BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

MAGGIE BRILZ

WORKPAPERS

IDAHO POWER COMPANY
DIRECT ASSIGNMENT OF ACCOUNTS 350-359
As of June 30, 2005

	SIMPLOT (1)	R09T (1)	R09P (1)	R19T (1)	R19P (1)	Total
Account 350	0	0	0	0	0	0
Account 352	0	0	0	0	0	0
Account 353	0	0	0	0	0	0
Account 354	0	0	0	0	0	0
Account 355	378	1,189	0	0	0	1,567
Account 356	1,825	0	0	0	0	1,825
Account 359	0	0	0	0	0	0
Total DA3509	2,203	1,189	0	0	0	3,392

(1) Facilities Investment

Da3509.8/15/2005.mb

Idaho Power Company
Direct Assignment and CIAC for Accounts 360, 361, and 362
As of June 30, 2005

	360	361	362	TOTAL
13-Month Average Investment Net + CIAC	3,495,238	22,541,444	153,870,357	179,907,039
Direct Assign - Special Contract				
Micron	0	3,129,794	11,470,203	14,599,997
Simplot	51	187,939	1,155,746	1,343,736
Total Direct Assign - Special	51	3,317,733	12,625,949	15,943,733
Direct Assign - Other				
R19P	0	11,608	169,623	181,231
Total Direct Assign - Other	0	11,608	169,623	181,231
TOTAL DIRECT ASSIGN	51	3,329,341	12,795,572	16,124,964
TOTAL IDAHO JURISDICTION	3,495,187	19,212,103	141,074,785	163,782,075
Less CIAC - Direct Assign				
Micron	0	(3,129,794)	(11,470,203)	(14,599,997)
Simplot	0	0	(70,288)	(70,288)
Total CIAC - Direct Assign	0	(3,129,794)	(11,540,491)	(14,670,285)
Less CIAC - Idaho Jurisdiction				
R19P	(88,138)	(1,039,817)	(5,284,360)	(6,412,315)
R07	(1,085)	(109,611)	(274,603)	(385,299)
R09S	0	(32,751)	(91,248)	(123,999)
R09P	0	0	(87,709)	(87,709)
Residential	(417)	(13,726)	(18,966)	(33,109)
Irrigation	0	(2,328)	(27,573)	(29,901)
System	0	(6,829)	(121,687)	(128,516)
Total CIAC - Idaho Jurisdiction	(89,640)	(1,205,062)	(5,906,146)	(7,200,848)
NET DIRECT ASSIGN	51	199,547	1,255,081	1,454,679
NET IDAHO JURISDICTION	3,405,547	18,007,041	135,168,639	156,581,227

NOTES:
1) Direct Assign - Other is Facilities Charge related Investment and is net of CIAC; therefore, no CIAC is associated with the direct assign.
2) Net Direct Assign and Net idaho Jurisdiction are used to allocate depreciation since depreciation is computed on the net plant not net plus CIAC

DA_CIAC_360-2.mb

Idaho Power Company
Development of Allocator for 360-362 CIAC
As of December 31, 2005

	Total Direct	D20	System Allocation	Total
Micron	(14,599,997)			(14,599,997)
Simplot	(70,288)			(70,288)
				0
R19P	(6,412,315)	326,316	(13,547)	(6,425,862)
R07	(385,299)	75,289	(3,126)	(388,425)
R09S	(123,999)	598,812	(24,860)	(148,859)
R09P	(87,709)	60,867	(2,527)	(90,236)
R01	(33,109)	1,199,969	(49,818)	(82,927)
R24	(29,901)	821,909	(34,123)	(64,024)
R15		1,611	(67)	(67)
R40		4,129	(171)	(171)
R41		5,419	(225)	(225)
R42		1,235	(51)	(51)
Total		3,095,556	(128,516)	(21,871,133)

NOTES:
1) Direct Assign - Other is Facilities Charge related Investment and is net of CIAC; therefore, no CIAC is associated with the direct assign.
2) Net Direct Assign and Net idaho Jurisdiction are used to allocate depreciation since depreciation is computed on the net plant not net plus CIAC

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
DRAM and Micron Substations
Test Year Ending December 2004

	Account 360		Account 361		Account 362		Total Plant		Net
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant	CIAC	Plant
2004 Balance									
DRAM	0.00	0.00	2,664,506.50	(2,741,693.10)	8,991,525.08	(8,614,110.97)	11,656,031.58	(11,355,804.07)	300,227.51
Micron	0.00	0.00	287,145.58	(359,387.28)	2,212,953.23	(1,622,470.65)	2,500,098.81	(1,981,857.93)	518,240.88
TOTAL	**0.00**	**0.00**	**2,951,652.08**	**(3,101,080.38)**	**11,204,478.31**	**(10,236,581.62)**	**14,156,130.39**	**(13,337,662.00)**	**818,468.39**
2005 Additions									
DRAM	0.00	0.00	31,557.00	(28,714.00)	1,355,741.00	(1,233,621.00)	1,387,298.00	(1,262,335.00)	124,963.00
Total Sub. Invest.	**0.00**	**0.00**	**2,983,209.08**	**(3,129,794.38)**	**12,560,219.31**	**(11,470,202.62)**	**15,543,428.39**	**(14,599,997.00)**	**943,431.39**

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Armacost Substation	0.00	0.00	4,830.23	(3,214.61)	17,034.37	(4,435.39)	21,864.60	(7,650.00)	14,214.60	Comm-Lg
Blacks Creek Substation	0.00	0.00	38,647.19	(27,902.81)	95,774.56	(53,265.19)	134,421.75	(81,168.00)	53,253.75	Comm-Lg
Elkhorn Substation	18,428.41	0.00	109,764.95	(1,633.46)	405,683.99	(5,300.56)	533,877.35	(6,934.02)	526,943.33	Comm-Lg
Ketchum Substation	415.39	0.00	266,388.84	0.00	1,513,659.17	(17,301.00)	1,780,463.40	(17,301.00)	1,763,162.40	Comm-Lg
Jerome Substation					36,098.45	(10,945.75)	36,098.45	(10,945.75)	25,152.70	Comm-Lg
Total Large Commercial	**18,843.80**	**0.00**	**419,631.21**	**(32,750.88)**	**2,068,250.54**	**(91,247.89)**	**2,506,725.55**	**(123,998.77)**	**2,382,726.78**	
Victory Substation	58,301.88	0.00	136,047.60	0.00	1,518,709.76	(87,708.92)	1,713,059.24	(87,708.92)	1,625,350.32	Comm-Pri
Total Primary Commercial	**58,301.88**	**0.00**	**136,047.60**	**0.00**	**1,518,709.76**	**(87,708.92)**	**1,713,059.24**	**(87,708.92)**	**1,625,350.32**	
Blacker Substation	0.00	0.00	1,192.83	(392.62)	29,756.93	(14,487.38)	30,949.76	(14,880.00)	16,069.76	Comm-Sm
Jones Ranch Substation	0.00	0.00	20,697.25	(1,217.00)	28,023.77	(11,045.60)	48,721.02	(12,262.60)	36,458.42	Comm-Sm
Squaw Creek Substation	0.00	0.00	4,089.74	(1,085.55)	10,269.08	(2,131.45)	14,358.82	(3,217.00)	11,141.82	Comm-Sm
Three Creek Substation	1,375.50	(1,085.44)	138,978.02	(106,916.19)	324,664.79	(246,938.37)	465,018.31	(354,940.00)	110,078.31	Comm-Sm
Total Small Commercial	**1,375.50**	**(1,085.44)**	**164,957.84**	**(109,611.36)**	**392,714.57**	**(274,602.80)**	**559,047.91**	**(385,299.60)**	**173,748.31**	
Ampot Substation	0.00	0.00	77,727.26	(8,557.00)	133,204.13	(24,231.00)	210,931.39	(32,788.00)	178,143.39	Industrial
Beartrack Substation	0.00	0.00	10,429.13	(7,453.04)	19,094.76	(13,645.96)	29,523.89	(21,099.00)	8,424.89	Industrial
Bethal Court Substation	204,987.56	(55,020.00)	385,881.24	(147,167.45)	855,997.75	(259,868.55)	1,446,866.55	(462,056.00)	984,810.55	Industrial
Boise Bench Transm. Station	1,355.45	0.00	132,436.33	0.00	2,151,738.54	(1,460.20)	2,285,530.32	(1,460.20)	2,284,070.12	Industrial
Boise Dist Substation Storage	0.00	0.00	0.00	0.00	4,644,850.36	(11,805.83)	4,644,850.36	(11,805.83)	4,633,044.53	Industrial
Burley Rural Substation	1,856.00	0.00	37,660.05	(18,204.00)	348,157.71	(46,781.97)	387,673.76	(64,985.97)	322,687.79	Industrial
Don Substation	1,484.96	0.00	300,799.82	(10,306.92)	4,664,122.53	(255,987.00)	4,966,407.31	(266,293.92)	4,700,113.39	Industrial
Eastgate Substation	16,426.34	0.00	94,128.81	0.00	892,467.25	(4,000.00)	1,003,022.40	(4,000.00)	999,022.40	Industrial
Emmett-Boise Cascade #1 Sub	0.00	0.00	33,396.50	(25,924.56)	139,629.02	(9,725.19)	173,025.52	(35,649.75)	137,375.77	Industrial
Glenns Ferry Substation	16,986.52	0.00	107,997.14	(12,856.04)	492,483.87	(167,010.31)	617,467.53	(179,866.35)	437,601.18	Industrial
Grove Substation	46,950.34	0.00	387,636.76	0.00	4,580,350.75	(42,095.24)	5,014,937.85	(42,095.24)	4,972,842.61	Industrial
Hewlett Packard Substation	0.00	0.00	79,862.75	(53,199.76)	902,030.58	(604,511.02)	981,893.33	(657,710.78)	324,182.55	Industrial
Homedale Substation	573.12	0.00	454,317.78	0.00	541,045.91	(26,164.25)	995,936.81	(26,164.25)	969,086.56	Industrial
Jerome Substation	1,012.03	0.00	250,014.00	0.00	1,047,833.85	(9,503.17)	1,298,859.88	(9,503.17)	1,289,356.71	Industrial
Karcher Substation	3,200.79	(1,743.31)	187,942.99	(102,363.41)	850,039.96	(651,420.61)	1,041,183.74	(755,527.33)	285,656.41	Industrial
Lamb Substation	5,220.47	0.00	42,839.93	(173.28)	294,864.92	(877.14)	342,925.32	(1,050.42)	341,874.90	Industrial
Lincoln Substation	17,553.24	(518.13)	128,868.64	(3,753.59)	269,384.24	(5,728.28)	415,806.12	(10,000.00)	405,806.12	Industrial
Mountain Home Afb Substation	0.00	0.00	60,726.75	(10,080.73)	244,005.13	(92,816.71)	304,731.88	(102,897.44)	201,834.44	Industrial
Nampa Substation	3,566.90	0.00	164,670.78	0.00	2,218,932.60	(51,518.00)	2,387,170.28	(51,518.00)	2,335,652.28	Industrial
Norco Substation (Cust. owned)	0.00	0.00	0.00	0.00	23,796.82	(1,736.00)	23,796.82	(1,736.00)	22,060.82	Industrial
Russet Substation	9,259.96	0.00	87,050.93	(14,306.35)	892,814.16	(30,714.43)	989,125.05	(45,020.78)	944,104.27	Industrial
Simplot Substation	1,966.12	0.00	163,043.32	(107,781.47)	527,878.75	(243,892.53)	692,888.19	(351,674.00)	341,214.19	Industrial
South Park Substation	3,883.31	0.00	26,200.55	0.00	185,180.84	(13,513.33)	215,264.70	(13,513.33)	201,751.37	Industrial
Stoddard Substation	263,111.08	(30,000.00)	460,216.93	(143,792.74)	1,257,911.63	(349,299.66)	1,981,239.64	(523,092.40)	1,458,147.24	Industrial
Sugar Substation	0.00	0.00	132,011.05	(32,197.78)	410,808.90	(159,197.75)	542,819.95	(191,395.53)	351,424.42	Industrial
Terry Substation	39,708.80	0.00	234,238.72	(124,552.41)	2,597,238.35	(1,410,425.38)	2,871,185.87	(1,534,977.79)	1,336,208.08	Industrial
Toponis Substation	28,624.81	0.00	65,311.31	(16,495.24)	539,325.05	(149,618.76)	633,261.17	(166,114.00)	467,147.17	Industrial
Wilder Substation	0.00	0.00	82,005.64	(82,005.64)	226,600.95	(227,901.57)	308,606.59	(309,907.21)	(1,300.62)	Industrial

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Zilog Substation	1,137.14	(856.85)	214,015.64	(118,645.15)	1,405,380.83	(418,909.74)	1,620,533.61	(538,411.74)	1,082,121.87	Industrial
Total Industrial	**668,864.94**	**(88,138.29)**	**4,401,430.75**	**(1,039,816.56)**	**33,357,170.14**	**(5,284,359.58)**	**38,427,465.83**	**(6,412,314.43)**	**32,014,465.40**	
Black Mesa Substation	281.79	0.00	24,845.99	(2,328.17)	160,403.34	(25,072.83)	185,531.12	(27,401.00)	158,130.12	Irrigation
Sailor Creek Substation	5,889.48	0.00	99,830.14	0.00	615,922.86	(2,500.00)	721,642.48	(2,500.00)	719,142.48	Irrigation
Total Irrigation	**6,171.27**	**0.00**	**124,676.13**	**(2,328.17)**	**776,326.20**	**(27,572.83)**	**907,173.60**	**(29,901.00)**	**877,272.60**	
Dram Substation	0.00	0.00	2,664,506.50	(2,741,693.10)	8,991,525.08	(8,614,110.97)	11,656,031.58	(11,355,804.07)	300,227.51	Micron
Micron Substation	0.00	0.00	287,145.58	(359,387.28)	2,212,953.23	(1,622,470.65)	2,500,098.81	(1,981,857.93)	518,240.88	Micron
Total Micron	**0.00**	**0.00**	**2,951,652.08**	**(3,101,080.38)**	**11,204,478.31**	**(10,236,581.62)**	**14,156,130.39**	**(13,337,662.00)**	**818,468.39**	
Hidden Lake Substation	671.66	0.00	2,033.16	(828.00)	16,622.40	(998.84)	19,327.22	(1,826.84)	17,500.38	Residential
Hidden Springs Substation	39,345.90	(416.83)	208,390.74	(1,922.62)	323,526.50	(2,610.55)	571,263.14	(4,950.00)	566,313.14	Residential
Scott Valley Substation	0.00	0.00	7,427.52	(10,975.49)	19,637.73	(15,356.51)	27,065.25	(26,332.00)	733.25	Residential
Total Residential	**40,017.56**	**(416.83)**	**217,851.42**	**(13,726.11)**	**359,786.63**	**(18,965.90)**	**617,655.61**	**(33,108.84)**	**584,546.77**	
Border Substation	49.92	0.00	89,105.80	0.00	436,366.46	(71,691.44)	525,522.18	(71,691.44)	453,830.74	System
Fairfield Substation	0.00	0.00	391.16	(391.16)	3,482.10	(3,482.10)	3,873.26	(3,873.26)	0.00	System
Linden Substation	9,139.57	0.00	220,048.83	(2,324.69)	1,711,624.60	(41,028.70)	1,940,813.00	(43,353.39)	1,897,459.61	System
Meridian Substation	3,350.84	0.00	134,186.90	(4,113.27)	1,859,213.18	(5,484.37)	1,996,750.92	(9,597.64)	1,987,153.28	System
Total System	**12,540.33**	**0.00**	**443,732.69**	**(6,829.12)**	**4,010,686.34**	**(121,686.61)**	**4,466,959.36**	**(128,515.73)**	**4,338,443.63**	
Don Substation	51.00	0.00	187,939.00	0.00	1,085,458.00	(70,287.99)	1,273,448.00	(70,287.99)	1,203,160.01	Simplot
Total Simplot	**51.00**	**0.00**	**187,939.00**	**0.00**	**1,085,458.00**	**(70,287.99)**	**1,273,448.00**	**(70,287.99)**	**1,203,160.01**	
No-CIAC Substations										
Aberdeen Substation	252.43	0.00	7,662.71	0.00	4,121.20	0.00	12,036.34	0.00	12,036.34	
Aiken Substation	18,642.45	0.00	84,380.14	0.00	776,357.41	0.00	879,380.00	0.00	879,380.00	
Alameda Substation	66,796.21	0.00	160,701.26	0.00	729,570.35	0.00	957,067.82	0.00	957,067.82	
Amsterdam Substation	757.13	0.00	9,503.27	0.00	132,272.73	0.00	142,533.13	0.00	142,533.13	
Artesian Substation	691.03	0.00	26,669.19	0.00	147,571.09	0.00	174,931.31	0.00	174,931.31	
Ballard Park Substation	0.00	0.00	28,437.09	0.00	25,071.72	0.00	53,508.81	0.00	53,508.81	
Bannock Creek Substation	0.00	0.00	20,682.65	0.00	179,034.71	0.00	199,717.36	0.00	199,717.36	
Beacon Light Substation	225,477.39	0.00	0.00	0.00	0.00	0.00	225,477.39	0.00	225,477.39	
Bennett Substation	0.00	0.00	14,795.59	0.00	52,642.10	0.00	67,437.69	0.00	67,437.69	
Big Bar Substation	0.00	0.00	2,747.35	0.00	25,803.51	0.00	28,550.86	0.00	28,550.86	
Black Cat Substation	509,609.08	0.00	311,486.09	0.00	1,439,689.79	0.00	2,260,784.96	0.00	2,260,784.96	
Blackfoot Substation	5,329.91	0.00	59,917.01	0.00	790,208.91	0.00	855,455.83	0.00	855,455.83	
Blue Gulch Substation	2,143.90	0.00	37,983.45	0.00	438,466.60	0.00	478,593.95	0.00	478,593.95	
Blue Lakes Substation	479.57	0.00	31,337.47	0.00	61,095.84	0.00	92,912.88	0.00	92,912.88	

