BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

CELESTE SCHWENDIMAN

WORKPAPERS

IDAHO POWER COMPANY
Exhibit 13
Capital Structure Analysis-Summary

COMPOSITE COST OF CAPITAL
Estimated for 12/31/2005

(1)		(2)	(3)	(4)	(5)
Line No		Capitalization Structure Amount	Capitalization Structure Percent	Embedded Cost	Weighted Cost
1	Long-term Debt	955,460,000	50.538%	5.651%	2.856%
2	Preferred Stock	0	0.000%	0.000%	0.000%
3	Common Equity	935,126,000	49.462%	11.250% *	5.565%
				line 30 desc.	
4	Total Capitalization	$1,890,586,000	100.000%		8.420%
					line 30 [illegible]

Grabble 7/25/05

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2005

NET INCOME FOR IDAHO ENERGY RESOURCES COMPANY

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Income:													
1	Bridger Coal Company - joint venture	$680,913	$1,557,371	$1,663,058	($329,541)	$687,719	$929,918	$1,167,100	$1,314,367	$1,061,817	$595,800	$450,032	$379,500	$10,158,054
2	Bridger Coal Company - overriding royalties	17,826	16,862	17,987	19,825	9,060	14,364	14,400	14,400	14,400	14,400	14,400	14,400	182,324
3	Interest and dividend income	34,832	31,396	36,733	45,641	52,874	47,745	40,914	37,432	36,332	34,059	30,905	30,002	458,865
4	Total income	733,571	1,605,629	1,717,778	(264,075)	749,653	992,027	1,222,414	1,366,199	1,112,549	644,259	495,337	423,902	10,799,243
	Expenses:													
5	Operation expense	22,831	16,952	17,987	20,270	9,060	14,364	14,400	14,400	14,400	14,400	14,400	14,400	187,864
6	Income taxes	248,759	556,037	577,427	(99,520)	259,207	327,307	422,805	473,130	416,727	220,451	168,328	143,326	3,713,984
7	Interest expense	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total expenses	271,590	572,989	595,414	(79,250)	268,267	341,671	437,205	487,530	431,127	234,851	182,728	157,726	3,901,848
9	Net income from operations	461,981	1,032,640	1,122,364	(184,825)	481,386	650,356	785,209	878,669	681,422	409,408	312,609	266,176	6,897,395
10	Less: Interest income from notes payable of parent	(34,832)	(31,396)	(36,733)	(45,641)	(52,874)	(47,745)	(40,914)	(37,432)	(36,332)	(34,059)	(30,905)	(30,002)	(458,865)
11	Net income (earnings to Idaho Power Company)	$427,149	$1,001,244	$1,085,631	($230,466)	$428,512	$602,611	$744,295	$841,237	$645,090	$375,349	$281,704	$236,174	$6,438,530

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ACCT	ACCOUNT DESCRIPTION	December-04 BALANCE	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE
301	Organization	5,703.01	6,980.63	11,722.62	8,692.24	8,692.24	10,474.90	10,581.74
302	Franchises and Consents	10,169,022.47	10,186,142.07	10,141,140.09	13,383,553.73	13,250,646.21	13,225,864.71	19,670,505.08
303	Miscellaneous Intangible Plant	66,579,839.34	66,655,238.74	66,822,804.19	67,271,688.92	67,329,782.37	67,401,077.41	67,504,893.70
TOTAL	**INTANGIBLE PLANT**	**76,754,564.82**	**76,848,361.44**	**76,975,666.90**	**80,663,934.89**	**80,589,120.82**	**80,637,417.02**	**87,185,980.52**
310	Land and Land Rights	1,282,073.42	1,282,073.42	1,282,073.42	1,282,073.42	1,370,319.41	1,370,319.41	1,370,319.41
311	Structures and Improvements	130,003,136.44	130,005,488.08	130,021,671.47	130,062,525.00	130,131,013.47	130,161,360.77	130,350,620.90
312	Boiler Plant Equipment	476,487,553.44	476,578,663.02	476,638,710.66	477,884,510.94	478,317,568.74	478,867,813.48	485,645,036.37
314	Turbogenerator Units	116,615,281.50	116,606,937.66	116,668,611.69	117,915,732.47	118,923,068.33	119,250,768.24	122,339,556.35
315	Accessory electric Equipment	61,106,974.55	61,106,974.55	61,106,974.55	61,106,704.47	61,086,183.00	61,086,183.00	61,086,183.00
316	Misc Power Plant Equipment	12,692,623.88	12,731,496.33	12,733,376.56	12,865,798.41	12,607,721.43	12,628,399.12	12,627,238.98
TOTAL	**STEAM PRODUCTION PLANT**	**798,187,643.23**	**798,311,633.06**	**798,451,418.35**	**801,117,344.71**	**802,435,874.38**	**803,364,844.02**	**813,418,955.01**
330	Land and Land Rights	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31	13,935,723.31
331	Structures and Improvements	129,090,704.03	129,098,225.65	129,086,098.30	129,089,535.24	129,103,005.86	129,108,764.08	129,103,721.05
332	Reservoirs, Dams, Waterways	243,405,545.95	243,405,545.95	243,405,585.62	243,404,296.01	243,490,270.58	243,515,565.53	243,548,667.96
333	Waterwheel, Turbines, Generato	185,352,429.31	185,353,401.65	185,382,388.58	185,381,588.20	185,387,724.88	185,388,262.14	185,653,424.19
334	Accessory Electric Equipment	36,199,922.33	36,200,151.44	36,200,044.57	36,234,491.45	36,287,504.60	36,287,589.38	36,363,143.96
335	Misc Power Plant Equipment	14,166,220.02	14,212,853.24	14,196,526.72	14,215,810.88	14,250,232.34	14,198,314.45	14,219,012.40
336	Roads, Railroads and Bridges	6,950,429.90	6,950,429.90	6,950,429.90	6,950,429.90	6,950,429.90	6,950,429.90	6,950,429.90
TOTAL	**HYDRO PRODUCTION PLANT**	**629,100,974.85**	**629,156,331.14**	**629,156,797.00**	**629,211,874.99**	**629,404,891.47**	**629,384,648.79**	**629,774,122.77**
340	LAND AND LAND RIGHTS	219,037.29	219,037.29	219,037.29	219,037.29	219,037.29	219,037.29	219,037.29
341	Structures and Improvements	1,207,422.85	1,207,422.85	1,207,422.85	2,179,355.99	2,180,749.09	2,224,396.58	2,270,764.04
342	Fuel Holders, Producers, Acces	1,676,666.45	1,676,666.45	1,676,666.45	3,620,532.74	3,623,318.95	3,633,610.66	3,668,919.97
343	Prime Movers	765,800.31	765,800.31	765,800.31	1,980,716.74	1,982,458.12	1,988,890.44	2,010,958.76
344	Generators	43,894,010.45	43,894,010.45	43,894,010.45	88,436,342.03	88,497,986.91	88,725,690.96	89,506,909.50
345	Accessory Electric Equipment	2,177,547.50	2,177,547.50	2,177,547.50	3,635,447.21	3,637,536.88	3,645,255.66	3,671,737.64
346	Misc Power Plant Equipment	2,512,875.11	2,512,875.11	2,512,820.55	2,510,002.10	2,503,291.34	2,531,140.72	2,534,977.82
TOTAL	**OTHER PRODUCTION PLANT**	**52,453,359.96**	**52,453,359.96**	**52,453,305.40**	**102,581,434.10**	**102,644,378.58**	**102,968,022.31**	**103,883,305.02**
350	Land and Land Rights	22,409,167.49	21,987,169.15	21,990,790.80	21,991,906.87	21,991,949.41	21,992,250.73	22,262,451.75
352	Structures and Improvements	31,307,238.70	31,778,409.50	32,002,085.04	32,008,563.84	32,012,465.10	32,041,907.32	32,289,110.89
353	Station Equipment	228,308,784.13	231,255,804.67	235,342,502.13	233,429,123.76	233,564,200.29	234,310,693.23	234,149,420.54
354	Towers and Fixtures	76,573,246.71	77,268,319.13	77,299,833.71	77,328,922.38	77,600,592.78	77,790,929.04	78,287,462.37
355	Poles and Fixtures	89,925,076.05	89,989,422.49	90,213,766.78	90,227,704.27	90,381,545.10	90,440,095.34	90,491,224.23
356	Overhead Conductors, Devices	111,461,260.75	112,403,039.07	112,536,368.37	112,668,498.43	112,705,634.69	112,874,046.88	112,916,084.11
359	Roads and Trails	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06	318,351.06
TOTAL	**TRANSMISSION PLANT**	**560,303,124.89**	**565,000,515.07**	**569,703,697.89**	**567,973,070.61**	**568,574,738.43**	**569,768,273.60**	**570,714,104.95**
360	Land and Land Rights	3,444,009.28	3,444,009.28	3,444,268.11	3,444,537.53	3,499,040.94	3,500,197.53	3,598,539.11
361	Structures and improvements	18,722,119.09	18,702,534.39	19,037,801.22	19,044,215.54	19,051,330.11	19,051,330.11	19,429,858.72
362	Station Equipment	129,850,071.62	129,797,598.99	129,633,166.17	129,982,742.80	130,040,053.00	130,612,393.15	132,475,843.52
TOTAL	**SUBSTATION EQUIPMENT**	**152,016,199.99**	**151,944,142.66**	**152,115,235.50**	**152,471,495.87**	**152,590,424.05**	**153,163,920.79**	**155,504,241.35**
364	Poles, Towers and Fixtures	185,762,952.70	185,927,170.31	186,359,961.45	186,957,926.47	187,019,831.79	187,453,608.24	188,095,830.77
365	Overhead Conductors, Devices	94,136,121.75	94,246,677.22	94,416,828.60	94,687,791.90	94,741,515.50	94,839,722.43	95,589,287.75
366	Underground Conduit	39,213,896.52	39,349,928.41	39,625,763.68	39,745,087.01	39,722,957.18	39,844,215.29	40,300,463.32
367	Underground Conductors, Device	147,815,584.08	148,180,588.39	148,421,558.45	148,585,674.57	148,777,066.30	148,949,824.00	151,059,935.45
368	Line Transformers	272,981,977.54	274,715,712.43	275,710,318.22	276,973,363.60	278,264,816.07	280,037,539.73	282,499,189.11
369	Services	46,412,202.90	46,571,594.30	46,723,736.29	46,799,234.52	46,923,800.81	47,036,052.22	47,215,849.36
370	Meters	47,456,634.08	47,618,605.36	46,692,531.79	46,965,153.48	47,160,259.81	48,076,011.91	48,390,729.63
371	Installations, Cust Premises	2,483,682.25	2,492,438.30	2,510,067.07	2,523,755.90	2,531,816.02	2,539,863.96	2,538,754.97
373	Street Lighting, Signal System	3,968,946.26	3,975,255.21	3,984,469.18	3,981,602.62	3,979,248.47	3,983,708.85	3,984,282.96
TOTAL	**DISTRIBUTION LINES**	**840,231,998.08**	**843,077,969.93**	**844,445,234.73**	**847,219,590.07**	**849,121,311.95**	**852,760,546.63**	**859,674,323.32**
389	Land and Land Rights	8,562,257.41	8,562,257.41	8,562,257.41	8,562,257.41	8,562,257.41	8,562,257.41	8,562,257.41
390	Structures and Improvements	60,206,721.80	60,140,310.53	60,240,588.35	60,243,617.68	60,244,864.53	60,262,243.83	60,301,848.09
391	Office Furniture, Equipment	52,007,352.94	52,166,623.72	52,284,801.91	53,986,463.70	54,178,778.17	54,311,919.28	54,510,970.29
392	Transportation Equipment	43,831,168.77	43,845,693.19	44,619,888.54	44,700,399.30	45,456,817.05	45,512,202.19	44,825,628.48

