BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 19

LUCI MCDONALD

2005 INCENTIVE PLAN TARGETS

2005 Incentive Plan Targets

	Customer Relationship Index	% Earned	O&M and Capital Expenditures	Payout
Threshold	78.5%	1.00%	$432.0 Million	1.00%
Target	79.25%	1.75%	$427.0 Million	1.75%
Maximum	80.0%	2.50%	$418.0 Million	2.50%

Note: O&M will be non-fuel O&M less two areas of "non-discretionary" expenses, pension expense and third party transmission expense. Total capital expenditures will be the amounts reported in the COO monthly operating report.