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Boise Substation	22,406.84	0.00	495,714.75	0.00	4,267,444.59	0.00	4,785,566.18	0.00	4,785,566.18	
Boulder, SE McCall Sub	124,536.90	0.00	493,838.71	0.00	5,042.72	0.00	623,418.33	0.00	623,418.33	
Bowmont Substation	2,048.09	0.00	27,507.54	0.00	384,413.67	0.00	413,969.30	0.00	413,969.30	
Brady Transmission Station	0.00	0.00	0.00	0.00	33,953.67	0.00	33,953.67	0.00	33,953.67	
Bruneau Bridge Substation	413.70	0.00	66,622.86	0.00	599,787.03	0.00	666,823.59	0.00	666,823.59	
Buckhorn Substation	0.00	0.00	83,804.52	0.00	554,624.58	0.00	638,429.10	0.00	638,429.10	
Bucyrus Substation	0.00	0.00	5,378.24	0.00	132,479.20	0.00	137,857.44	0.00	137,857.44	
Buhl Substation	10,325.37	0.00	28,756.50	0.00	508,792.55	0.00	547,874.42	0.00	547,874.42	
Butler Substation	3,297.88	0.00	177,726.46	0.00	2,040,354.54	0.00	2,221,378.88	0.00	2,221,378.88	
Caldwell Substation	1,564.37	0.00	133,768.17	0.00	1,504,440.72	0.00	1,639,773.26	0.00	1,639,773.26	
Camas Substation (Prairie Pwr)	4,673.87	0.00	56,919.92	0.00	103,091.24	0.00	164,685.03	0.00	164,685.03	
Cambridge Substation	1,545.23	0.00	20,815.45	0.00	171,200.53	0.00	193,561.21	0.00	193,561.21	
Canyon Creek Substation	283.17	0.00	49,101.96	0.00	314,636.17	0.00	364,021.30	0.00	364,021.30	
Cascade Substation	924.12	0.00	99,671.35	0.00	523,866.97	0.00	624,462.44	0.00	624,462.44	
Central Dispatch Center (M&E)	0.00	0.00	0.00	0.00	1,092,531.57	0.00	1,092,531.57	0.00	1,092,531.57	
Chestnut Substation	1,163.97	0.00	185,802.07	0.00	2,240,142.67	0.00	2,427,108.71	0.00	2,427,108.71	
Chq 6	0.00	0.00	0.00	0.00	39,354.93	0.00	39,354.93	0.00	39,354.93	
Cinder Substation	52.21	0.00	9,268.66	0.00	122,113.36	0.00	131,434.23	0.00	131,434.23	
Clampit Substation	0.00	0.00	23,550.52	0.00	58,586.96	0.00	82,137.48	0.00	82,137.48	
Clover Substation	2,975.08	0.00	26,681.74	0.00	123,412.96	0.00	153,069.78	0.00	153,069.78	
Cloverdale Transmission Statio	12,554.12	0.00	201,789.00	0.00	2,811,461.32	0.00	3,025,804.44	0.00	3,025,804.44	
Corral Substa (Prairie Pwr)	0.00	0.00	900.00	0.00	0.00	0.00	900.00	0.00	900.00	
Council Substation	235.64	0.00	24,877.43	0.00	304,619.56	0.00	329,732.63	0.00	329,732.63	
Crane Creek Substation	1,312.60	0.00	41,381.94	0.00	194,554.46	0.00	237,249.00	0.00	237,249.00	
Crater Substation	513.57	0.00	32,950.44	0.00	90,496.60	0.00	123,960.61	0.00	123,960.61	
Dale Substation	8,101.02	0.00	143,449.94	0.00	1,351,304.21	0.00	1,502,855.17	0.00	1,502,855.17	
Deen Substation	545.30	0.00	7,662.16	0.00	100,677.77	0.00	108,885.23	0.00	108,885.23	
Delamar Substation	0.00	0.00	91,729.93	0.00	316,839.02	0.00	408,568.95	0.00	408,568.95	
Dietrich Substation	8,149.89	0.00	16,002.75	0.00	121,261.91	0.00	145,414.55	0.00	145,414.55	
Dist. Lines, Canyon, Id	0.00	0.00	10,963.74	0.00	0.00	0.00	10,963.74	0.00	10,963.74	
Dist. Lines, Elmore, Id	0.00	0.00	5,241.10	0.00	0.00	0.00	5,241.10	0.00	5,241.10	
Donnelly Substation	7,890.77	0.00	23,616.60	0.00	301,891.58	0.00	333,398.95	0.00	333,398.95	
Duffin Substation	220.19	0.00	132,115.73	0.00	1,045,606.24	0.00	1,177,942.16	0.00	1,177,942.16	
Eagle Bar Substation	0.00	0.00	4,858.30	0.00	8,442.58	0.00	13,300.88	0.00	13,300.88	
Eagle Substation	1,882.15	0.00	189,890.91	0.00	1,715,462.73	0.00	1,907,235.79	0.00	1,907,235.79	
Eastern Dispatch Center	0.00	0.00	13,971.16	0.00	664,050.90	0.00	678,022.06	0.00	678,022.06	
Eden Substation	878.90	0.00	97,253.86	0.00	917,864.45	0.00	1,015,997.21	0.00	1,015,997.21	
Elmore Transmission Station	1,299.75	0.00	46,788.59	0.00	370,878.97	0.00	418,967.31	0.00	418,967.31	
Emmett Substation	6,883.14	0.00	39,597.79	0.00	463,678.07	0.00	510,159.00	0.00	510,159.00	
Falls Substation	0.00	0.00	104,662.13	0.00	326,080.13	0.00	430,742.26	0.00	430,742.26	
Ferry Substation	0.00	0.00	24,711.01	0.00	31,160.57	0.00	55,871.58	0.00	55,871.58	
Filer Substation	1,316.23	0.00	42,439.05	0.00	449,059.87	0.00	492,815.15	0.00	492,815.15	
Flat Top Substation	715.76	0.00	19,215.43	0.00	194,045.28	0.00	213,976.47	0.00	213,976.47	
Flying H Substation	30.01	0.00	37,114.34	0.00	178,879.97	0.00	216,024.32	0.00	216,024.32	
Fort Hall Substation	32.80	0.00	20,012.30	0.00	344,077.60	0.00	364,122.70	0.00	364,122.70	
Fossil Gulch Substation	10,024.49	0.00	161,039.06	0.00	586,529.59	0.00	757,593.14	0.00	757,593.14	
Gage Substation	0.00	0.00	11,285.37	0.00	53,520.61	0.00	64,805.98	0.00	64,805.98	

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Gary Substation	110,979.45	0.00	185,198.08	0.00	2,128,031.94	0.00	2,424,209.47	0.00	2,424,209.47	
Gem Substation	26,795.41	0.00	163,241.14	0.00	486,985.66	0.00	677,022.21	0.00	677,022.21	
Glenns Ferry Pipeline Sub	0.00	0.00	9,354.90	0.00	36,132.36	0.00	45,487.26	0.00	45,487.26	
Golden Valley Substation	62.09	0.00	15,696.20	0.00	185,053.21	0.00	200,811.50	0.00	200,811.50	
Gooding Rural Substation	1,961.63	0.00	17,114.59	0.00	112,325.04	0.00	131,401.26	0.00	131,401.26	
Gowen Substation	105,740.76	0.00	256,585.94	0.00	676,749.56	0.00	1,039,076.26	0.00	1,039,076.26	
Grandview Substation	1,279.37	0.00	16,400.36	0.00	68,343.78	0.00	86,023.51	0.00	86,023.51	
Grindstone Substation	0.00	0.00	20,302.54	0.00	130,774.14	0.00	151,076.68	0.00	151,076.68	
Hagerman Substation	4,664.81	0.00	31,044.92	0.00	338,911.19	0.00	374,620.92	0.00	374,620.92	
Hailey Substation	702.41	0.00	288,916.41	0.00	1,355,378.87	0.00	1,644,997.69	0.00	1,644,997.69	
Hammett Substation	131.06	0.00	6,071.72	0.00	20,818.73	0.00	27,021.51	0.00	27,021.51	
Haven Substation	18,503.32	0.00	83,977.93	0.00	446,304.16	0.00	548,785.41	0.00	548,785.41	
Highland Substation	119,092.94	0.00	369,482.59	0.00	947,376.91	0.00	1,435,952.44	0.00	1,435,952.44	
Hill Substation	27,304.74	0.00	183,999.82	0.00	1,339,445.60	0.00	1,550,750.16	0.00	1,550,750.16	
Horseshoe Bend Substation	5,533.18	0.00	124,412.49	0.00	1,051,073.33	0.00	1,181,019.00	0.00	1,181,019.00	
Hothole Substation	0.00	0.00	2,015.22	0.00	10,181.56	0.00	12,196.78	0.00	12,196.78	
Hulen Substation	306.91	0.00	27,957.46	0.00	357,326.18	0.00	385,590.55	0.00	385,590.55	
Huston Substation	11,462.70	0.00	72,611.41	0.00	325,968.13	0.00	410,042.24	0.00	410,042.24	
Hydra Substation	6,618.64	0.00	102,169.32	0.00	1,048,126.38	0.00	1,156,914.34	0.00	1,156,914.34	
Indian Hills Substation	218.63	0.00	0.00	0.00	0.00	0.00	218.63	0.00	218.63	
Island Substation	372.14	0.00	18,284.65	0.00	650,635.50	0.00	669,292.29	0.00	669,292.29	
Joplin Substation	176,740.29	0.00	440,117.10	0.00	830,055.00	0.00	1,446,912.39	0.00	1,446,912.39	
Joyce Substation	156.19	0.00	3,739.00	0.00	9,512.00	0.00	13,407.19	0.00	13,407.19	
Julion Clawson Substation	1,868.60	0.00	147,644.64	0.00	1,071,400.11	0.00	1,220,913.35	0.00	1,220,913.35	
Kenyon Substation	71.23	0.00	23,584.01	0.00	253,774.11	0.00	277,429.35	0.00	277,429.35	
Kramer Substation	10,502.63	0.00	184,806.07	0.00	1,018,470.54	0.00	1,213,779.24	0.00	1,213,779.24	
Kuna Substation	170,521.08	0.00	221,388.42	0.00	1,185,440.52	0.00	1,577,350.02	0.00	1,577,350.02	
Lake Substation	495.78	0.00	7,634.82	0.00	134,412.87	0.00	142,543.47	0.00	142,543.47	
Lansing Substation	788.05	0.00	64,471.94	0.00	808,716.01	0.00	873,976.00	0.00	873,976.00	
Lava Substation	397.51	0.00	11,603.40	0.00	101,951.95	0.00	113,952.86	0.00	113,952.86	
Lemhi Substation	18,050.52	0.00	65,803.19	0.00	317,092.52	0.00	400,946.23	0.00	400,946.23	
Locust Substation	71,168.78	0.00	184,634.05	0.00	2,703,081.21	0.00	2,958,884.04	0.00	2,958,884.04	
Magic West CSPP	0.00	0.00	0.00	0.00	2,854.18	0.00	2,854.18	0.00	2,854.18	
Map Rock Substation	664.09	0.00	9,500.21	0.00	220,930.38	0.00	231,094.68	0.00	231,094.68	
Mcbride Substation	0.00	0.00	221.02	0.00	7,154.36	0.00	7,375.38	0.00	7,375.38	
McCall Sub & Storage Yard	1,684.79	0.00	188,388.68	0.00	1,131,800.11	0.00	1,321,873.58	0.00	1,321,873.58	
Melba Substation	123.31	0.00	20,132.24	0.00	142,344.20	0.00	162,599.75	0.00	162,599.75	
Midrose Substation	172,854.61	0.00	439,906.69	0.00	1,319,719.97	0.00	1,932,481.27	0.00	1,932,481.27	
Midvale Substation	1,942.29	0.00	7,310.51	0.00	41,148.88	0.00	50,401.68	0.00	50,401.68	
Mill Substation	0.00	0.00	14,778.01	0.00	78,987.67	0.00	93,765.68	0.00	93,765.68	
Milner Substation	2,581.70	0.00	78,153.55	0.00	393,636.77	0.00	474,372.02	0.00	474,372.02	
Mobile Sub #1 (Bobn)	0.00	0.00	0.00	0.00	65,293.11	0.00	65,293.11	0.00	65,293.11	
Mobile Sub #2 (Bobn)	0.00	0.00	0.00	0.00	71,123.04	0.00	71,123.04	0.00	71,123.04	
Mobile Sub #3 (Bobn)	0.00	0.00	0.00	0.00	198,692.85	0.00	198,692.85	0.00	198,692.85	
Mobile Sub #4 (Bobn)	0.00	0.00	0.00	0.00	207,046.62	0.00	207,046.62	0.00	207,046.62	
Mobile Sub #5 (Twin Falls)	0.00	0.00	0.00	0.00	110,106.49	0.00	110,106.49	0.00	110,106.49	
Mobile Sub #6 (Bobn)	0.00	0.00	0.00	0.00	225,579.21	0.00	225,579.21	0.00	225,579.21	

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Mobile Sub #7 (Boc)	0.00	0.00	7,673.10	0.00	1,036,816.02	0.00	1,044,489.12	0.00	1,044,489.12	
Mobile Sub #8 (Boc)	0.00	0.00	5,847.17	0.00	1,005,879.26	0.00	1,011,726.43	0.00	1,011,726.43	
Moonstone Substation	12,161.84	0.00	46,498.08	0.00	390,297.44	0.00	448,957.36	0.00	448,957.36	
Mora Substation	5,586.33	0.00	222,471.94	0.00	964,756.58	0.00	1,192,814.85	0.00	1,192,814.85	
Moreland Substation	826.23	0.00	44,988.80	0.00	445,998.10	0.00	491,813.13	0.00	491,813.13	
Morgans Pasture Substation	1,490.35	0.00	6,019.86	0.00	163,413.91	0.00	170,924.12	0.00	170,924.12	
Mountain Home City Substation	1,615.00	0.00	299,214.91	0.00	891,287.71	0.00	1,192,117.62	0.00	1,192,117.62	
Murtaugh Pipeline Substation	1.37	0.00	4,486.77	0.00	105,213.73	0.00	109,701.87	0.00	109,701.87	
New Meadows Substation	1,224.16	0.00	54,687.03	0.00	270,026.88	0.00	325,938.07	0.00	325,938.07	
New Plymouth Substation	739.60	0.00	127,314.99	0.00	304,447.73	0.00	432,502.32	0.00	432,502.32	
Notch Butte Substation	2,108.15	0.00	27,831.00	0.00	167,122.14	0.00	197,061.29	0.00	197,061.29	
Oakley Substation	4,990.15	0.00	14,530.39	0.00	110,465.91	0.00	129,986.45	0.00	129,986.45	
Ola Substation	433.33	0.00	9,000.45	0.00	30,101.37	0.00	39,535.15	0.00	39,535.15	
Orchard Substation	8,196.43	0.00	79,471.07	0.00	190,465.90	0.00	278,133.40	0.00	278,133.40	
Parma Substation	1,304.00	0.00	49,187.84	0.00	576,483.65	0.00	626,975.49	0.00	626,975.49	
Paul Substation	571.33	0.00	159,234.45	0.00	1,272,600.27	0.00	1,432,406.05	0.00	1,432,406.05	
Payette Operations Center	0.00	0.00	0.00	0.00	3,553.82	0.00	3,553.82	0.00	3,553.82	
Payette Substation	5,783.27	0.00	276,828.45	0.00	1,257,393.17	0.00	1,540,004.89	0.00	1,540,004.89	
Perrine Substation	733.01	0.00	13,100.70	0.00	150,843.25	0.00	164,676.96	0.00	164,676.96	
Pingree Substation	527.67	0.00	424,443.87	0.00	1,391,482.17	0.00	1,816,453.71	0.00	1,816,453.71	
Pleasant Valley Substation	1,435.33	0.00	84,893.90	0.00	1,207,775.87	0.00	1,294,105.10	0.00	1,294,105.10	
Pocatello Substation	7,626.91	0.00	301,370.67	0.00	1,071,910.17	0.00	1,380,907.75	0.00	1,380,907.75	
Pocatello Up Substation	0.00	0.00	4,559.37	0.00	0.00	0.00	4,559.37	0.00	4,559.37	
Portneuf Substation	24,969.68	0.00	278,418.16	0.00	706,293.66	0.00	1,009,681.50	0.00	1,009,681.50	
Pumping Plant A Substation	1,487.42	0.00	14,642.60	0.00	28,586.09	0.00	44,716.11	0.00	44,716.11	
Rockford Substation	235.76	0.00	24,252.66	0.00	402,708.92	0.00	427,197.34	0.00	427,197.34	
Ross Fork Substation	1,077.22	0.00	8,173.72	0.00	125,311.00	0.00	134,561.94	0.00	134,561.94	
Salmon Substation	0.00	0.00	78,916.16	0.00	721,922.77	0.00	800,838.93	0.00	800,838.93	
Scoville Atomic Energy Sub	0.00	0.00	0.00	0.00	11,830.98	0.00	11,830.98	0.00	11,830.98	
Shoshone Substation	161.98	0.00	69,301.11	0.00	252,384.60	0.00	321,847.69	0.00	321,847.69	
Silver Substation	6,551.69	0.00	193,130.31	0.00	555,633.59	0.00	755,315.59	0.00	755,315.59	
Sinker Creek Substation	314.83	0.00	50,221.42	0.00	425,183.11	0.00	475,719.36	0.00	475,719.36	
Siphon Substation	24,820.18	0.00	101,794.31	0.00	782,574.27	0.00	909,188.76	0.00	909,188.76	
Smiths Ferry Substation	11,419.30	0.00	13,063.98	0.00	33,583.97	0.00	58,067.25	0.00	58,067.25	
Southern Dispatch Center	0.00	0.00	0.00	0.00	270,654.72	0.00	270,654.72	0.00	270,654.72	
Star Substation	179,364.50	0.00	463,719.87	0.00	1,082,008.61	0.00	1,725,092.98	0.00	1,725,092.98	
State Substation	5,344.09	0.00	63,699.43	0.00	650,617.12	0.00	719,660.64	0.00	719,660.64	
Steck Park Substation	0.00	0.00	2,724.79	0.00	18,144.72	0.00	20,869.51	0.00	20,869.51	
Sterling Substation	316.08	0.00	9,906.09	0.00	145,569.45	0.00	155,791.62	0.00	155,791.62	
Taber Substation	235.37	0.00	23,609.91	0.00	165,880.29	0.00	189,725.57	0.00	189,725.57	
Tamarack Substation	2,553.46	0.00	28,621.11	0.00	116,265.59	0.00	147,440.16	0.00	147,440.16	
Tews Substation	0.00	0.00	1,582.67	0.00	9,335.03	0.00	10,917.70	0.00	10,917.70	
Ticeska Substation	0.00	0.00	1,655.05	0.00	7,277.11	0.00	8,932.16	0.00	8,932.16	
Tupperware Substation	996.69	0.00	16,692.01	0.00	120,516.98	0.00	138,205.68	0.00	138,205.68	
Twin Falls Substation	23,675.58	0.00	149,226.81	0.00	1,903,493.07	0.00	2,076,395.46	0.00	2,076,395.46	
Tyhee Substation	3,589.69	0.00	15,313.33	0.00	119,123.16	0.00	138,026.18	0.00	138,026.18	
Ustick Substation	14,778.52	0.00	91,596.19	0.00	1,901,876.38	0.00	2,008,251.09	0.00	2,008,251.09	