2005 Est Plant Bal PRS updated with actuals
Larry Tuckness
7/21/2005

NTH
IC PLANT IN SERVICE
U JUNE 2005
U DECEMBER 2005

UNE ANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE	TOTAL	13-MONTH AVERAGE
10,581.74	10,474.90	10,474.90	10,474.90	10,474.90	10,474.90	10,474.90	125,698.78	9,688.99
570,505.08	13,225,864.71	13,225,864.71	13,225,864.71	13,225,864.71	13,380,603.92	13,442,825.77	169,753,762.90	13,057,981.76
504,893.70	74,006,851.15	74,181,117.77	74,380,794.80	74,633,548.16	74,816,966.61	57,224,844.32	898,809,447.48	69,139,188.27
185,980.52	**87,243,190.76**	**87,417,457.38**	**87,617,134.41**	**87,869,887.77**	**88,208,045.43**	**70,678,144.99**	**1,068,688,907.45**	**82,206,839.01**
370,319.41	1,370,319.41	1,370,319.41	1,370,319.41	1,370,319.41	1,370,319.41	1,370,319.41	17,461,160.37	1,343,166.80
350,620.90	130,657,928.67	130,713,154.10	130,768,642.86	130,824,339.90	130,880,299.22	131,002,110.27	1,695,582,281.14	130,429,407.01
345,036.37	486,113,433.52	486,919,249.75	487,728,908.31	488,541,606.08	489,358,130.83	491,135,524.28	6,280,216,709.42	483,093,593.03
339,556.35	120,601,871.83	120,752,133.81	120,903,112.23	121,054,657.47	121,206,916.28	121,538,349.99	1,554,376,997.89	119,567,461.38
086,183.00	61,143,991.74	61,150,420.89	61,156,880.70	61,163,364.75	61,169,879.35	61,184,060.17	794,654,774.71	61,127,290.36
627,238.98	12,476,464.27	12,459,566.95	12,442,589.06	12,425,547.45	12,408,425.58	12,371,155.06	163,470,403.08	12,574,646.39
418,955.01	**812,364,009.43**	**813,364,844.90**	**814,370,452.61**	**815,379,835.06**	**816,393,970.67**	**818,601,519.18**	**10,505,762,344.62**	**808,135,564.97**
935,723.31	13,932,356.74	13,932,013.35	13,930,380.73	14,194,250.57	14,193,166.47	15,905,527.51	183,637,758.54	14,125,981.43
103,721.05	129,316,592.52	129,341,563.00	129,463,037.28	129,473,907.86	129,595,262.30	130,069,598.23	1,680,940,015.40	129,303,078.11
548,667.96	243,697,979.46	243,721,631.00	243,837,765.00	243,850,604.73	243,982,151.32	244,513,924.80	3,167,779,533.90	243,675,348.76
653,424.19	185,483,875.85	185,491,425.96	185,525,712.53	185,522,411.85	185,521,415.35	185,472,274.88	2,410,916,335.17	185,455,102.71
363,143.96	36,536,805.78	36,555,771.24	36,641,229.45	36,621,147.14	36,608,248.71	36,366,890.79	473,102,934.85	36,392,533.46
219,012.40	14,254,459.72	14,259,655.11	14,283,967.48	14,285,210.77	14,295,620.57	14,328,736.61	185,166,820.31	14,243,586.18
950,429.90	6,954,987.02	6,955,824.09	6,960,075.76	6,960,644.91	6,967,484.18	6,995,725.05	90,447,750.23	6,957,519.29
774,122.77	**630,177,057.09**	**630,257,883.76**	**630,642,162.23**	**630,908,177.83**	**631,163,348.81**	**633,652,677.86**	**8,191,990,948.39**	**630,153,149.88**
219,037.29	223,791.40	225,172.35	226,555.38	226,958.82	226,958.82	230,267.73	2,892,965.48	222,535.81
270,764.04	2,250,352.54	2,257,892.08	2,265,442.72	2,267,645.69	2,267,645.69	2,285,711.28	26,072,224.24	2,005,555.71
668,919.97	3,668,671.35	3,678,855.58	3,689,054.81	3,692,030.52	3,692,030.92	3,716,433.10	41,713,457.65	3,208,727.50
010,958.76	2,005,511.80	2,010,339.88	2,015,175.07	2,016,585.78	2,016,585.78	2,028,154.41	22,352,777.72	1,719,444.44
506,909.50	89,646,244.38	89,913,641.89	90,181,432.50	90,259,562.95	90,259,562.95	90,900,276.92	1,028,009,682.13	79,077,667.86
671,737.64	3,671,552.65	3,679,191.26	3,686,841.11	3,689,073.02	3,689,073.02	3,707,375.98	43,245,726.94	3,326,594.38
534,977.82	2,585,009.18	2,600,656.59	2,616,327.04	2,620,899.03	2,620,899.03	2,658,391.99	33,320,165.62	2,563,089.66
883,305.02	**104,051,133.30**	**104,365,749.44**	**104,680,828.56**	**104,772,755.82**	**104,772,755.82**	**105,526,611.42**	**1,197,606,999.69**	**92,123,615.38**
262,451.75	22,224,506.71	22,247,242.58	22,247,205.71	22,355,433.82	23,124,160.41	23,556,645.74	290,380,901.16	22,336,992.40
289,110.89	32,052,562.14	32,370,104.83	32,382,142.73	32,430,918.29	32,833,571.77	33,521,758.38	419,030,835.53	32,233,142.43
149,420.54	234,601,881.64	237,312,245.16	237,436,781.48	237,752,403.70	240,919,601.21	246,659,428.43	3,065,042,870.36	235,772,528.49
287,462.37	78,002,524.00	78,023,961.63	78,023,961.04	78,122,615.48	78,823,596.94	79,219,008.06	1,012,364,973.25	77,874,228.71
491,224.23	90,953,932.06	90,960,541.35	90,958,468.96	91,194,649.58	92,857,942.95	93,729,240.57	1,182,323,609.75	90,947,969.98
916,084.11	113,450,629.45	113,452,885.53	113,450,324.96	113,714,961.08	115,576,936.87	116,544,537.21	1,473,755,209.40	113,365,785.34
318,351.06	318,313.37	318,250.12	318,247.41	318,225.40	318,049.57	317,862.86	4,137,406.35	318,262.01
714,104.95	**571,604,349.37**	**574,685,231.19**	**574,817,132.30**	**575,889,207.34**	**584,453,881.72**	**593,548,481.24**	**7,447,035,808.60**	**572,848,908.35**
598,539.11	3,524,268.87	3,547,732.98	3,567,361.74	3,575,373.16	3,619,290.39	3,803,322.60	46,011,954.54	3,539,996.09
429,858.72	19,103,862.68	19,155,070.05	19,197,907.27	19,215,391.14	19,311,234.77	19,712,881.05	248,735,516.13	19,133,501.24
475,843.52	131,125,218.66	131,626,109.52	132,043,289.39	132,213,968.12	133,149,600.21	137,070,303.51	1,709,619,359.66	131,509,181.51
504,241.35	**153,753,351.21**	**154,327,912.55**	**154,808,558.40**	**155,004,732.41**	**156,080,125.37**	**160,586,487.16**	**2,004,366,827.30**	**154,182,003.64**
095,830.77	192,014,438.87	192,966,206.29	194,263,404.67	195,635,440.28	197,738,938.23	200,841,055.35	2,481,036,765.42	190,848,981.96
589,287.75	96,603,680.16	98,356,305.09	97,263,657.89	97,767,245.67	98,549,045.18	99,795,255.53	1,249,493,134.66	96,114,856.51
300,463.32	41,687,422.94	42,108,083.61	42,775,051.01	43,423,428.15	44,125,185.50	44,666,068.97	535,987,551.59	41,229,811.66
059,935.45	151,712,198.87	153,605,019.29	154,759,798.94	156,050,978.21	157,219,509.86	158,685,594.29	1,973,823,397.69	151,832,614.44
499,189.11	279,441,616.91	279,187,684.71	278,970,718.55	278,742,424.60	278,456,827.14	278,096,479.17	3,614,078,667.75	278,006,051.37
215,849.36	47,803,571.59	48,452,950.29	48,947,923.41	49,331,738.55	49,814,768.24	50,166,008.25	622,199,430.73	47,861,494.67
390,729.63	48,041,277.89	47,991,261.16	47,991,360.24	48,019,623.01	48,075,349.03	48,048,616.60	620,627,413.69	47,732,977.08
538,754.97	2,528,556.11	2,524,768.95	2,524,197.27	2,525,562.38	2,529,801.97	2,529,827.44	32,777,092.28	2,521,314.79
984,282.96	3,984,392.58	3,979,899.72	3,983,853.55	3,989,378.78	3,993,689.29	3,991,262.75	51,780,090.23	3,983,083.86
674,323.32	**863,217,152.70**	**867,672,879.12**	**871,479,965.52**	**875,485,819.62**	**880,497,174.12**	**886,820,168.25**	**11,181,704,134.04**	**860,131,087.23**
562,257.41	8,582,116.34	8,530,409.77	8,504,684.46	8,494,465.14	8,491,228.96	8,435,079.47	110,943,779.00	8,534,136.85
301,848.09	60,391,819.13	60,385,883.20	60,483,302.17	60,981,381.62	61,154,732.10	63,452,698.32	788,490,011.35	60,653,077.80
510,970.29	55,011,852.43	55,510,458.18	55,874,015.87	56,090,209.65	56,189,075.95	45,699,332.05	697,821,854.35	53,678,604.18
825,628.48	45,668,554.38	46,137,817.35	46,927,166.57	46,777,645.86	46,725,614.28	46,529,532.03	591,658,028.01	45,504,463.69

table 1

D140
D146
D152

Tucknss 7/21

13 MONTH
ACCOUNT 101 - ELECTRIC PLANT I
ACTUALS THRU JUNE 20
ESTIMATED JULY THRU DECEM

ACCT	ACCOUNT DESCRIPTION	December-04 BALANCE	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE
393	Stores Equipment	1,006,913.03	1,008,328.94	1,008,328.94	1,021,167.17	1,021,167.17	1,021,167.17	1,021,167.17
394	Tools, Shop, Garage Equipment	3,832,595.17	3,875,269.02	3,883,378.58	3,953,957.24	4,001,589.48	4,035,714.17	4,073,673.28
395	Laboratory Equipment	9,230,029.85	9,337,470.68	9,340,441.04	9,340,441.04	9,340,441.04	9,340,441.04	9,340,441.04
396	Power Operated Equipment	6,324,623.58	6,339,754.52	6,339,754.52	6,346,496.12	6,347,356.25	6,347,356.25	6,289,738.63
397	Communication Equipment	26,100,725.71	26,374,359.65	26,533,665.42	26,680,140.28	27,150,568.29	27,251,814.72	27,233,996.18
398	Miscellaneous Equipment	2,344,859.08	2,344,859.08	2,344,859.08	2,341,965.53	2,342,266.03	2,343,643.73	2,361,066.34
TOTAL	**GENERAL EQUIPMENT PLANT**	**213,447,247.34**	**213,994,926.74**	**215,157,963.79**	**217,176,905.47**	**218,646,105.42**	**218,988,759.79**	**218,520,786.91**
SUBTOTAL W/O ARO		**3,322,495,113.16**	**3,330,787,240.00**	**3,338,459,319.56**	**3,398,415,650.71**	**3,404,006,845.10**	**3,411,036,432.95**	**3,438,675,819.85**
317	Asset Retire Cost Steam Prod	2,775,120.00	2,775,120.00	2,775,120.00	2,802,812.61	2,802,812.61	2,802,812.61	2,803,367.70
TOTAL	**ASSET RETIRE OBLIGATIONS**	**2,775,120.00**	**2,775,120.00**	**2,775,120.00**	**2,802,812.61**	**2,802,812.61**	**2,802,812.61**	**2,803,367.70**
TOTAL ELECTRIC PLANT IN SERVICE		**3,325,270,233.16**	**3,333,562,360.00**	**3,341,234,439.56**	**3,401,218,463.32**	**3,406,809,657.71**	**3,413,839,245.56**	**3,441,479,187.55**

