BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 25

CELESTE SCHWENDIMAN

SUMMARY OF ADJUSTMENTS
ELECTRIC PLANT IN SERVICE

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS ELECTRIC PLANT IN SERVICE
TWELVE MONTHS ENDED DECEMBER 31, 2005

	DESCRIPTION	TY 2005 UNADJUSTED (1)	NORMALIZING ADJUSTMENT (2)	ANNUALIZING ADJUSTMENT (3)	KNWN.&MEAS. ADJUSTMENT (4)	OTHER ADJUSTMENT (5)	TY 2005 AS ADJUSTED (6)
4	**ELECTRIC PLANT IN SERVICE**						
5	INTANGIBLE PLANT						
6	301 - ORGANIZATION	9,669	0	0	0	0	9,669
7	302 - FRANCHISES & CONSENTS	13,057,982	0	0	0	0	13,057,982
8	303 - MISCELLANEOUS	69,139,188	0	0	0	0	69,139,188
9							
10	TOTAL INTANGIBLE PLANT	82,206,839	0	0	0	0	82,206,839
11							
12	PRODUCTION PLANT						
13	310-316 / STEAM PRODUCTION	808,135,565	0	0	0	0	808,135,565
14	330-336 / HYDRAULIC PRODUCTION	630,153,150	0	0	0	0	630,153,150
15	340-346 / OTHER PRODUCTION	92,123,615	0	0	0	0	92,123,615
16							
17	TOTAL PRODUCTION PLANT	1,530,412,330	0	0	0	0	1,530,412,330
18							
19	TRANSMISSION PLANT						
20	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	22,157,737	0	0	0	0	22,157,737
21	DIRECT ASSIGNMENT	179,255	0	0	0	0	179,255
22	TOTAL ACCOUNT 350	22,336,992	0	0	0	0	22,336,992
23							
24	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	31,999,821	0	0	0	0	31,999,821
25	DIRECT ASSIGNMENT	233,320	0	0	0	0	233,320
26	TOTAL ACCOUNT 352	32,233,141	0	0	0	0	32,233,141
27							
28	353 / STATION EQUIPMENT - SYSTEM SERVICE	233,407,547	0	6,803,385	6,422,000	0	246,632,932
29	DIRECT ASSIGNMENT	2,364,981	0	0	0	0	2,364,981
30	TOTAL ACCOUNT 353	235,772,528	0	6,803,385	6,422,000	0	248,997,913
31							
32	354 / TOWERS & FIXTURES - SYSTEM SERVICE	77,710,488	0	0	0	0	77,710,488
33	DIRECT ASSIGNMENT	163,741	0	0	0	0	163,741
34	TOTAL ACCOUNT 354	77,874,229	0	0	0	0	77,874,229
35							
36	355 / POLES & FIXTURES - SYSTEM SERVICE	88,164,387	0	0	0	0	88,164,387
37	DIRECT ASSIGNMENT	2,783,583	0	0	0	0	2,783,583
38	TOTAL ACCOUNT 355	90,947,970	0	0	0	0	90,947,970
39							
40	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	111,531,840	0	3,572,538	1,360,000	0	116,464,378
41	DIRECT ASSIGNMENT	1,833,945	0	0	0	0	1,833,945
42	TOTAL ACCOUNT 356	113,365,785	0	3,572,538	1,360,000	0	118,298,323
43							
44	359 / ROADS & TRAILS - SYSTEM SERVICE	303,249	0	0	0	0	303,249
45	DIRECT ASSIGNMENT	15,013	0	0	0	0	15,013
46	TOTAL ACCOUNT 359	318,262	0	0	0	0	318,262
47							
48	TOTAL TRANSMISSION PLANT	572,848,908	0	10,375,923	7,782,000	0	591,006,831