IDAHO POWER COMPANY
DISTRIBUTION SUBSTATIONS
BY STATE COUNTY LOCATION
December 31, 2004

LOCATION	LAND & LAND RIGHTS ACCOUNT 360		STRUCTURES & IMPROVEMENTS ACCOUNT 361		STATION EQUIPMENT ACCOUNT 362		TOTAL INVESTMENT			CUSTOMER CLASS
	Plant	CIAC	Plant	CIAC	Plant	CIAC	Total Plant	Total CIAC	Net Investment	
Vallivue Substation	105,419.44	0.00	442,561.62	0.00	1,328,192.33	0.00	1,876,173.39	0.00	1,876,173.39	
Ware Substation	3,006.89	0.00	11,313.70	0.00	294,917.45	0.00	309,238.04	0.00	309,238.04	
Warm Lake Substation	0.00	0.00	9,471.13	0.00	29,202.03	0.00	38,673.16	0.00	38,673.16	
Weiser Substation	2,963.44	0.00	93,891.38	0.00	598,747.96	0.00	695,602.78	0.00	695,602.78	
Wendell Substation	245.52	0.00	20,140.76	0.00	114,414.67	0.00	134,800.95	0.00	134,800.95	
Western Dispatch Center	0.00	0.00	0.00	0.00	138,844.68	0.00	138,844.68	0.00	138,844.68	
Willow Creek Substation	1,708.98	0.00	14,195.53	0.00	111,969.51	0.00	127,874.02	0.00	127,874.02	
Wilson Butte Substation	893.37	0.00	7,738.89	0.00	113,070.49	0.00	121,702.75	0.00	121,702.75	
Wye Substation	7,106.34	0.00	254,125.45	0.00	2,631,712.20	0.00	2,892,943.99	0.00	2,892,943.99	
Total No-CIAC	**2,621,908.35**	**0.00**	**13,252,762.95**	**0.00**	**85,857,069.05**	**0.00**	**101,731,740.35**	**0.00**	**101,731,740.35**	
TOTAL DISTRIBUTION PLANT	**3,428,074.63**	**(89,640.56)**	**22,300,681.67**	**(4,306,142.58)**	**140,630,649.54**	**(16,213,014.14)**	**166,359,405.84**	**(20,608,797.28)**	**145,749,922.56**	

IDAHO POWER
An IDACORP Company

WORKSHEET: MICRON DISTRIBUTION SUBSTATIONS, INCLUDING CIAC

Micron Substation Investment

Micron Substations

Net Plant

	Account 360	Account 361	Account 362	Total
Micron Substation	0	(72,242)	590,483	518,241
Dram Substation	0	(77,187)	377,414	300,228
Total	0	(149,428)	967,897	818,468

Direct Assignment of Micron Distribution Facilities: Net Plant

		LAND & LAND RIGHTS ACCT 360			STRUCTURES & IMPROVEMENTS ACCT 361			STATION EQUIPMENT ACCT 362			TOTAL INVESTMENT		
LOCATION	LOC CODE	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Micron Substation	STMCRN	$0	$0	$0	$287,146	$359,387	($72,242)	$2,212,953	$1,622,471	$590,483	$2,500,099	($1,981,858)	$518,241
Dram Substation	STDRAM	$0	$0	$0	$2,664,507	$2,741,693	($77,187)	$8,991,525	$8,614,111	$377,414	$11,656,032	($11,355,804)	$300,228
	SUM	**$0**	**$0**	**$0**	**$2,951,652**	**$3,101,080**	**($149,428)**	**$11,204,478**	**$10,236,582**	**$967,897**	**$14,156,130**	**($13,337,662)**	**$818,468**
	Micron	$0	$0		$3,101,080	$3,101,080		$10,236,582	$10,236,582		$13,337,662	$13,337,662	$0
	System	$0		$0	($149,428)		($149,428)	$967,897		$967,897	$818,468	$0	$818,468
	Check Totals										$14,156,130	$13,337,662	$818,468

IDAHO POWER
An IDACORP Company

WORKSHEET: DON DISTRIBUTION SUBSTATION

Don Substation Investment by Account

	Account 360	Account 361	Account 362	Total
Don Investment Net Plant	1,536	478,432	5,423,306	5,903,273
Direct Assignment of Don Distribution Facilities: Net Plant				
System	$1,485	$290,493	$4,337,847	$4,629,825
Simplot	$51	$187,939	$1,085,458	$1,273,449
Total	$1,536	$478,432	$5,423,306	$5,903,273

	SIMPLOT Additions and Retirements			
	Account 360	Account 361	Account 362	Total
1993 Direct Simplot Assign	$51.37	$104,276.85	$1,085,458.44	$1,189,786.66
Additions or Retirements				
1994		$83,832.00		
1995		($170.00)		
Total by Acct:	**$51**	**$187,939**	**$1,085,458**	**$1,273,449**

Don Substation Changes since 1993 - Detail

		Gross Additioı	Retirements	Net Additions		Functional Use
1994		$83,832			Install 13kv, T134 Total Breaker	Simplot
1995		($170)			Net addition, retirement for T134 Total Breaker project.	Simplot
2003	Acct 362		$ 12,452.05	($12,452.05)	Replace DONN-KPRT 1 SKBU Relay Scheme	Transmission - System
2003	Acct 362	$191,761		$191,760.89	T131, Rewind Failed IP Transformer 385-01 (Renumber as 598-01)	FMC-Astaris
2004	Acct 362	$191,761	$ (70,859.40)	$7,085.94		FMC-Astaris

CIAC Breakout

	ACCT 360			ACCT 361			ACCT 362			Totals		
	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
Don Sub	$1,536	$0	$1,536	$488,739	($10,307)	$478,432	$5,749,581	($326,275)	$5,423,306	$6,111,868	$336,582	$5,775,286
Simplot	$51		$51	$187,939	$0	$187,939	$1,155,746	$70,288	$1,085,458	$1,343,737	$70,288	$1,273,449
Astaris*	$1,485		$1,485	$280,186	($10,307)	$290,493	$4,593,834	$255,987	$4,337,847	$4,875,505	$245,680	$4,629,825
Sum	$1,536	$0	$1,536	$468,125	($10,307)	$478,432	$5,749,581	$326,275	$5,423,306	$6,219,241	$315,968	$5,903,273

*Astaris is now a rate I19P. Astaris no longer has any direct assignment from the Don Substation.

IDAHO POWER COMPANY
DISTRIBUTION PLANT SUBFUNCTIONALIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2005

DESCRIPTION	DA364	DA365	DA366	DA367	TOTAL
Total 13-Month Average Investme	174,150,497	91,447,441	40,552,027	148,788,304	454,938,269
Idaho Jurisdiction					
Primary:					
Total Primary (1)	159,588,472	76,486,235	13,996,813	118,243,434	
Customer-Related	57,850,821	27,726,260	5,073,845	42,863,245	
Demand-Related	101,737,651	48,759,975	8,922,969	75,380,189	
Secondary:					
Direct Assignment (2)	1,149,783	1,245,841	2,385,126	8,779,358	13,560,108
R09P	241,271	101,451	370,201	1,227,288	1,940,211
R19P	451,661	377,248	2,012,688	6,791,836	9,633,433
R15	205,627	278,676	0	0	484,303
Simplot	251,224	488,466	2,237	760,234	1,502,161
Other Secondary					
Total Other Secondary	13,412,242	13,715,365	24,170,088	21,765,512	
Customer-Related	4,861,938	4,971,820	8,761,657	7,889,998	
Demand-Related	8,550,304	8,743,545	15,408,431	13,875,514	
Total Secondary (3)	14,562,025	14,961,206	26,555,214	30,544,870	
Ratio Computation					
Primary	161,711,547	76,061,316	12,685,138	115,470,543	
Secondary	14,755,750	14,878,089	24,066,660	29,828,572	
System Customer Component	36.25%				
System Demand Component	63.75%				

(1) Based on ratio of 13-month average

(2) Facilities Charges

(3) 13-month average of total plant ratioed by primary/secondary; includes ratioed portion of customer advances and temporary closings

IDAHO POWER COMPANY
ACCOUNT 368
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2002

		Idaho 13-Mo Avg Test Year	Ratio Calculation
Account 368			
Primary		51,429,469	56,677,825
Secondary		201,021,013	221,535,123
Total		252,450,482	
(1) Secondary:			
Direct Assigment - Facilities Investment (See Below)		**12,229,764**	
Other Secondary		188,791,249	
Total 13-Month Average		201,021,013	
		Primary	Secondary
Customer Component	36.25%	**18,643,183**	**68,436,828**
Demand Component	63.75%	**32,786,287**	**120,354,421**

****

Direct Assignment	
9P	2,668,951
19P	8,532,546
Simplot	1,028,267
TOTAL	12,229,764

****

ACCOUNT 368
PRIMARY/SECONDARY EVALUATION
STATE SPLIT BASED ON
TOTAL SYSTEM %

ACCOUNT 368	13 month avg	13 month avg %	Idaho 12/31/04 Balance	Oregon 12/31/04 Balance	Total System Balance 12/31/04
			247,888,243.65	**25,093,733.89**	
Primary	54,853,674.73	20.76%	51,467,743.60	5,210,081.13	56,677,824.73
Secondary	214,405,115.48	81.15%	201,170,615.53	20,364,507.08	221,535,122.61
Temporary Close	(4,715,687.92)	-1.78%	(4,424,604.51)	(447,902.84)	(4,872,507.35)
Customer Advances	(346,925.50)	-0.13%	(325,510.97)	(32,951.48)	(358,462.45)
Total	264,196,176.79	100.00%			272,981,977.54

Larry Tuckness
H:\Excel\2003 reports\Rates\Acct 368 primary secondary evaluation 2004

IDAHO POWER COMPANY
DEVELOPMENT OF ALLOCATION STRINGS - ACCOUNT 369
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2005

Description	(1) Avg No of Idaho Customers	(2) Single Phase Customers	(3) Three Phase Customers	(4) Avg. Cost Single-Phase Customer	(5) Avg. Cost Three-Phase Customer	(6) Total Cost Single-Phase Service	(7) Total Cost Three-Phase Service	(8) Total Service Cost
				($)	($)	($)	($)	($)
Residential	347,384	347,384		219.33	307.37	76,191,733	0	76,191,733
General Service (7)	33,491	25,832	8,271	219.33	307.37	5,564,057	2,496,635	8,060,692
General Service (9)								
Transmission	n/a							0
Primary	n/a							0
Secondary	17,134	6,365	11,676	219.33	307.37	1,325,851	3,408,425	4,734,275
Area Lighting (15)	0	0	0	0.00	0.00	0	0	0
Uniform Contracts (19)								
Transmission	n/a							0
Primary	n/a							0
Secondary	n/a			219.33	307.37	0	0	0
Irrigation (24)								
Secondary	14,156	2,983	13,240	214.40	300.32	558,068	3,469,618	4,027,686
Unmetered G. S. (40)	n/a							
Muncipal St. Lighting (41)	n/a							
Traffic Control (42)	n/a							
Total Tariff	412,165	382,564	33,187	219.33	307.37	83,639,709	9,374,677	93,014,387
Simplot	n/a	35180						
Micron	n/a							
DOE/INEL	n/a							
Total Special Contracts	n/a							
Total	412,165	382,564	33,187	219.33	307.37	83,639,709	9,374,677	93,014,387

Average length of service drop for residential and commercial customers is 70'; for irrigation customers it is 60'

ACCT369.8/18/2005.mb

IDAHO POWER COMPANY
DEVELOPMENT OF ALLOCATION STRINGS - ACCOUNT 369
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2005

Description	(8) Total Service Cost	(9) Ratio of Service Costs By Class	(10) Facilities Charges Acct 369	(11) Acct 369 Allocated by Services	(12) Total CW369 Allocation String
	($)		($)	($)	($)
Residential	76,191,733	81.9139%	0	36,961,521	36,961,521
General Service (7)	8,060,692	8.6661%	0	3,910,338	3,910,338
General Service (9)					
Transmission	0	0.0000%	0	0	0
Primary	0	0.0000%	41,593	0	41,593
Secondary	4,734,275	5.0898%	0	2,296,654	2,296,654
Area Lighting (15)	0	0.0000%	0	0	0
Uniform Contracts (19)					
Transmission	0	0.0000%	0	0	0
Primary	0	0.0000%	196,564	0	196,564
Secondary	0	0.0000%	0	0	0
Irrigation (24)					
Secondary	4,027,686	4.3302%	0	1,953,879	1,953,879
Unmetered G. S. (40)	0	0.0000%	0	0	0
Muncipal St. Lighting (41)	0	0.0000%	0	0	0
Traffic Control (42)	0	0.0000%	0	0	0
Total Tariff	93,014,387	100.0000%	238,157	45,122,391	45,360,548
Simplot	0	0.0000%	5,317	0	5,317
Micron	0	0.0000%	0	0	0
DOE/INEL	0	0.0000%	0	0	0
Total Special Contracts	0	0.0000%	5,317	0	5,317
Total	93,014,387	100.0000%	243,474	45,122,391	45,365,865

Brilz, Maggie

From: Densley, Tom
Sent: Wednesday, August 17, 2005 8:16 AM
To: Brilz, Maggie
Subject: RE: Updated Average Costs for Overhead Service Drops

Hello Maggie,
I used the same design and came up with the following cost.

Single Phase (for both 70' and 60' service drops) **60' = $214.40 70' = $219.33**
CU D3P2, a lineman for one hour and a 6000 series truck for one hour

Three Phase (for both 70' and 60' service drops) **60' = $300.32 70' = $307.37**
CU D4P2, a lineman for one hour and a 6000 series truck for one hour.

Thanks
Tom Densley
Mobile Workforce Project Team
(208) 388-6019
tdensley@idahopower.com

-----Original Message-----
From: **Brilz, Maggie**
Sent: Tuesday, August 16, 2005 9:25 AM
To: Densley, Tom
Subject: Updated Average Costs for Overhead Service Drops

Tom:
Thank you for your help in updating this information. In addition to the 70' service drop, I'd like the information for a 60' service drop. Here are the details from the previous run. Please let me know if you have any questions.

Single Phase (for both 70' and 60' service drops)
CU D3P2, a lineman for one hour and a 6000 series truck for one hour.

Three Phase (for both 70' and 60' service drops)
CU D4P2, a lineman for one hour and a 6000 series truck for one hour.

My notes from 2003 indicate that you used design 0000028153 version 2 and 3.

Thanks.

Maggie Brilz
Pricing and Regulatory Services
Idaho Power Company
(208) 388-2848
(208) 388-6449 (fax)
mbrilz@idahopower.com <mailto:mbrilz@idahopower.com>

Rate	1 Phase	3 Phase	
	1	3	Total
I07	24,005	7,851	31,856
I07B	1,827	420	2,247
I09P	1	116	117
I09S	6,226	11,248	17,474
I09SB	139	428	567
I09T	0	2	2
I24C	97	5	102
I24CB	534	231	765
I24S	158	445	603
I24SB	2,194	12,469	14,663
Total	**35,181**	**33,215**	**68,396**

Meter count by phase
Meter Support 8-15-05

IDAHO POWER COMPANY
ANALYSIS OF ACCOUNT 370 - METERS
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2005

RATE	IDAHO INVENTORY (1)	"E10"	CSPP Allocation	RESALE Allocation	Total
R1	23,479,493	.3531	51,083	157,311	23,687,887
R7	5,432,339	.0234	3,385	10,425	5,446,149
R9					
Primary & Tran	628,731	.0251	3,631	11,182	643,544
Secondary	9,218,575	.2226	32,204	99,172	9,349,951
R15	0	.0005	72	223	295
R19 (All)	681,242	.1570	22,713	69,946	773,901
R24	6,424,622	.1361	19,690	60,635	6,504,947
R40	0	.0013	188	579	767
R41	0	.0015	217	668	885
R42	1,264	.0006	87	267	1,618
Total Tariff	45,866,266	.9212	133,270	410,408	46,409,944
Micron	29,192	.0501	7,248	22,320	58,760
Simplot	16,890	.0139	2,011	6,193	25,094
DOE/INEL	2,245	.0148	2,141	6,594	10,980
Total Specials	48,327	.0788	11,400	35,107	94,834
Grand Total	45,914,593	1.0000	144,670 (1)	445,515 (2)	46,504,778
			144,670		

(1) Cost of Metering Report (Idaho Portion)
(2) Cost of Metering Allocation (Idaho Portion)

ACCT370.8/27/2005.mb

IDAHO POWER COMPANY
Cost of Metering Allocation
Test Year 2005

	Cost of Metering Report	E10	Resale Allocation "E10"	DA370 Allocation
Idaho	46,059,263	13,950,521	445,515	46,504,778
Oregon	2,055,094	755,480	24,127	2,079,221
Raft River	44,430	57,717	1,843	46,273
City of Weiser	4,695	55,434	1,770	6,465
City of Seattle	2,785	0	0	2,785
BPA OTEC	219,691	0	0	219,691
TOTAL	48,385,957	14,819,152	473,255	48,859,212