2005 Est Plant Bal PRS updated with actuals
Larry Tuckness
7/21/2005

IONTH
TRIC PLANT IN SERVICE
IRU JUNE 2005
HRU DECEMBER 2005

JUNE ALANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE	TOTAL	13-MONTH AVERAGE
1,021,167.17	1,021,167.17	1,021,167.17	1,021,167.17	1,021,167.17	1,021,167.17	928,888.91	13,142,764.36	1,010,981.62
4,073,673.28	4,157,504.98	4,179,255.22	4,230,155.90	4,233,955.93	4,252,574.03	4,211,438.46	52,921,061.46	4,070,850.88
9,340,441.04	9,685,392.18	9,685,392.18	9,686,392.29	9,697,492.18	9,837,491.74	9,590,756.69	123,452,622.99	9,496,355.61
6,289,738.63	6,429,272.69	6,753,187.36	6,799,453.22	6,821,540.24	6,817,767.57	6,752,348.05	84,708,678.05	6,516,049.92
7,233,996.18	27,377,291.89	27,591,792.00	29,183,162.41	29,992,762.56	30,047,771.83	28,738,338.78	360,256,388.72	27,712,029.98
2,361,066.34	2,480,618.39	2,492,854.50	2,518,598.88	2,539,598.81	2,559,429.85	2,514,476.43	31,520,098.52	2,425,315.04
8,520,786.91	**220,775,588.52**	**222,288,216.94**	**225,228,098.75**	**226,650,219.36**	**227,096,751.45**	**216,852,685.17**	**2,854,824,255.64**	**219,601,865.82**
8,675,819.85	**3,443,185,832.37**	**3,454,380,175.28**	**3,463,644,332.70**	**3,471,960,635.02**	**3,488,666,053.37**	**3,486,266,775.28**	**44,451,980,225.44**	**3,419,383,094.26**
2,803,367.70	2,802,812.61	2,802,812.61	2,802,812.61	2,802,812.61	2,802,812.61	2,802,812.61	36,354,041.19	2,796,464.71
2,803,367.70	**2,802,812.61**	**2,802,812.61**	**2,802,812.61**	**2,802,812.61**	**2,802,812.61**	**2,802,812.61**	**36,354,041.19**	**2,796,464.71**
1,479,187.55	**3,445,988,644.98**	**3,457,182,987.89**	**3,466,447,145.40**	**3,474,763,447.63**	**3,491,468,865.98**	**3,489,069,587.89**	**44,488,334,266.63**	**3,422,179,558.97**

table 1

✓ matches GPI Exc REO
EPCO D Jones 7/22

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (EXCLUDING ARO)
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$3,322,495,113
2	Actual	January, 2005	3,330,787,240
3	Actual	February	3,338,459,320
4	Actual	March	3,398,415,651
5	Actual	April	3,404,006,845
6	Actual	May	3,411,036,433
7	Actual	June	$3,438,675,820
8	Forecast	July	3,443,185,832
9	Forecast	August	3,454,380,175
10	Forecast	September	3,463,644,333
11	Forecast	October	3,471,960,635
12	Forecast	November	3,488,666,053
13	Forecast	December	3,486,266,775
14		Average	$3,419,383,094

Idaho Power Company
Major Plant Additions Annualized

Line No.	Acct	(1) In Service Date	(2) Annualized Plant	(3) Adjustment for Plant Est to Close 2005	(4) Net Annualizing Adjustments	(5) Annual Composite Property Tax Rate	(6) Annual Composite Property Tax	(7) Annual Insurance Rate Per $100	(8) Annual Insurance Expense
1	Transmission:								
2	Station:								
3	Horse Flat	December, 2005	$ 3,378,000	$ 259,846	$ 3,118,154				
4	Kinport Sync Cond	August, 2005	2,090,000	803,846	1,286,154				
5	Alameda Met Switch	December, 2005	2,599,000	199,923	2,399,077				
6	Subtotal 353		8,067,000	1,263,615	6,803,385	0.540%	$ 36,738	$ 0.050	$ 3,402
7	Line:								
8	Eckart	December, 2005	518,000	39,846	478,154				
9	Star	November, 2005	3,657,000	562,615	3,094,385				
10	Subtotal 356		4,175,000	602,462	3,572,538	0.540%	19,292	$ -	-
11	Distribution:								
12	Station:								
13	Eckart	December, 2005	1,650,000	126,923	1,523,077				
14	Lakefork	December, 2005	3,034,000	233,385	2,800,615				
15	Star	November, 2005	600,000	92,308	507,692				
16	Ten Mile	June, 2005	2,081,000	1,120,538	960,462				
17	Subtotal 362		7,365,000	1,573,154	5,791,846	0.540%	31,276	$ 0.050	2,896
18	Line:								
19	Eckart	December, 2005	32,000	2,462	29,538				
20	Star	September, 2005	294,000	90,462	203,538				
21	Star	November, 2005	199,000	30,615	168,385				
22	Ten Mile	June, 2005	1,110,000	597,692	512,308				
23	Subtotal 365		1,635,000	721,231	913,769	0.540%	4,934	$ -	-
24	General:								
25	Horse Flat	October, 2005	127,000	19,538	107,462				
26	Hells Canyon Micro	September, 2005	132,000	40,615	91,385				
27	Hells Canyon Micro	October, 2005	1,591,000	367,154	1,223,846				
28	Hells Canyon Micro	November, 2005	680,000	104,615	575,385				
29	Subtotal 397		2,530,000	531,923	1,998,077	0.540%	10,790	$ 0.050	999
30	Total		$ 23,772,000	$ 4,692,385	$ 19,079,615		$ 103,030		$ 7,297

(1) Excludes AFUDC

Idaho Power Company
Major Plant Additions Known to Occur in 2006

Line No.		(1) In Service Date	(2) 2006 Plant Closings	(3) Average Annual Composite Accrual Rate	(4) Annual Depreciation Expense	(5) Annual Depreciation Reserve	(6) Annual Composite Property Tax Rate	(7) Annual Composite Property Tax	(8) Annual Insurance Rate Per $100	(9) Annual Insurance Expense
1	Transmission:							-		-
2	Station:									
3	Happy Valley	May,2006	$ 1,263,000							
4	Adelaide	May,2006	1,859,000							
5	Nampa	May,2006	3,300,000							
6	Subtotal		6,422,000	2.013%	$ 129,275	$ 64,637	0.540%	$ 34,679	$ 0.050	$ 3,211
7	Line :									
8	Cartwright	May,2006	109,000							
9	Happy Valley	May,2006	1,251,000							
10	Subtotal		1,360,000	2.316%	31,498	15,749	0.540%	7,344	-	-
11	Distribution:									
12	Station:									
13	Cartwright	May,2006	1,657,000							
14	Starkey	May,2006	4,345,000							
15	Subtotal		6,002,000	1.695%	101,734	50,867	0.540%	32,411	$ 0.050	3,001
16	Line:									
17	Cartwright	May,2006	563,000							
18	Happy Valley	May,2006	1,074,000							
19	Subtotal		1,637,000	2.751%	45,034	22,517	0.540%	8,840	-	-
20	Total		$ 15,421,000		$ 307,540	$ 153,770		$ 83,273		$ 6,212

(1) Excludes AFUDC

IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004		AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
SUBFUNCTION						
350 / LAND & LAND RIGHTS						
	TRANSMISSION SERVICE	21,365,169	22,229,913		21,797,541	21,217,614
	DIRECT ASSIGNMENT	179,422	179,255	D107	179,339	179,339
	TOTAL ACCOUNT 350	21,544,591	22,409,167		21,976,880	21,396,953
352 / STRUCTURES & IMPROVEMENTS						
	TRANSMISSION SERVICE	30,867,847	31,073,919		30,970,883	31,191,853
	DIRECT ASSIGNMENT	223,229	233,320	D110	228,274	228,274
	TOTAL ACCOUNT 352	31,091,076	31,307,239		31,199,157	31,420,127
353 / STATION EQUIPMENT						
	TRANSMISSION SERVICE	210,289,102	225,943,803		218,116,453	218,223,855
	DIRECT ASSIGNMENT	2,370,698	2,364,981	D115	2,367,839	2,367,839
	TOTAL ACCOUNT 353	212,659,800	228,308,784		220,484,292	220,591,694
354 / TOWERS & FIXTURES						
	TRANSMISSION SERVICE	66,804,388	76,409,506		71,606,947	69,595,600
	DIRECT ASSIGNMENT	158,673	163,741	D119	161,207	161,207
	TOTAL ACCOUNT 354	66,963,060	76,573,247		71,768,154	69,756,807

Penilly 7/18

IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
355 / POLES & FIXTURES					
	TRANSMISSION SERVICE	85,741,963	87,141,493	86,441,728	86,050,533
	DIRECT ASSIGNMENT	2,772,877	2,783,583	2,778,230	2,778,230
	TOTAL ACCOUNT 355	88,514,840	89,925,076	89,219,958	88,828,763
356 / OVERHEAD CONDUCTORS & DEVICES					
	TRANSMISSION SERVICE	103,993,616	109,627,316	106,810,466	106,307,646
	DIRECT ASSIGNMENT	1,801,263	1,833,945	1,817,604	1,817,604
	TOTAL ACCOUNT 356	105,794,879	111,461,261	108,628,070	108,125,250
359 / ROADS & TRAILS					
	TRANSMISSION SERVICE	303,338	303,339	303,338	303,338
	DIRECT ASSIGNMENT	15,014	15,013	15,013	15,013
	TOTAL ACCOUNT 359	318,351	318,351	318,351	318,351
	TOTAL TRANSMISSION PLANT	**526,886,598**	**560,303,125**	**543,594,862**	**540,437,945**

