BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 34

CELESTE SCHWENDIMAN

DEVELOPMENT OF JURISDICTIONAL
ALLOCATION FACTORS/RATIOS

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
DERIVATION OF JURISDICTIONAL ALLOCATION FACTORS
TWELVE MONTHS ENDED DECEMBER 31, 2005

1				TOTAL RETAIL		FIRM SALES FOR RESALE			FIRM WHEELING				
2		ALLOC/	TOTAL	IDAHO	OREGON	RAFT	CITY OF	COLTON	CITY OF	BPA	BPA	TOTAL	TOTAL
3	DESCRIPTION	SOURCE	SYSTEM	IPUC	OPUC	RIVER	WEISER	(ABC)	SEATTLE	SO. ID.	OTECC	RETAIL	RESALE
4													
5	**CAPACITY RELATED KW**												
6	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,223,480	2,102,069	104,412	8,123	8,876					2,206,481	16,999
7	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEI	D11	2,426,724	2,102,069	104,412	8,123	8,876			162,875	40,369	2,206,481	16,999
8	DISTRIBUTION SERVICE @ GENERATION LEVE	D60	2,073,343	1,960,129	91,658		8,876			12,681		2,051,786	8,876
9													
10	**ENERGY RELATED MWH**												
11	GENERATION LEVEL (PSP)	E10	14,819,152	13,950,521	755,480	57,717	55,434					14,706,001	113,151
12	CUSTOMER LEVEL	E99	15,110,956	12,695,163	694,624	54,969	52,794			1,285,928	327,479	13,389,787	107,763
13													
14	**CUSTOMER RELATED FACTORS**												
15	369-DIRECT ASSIGNMENT	DA369	48,105,589	45,597,232	2,508,357							48,105,589	
16	370-DIRECT ASSIGNMENT	DA370	48,859,213	46,504,778	2,079,221	46,273	6,465		2,785		219,691	48,583,999	52,738
17	902-CUSTOMER WEIGHTED	CW902	4,724,431	4,479,706	237,465	4,840	2,420					4,717,171	7,260
18	903-CUSTOMER WEIGHTED	CW903	9,290,028	8,910,067	379,961							9,290,028	
19	904-CUSTOMER WEIGHTED	CW904	3,066,907	2,904,404	162,503							3,066,907	
20	909-DIRECT ASSIGN-AVG.NO.CUST	DA909	431,608	413,970	17,638							431,608	
21													
22	**DIRECT ASSIGNMENTS**												
23	252-CUSTOMER ADVANCES	DA252	13,853,346	13,813,793	39,553							13,853,346	
24	350-LAND & LAND RIGHTS	DA350	179,339		1,144					65,554	112,641	1,144	
25	352-STRUCTURES & IMPROVEMENTS	DA352	228,274		658					106,063	121,553	658	
26	353-STATION EQUIPMENT	DA353	2,367,839		29,743					859,930	1,478,166	29,743	
27	354-TOWERS & FIXTURES	DA354	161,207							161,207			
28	355-POLES & FIXTURES	DA355	2,778,231	1,567	33,230					1,020,338	1,723,096	34,797	
29	356-OVERHEAD CONDUCTORS & DEVICES	DA356	1,817,603	1,825	28,853					654,276	1,132,649	30,678	
30	359-ROADS & TRAILS	DA359	15,013							99	14,914		
31	360LAND & LAND RIGHTS-SITUS	DA360S	3,441,058	3,313,706	90,909		15,005			21,438		3,404,615	15,005
