BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 51

PETER PENGILLY

BILLING COMPARISONS & RATE DESIGN
IMPACTS OF PROPOSED RATES

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
Residential Service
Schedule 1

Line No	Energy kWh	(1) Summer Current Revenue	(2) Summer Proposed Revenue	(3) Summer Percent Difference	(4) Non-Summer Current Revenue	(5) Non-Summer Proposed Revenue	(6) Non-Summer Percent Difference	(7) Avg Mth Cost -12 Mths Current Revenue	(8) Avg Mth Cost -12 Mths Proposed Revenue	(9) Avg Mth Cost -12 Mths Percent Difference
1	0	$ 3.30	$ 6.00	81.82%	$ 3.30	$ 6.00	81.82%	$ 3.30	$ 6.00	81.82%
2	100	8.61	11.49	33.45%	8.61	11.49	33.45%	8.61	11.49	33.45%
3	200	13.91	16.99	22.14%	13.91	16.99	22.14%	13.91	16.99	22.14%
4	300	19.22	22.48	16.96%	19.22	22.48	16.96%	19.22	22.48	16.96%
5	400	25.19	28.66	13.78%	24.53	27.98	14.06%	24.70	28.15	13.97%
6	500	31.17	34.85	11.81%	29.83	33.47	12.20%	30.17	33.82	12.10%
7	600	37.14	41.03	10.47%	35.14	38.97	10.90%	35.64	39.49	10.80%
8	700	43.11	47.21	9.51%	40.45	44.46	9.91%	41.12	45.15	9.80%
9	800	49.08	53.40	8.80%	45.76	49.95	9.16%	46.59	50.81	9.06%
10	900	55.06	59.58	8.21%	51.06	55.45	8.60%	52.06	56.48	8.49%
11	1,000	61.03	65.77	7.77%	56.37	60.94	8.11%	57.54	62.15	8.01%
12	1,100	67.00	71.95	7.39%	61.68	66.44	7.72%	63.01	67.82	7.63%
13	1,200	72.97	78.13	7.07%	66.98	71.93	7.39%	68.48	73.48	7.30%
14	1,300	78.95	84.32	6.80%	72.29	77.42	7.10%	73.96	79.15	7.02%
15	1,400	84.92	90.50	6.57%	77.60	82.92	6.86%	79.43	84.82	6.79%
16	1,500	90.89	96.68	6.37%	82.90	88.41	6.65%	84.90	90.48	6.57%
17	2,000	120.75	127.60	5.67%	109.44	115.88	5.88%	112.27	118.81	5.83%
18	2,500	150.62	158.52	5.24%	135.97	143.36	5.44%	139.63	147.15	5.39%
19	3,000	180.48	189.44	4.96%	162.51	170.83	5.12%	167.00	175.48	5.08%
20	4,000	240.20	251.27	4.61%	215.58	225.77	4.73%	221.74	232.15	4.69%
21	5,000	299.93	313.11	4.39%	268.65	280.71	4.49%	276.47	288.81	4.46%

Idaho Power Company
Typical Monthly Billing Comparison
State of Idaho
Small General Service
Schedule 7

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Summer			Non-Summer			Avg Mth Cost -12 Mths		
Line No	Energy kWh	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference	Current Revenue	Proposed Revenue	Percent Difference
1	0	$ 3.30	$ 6.00	81.82%	$ 3.30	$ 6.00	81.82%	$ 3.30	$ 6.00	81.82%
2	100	9.69	12.56	29.62%	9.69	12.56	29.62%	9.69	12.56	29.62%
3	200	16.07	19.11	18.92%	16.07	19.11	18.92%	16.07	19.11	18.92%
4	300	22.46	25.67	14.29%	22.46	25.67	14.29%	22.46	25.67	14.29%
5	400	29.65	33.05	11.47%	28.85	32.23	11.72%	29.05	32.44	11.67%
6	500	36.85	40.44	9.74%	35.24	38.78	10.05%	35.64	39.20	9.99%
7	600	44.04	47.82	8.58%	41.62	45.34	8.94%	42.23	45.96	8.83%
8	700	51.23	55.20	7.75%	48.01	51.90	8.10%	48.82	52.73	8.01%
9	800	58.42	62.59	7.14%	54.40	58.45	7.44%	55.41	59.49	7.36%
10	900	65.62	69.97	6.63%	60.78	65.01	6.96%	61.99	66.25	6.87%
11	1,000	72.81	77.36	6.25%	67.17	71.57	6.55%	68.58	73.02	6.47%
12	1,100	80.00	84.74	5.92%	73.56	78.12	6.20%	75.17	79.78	6.13%
13	1,200	87.19	92.12	5.65%	79.94	84.68	5.93%	81.75	86.54	5.86%
14	1,300	94.39	99.51	5.42%	86.33	91.24	5.69%	88.35	93.31	5.61%
15	1,400	101.58	106.89	5.23%	92.72	97.79	5.47%	94.94	100.07	5.40%
16	1,500	108.77	114.27	5.06%	99.11	104.35	5.29%	101.53	106.83	5.22%
17	2,000	144.74	151.19	4.46%	131.04	137.13	4.65%	134.47	140.65	4.60%
18	2,500	180.70	188.11	4.10%	162.98	169.92	4.26%	167.41	174.47	4.22%
19	3,000	216.66	225.03	3.86%	194.91	202.70	4.00%	200.35	208.28	3.96%
20	4,000	288.59	298.87	3.56%	258.78	268.26	3.66%	266.23	275.91	3.64%

