BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 28

CELESTE SCHWENDIMAN

SUMMARY OF ADJUSTMENTS
OPERATING REVENUES

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	**OPERATING REVENUES**						
5	OPERATING REVENUES						
6	FIRM ENERGY SALES						
7	440-448 / RETAIL	628,885,038	(40,447,237)	0	0	0	588,437,801
8	ADJUSTMENTS TO SALES REVENUES/REFUNDS	0	0	1,394,017	444,870	0	1,838,887
9	447 / FIRM SALES FOR RESALE	3,967,210	(1,151,532)	0	0	0	2,815,678
10	447 / SYSTEM OPPORTUNITY SALES	121,319,122	(44,541,822)	0	0	0	76,777,300
11	TOTAL SALES OF ELECTRICITY	754,171,370	(86,140,591)	1,394,017	444,870	0	669,869,666
12							
13	OTHER OPERATING REVENUES						
14	415 / MERCHANDISING REVENUES	2,255,601	0	0	0	0	2,255,601
15							
16	451 / MISCELLANEOUS SERVICE REVENUES	5,140,318	0	0	330,510	0	5,470,828
17							
18	454 / RENTS FROM ELECTRIC PROPERTY						
19	SUBSTATION EQUIPMENT	6,200,770	0	0	0	0	6,200,770
20	STATION AND LINE RENTALS	2,668,140	0	0	0	0	2,668,140
21	COGENERATION & SMALL POWER PROD.	474,924	0	0	0	0	474,924
22	REAL ESTATE RENTS	355,403	0	0	0	0	355,403
23	DARK FIBER PROJECT	451,998	0	0	0	0	451,998
24	POLE ATTACHMENTS	1,430,109	0	0	0	0	1,430,109
25	FACILITIES CHARGES	5,976,278	0	0	0	0	5,976,278
26	OVERNIGHT PARK RENTS	298,857	0	0	0	0	298,857
27	MISCELLANEOUS	0	0	0	0	0	0
28	TOTAL ACCOUNT 454	17,856,479	0	0	0	0	17,856,479
29							
30	456 / OTHER ELECTRIC REVENUES						
31	TRANSMISSION FOR OTHERS - FIRM DA	2,347,608	0	0	0	0	2,347,608
32	TRANSMISSION FOR OTHERS - FIRM	1,066,656	0	0	0	0	1,066,656
33	TRANSMISSION FOR OTHERS - NON FIRM	10,819,803	0	0	0	0	10,819,803
34	PHOTOVOLTAIC STATION SERVICE	24,990	0	0	0	0	24,990
35	ANTELOPE	73,824	0	0	0	0	73,824
36	CONSERVATION RECOVERY - OREGON	21	0	0	0	0	21
37		0	0	0	0	0	0
38	STANDY SERVICE	131,586	0	0	0	0	131,586
39		0	0	0	0	0	0
40	MISCELLANEOUS	31,540	0	0	0	0	31,540
41	TOTAL ACCOUNT 456	14,496,028	0	0	0	0	14,496,028
42							
43	TOTAL OTHER OPERATING REVENUES	39,748,426	0	0	330,510	0	40,078,936
44							
45	TOTAL OPERATING REVENUES	793,919,796	(86,140,591)	1,394,017	775,380	0	709,948,602