BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 46

MAGGIE BRILZ

DEVELOPMENT OF WEIGHTED
DEMAND & ENERGY ALLOCATORS

"NORMALIZED STUDY"

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,093,008	1,105,285	56,693	50,045	451,865	0	284,520	1,189
February		2,056,625	1,063,727	54,611	49,445	455,984	0	290,191	1,342
March		1,898,117	961,888	43,884	47,573	429,856	0	269,688	5,060
April		1,791,626	745,639	45,615	48,891	441,872	0	274,872	95,905
May		2,124,396	694,142	45,763	59,660	480,508	0	306,630	404,561
June		2,489,998	825,527	49,550	51,656	499,608	0	307,934	626,162
July		2,693,943	905,037	68,381	54,625	534,811	0	331,390	659,225
August		2,539,124	925,686	58,587	54,394	510,903	0	305,645	548,187
September		2,298,797	782,224	51,458	53,202	517,338	0	300,387	459,381
October		1,711,137	724,877	42,229	47,510	401,689	0	286,677	72,414
November		1,894,600	917,233	53,999	50,635	443,672	0	282,756	7,257
December		1,988,349	1,026,527	52,617	48,228	427,553	0	293,064	1,579
Total		25,579,720	10,677,792	623,387	615,864	5,595,659	0	3,533,754	2,882,262
Ratio		1.0000	0.4174	0.0244	0.0241	0.2188	0.0000	0.1381	0.1127
Actual	D10S	0.3019	0.1038	0.0069	0.0063	0.0604	0.0000	0.0369	0.0717
Actual	D10NS	0.6981	0.3136	0.0175	0.0178	0.1583	0.0000	0.1012	0.0410
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.05	104,650	55,264	2,835	2,502	22,593	0	14,226	59
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	5.81	12,342,747	4,032,965	265,883	346,625	2,791,751	0	1,781,520	2,350,499
June	15.34	38,196,585	12,663,584	760,097	792,403	7,663,987	0	4,723,708	9,605,325
July	13.29	35,802,516	12,027,942	908,783	725,966	7,107,638	0	4,404,173	8,761,100
August	10.47	26,584,639	9,691,932	613,406	569,505	5,349,154	0	3,200,103	5,739,518
September	6.84	15,723,778	5,350,412	351,973	363,902	3,538,592	0	2,054,647	3,142,166
October	0.00	0	0	0	0	0	0	0	0
November	1.43	2,709,279	1,311,643	77,219	72,408	634,451	0	404,341	10,378
December	5.77	11,472,780	5,923,061	303,600	278,276	2,466,981	0	1,690,979	9,111
Total		142,936,973	51,056,804	3,283,795	3,151,587	29,575,148	0	18,273,698	29,618,156
Ratio		1.0000	0.3572	0.0230	0.0220	0.2069	0.0000	0.1278	0.2072
Weighted	D10S	0.7037	0.2405	0.0160	0.0146	0.1408	0.0000	0.0862	0.1686
Weighted	D10NS	0.2963	0.1166	0.0070	0.0074	0.0661	0.0000	0.0416	0.0386
Average	D10S	0.5028	0.1722	0.0114	0.0104	0.1006	0.0000	0.0616	0.1202
Average	D10NS	0.4972	0.2151	0.0122	0.0126	0.1122	0.0000	0.0714	0.0398
Total Ratio		1.0000	0.3873	0.0237	0.0231	0.2128	0.0000	0.1330	0.1599