IDAHO POWER COMPANY
COST OF METERING RPORT BY STATE BY RATE CLASS
TWELVE MONTHS ENDING DECEMBER 31, 2004

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR TOTAL COMPANY

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	370,865	$23,302,990	4,571	$889,850	7	$1,770	$24,194,611
4	RESIDENTIAL SERVICE - ENERGY WATCH	79	$22,675	4	$596	0	$0	$23,272
5	RESIDENTIAL SERVICE - TOU	94	$26,059	1	$149	0	$0	$26,208
7	SMALL GENERAL SERVICE	36,900	$5,132,053	3,577	$610,577	28	$4,799	$5,747,429
9P	LARGE GENERAL SERVICE	130	$174,433	382	$195,544	218	$262,417	$632,393
9S	LARGE GENERAL SERVICE	18,653	$5,547,542	22,089	$3,984,648	140	$83,102	$9,615,292
9T	LARGE GENERAL SERVICE	2	$1,242	4	$11,492	4	$707	$13,440
19P	UNIFORM RATE-INDUSTRIAL	117	$156,988	351	$210,177	308	$297,255	$664,421
19S	UNIFORM RATE-INDUSTRIAL	1	$1,293	3	$393	0	$0	$1,687
19T	UNIFORM RATE-INDUSTRIAL	6	$7,134	18	$43,447	18	$47,359	$97,941
24S	IRRIGATION	17,657	$5,371,216	8,725	$1,392,182	77	$21,504	$6,784,903
25S	IRRIGATION (TOU)	126	$38,311	98	$17,085	6	$556	$55,952
42M	METERED TRAFFIC LIGHT - SM COMM	15	$1,264	0	$0	0	$0	$1,264
84C	SMALL GENERAL SERVICE - NET METERING	2	$505	0	$0	0	$0	$505
84CS	LARGE GENERAL SERVICE - NET METERING	4	$825	6	$532	0	$0	$1,357
84R	RESIDENTIAL SERVICE - NET METERING	14	$839	0	$0	0	$0	$839
87	CSPP CONTRACTS	84	$48,920	173	$56,883	92	$58,653	$164,456
	********** SUB-TOTAL	444,749	$39,834,289	40,002	$7,413,555	898	$778,123	$48,025,967
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	$93,084
	SALE FOR RESALE	42	$72,890	103	$262,492	74	$404,778	$740,161
	********** TOTALS	444,813	$39,934,614	40,166	$7,703,668	1,014	$1,220,930	$48,859,212

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF IDAHO

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	357,317	$22,606,141.02	4,288	$821,402.47	6	$1,690.82	$23,429,234
4	RESIDENTIAL SERVICE - ENERGY WATCH	79	$22,675.30	4	$596.24	0	$0.00	$23,272
5	RESIDENTIAL SERVICE - TOU	94	$26,058.80	1	$149.06	0	$0.00	$26,208
7	SMALL GENERAL SERVICE	34,437	$4,856,401.73	3,348	$571,889.74	22	$3,542.07	$5,431,834
9P	LARGE GENERAL SERVICE	125	$167,632.45	367	$190,220.70	206	$257,437.36	$615,291
9S	LARGE GENERAL SERVICE	17,775	$5,301,224.60	21,138	$3,834,455.85	134	$82,261.39	$9,217,942
9T	LARGE GENERAL SERVICE	2	$1,241.74	4	$11,491.72	4	$707.00	$13,440
19P	UNIFORM RATE-INDUSTRIAL	112	$150,522.28	336	$196,004.46	293	$279,627.31	$626,154
19S	UNIFORM RATE-INDUSTRIAL	1	$1,293.17	3	$393.45	0	$0.00	$1,687
19T	UNIFORM RATE-INDUSTRIAL	4	$4,547.79	12	$7,447.20	12	$11,359.26	$23,354
24S	IRRIGATION	16143	$4,990,018.57	8532	$1,358,259.00	65	$20,392.62	$6,368,670
25S	IRRIGATION TOU	126	$38,310.91	98	$17,084.71	6	$555.90	$55,952
42M	METERED TRAFFIC LIGHT - SM COMM	15	$1,264.30	0	$0.00	0	$0.00	$1,264
84C	SMALL GENERAL SERVICE - NET METERING	2	$505.24	0	$0.00	0	$0.00	$505
84CS	LARGE GENERAL SERVICE - NET METERING	2	$358.58	3	$274.50	0	$0.00	$633
84R	RESIDENTIAL SERVICE - NET METERING	13	$779.10	0	$0.00	0	$0.00	$779
87	CSPP CONTRACTS	80	$46,531.04	168	$46,846.10	87	$51,293.35	$144,670
	********** SUB-TOTAL	426,327	$38,215,507	38,302	$7,056,515	835	$708,867	$45,980,889
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	$93,084
	********** TOTALS	426,349	$38,242,942	38,363	$7,084,136	877	$746,896	$46,073,973

+ $30,047
$656,201

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF OREGON

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	13,548	$696,849.22	283	$68,448.00	1	$79.52	$765,377
7	SMALL GENERAL SERVICE-OREGON	2,463	$275,651.07	229	$38,687.53	6	$1,256.97	$315,596
9P	LARGE GENERAL SERVICE-OREGON	5	$6,800.08	15	$5,322.90	12	$4,979.49	$17,102
9S	LARGE GENERAL SERVICE-OREGON	878	$246,317.25	951	$150,191.72	6	$841.04	$397,350
19P	UNIFORM RATE-INDUSTRIAL	5	$6,465.85	15	$14,172.57	15	$17,628.09	$38,267
19T	UNIFORM RATE-INDUSTRIAL	2	$2,586.34	6	$36,000.00	6	$36,000.00	$74,586
24S	IRRIGATION	1514	$381,197.57	193	$33,923.05	12	$1,111.80	$416,232
84CS	LARGE GENERL SERVICE - NET METERING	2	$466.03	3	$257.73	0	$0.00	$724
84R	RESIDENTIAL SERVICE - NET METERING	1	$59.54	0	$0.00	0	$0.00	$60
87	CSPP CONTRACTS	4	$2,389.11	5	$10,036.77	5	$7,359.30	$19,785
	********** TOTALS	18,422	$1,618,782	1,700	$357,040	63	$69,256	$2,045,079

+ 10,015
$48,282

IDAHO POWER COMPANY
COST OF METERING REPORT FOR
SPECIAL CONTRACTS AND
INTERCHANGE CUSTOMERS
2004

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMER		TOTAL
	NUMBER	DOLLARS	NUMBER	DOLLARS	NUMBER	DOLLARS	DOLLARS
SPECIAL CONTRACT							
INEL	1	$2,245	0	$0	0	$0	$2,245
SIMPLOT	5	$13,925	21	$1,737	3	$1,228	$16,890
MICRON	10	$5,880	22	$8,800	24	$14,512	$29,192
CITY OF WEISER	2	$1,176	6	$2,291	3	$1,228	$4,695
AMALGAMATED	4	$4,209	12	$14,793	12	$21,060	$40,062
****TOTALS	22	$27,435	61	$27,621	42	$38,029	$93,084

÷ 4 = $10,015.52

- 40,062

$53,022

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMER		TOTAL
	NUMBER	DOLLARS	NUMBER	DOLLARS	NUMBER	DOLLARS	DOLLARS
SALE FOR RESALE							
BPA/OTEC	10	$22,309	30	$107,913	24	$89,469	$219,691
MONTANA POWER	2	$5,570	6	$34,437	6	$39,000	$79,007
PACIFIC POWER & LIGHT	6	$4,640	10	$6,400	7	$48,448	$59,488
SIERRA PACIFIC POWER	5	$4,039	9	$11,400	3	$28,500	$43,939
UTAH POWER AND LIGHT	13	$26,359	36	$67,237	22	$160,626	$254,222
WELLS RURAL ELECTRIC	2	$5,570	3	$5,937	3	$6,504	$18,011
SEATTLE CITY LIGHT	1	$2,785	0	$0	0	$0	$2,785
BUREAU OF RECLAMATION	1	$442	3	$7,543	3	$10,605	$18,590
RAFT RIVER	2	$1,176	6	$21,627	6	$21,627	$44,430
***TOTALS	42	$72,890	103	$262,492	74	$404,778	$740,161

IDAHO POWER COMPANY
ANALYSIS OF ACCOUNTS #371 & #373
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2005

		ACCOUNT #371	ACCOUNT #373
13-Month Average - Idaho		**2,245,531**	**3,777,446**
Facilities Charges			
R09P		2,462	12,858
R19P		495	15,184
R19T		0	0
Simplot		2,087	0
Average Facilities Charges		5,044	28,042
PV Allocation (Distribution)	"D60" Allocation		
R01	1,199,969	116,722	
R07	75,289	7,323	
R09S	598,812	58,247	
R15	1,611	157	
R19S	1,661	162	
R24S	821,909	79,948	
R40	4,129	402	
R41	5,419	527	
R42	1,235	120	
* Average PV Plant Investment		263,608	
Balance			
R15		1,976,879	
R41			3,749,404

* PV Plant Investment (Property Actg - Larry Tuckness)

ACCT371_3.8/18/2005.mb

Idaho Power Company
5 Year Average Contribution in Aid of Construction
2005

	364	365	366	367	368	369	370	371	373
2000	7,808,958	2,997,635	2,947,870	8,324,577	0	7,860,095	(7,129)	135,556	329,852
2001	6,206,021	2,024,630	3,499,284	7,801,666	2,888	5,486,067	80	(4,077)	67,345
2002	4,911,333	966,368	2,235,877	5,127,575	8,493	4,688,091	350	(25,097)	16,301
2003	4,671,282	958,956	3,252,220	5,722,222	2,009	5,625,329	6,262	(5,524)	59,647
2004	4,070,759	1,475,401	3,462,923	4,798,596	(1,394)	7,952,412	(3,073)	(129,452)	114,682
Average	5,533,671	1,684,598	3,079,635	6,354,927	2,399	6,322,399	(702)	(5,719)	117,565

13-Month Average

Primary	159,588,472	76,486,235	13,996,813	118,243,434	51,429,469	Ratio Derivation
Secondary	14,562,025	14,961,206	26,555,214	30,544,870	201,021,013	
TOTAL	174,150,497	91,447,441	40,552,027	148,788,304	252,450,482	

SPLIT

Primary	5,070,959	1,408,990	1,062,957	5,050,319	489
Secondary	462,712	275,608	2,016,678	1,304,608	1,910
TOTAL	5,533,671	1,684,598	3,079,635	6,354,927	2,399

	Primary	Secondary	
Primary Lines	12,593,226	177	693 Customer Component
Secondary Lines	4,059,605	312	1,218 Demand Component

	Primary	Secondary
Customer Component	4,565,044	1,471,607
Demand Component	8,028,181	2,587,998

System Customer Component	36.25%
System Demand Component	63.75%

CIAC252.8/18/2005.mb

IDAHO POWER COMPANY
Miscellaneous Other Revenue (Acct. 451)
For the Test Year Ending December 31, 2005

	Connect/ Establishment Charges	D10	Other Charges	Total Allocator
Schedule 1	3,569,423	0.3731	138,287	3,707,710
Schedule 7	142,271	0.0253	9,383	151,655
Schedule 9S	43,340	0.2142	79,396	122,736
Schedule 9P	530	0.0214	7,926	8,456
Schedule 15	2,235	0.0000	-	2,235
Schedule 19	60	0.1312	48,633	48,693
Schedule 24	48,315	0.1749	64,834	113,149
Schedule 40	635	0.0009	333	968
Schedule 41	40	0.0000	-	40
Schedule 42	160	0.0005	188	348
Micron		0.0369	13,669	13,669
Simplot		0.0099	3,652	3,652
INL		0.0116	4,313	4,313
TOTAL	3,807,009	1.0000	370,613	4,177,622

Acct451.8/21/2005.mb

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	28,854,310	26,363,660	23,621,790	20,531,585	17,662,430	17,098,704
7 - Small General Serv.	2,036,689	1,934,087	1,774,878	1,556,777	1,462,032	1,507,698
9 - Large General Serv.	10,036,118	9,823,940	9,612,919	9,271,224	9,111,646	10,123,437
15 - Dusk/Dawn Lighting	77,530	77,112	77,604	77,424	76,459	79,434
19 - Uniform Rate Cont.	4,938,777	4,952,898	4,859,398	4,727,125	4,662,118	5,323,729
24 - Irrigation & Pump.	80,273	77,410	99,693	424,482	4,601,282	12,171,017
25 - Irrigation Time of Use	707	623	878	8,181	94,172	188,691
40 - Unmetered Gen. Serv.	72,967	71,834	72,389	71,827	71,647	72,870
41 - Municipal St. Light.	152,713	152,072	152,597	153,439	154,070	154,611
42 - Traffic Control Light.	21,425	21,425	21,424	21,424	21,424	22,073
Total Idaho Rates	46,271,509	43,475,061	40,293,570	36,843,488	37,917,280	46,742,264
Special Contracts						
26 - Micron	1,425,160	1,355,115	1,435,544	1,418,022	1,450,493	1,459,328
29 - J R Simplot	388,219	369,222	393,275	385,093	386,581	283,497
30 - DOE	515,447	459,853	430,445	428,787	404,021	385,942
Total Specials	2,328,826	2,184,190	2,259,264	2,231,902	2,241,095	2,128,767
Total Idaho Firm Sales	48,600,335	45,659,251	42,552,834	39,075,390	40,158,375	48,871,031

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	19,978,964	22,517,673	20,366,613	17,146,482	19,232,473	25,005,912	258,380,596
7 - Small General Serv.	1,757,131	1,877,957	1,754,842	1,548,404	1,615,609	1,904,905	20,731,009
9 - Large General Serv.	11,151,835	11,340,825	10,884,643	10,039,709	9,593,694	10,092,732	121,082,722
15 - Dusk/Dawn Lighting	79,165	78,005	79,618	78,417	79,408	78,780	938,956
19 - Uniform Rate Cont.	5,870,193	5,963,832	4,981,181	5,163,808	5,039,464	5,080,943	61,563,466
24 - Irrigation & Pump.	16,562,936	15,365,831	12,431,605	5,293,145	1,186,347	121,879	68,415,900
25 - Irrigation Time of Use	261,810	237,234	196,022	115,907	19,084	1,675	1,124,984
40 - Unmetered Gen. Serv.	72,970	72,960	73,414	72,982	73,863	73,664	873,387
41 - Municipal St. Light.	156,699	159,754	155,683	188,255	157,397	155,679	1,892,969
42 - Traffic Control Light.	22,073	22,073	22,073	22,073	22,073	22,073	261,633
Total Idaho Rates	55,913,776	57,636,144	50,945,694	39,669,182	37,019,412	42,538,242	535,265,622
Special Contracts							
26 - Micron	1,514,132	1,503,935	1,459,991	1,461,875	1,428,896	1,444,597	17,357,088
29 - J R Simplot	384,557	381,904	368,471	386,340	382,636	390,135	4,499,930
30 - DOE	391,821	377,360	334,263	371,184	417,616	484,038	5,000,777
Total Specials	2,290,510	2,263,199	2,162,725	2,219,399	2,229,148	2,318,770	26,857,795
Total Idaho Firm Sales	58,204,286	59,899,343	53,108,419	41,888,581	39,248,560	44,857,012	562,123,417

IDAHO JURISDICTION

Tariff Description	January	February	March	April	May	June
9S	9,106,003	8,899,643	8,695,240	8,326,779	8,197,603	9,190,618
9P	927,785	922,219	915,494	942,389	912,180	928,887
9T	2,330	2,078	2,185	2,056	1,863	3,932
Total Rate 9	10,036,118	9,823,940	9,612,919	9,271,224	9,111,646	10,123,437
19S	23,154	25,818	23,581	23,646	24,116	28,334
19P	4,746,233	4,781,476	4,680,787	4,542,559	4,473,042	5,092,463
19T	169,390	145,604	155,030	160,920	164,960	202,932
Total Rate 19	4,938,777	4,952,898	4,859,398	4,727,125	4,662,118	5,323,729
24S	80,273	77,410	99,693	424,482	4,601,282	12,171,017
24T	0	0	0	0	0	0
Total 24	80,273	77,410	99,693	424,482	4,601,282	12,171,017

STATE OF OREGON

Tariff Description	January	February	March	April	May	June
9S	524,361	502,978	452,265	401,367	355,461	352,519
9P	54,987	50,584	55,326	59,409	64,253	43,790
9T	0	0	0	0	0	0
Total Rate 9	579,348	553,562	507,591	460,776	419,714	396,309
19S	0	0	0	0	0	0
19P	387,511	449,575	415,710	424,754	388,043	300,313
19T	250,328	201,065	195,109	276,353	277,062	258,435
Total Rate 19	637,839	650,640	610,819	701,107	665,105	558,748
24S	4,442	5,483	8,755	15,549	194,073	463,684
24T	0	0	0	0	0	0
Total 24	4,442	5,483	8,755	15,549	194,073	463,684

IDAHO JURISDICTION

Tariff Description	July	August	September	October	November	December	Total
9S	10,124,539	10,277,589	9,876,209	9,045,459	8,673,374	9,132,872	109,545,928
9P	1,023,779	1,060,538	1,005,917	991,738	917,841	957,452	11,506,219
9T	3,517	2,698	2,517	2,512	2,479	2,408	30,575
Total Rate 9	11,151,835	11,340,825	10,884,643	10,039,709	9,593,694	10,092,732	121,082,722
19S	26,521	26,075	22,923	23,682	24,501	25,910	298,261
19P	5,635,133	5,727,993	4,777,597	4,957,802	4,843,717	4,876,161	59,134,963
19T	208,539	209,764	180,661	182,324	171,246	178,872	2,130,242
Total Rate 19	5,870,193	5,963,832	4,981,181	5,163,808	5,039,464	5,080,943	61,563,466
24S	16,562,936	15,365,831	12,431,605	5,293,145	1,186,347	121,879	68,415,900
24T	0	0	0	0	0	0	0
Total 24	16,562,936	15,365,831	12,431,605	5,293,145	1,186,347	121,879	68,415,900

