEMAND	D60	66,120	109	134	26	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	37,598	125	11	6	0	0	0
LINES - SECONDARY DEMAND	D30	25,589	60	74	14	0	0	0
LINES - SECONDARY CUSTOMER	C30	14,551	50	5	2	0	0	0
SERVICES	CW369	24,923	0	0	0	0	3	0
METERS	CW370	24,960	0	0	1	6	13	32
STREET LIGHTS	DA373	2,075	0	2,060	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,234	3	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3I	1,601,936	2,100	3,374	723	14,098	13,910	47,277

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 19 - STATE INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	470,889	199,996	14,787	10,015	101,298	0	56,908	67,378
DEMAND - Non-Summer	D10NS	505,442	249,821	15,825	12,133	113,079	0	65,961	22,310
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	349,163	124,515	9,802	7,845	76,685	752	48,758	60,163
ENERGY - Non-Summer	E10NS	807,706	363,672	26,189	20,806	189,157	2,255	123,367	26,342
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	915,933	431,339	28,904	21,011	201,101	0	115,710	73,177
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	5	0	0	2	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	338,475	159,930	11,159	7,195	69,110	1,263	36,670	51,634
SUBSTATIONS - DIRECT	DA3602	36,885	0	0	0	0	0	506	0
LINES - PRIMARY DEMAND	D20	380,657	179,861	12,550	8,092	77,723	1,420	41,240	58,069
LINES - PRIMARY CUSTOMER	C20	260,720	221,675	23,868	65	9,479	0	55	4,360
LINES - SECONDARY DIRECT	DA3647	29,185	0	0	3,621	0	5,976	17,248	0
LINE TRANS - PRIMARY DEMAND	D50	44,216	20,892	1,458	940	9,028	165	4,790	6,745
LINE TRANS - PRIMARY CUST	C50	30,285	25,749	2,773	8	1,101	0	6	506
LINE TRANS - SECOND DIRECT	DA368	15,984	0	0	3,642	0	0	11,171	0
LINE TRANS - SECOND DEMAND	D60	162,873	88,360	6,165	0	36,183	698	103	28,528
LINE TRANS - SECOND CUSTOMER	C60	111,182	94,575	10,183	0	4,044	0	0	1,860
LINES - SECONDARY DEMAND	D30	96,761	63,640	4,441	0	27,501	503	75	0
LINES - SECONDARY CUSTOMER	C30	57,201	49,485	5,328	0	2,116	0	0	0
SERVICES	CW369	41,133	34,198	4,041	32	1,842	0	145	873
METERS	CW370	111,105	62,317	16,002	1,404	21,326	4	1,619	8,260
STREET LIGHTS	DA373	3,561	0	0	11	0	0	13	0
INSTALL ON CUST PREMISES	DA371	4,345	46	3	1	20	4,259	0	15
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	9	7	1	1	0	0	0	0
CUSTOMER ACCOUNTS	CW903	14	12	1	0	1	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	6	5	1	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(19,525)	(276)	(1,445)	(249)	(430)	(1)	(17,021)	(103)
TOTALS		4,754,211	2,369,819	192,036	96,573	942,365	17,293	507,324	410,118

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 39 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 19 - STATE INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	470,889	585	0	210	3,651	3,216	12,845
DEMAND - Non-Summer	D10NS	505,442	732	0	316	5,360	4,582	15,324
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	349,163	691	485	248	3,485	3,227	12,506
ENERGY - Non-Summer	E10NS	807,706	1,555	1,335	497	10,272	10,062	32,195
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	915,933	1,223	0	488	8,799	7,539	26,642
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	5	0	0	0	0	3	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	338,475	743	642	129	0	0	0
SUBSTATIONS - DIRECT	DA3602	36,885	0	0	0	0	3,262	33,117
LINES - PRIMARY DEMAND	D20	380,657	835	722	145	0	0	0
LINES - PRIMARY CUSTOMER	C20	260,720	1,110	71	38	0	0	0
LINES - SECONDARY DIRECT	DA3647	29,185	0	0	0	0	2,340	0
LINE TRANS - PRIMARY DEMAND	D50	44,216	97	84	17	0	0	0
LINE TRANS - PRIMARY CUST	C50	30,285	129	8	4	0	0	0
LINE TRANS - SECOND DIRECT	DA368	15,984	0	0	0	0	1,171	0
LINE TRANS - SECOND DEMAND	D60	162,873	410	355	71	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	111,182	473	30	16	0	0	0
LINES - SECONDARY DEMAND	D30	96,761	296	255	51	0	0	0
LINES - SECONDARY CUSTOMER	C30	57,201	248	16	8	0	0	0
SERVICES	CW369	41,133	0	0	0	0	3	0
METERS	CW370	111,105	3	2	4	19	46	100
STREET LIGHTS	DA373	3,561	0	3,536	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	4,345	0	0	0	0	1	0
CUSTOMER ACCOUNTING								
METER READING	CW902	9	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	14	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	6	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	0	(19,525)						
TOTALS		4,754,211	9,129	7,541	2,243	31,587	35,453	132,729