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,095	0	994	1,952,686	35,749	23,547	81,026	140,322
February		2,063	0	994	1,918,357	33,676	23,796	80,796	138,268
March		2,078	0	994	1,761,021	32,106	24,106	80,884	137,096
April		2,062	0	994	1,655,850	30,757	23,868	81,151	135,776
May		2,058	0	994	1,994,316	21,708	23,308	85,064	130,080
June		2,093	0	1,024	2,363,554	24,338	16,229	85,877	126,444
July		2,096	0	1,024	2,556,589	25,030	23,155	89,169	137,354
August		2,095	0	1,024	2,406,521	22,135	23,097	87,371	132,603
September		2,108	0	1,024	2,167,122	22,313	22,093	87,269	131,675
October		2,096	0	1,024	1,578,516	27,162	22,848	82,611	132,621
November		2,121	0	1,024	1,758,697	29,977	23,310	82,616	135,903
December		2,116	0	1,024	1,852,708	29,952	23,779	81,910	135,641
Total		25,081	0	12,138	23,965,937	334,903	273,136	1,005,744	1,613,783
Ratio		0.0010	0.0000	0.0005	0.9369	0.0131	0.0107	0.0393	0.0631
Actual	D10S	0.0002	0.0000	0.0001	0.2864	0.0028	0.0024	0.0103	0.0155
Actual	D10NS	0.0007	0.0000	0.0004	0.6505	0.0103	0.0082	0.0291	0.0476
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.05	105	0	50	97,634	1,787	1,177	4,051	7,016
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	5.81	11,957	0	5,775	11,586,982	126,123	135,419	494,222	755,765
June	15.34	32,107	0	15,708	36,256,934	373,345	248,953	1,317,353	1,939,651
July	13.29	27,856	0	13,609	33,977,081	332,649	307,730	1,185,056	1,825,435
August	10.47	21,935	0	10,721	25,196,285	231,753	241,826	914,774	1,388,353
September	6.84	14,419	0	7,004	14,823,121	152,621	151,116	596,920	900,657
October	0.00	0	0	0	0	0	0	0	0
November	1.43	3,033	0	1,464	2,514,938	42,867	33,333	118,141	194,341
December	5.77	12,209	0	5,908	10,690,131	172,823	137,205	472,621	782,649
Total		123,620	0	60,240	135,143,107	1,433,969	1,256,759	5,103,138	7,793,867
Ratio		0.0009	0.0000	0.0004	0.9455	0.0100	0.0088	0.0357	0.0545
Weighted	D10S	0.0006	0.0000	0.0003	0.6676	0.0066	0.0056	0.0239	0.0361
Weighted	D10NS	0.0003	0.0000	0.0001	0.2778	0.0035	0.0032	0.0118	0.0185
Average	D10S	0.0004	0.0000	0.0002	0.4770	0.0047	0.0040	0.0171	0.0258
Average	D10NS	0.0005	0.0000	0.0002	0.4642	0.0069	0.0057	0.0204	0.0330
Total Ratio		0.0009	0.0000	0.0004	0.9412	0.0116	0.0097	0.0375	0.0588

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,093,008	1,105,285	56,693	50,045	451,865	0	284,520	1,189
February		2,056,625	1,063,727	54,611	49,445	455,984	0	290,191	1,342
March		1,898,117	961,888	43,884	47,573	429,856	0	269,688	5,060
April		1,791,626	745,639	45,615	48,891	441,872	0	274,872	95,905
May		2,124,396	694,142	45,763	59,660	480,508	0	306,630	404,561
June		2,489,998	825,527	49,550	51,656	499,608	0	307,934	626,162
July		2,693,943	905,037	68,381	54,625	534,811	0	331,390	659,225
August		2,539,124	925,686	58,587	54,394	510,903	0	305,645	548,187
September		2,298,797	782,224	51,458	53,202	517,338	0	300,387	459,381
October		1,711,137	724,877	42,229	47,510	401,689	0	286,677	72,414
November		1,894,600	917,233	53,999	50,635	443,672	0	282,756	7,257
December		1,988,349	1,026,527	52,617	48,228	427,553	0	293,064	1,579
Total		25,579,720	10,677,792	623,387	615,864	5,595,659	0	3,533,754	2,882,262
Actual	D13	1.0000	0.4174	0.0244	0.0241	0.2188	0.0000	0.1381	0.1127
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	2.98	6,237,167	3,293,749	168,945	149,134	1,346,558	0	847,870	3,543
February	2.04	4,195,517	2,170,003	111,406	100,868	930,207	0	591,990	2,738
March	2.94	5,580,467	2,827,951	129,019	139,865	1,263,777	0	792,883	14,876
April	2.09	3,744,500	1,558,386	95,335	102,182	923,512	0	574,482	200,441
May	6.57	13,957,288	4,560,513	300,663	391,966	3,156,938	0	2,014,559	2,657,966
June	11.83	29,456,688	9,765,984	586,177	611,090	5,910,363	0	3,642,859	7,407,496
July	11.22	30,226,052	10,154,515	767,235	612,893	6,000,579	0	3,718,196	7,396,505
August	9.51	24,147,079	8,803,274	557,162	517,287	4,858,688	0	2,906,684	5,213,258
September	6.40	14,712,307	5,006,234	329,331	340,493	3,310,963	0	1,922,477	2,940,038
October	1.66	2,840,489	1,203,296	70,100	78,867	666,804	0	475,884	120,207
November	3.57	6,763,726	3,274,522	192,776	180,767	1,583,909	0	1,009,439	25,907
December	6.19	12,307,887	6,354,202	325,699	298,531	2,646,553	0	1,814,066	9,774
Total		154,169,099	58,972,628	3,633,849	3,523,943	32,598,850	0	20,311,388	25,992,751
Weighted	D13	1.0000	0.3825	0.0236	0.0229	0.2114	0.0000	0.1317	0.1686
Average	D13	1.0000	0.4000	0.0240	0.0235	0.2151	0.0000	0.1349	0.1406