32	360LAND & LAND RIGHTS-DA	DA360	2,953	51			1,398			1,487	17	51	1,398
33	360LAND & LAND RIGHTS-CIAC	DA360C	89,641	89,641								89,641	
34	361-STRUCTURES & IMPROVEMENTS-SITUS	DA361S	18,428,428	17,585,756	649,269		79,632			113,771		18,235,025	79,632
35	361-STRUCTURES & IMPROVEMENTS-DA	DA361	293,691	228,261			44,288			14,643	6,499	228,261	44,288
36	361-STRUCTURES & IMPROVEMENTS-CIAC	DA361C	4,358,749	4,334,856	23,893							4,358,749	
37	362-STATION EQUIPMENT-SITUS	DA362S	126,107,213	120,160,965	4,624,754		544,116			777,378		124,785,719	544,116
38	362-STATION EQUIPMENT-DA	DA362	3,742,859	3,404,538			282,428			28,586	27,307	3,404,538	282,428
39	362-STATION EQUIPMENT-CIAC	DA362C	17,538,678	17,446,637	92,041							17,538,678	
40	364-POLES, TOWERS & FIXTURES-NET	DA364	183,266,620	167,231,560	14,009,210					2,025,850		181,240,770	
41	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	93,740,976	86,883,069	5,805,402					1,052,505		92,688,471	
42	366-UNDERGROUND CONDUIT-NET	DA366	37,309,500	36,696,162	613,338							37,309,500	
43	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	140,930,230	138,104,517	2,785,321					40,392		140,889,838	
44	368-LINE TRANSFORMERS-NET	DA368	272,981,978	247,888,244	25,093,734							272,981,978	
45	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	2,319,536	2,065,823	253,713							2,319,536	
46	373-STREET LIGHTING SYSTEMS-NET	DA373	3,976,941	3,771,620	205,321							3,976,941	
47	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,214,833	4,177,892	36,941							4,214,833	
48	454-REVENUE - FACILITIES CHARGE	DA454	6,072,339	5,645,424	426,915							6,072,339	
49	454-REVENUE - MISCELLANEOUS	DA454MISC	68,037	31,775	36,262							68,037	
50	908-OTHER CUSTOMER ASSISTANCE	DA908	8,207,139	8,011,543	195,596							8,207,139	
51	440-RETAIL SALES REVENUE	RETREV	588,437,801	562,123,417	26,314,384							588,437,801	
52	447-WHOLESALE SALES REVENUE	RESREV	2,815,678			1,314,181	1,501,497						2,815,678
53	456-REVENUE - WHEELING	DAFIRM	2,347,608						4,860	1,834,421	508,327		
54	456-REVENUE - STANDBY SERVICE	DASTNBY	147,334	86,957	60,377							147,334	
55	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	1,838,888	1,661,588	177,300							1,838,888	
56	IDAHO	CIDA	1	1								1	
57	OREGON	CODA	1		1							1	
58	RAFT RIVER (NEVADA	CNDA	1							1			
59	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642	1.642	1.642		1.642	1.642	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
DERIVATION OF JURISDICTIONAL ALLOCATION FACTORS
TWELVE MONTHS ENDED DECEMBER 31, 2005