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2005

1		TY 2005	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	TY 2005
2		UNADJUSTED	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	AS ADJUSTED
3	**DESCRIPTION**	(1)	(2)	(3)	(4)	(5)	(6)
49	**ELECTRIC PLANT IN SERVICE**						0
50							0
51	DISTRIBUTION PLANT						0
52	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	3,536,428	0	0	0	0	3,536,428
53	DIRECT ASSIGNMENT	2,953	0	0	0	0	2,953
54	NET DISTRIBUTION PLANT	3,539,381	0	0	0	0	3,539,381
55	PLUS: ADJUSTMENT FOR CIAC	89,641	0	0	0	0	89,641
56	NET DISTRIBUTION PLANT + CIAC	3,629,022	0	0	0	0	3,629,022
57							
58	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	18,839,811	0	0	0	0	18,839,811
59	DIRECT ASSIGNMENT	293,690	0	0	0	0	293,690
60	NET DISTRIBUTION PLANT	19,133,501	0	0	0	0	19,133,501
61	PLUS: ADJUSTMENT FOR CIAC	4,358,749	0	0	0	0	4,358,749
62	NET DISTRIBUTION PLANT + CIAC	23,492,250	0	0	0	0	23,492,250
63							
64	362 / STATION EQUIPMENT - SYSTEM SERVICE	127,766,330	0	5,791,846	6,002,000	0	139,560,176
65	DIRECT ASSIGNMENT	3,742,852	0	0	0	0	3,742,852
66	NET DISTRIBUTION PLANT	131,509,182	0	5,791,846	6,002,000	0	143,303,028
67	PLUS: ADJUSTMENT FOR CIAC	17,538,678	0	0	0	0	17,538,678
68	NET DISTRIBUTION PLANT + CIAC	149,047,860	0	5,791,846	6,002,000	0	160,841,706
69							
70	364 / POLES, TOWERS & FIXTURES	190,848,982	0	0	0	0	190,848,982
71	365 / OVERHEAD CONDUCTORS & DEVICES	96,114,857	0	913,769	1,637,000	0	98,665,626
72	366 / UNDERGROUND CONDUIT	41,229,812	0	0	0	0	41,229,812
73	367 / UNDERGROUND CONDUCTORS & DEVICES	151,832,614	0	0	0	0	151,832,614
74	368 / LINE TRANSFORMERS	278,006,051	0	0	0	0	278,006,051
75	369 / SERVICES	47,861,495	0	0	0	0	47,861,495
76	370 / METERS	47,732,878	0	0	0	0	47,732,878
77	371 / INSTALLATIONS ON CUSTOMER PREMISES	2,521,315	0	0	0	0	2,521,315
78	373 / STREET LIGHTING SYSTEMS	3,983,084	0	0	0	0	3,983,084
79							
80	TOTAL DISTRIBUTION PLANT	1,014,313,151	0	6,705,615	7,639,000	0	1,028,657,766
81							
82	GENERAL PLANT						
83	389 / LAND & LAND RIGHTS	8,534,137	0	0	0	0	8,534,137
84	390 / STRUCTURES & IMPROVEMENTS	60,653,078	0	0	0	0	60,653,078
85	391 / OFFICE FURNITURE & EQUIPMENT	53,678,604	0	0	0	0	53,678,604
86	392 / TRANSPORTATION EQUIPMENT	45,504,464	0	0	0	0	45,504,464
87	393 / STORES EQUIPMENT	1,010,982	0	0	0	0	1,010,982
88	394 / TOOLS, SHOP & GARAGE EQUIPMENT	4,070,851	0	0	0	0	4,070,851
89	395 / LABORATORY EQUIPMENT	9,496,356	0	0	0	0	9,496,356
90	396 / POWER OPERATED EQUIPMENT	6,516,050	0	0	0	0	6,516,050
91	397 / COMMUNICATIONS EQUIPMENT	27,712,030	0	1,998,077	0	0	29,710,107
92	398 / MISCELLANEOUS EQUIPMENT	2,425,315	0	0	0	0	2,425,315
93							
94	TOTAL GENERAL PLANT	219,601,866	0	1,998,077	0	0	221,599,943
95							
96	TOTAL ELECTRIC PLANT IN SERVICE	3,419,383,094	0	19,079,615	15,421,000	0	3,453,883,709