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January	0.00	2,095	0	994	1,952,686	35,749	23,547	81,026	140,322
February	0.00	2,063	0	994	1,918,357	33,676	23,796	80,796	138,268
March	0.00	2,078	0	994	1,761,021	32,106	24,106	80,884	137,096
April	0.00	2,062	0	994	1,655,850	30,757	23,868	81,151	135,776
May	0.00	2,058	0	994	1,994,316	21,708	23,308	85,064	130,080
June	0.00	2,093	0	1,024	2,363,554	24,338	16,229	85,877	126,444
July	0.00	2,096	0	1,024	2,556,589	25,030	23,155	89,169	137,354
August	0.00	2,095	0	1,024	2,406,521	22,135	23,097	87,371	132,603
September	0.00	2,108	0	1,024	2,167,122	22,313	22,093	87,269	131,675
October	0.00	2,096	0	1,024	1,578,516	27,162	22,848	82,611	132,621
November	0.00	2,121	0	1,024	1,758,697	29,977	23,310	82,616	135,903
December	0.00	2,116	0	1,024	1,852,708	29,952	23,779	81,910	135,641
Total		25,081	0	12,138	23,965,937	334,903	273,136	1,005,744	1,613,783
Actual	D13	0.0010	0.0000	0.0005	0.9369	0.0131	0.0107	0.0393	0.0631
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	2.98	6,243	0	2,962	5,819,007	106,532	70,170	241,457	418,160
February	2.04	4,209	0	2,028	3,913,450	68,699	48,544	164,824	282,067
March	2.94	6,109	0	2,922	5,177,405	94,392	70,872	237,799	403,062
April	2.09	4,310	0	2,077	3,460,729	64,282	49,884	169,606	283,772
May	6.57	13,521	0	6,531	13,102,663	142,622	153,134	558,870	854,626
June	11.83	24,760	0	12,114	27,960,856	287,919	191,989	1,015,925	1,495,833
July	11.22	23,517	0	11,489	28,684,940	280,837	259,799	1,000,476	1,541,112
August	9.51	19,923	0	9,738	22,886,024	210,504	219,652	830,898	1,261,055
September	6.40	13,491	0	6,554	13,869,587	142,803	141,395	558,522	842,720
October	1.66	3,479	0	1,700	2,620,338	45,089	37,928	137,134	220,151
November	3.57	7,572	0	3,656	6,278,552	107,018	83,217	294,939	485,174
December	6.19	13,098	0	6,339	11,468,269	185,403	147,192	507,023	839,618
Total		140,233	0	68,109	145,241,819	1,736,098	1,473,775	5,717,474	8,927,347
Weighted	D13	0.0009	0.0000	0.0004	0.9421	0.0113	0.0096	0.0371	0.0579
Average	D13	0.0009	0.0000	0.0005	0.9395	0.0122	0.0101	0.0382	0.0605