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 40 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

****** TABLE 20 - FEDERAL INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	4,388,443	1,863,859	137,808	93,330	944,047	0	530,349	627,932
DEMAND - Non-Summer	D10NS	4,710,461	2,328,200	147,479	113,073	1,053,842	0	614,723	207,918
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	3,254,021	1,160,417	91,348	73,112	714,667	7,006	454,399	560,687
ENERGY - Non-Summer	E10NS	7,527,402	3,389,237	244,070	193,905	1,762,846	21,018	1,149,720	245,493
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	8,536,029	4,019,858	269,372	195,807	1,874,161	0	1,078,360	681,969
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	46	0	0	18	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,154,413	1,490,466	103,999	67,056	644,069	11,770	341,744	481,207
SUBSTATIONS - DIRECT	DA3602	343,747	0	0	0	0	0	4,712	0
LINES - PRIMARY DEMAND	D20	3,547,527	1,676,213	116,960	75,413	724,335	13,236	384,334	541,177
LINES - PRIMARY CUSTOMER	C20	2,429,780	2,065,893	222,442	606	88,343	0	516	40,632
LINES - SECONDARY DIRECT	DA3647	271,993	0	0	33,745	0	55,693	160,743	0
LINE TRANS - PRIMARY DEMAND	D50	412,073	194,705	13,586	8,760	84,137	1,538	44,643	62,862
LINE TRANS - PRIMARY CUST	C50	282,238	239,970	25,838	70	10,262	0	60	4,720
LINE TRANS - SECOND DIRECT	DA368	148,967	0	0	33,943	0	0	104,107	0
LINE TRANS - SECOND DEMAND	D60	1,517,893	823,470	57,459	0	355,843	6,503	964	265,863
LINE TRANS - SECOND CUSTOMER	C60	1,036,162	881,392	94,903	0	37,691	0	0	17,335
LINES - SECONDARY DEMAND	D30	901,761	593,096	41,384	0	256,292	4,683	694	0
LINES - SECONDARY CUSTOMER	C30	533,085	461,175	49,656	0	19,721	0	0	0
SERVICES	CW369	383,342	318,707	37,657	297	17,169	0	1,348	8,131
METERS	CW370	1,035,445	580,766	149,127	13,082	198,747	40	15,093	76,975
STREET LIGHTS	DA373	33,183	0	0	106	0	0	120	0
INSTALL ON CUST PREMISES		40,493	427	30	7	185	39,690	2	141
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	87	66	8	5	3	0	4	2
CUSTOMER ACCOUNTS	CW903	134	114	12	0	5	0	0	2
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	51	44	5	0	2	0	0	1
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	DA454	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(181,966)	(2,574)	(13,463)	(2,322)	(4,005)	(11)	(158,631)	(959)
TOTALS		44,306,814	22,085,501	1,789,680	900,015	8,782,360	161,165	4,728,004	3,822,088

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 41 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

*** TABLE 20 - FEDERAL INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	0	0	0	0	0	0	0
DEMAND - Summer	D10S	4,388,443	5,455	0	1,961	34,025	29,969	119,709
DEMAND - Non-Summer	D10NS	4,710,461	6,819	0	2,941	49,951	42,705	142,811
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	3,254,021	6,441	4,525	2,315	32,481	30,077	116,546
ENERGY - Non-Summer	E10NS	7,527,402	14,492	12,442	4,630	95,734	93,770	300,045
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	8,536,029	11,396	0	4,551	82,003	70,259	248,293
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	46	0	0	0	0	28	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,154,413	6,921	5,980	1,201	0	0	0
SUBSTATIONS - DIRECT	DA3602	343,747	0	0	0	0	30,401	308,635
LINES - PRIMARY DEMAND	D20	3,547,527	7,783	6,726	1,351	0	0	0
LINES - PRIMARY CUSTOMER	C20	2,429,780	10,340	658	350	0	0	0
LINES - SECONDARY DIRECT	DA3647	271,993	0	0	0	0	21,812	0
LINE TRANS - PRIMARY DEMAND	D50	412,073	904	781	157	0	0	0
LINE TRANS - PRIMARY CUST	C50	282,238	1,201	76	41	0	0	0
LINE TRANS - SECOND DIRECT	DA368	148,967	0	0	0	0	10,918	0
LINE TRANS - SECOND DEMAND	D60	1,517,893	3,824	3,304	664	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,036,162	4,411	281	149	0	0	0
LINES - SECONDARY DEMAND	D30	901,761	2,754	2,380	478	0	0	0
LINES - SECONDARY CUSTOMER	C30	533,085	2,308	147	78	0	0	0
SERVICES	CW369	383,342	0	0	0	0	32	0
METERS	CW370	1,035,445	24	19	36	180	426	932
STREET LIGHTS	DA373	33,183	0	32,957	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	40,493	2	2	0	0	5	0
CUSTOMER ACCOUNTING								
METER READING	CW902	87	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	134	1	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	51	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
		0						
MISCELLANEOUS		0						
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	0	(181,966)						
TOTALS		44,306,814	85,074	70,278	20,903	294,374	330,402	1,236,971

