BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 29

CELESTE SCHWENDIMAN

SUMMARY OF ADJUSTMENTS
OPERATION & MAINTENANCE EXPENSES

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)
1							
2							
3	**DESCRIPTION**						
4	**OPERATION & MAINTENANCE EXPENSES**						
5	STEAM POWER GENERATION						
6	OPERATION						
7	500 / SUPERVISION & ENGINEERING	1,343,990	0	6,689	2,535	0	1,353,214
8	501 / FUEL	96,430,131	1,649,169	0	0	0	98,079,300
9	502 / STEAM EXPENSES						
10	LABOR	2,218,677	0	0	0	0	2,218,677
11	OTHER	4,331,078	0	0	0	0	4,331,078
12	TOTAL ACCOUNT 502	6,549,755	0	0	0	0	6,549,755
13	505 / ELECTRIC EXPENSES						
14	LABOR	949,270	0	0	0	0	949,270
15	OTHER	528,933	0	0	0	0	528,933
16	TOTAL ACCOUNT 505	1,478,203	0	0	0	0	1,478,203
17	506 / MISCELLANEOUS EXPENSES	6,565,466	0	684	259	0	6,566,410
18	507 / RENTS	406,395	0	0	0	0	406,395
19	STEAM OPERATION EXPENSES	112,773,940	1,649,169	7,373	2,795	0	114,433,276
20							
21	MAINTENANCE						
22	510 / SUPERVISION & ENGINEERING	3,016,676	0	0	0	0	3,016,676
23	511 / STRUCTURES	501,923	0	0	0	0	501,923
24	512 / BOILER PLANT						
25	LABOR	5,596,518	0	0	0	0	5,596,518
26	OTHER	10,726,177	0	0	0	0	10,726,177
27	TOTAL ACCOUNT 512	16,322,695	0	0	0	0	16,322,695
28	513 / ELECTRIC PLANT						
29	LABOR	2,090,190	0	0	0	0	2,090,190
30	OTHER	4,608,347	0	0	0	0	4,608,347
31	TOTAL ACCOUNT 513	6,698,537	0	0	0	0	6,698,537
32	514 / MISCELLANEOUS STEAM PLANT	1,110,791	0	0	0	0	1,110,791
33	STEAM MAINTENANCE EXPENSES	27,650,622	0	0	0	0	27,650,622
34	TOTAL STEAM GENERATION EXPENSES	140,424,562	1,649,169	7,373	2,795	0	142,083,898
35							

IDAHO POWER COMPANY
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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)
36	**OPERATION & MAINTENANCE EXPENSES**						
37	HYDRAULIC POWER GENERATION						
38	OPERATION						
39	535 / SUPERVISION & ENGINEERING	4,778,161	0	125,960	47,742	0	4,951,863
40	536 / WATER FOR POWER	4,275,896	0	11,161	4,230	0	4,291,287
41	537 / HYDRAULIC EXPENSES	7,135,511	0	119,420	45,263	0	7,300,194
42	538 / ELECTRIC EXPENSES						
43	LABOR	868,892	0	37,443	14,192	0	920,527
44	OTHER	359,717	0	0	0	0	359,717
45	TOTAL ACCOUNT 538	1,228,609	0	37,443	14,192	0	1,280,244
46	539 / MISCELLANEOUS EXPENSES	2,377,560	0	44,367	16,816	0	2,438,744
47	540 / RENTS	359,735	0	0	0	0	359,735
48	HYDRAULIC OPERATION EXPENSES	20,155,472	0	338,352	128,242	0	20,622,066
49							
50	MAINTENANCE						
51	541 / SUPERVISION & ENGINEERING	1,274,339	0	42,935	16,273	0	1,333,547
52	542 / STRUCTURES	901,279	0	24,785	9,394	0	935,458
53	543 / RESERVOIRS, DAMS & WATERWAYS	836,594	0	19,417	7,359	0	863,370
54	544 / ELECTRIC PLANT						
55	LABOR	1,393,829	0	60,064	22,766	0	1,476,659
56	OTHER	640,230	0	0	0	0	640,230
57	TOTAL ACCOUNT 544	2,034,059	0	60,064	22,766	0	2,116,889
58	545 / MISCELLANEOUS HYDRAULIC PLANT	2,432,324	0	67,954	25,756	0	2,526,033
59	HYDRAULIC MAINTENANCE EXPENSES	7,478,594	0	215,155	81,548	0	7,775,297
60	TOTAL HYDRAULIC GENERATION EXPENSES	27,634,066	0	553,507	209,790	0	28,397,363