			TOTAL RETAIL			FIRM SALES FOR RESALE			FIRM WHEELING				
1													
2		ALLOC/	TOTAL	IDAHO	OREGON	RAFT	CITY OF	COLTON	CITY OF	BPA	BPA	TOTAL	TOTAL
3	DESCRIPTION	SOURCE	SYSTEM	IPUC	OPUC	RIVER	WEISER	(ABC)	SEATTLE	SO. ID.	OTECC	RETAIL	RESALE
60	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
61	PLANT - PROD,TRANS&DIST	PTD	3,150,076,927	2,914,434,971	157,880,004	7,589,395	9,276,614		2,721	46,341,885	14,551,338	3,072,314,975	16,866,010
62	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	53,398,480	49,995,632	2,440,640	86,079	113,300		208	593,602	169,020	52,436,272	199,379
63	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GF	P110P	1,387,544,292	1,283,807,672	62,824,401	4,105,355	5,565,245		191	23,948,243	7,293,185	1,346,632,073	9,670,600
64	PLANT - GEN PLT (390,391,397&398)	P3908	131,318,490	121,495,191	6,581,606	316,382	386,718		113	1,931,872	606,607	128,076,797	703,100
65	PLANT - PROD,TRANS,DIST&GEN	P101P	3,371,676,870	3,119,458,098	168,986,463	8,123,290	9,929,201		2,912	49,601,919	15,574,987	3,288,444,561	18,052,491
66	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	352,873,106	331,564,753	17,324,150	1,090,322	1,118,063		321	1,383,666	391,830	348,888,904	2,208,385
67	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	1,387,544,292	1,283,807,672	62,824,401	4,105,355	5,565,245		191	23,948,243	7,293,185	1,346,632,073	9,670,600
68	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	82,434,926	77,180,528	3,767,738	133,031	175,112		320	917,044	261,153	80,948,266	308,143
69													
70	DISTRIBUTION-IDAHO @ GENERATION LEVEL	D60-ID	1,981,685	1,960,129			8,876			12,681		1,960,129	8,876
71	DISTRIBUTION-OREGON @ GENERATION LEVEL	D60-OR	91,658		91,658							91,658	
72													
73	**DISTRIBUTION PLANT**												
74	**360 / LAND & LAND RIGHTS**												
75	NET PLANT:												
76	DISTRIBUTION - IDAHO	D60-ID	3,350,149	3,313,706			15,005			21,438		3,313,706	15,005
77	DISTRIBUTION - OREGON	D60-OR	90,909		90,909							90,909	
78	DISTRIBUTION - SITUS ALLOCATION	DA360S	3,441,058	3,313,706	90,909		15,005			21,438		3,404,615	15,005
79	DIRECT ASSIGNMENT	DA360	2,953	51			1,398			1,487	17	51	1,398
80	CIAC:												
81	DISTRIBUTION - IDAHO	CIDA	89,641	89,641								89,641	
82	DISTRIBUTION - OREGON	CODA											
83	DISTRIBUTION - SITUS ALLOCATION		89,641	89,641								89,641	
84	DIRECT ASSIGNMENT												
85	TOTAL 360 CIAC	DA360C	89,641	89,641								89,641	
86													
87	**361 / STRUCTURES & IMPROVEMENTS**												
88	NET PLANT:												
89	DISTRIBUTION - IDAHO	D60-ID	17,779,159	17,585,756			79,632			113,771		17,585,756	79,632
90	DISTRIBUTION - OREGON	D60-OR	649,269		649,269							649,269	
91	DISTRIBUTION - SITUS ALLOCATION	DA361S	18,428,428	17,585,756	649,269		79,632			113,771		18,235,025	79,632
92	DIRECT ASSIGNMENT	DA361	293,691	228,261			44,288			14,643	6,499	228,261	44,288
93	CIAC:												
94	DISTRIBUTION - IDAHO	CIDA	1,205,062	1,205,062								1,205,062	
95	DISTRIBUTION - OREGON	CODA	23,893		23,893							23,893	
96	DISTRIBUTION - SITUS ALLOCATION		1,228,955	1,205,062	23,893							1,228,955	
97	DIRECT ASSIGNMENT		3,129,794	3,129,794								3,129,794	
98	TOTAL 361 CIAC	DA361C	4,358,749	4,334,856	23,893							4,358,749	
99													
100	**362 / STATION EQUIPMENT**												
101	NET PLANT:												
102	DISTRIBUTION - IDAHO	D60-ID	121,482,459	120,160,965			544,116			777,378		120,160,965	544,116
103	DISTRIBUTION - OREGON	D60-OR	4,624,754		4,624,754							4,624,754	
104	DISTRIBUTION - SITUS ALLOCATION	DA362S	126,107,213	120,160,965	4,624,754		544,116			777,378		124,785,719	544,116
105	DIRECT ASSIGNMENT	DA362	3,742,859	3,404,538			282,428			28,586	27,307	3,404,538	282,428
106	CIAC:												
107	DISTRIBUTION - IDAHO	CIDA	5,906,146	5,906,146								5,906,146	
108	DISTRIBUTION - OREGON	CODA	92,041		92,041							92,041	
109	DISTRIBUTION - SITUS ALLOCATION		5,998,187	5,906,146	92,041							5,998,187	
110	DIRECT ASSIGNMENT		11,540,491	11,540,491								11,540,491	
111	TOTAL 362 CIAC	DA362C	17,538,678	17,446,637	92,041							17,538,678	