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 42 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 21 - ALLOCATION FACTOR SUMMARY ****

FUNCTION	FACTOR NAME	(A) TOTAL FACTOR	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - POWER SUPPLY	D10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - Summer	D10S	0.5028	0.1722	0.0114	0.0104	0.1006	0.0000	0.0616	0.1202
DEMAND - Non-Summer	D10NS	0.4972	0.2151	0.0122	0.0126	0.1123	0.0000	0.0714	0.0398
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3266	0.0908	0.0064	0.0069	0.0645	0.0001	0.0447	0.0909
ENERGY - Non-Summer	E10NS	0.6734	0.2652	0.0171	0.0183	0.1591	0.0003	0.1131	0.0398
ENERGY - ANNUAL	E10	1.0000	0.3560	0.0235	0.0252	0.2236	0.0004	0.1578	0.1307
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - TRANSMISSION	D13	1.0000	0.4000	0.0240	0.0235	0.2151	0.0000	0.1349	0.1406
DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - DIRECT	DA3509	3,392	0	0	1,189	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	2,972,963	1,151,020	71,912	62,458	573,690	1,658	331,788	769,953
SUBSTATIONS - DIRECT	DA3602	16,124,964	0	0	0	0	0	181,231	0
LINES - PRIMARY DEMAND	D20	2,972,963	1,151,020	71,912	62,458	573,690	1,658	331,788	769,953
LINES - PRIMARY CUSTOMER	C20	413,967	347,384	33,491	123	17,134	0	109	14,156
LINES - SECONDARY DIRECT	DA3647	13,560,108	0	0	1,940,211	0	484,303	9,633,433	0
LINE TRANS - PRIMARY DEMAND	D50	2,972,963	1,151,020	71,912	62,458	573,690	1,658	331,788	769,953
LINE TRANS - PRIMARY CUST	C50	413,967	347,384	33,491	123	17,134	0	109	14,156
LINE TRANS - SECOND DIRECT	DA368	12,229,764	0	0	2,668,951	0	0	8,532,546	0
LINE TRANS - SECOND DEMAND	D60	2,580,411	1,151,020	71,912	0	573,690	1,658	1,694	769,953
LINE TRANS - SECOND CUSTOMER	C60	413,735	347,384	33,491	0	17,134	0	0	14,156
LINES - SECONDARY DEMAND	D30	1,810,458	1,151,020	71,912	0	573,690	1,658	1,694	0
LINES - SECONDARY CUSTOMER	C30	399,579	347,384	33,491	0	17,134	0	0	0
SERVICES	CW369	45,365,866	36,961,521	3,910,338	41,593	2,296,654	0	196,564	1,953,679
METERS	CW370	46,504,778	23,687,887	5,446,149	643,544	9,349,951	295	773,901	6,504,947
STREET LIGHTS	DA373	3,777,446	0	0	12,858	0	0	15,184	0
INSTALL ON CUST PREMISES	DA371	2,245,531	116,722	7,323	2,462	58,247	1,977,036	657	79,948
INSTALL ON CUST PREM	CWINSTAL	570,066	394,323	38,016	135	19,454	100,163	124	16,069
CUSTOMER ACCOUNTING									
METER READING	CW902	4,479,706	3,237,735	337,550	298,386	163,410	0	263,538	171,827
CUSTOMER ACCOUNTS	CW903	8,910,067	7,455,485	718,767	16,029	367,731	0	14,157	303,813
UNCOLLECTIBLES	CW904	2,562,153	1,846,201	54,005	0	150,699	2,556	0	508,692
MISC	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
SALES EXPENSE	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
ADVERTISING	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
MISC	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
MISCELLANEOUS									
DEMAND	D99U	20,072,486	0	0	800,969	8,702,705	0	4,128,168	4,830,215
ENERGY	E99U	12,695,163,111	4,503,865,230	296,650,388	329,526,587	2,819,547,471	5,933,906	2,056,658,504	1,574,100,117
CUSTOMER	C10	413,970	347,384	33,491	123	17,134	0	109	14,156
REVENUE	R02	4,177,624	3,707,710	151,655	8,456	122,736	2,235	48,693	113,149
RETAIL SALES REVENUE	R01	562,123,417	258,380,596	20,731,009	11,536,794	109,545,928	938,956	61,563,466	69,540,884
SUBSTATION CIAC	CIAC	(21,871,132)	(82,927)	(388,425)	(90,236)	(148,859)	(67)	(6,425,862)	(64,024)
FACILITIES CHARGE REVENUE	DA454	5,556,117	6,591	0	618,881	0	66,596	4,344,606	0