STATE OF OREGON

Tariff Description	July	August	September	October	November	December	Total
9S	392,990	487,266	418,648	451,139	490,359	519,585	5,348,938
9P	47,727	54,243	57,880	62,773	59,475	60,808	671,255
9T	0	0	0	0	0	0	0
Total Rate 9	440,717	541,509	476,528	513,912	549,834	580,393	6,020,193
19S	0	0	0	0	0	0	0
19P	235,227	320,510	336,120	348,694	347,934	340,477	4,294,868
19T	271,490	268,941	259,503	288,586	230,996	274,408	3,052,276
Total Rate 19	506,717	589,451	595,623	637,280	578,930	614,885	7,347,144
24S	496,952	512,400	375,458	179,083	28,878	4,752	2,289,509
24T	0	0	0	0	0	0	0
Total 24	496,952	512,400	375,458	179,083	28,878	4,752	2,289,509

IDAHO POWER COMPANY
FACILITIES CHARGES
DEVELOPMENT OF DIRECT ASSIGN ALLOCATOR
2005 TEST YEAR

	June 2005	2005 Test Year
Residential	830	6,591
General Service (7)		
General Service (9)		
Transmission	20	240
Primary	77,901	618,641
Secondary		
Area Lighting (15)	8,386	66,596
Uniform Contracts (19)		
Transmission		
Primary	547,085	4,344,606
Secondary		
Irrigation (24)		
Unmetered G. S. (40)		
Muncipal St. Lighting (4	160	1,271
Traffic Control (42)		
Simplot	43,181	518,172
Micron	0	0
Total Tariff	677,563	5,556,117

DA4549/28/2005.mb

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions.....	$125,376	$62,143	$55,361	$394,110	$130,573	$146,584	$133,333	$133,333	$133,333	$133,333	$133,333	$133,333	$1,714,145
2	Hydro Services.....	0	0	0	0	0	0	0	0	0	0	0	0	$0
3	Water Management Services.....	23,215	3,333	36,692	0	0	47,579	0	0	66,240	0	0	47,580	$224,638
4	Joint Use (Pole) - Idaho.....	2,086	452	86,244	0	20,305	64,398	20,000	20,000	20,000	20,000	20,000	20,000	$293,486
5	Joint Use (Pole) - Oregon.....	88	0	8,095	12,150	0	0	500	500	500	500	500	500	$23,333
6	Total.....	$150,764	$65,929	$186,392	$406,260	$150,878	$258,562	$153,833	$153,833	$220,073	$153,833	$153,833	$201,413	$2,255,601
	Other Expenses (Acct 416):													
7	Power Solutions.....	$167,587	$112,617	$91,014	$341,373	$238,614	$155,396	$122,115	$122,115	$122,115	$122,115	$122,115	$122,116	$1,839,293
8	Hydro Services.....	104	0	0	230	0	0	0	0	0	0	0	0	334
9	Water Management Services.....	6,680	14,125	3,134	2,528	2,048	3,991	20,900	9,150	9,150	6,150	10,350	12,350	100,555
10	Joint Use - Idaho.....	14,397	6,310	7,163	9,684	15,783	12,491	17,000	17,000	17,000	17,000	17,000	17,000	167,828
11	Joint Use - Oregon.....	12,216	(143)	339	10	88	0	426	426	426	426	426	426	15,066
12	Total.....	$200,985	$132,907	$101,651	$353,825	$256,533	$171,877	$160,441	$148,691	$148,691	$145,691	$149,891	$151,892	$2,123,075

Production Energy

IDAHO POWER COMPANY
CWINSTAL - CLASS ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005

	Avg No of Idaho Customers (1)	Idaho Allocation Account #587
R1	347,384	394,323
R7	33,491	38,016
R9		
Transmission	2	2
Primary	117	133
Secondary	17,138	19,454
R19		
Transmission	7	8
Primary	101	115
Secondary	1	1
R24 (and R25)	14,156	16,069
R40	1,380	1,566
R41	125	142
R42	65	74
Tariff Customers	413,967	469,903
R15 (Account #587.8 - See Below)		100,163
Grand Total - (ASModel, Table 5, #587-OP)		570,066

Nightguard Lighting (PassPort WO)	Idaho WO Costs
	100,163

CWINSTAL.8/16/2005.mb

IDAHO POWER
(Intra-Company Correspondence)

To: Maggie Brilz

Date: July 26, 2005

Re: Large Power Billing

From: Todd Schultz

Maggie the following information describes the annual cost associated with billing industrial customers. These are the costs associated with time spent within the CAMC on billing 239 "large power" customers. The costs are:

Customer Service Representative II (CSR II grade 17 step 13, 50% of their annual time spent)	$22,453.60
Loading cost (38%)	8,532.37
Total	$30,985.97

If you need additional information please let me know.

C/c Brent Lulloff
Mary Jo Zabala

IDAHO POWER COMPANY
METERING INFORMATION
TWELVE MONTHS ENDING DECEMBER 31, 2004

READING AND PROCESSING OF PULSE RECORDING DEVICES

The following represents the monthly labor cost average from company wide efforts in maintaining pulse recording meters/devices in 2004

Company Wide LCBS Accounts (Excluding Sale for Resale and Cogeneration)

Load Profile Recording Devices	
***Total Company	249
Annual Labor Cost per Account	$1,955

ACCOUNTS READ VIA PHONE LINE
FOR THE YEAR ENDED DECEMBER 31, 2004

State	Rate Schedule	No. of Meters	Monthly Charges	Annual Charges
Idaho				
	I00	2	$78	$930
	I07S	1	$39	$465
	I09P	98	$3,798	$45,578
	I09S	12	$465	$5,581
	I19P	107	$4,147	$49,764
	I19S	1	$39	$465
	I19T	4	$155	$1,860
	I24SB	6	$233	$2,791
	I25SB	1	$39	$465
	I87	7	$271	$3,256
	ISBNA	1	$39	$465
	ISBPL	1	$39	$465
	ISBT1	1	$39	$465
		242	$9,379	$112,550
				= $465 per meter/yr
Oregon				
	O00	3	$116	$1,395
	O07	1	$39	$465
	O09P	5	$194	$2,325
	O09S	1	$39	$465
	O19P	5	$194	$2,325
	O19T	2	$78	$930
	O87	1	$39	$465
	OSBNY	1	$39	$465
		19	$736	$8,837
Total		261	$10,116	$121,387

Average Telephone Charges for Meters With Recorders = $38.76 Each per Month
$121,387.00 Annual Total

Idaho Power Company
Meter Reading Expenses-Account #902
For The Twelve Months Ended December 31, 2004

State of Idaho

Description	Average Customers	Cost to Reac	Customer Cost @ Mo	Cost Allocation	Pulse Meter Recorders Labor Cost $1955/Yr	w/Phones $465/Year	Total Costs
RESIDENTIAL (1)	347,383.9	0.86	298,750	3,237,735	0	0	3,237,735
SMALL COMMERCIAL (7)	33,490.5	0.93	31,146	337,550	0	0	337,550
COMMERCIAL SERVICE (9)							
Transmission	1.5	0.00	0	0	2,933	698	3,630
Primary	121.8	0.00	0	0	238,119	56,637	294,756
Secondary	17,134.2	0.88	15,078	163,410	0	0	163,410
Total	17,257.5		15,078	163,410	241,052	57,335	461,796
UNIFORM CONTRACTS (19)							
Transmission	5.2	0.00	0	0	10,166	2,418	12,584
Primary	102.7	0.00	0	0	200,779	47,756	248,534
Secondary	1.0	0.00	0	0	1,955	465	2,420
Total	108.9	0.00	0	0	212,900	50,639	263,538
IRRIGATION - ON (24)							
Transmission	0.0	0.00	0	0	0	0	0
Secondary - Other	14,156.0	1.12	15,855	171,827	0	0	171,827
Total	14,156.0		15,855	171,827	0	0	171,827
Unmetered General Service (40)	1,379.7	0.00	0	0	0	0	0
Municipal Street Lighting (41)	125.3	0.00	0	0	0	0	0
Traffic Control Lighting (42)	65.0	0.00	0	0	0	0	0
Total	1,570.0		0	0	0	0	0
SPECIAL CONTRACTS							
INL	1.0	0.00	0	0	1,955	465	2,420
Micron	1.0	0.00	0	0	1,955	465	2,420
Simplot (R29)	1.0	0.00	0	0	1,955	465	2,420
Total	3.0		0	0	5,865	1,395	7,260
Total Idaho Retail Sales	413,969.8		360,829	3,910,522	459,816	109,368	4,479,706

ACCT902 (Revised) (Dollars).jcb

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2004

State of Idaho

Description	Average Customers	Large Power Billing $130/Yr	Other Customers	Cost Allocation	Total Totals
RESIDENTIAL (1)	347,383.9	0	347,383.9	7,455,485	7,455,485
SMALL COMMERCIAL (7)	33,490.5	0	33,490.5	718,767	718,767
COMMERCIAL SERVICE (9)					
Transmission	1.5	195	0.0	0	195
Primary	121.8	15,834	0.0	0	15,834
Secondary	17,134.2	0	17,134.2	367,731	367,731
Total	17,257.5	16,029	17,134.2	367,731	383,760
UNIFORM CONTRACTS (19)					
Transmission	5.2	676	0.0	0	676
Primary	102.7	13,351	0.0	0	13,351
Secondary	1.0	130	0.0	0	130
Total	108.9	14,157	0.0	0	14,157
IRRIGATION - ON (24)					
Transmission	0.0	0	0.0	0	0
Secondary	14,156.0	0	14,156.0	303,813	303,813
Total	14,156.0	0	14,156.0	303,813	303,813
Unmetered General Service (40)	1,379.7	0	1,379.7	29,611	29,611
Municipal Street Lighting (41)	125.3	0	125.3	2,689	2,689
Traffic Control Lighting (42)	65.0	0	65.0	1,395	1,395
Total	1,570.0	0	1,570.0	33,695	33,695
SPECIAL CONTRACTS					
INEEL	1.0	130	0.0	0	130
Micron	1.0	130	0.0	0	130
Simplot (R29)	1.0	130	0.0	0	130
Total	3.0	390	0.0	0	390
Total Idaho	413,969.8	30,576	413,734.6	8,879,491	8,910,067

ACCT903 (Revised) 8/16/2005.jcb

IDAHO POWER COMPANY
ANALYSIS OF
IDAHO
3-Year AVERAGE NET UNCOLLECTIBLE ACCOUNTS
ACCOUNT #904

	Residential	Small Commercial	Large Commerical	Irrigation	Dusk-to-Dawn Lighting	Total State
2002	3,736,823	101,877	315,173	426,139	6,132	4,580,012
2003	2,675,406	75,972	258,504	1,073,489	2,400	4,083,371
2004	1,929,286	66,158	107,213	798,748	3,018	2,901,405
3-yr Avg	2,780,505	81,336	226,963	766,125	3,850	3,858,779
Alloc.	1,846,201	54,005	150,699	508,692	2,556	2,562,154

Uncollect.8/13/2005.mb

Idaho Power Company
Allocation of Account #908 - Miscellaneous
For the Twelve Months Ended December 31, 2004

Program Allocations:	Idaho	Oregon	Nevada	Total
Jurisdictional Allocations				
Conservation Amortization	3,266,412	0	0	3,266,412
Miscellaneous Programs	-1,884	0 *	0	-1,884
Other Miscellaneous (1):	3,408,188	145,215	0	3,553,403
Total Misc / DA908	6,672,716	145,215	0	6,817,931
System Conservation (2)				528,202
Total Account 908				7,346,133

(*) Oregon Does Not Allow Promotional Concession Program Expenses. Therefore:

Adjusted-DA908 (Oregon)	6,672,716	145,215	0	6,817,931

(1)

	----------Average Number of Customers----------			
Rate	**Idaho**	**Oregon**	**Nevada**	**Total**
1	347,384	13,078	0	360,462
7	33,491	2,330	0	35,821
9	17,257	903	0	18,161
15	0	0	0	0
19	109	8	0	117
24	14,156	1,293	0	15,449
40	1,380	5	0	1,385
41	125	13	0	138
42	65	7	0	72
Subtotal	413,967	17,638	0	431,605
Astaris	0	0	0	0
Micron	1	0	0	1
Simplot	1	0	0	1
INEEL	1	0	0	1
Subtotal	3	0	0	3
Total	413,970	17,638	0	431,608

(2) Allocated Over E100 (Retail Energy)

DA908/jcb 3/16/2005

IDAHO POWER COMPANY
NORMALIZED
CLASS ALLOCATION OF KWH TAXES
2005 Rate Case

KWH TAX SUMMARY	
IDAHO JURISDICTIONAL KWH TAX	2,573,366
IDAHO JURISDICTIONAL IRRIGATION REFUND	319,077
IDAHO JURISDICTIONAL INDUSTRIAL EXEMPTION	535,549
NET IDAHO JURISDICTIONAL KWH TAX	1,718,740

RATE SCHEDULE	TOTAL NORMALIZED KWH	% of NORMALIZED KWH	% X KWH TAX	IRRIGA REBATE ADJUST	INDUSTRIAL EXEMPT	CLASS KWH ALLOC.
1 & A	4,503,865,230	35.48%	912,954			912,954
7 & B	296,650,388	2.34%	60,132		2,528	57,604
9 & LP	3,149,074,058	24.81%	638,331		56,928	581,404
LW/10	0	0.00%	0			0
1[illegible]	5,933,906	0.05%	1,203			1,203
16	0	0.00%	0			0
17	0	0.00%	0			0
18	0	0.00%	0			0
19	2,056,658,503	16.20%	416,894		298,082	118,812
OP/23	0	0.00%	0			0
LU/22	0	0.00%	0			0
24, I, & 25	1,574,100,117	12.40%	319,077	319,077		319,077
26	673,760,250	5.31%	136,574		136,574	0
27	0	0.00%	0			0
28	0	0.00%	0		0	0
29	187,632,199	1.48%	38,034		38,034	0
30	204,738,943	1.61%	41,501		3,403	38,098
32	0	0.00%	0			0
40/UM	16,202,707	0.13%	3,284			3,284
41	18,704,636	0.15%	3,792			3,792
42	7,842,173	0.06%	1,590			1,590
46	0	0.00%	0			0
72	0	0.00%	0			0
91	0	0.00%	0			0
92	0	0.00%	0			0
99	0	0.00%	0			0
						0
TOTAL	12,695,163,110	100.00%	2,573,366	319,077	535,549	2,037,817

System Coincident Demand at Generation Level (kW)
2004
Idaho

			Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1 US Department of Energy (INEEL)	5.5%	31,584	32,462	33,738	25,780	23,431	26,099	24,827
I09T	1 Large General Service	5.5%	111	94	69	172	167	62	58
I09P	3 Large General Service	10.0%	42,093	45,281	44,747	43,821	47,420	49,971	49,078
	SUBTOTAL		42,204	45,374	44,816	43,994	47,587	50,034	49,137
I19T	1 Large Power Service	5.5%	7,969	8,598	8,039	9,115	10,198	10,583	9,270
I19P	3 Large Power Service	10.0%	268,959	279,345	269,252	255,669	280,917	292,575	313,149
I19S	4 Large Power Service	13.0%	1,325	1,135	1,066	1,216	1,464	1,241	1,256
	SUBTOTAL		278,253	289,078	278,357	266,000	292,579	304,399	323,675
I26-	2 Micron Technology, Inc.	6.5%	78,479	79,057	78,935	82,942	83,619	82,265	88,010
I29-	2 J.R.Simplot Company	6.5%	23,292	23,745	23,498	23,541	22,463	19,144	23,068
I01-	4 Residential Service	13.0%	1,199,969	1,048,448	872,807	641,390	643,530	737,056	928,879
I07-	4 Small General Service	13.0%	52,520	52,460	41,222	35,042	43,640	66,127	67,751
I09S	4 Large General Service	13.0%	403,874	449,764	393,120	370,307	456,288	539,924	539,896
I15-	4 Dusk to Dawn Residential Lighting	13.0%							
I16-	4 Dusk to Dawn Commercial Lighting	13.0%							
I24S	4 Irrigation Service	13.0%	1,182	1,326	19,150	147,075	398,338	782,788	665,594
I25S	4 Irrigation Time-of-Use Pilot Program	13.0%	7	9	362	2,902	7,427	12,854	10,628
	SUBTOTAL		1,189	1,335	19,511	149,977	405,764	795,641	676,221
I40-	4 Unmetered General Service	13.0%	2,058	2,045	2,005	2,058	2,064	1,959	2,034
I41-	4 Municipal Street Lighting Service	13.0%							
I42-	4 Traffic Control Signal Lighting Service	13.0%	1,233	1,233	1,235	1,147	1,145	1,136	1,127
	Total Idaho Retail		2,114,653	2,025,000	1,789,244	1,642,176	2,022,110	2,623,784	2,724,625
	1 Transmission	5.5%	39,664	41,153	41,845	35,067	33,796	36,744	34,155
	2 Distribution Stations	6.5%	101,770	102,803	102,433	106,483	106,082	101,410	111,078
	3 Distribution Primary	10.0%	311,052	324,626	313,999	299,490	328,337	342,547	362,228
	4 Distribution Secondary	13.0%	1,662,167	1,556,419	1,330,966	1,201,136	1,553,895	2,143,083	2,217,164
	Total Idaho Retail		2,114,653	2,025,000	1,789,244	1,642,176	2,022,110	2,623,784	2,724,625
09	Large General Service		446,077	495,139	437,936	414,300	503,875	589,958	589,033
19	Large Power Service		278,253	289,078	278,357	266,000	292,579	304,399	323,675
24	Irrigation Service		1,182	1,326	19,150	147,075	398,338	782,788	665,594