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	DESCRIPTION	TY 2005 UNADJUSTED (1)	NORMALIZING ADJUSTMENT (2)	ANNUALIZING ADJUSTMENT (3)	KNWN.&MEAS. ADJUSTMENT (4)	OTHER ADJUSTMENT (5)	TY 2005 AS ADJUSTED (6)
61	**OPERATION & MAINTENANCE EXPENSES**						
62	OTHER POWER GENERATION						
63	OPERATION						
64	546 / SUPERVISION & ENGINEERING	337,413	0	11,650	4,416	0	353,479
65	547 / FUEL	3,773,420	1,170,555	0	0	0	4,943,975
66	548 / GENERATING EXPENSES						
67	LABOR	117,066	0	5,045	1,912	0	124,023
68	OTHER	90,054	0	0	0	0	90,054
69	TOTAL ACCOUNT 548	207,120	0	5,045	1,912	0	214,077
70	549 / MISCELLANEOUS EXPENSES	412,391	0	8,405	3,186	0	423,982
71	550 / RENTS	0	0	0	0	0	0
72	OTHER POWER OPER EXPENSES	4,730,345	1,170,555	25,100	9,513	0	5,935,513
73							
74	MAINTENANCE						
75	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0
76	552 / STRUCTURES	184,274	0	5,310	2,013	0	191,597
77	553 / GENERATING & ELECTRIC PLANT						
78	LABOR	19,929	0	859	326	0	21,113
79	OTHER	45,569	0	0	0	0	45,569
80	TOTAL ACCOUNT 553	65,498	0	859	326	0	66,682
81	554 / MISCELLANEOUS EXPENSES	350,416	0	6,792	2,574	0	359,783
82	OTHER POWER MAINT EXPENSES	600,188	0	12,961	4,912	0	618,061
83	TOTAL OTHER POWER GENERATION EXP	5,330,533	1,170,555	38,061	14,426	0	6,553,574
84							
85	OTHER POWER SUPPLY EXPENSE						
86	555.1 / PURCHASED POWER	181,585,438	(155,855,938)	0	0	0	25,729,500
87	555.2 / COGENERATION & SMALL POWER PROD						
88	CAPACITY RELATED	2,815,124	0	0	0	0	2,815,124
89	ENERGY RELATED	36,815,220	15,001,813	0	0	0	51,817,033
90	TOTAL 555.2/CSPP	39,630,344	15,001,813	0	0	0	54,632,157
91	555/TOTAL	221,215,782	(140,854,125)	0	0	0	80,361,657
92	556 / LOAD CONTROL & DISPATCHING EXPENSES	95,963	0	0	0	0	95,963
93	557 / OTHER EXPENSES	1,823,130	0	60,782	23,038	0	1,906,950
94	TOTAL OTHER POWER SUPPLY EXPENSES	223,134,875	(140,854,125)	60,782	23,038	0	82,364,570
95							
96	TOTAL PRODUCTION EXPENSES	396,524,036	(138,034,402)	659,722	250,048	0	259,399,405

