BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 30

CELESTE SCHWENDIMAN

SUMMARY OF ADJUSTMENTS
DEPRECIATION & AMORTIZATION EXPENSE

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)
4	**DEPRECIATION & AMORTIZATION EXPENSE**						
5							
6	DEPRECIATION EXPENSE						
7	310-316 / STEAM PRODUCTION	23,015,270	0	318,981	0	0	23,334,251
8	330-336 / HYDRAULIC PRODUCTION	12,571,568	0	31,683	0	0	12,603,251
9	340-346 / OTHER PRODUCTION	2,590,919	0	399,146	0	0	2,990,065
10	TOTAL PRODUCTION PLANT	38,177,757	0	749,810	0	0	38,927,568
11							
12	TRANSMISSION PLANT						
13	350 / LAND & LAND RIGHTS	322,048	0	18,728	0	0	340,776
14	352 / STRUCTURES & IMPROVEMENTS	413,960	0	18,471	0	0	432,431
15	353 / STATION EQUIPMENT	5,001,710	0	227,469	129,275	0	5,358,455
16	354 / TOWERS & FIXTURES	1,907,230	0	33,636	0	0	1,940,866
17	355 / POLES & FIXTURES	2,674,989	0	80,650	31,498	0	2,787,138
18	356 / OVERHEAD CONDUCTORS & DEVICES	2,222,479	0	61,794	0	0	2,284,273
19	359 / ROADS & TRAILS	3,406	0	(5)	0	0	3,401
20	TOTAL TRANSMISSION PLANT	12,545,822	0	440,744	160,773	0	13,147,339
21							
22	DISTRIBUTION PLANT						
23	360 / LAND & LAND RIGHTS	0	0	0	0	0	0
24	361 / STRUCTURES & IMPROVEMENTS	391,693	0	12,421	0	0	404,114
25	362 / STATION EQUIPMENT	2,155,689	0	92,264	101,734	0	2,349,687
26	364 / POLES, TOWERS & FIXTURES	7,012,205	0	358,661	45,034	0	7,415,901
27	365 / OVERHEAD CONDUCTORS & DEVICES	3,125,013	0	118,333	0	0	3,243,346
28	366 / UNDERGROUND CONDUIT	842,692	0	68,495	0	0	911,188
29	367 / UNDERGROUND CONDUCTORS & DEVICES	4,146,756	0	185,361	0	0	4,332,117
30	368 / LINE TRANSFORMERS	4,803,580	0	7,489	0	0	4,811,069
31	369 / SERVICES	1,768,075	0	83,051	0	0	1,851,126
32	370 / METERS	1,935,580	0	15,193	0	0	1,950,774
33	371 / INSTALLATIONS ON CUSTOMER PREMISES	354,992	0	(1,879)	0	0	353,113
34	373 / STREET LIGHTING SYSTEMS	229,030	0	468	0	0	229,498
35	TOTAL DISTRIBUTION PLANT	26,765,305	0	939,858	146,768	0	27,851,931

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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)
36	**DEPRECIATION & AMORTIZATION EXPENSE**						
37							
38	GENERAL PLANT						
39	389 / LAND & LAND RIGHTS	0	0	0	0	0	0
40	390 / STRUCTURES & IMPROVEMENTS	1,458,980	0	63,250	0	0	1,522,230
41	391 / OFFICE FURNITURE & EQUIPMENT	11,535,914	0	(777,948)	0	0	10,757,966
42	392 / TRANSPORTATION EQUIPMENT	925	0	(925)	0	0	0
43	393 / STORES EQUIPMENT	79,699	0	(6,426)	0	0	73,274
44	394 / TOOLS, SHOP & GARAGE EQUIPMENT	338,268	0	11,702	0	0	349,971
45	395 / LABORATORY EQUIPMENT	620,979	0	5,297	0	0	626,276
46	396 / POWER OPERATED EQUIPMENT	0	0	0	0	0	0
47	397 / COMMUNICATIONS EQUIPMENT	2,732,083	0	132,296	0	0	2,864,378
48	398 / MISCELLANEOUS EQUIPMENT	206,602	0	7,128	0	0	213,731
49	TOTAL GENERAL PLANT	16,973,451	0	(565,625)	0	0	16,407,825
50							
51	DEPR EXP BEFORE DISALLOWED COSTS	94,462,335	0	1,564,787	307,541	0	96,334,663
52							
53	AMORTIZATION OF DISALLOWED COSTS	(296,299)	0	0	0	0	(296,299)
54	TOTAL DEPRECIATION EXPENSE	94,166,036	0	1,564,787	307,541	0	96,038,364
55							
56	AMORTIZATION EXPENSE						
57	INTANGIBLE PLANT	8,583,031	0	179,685	0	0	8,762,716
58	HYDRAULIC PRODUCTION	312	0	0	0	0	312
59	ADJUSTMENTS, GAINS & LOSSES	(22,723)	0	0	0	0	(22,723)
60	TOTAL AMORTIZATION EXPENSE	8,560,620	0	179,685	0	0	8,740,305
61							
62	TOTAL DEPRECIATION & AM0RTIZATION EXP	102,726,656	0	1,744,472	307,541	0	104,778,669