BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 49

MAGGIE BRILZ

REVENUE ALLOCATION SUMMARY

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2005
Proformed Normalized Sales and Revenue

Line No.	Tariff Description	Rate Schedule No.	2005 Average Number of Customers	2005 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh
	Uniform Tariff Schedules					
1	Residential Service	1	359,802	4,503,865,230	$ 258,380,596	57.37
2	Small General Service	7	34,310	296,650,388	20,731,009	69.88
3	Large General Service	9	17,587	3,149,074,058	121,082,722	38.45
4	Dusk/Dawn Lighting	15	-	5,933,906	938,956	158.24
5	Large Power Service	19	115	2,056,658,504	61,563,466	29.93
6	Irrigation Service	24	15,085	1,574,100,117	69,540,884	44.18
7	Unmetered Service	40	2,310	16,202,707	873,387	53.90
8	Municipal Street Lighting	41	129	18,704,636	1,892,969	101.20
9	Traffic Control Lighting	42	72	7,842,173	261,633	33.36
10	*Total Idaho Rates*		429,410	11,629,031,719	535,265,622	46.03
	Special Contracts					
11	Micron	26	1	673,760,250	$ 17,357,088	25.76
12	J R Simplot	29	1	187,632,199	4,499,930	23.98
13	DOE/INL	30	1	204,738,943	5,000,777	24.43
14	*Total Specials*		3	1,066,131,392	26,857,795	25.19
15	Total Idaho Retail Sales		429,413	12,695,163,111	$ 562,123,417	44.28

EXHIBIT NO. 49
CASE NO. IPC-E-05-28
M. BRILZ, IPC

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2005
"Traditional" Cost-of-Service Results

Line No.	Tariff Description	Rate Schedule No.	COS Percent Change	COS Revenue Change	Revenue Allocation at COS	Average Mills per kWh
	Uniform Tariff Schedules					
1	Residential Service	1	1.72%	4,433,045	$ 262,813,641	58.35
2	Small General Service	7	0.58%	121,009	$ 20,852,018	70.29
3	Large General Service	9	7.24%	8,761,847	$ 129,844,569	41.23
4	Dusk/Dawn Lighting	15	-55.13%	(517,615)	$ 421,341	71.01
5	Large Power Service	19	8.63%	5,311,842	$ 66,875,308	32.52
6	Irrigation Service	24	32.13%	22,340,562	$ 91,881,446	58.37
7	Unmetered Service	40	-7.01%	(61,207)	$ 812,180	50.13
8	Municipal Street Lighting	41	3.11%	58,821	$ 1,951,790	104.35
9	Traffic Control Lighting	42	7.71%	20,160	$ 281,793	35.93
10	*Total Idaho Rates*		7.56%	40,468,464	575,734,086	49.51
	Special Contracts					
11	Micron	26	12.30%	2,134,435	$ 19,491,523	28.93
12	J R Simplot	29	15.62%	703,092	$ 5,203,022	27.73
13	DOE/INL	30	12.84%	642,198	$ 5,642,975	27.56
14	*Total Specials*		12.96%	3,479,725	30,337,520	28.46
15	Total Idaho Retail Sales		7.82%	43,948,189	$ 606,071,606	47.74

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2005
First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
	Uniform Tariff Schedules				
1	Residential Service	1	7.82%	20,205,363	$ 278,585,959
2	Small General Service	7	7.82%	1,621,165	22,352,174
3	Large General Service	9	7.82%	9,468,669	130,551,391
4	Dusk/Dawn Lighting	15	0.00%	-	938,956
5	Large Power Service	19	7.82%	4,814,263	66,377,729
6	Irrigation Service	24	7.82%	5,438,097	74,978,981
7	Unmetered Service	40	0.00%	-	873,387
8	Municipal Street Lighting	41	7.82%	148,030	2,040,999
9	Traffic Control Lighting	42	7.82%	20,460	282,093
10	*Total Idaho Rates*		7.82%	41,716,046	576,981,668
	Special Contracts				
11	Micron	26	7.82%	1,357,324	$ 18,714,412
12	J R Simplot	29	7.82%	351,895	4,851,825
13	DOE/INL	30	7.82%	391,061	5,391,838
14	*Total Specials*		7.82%	2,100,280	28,958,075
15	Total Idaho Retail Sales		7.82%	43,816,326	$ 605,939,743
16	Revenue Requirement Shortfall				$ 131,863

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2005
Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
	Uniform Tariff Schedules						
1	Residential Service	1	7.84%	$ 20,266,170	$ 278,646,766	61.87	106%
2	Small General Service	7	7.84%	1,626,044	22,357,053	75.36	107%
3	Large General Service	9	7.84%	9,497,164	130,579,886	41.47	101%
4	Dusk/Dawn Lighting	15	0.00%	-	938,956	158.24	223%
5	Large Power Service	19	7.84%	4,828,751	66,392,217	32.28	99%
6	Irrigation Service	24	7.84%	5,454,463	74,995,347	47.64	82%
7	Unmetered Service	40	0.00%	-	873,387	53.90	108%
8	Municipal Street Lighting	41	7.84%	148,476	2,041,445	109.14	105%
9	Traffic Control Lighting	42	7.84%	20,521	282,154	35.98	100%
10	*Total Idaho Rates*		7.82%	41,841,589	577,107,211	49.63	
	Special Contracts						
11	Micron	26	7.84%	$ 1,361,409	$ 18,718,497	27.78	96%
12	J R Simplot	29	7.84%	352,954	4,852,884	25.86	93%
13	DOE/INL	30	7.84%	392,238	5,393,015	26.34	96%
14	*Total Specials*		7.84%	2,106,601	28,964,396	27.17	
15	Total Idaho Retail Sales		7.82%	$ 43,948,190	$ 606,071,607	47.74	