IDAHO POWER COMPANY
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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)
97	**OPERATION & MAINTENANCE EXPENSES**						
98	TRANSMISSION EXPENSES						
99	OPERATION						
100	560 / SUPERVISION & ENGINEERING	2,289,829	0	46,008	17,438	0	2,353,275
101	561 / LOAD DISPATCHING	2,753,634	0	89,719	34,005	0	2,877,358
102	562 / STATION EXPENSES	1,759,347	0	47,492	18,001	0	1,824,840
103	563 / OVERHEAD LINE EXPENSES	586,726	0	13,473	5,107	0	605,306
104	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	7,688,637	0	0	0	0	7,688,637
105	566 / MISCELLANEOUS EXPENSES	365,134	0	5,574	2,113	0	372,821
106	567 / RENTS	1,989,582	0	0	0	0	1,989,582
107	TOTAL TRANSMISSION OPERATION	17,432,890	0	202,267	76,663	0	17,711,819
108							
109	MAINTENANCE						
110	568 / SUPERVISION & ENGINEERING	586,886	0	12,642	4,792	0	604,321
111	569 / STRUCTURES	0	0	0	0	0	0
112	570 / STATION EQUIPMENT	3,005,245	0	68,467	25,950	0	3,099,663
113	571 / OVERHEAD LINES	2,330,954	0	22,856	8,663	0	2,362,472
114	573 / MISCELLANEOUS PLANT	13,795	0	116	44	0	13,955
115	TOTAL TRANSMISSION MAINTENANCE	5,936,880	0	104,082	39,449	0	6,080,411
116							
117	TOTAL TRANSMISSION EXPENSES	23,369,770	0	306,348	116,112	0	23,792,231

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)
118	**OPERATION & MAINTENANCE EXPENSES**						
119	DISTRIBUTION EXPENSES						
120	OPERATION						
121	580 / SUPERVISION & ENGINEERING	3,751,087	0	99,817	37,833	0	3,888,737
122	581 / LOAD DISPATCHING	2,532,130	0	81,605	30,930	0	2,644,665
123	582 / STATION EXPENSES	967,632	0	20,840	7,899	0	996,371
124	583 / OVERHEAD LINE EXPENSES	2,908,078	0	73,626	27,906	0	3,009,609
125	584 / UNDERGROUND LINE EXPENSES	1,763,355	0	21,123	8,006	0	1,792,484
126	585 / STREET LIGHTING & SIGNAL SYSTEMS	115,245	0	2,850	1,080	0	119,175
127	586 / METER EXPENSES	4,156,923	0	115,810	43,894	0	4,316,627
128	587 / CUSTOMER INSTALLATIONS EXPENSE	614,731	0	18,381	6,967	0	640,078
129	588 / MISCELLANEOUS EXPENSES	5,300,751	0	119,592	45,328	0	5,465,671
130	589 / RENTS	132,127	0	0	0	0	132,127
131	TOTAL DISTRIBUTION OPERATION	22,242,058	0	553,643	209,842	0	23,005,543
132							
133	MAINTENANCE						
134	590 / SUPERVISION & ENGINEERING	73,234	0	1,765	669	0	75,668
135	591 / STRUCTURES	0	0	0	0	0	0
136	592 / STATION EQUIPMENT	2,883,437	0	66,057	25,037	0	2,974,531
137	593 / OVERHEAD LINES	12,294,332	0	125,443	47,545	0	12,467,319
138	594 / UNDERGROUND LINES	1,240,145	0	29,145	11,047	0	1,280,336
139	595 / LINE TRANSFORMERS	150,925	0	1,812	687	0	153,424
140	596 / STREET LIGHTING & SIGNAL SYSTEMS	441,418	0	9,916	3,758	0	455,092
141	597 / METERS	835,507	0	20,172	7,646	0	863,324
142	598 / MISCELLANEOUS PLANT	232,883	0	4,670	1,770	0	239,323
143	TOTAL DISTRIBUTION MAINTENANCE	18,151,881	0	258,979	98,158	0	18,509,018
144	TOTAL DISTRIBUTION EXPENSES	40,393,939	0	812,622	308,000	0	41,514,561
145							
146	CUSTOMER ACCOUNTING EXPENSES						
147	901 / SUPERVISION	445,215	0	14,157	5,366	0	464,738
148	902 / METER READING	4,749,458	0	120,211	45,563	0	4,915,232
149	903 / CUSTOMER RECORDS & COLLECTIONS	10,196,354	0	240,366	91,104	0	10,527,824
150	904 / UNCOLLECTIBLE ACCOUNTS	2,705,503	0	4	1	0	2,705,508
151	905 / MISC EXPENSES	21,767	0	0	0	0	21,767
152	TOTAL CUSTOMER ACCOUNTING EXPENSES	18,118,299	0	374,738	142,033	0	18,635,070
153							
154	CUSTOMER SERVICES & INFORMATION EXPENSES						
155	907 / SUPERVISION	314,431	0	9,747	3,694	0	327,872
156	908 / CUSTOMER ASSISTANCE	8,298,270	0	120,083	45,514	(91,131)	8,372,736
157	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0	0
158	910 / MISCELLANEOUS EXPENSES	806,619	0	17,847	6,764	0	831,230
159	TOTAL CUST SERV & INFORMATN EXPENSES	9,419,320	0	147,677	55,973	(91,131)	9,531,839