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
SUBFUNCTION					
360 / LAND & LAND RIGHTS					
	DISTRIBUTION FUNCTION	3,852,942	3,441,056	3,646,999	3,759,363
	DIRECT ASSIGNMENT	3,433	2,953 D139	3,193	3,193
	TOTAL ACCOUNT 360	3,856,375	3,444,009	3,650,192	3,762,556
361 / STRUCTURES & IMPROVEMENTS					
	DISTRIBUTION FUNCTION	16,010,648	18,457,143	17,233,895	17,290,982
	DIRECT ASSIGNMENT	400,538	~~264,976~~ See attachment	332,757	332,757
	TOTAL ACCOUNT 361	16,411,186	18,722,119	17,566,652	17,623,739
362 / STATION EQUIPMENT					
	DISTRIBUTION FUNCTION	125,231,538	128,256,669	126,744,103	127,359,939
	DIRECT ASSIGNMENT	2,023,246	~~1,593,403~~ See attachment	1,808,324	1,808,324
	TOTAL ACCOUNT 362	127,254,783	129,850,072	128,552,427	129,168,263
TOTAL		**147,522,344**	**152,016,200**	**149,769,271**	**150,554,557**

Pensilly 7/18

IDAHO POWER COMPANY
WORKSHEET: ACCOUNTS 361, 362

TEST YEAR 2005
SCHWENDIMAN

Account	Description	Year-End Balance	DRAM Adj.(1)	Total	
361	Structures & Improvements				
	Direct Assign	264,976	28,714	293,690	D145
	CIAC	4,330,035	28,714	4,358,749	D147
362	Structures & Improvements				
	Direct Assign	2,509,231	1,233,621	3,742,852	D151
	CIAC	16,305,057	1,233,621	17,538,678	D153

(1) DRAM Adj. Per Maggie Brilz

Location	Descr	Proj Type	Project	Descr	Plant Acct	DCE	Sum Cost	
STDRAM	Dram Substation	41	27191430	DRAM-ADD T139, T140	361	412	-28,714.24	CIAC
STDRAM	Dram Substation	41	27191430	DRAM-ADD T139, T140	361	999	31,556.74	
					361 Total		2,842.50	
STDRAM	Dram Substation	41	27191430	DRAM-ADD T139, T140	362	412	-1,233,621.17	CIAC
STDRAM	Dram Substation	41	27191430	DRAM-ADD T139, T140	362	999	1,355,740.54	
					362 Total		122,119.37	
					Grand Total		124,961.87	

DRAM	Plant Inv.	CIAC	Net Plant
361	$ 31,557	(28,714)	$ 2,843
362	$ 1,355,741	(1,233,621)	$ 122,120

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - YEAR END 2004

Year End 2004

FERC Account		FERC Net + CIAC	FERC CIAC	FERC Net Plant	IDAHO Net + CIAC	IDAHO CIAC	IDAHO Net Plant	OREGON Net + CIAC	OREGON CIAC	OREGON Net Plant	TOTAL Net + CIAC	TOTAL CIAC	TOTAL Net Plant
SUBFUNCTION													
360 / LAND & LAND RIGHTS													
	DISTRIBUTION FUNCTION				3,439,789	89,641	3,350,149	90,907	-	90,907	3,530,697	89,641	3,441,056
	DIRECT ASSIGNMENT	2,902	-	2,902	51	-	51			-	2,953	-	2,953
	TOTAL ACCOUNT 360	2,902		2,902	3,439,841	89,641	3,350,200	90,907	-	90,907	3,533,650	89,641	3,444,009
361 / STRUCTURES & IMPROVEMENTS													
	DISTRIBUTION FUNCTION				19,012,935	1,205,062	17,807,873	673,162	23,893	649,269	19,686,097	1,228,955	18,457,142
	DIRECT ASSIGNMENT	65,430	-	65,430	3,300,627	3,101,080	199,547			-	3,366,057	3,101,080	264,977
	TOTAL ACCOUNT 361	65,430		65,430	22,313,563	4,306,143	18,007,420	673,162	23,893	649,269	23,052,154	4,330,035	18,722,119
362 / STATION EQUIPMENT													
	DISTRIBUTION FUNCTION				128,622,226	5,907,515	122,662,380	4,716,795	92,041	4,624,754	133,339,021	5,999,557	127,287,133
	DIRECT ASSIGNMENT	338,321	-	338,321	12,477,786	10,306,870	2,170,917			-	12,816,108	10,306,870	2,509,238
	TOTAL ACCOUNT 362	338,321		338,321	141,100,012	16,214,385	124,833,296	4,716,795	92,041	4,624,754	146,155,128	16,306,426	129,796,371
	TOTAL	406,653	-	406,653	166,853,416	20,610,168	146,190,917	5,480,864	115,934	5,364,930	172,740,933	20,726,102	151,962,499

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Revision 8/4/2005

~~Print Date: 8/26/2005~~

Sheet Name: D Inv 02
File Name: Plant book Addition 04

1 of 2

IDAHO POWER
An IDACORP Company

DISTRIBUTION SUBSTATION INVESTMENT - YEAR END 2004

	FERC			IDAHO			OREGON		
	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant	Net + CIAC	CIAC	Net Plant
DIRECT ASSIGNMENTS									
360 360 BPA SOUTH IDAHO	1,487	0	1,487						
360 OTEC-OREGON	17	0	17						
360 IPUC RETAIL - Simplot				51	0	51			
360 IPUC RETAIL - MICRON				0	0	0			
360 IPUC RETAIL - OTHER									
360 CITY OF WEISER	1,398	0	1,398						
TOTAL 360	2,902	0	2,902	51	0	51			
361 361 BPA SOUTH IDAHO	14,643	0	14,643						
361 OTEC-OREGON	6,499	0	6,499						
361 IPUC RETAIL - Simplot				187,939	0	187,939			
361 IPUC RETAIL - MICRON				3,101,080	3,101,080	0			
361 IPUC RETAIL - OTHER				11,608	0	11,608			
361 CITY OF WEISER	44,288	0	44,288						
TOTAL 361	65,430	0	65,430	3,300,627	3,101,080	199,547			
362 362 BPA SOUTH IDAHO	28,586	0	28,586						
362 OTEC-OREGON	27,307	0	27,307						
362 IPUC RETAIL - Simplot				1,155,746	70,288	1,085,458			
362 IPUC RETAIL - MICRON				10,236,582	10,236,582	0			
362 IPUC RETAIL - OTHER*				1,085,458	0	1,085,458			
362 CITY OF WEISER	282,428	0	282,428						
TOTAL 362	338,321	0	338,321	12,477,786	10,306,870	2,170,917			
TOTAL DIRECT ASSIGNS	406,653	0	406,653	15,778,465	13,407,950	2,370,515	0	0	0

Revision 8/4/2005

~~Print Date: 8/26/2005~~

Sheet Name: D Inv 02
File Name: Plant book Addition 04

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05
302	1,751,466.46	1,777,101.46	1,802,792.46	1,828,291.46	1,862,851.46	1,897,408.46	1,931,847.39
303	42,554,959.15	43,225,605.15	43,896,251.15	44,566,897.15	45,237,543.15	45,908,189.15	46,578,835.15
330	12,763.54	12,789.54	12,815.54	12,841.54	12,867.54	12,893.54	12,919.54
Accumulated Amortization	44,319,189.15	45,015,496.15	45,711,859.15	46,408,030.15	47,113,262.15	47,818,491.15	48,523,602.08
310	123,949.77	124,333.87	124,717.97	125,102.07	125,486.17	125,870.27	126,254.37
311	88,430,025.94	88,710,180.26	88,990,338.91	89,270,526.84	89,521,720.50	89,802,181.85	90,082,698.07
312	279,236,927.25	280,379,079.10	281,521,426.91	282,663,904.44	283,643,128.52	284,788,703.65	285,935,487.77
314	61,213,192.72	61,550,971.82	61,888,720.86	62,226,649.40	62,512,440.29	62,856,819.09	63,202,153.79
315	42,157,686.98	42,267,488.26	42,377,289.54	42,487,090.82	42,563,074.40	42,672,847.78	42,782,621.16
316	6,076,242.76	6,109,874.36	6,143,585.97	6,177,301.45	5,837,452.44	5,870,740.42	5,904,526.62
Total Steam Production	477,238,025.42	479,141,927.67	481,046,080.16	482,950,575.02	484,203,302.32	486,117,163.06	488,033,741.78
331	49,482,411.73	49,716,808.44	49,951,357.90	50,205,700.00	50,459,926.91	50,712,797.68	51,037,213.70
332	120,692,219.42	121,084,760.14	121,476,300.27	121,863,336.16	122,250,370.23	122,637,539.03	123,024,741.35
333	72,657,732.02	72,940,935.69	73,224,140.41	73,507,378.45	73,790,615.58	74,073,859.76	74,357,104.55
334	8,633,870.60	8,720,239.28	8,806,608.42	8,880,987.65	8,961,556.27	9,048,169.31	9,134,782.60
335	5,495,139.18	5,517,061.58	5,510,387.88	5,532,393.92	5,554,411.65	5,576,474.89	5,598,601.47
336	2,594,055.06	2,605,301.89	2,616,548.72	2,627,795.55	2,639,042.38	2,650,289.21	2,661,536.04
Total Hydro Production	259,555,428.01	260,585,107.02	261,585,343.60	262,617,591.73	263,655,923.02	264,699,129.88	265,813,979.71
341	119,850.60	122,719.71	125,588.82	128,457.93	133,664.65	138,874.71	144,189.52
342	224,899.73	228,776.59	232,653.45	236,530.31	245,072.45	253,621.28	262,194.81
343	77,555.36	79,393.28	81,231.20	83,069.12	87,822.84	92,580.74	97,354.08
344	4,822,276.99	4,926,322.67	5,030,368.35	5,134,414.03	5,345,361.31	5,556,456.53	5,768,098.24
345	166,790.28	172,282.43	177,774.58	183,266.73	192,257.84	201,253.96	210,268.61
346	252,965.41	259,133.49	265,301.57	271,469.65	277,637.73	283,805.81	289,881.49
Total Other Production	5,664,338.37	5,788,628.17	5,912,917.97	6,037,207.77	6,281,816.82	6,526,593.03	6,771,986.75
Total Production	742,457,791.80	745,515,662.86	748,544,341.73	751,605,374.52	754,141,042.16	757,342,885.97	760,619,708.24
352	17,820,723.53	17,853,693.42	17,887,590.27	17,921,727.57	17,955,871.83	17,989,959.66	18,016,146.85
353	75,730,288.26	75,895,929.31	76,303,791.92	73,782,530.96	74,166,358.89	74,561,387.62	74,606,630.60
Total Transmission Stations	93,551,011.79	93,749,622.73	94,191,382.19	91,704,258.53	92,122,230.72	92,551,347.28	92,622,777.45
350	3,481,772.86	3,508,691.30	3,535,068.31	3,561,449.97	3,587,833.06	3,614,216.21	3,640,599.74
354	24,957,509.99	25,090,099.96	25,247,881.28	25,405,727.54	25,563,633.20	25,722,093.61	25,853,561.61
355	40,199,450.96	40,335,003.17	40,570,900.84	40,780,173.51	40,992,925.80	41,203,922.89	41,240,318.43
356	42,003,236.98	41,537,932.33	41,699,082.50	41,866,507.82	42,038,037.10	42,206,428.92	42,088,338.38
359	236,932.20	237,216.17	237,500.14	237,784.11	238,068.08	238,352.05	238,636.02