System Coincident Demand at Generation Level (kW)
2004
Idaho

			Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
I30-	1 US Department of Energy (INEEL)	5.5%	24,605	21,774	26,599	30,450	27,596	328,944	27,412
I09T	1 Large General Service	5.5%	62	89	98	176	82	1,241	103
I09P	3 Large General Service	10.0%	49,391	54,948	45,964	50,448	44,093	567,255	47,271
	SUBTOTAL		49,453	55,037	46,062	50,624	44,175	568,496	47,375
I19T	1 Large Power Service	5.5%	9,842	10,453	9,282	9,063	9,576	111,987	9,332
I19P	3 Large Power Service	10.0%	275,283	303,093	267,889	284,549	274,344	3,365,025	280,419
I19S	4 Large Power Service	13.0%	1,271	1,121	1,109	1,144	1,244	14,593	1,216
	SUBTOTAL		286,395	314,668	278,280	294,756	285,164	3,491,604	290,967
I26-	2 Micron Technology, Inc.	6.5%	86,349	85,432	80,686	81,666	80,745	988,186	82,349
I29-	2 J.R.Simplot Company	6.5%	23,818	22,229	24,972	22,974	20,180	272,923	22,744
I01-	4 Residential Service	13.0%	916,860	709,634	702,439	902,066	982,427	10,285,504	857,125
I07-	4 Small General Service	13.0%	67,216	70,591	32,974	53,596	46,816	629,955	52,496
I09S	4 Large General Service	13.0%	534,811	560,550	340,911	477,847	400,547	5,467,838	455,653
I15-	4 Dusk to Dawn Residential Lighting	13.0%							
I16-	4 Dusk to Dawn Commercial Lighting	13.0%							
I24S	4 Irrigation Service	13.0%	519,533	483,066	73,355	7,320	1,916	3,100,641	258,387
I25S	4 Irrigation Time-of-Use Pilot Program	13.0%	8,350	8,405	1,289	169	21	52,422	4,368
	SUBTOTAL		527,882	491,471	74,644	7,489	1,937	3,153,063	262,755
I40-	4 Unmetered General Service	13.0%	2,033	2,046	2,034	2,058	2,053	24,446	2,037
I41-	4 Municipal Street Lighting Service	13.0%							
I42-	4 Traffic Control Signal Lighting Service	13.0%	1,136	1,177	1,069	1,116	1,111	13,864	1,155
	Total Idaho Retail		2,520,558	2,334,609	1,610,670	1,924,643	1,892,750	25,224,823	2,102,069
	1 Transmission	5.5%	34,509	32,316	35,979	39,689	37,254	442,172	36,848
	2 Distribution Stations	6.5%	110,167	107,661	105,658	104,640	100,924	1,261,110	105,092
	3 Distribution Primary	10.0%	324,674	358,041	313,852	334,997	318,437	3,932,280	327,690
	4 Distribution Secondary	13.0%	2,051,209	1,836,591	1,155,181	1,445,317	1,436,134	19,589,262	1,632,439
	Total Idaho Retail		2,520,558	2,334,609	1,610,670	1,924,643	1,892,750	25,224,823	2,102,069
09	Large General Service		584,263	615,587	386,973	528,471	444,722	6,036,333	503,028
19	Large Power Service		286,395	314,668	278,280	294,756	285,164	3,491,604	290,967
24	Irrigation Service		519,533	483,066	73,355	7,320	1,916	3,100,641	258,387

Table 3
Group Coincident Demands at Generation Level (kW) -- 2004
Idaho

	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Average	D20 Max	
I01-	1,199,969	1,066,189	872,807	695,756	690,379	907,950	1,045,776	1,045,355	812,366	807,977	981,263	1,043,392	930,765	1,199,969	I01-
I07-	70,293	68,879	60,116	53,031	58,132	72,344	72,295	75,289	70,591	55,702	66,482	67,317	65,873	75,289	I07-
I09P	48,691	48,870	48,170	53,504	55,997	52,482	54,391	60,867	59,882	54,674	51,461	52,191	53,432	60,867	I09P
I09S	544,965	510,800	484,884	464,807	519,921	554,103	575,410	598,812	578,364	507,036	539,696	533,713	534,376	598,812	I09S
I09T	147	130	133	222	195	199	185	181	184	182	203	190	179		I09T
I15-	1,591	1,604	1,606	1,585	1,593	1,611	1,604	1,582	1,610	1,587	1,611	1,554	1,595	1,611	I15
I19P	299,219	291,705	278,343	283,384	296,780	304,947	324,655	311,480	312,667	303,825	295,172	299,156	300,111	324,655	I19P
I19S	1,453	1,469	1,635	1,438	1,647	1,583	1,404	1,331	1,633	1,661	1,420	1,437	1,509	1,661	I19S
I19T	9,391	9,195	9,893	10,287	10,925	11,154	10,220	11,054	10,749	9,937	10,606	10,100	10,293		I19T
I24S	2,365	2,651	38,299	294,150	547,273	808,631	777,399	605,149	505,749	146,710	14,640	3,831	312,237		I24S
I25S	14	18	724	5,804	10,203	13,278	12,413	9,726	8,800	2,577	338	43	5,328		I25S
Total 24	2,378	2,669	39,023	299,954	557,476	821,909	789,812	614,875	514,549	149,287	14,978	3,874	317,565	821,909	Total 24
I40-	4,115	4,089	4,009	4,116	4,129	3,917	4,067	4,067	4,092	4,068	4,117	4,106	4,074	4,129	I40-
I41-	4,995	5,171	5,182	4,783	4,876	4,931	1,779	3,561	5,419	4,856	5,047	5,064	4,639	5,419	I41-
I42-	1,233	1,233	1,235	1,147	1,145	1,136	1,127	1,136	1,177	1,069	1,116	1,111	1,155	1,235	I42-
Total	2,188,440	2,012,003	1,807,037	1,874,013	2,203,195	2,738,265	2,882,724	2,729,589	2,373,284	1,901,862	1,973,174	2,023,206	2,225,566	3,095,556	Total

D20	Distribution Substation
D30	Secondary Distribution Facilities
D50	Primary Distribution Transformers
D60	Secondary Distribution Transformers

	I01	I07	I09P	I09S	I09T	I15	I19P	I19S	I19T	I24	I40	I41	I42	TOTAL
D20	1,199,969	75,289	60,867	598,812		1,611	324,655	1,661		821,909	4,129	5,419	1,235	3,095,556
D30	1,199,969	75,289		598,812		1,611		1,661			4,129	5,419	1,235	1,888,124
D50	1,199,969	75,289	60,867	598,812		1,611	324,655	1,661		821,909	4,129	5,419	1,235	3,095,556
D60	1,199,969	75,289		598,812		1,611		1,661		821,909	4,129	5,419	1,235	2,710,033

System Coincident Demand at Generation Level (kW) NORMALIZED
2005
Idaho

			Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05
I30-	1 US Department of Energy (INEEL)	5.5%	35,749	33,676	32,106	30,757	21,708	24,338	25,030
I09T	1 Large General Service	5.5%	147	150	150	147	225	162	143
I09P	3 Large General Service	10.0%	49,897	49,295	47,423	48,744	59,434	51,495	54,481
SUBTOTAL			50,045	49,445	47,573	48,891	59,660	51,656	54,625
I26-	2 Micron Technology, Inc.	6.5%	81,026	80,796	80,884	81,151	85,064	85,877	89,169
I29-	2 J.R.Simplot Company	6.5%	23,547	23,796	24,106	23,868	23,308	16,229	23,155
I19T	1 Large Power Service	5.5%	7,614	8,620	9,146	9,402	10,102	9,925	9,397
I19S	4 Large Power Service	13.0%	1,157	1,154	1,103	1,197	1,194	1,427	1,273
I19P	3 Large Power Service	10.0%	275,749	280,417	259,439	264,273	295,333	296,581	320,720
SUBTOTAL			284,520	290,191	269,688	274,872	306,630	307,934	331,390
I01-	4 Residential Service	13.0%	1,105,285	1,063,727	961,888	745,539	694,142	825,527	905,037
I07-	4 Small General Service	13.0%	56,693	54,611	43,884	45,615	45,763	49,550	68,381
I09S	4 Large General Service	13.0%	451,865	455,984	429,856	441,872	480,508	499,608	534,811
I15-	4 Dusk to Dawn Residential Lighting	13.0%							
I16-	4 Dusk to Dawn Commercial Lighting	13.0%							
I24S	4 Irrigation Service	13.0%	1,182	1,332	4,976	94,069	396,500	615,504	648,848
I25S	4 Irrigation Time-of-Use Pilot Program	13.0%	7	9	84	1,836	8,061	10,658	10,377
SUBTOTAL			1,189	1,342	5,060	95,905	404,561	626,162	659,225
I40-	4 Unmetered General Service	13.0%	2,095	2,063	2,078	2,062	2,058	2,093	2,096
I41-	4 Municipal Street Lighting Service	13.0%							
I42-	4 Traffic Control Signal Lighting Service	13.0%	994	994	994	994	994	1,024	1,024
	Total Idaho Retail		2,093,008	2,056,623	1,898,118	1,791,526	2,124,395	2,489,999	2,693,942
	1 Transmission	5.5%	43,511	42,446	41,401	40,306	32,035	34,425	34,570
	2 Distribution Stations	6.5%	104,572	104,591	104,991	105,018	108,372	102,106	112,324
	3 Distribution Primary	10.0%	325,646	329,712	306,862	313,016	354,768	348,076	375,201
	4 Distribution Secondary	13.0%	1,619,279	1,579,875	1,444,864	1,333,185	1,629,220	2,005,392	2,171,847
	Total Idaho Retail		2,093,008	2,056,623	1,898,118	1,791,526	2,124,395	2,489,999	2,693,942
09	Large General Service		501,909	505,429	477,429	490,763	540,168	551,264	589,436
19	Large Power Service		284,520	290,191	269,688	274,872	306,630	307,934	331,390
24	Irrigation Service		1,182	1,332	4,976	94,069	396,500	615,504	648,848

System Coincident Demand at Generation Level (kW) NORMALIZED
2005
Idaho

			Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total	Average
I30-	1 US Department of Energy (INEEL)	5.5%	22,135	22,313	27,162	29,977	29,952	334,904	27,909
I09T	1 Large General Service	5.5%	64	121	145	175	131	1,759	147
I09P	3 Large General Service	10.0%	54,331	53,081	47,365	50,461	48,097	614,104	51,175
SUBTOTAL			54,394	53,202	47,510	50,635	48,228	615,863	51,322
I26-	2 Micron Technology, Inc.	6.5%	87,371	87,269	82,611	82,616	81,910	1,005,743	83,812
I29-	2 J.R.Simplot Company	6.5%	23,097	22,093	22,848	23,310	23,779	273,136	22,761
I19T	1 Large Power Service	5.5%	9,976	9,413	9,409	8,776	9,707	111,487	9,291
I19S	4 Large Power Service	13.0%	1,257	1,278	1,154	1,160	1,244	14,599	1,217
I19P	3 Large Power Service	10.0%	294,411	289,697	276,115	272,820	282,113	3,407,667	283,972
SUBTOTAL			305,645	300,387	286,677	282,756	293,064	3,533,753	294,479
I01-	4 Residential Service	13.0%	925,686	782,224	724,877	917,233	1,026,527	10,677,692	889,808
I07-	4 Small General Service	13.0%	58,587	51,458	42,229	53,999	52,617	623,388	51,949
I09S	4 Large General Service	13.0%	510,903	517,338	401,689	443,672	427,553	5,595,658	466,305
I15-	4 Dusk to Dawn Residential Lighting	13.0%							
I16-	4 Dusk to Dawn Commercial Lighting	13.0%							
I24S	4 Irrigation Service	13.0%	539,343	451,477	71,161	7,094	1,570	2,833,058	236,088
I25S	4 Irrigation Time-of-Use Pilot Program	13.0%	8,843	7,904	1,252	163	8	49,204	4,100
SUBTOTAL			548,187	459,381	72,414	7,257	1,579	2,882,261	240,188
I40-	4 Unmetered General Service	13.0%	2,095	2,108	2,096	2,121	2,116	25,081	2,090
I41-	4 Municipal Street Lighting Service	13.0%							
I42-	4 Traffic Control Signal Lighting Service	13.0%	1,024	1,024	1,024	1,024	1,024	12,139	1,012
	Total Idaho Retail		2,539,125	2,298,798	1,711,136	1,894,600	1,988,348	25,579,619	2,131,635
	1 Transmission	5.5%	32,175	31,847	36,716	38,927	39,790	448,150	37,346
	2 Distribution Stations	6.5%	110,468	109,362	105,459	105,925	105,689	1,278,879	106,573
	3 Distribution Primary	10.0%	348,742	342,778	323,479	323,281	330,210	4,021,771	335,148
	4 Distribution Secondary	13.0%	2,047,740	1,814,811	1,245,482	1,426,466	1,512,659	19,830,819	1,652,568
	Total Idaho Retail		2,539,125	2,298,798	1,711,136	1,894,600	1,988,348	25,579,619	2,131,635
09	Large General Service		565,298	570,540	449,198	494,307	475,781	6,211,521	517,627
19	Large Power Service		305,645	300,387	286,677	282,756	293,064	3,533,753	294,479
24	Irrigation Service		539,343	451,477	71,161	7,094	1,570	2,833,058	236,088

Table 3
Group Coincident Demands at Generation Level (kW) -- 2004
Idaho
NORMALIZED

	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Average	D20 Max	
I01-	1,124,789	1,105,225	977,833	898,545	798,315	896,227	1,020,879	1,055,418	888,903	854,590	1,016,572	1,151,020	930,765	1,151,020	I01-
I07-	69,346	66,063	60,563	56,280	60,961	67,345	71,912	70,584	67,529	59,875	64,965	70,545	65,873	71,912	I07-
I09P	52,352	52,151	51,862	56,297	62,458	55,879	56,299	57,929	61,707	56,099	52,951	54,475	53,432	62,458	I09P
I09S	524,302	524,341	489,568	492,070	531,817	568,266	573,690	568,713	559,822	521,693	514,787	534,823	534,376	573,690	I09S
I09T	167	164	161	165	289	205	182	179	155	178	204	169	179		I09T
I15-	1,625	1,611	1,621	1,617	1,605	1,658	1,651	1,628	1,658	1,633	1,658	1,642	1,634	1,658	I15
I19P	299,755	292,824	277,666	291,972	310,429	309,935	330,153	320,068	316,948	307,985	294,744	308,109	300,111	330,153	I19P
I19S	1,540	1,490	1,524	1,512	1,359	1,621	1,445	1,358	1,635	1,599	1,494	1,571	1,509	1,635	I19S
I19T	10,041	11,323	11,653	12,011	12,020	12,608	11,664	12,783	12,044	12,322	11,898	12,724	10,293		I19T
I24S	2,365	2,665	9,953	188,138	550,488	729,551	757,840	601,511	486,205	142,323	14,187	3,141	312,237		I24S
I25S	14	19	168	3,672	9,680	12,112	12,113	9,744	8,611	2,505	327	17	5,328		I25S
Total 24	2,378	2,683	10,121	191,811	560,167	741,664	769,953	611,255	494,816	144,828	14,514	3,157	295,612	769,953	Total 24
I40-	4,190	4,125	4,156	4,124	4,115	4,186	4,191	4,191	4,217	4,192	4,242	4,231	4,074	4,242	I40-
I41-	5,119	5,114	5,133	5,171	5,199	5,081	5,141	5,141	5,141	5,141	5,201	5,218	4,639	5,218	I41-
I42-	994	994	994	994	994	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,155	1,024	I42-
Total	2,188,440	2,012,003	1,807,037	1,874,013	2,203,195	2,738,265	2,882,724	2,729,589	2,373,284	1,901,862	1,973,174	2,023,206	2,225,566	2,972,964	Total

D20 Distribution Substation
D30 Secondary Distribution Facilities
D50 Primary Distribution Transformers
D60 Secondary Distribution Transformers

	I01	I07	I09P	I09S	I09T	I15	I19P	I19S	I19T	I24	I40	I41	I42	TOTAL
D20	1,151,020	71,912	62,458	573,690		1,658	330,153	1,635		769,953	4,242	5,218	1,024	2,972,964
D30	1,151,020	71,912		573,690		1,658		1,635			4,242	5,218	1,024	1,810,400
D50	1,151,020	71,912	62,458	573,690		1,658	330,153	1,635		769,953	4,242	5,218	1,024	2,972,964
D60	1,151,020	71,912		573,690		1,658		1,635		769,953	4,242	5,218	1,024	2,580,353

EFAC COMPUTATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005
JURISDICTIONAL LOAD FACTOR
WEIGHTED 12 COINCIDENT PEAKS

EFAC = Total MWH / (Maximum MW * 8760) Use 8784 Hours in Leap Years

Total MWH =	13,950,521	Table III - Normalized MWH, Generation Level Incl Losses - Idaho (Source: SLN_IPUC BSMITH 7/14)
Maximum KW =	2,724,625	Table I - Generation Level System Coincident Demands - Idaho (Source: paw: DemandEnergy04rc1ax.xls)
EFAC=	0.5845	

Note: Insert value in "Assign" Model in cells, J791 & J792

EFAC.9/2/2005.jb

IDAHO POWER COMPANY
SUMMARY OF NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	521,441,918	474,386,901	422,463,431	364,339,261	311,538,986	289,411,745
7 - Small General Serv.	30,143,104	28,535,488	26,021,225	22,618,735	21,147,470	21,102,449
9 - Large General Serv.	274,898,365	267,589,561	259,327,787	247,290,525	240,383,090	256,307,654
15 - Dusk/Dawn Lighting	491,727	487,585	490,479	489,405	485,804	501,726
19 - Uniform Rate Cont.	171,500,254	172,968,638	167,729,057	163,002,509	160,055,613	162,383,763
24 - Irrigation & Pump.	805,097	769,567	1,014,302	7,625,451	124,988,433	255,279,892
25 - Irrigation Time of Use	5,102	4,278	6,780	153,313	2,488,464	4,568,541
40 - Unmetered Gen. Serv.	1,353,493	1,332,414	1,342,507	1,332,232	1,329,298	1,352,217
41 - Municipal St. Light.	1,549,376	1,547,720	1,553,395	1,565,120	1,573,588	1,537,856
42 - Traffic Control Light.	642,098	642,098	642,098	642,098	642,098	661,669
Total Idaho Rates	1,002,830,534	948,264,250	880,591,061	809,058,649	864,632,844	993,107,512
Special Contracts						
26 - Micron	56,264,576	50,951,190	56,296,118	54,560,347	56,775,994	55,626,732
29 - J R Simplot	16,525,526	15,070,244	16,817,992	16,208,628	16,556,473	9,517,975
30 - DOE	20,780,679	18,378,342	17,827,613	17,571,081	16,921,228	16,000,000
Total Specials	93,570,781	84,399,776	90,941,723	88,340,056	90,253,695	81,144,707
Total Idaho Firm Sales	1,096,401,315	1,032,664,026	971,532,784	897,398,705	954,886,539	1,074,252,219