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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)
160	**OPERATION & MAINTENANCE EXPENSES**						
161	ADMINISTRATIVE & GENERAL EXPENSES						
162	920 / ADMINISTRATIVE & GENERAL SALARIES	38,990,033	0	1,177,053	446,127	0	40,613,214
163	921 / OFFICE SUPPLIES	14,556,540	0	69,587	26,375	(12,611)	14,639,891
164	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(26,617,592)	0	0	0	0	(26,617,592)
165	923 / OUTSIDE SERVICES	7,784,808	0	0	0	0	7,784,808
166	924 / PROPERTY INSURANCE						
167	PRODUCTION - STEAM	921,041	0	0	0	0	921,041
168	ALL RISK & MISCELLANEOUS	2,024,658	0	11,928	7,967	0	2,044,553
169	TOTAL ACCOUNT 924	2,945,699	0	11,928	7,967	0	2,965,594
170	925 / INJURIES & DAMAGES	5,363,249	0	3,866	1,465	0	5,368,581
171	926 / EMPLOYEE PENSIONS & BENEFITS	26,372,437	0	0	0	(3,507,603)	22,864,834
172	927 / FRANCHISE REQUIREMENTS	2,153	0	0	0	0	2,153
173	928 / REGULATORY COMMISSION EXPENSES						
174	FERC ADMIN ASSESS & SECURITIES						
175	CAPACITY RELATED	2,633,619	0	0	0	0	2,633,619
176	ENERGY RELATED	358,836	0	0	0	0	358,836
177	FERC RATE CASE	0	0	0	0	0	0
178	FERC ORDER 472	364,500	0	0	0	0	364,500
179	FERC OTHER	435,341	0	0	0	0	435,341
180	FERC OREGON HYDRO	154,296	0	0	0	0	154,296
181	SEC EXPENSES	0	0	0	0	0	0
182	IDAHO PUC -RATE CASE	65,287	0	0	0	0	65,287
183	-OTHER	96,611	0	0	0	0	96,611
184	OREGON PUC -RATE CASE	5,663	0	0	0	0	5,663
185	-OTHER	20,895	0	0	0	0	20,895
186	IPC/IPUC JSS TRUE-UP ADJ.	0	0	0	0	0	0
187	-OTHER	0	0	0	0	0	0
188	TOTAL ACCOUNT 928	4,135,048	0	0	0	0	4,135,048
189	929 / DUPLICATE CHARGES	0	0	0	0	0	0
190	930.1 / GENERAL ADVERTISING	136,520	0	0	0	(136,520)	0
191	930.2 / MISCELLANEOUS EXPENSES	2,241,727	0	668	253	(273,365)	1,969,283
192	931 / RENTS	10,127	0	0	0	0	10,127
193	TOTAL ADM & GEN OPERATION	75,920,749	0	1,263,103	482,188	(3,930,099)	73,735,941
194	PLUS:						
195	935 / GENERAL PLANT MAINTENANCE	2,919,194	0	28,546	10,820	0	2,958,560
196	416 / MERCHANDISING EXPENSE	2,123,075	0	0	0	0	2,123,075
197	TOTAL OPER & MAINT EXPENSES	568,788,381	(138,034,402)	3,592,757	1,365,175	(4,021,230)	431,690,682