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Month Total	13 Month Average
302	1,990,825.06	2,049,802.73	2,108,780.40	2,167,758.07	2,227,165.57	(18,053,203.08)	5,342,887.90	410,991.38 46,989,867
303	47,249,481.15	47,920,127.15	48,590,773.15	49,261,419.15	49,932,065.15	50,602,711.15	605,524,856.95	46,578,835.15 236
330	12,945.54	12,971.54	12,997.54	13,023.54	13,049.54	13,075.54	167,954.02	12,919.54 237
Accumulated Amortization	49,253,251.75	49,982,901.42	50,712,551.09	51,442,200.76	52,172,280.26	32,562,583.61	611,035,698.87	47,002,746.07 239
310	126,638.41	127,022.45	127,406.49	127,790.53	128,174.57	128,558.61	1,641,305.55	126,254.27
311	90,359,321.80	90,637,809.73	90,916,402.45	91,195,103.50	91,473,910.42	91,749,295.18	1,171,139,515.45	90,087,655.03
312	286,888,620.13	287,919,439.50	288,951,556.37	289,985,111.72	291,019,983.58	291,899,163.11	3,714,832,532.05	285,756,348.62
314	63,419,378.85	63,683,961.53	63,948,582.74	64,213,326.91	64,478,114.89	64,644,787.76	819,839,100.65	63,064,546.20
315	42,890,359.48	42,998,873.47	43,107,392.62	43,215,918.32	43,324,449.30	43,431,392.50	556,276,484.63	42,790,498.82
316	5,890,252.10	5,894,211.28	5,897,966.61	5,901,550.16	5,904,930.04	5,869,601.72	77,478,235.93	5,959,864.30
Total Steam Production	489,574,570.77	491,261,317.96	492,949,307.28	494,638,801.14	496,329,562.80	497,722,798.88	6,341,207,174.26	487,785,167.25
331	51,290,682.77	51,544,917.73	51,795,237.03	52,047,197.28	52,299,545.61	52,522,235.78	663,066,032.56	51,005,079.43
332	123,413,058.13	123,801,642.38	124,189,079.75	124,577,056.81	124,965,291.40	125,344,566.18	1,599,319,961.25	123,024,612.40
333	74,636,806.15	74,917,943.89	75,190,872.88	75,467,016.40	75,743,453.62	75,958,993.42	966,466,852.82	74,343,604.06
334	9,205,848.69	9,283,181.20	9,324,640.24	9,380,111.56	9,436,841.45	9,227,383.31	118,044,220.58	9,080,324.66
335	5,620,011.37	5,641,688.99	5,661,898.44	5,682,696.67	5,703,564.83	5,713,397.76	72,807,728.63	5,600,594.51
336	2,672,797.32	2,684,059.96	2,695,329.48	2,706,599.92	2,717,881.44	2,729,208.68	34,600,445.65	2,661,572.74
Total Hydro Production	266,839,204.43	267,873,434.15	268,857,057.82	269,860,678.64	270,866,578.35	271,495,785.13	3,454,305,241.49	265,715,787.81
341	149,515.35	154,859.03	160,220.58	165,587.34	170,954.10	176,363.62	1,890,845.96	145,449.69
342	270,846.76	279,522.73	288,222.75	296,929.79	305,636.83	314,401.42	3,439,308.90	264,562.22
343	102,167.31	106,992.13	111,828.55	116,668.36	121,508.17	126,375.74	1,284,546.88	98,811.30
344	5,980,261.02	6,193,056.64	6,406,486.03	6,620,100.33	6,833,714.63	7,048,845.29	75,665,762.06	5,820,443.24
345	218,804.97	227,359.09	235,931.00	244,508.09	253,085.18	261,704.83	2,745,287.59	211,175.97
346	296,085.51	302,327.09	308,606.27	314,896.43	321,186.59	327,566.73	3,770,863.77	290,066.44
Total Other Production	7,017,680.92	7,264,116.71	7,511,295.18	7,758,690.34	8,006,085.50	8,255,257.63	88,796,615.16	6,830,508.86
Total Production	763,431,456.12	766,398,868.82	769,317,660.28	772,258,170.12	775,202,226.65	777,473,841.64	9,884,309,030.91	760,331,463.92 189
352	18,050,421.27	18,079,219.64	18,113,759.08	18,146,455.50	18,165,689.45	18,184,942.57	234,186,200.64	18,014,323.13
353	75,013,340.21	75,181,397.08	75,589,372.55	75,917,948.04	75,676,734.05	75,418,355.94	977,844,065.43	75,218,774.26
Total Transmission Stations	93,063,761.48	93,260,616.72	93,703,131.63	94,064,403.54	93,842,423.50	93,603,298.51	1,212,030,266.07	93,233,097.39
350	3,667,264.08	3,693,120.54	3,719,801.25	3,746,358.05	3,771,807.08	3,797,662.99	47,325,645.44	3,640,434.26
354	26,012,816.28	26,172,099.67	26,331,397.88	26,490,892.57	26,651,782.87	26,813,478.80	336,312,975.26	25,870,228.87
355	41,461,461.60	41,629,435.90	41,849,772.56	42,053,219.36	42,135,035.72	42,213,021.51	536,664,642.25	41,281,895.56
356	42,271,548.05	42,389,047.41	42,571,246.35	42,732,293.94	42,741,064.51	42,744,044.98	548,888,809.27	42,222,216.10
359	238,917.64	239,129.70	239,410.18	239,667.82	239,761.05	239,846.33	3,101,221.49	238,555.50

Rimmel 7/29

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05
Total Transmission Lines	110,878,902.99	110,708,942.93	111,290,433.07	111,851,642.95	112,420,497.24	112,985,013.68	113,061,454.18
Total Transmission	204,429,914.78	204,458,565.66	205,481,815.26	203,555,901.48	204,542,727.96	205,536,360.96	205,684,231.63
361	5,942,372.07	5,970,036.52	6,001,980.45	6,034,497.01	6,067,024.53	6,099,564.20	6,132,103.87
362	34,104,683.37	34,124,776.10	34,297,361.32	34,466,045.36	34,638,914.24	34,807,820.32	34,926,683.94
Total Distribution Stations	40,047,055.44	40,094,812.62	40,299,341.77	40,500,542.37	40,705,938.77	40,907,384.52	41,058,787.81
364	80,741,665.30	81,218,582.60	81,618,519.03	81,932,756.57	82,328,142.96	82,828,410.15	83,244,891.80
365	32,713,166.36	32,987,574.63	33,147,767.15	33,284,329.13	33,436,671.70	33,648,262.29	33,785,775.04
366	7,651,712.79	7,713,121.23	7,768,997.68	7,814,781.16	7,870,175.32	7,935,264.13	7,983,889.10
367	48,563,864.03	48,912,370.05	49,161,682.84	49,433,788.86	49,723,081.35	50,040,442.38	50,275,584.21
368	137,082,999.40	137,084,880.37	137,159,493.32	138,631,193.59	138,561,100.83	138,930,476.15	139,075,814.42
369	28,717,400.94	28,834,764.96	28,936,452.37	29,025,890.46	29,124,782.16	29,255,688.38	29,358,343.63
370	9,118,481.34	9,252,346.13	8,291,836.81	8,421,870.30	8,573,276.01	8,768,326.26	8,928,435.99
371	2,072,992.37	2,096,508.63	2,119,055.07	2,140,081.49	2,164,389.32	2,192,985.15	2,219,469.64
373	2,523,769.26	2,537,910.80	2,545,973.39	2,553,364.23	2,563,487.07	2,579,615.32	2,591,971.99
Total Distribution Lines	349,186,051.79	350,638,059.40	350,749,777.66	353,238,055.79	354,345,106.72	356,179,470.21	357,464,175.82
Total Distribution	389,233,107.23	390,732,872.02	391,049,119.43	393,738,598.16	395,051,045.49	397,086,854.73	398,522,963.63
390	14,954,709.65	14,988,061.58	15,085,693.27	15,233,907.72	15,354,871.99	15,472,727.63	15,572,944.45
391	24,185,056.04	25,101,548.12	26,019,283.35	26,940,056.37	27,888,073.82	28,838,955.43	29,791,371.05
392	17,783,366.28	17,931,133.98	18,096,999.53	18,247,582.44	18,398,377.57	18,551,458.10	18,100,584.47
393	376,261.82	382,882.27	389,512.03	396,141.79	402,855.96	409,570.13	416,284.30
394	1,374,555.04	1,401,095.76	1,427,932.00	1,454,824.40	1,482,205.55	1,509,916.56	1,537,863.88
395	3,749,072.65	3,799,302.47	3,850,116.99	3,900,947.67	3,951,778.35	4,002,609.03	4,053,439.71
396	1,227,068.34	1,263,909.27	1,300,838.34	1,337,767.41	1,374,735.75	1,411,709.10	1,391,064.83
397	8,551,852.49	8,787,729.01	9,025,883.54	9,265,469.30	9,403,408.75	9,751,255.39	9,888,454.67
398	825,812.36	842,421.00	859,029.64	875,638.28	892,226.42	908,816.69	925,416.72
Total General	73,027,754.67	74,498,083.46	76,055,288.69	77,652,335.38	79,148,534.16	80,857,018.06	81,677,424.08
Accumulated Depreciation	1,409,148,568.48	1,415,205,184.00	1,421,130,565.11	1,426,552,209.54	1,432,883,349.77	1,440,823,119.72	1,446,504,327.58
Reserve for Disallowed Costs	8,778,930.68	8,754,239.07	8,729,547.46	8,704,855.85	8,680,164.24	8,655,472.63	8,630,781.02