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,186,915	558,946	33,029	30,155	272,254	545	189,249	868
February		1,025,701	466,931	27,754	27,127	242,046	541	168,169	885
March		1,009,955	425,522	26,649	28,872	248,645	544	176,882	3,695
April		994,084	360,538	23,979	29,417	241,889	543	173,531	67,769
May		1,146,274	331,471	23,056	30,556	249,145	539	180,527	232,537
June		1,324,549	333,213	25,188	27,708	262,648	557	186,769	399,565
July		1,485,659	419,410	28,798	30,400	283,834	554	196,519	426,161
August		1,403,041	417,039	29,028	31,314	286,691	547	194,231	345,800
September		1,118,131	319,447	24,144	29,942	255,186	557	186,648	209,243
October		1,013,513	355,867	25,425	29,615	259,883	548	192,571	52,875
November		1,048,579	455,328	28,889	28,802	252,928	557	180,308	5,128
December		1,194,124	562,207	33,719	30,813	277,104	551	186,531	1,153
Total		13,950,525	5,005,919	329,658	354,721	3,132,253	6,583	2,211,935	1,745,679
Ratio		1.0000	0.3588	0.0236	0.0254	0.2245	0.0005	0.1586	0.1251
Actual	E10S	0.3020	0.083844	0.005951	0.006410	0.059723	0.000119	0.041398	0.083977
Actual	E10NS	0.6980	0.274990	0.017680	0.019017	0.164802	0.000353	0.117158	0.041156
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	36.65	43,500,435	20,485,371	1,210,513	1,105,181	9,978,109	19,974	6,935,976	31,812
February	28.61	29,345,306	13,358,896	794,042	776,103	6,924,936	15,478	4,811,315	25,320
March	41.19	41,600,046	17,527,251	1,097,672	1,189,238	10,241,688	22,407	7,285,770	152,197
April	31.54	31,353,409	11,371,369	756,298	927,812	7,629,179	17,126	5,473,168	2,137,434
May	35.73	40,956,370	11,843,459	823,791	1,091,766	8,901,951	19,258	6,450,230	8,308,547
June	43.04	57,008,589	14,341,488	1,084,092	1,192,552	11,304,370	23,973	8,038,538	17,197,278
July	55.92	83,078,051	23,453,407	1,610,384	1,699,968	15,871,997	30,980	10,989,342	23,830,923
August	45.44	63,754,183	18,950,252	1,319,032	1,422,908	13,027,239	24,856	8,825,857	15,713,152
September	43.72	48,884,687	13,966,223	1,055,576	1,309,064	11,156,732	24,352	8,160,251	9,148,104
October	41.22	41,777,006	14,668,838	1,048,019	1,220,730	10,712,377	22,589	7,937,777	2,179,508
November	44.69	46,860,996	20,348,608	1,291,049	1,287,161	11,303,352	24,892	8,057,965	229,170
December	43.77	52,266,807	24,607,800	1,475,881	1,348,685	12,128,842	24,117	8,164,462	50,467
Total		580,385,886	204,922,962	13,566,348	14,571,169	129,180,772	270,003	91,130,648	79,003,912
Ratio		1.0000	0.3531	0.0234	0.0251	0.2226	0.0005	0.1570	0.1361
Weighted	E10S	0.3512	0.0978	0.0069	0.0074	0.0693	0.0001	0.0480	0.0978
Weighted	E10NS	0.6488	0.2553	0.0165	0.0177	0.1533	0.0003	0.1090	0.0384
Average	E10S	0.3266	0.0908	0.0064	0.0069	0.0645	0.0001	0.0447	0.0909
Average	E10NS	0.6734	0.2651	0.0171	0.0183	0.1591	0.0003	0.1131	0.0398
Total Ratio		1.0000	0.3560	0.0235	0.0253	0.2236	0.0005	0.1578	0.1306