IDAHO POWER COMPANY
SUMMARY OF NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	325,367,237	367,476,844	340,623,099	299,584,302	339,226,389	448,005,117	4,503,865,230
7 - Small General Serv.	23,657,957	25,301,140	24,243,206	22,397,174	23,476,328	28,006,112	296,650,388
9 - Large General Serv.	268,743,042	275,105,875	272,912,836	263,503,787	253,348,716	269,662,820	3,149,074,058
15 - Dusk/Dawn Lighting	499,630	492,685	501,694	494,275	501,802	497,094	5,933,906
19 - Uniform Rate Cont.	177,594,923	181,052,180	169,937,129	178,349,616	176,125,569	175,959,252	2,056,658,503
24 - Irrigation & Pump.	376,732,565	346,831,961	267,265,577	137,995,026	27,160,126	1,634,723	1,548,102,720
25 - Irrigation Time of Use	6,128,886	5,497,132	4,354,587	2,351,409	420,384	18,521	25,997,397
40 - Unmetered Gen. Serv.	1,353,750	1,353,665	1,362,052	1,354,002	1,370,311	1,366,766	16,202,707
41 - Municipal St. Light.	1,556,006	1,556,006	1,556,006	1,556,006	1,574,156	1,579,401	18,704,636
42 - Traffic Control Light.	661,669	661,669	661,669	661,669	661,669	661,669	7,842,173
Total Idaho Rates	1,182,295,665	1,205,329,157	1,083,417,855	908,247,266	823,865,450	927,391,475	11,629,031,718
Special Contracts							
26 - Micron	59,030,253	58,758,498	55,927,401	57,216,060	55,494,870	56,858,211	673,760,250
29 - J R Simplot	16,391,598	16,192,086	15,421,514	16,348,933	15,975,182	16,606,048	187,632,199
30 - DOE	16,260,000	15,200,000	13,600,000	15,000,000	17,000,000	20,200,000	204,738,943
Total Specials	91,681,851	90,150,584	84,948,915	88,564,993	88,470,052	93,664,259	1,066,131,392
Total Idaho Firm Sales	1,273,977,516	1,295,479,741	1,168,366,770	996,812,259	912,335,502	1,021,055,734	12,695,163,110

IDAHO JURISDICTION

Tariff Description	January	February	March	April	May	June
9S	247,005,433	240,101,127	232,321,045	219,401,866	213,980,826	230,126,917
9P	27,826,335	27,423,410	26,938,274	27,824,708	26,345,354	26,067,318
9T	66,597	65,024	68,468	63,951	56,910	113,419
Total Rate 9	274,898,365	267,589,561	259,327,787	247,290,525	240,383,090	256,307,654
19S	710,605	803,078	726,841	728,154	740,158	759,930
19P	164,358,769	166,836,571	161,265,148	156,232,240	153,177,070	155,034,538
19T	6,430,880	5,328,989	5,737,068	6,042,115	6,138,385	6,589,295
Total Rate 19	171,500,254	172,968,638	167,729,057	163,002,509	160,055,613	162,383,763
24S	805,097	769,567	1,014,302	7,625,451	124,988,433	255,279,892
24T	0	0	0	0	0	0
Total 24	805,097	769,567	1,014,302	7,625,451	124,988,433	255,279,892

IDAHO JURISDICTION

Tariff Description	July	August	September	October	November	December	Total
9S	241,555,769	246,924,164	245,149,137	234,764,017	226,637,084	241,580,086	2,819,547,471
9P	27,092,995	28,110,743	27,698,758	28,669,658	26,640,717	28,013,028	328,651,298
9T	94,278	70,968	64,941	70,112	70,915	69,706	875,289
Total Rate 9	268,743,042	275,105,875	272,912,836	263,503,787	253,348,716	269,662,820	3,149,074,058
19S	700,368	705,966	705,398	720,997	748,514	804,002	8,854,011
19P	170,074,591	173,557,431	162,567,090	170,827,923	169,021,712	168,468,356	1,971,421,439
19T	6,819,964	6,788,783	6,664,641	6,800,696	6,355,343	6,686,894	76,383,053
Total Rate 19	177,594,923	181,052,180	169,937,129	178,349,616	176,125,569	175,959,252	2,056,658,503
24S	376,732,565	346,831,961	267,265,577	137,995,026	27,160,126	1,634,723	1,548,102,720
24T	0	0	0	0	0	0	0
Total 24	376,732,565	346,831,961	267,265,577	137,995,026	27,160,126	1,634,723	1,548,102,720

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSS
STATE OF IDAHO
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
							GENERATION MONTH SALES (MWH)						
R.RESI	558,946	466,931	425,522	360,538	331,471	333,213	419,410	417,039	319,447	355,867	455,328	562,207	5,005,919
R.15	209	209	210	210	211	214	213	212	216	213	215	214	2,545
RESIDENTIAL	559,155	467,140	425,732	360,748	331,682	333,426	419,623	417,250	319,663	356,080	455,543	562,421	5,008,465
R.07	33,029	27,754	26,649	23,979	23,056	25,188	28,798	29,028	24,144	25,425	28,889	33,719	329,656
R.09S	272,254	242,046	248,645	241,889	249,145	262,648	283,834	286,691	255,186	259,883	252,928	277,104	3,132,254
R.16	336	332	334	333	328	343	341	335	341	335	342	337	4,035
R.40	1,501	1,478	1,489	1,477	1,474	1,500	1,501	1,501	1,511	1,502	1,520	1,516	17,969
R.41	1,718	1,716	1,723	1,736	1,745	1,705	1,726	1,726	1,726	1,726	1,746	1,752	20,743
R.42	712	712	712	712	712	734	734	734	734	734	734	734	8,697
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	309,551	274,037	279,552	270,126	276,460	292,118	316,934	320,014	283,640	289,604	286,158	315,161	3,513,355
R.24S	863	879	3,634	66,471	228,312	393,091	419,487	340,333	205,656	51,960	5,013	1,147	1,716,846
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	6	61	1,297	4,224	6,474	6,674	5,467	3,586	914	115	6	28,831
IRRIGATION	868	885	3,695	67,769	232,537	399,565	426,161	345,800	209,243	52,875	5,128	1,153	1,745,677
R.09P	30,086	27,064	28,804	29,356	30,440	27,624	30,323	31,239	29,880	29,541	28,725	30,746	353,828
R.09T	69	63	69	61	117	83	78	75	62	75	77	68	894
SMALL INDUSTRIAL	30,155	27,127	28,872	29,417	30,556	27,708	30,400	31,314	29,942	29,615	28,802	30,813	354,722
R.19S	862	753	834	795	674	802	809	781	812	846	815	853	9,635
R.19P	182,689	162,091	169,774	166,145	173,103	178,918	188,948	186,095	179,129	185,154	172,848	179,005	2,123,899
R.19T	5,698	5,325	6,274	6,591	6,750	7,049	6,761	7,356	6,708	6,571	6,645	6,674	78,402
INDUSTRIAL	189,249	168,169	176,882	173,531	180,527	186,769	196,519	194,231	186,648	192,571	180,308	186,531	2,211,936
MICRON	59,078	53,499	59,111	57,288	59,615	58,408	61,982	61,696	58,724	60,077	58,270	59,701	707,448
RATE 29	17,352	15,824	17,659	17,019	17,384	9,994	17,211	17,002	16,193	17,166	16,774	17,436	197,014
INL	21,508	19,022	18,452	18,186	17,513	16,560	16,829	15,732	14,076	15,525	17,595	20,907	211,905
TOTAL SALES	1,186,917	1,025,702	1,009,955	994,085	1,146,275	1,324,547	1,485,659	1,403,040	1,118,129	1,013,514	1,048,577	1,194,124	13,950,521

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

****** INCOME TAX ALLOCATION ******

DESCRIPTION	(A) TOTAL SYSTEM	(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)
INCOME TAXES - VARIOUS								
TOTAL REVENUES	670,923,230	299,122,761	23,327,830	14,547,933	131,166,558	1,050,703	80,776,254	82,944,979
EXPENSES WITHOUT INCOME TAXES	515,726,215	219,952,915	17,175,980	11,161,507	100,293,491	480,287	63,705,724	71,163,879
INCOME BEFORE INCOME TAXES	155,197,015	79,169,846	6,151,850	3,386,426	30,873,067	570,416	17,072,530	11,781,100
INCOME TAXES - ALLOCATED BY RATE BASE								
TOTAL STATE INCOME TAX	4,722,601	2,006,054	150,410	95,614	933,255	2,661	539,190	762,172
TOTAL FEDERAL INCOME TAX	44,012,228	18,695,401	1,401,742	891,073	8,697,459	24,799	5,024,973	7,103,056
TOTAL INCOME TAXES	48,734,829	20,701,455	1,552,152	986,687	9,630,714	27,460	5,564,163	7,865,228
PERCENT OF TOTAL	100.00%	42.48%	3.18%	2.02%	19.76%	0.06%	11.42%	16.14%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (NO NEGATIVE TAX ALLOWED)								
STATE INCOME TAX - FIRST PASS	4,722,601	2,409,116	187,199	103,048	939,459	17,358	519,512	358,496
STATE INCOME TAX - SECOND PASS	0	0	0	0	0	0	0	0
STATE INCOME TAX - THIRD PASS	0	0	0	0	0	0	0	0
TOTAL STATE INCOME TAX	4,722,601	2,409,116	187,199	103,048	939,459	17,358	519,512	358,496
FEDERAL INCOME TAX - FIRST PASS	44,012,228	22,451,729	1,744,599	960,354	8,755,275	161,764	4,841,588	3,340,995
FEDERAL INCOME TAX - SECOND PASS	0	0	0	0	0	0	0	0
FEDERAL INCOME TAX - THIRD PASS	0	0	0	0	0	0	0	0
TOTAL FEDERAL INCOME TAX	44,012,228	22,451,729	1,744,599	960,354	8,755,275	161,764	4,841,588	3,340,995
TOTAL INCOME TAXES	48,734,829	24,860,845	1,931,798	1,063,402	9,694,733	179,121	5,361,101	3,699,491
PERCENT OF TOTAL	100.00%	51.01%	3.96%	2.18%	19.89%	0.37%	11.00%	7.59%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (WITH NEGATIVE TAX ALLOWED)								
TOTAL STATE INCOME TAX	4,722,601	2,409,116	187,199	103,048	939,459	17,358	519,512	358,496
TOTAL FEDERAL INCOME TAX	44,012,228	22,451,729	1,744,599	960,354	8,755,275	161,764	4,841,588	3,340,995
TOTAL INCOME TAXES	48,734,829	24,860,845	1,931,798	1,063,402	9,694,733	179,121	5,361,101	3,699,491
PERCENT OF TOTAL	100.00%	51.01%	3.96%	2.18%	19.89%	0.37%	11.00%	7.59%

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

****** INCOME TAX ALLOCATION ******

DESCRIPTION	TOTAL SYSTEM	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INEL	(M) SC JR SIMPLOT	(N) SC MICRON
INCOME TAXES - VARIOUS							
TOTAL REVENUES	670,923,230	1,000,408	2,035,978	318,549	6,377,083	6,298,966	21,953,229
EXPENSES WITHOUT INCOME TAXES	515,726,215	695,171	1,787,811	247,852	5,339,054	5,155,153	18,567,392
INCOME BEFORE INCOME TAXES	155,197,015	305,236	248,167	70,697	1,038,029	1,143,813	3,385,837
INCOME TAXES - ALLOCATED BY RATE BASE							
TOTAL STATE INCOME TAX	4,722,601	6,103	7,295	2,184	40,486	43,998	133,180
TOTAL FEDERAL INCOME TAX	44,012,228	56,873	67,984	20,352	377,308	410,041	1,241,167
TOTAL INCOME TAXES	48,734,829	62,976	75,278	22,536	417,794	454,039	1,374,346
PERCENT OF TOTAL	100.00%	0.13%	0.15%	0.05%	0.86%	0.93%	2.82%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (NO NEGATIVE TAX ALLOWED)							
STATE INCOME TAX - FIRST PASS	4,722,601	9,288	7,552	2,151	31,587	34,806	103,030
STATE INCOME TAX - SECOND PASS	0	0	0	0	0	0	0
STATE INCOME TAX - THIRD PASS	0	0	0	0	0	0	0
TOTAL STATE INCOME TAX	4,722,601	9,288	7,552	2,151	31,587	34,806	103,030
FEDERAL INCOME TAX - FIRST PASS	44,012,228	86,562	70,378	20,049	294,374	324,373	960,187
FEDERAL INCOME TAX - SECOND PASS	0	0	0	0	0	0	0
FEDERAL INCOME TAX - THIRD PASS	0	0	0	0	0	0	0
TOTAL FEDERAL INCOME TAX	44,012,228	86,562	70,378	20,049	294,374	324,373	960,187
TOTAL INCOME TAXES	48,734,829	95,850	77,929	22,200	325,961	359,179	1,063,218
PERCENT OF TOTAL	100.00%	0.20%	0.16%	0.05%	0.67%	0.74%	2.18%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (WITH NEGATIVE TAX ALLOWED)							
TOTAL STATE INCOME TAX	4,722,601	9,288	7,552	2,151	31,587	34,806	103,030
TOTAL FEDERAL INCOME TAX	44,012,228	86,562	70,378	20,049	294,374	324,373	960,187
TOTAL INCOME TAXES	48,734,829	95,850	77,929	22,200	325,961	359,179	1,063,218
PERCENT OF TOTAL	100.00%	0.20%	0.16%	0.05%	0.67%	0.74%	2.18%

Normalized Coincident Demands

*** INCOME TAX ALLOCATION ***

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

DESCRIPTION	(A) TOTAL SYSTEM	(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)
INCOME TAXES - VARIOUS								
TOTAL 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
EXPENSES WITHOUT INCOME TAXES	515,726,215	221,364,882	17,004,712	11,394,487	100,196,879	482,523	64,131,322	69,311,718
INCOME BEFORE INCOME TAXES	155,197,015	77,878,444	6,310,814	3,173,655	30,968,575	568,304	16,672,004	13,477,542
INCOME TAXES - ALLOCATED BY RATE BASE								
TOTAL STATE INCOME TAX	4,722,601	2,031,565	147,404	99,853	931,792	2,704	546,764	728,443
TOTAL FEDERAL INCOME TAX	44,012,228	18,933,146	1,373,727	930,583	8,683,824	25,203	5,095,562	6,788,717
TOTAL INCOME TAXES	48,734,829	20,964,711	1,521,131	1,030,437	9,615,615	27,907	5,642,326	7,517,160
PERCENT OF TOTAL	100.00%	43.02%	3.12%	2.11%	19.73%	0.06%	11.58%	15.42%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (NO NEGATIVE TAX ALLOWED)								
STATE INCOME TAX - FIRST PASS	4,722,601	2,369,819	192,036	96,573	942,365	17,293	507,324	410,118
STATE INCOME TAX - SECOND PASS	0	0	0	0	0	0	0	0
STATE INCOME TAX - THIRD PASS	0	0	0	0	0	0	0	0
TOTAL STATE INCOME TAX	4,722,601	2,369,819	192,036	96,573	942,365	17,293	507,324	410,118
FEDERAL INCOME TAX - FIRST PASS	44,012,228	22,085,501	1,789,680	900,015	8,782,360	161,165	4,728,004	3,822,088
FEDERAL INCOME TAX - SECOND PASS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FEDERAL INCOME TAX - THIRD PASS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TOTAL FEDERAL INCOME TAX	44,012,228	22,085,501	1,789,680	900,015	8,782,360	161,165	4,728,004	3,822,088
TOTAL INCOME TAXES	48,734,829	24,455,320	1,981,716	996,588	9,724,724	178,458	5,235,328	4,232,206
PERCENT OF TOTAL	100.00%	50.18%	4.07%	2.04%	19.95%	0.37%	10.74%	8.68%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (WITH NEGATIVE TAX ALLOWED)								
TOTAL STATE INCOME TAX	4,722,601	2,369,819	192,036	96,573	942,365	17,293	507,324	410,118
TOTAL FEDERAL INCOME TAX	44,012,228	22,085,501	1,789,680	900,015	8,782,360	161,165	4,728,004	3,822,088
TOTAL INCOME TAXES	48,734,829	24,455,320	1,981,716	996,588	9,724,724	178,458	5,235,328	4,232,206
PERCENT OF TOTAL	100.00%	50.18%	4.07%	2.04%	19.95%	0.37%	10.74%	8.68%

Normalized Coincident Demands

*** INCOME TAX ALLOCATION ***

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

DESCRIPTION	TOTAL SYSTEM	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INEL	(M) SC JR SIMPLOT	(N) SC MICRON
INCOME TAXES - VARIOUS							
TOTAL REVENUES	670,923,230	1,000,721	2,036,000	318,370	6,377,083	6,297,959	21,957,237
EXPENSES WITHOUT INCOME TAXES	515,726,215	700,754	1,788,206	244,665	5,339,054	5,138,213	18,628,801
INCOME BEFORE INCOME TAXES	155,197,015	299,967	247,793	73,705	1,038,029	1,159,746	3,328,436
INCOME TAXES - ALLOCATED BY RATE BASE							
TOTAL STATE INCOME TAX	4,722,601	6,211	7,303	2,123	40,486	43,707	134,246
TOTAL FEDERAL INCOME TAX	44,012,228	57,881	68,063	19,783	377,308	407,323	1,251,108
TOTAL INCOME TAXES	48,734,829	64,092	75,366	21,906	417,794	451,030	1,385,354
PERCENT OF TOTAL	100.00%	0.13%	0.15%	0.04%	0.86%	0.93%	2.84%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (NO NEGATIVE TAX ALLOWED)							
STATE INCOME TAX - FIRST PASS	4,722,601	9,128	7,540	2,243	31,587	35,291	101,283
STATE INCOME TAX - SECOND PASS	0	0	0	0	0	0	0
STATE INCOME TAX - THIRD PASS	0	0	0	0	0	0	0
TOTAL STATE INCOME TAX	4,722,601	9,128	7,540	2,243	31,587	35,291	101,283
FEDERAL INCOME TAX - FIRST PASS	44,012,228	85,068	70,272	20,902	294,374	328,892	943,909
FEDERAL INCOME TAX - SECOND PASS	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FEDERAL INCOME TAX - THIRD PASS	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TOTAL FEDERAL INCOME TAX	44,012,228	85,068	70,272	20,902	294,374	328,892	943,909
TOTAL INCOME TAXES	48,734,829	94,195	77,812	23,145	325,961	364,182	1,045,193
PERCENT OF TOTAL	100.00%	0.19%	0.16%	0.05%	0.67%	0.75%	2.14%
INCOME TAXES - ALLOCATED BY INCOME BEFORE TAXES (WITH NEGATIVE TAX ALLOWED)							
TOTAL STATE INCOME TAX	4,722,601	9,128	7,540	2,243	31,587	35,291	101,283
TOTAL FEDERAL INCOME TAX	44,012,228	85,068	70,272	20,902	294,374	328,892	943,909
TOTAL INCOME TAXES	48,734,829	94,195	77,812	23,145	325,961	364,182	1,045,193
PERCENT OF TOTAL	100.00%	0.19%	0.16%	0.05%	0.67%	0.75%	2.14%

IDAHO POWER
An IDACORP Company

Patty Nichols
Senior Analyst
Pricing & Regulatory Services

CHQ-9
☎ 2305

DATE: August 17, 2005

RE: 2005 Marginal Cost Analysis

TO: Maggie Brilz

Attached are the results of the 2005 marginal cost analysis. The concept and design of the study is from the National Economic Research Associates Inc (NERA) marginal cost model. The NERA model is constantly being refined but the basic concepts and methods have remained the same since Idaho Power began using this method. In this analysis, generation capacity, transmission capacity and energy marginal costs are quantified for use in the Company's class cost of service model. For the most part, the 2004 Integrated Resource Plan (IRP) serves as the primary source document for the analysis. Historic data for the period 2000 through 2004 taken from the FERC Form 1 and test year data for 2005 are also used.