IDAHO POWER COMPANY
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DERIVATION OF JURISDICTIONAL ALLOCATION FACTORS
TWELVE MONTHS ENDED DECEMBER 31, 2005

1				TOTAL RETAIL		FIRM SALES FOR RESALE			FIRM WHEELING				
2		ALLOC/	TOTAL	IDAHO	OREGON	RAFT	CITY OF	COLTON	CITY OF	BPA	BPA	TOTAL	TOTAL
3	DESCRIPTION	SOURCE	SYSTEM	IPUC	OPUC	RIVER	WEISER	(ABC)	SEATTLE	SO. ID.	OTECC	RETAIL	RESALE
112	**CAPACITY RELATED KW**												
113	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100%	95%	5%	0%	0%					99%	1%
114	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEI	D11	100%	87%	4%	0%	0%			7%	2%	91%	1%
115	DISTRIBUTION SERVICE @ GENERATION LEVE	D60	100%	95%	4%		0%			1%		99%	0%
116													
117	**ENERGY RELATED MWH**												
118	GENERATION LEVEL (PSP)	E10	100%	94%	5%	0%	0%					99%	1%
119	CUSTOMER LEVEL	E99	100%	84%	5%	0%	0%			9%	2%	89%	1%
120													
121	**CUSTOMER RELATED FACTORS**												
122	369-DIRECT ASSIGNMENT	DA369	100%	95%	5%							100%	
123	370-DIRECT ASSIGNMENT	DA370	100%	95%	4%	0%	0%		0%		0%	99%	0%
124	902-CUSTOMER WEIGHTED	CW902	100%	95%	5%	0%	0%					100%	0%
125	903-CUSTOMER WEIGHTED	CW903	100%	96%	4%							100%	
126	904-CUSTOMER WEIGHTED	CW904	100%	95%	5%							100%	
127	909-DIRECT ASSIGN-AVG.NO.CUST	DA909	100%	96%	4%							100%	
128													
129	**DIRECT ASSIGNMENTS**												
130	252-CUSTOMER ADVANCES	DA252	100%	100%	0%							100%	
131	350-LAND & LAND RIGHTS	DA350	100%		1%					37%	63%	1%	
132	352-STRUCTURES & IMPROVEMENTS	DA352	100%		0%					46%	53%	0%	
133	353-STATION EQUIPMENT	DA353	100%		1%					36%	62%	1%	
134	354-TOWERS & FIXTURES	DA354	100%							100%			
135	355-POLES & FIXTURES	DA355	100%	0%	1%					37%	62%	1%	
136	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100%	0%	2%					36%	62%	2%	
137	359-ROADS & TRAILS	DA359	100%							1%	99%		
138	360LAND & LAND RIGHTS-SITUS	DA360S	100%	96%	3%		0%			1%		99%	0%
139	360LAND & LAND RIGHTS-DA	DA360	100%	2%			47%			50%	1%	2%	47%
140	360LAND & LAND RIGHTS-CIAC	DA360C	100%	100%								100%	
141	361-STRUCTURES & IMPROVEMENTS-SITUS	DA361S	100%	95%	4%		0%			1%		99%	0%
142	361-STRUCTURES & IMPROVEMENTS-DA	DA361	100%	78%			15%			5%	2%	78%	15%
143	361-STRUCTURES & IMPROVEMENTS-CIAC	DA361C	100%	99%	1%							100%	
144	362-STATION EQUIPMENT-SITUS	DA362S	100%	95%	4%		0%			1%		99%	0%
145	362-STATION EQUIPMENT-DA	DA362	100%	91%			8%			1%	1%	91%	8%
146	362-STATION EQUIPMENT-CIAC	DA362C	100%	99%	1%							100%	
147	364-POLES, TOWERS & FIXTURES-NET	DA364	100%	91%	8%					1%		99%	
148	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	100%	93%	6%					1%		99%	
149	366-UNDERGROUND CONDUIT-NET	DA366	100%	98%	2%							100%	
150	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	100%	98%	2%					0%		100%	
151	368-LINE TRANSFORMERS-NET	DA368	100%	91%	9%							100%	
152	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	100%	89%	11%							100%	
153	373-STREET LIGHTING SYSTEMS-NET	DA373	100%	95%	5%							100%	
154	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100%	99%	1%							100%	
155	454-REVENUE - FACILITIES CHARGE	DA454	100%	93%	7%							100%	
156	454-REVENUE - MISCELLANEOUS	DA454MISC	100%	47%	53%							100%	
157	908-OTHER CUSTOMER ASSISTANCE	DA908	100%	98%	2%							100%	
158	440-RETAIL SALES REVENUE	RETREV	100%	96%	4%							100%	
159	447-WHOLESALE SALES REVENUE	RESREV	100%			47%	53%						100%
160	456-REVENUE - WHEELING	DAFIRM	100%						0%	78%	22%		
161	456-REVENUE - STANDBY SERVICE	DASTNBY	100%	59%	41%							100%	
162	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	100%	90%	10%							100%	
163	IDAHO	CIDA	100%	100%								100%	
164	OREGON	CODA	100%		100%							100%	
165	RAFT RIVER (NEVADA	CNDA	100%							100%			
166	NET TO GROSS TAX MULTIPLIER	DA990	164%	164%	164%	164%	164%		164%	164%	164%	164%	164%
167	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
168	PLANT - PROD,TRANS&DIST	PTD	100%	93%	5%	0%	0%		0%	1%	0%	98%	1%
169	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100%	94%	5%	0%	0%		0%	1%	0%	98%	0%
170	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GF	P110P	100%	93%	5%	0%	0%		0%	2%	1%	97%	1%
171	PLANT - GEN PLT (390,391,397&398)	P3908	100%	93%	5%	0%	0%		0%	1%	0%	98%	1%
172	PLANT - PROD,TRANS,DIST&GEN	P101P	100%	93%	5%	0%	0%		0%	1%	0%	98%	1%
173	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100%	94%	5%	0%	0%		0%	0%	0%	99%	1%
174	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100%	93%	5%	0%	0%		0%	2%	1%	97%	1%
175	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100%	94%	5%	0%	0%		0%	1%	0%	98%	0%