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO

Large General Service
Schedule 9 Secondary

Percent Range	Customers*	Current Billing	Proposed Billing	Difference	Average Annual Increase	Average Monthly kWh
Less than 7.84%	6,793	$ 77,091,460	$ 81,883,123	$ 4,791,663	$ 705	26,175
GE 7.84% LT 10%	2,767	11,187,456	12,159,181	971,726	351	7,721
GE 10% LT 20%	3,733	8,846,236	10,029,098	1,182,862	317	4,606
GE 20% LT 30%	1,746	2,692,256	3,343,790	651,534	373	3,444
GE 30% LT 40%	988	1,241,017	1,668,593	427,575	433	2,962
GE 40% LT 50%	464	475,932	685,849	209,917	452	2,699
GE 50%	202	163,409	254,184	90,775	449	2,481

* Customers with non-zero load factors having at least 1 month with energy use of 2,500 kWh or more.

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO

Large General Service
Schedule 9 Primary and Transmission

Percent Range	Customers	Current Billing	Proposed Billing	Difference	Average Annual Increase	Average Monthly kWh
Less Than 3.5%	62	$ 8,118,568	$ 8,381,249	$ 262,681	$ 4,237	333,692
GE 3.5% LT 4.5%	32	2,060,828	2,139,836	79,008	2,469	147,606
GE 4.5% LT 5.5%	12	415,762	436,314	20,552	1,713	73,594
GE 5.5%	11	168,698	180,833	12,135	1,103	35,540

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO

Large Power Service

Schedule 19 Secondary, Primary, and Transmission

Percent Range	Customers	Current Billing	Proposed Billing	Difference	Average Annual Increase	Average Monthly kWh
Less Than 7.84%	31	$ 37,346,360	$ 40,222,065	$ 2,875,705	$ 92,765	3,485,061
GE 7.84% LT 8.00%	35	14,282,734	15,413,933	1,131,199	32,320	1,111,844
GE 8.00% LT 8.25%	24	5,390,646	5,827,636	436,990	18,208	599,510
GE 8.25% LT 8.50%	11	1,803,999	1,953,989	149,990	13,635	419,199
GE 8.50% LT 8.75%	10	1,822,470	1,978,660	156,190	15,619	402,605
GE 8.75%	3	302,465	329,639	27,174	9,058	192,953

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO
Agricultural Irrigation Service
Schedule 24 Secondary

Percent Range	Customers*	Current Billing	Proposed Billing	Difference	Average Annual Increase	Summer Load Factor	Annual Load Factor
Less Than 7.84%	4,831	$ 36,004,117	$ 38,337,458	$ 2,333,341	$ 483	43.6%	16.7%
GE 7.84% LT 9%	2,438	15,867,777	17,200,911	1,333,134	547	41.6%	17.6%
GE 9% LT 11%	3,281	16,378,760	17,975,752	1,596,992	487	39.3%	18.1%
GE 11% LT 13%	1,848	3,755,312	4,195,705	440,393	238	30.1%	14.9%
GE 13% LT 15%	830	545,726	620,624	74,898	90	19.6%	9.6%
GE 15%	1,162	464,136	544,069	79,933	69	10.8%	6.1%

* Customers with non-zero summer load factors.

IDAHO POWER COMPANY
BILLING IMPACT OF PROPOSED RATES
STATE OF IDAHO
Agricultural Irrigation Service -- Time-of-Use Pilot Program
Schedule 25

Percent Range	Customers*	Current Billing	Proposed Billing	Difference	Average Annual Increase	Summer Load Factor	Annual Load Factor
Less Than 7.84%	58	$ 2,069,103	$ 2,219,023	$ 149,920	$ 2,585	43.5%	17.9%
GE 7.84% LT 9%	29	210,498	228,192	17,693	610	37.6%	16.5%
GE 9% LT 11%	31	189,663	208,233	18,570	599	27.4%	12.8%
GE 11% LT 13%	19	42,924	47,931	5,006	263	20.6%	10.5%
GE 13% LT 15%	5	11,907	13,516	1,609	322	14.2%	10.0%
GE 15%	6	8,570	10,119	1,548	258	13.0%	10.2%

* Customers with non-zero summer load factors.