BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 27

CELESTE SCHWENDIMAN

SUMMARY OF ADJUSTMENTS
ADDITIONS OR DELETIONS TO RATEBASE

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF TOTAL RATE BASE AND NET INCOME ADJUSTMENTS
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	**ADDITIONS & DELETIONS TO RATE BASE**						
5							
6	NET ELECTRIC PLANT IN SERVICE	1,918,295,434	0	18,207,379	15,267,230	0	1,951,770,043
7	LESS:						
8	252 CUSTOMER ADVANCES FOR CONSTRUCTION						
9	POWER SUPPLY	0	0	0	0	0	0
10	OTHER	16,747,735	0	0	0	0	16,747,735
11	TOTAL CUSTOMER ADV FOR CONSTRUCTION	16,747,735	0	0	0	0	16,747,735
12							
13	ACCUMULATED DEFERRED INCOME TAXES						
14	190 / ACCUMULATED DEFERRED INCOME TAXES	(15,192,502)	0	0	0	0	(15,192,502)
15	281 / ACCELERATED AMORTIZATION	0	0	0	0	0	0
16	282 / OTHER PROPERTY	232,355,061	0	0	0	0	232,355,061
17	283 / OTHER	4,985,480	0	0	0	0	4,985,480
18	TOTAL ACCUM DEFERRED INCOME TAXES	222,148,039	0	0	0	0	222,148,039
19							
20	NET ELECTRIC PLANT IN SERVICE	1,679,399,660	0	18,207,379	15,267,230	0	1,712,874,269
21	ADD:						
22	WORKING CAPITAL						
23	151 / FUEL INVENTORY	8,461,151	438,673	0	0	0	8,899,824
24	154 / PLANT MATERIALS & SUPPLIES						
25	PRODUCTION - GENERAL	10,514,391	0	0	0	0	10,514,391
26	TRANSMISSION - GENERAL	4,350,358	0	0	0	0	4,350,358
27	DISTRIBUTION - GENERAL	11,241,052	0	0	0	0	11,241,052
28	154+163 OTHER - UNCLASSIFIED	885,266	0	0	0	0	885,266
29	TOTAL ACCOUNT 154 + 163	26,991,067	0	0	0	0	26,991,067
30	165 / PREPAID ITEMS						
31	AD VALOREM TAXES	0	0	0	0	0	0
32	OTHER PROD-RELATED PREPAYMENTS	0	0	0	0	0	0
33	INSURANCE	0	0	0	0	0	0
34	PENSION EXPENSE	0	0	0	0	0	0
35	PREPAID RETIREE BENEFITS	0	0	0	0	0	0
36	MISCELLANEOUS PREPAYMENTS	0	0	0	0	0	0
37	TOTAL ACCOUNT 165	0	0	0	0	0	0
38	WORKING CASH ALLOWANCE	0	0	0	0	0	0
39							
40	TOTAL WORKING CAPITAL	35,452,218	438,673	0	0	0	35,890,891
41							
42	NET ELECTRIC PLANT IN SERVICE	1,714,851,878	438,673	18,207,379	15,267,230	0	1,748,765,160

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF TOTAL RATE BASE AND NET INCOME ADJUSTMENTS
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)
43	**ADDITIONS & DELETIONS TO RATE BASE**						
44							
45	NET ELECTRIC PLANT IN SERVICE	1,714,851,878	438,673	18,207,379	15,267,230	0	1,748,765,160
46	ADD:						
47	105 / PLANT HELD FOR FUTURE USE						
48	HYDRAULIC PRODUCTION	0	0	0	0	0	0
49	TRANS LAND & LAND RIGHTS	0	0	0	0	0	0
50	TRANS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
51	TRANS STATION EQUIPMENT	0	0	0	0	0	0
52	DIST LAND & LAND RIGHTS	0	0	0	0	0	0
53	DIST STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
54	GEN LAND & LAND RIGHTS	0	0	0	0	0	0
55	GEN STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
56	TOTAL PLANT HELD FOR FUTURE USE	0	0	0	0	0	0
57							
58	114/115 - PRAIRIE ACQUISITION ADJUSMENT	(149,591)	0	0	0	0	(149,591)
59							
60	DEFERRED PROGRAMS:						
61	182 / CONSERVATION PROGRAMS						
62	IDAHO DEFERRED CONSERVATION PROGRAMS	14,591,747	0	0	0	0	14,591,747
63	OREGON DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0
64	TOTAL CONSERVATION PROGRAMS	14,591,747	0	0	0	0	14,591,747
65	182 / MISC. OTHER REGULATORY ASSETS						
66	REORGANIZATION COSTS	0	0	0	0	0	0
67	AM. FALLS BOND REFINANCE	1,198,901	0	0	0	0	1,198,901
68	MERIDIAN BUYOUT	0	0	0	0	0	0
69	INCREMENTAL SECURITY COSTS - ORDER 28974	649,233	0	0	0	0	649,233
70	PROFESSIONAL FEES - ORDER 29505	41,259	0	0	0	0	41,259
71	POSTRETIREMENT BENEFITS	0	0	0	0	0	0
72	POSTEMPLOYMENT BENEFITS	0	0	0	0	0	0
73	TOTAL OTHER REGULATORY ASSETS	1,889,393	0	0	0	0	1,889,393
74	186 / MISC. OTHER DEFERRED PROGRAMS	0	0	0	0	0	0
75	TOTAL DEFERRED PROGRAMS	16,481,140	0	0	0	0	16,481,140
76							
77	DEVELOPMENT OF IERCO RATE BASE						
78	INVESTMENT IN IERCO	39,319,980	0	0	0	(85,531)	39,234,449
79	PREPAID COAL ROYALTIES	2,081,974	0	0	0	0	2,081,974
80	NOTES PAYABLE TO SUBSIDIARY	(16,263,074)	0	0	0	0	(16,263,074)
81	TOTAL SUBSIDIARY RATE BASE	25,138,880	0	0	0	(85,531)	25,053,349
82							
83	TOTAL COMBINED RATE BASE	1,756,322,307	438,673	18,207,379	15,267,230	(85,531)	1,790,150,058