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Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Month Total	13 Month Average
Total Transmission Lines	113,652,007.65	114,122,833.22	114,711,628.22	115,262,431.74	115,539,451.23	115,808,054.61	1,472,293,293.71	113,253,330.29
Total Transmission	206,715,769.13	207,383,449.94	208,414,759.85	209,326,835.28	209,381,874.73	209,411,353.12	2,684,323,559.78	206,486,427.68
361	6,163,411.04	6,191,506.02	6,220,163.63	6,251,336.58	6,276,054.38	6,275,749.46	79,625,799.76	6,125,061.52
362	35,085,962.75	35,196,438.62	35,314,826.39	35,470,722.96	35,528,632.22	35,206,334.28	453,169,201.87	34,859,169.37
Total Distribution Stations	41,249,373.79	41,387,944.64	41,534,990.02	41,722,059.54	41,804,686.60	41,482,083.74	532,795,001.63	40,984,230.89
364	83,688,128.43	84,104,392.94	84,541,014.72	84,976,642.83	85,393,521.68	85,772,565.94	1,082,389,234.95	83,260,710.38
365	33,971,362.84	34,141,982.83	34,322,234.20	34,501,165.75	34,669,084.38	34,815,336.14	439,424,712.44	33,801,900.96
366	8,044,275.91	8,104,450.42	8,166,819.85	8,229,957.61	8,292,654.69	8,353,155.55	103,929,255.44	7,994,558.11
367	50,540,520.65	50,793,256.07	51,057,612.09	51,322,074.97	51,575,347.55	51,805,542.90	653,205,167.95	50,246,551.38
368	139,256,263.36	139,390,569.32	139,549,504.43	139,700,261.47	139,812,205.02	139,850,389.44	1,804,085,151.12	138,775,780.86
369	29,482,191.43	29,603,271.70	29,728,469.92	29,854,031.48	29,977,081.58	30,093,589.16	381,991,958.17	29,383,996.78
370	8,936,679.08	8,912,995.68	8,906,615.84	8,894,886.50	8,856,704.87	8,767,623.55	114,630,078.36	8,817,698.34
371	2,241,939.74	2,262,937.15	2,284,706.31	2,306,246.39	2,326,567.52	2,344,673.03	28,772,551.81	2,213,273.22
373	2,605,101.68	2,616,983.18	2,629,551.76	2,641,936.41	2,653,312.29	2,662,713.21	33,705,690.59	2,592,745.43
Total Distribution Lines	358,766,463.12	359,930,839.29	361,186,529.12	362,427,203.41	363,556,479.58	364,465,588.92	4,642,133,800.83	357,087,215.45
Total Distribution	400,015,836.91	401,318,783.93	402,721,519.14	404,149,262.95	405,361,166.18	405,947,672.66	5,174,928,802.46	398,071,446.34
390	15,655,439.59	15,625,813.73	15,568,539.24	15,619,665.33	15,719,493.97	15,457,403.76	200,309,271.91	15,408,405.53
391	30,798,243.40	31,814,887.77	32,838,664.15	33,866,681.68	34,896,638.69	24,959,752.26	377,939,212.13	29,072,247.09
392	18,164,151.54	17,968,698.71	17,711,166.62	17,702,766.23	17,806,581.05	17,057,891.09	233,520,757.61	17,963,135.20
393	422,998.47	429,712.64	436,426.81	443,140.98	449,855.15	363,483.02	5,319,125.37	409,163.49
394	1,566,654.60	1,595,595.94	1,624,889.77	1,654,209.91	1,683,658.99	1,617,897.01	19,931,299.41	1,533,176.88
395	4,106,144.39	4,158,849.07	4,211,559.19	4,264,329.71	4,317,862.06	4,093,316.88	52,459,328.17	4,035,332.94
396	1,319,197.34	1,333,246.49	1,342,881.93	1,370,711.34	1,406,652.17	1,380,565.08	17,460,347.39	1,343,103.65
397	10,242,552.11	10,495,729.79	10,763,509.62	11,038,718.21	11,314,431.56	9,869,987.73	128,398,982.17	9,876,844.78
398	942,987.77	960,645.49	978,485.56	996,474.38	1,014,603.67	981,461.10	12,004,019.08	923,386.08
Total General	83,218,369.21	84,383,179.63	85,476,122.89	86,956,697.77	88,609,777.31	75,781,757.93	1,047,342,343.24	80,564,795.63
Accumulated Depreciation	1,453,381,431.37	1,459,484,282.32	1,465,930,062.16	1,472,690,966.12	1,478,555,044.87	1,468,614,625.35	18,790,903,736.39	1,445,454,133.57
Reserve for Disallowed Costs	8,606,089.38	8,581,397.74	8,556,706.10	8,532,014.46	8,507,322.82	8,482,631.18	112,200,152.63	8,630,780.97

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Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05
Regulatory Accumulated Reserve	1,417,927,499.16	1,423,959,423.07	1,429,860,112.57	1,435,257,065.39	1,441,563,514.01	1,449,478,592.35	1,455,135,108.60
108100	1,859,823.95	1,859,823.95	1,859,823.95	1,903,512.48	1,892,251.14	1,892,251.14	1,913,417.03
108300	(147,699,823.32)	(147,699,823.32)	(147,699,823.32)	(149,185,234.80)	(149,185,234.80)	(149,185,234.80)	(150,241,786.54)
G/L Balance	1,272,087,499.79	1,278,119,423.70	1,284,020,113.20	1,287,975,343.07	1,294,270,530.35	1,302,185,608.69	1,306,806,739.09

Rammel 7/28

Idaho Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/05

FERC Account	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Month Total	13 Month Average
Regulatory Accumulated Reserve	1,461,987,520.75	1,468,065,680.06	1,474,486,768.26	1,481,222,980.58	1,487,062,367.69	1,477,097,256.53	18,903,103,889.02	1,454,084,914.54
108100	1,913,417.03	1,913,417.03	1,957,105.56	1,957,105.56	1,957,105.56	2,000,794.09		
108300	(150,241,786.54)	(150,241,786.54)	(151,727,198.02)	(151,727,198.02)	(151,727,198.02)	(153,212,609.50)		
G/L Balance	1,313,659,151.24	1,319,737,310.55	1,324,716,675.80	1,331,452,888.12	1,337,292,275.23	1,325,885,441.12		

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IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (EXCLUDING ARO)
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$1,417,927,499
2	Actual	January, 2005	1,423,959,423
3	Actual	February	1,429,860,113
4	Actual	March	1,435,257,065
5	Actual	April	1,441,563,514
6	Actual	May	1,449,478,592
7	Actual	June	1,455,135,109
8	Forecast	July	1,461,987,521
9	Forecast	August	1,468,065,680
10	Forecast	September	1,474,486,768
11	Forecast	October	1,481,222,981
12	Forecast	November	1,487,062,368
13	Forecast	December	1,477,097,257
14		Average	$1,454,084,915

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WDWitt 7/29

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$44,319,189
2	Actual	January, 2005	45,015,496
3	Actual	February	45,711,859
4	Actual	March	46,408,030
5	Actual	April	47,113,262
6	Actual	May	47,818,491
7	Actual	June	48,523,602
8	Forecast	July	49,253,252
9	Forecast	August	49,982,901
10	Forecast	September	50,712,551
11	Forecast	October	51,442,201
12	Forecast	November	52,172,280
13	Forecast	December	32,562,584
14		Average	$47,002,746

Idaho Power Company
Annualized Depreciation Expense and Reserve Adjustment

Account	Account Description	Annualized Depreciation Expense	Forcasted Depreciation Expense	Annualizing Adjustment	Reserve Adjustment
301	Organization				
302	Franchises and Consents	714,964.05	535,279.45	179,684.60	89,842.30
303	Miscellaneous Intangible Plant	8,047,752.00	8,047,752.00	-	-
TOTAL	**INTANGIBLE PLANT**	8,762,716.05	8,583,031.45	179,684.60	89,842.30
310	Land and Land Rights	4,608.48	4,608.84	(0.36)	(0.18)
311	Structures and Improvements	3,386,404.55	3,372,430.37	13,974.18	6,987.09
312	Boiler Plant Equipment	13,992,092.90	13,765,512.07	226,580.83	113,290.42
314	Turbogenerator Units	4,199,149.99	4,134,967.63	64,182.36	32,091.18
315	Accessory electric Equipment	1,319,128.34	1,318,071.75	1,056.59	528.30
316	Misc Power Plant Equipment	432,866.72	419,679.53	13,187.19	6,593.59
TOTAL	**STEAM PRODUCTION PLANT**	23,334,250.98	23,015,270.19	318,980.79	159,490.40
330	Land and Land Rights		312.00	(312.00)	(156.00)
331	Structures and Improvements	3,081,348.78	3,063,463.69	17,885.09	8,942.54
332	Reservoirs, Dams, Waterways	4,682,441.66	4,668,190.06	14,251.60	7,125.80
333	Waterwheel, Turbines, Generato	3,399,706.80	3,399,506.17	200.63	100.31
334	Accessory Electric Equipment	1,037,911.06	1,040,435.99	(2,524.93)	(1,262.46)
335	Misc Power Plant Equipment	266,227.93	264,818.44	1,409.49	704.74
336	Roads, Railroads and Bridges	135,926.94	135,153.62	773.32	386.66
TOTAL	**HYDRO PRODUCTION PLANT**	12,603,563.17	12,571,879.97	31,683.20	15,841.59
340	LAND AND LAND RIGHTS				
341	Structures and Improvements	64,914.20	56,513.02	8,401.18	4,200.59
342	Fuel Holders, Producers, Acces	105,175.06	89,501.69	15,673.37	7,836.69
343	Prime Movers	58,410.85	48,820.38	9,590.47	4,795.24
344	Generators	2,581,567.86	2,226,568.30	354,999.56	177,499.78
345	Accessory Electric Equipment	103,435.79	94,914.55	8,521.24	4,260.62
346	Misc Power Plant Equipment	76,561.69	74,601.32	1,960.37	980.18
TOTAL	**OTHER PRODUCTION PLANT**	2,990,065.45	2,590,919.26	399,146.19	199,573.10
350	Land and Land Rights	340,776.35	322,048.07	18,728.28	9,364.14
352	Structures and Improvements	432,430.68	413,959.85	18,470.83	9,235.42
353	Station Equipment	5,229,179.88	5,001,710.41	227,469.47	113,734.74
354	Towers and Fixtures	1,940,865.70	1,907,229.54	33,636.16	16,818.08
355	Poles and Fixtures	2,755,639.67	2,674,989.36	80,650.31	40,325.16
356	Overhead Conductors, Devices	2,284,272.93	2,222,479.03	61,793.90	30,896.95
359	Roads and Trails	3,401.13	3,405.96	(4.83)	(2.41)
TOTAL	**TRANSMISSION PLANT**	12,986,566.34	12,545,822.22	440,744.12	220,372.08
360	Land and Land Rights				
361	Structures and improvements	404,113.65	391,692.62	12,421.03	6,210.52
362	Station Equipment	2,247,952.98	2,155,689.44	92,263.54	46,131.77
TOTAL	**SUBSTATION EQUIPMENT**	2,652,066.63	2,547,382.06	104,684.57	52,342.29
364	Poles, Towers and Fixtures	7,370,866.73	7,012,205.25	358,661.48	179,330.74
365	Overhead Conductors, Devices	3,243,345.80	3,125,012.62	118,333.18	59,166.59
366	Underground Conduit	911,187.81	842,692.48	68,495.33	34,247.67
367	Underground Conductors, Device	4,332,116.72	4,146,755.56	185,361.16	92,680.58
368	Line Transformers	4,811,069.09	4,803,579.97	7,489.12	3,744.56
369	Services	1,851,125.70	1,768,074.85	83,050.85	41,525.42
370	Meters	1,950,773.83	1,935,580.34	15,193.49	7,596.75

371	Installations, Cust Premises	353,113.31	354,992.20	(1,878.89)	(939.45)
373	Street Lighting, Signal System	229,497.61	229,029.53	468.08	234.04
TOTAL	**DISTRIBUTION LINES**	25,053,096.60	24,217,922.80	835,173.80	417,586.90
389	Land and Land Rights				
390	Structures and Improvements	1,522,230.23	1,458,980.26	63,249.97	31,624.99
391	Office Furniture, Equipment	10,757,965.51	11,535,913.91	(777,948.40)	(388,974.20)
392	Transportation Equipment	0.00	924.87	(924.87)	(462.44)
393	Stores Equipment	73,273.55	79,699.46	(6,425.91)	(3,212.96)
394	Tools, Shop, Garage Equipment	349,970.54	338,268.16	11,702.38	5,851.19
395	Laboratory Equipment	626,276.41	620,979.11	5,297.30	2,648.65
396	Power Operated Equipment	0.00	-	-	-
397	Communication Equipment	2,864,378.48	2,732,082.71	132,295.77	66,147.89
398	Miscellaneous Equipment	213,730.50	206,602.18	7,128.32	3,564.16
TOTAL	**GENERAL EQUIPMENT PLANT**	16,407,825.22	16,973,450.66	(565,625.44)	(282,812.72)
TOTAL	**ELECTRIC PLANT IN SERVICE**	104,790,150.44	103,045,678.61	1,744,471.83	872,235.94
	Amortization of Disallowed Costs	(296,299.32)	(296,299.32)	-	-
TOTAL	**DEPRECIATION & AMORTIZATION**	104,493,851.12	102,749,379.29	1,744,471.83	872,235.94