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
Normalized Demands

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts	
ENERGY RELATED ALLOCATION FACTORS										
Monthly Energy Requirements @ Generation Level										
January		1,501	1,718	712	1,088,977	21,508	17,352	59,078	97,938	
February		1,475	1,716	712	937,356	19,022	15,824	53,499	88,345	
March		1,489	1,723	712	914,733	18,452	17,659	59,111	95,222	
April		1,477	1,736	712	901,591	18,186	17,019	57,288	92,493	
May		1,474	1,745	712	1,051,762	17,513	17,384	59,615	94,512	
June		1,500	1,705	734	1,239,587	16,560	9,994	58,408	84,962	
July		1,501	1,726	734	1,389,637	16,829	17,211	61,982	96,022	
August		1,501	1,726	734	1,308,611	15,732	17,002	61,696	94,430	
September		1,511	1,726	734	1,029,138	14,076	16,193	58,724	88,993	
October		1,502	1,725	734	920,745	15,525	17,166	60,077	92,768	
November		1,520	1,746	734	955,940	17,595	16,774	58,270	92,639	
December		1,516	1,752	734	1,096,080	20,907	17,436	59,701	98,044	
Total		17,967	20,744	8,698	12,834,157	211,905	197,014	707,449	1,116,368	
Ratio		0.0013	0.0015	0.0006	0.9200	0.0152	0.0141	0.0507	0.0800	
Actual	E10S	0.000323	0.000370	0.000158	0.2823	0.003521	0.003169	0.013052	0.0197	
Actual	E10NS	0.000965	0.001117	0.000466	0.6377	0.011669	0.010953	0.037659	0.0603	
					0.2823				0.0197	0.3020
Monthly Energy Requirements Weighted by Marginal Energy Costs					0.6377				0.0603	0.6980
Power Supply Service - Generation										
January	36.65	55,012	62,965	26,095	39,911,007	788,268	635,951	2,165,209	3,589,428	
February	28.61	42,200	49,095	20,370	26,817,755	544,219	452,725	1,530,606	2,527,550	
March	41.19	61,332	70,970	29,327	37,677,852	760,038	727,374	2,434,782	3,922,194	
April	31.54	46,585	54,753	22,456	28,436,180	573,586	536,779	1,806,864	2,917,229	
May	35.73	52,666	62,349	25,440	37,579,456	625,739	621,130	2,130,044	3,376,914	
June	43.04	64,560	73,383	31,591	53,351,824	712,742	430,142	2,513,880	3,656,764	
July	55.92	83,936	96,518	41,045	77,708,501	941,078	962,439	3,466,033	5,369,550	
August	45.44	68,205	78,429	33,353	59,463,284	714,862	772,571	2,803,466	4,290,899	
September	43.72	66,061	75,461	32,090	44,993,913	615,403	707,958	2,567,413	3,890,774	
October	41.22	61,912	71,105	30,255	37,953,109	639,941	707,583	2,476,374	3,823,897	
November	44.69	67,929	78,029	32,802	42,720,959	786,321	749,630	2,604,086	4,140,037	
December	43.77	66,355	76,685	32,127	47,975,422	915,099	763,174	2,613,113	4,291,386	
Total		736,753	849,742	356,954	534,589,263	8,617,297	8,067,455	29,111,871	45,796,623	
Ratio		0.0013	0.0015	0.0006	0.9211	0.0148	0.0139	0.0502	0.0789	
Weighted	E10S	0.0004	0.0004	0.0002	0.3283	0.0041	0.0037	0.0151	0.0229	
Weighted	E10NS	0.0009	0.0010	0.0004	0.5928	0.0108	0.0102	0.0350	0.0560	
Average	E10S	0.0003	0.0004	0.0002	0.3053	0.0038	0.0034	0.0141	0.0213	
Average	E10NS	0.0009	0.0011	0.0004	0.6153	0.0112	0.0106	0.0363	0.0581	
Total Ratio		0.0013	0.0015	0.0006	0.9205	0.0150	0.0140	0.0504	0.0795	