The following is a list of attachments:

- Schedule 1: Marginal Cost of Energy
- Schedule 2, page 1 of 2: Annual Generation Capacity Cost
- Schedule 2, page 2 of 2: Seasonalized Generation Capacity Marginal Costs
- Schedule 3, page 1 of 2: Annual Transmission Marginal Costs
- Schedule 3, page 2 of 2: Seasonalized Transmission Marginal Costs

Marginal Cost of Energy

The marginal cost of energy was determined from the simulated operation of the Company's power supply system for the five-year period 2005 through 2009. Base case net power supply expenses were quantified and the model was run a second time with fifty megawatts of load added across all hours. The difference in monthly power supply expenses and the difference in monthly megawatt hours was then calculated and averaged across the five year period to produce an average monthly marginal cost per megawatt hour. A fifty megawatt increment in

load was used because it approximates the forecast annual growth in load reflected in the IRP. Test year net power supply expenses, which are the average of expenses developed over 78 stream flow conditions, were used for the 2005 base. For the years 2006 through 2009, load and resource assumptions contained in the Company's 2004 Integrated Resource Plan (IRP) and median stream flow data were used. Average modeled test year gas prices were used for 2006 through 2009; and test year coal plant operating characteristics and CSPP purchased power volumes were used for the entire period. Added to the average monthly marginal cost per megawatt hour were the revenue requirement associated with marginal fuel inventory, and the marginal variable operation and maintenance cost. This loaded energy cost was then increased for losses at the transmission and distribution levels of service.

Generation Capacity Marginal Costs

The annual generation capacity marginal costs were derived from data contained in Idaho Power's 2004 IRP. In that document, the next peaking resource selected for the remaining planning period is the 88 MW expansion of the Danskin plant. The cost of this addition was used to quantify generation capacity marginal costs. Plant investment in dollars per kw and fixed operating and maintenance costs were obtained from the 2004 IRP Technical Appendix. The carrying charge rate reflects the 2005 test year weighted cost of capital and a resource life of 35 years, from the Company's 2003 Depreciation Study. General plant, A&G and materials & supplies loading factors are derived from an average of historic data for the period 2000 through 2004. The reserve margin is unchanged from that used in the 2003 marginal cost analysis.

Seasonalization of Generation Capacity Marginal Costs

The seasonalization of generation capacity marginal costs is based on information from the 2004 IRP. The Company plans new peaking generation capacity based on monthly peak hour Northwest transmission deficits assuming 90th percentile water and 70th percentile load (2004 IRP, Figure 12). The companion to the transmission deficit analysis is the monthly peak hour surplus/deficiency analysis, which also assumes 90th percentile water and 70th percentile load. (2004 IRP, Figure 7). Figure 7 depicts the total modeled monthly peak hour generation deficiencies, irrespective of transmission constraints, which the Company expects to encounter during the planning period, based on the 90/70 criteria. Using this analysis, during the first five years of the remaining planning period (2006 – 2010) the IRP identifies the months of January, May, June, July, August, September, November and December as months which experience deficiencies. These are the months that are assigned generation capacity costs in the marginal

cost analysis. The relative sizes of the five-year average monthly deficiencies were used to define the share of annual capacity cost assigned to each month.

Transmission Marginal Costs

The marginal cost of transmission reflects planned investment in the network during the next five years of the planning period, 2006 through 2010. Included are the costs of investment in the backbone segment and of integrating new resources into the system, driven by and consistent with the resource plan developed in the 2004 IRP; and the cost of planned system expansions extending into the lower transmission voltage levels. These latter system expansions are driven by load growth on the system, irrespective of the introduction of new resources onto the grid. The investment is divided by annual peak load growth for the five-year period to produce the marginal cost in $ per kw. The carrying charge rate reflects the 2005 test year weighted cost of capital and a resource life of 45 years, from the Company's 2003 Depreciation Study. General plant, administrative & general and materials & supplies loading factors are derived from an average of historic data for the period 2000 through 2004. Demand related transmission O&M is estimated using historic data for the period 2000 through 2004.

Seasonalization of Transmission Marginal Costs

Since the backbone and resource integration portion of marginal transmission investment is driven by the need for new generation resources, as identified in the 2004 IRP, these costs are assigned to months in the same manner as marginal generation capacity costs. The investment in the remainder of the network is driven by peak load growth on the system. Therefore, this portion of marginal transmission costs is assigned to the months based on relative monthly peak load growth for the five-year period 2006 through 2010. The two portions are summed, by month. This method results in the assignment of marginal transmission capacity costs to each of the twelve months of the year.

Idaho Power Company
Marginal Cost Analysis 2005
Marginal Cost of Energy - Dollars/Mwh

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Avg.
(1)	Marginal Generation Cost at Generation 1/	$32.01	$23.97	$36.55	$26.90	$31.09	$38.40	$51.28	$40.80	$39.08	$36.58	$40.05	$39.13	$36.41
(2)	Marginal Fuel Inventory	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	$12.85	
(3)	Cost of Capital & Taxes for Fuel Inventory (2) x 11.99% 2/	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	$1.54	
(4)	Marginal Variable O & M 3/	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	$3.10	
(5)	Marginal energy cost at Generation Level	$36.65	$28.61	$41.19	$31.54	$35.73	$43.04	$55.92	$45.44	$43.72	$41.22	$44.69	$43.77	
	Average System Loss Factor Coefficients at: 4/													
(6)	Transmission	1.035	1.035	1.035	1.035	1.035	1.035	1.035	1.035	1.035	1.035	1.035	1.035	
(7)	Distribution Station	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	
(8)	Distribution Primary	1.074	1.074	1.074	1.074	1.074	1.074	1.074	1.074	1.074	1.074	1.074	1.074	
(9)	Distribution Secondary	1.109	1.109	1.109	1.109	1.109	1.109	1.109	1.109	1.109	1.109	1.109	1.109	
	Marginal Energy Cost at Service Level													
(10)	Power Supply (5)	$36.65	$28.61	$41.19	$31.54	$35.73	$43.04	$55.92	$45.44	$43.72	$41.22	$44.69	$43.77	$40.96
(11)	Transmission (6) x (5)	$37.93	$29.61	$42.63	$32.64	$36.98	$44.55	$57.88	$47.03	$45.25	$42.66	$46.25	$45.30	$42.39
(12)	Distribution Station (7) x (5)	$38.48	$30.04	$43.25	$33.12	$37.52	$45.19	$58.72	$47.71	$45.91	$43.28	$46.93	$45.96	$43.01
(13)	Distribution Primary (8) x (5)	$39.36	$30.73	$44.24	$33.87	$38.37	$46.23	$60.06	$48.80	$46.96	$44.27	$48.00	$47.01	$43.99
(14)	Distribution Secondary (9) x (5)	$40.65	$31.73	$45.68	$34.98	$39.63	$47.73	$62.02	$50.39	$48.49	$45.71	$49.56	$48.54	$45.43

1/ Aurora Power Supply Model 2005 to 2009
2/ Based on 2005 Test Year Cost of Captal
3/ IPCo 2004 IRP Technical Appendix
4/ IPCo 2003 Loss Factor Study

SCHEDULE 1

IDAHO POWER COMPANY
MARGINAL COST ANALYSIS 2005
ANNUAL GENERATION CAPACITY COST: DOLLARS PER KW

(1)	Investment ($/kw) 1/	$529.19
(2)	General Plant Loading (1) x 1.09 2/	$576.82
(3)	Economic Carrying Charge Rate 3/	8.40%
(4)	A&G Loading .45% 4/	0.45%
(5)	Total Carrying Charge	8.85%
(6)	Annual Cost ($/kw) (2) x (5)	$51.05
(7)	Demand related fixed O&M 5/	$0.79
(8)	A&G loading (7) x 1.355 6/	$1.07
(9)	Marginal Demand Related Costs (6) + (8)	$52.12
	Working Capital	
(10)	Materials & Supplies (2) x .75%	$4.33
(11)	Revenue Requirement for Materials & Supplies (10) x 11.99%	$0.52
(12)	Total Marginal Demand Related Costs (9) + (11) rounded	$52.64
(13)	Adjusted for reserve margin (12%)	**$59.00**

Notes

1/ Estimated cost of a simple cycle combustion turbine (Danskin Upgrade), IPCo 2004 IRP Technical Appendix

2/ Average general plant loading 2000-2004

3/ Based on 2005 Test Year Cost of Capital

4/ Average A & G expenses 2000 - 2004 applicable to plant related expenses

5/ Estimated cost of a simple cycle combustion turbine (Danskin Upgrade), IPCo 2004 IRP Technical Appendix

6/ Average A & G expenses 2000 - 2004 applicable to non-plant related expenses

IDAHO POWER COMPANY
Marginal Cost Analysis 2005
Seasonalized Generation Capacity Marginal Costs

	Month	(1) % Share of Total 1/	(2) $$/kw/year $59.00	(3) Monthly Marginal Cost (1) X (2)
(1)	Jan	0.08%		$0.05
(2)	Feb	0.00%		$0.00
(3)	Mar	0.00%		$0.00
(4)	Apr	0.00%		$0.00
(5)	May	9.84%		$5.81
(6)	Jun	26.01%		$15.34
(7)	Jul	22.53%		$13.29
(8)	Aug	17.76%		$10.47
(9)	Sep	11.59%		$6.84
(10)	Oct	0.00%		$0.00
(11)	Nov	2.42%		$1.43
(12)	Dec	9.77%		$5.77
(13)	Sum	100.00%		$59.00

Notes
1/ Seasonalized based on average monthly share of peak hour deficiencies for the five year period 2006-2010. Source: 2004 IRP, Figure 7

IDAHO POWER COMPANY
Marginal Cost Analysis 2005
Annual Transmission Marginal Costs
Dollars/kw

		2004 IRP Backbone & Integration of New Resources	Planned System Expansion	Total
		(1)	(2)	(1) + (2)
(1)	Investment ($/kw)	$205.28	$375.50	
(2)	With General Plant Loading (1) x 1.09 1/	$223.75	$409.29	
(3)	Economic Carrying Charge Rate 2/	7.74%	7.74%	
(4)	A&G Loading .45% 3/	0.45%	0.45%	
(5)	Total Carrying Charge	8.19%	8.19%	
(6)	Annual Cost ($/kw) (2) x (5)	$18.33	$33.52	
(7)	Demand related O&M 4/	$5.29	$5.29	
(8)	With A&G loading (7) x 1.355 5/	$7.17	$7.17	
(9)	Marginal Demand Related Costs (6) + (8)	$25.50	$40.69	
	Working Capital			
(10)	Materials & Supplies (2) x .75%	$1.68	$3.07	
(11)	Revenue Requirement and Taxes for Materials & Supplies (10) x 11.99% 6/	$0.20	$0.37	
(12)	Total Marginal Demand Related Costs (9) + (10) + (11) Rounded	$25.70	$41.06	
(13)	Total Annual Transmission Marginal Costs (rounded)	**$26.00**	**$41.00**	**$ 67.00**

Notes:
1/ Average general plant loading 2000 - 2004
2/ Based on 2005 test Year Cost of Capital
3/ Average A & G expenses 2000 - 2004 applicable to plant related expenses
4/ Average O& M 2000 - 2004 w/o accts. 565 & 567
5/ Average A & G expenses 2000 - 2004 applicable to non-plant related expenses
6/ Based on 2005 test Year Cost of Capital

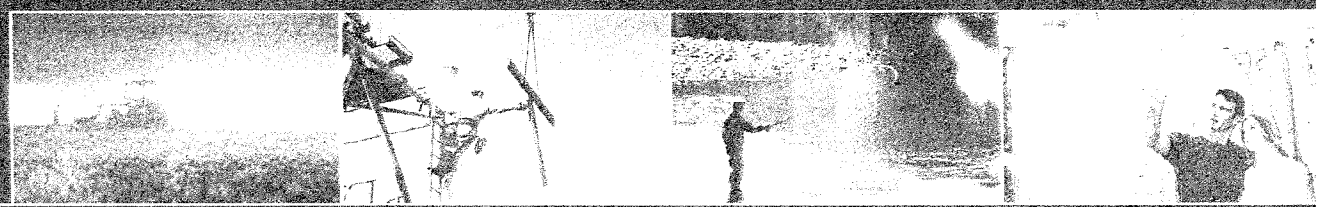
IDAHO POWER COMPANY
Marginal Cost Analysis 2005
Seasonalized Transmission Marginal Costs
Dollars /kw

		Backbone & Integration of 2004 IRP Resources			Planned System Expansion			TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Month	% Share of Total 1/	$/kw/year 2/ $26.00	Monthly Marginal Cost (1) X (2)	% Share of Total 3/	$/kw/year 4/ $41.00	Monthly Marginal Cost (1) X (2)	Monthly Marginal Cost (3) + (6)
(1)	Jan	0.08%		$0.02	7.21%		$2.96	$2.98
(2)	Feb	0.00%		$0.00	4.98%		$2.04	$2.04
(3)	Mar	0.00%		$0.00	7.17%		$2.94	$2.94
(4)	Apr	0.00%		$0.00	5.10%		$2.09	$2.09
(5)	May	9.84%		$2.56	9.78%		$4.01	$6.57
(6)	Jun	26.01%		$6.76	12.35%		$5.07	$11.83
(7)	Jul	22.53%		$5.86	13.08%		$5.36	$11.22
(8)	Aug	17.76%		$4.62	11.92%		$4.89	$9.51
(9)	Sep	11.59%		$3.01	8.28%		$3.39	$6.40
(10)	Oct	0.00%		$0.00	4.06%		$1.66	$1.66
(11)	Nov	2.42%		$0.63	7.17%		$2.94	$3.57
(12)	Dec	9.77%		$2.54	8.90%		$3.65	$6.19
(13)	Sum	100.00%		$26.00	100.00%		$41.00	$67.00

Notes:
1/ Seasonalized based on average monthly share of peak hour deficiencies for the five year period 2006-2010. Source: 2004 IRP, Figure 7
2/ Schedule 3, page 1 of 2
3/ Seasonalized based on monthly share of peak hour load growth for the five year period 2006-2010. Source: 2004 IRP Load Forecast (70th percentile), Technical Appendix
4/ Schedule 3, page 1 of 2

IDAHO POWER
An IDACORP Company

2004 INTEGRATED RESOURCE PLAN



Providing a foundation for a bright future.

Figure 6 Monthly Energy Surplus / Deficiency
90th Percentile Water, 70th Percentile Load, Existing and Committed Resources

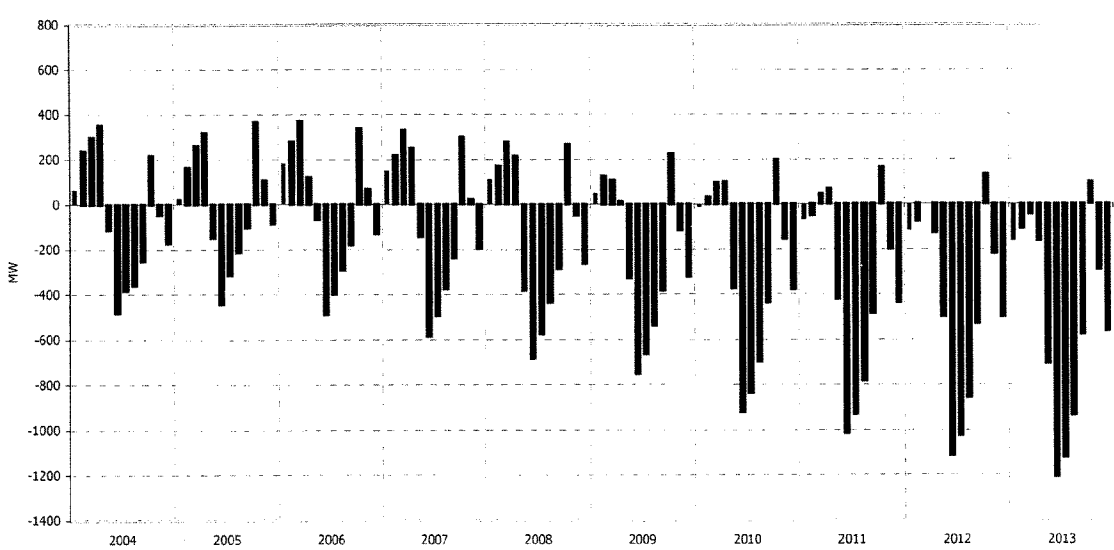



Figure 7 Monthly Peak-hour Surplus / Deficiency
90th Percentile Water, 70th Percentile Load, Existing and Committed Resources