Idaho Power Company
Major Plant Additions Known to Occur in 2006

Line No.		(1) In Service Date	(2) 2006 Plant Closings	(3) Average Annual Composite Accrual Rate	(4) Annual Depreciation Expense	(5) Annual Depreciation Reserve	(6) Annual Composite Property Tax Rate	(7) Annual Composite Property Tax	(8) Annual Insurance Rate Per $100	(9) Annual Insurance Expense
1	Transmission:							-		-
2	Station:									
3	Happy Valley	May,2006	$ 1,263,000							
4	Adelaide	May,2006	1,859,000							
5	Nampa	May,2006	3,300,000							
6	Subtotal		6,422,000	2.013%	$ 129,275	$ 64,637	0.540%	$ 34,679	$ 0.050	$ 3,211
7	Line :									
8	Cartwright	May,2006	109,000							
9	Happy Valley	May,2006	1,251,000							
10	Subtotal		1,360,000	2.316%	31,498	15,749	0.540%	7,344	-	-
11	Distribution:									
12	Station:									
13	Cartwright	May,2006	1,657,000							
14	Starkey	May,2006	4,345,000							
15	Subtotal		6,002,000	1.695%	101,734	50,867	0.540%	32,411	$ 0.050	3,001
16	Line:									
17	Cartwright	May,2006	563,000							
18	Happy Valley	May,2006	1,074,000							
19	Subtotal		1,637,000	2.751%	45,034	22,517	0.540%	8,840	-	-
20	Total		$ 15,421,000		$ 307,540	$ 153,770		$ 83,273		$ 6,212

(1) Excludes AFUDC

IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY - REVENUE REQUIREMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005

		2005 TY SPLIT 6+6	NORMALIZING ADJUSTMENT	TOTAL SYSTEM WITH NORMALIZING	ANNUALIZING ADJUSTMENT	TOTAL SYSTEM WITH ANNUALIZING	KNWN.&MEAS. ADJUSTMENT	TOTAL SYSTEM WITH KNWN.&MEAS.	IPUC ORDERED ADJUSTMENTS	TOTAL SYSTEM WITH IPUC ORDERED
Values in BOLD and OUTLINED are values provided for Early Bird Estimate.										
*** SUMMARY OF RATE BASE COMPONENTS ***										
DEVELOPMENT OF RATE BASE COMPONENTS										
ELECTRIC PLANT IN SERVICE										
INTANGIBLE PLANT		82,206,839	0	82,206,839	0	82,206,839	0	82,206,839	0	82,206,839
PRODUCTION PLANT		1,530,412,330	0	1,530,412,330	0	1,530,412,330	0	1,530,412,330	0	1,530,412,330
TRANSMISSION PLANT		572,848,908	0	572,848,908	10,375,923	583,224,831	7,782,000	591,006,831	0	591,006,831
DISTRIBUTION PLANT		1,014,313,151	0	1,014,313,151	6,705,615	1,021,018,766	7,639,000	1,028,657,766	0	1,028,657,766
GENERAL PLANT		219,601,866	0	219,601,866	1,998,077	221,599,943	0	221,599,943	0	221,599,943
TOTAL ELECTRIC PLANT IN SERVICE		3,419,383,094	0	3,419,383,094	19,079,615	3,438,462,709	15,421,000	3,453,883,709	0	3,453,883,709
LESS: ACCUM PROVISION FOR DEPRECIATION		1,454,084,915	0	1,454,084,915	782,550	1,454,867,464	153,770	1,455,021,234	0	1,455,021,234
AMORT OF OTHER UTILITY PLANT		47,002,746	0	47,002,746	89,686	47,092,432	0	47,092,432	0	47,092,432
NET ELECTRIC PLANT IN SERVICE		1,918,295,434	0	1,918,295,434	18,207,379	1,936,502,813	15,267,230	1,951,770,043	0	1,951,770,043
LESS: CUSTOMER ADV FOR CONSTRUCTION		16,747,735	0	16,747,735	0	16,747,735	0	16,747,735	0	16,747,735
LESS: ACCUM DEFERRED INCOME TAXES										
190 / ACCUMULATED DEFERRED INCOME TAX	P101P	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**
281 / ACCELERATED AMORTIZATION	P101P		0		0		0		0	
282 / ACCELERATED AMORTIZATION	P101P	**232,355,061**	0	**232,355,061**	0	**232,355,061**	0	**232,355,061**	0	**232,355,061**
283 / OTHER PROPERTY	P101P	**4,985,480**	0	**4,985,480**	0	**4,985,480**	0	**4,985,480**	0	**4,985,480**
TOTAL ACCUM DEFERRED INCOME TAXES		**222,148,039**	0	**222,148,039**	0	**222,148,039**	0	**222,148,039**	0	**222,148,039**
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		(149,591)	0	(149,591)	0	(149,591)	0	(149,591)	0	(149,591)
ADD : WORKING CAPITAL		35,452,218	438,673	35,890,891	0	35,890,891	0	35,890,891	0	35,890,891
ADD : CONSERVATION+OTHER DFRD PROG.		16,481,140	0	16,481,140	0	16,481,140	0	16,481,140	0	16,481,140
ADD : SUBSIDIARY RATE BASE		25,138,880	0	25,138,880	0	25,138,880	0	25,138,880	(85,531)	25,053,349
TOTAL COMBINED RATE BASE		1,756,322,307	438,673	1,756,760,980	18,207,379	1,774,968,359	15,267,230	1,790,235,589	(85,531)	1,790,150,058

Exhibit 16
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IDAHO POWER COMPANY
2005 RATE CASE ESTIMATE
DEFERRED INCOME TAX BALANCES

	BEGINNING BALANCE	CHANGE IN BALANCE	ENDING BALANCE	ADJUSTED AVERAGE BALANCE
ACCOUNT 190 - ACCUM DEF INC TAXES				
004003-CONSTRUCTION ADV-252	5,357,402	864,672	6,222,074	5,789,738
005010-SFAS 112-POST-EMPLY BEN 182/253	1,157,160	129,415	1,286,575	1,221,867
005033-NONVEBA PEN&BEN-Acct 228	926,069	(272,013)	654,056	790,062
005044-RESTRICTED STOCK PLAN-COMP	275,928	92,151	368,079	322,004
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	2,346,500	(21,644)	2,324,856	2,335,678
005531-RATE CASE DISALLOWANCES-REVERSE AMORT	3,432,123	(115,838)	3,316,285	3,374,204
007007-OTHER REGULATORY LIABILITIES-254	53,000	2,494	55,494	54,247
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	867,675	874,054	1,741,729	1,304,702
TOTAL 190	**14,415,857**	**1,553,291**	**15,969,148**	**15,192,502**
ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY				
LIBERALIZED DEPR - ELEC PLANT	(224,926,950)	3,505,498	(221,421,452)	(223,174,201)
BRIDGER PRTNRSHP CPTLZD ITMS - DEF ONLY	(427,257)	102,400	(324,857)	(376,057)
FERC JURISDICTION - S. GEORGIA & 144A	(7,818,502)	0	(7,818,502)	(7,818,502)
N VALMY PRTNRSHP CPTLZD ITMS - DEF ONLY	(886,766)	76,500	(810,266)	(848,516)
PERCENTAGE REPAIR ALLOWANCE - DEF ONLY	(222,385)	169,200	(53,185)	(137,785)
TOTAL 282	**(234,281,860)**	**3,853,598**	**(230,428,262)**	**(232,355,061)**
ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER				
004501-ROYALTY INCOME	(367,232)	45,017	(322,215)	(344,724)
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	1,014,614	215,385	1,229,999	1,122,307
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	(17,749)	17,749	0	(8,875)
005051-PUC ORDER 29505 PROFESSIONAL FEES	(23,522)	7,797	(15,725)	(19,624)
008020-CONSERVATION PROGRAMS	(6,972,343)	1,267,696	(5,704,647)	(6,338,495)
008057-REORGANIZATION COSTS-ACCT 182	(294,798)	294,798	0	(147,399)
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(776)	776	0	(388)
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(317,911)	64,093	(253,818)	(285,865)
FERC JURIS.-144A-ACCT 283-DEF ONLY	1,075,137	(75,108)	1,000,029	1,037,583
TOTAL 283	**(5,904,580)**	**1,838,203**	**(4,066,377)**	**(4,985,480)**
TOTAL DEFERRED TAX BALANCES	**(225,770,583)**	**7,245,092**	**(218,525,491)**	**(222,148,039)**

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$15,073,749
2	Actual	January, 2005	15,586,298
3	Actual	February	15,449,502
4	Actual	March	15,586,989
5	Actual	April	16,082,865
6	Actual	May	16,527,792
7	Actual	June	17,518,189
8	Forecast	July	16,940,748
9	Forecast	August	17,476,731
10	Forecast	September	17,972,179
11	Forecast	October	18,145,694
12	Forecast	November	17,815,579
13	Forecast	December	17,544,239
14		Average	$16,747,735

D250

7/29

IDAHO POWER COMPANY
WORKSHEET: NORMALIZING ADJUSTMENT

TEST YEAR 2005
SCHWENDIMAN

	Account	Description	PCA-YR Actual (A)		Test YR (B)	Test YR (C)	Norm. Adj. (D)
1							
2	151	Fuel Inventory	4,277,432				
3			284,402				
4			1,008,274				
5			32,367				
6			2,753,866				
7			90,543				
8			14,267				
9			8,461,151		8,899,824		438,673
10							
11							
12	440-448	Retail	628,885,038		588,437,801	-	(40,447,237)
13	447	Firm Sales for Resale	3,967,210		2,815,678	-	(1,151,532)
14	447	System Opportunity Sales	121,319,122		76,777,300		(44,541,822)
15		Total Sales of Electricity	754,171,370		668,030,779	-	(86,140,591)
16							
17	501	Fuel Expense-Coal			62,513,800		
18					5,455,300		
19					30,110,200		
20		Total	96,430,131		98,079,300		1,649,169
21							
22	547	Fuel Expense-Gas	275		275		
23			3,773,145		3,111,700		
					1,832,000		
24		Total	3,773,420		4,943,975		1,170,555
25							
26	555.1	Non-Firm Purch.	181,585,438		25,729,500		(155,855,938)
27	555.2	Actual QF (Net Meter)					
28		Capacity Related	2,815,124		2,815,124	-	-
29		Energy Related	36,815,220		41,579,017	10,238,016	15,001,813
30		555.2 Total	39,630,344		44,394,141	10,238,016	15,001,813
31	555	Total	221,215,782		70,123,641	10,238,016	(140,854,125)

IDAHO POWER COMPANY

Calculation of Required Fuel Inventory
For the 13 Months Ended June 30, 2005

PLANT	A Required Coal (days)	B Required Coal (tons)	C Average Cost Per Ton	D Required Coal Inventory	E Required Oil Inventory	F Required Fuel Inventory
BRIDGER	18	170,000	$21.535	$3,660,950	$284,402	$3,945,352
VALMY	45	135,000	$31.289	$4,224,015	$90,543	$4,314,558
BOARDMAN	40	30,000	$19.776	$593,280	$32,367	$625,647
SALMON					$14,267	$14,267
TOTAL		335,000		$8,478,245	$421,579	$8,899,824