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 43 of 44

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
ALLOCATION TO CLASSES

**** TABLE 21 - ALLOCATION FACTOR SUMMARY ****

FUNCTION	FACTOR NAME	TOTAL FACTOR	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) DOE/INL	(M) JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWER SUPPLY	D10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - Summer	D10S	0.5028	0.0004	0.0000	0.0002	0.0047	0.0040	0.0171
DEMAND - Non-Summer	D10NS	0.4972	0.0005	0.0000	0.0003	0.0069	0.0057	0.0204
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3266	0.0004	0.0004	0.0002	0.0038	0.0034	0.0141
ENERGY - Non-Summer	E10NS	0.6734	0.0009	0.0011	0.0004	0.0112	0.0106	0.0363
ENERGY - ANNUAL	E10	1.0000	0.0013	0.0015	0.0006	0.0150	0.0140	0.0504
TRANSMISSION		0.0000						
DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - TRANSMISSION	D13	1.0000	0.0009	0.0000	0.0005	0.0122	0.0101	0.0382
DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - DIRECT	DA3509	3,392	0	0	0	0	2,203	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	2,972,963	4,242	5,218	1,024	0	0	0
SUBSTATIONS - DIRECT	DA3602	16,124,964	0	0	0	0	1,343,736	14,599,997
LINES - PRIMARY DEMAND	D20	2,972,963	4,242	5,218	1,024	0	0	0
LINES - PRIMARY CUSTOMER	C20	413,967	1,380	125	65	0	0	0
LINES - SECONDARY DIRECT	DA3647	13,560,108	0	0	0	0	1,502,161	0
LINE TRANS - PRIMARY DEMAND	D50	2,972,963	4,242	5,218	1,024	0	0	0
LINE TRANS - PRIMARY CUST	C50	413,967	1,380	125	65	0	0	0
LINE TRANS - SECOND DIRECT	DA368	12,229,764	0	0	0	0	1,028,267	0
LINE TRANS - SECOND DEMAND	D60	2,580,411	4,242	5,218	1,024	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	413,735	1,380	125	65	0	0	0
LINES - SECONDARY DEMAND	D30	1,810,458	4,242	5,218	1,024	0	0	0
LINES - SECONDARY CUSTOMER	C30	399,579	1,380	125	65	0	0	0
SERVICES	CW369	45,365,866	0	0	0	0	5,317	0
METERS	CW370	46,504,778	767	885	1,618	10,980	25,094	58,760
STREET LIGHTS	DA373	3,777,446	0	3,749,404	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,245,531	402	527	120	0	2,087	0
INSTALL ON CUST PREM	CWINSTAL	570,066	1,566	142	74	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	4,479,706	0	0	0	2,420	2,420	2,420
CUSTOMER ACCOUNTS	CW903	8,910,067	29,611	2,689	1,395	130	130	130
UNCOLLECTIBLES	CW904	2,562,153	0	0	0	0	0	0
MISC	C10	413,970	1,380	125	65	1	1	1
0								
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	413,970	1,380	125	65	1	1	1
SALES EXPENSE	C10	413,970	1,380	125	65	1	1	1
ADVERTISING	C10	413,970	1,380	125	65	1	1	1
MISC	C10	413,970	1,380	125	65	1	1	1
MISCELLANEOUS								
DEMAND	D99U	20,072,486	0	0	0	356,302	285,020	969,107
ENERGY	E99U	12,695,163,111	16,202,707	18,704,636	7,842,173	204,738,943	187,632,199	673,760,250
CUSTOMER	C10	413,970	1,380	125	65	1	1	1
REVENUE	R02	4,177,624	968	40	348	4,313	3,652	13,669
RETAIL SALES REVENUE	R01	562,123,417	873,387	1,892,969	261,633	5,000,777	4,499,930	17,357,088
SUBSTATION CIAC	CIAC	(21,871,132)	(171)	(225)	(51)	0	(70,288)	(14,599,997)
FACILITIES CHARGE REVENUE	DA454	5,556,117	0	1,271	0	0	518,172	0

EXHIBIT NO. 42
CASE NO. IPC-E-05-28
M. BRILZ, IPC
Page 44 of 44