— 8461,151 = 438,673

MONTH	BRIDGER COAL TONS	BRIDGER COAL DOLLARS	BRIDGER OIL DOLLARS	BOARDMAN COAL TONS	BOARDMAN COAL DOLLARS	BOARDMAN OIL DOLLARS	VALMY COAL TONS	VALMY COAL DOLLARS	VALMY OIL DOLLARS	SALMON OIL DOLLARS
Jun-04	180,940	$3,875,188	$219,946	44,469	$863,888	$25,953	93,955	$2,807,065	$75,419	$8,827
Jul-04	195,561	$4,244,669	$190,816	62,689	$1,163,436	$39,099	68,263	$2,044,803	$77,951	8,827
Aug-04	170,339	$3,625,166	$182,169	53,912	$1,044,901	$28,000	49,648	$1,566,956	$79,037	8,827
Sep-04	182,838	$3,624,306	$240,555	53,570	$1,036,055	$26,637	40,128	$1,220,813	$81,489	7,799
Oct-04	126,553	$2,539,239	$340,076	52,146	$1,006,758	$26,227	43,094	$1,295,693	$80,770	23,624
Nov-04	88,400	$1,892,568	$278,155	52,019	$1,012,600	$22,207	57,341	$1,919,032	$99,590	21,536
Dec-04	206,315	$3,754,029	$299,007	51,496	$1,007,491	$41,461	41,606	$1,236,793	$96,669	15,282
Jan-05	194,791	$4,056,090	$325,098	46,895	$933,926	$40,554	49,972	$1,623,510	$85,850	15,282
Feb-05	229,037	$5,256,190	$331,035	44,909	$908,235	$39,880	78,451	$2,520,501	$89,012	15,282
Mar-05	289,499	$6,474,653	$295,911	48,229	$982,237	$35,249	135,240	$4,188,644	$90,932	15,085
Apr-05	261,952	$5,927,800	$254,606	45,260	$959,967	$34,799	169,672	$5,250,600	$117,066	15,085
May-05	230,107	$5,286,835	$383,889	55,384	$1,133,450	$30,562	164,052	$5,208,482	$95,318	15,007
Jun-05	225,764	$5,049,890	$355,968	51,840	$1,054,614	$30,148	152,758	$4,917,360	$107,951	15,007
TOTAL	2,582,096	$55,606,622	$3,697,231	662,818	$13,107,557	$420,776	1,144,183	$35,800,252	$1,177,054	$185,468
AVERAGE	198,623	$4,277,432	$284,402	50,986	$1,008,274	$32,367	88,014	$2,753,866	$90,543	$14,267
AVERAGE COST PER TON		$21.535			$19.776			$31.289		

4277432
284402
1,008,274
32,367
2,753,866
90,543
= 8,461,151

NOTES:
1) Columns A and B from Power Supply Planning

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Account 154	(2) Account 163	(3) Total
1	Actual	December, 2004	$25,378,778	$685,830	$26,064,607
2	Actual	January, 2005	$25,432,199	$890,750	$26,322,949
3	Actual	February	$25,885,278	$1,022,896	$26,908,174
4	Actual	March	$27,977,254	$490,437	$28,467,690
5	Actual	April	$27,421,076	$420,499	$27,841,575
6	Actual	May	$28,166,502	$254,491	$28,420,993
7	Actual	June	$29,311,333	$115,831	$29,427,165
8	Forecast	July	$25,720,195	$518,258	$26,238,453
9	Forecast	August	$25,720,195	$518,258	$26,238,453
10	Forecast	September	$25,720,195	$518,258	$26,238,453
11	Forecast	October	$25,720,195	$518,258	$26,238,453
12	Forecast	November	$25,720,195	$518,258	$26,238,453
13	Forecast	December	$25,720,195	$518,258	$26,238,453
14		Average	$26,453,353	$537,714	$26,991,067

IDAHO POWER COMPANY
WORKSHEET: ACCT 154 & 163: MATERIALS & SUPPLIES
FOR THE 12MOS ENDING DECEMBER 31, 2005
TEST YEAR 2005
SCHWENDIMAN

Account	Description	31-Dec-04 Beg. Bal.	31-Dec-05 Est. Bal.	Avg. Bal.	Allocated 13mos Avg.	
154	Production	10,372,441	9,937,425	10,154,933	10,514,391	D265
	Transmission	4,805,201	3,598,062	4,201,631	4,350,358	D266
	Distribution	10,171,812	11,541,692	10,856,752	11,241,052	D267
	Other-Unclassified	28,324	643,017	335,671	347,552	885,266 D268
	Total 154	25,377,778	25,720,195	25,548,987	26,453,353	
163	Other-Unclassified	685,830	518,258	602,044	537,714	
	Total 154+163	26,063,608	26,238,453	26,151,031	26,991,067	

Functionalization Figures from FERC FORM 1, Page 227

Schwendiman 7/28

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho Power Company	(1) [X] An Original (2) [ ] A Resubmission	04/15/2005	End of 2004/Q4

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	6,228,205	6,450,733	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	9,899,572	10,372,441	
8	Transmission Plant (Estimated)	3,631,113	4,805,201	
9	Distribution Plant (Estimated)	4,057,507	10,171,812	
10	Assigned to - Other (provide details in footnote)	1,200,134	29,324	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	18,788,326	25,378,778	Electric
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	966,741	685,830	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	25,983,272	32,515,341	

Darrell Berg

EOY_02_2005_FERC_Inv_ctgy_Rate-Case.xls
2005 - FERC summary

7/11/2005

	Production	Trans. Lines	Trans. Subst.	Dist. Lines	Dist. Subst.	Other	GL BALANCE	2005-05 Inv. Bal.	Inv. GL Diff.
Hagerman	$373,348.87								
Danskin	$389,053.05								
Oxbow	$223,493.70								
Tot-154220	$985,895.62	$1,320,655.22	$1,390,569.65	############	$3,028,621.20	$359,995.14	$18,065,698.90	$17,996,139.98	$69,558.92
							$17,956,390.29	<<<< this is the value at EOM 05/2005 ---??????	
154201							$3,548,343.58		
154215						$0.00	$0.00		
154301							$1,055,260.94	9,401,151	
154401							$940,428.41		
154501						954,958	$4,797,545.52		
154807							$14,529.55		
Tot-154xxx							$10,356,108.00	$10,356,108.00	
Tot-GL-Inv				10,910,403			$46,378,197.19	$28,352,247.98	$18,025,949.21
Tot-Func	$985,895.62	$1,320,655.22	$1,390,569.65	############	$3,028,621.20	$359,995.14	$17,996,139.98		
GL - Inventory EOY-Difference					$0.00		$0.00		

Production	$985,895.62						
	9401,151	Transmission	$2,711,224.86				
	10,387,047			Distribution	$13,939,024.36	1,314,952	
					Other	$359,995.14	
						SRC Total **	$17,996,139.98
						GL Balance Total	$17,996,139.98

28,352,248

07/11/05				
ws--1a) DPL_WO_Inv_Tot.qrt				
HD	**FUNC**	**TOT_XXX**		
2005 - SOURCE = IM	31	$325,386.31		**T-subst**
2005 - SOURCE = IM	32	$1,339,243.90		
2005 - SOURCE = IM	33	$1,580,936.69		**T-lines**
2005 - SOURCE = IM	40	$630,792.32		**D-Lines**
2005 - SOURCE = IM	41	$3,625,517.33		**D-subst**
2005 - SOURCE = IM	42	$2,542,816.69		
2005 - SOURCE = IM	43	$3,291,546.50		
2005 - SOURCE = IM	44	$232,453.78		
2005 - SOURCE = IM	45	$6,290,757.79		
2005 - SOURCE = IM	46	$35,646.91		
2005 - SOURCE = IM	47	$36,667.12		
	Total	$19,931,765.34	**154220 Net Issues**	
FERC_SUBST_Inv_value.qrt		**INV_VAL**		
200X - Subst Inv. Value			(not needed !!!)	
ws--1b) FERC_ctgy_Inv_IPCRECON.qrt				
HD	**CTGY**	**INV_VAL**		
2005 - YTD Inv. Category Totals	SA	$182,661.42		
2005 - YTD Inv. Category Totals	TO	$97,613.96		
	Non- T&D	$280,275.38	(excl. CHQ, OBS, HGS, DNP & Whse=1	
12/2004 EOM (Seagate)			(from EOM 12-200x worksheet)	
	FAC	**INV_VAL**		
12/200X EOM Inv. Total (n/a)	BOC,2 (Fleet)	$0.00	(does not exist)	
12/200X EOM Inv. Total (n/a)	PAY,2 (Fleet)	$0.00	(does not exist)	
12/200X EOM Inv. Total (n/a)	POC,2 (Fleet)	$0.00	(does not exist)	
12/200X EOM Inv. Total (n/a)	TWI,2 (Fleet)	$0.00	(does not exist)	
12/2004 EOM Inv. Total	CHQ	$79,719.76		
12/2004 EOM Inv. Total	OBS	$223,493.70		
12/2004 EOM Inv. Total	DNP	$389,053.05		
12/2004 EOM Inv. Total	HGS	$373,348.87		
12/2004 EOM Inv. Total	**154220 Total**	**$17,996,139.98**		
Total Passport Inv. Value	**Grand Total**	**$17,996,139.98**	(includes In-Plant)	
Other (autom., office, TO, SA ...)	**Other - Total**	**$359,995.14**	(incl. CHQ, Fleet, Non-T&D)	
Power Plants	**Power Plt - Total**	**$985,895.62**		
154220 - excl. Power, autom, ...	**T&D Inv. Value**	**$16,650,249.22**	(excludes In-Plant)	
			% - Inv by Func	**YTD - 2005**
T&D - WO Functions			**T&D Inv Value only**	**T&D - Inv. Value**
Trans. Lines	33,	$1,580,936.69	0.08	$1,320,655.22
Trans. Subst.	31, 32	$1,664,630.21	0.08	$1,390,569.[illegible]
Distr. Lines	40, 42-47	$13,060,681.11	0.66	$10,910,403.16
Distr. Subst.	41,	$3,625,517.33	0.18	$3,028,621.20
WO Charges ---- Total 154220	**Lines & Sta.**	**$19,931,765.34**		**$16,650,249.22**

		ws--2) ====> from IM-EOM Inv. Value (Seagate)								
HD	RUN_DT	EOM_D	FAC	W	I_T	INP_VAL	M_S_VAL	INV_TOT	RH_TOT	XLS-NAMES
EOM Value	2005-05	200505	AFI	1		$0.00	$61,794.58	$61,794.58	$0.00	
EOM Value	2005-05	200505	BLA	1		$0.00	$65,599.69	$65,599.69	$0.00	
EOM Value	2005-05	200505	BOC	1		$0.00	$5,587,895.01	$5,587,895.01	$0.00	
EOM Value	2005-05	200505	BOC-STA	1	B	$0.00	$1,029,390.90	$1,029,390.90	$0.00	
EOM Value	2005-05	200505	BOC-STA	1	D	$0.00	$411,533.36	$411,533.36	$0.00	
EOM Value	2005-05	200505	BOC-STA	1	G	$0.00	$332,009.57	$332,009.57	$0.00	
EOM Value	2005-05	200505	BOC-STA	1	Q	$0.00	$76,148.03	$76,148.03	$0.00	CHQ
EOM Value	2005-05	200505	CHQ	1		$0.00	$79,719.76	$79,719.76	$0.00	$79,719.76
EOM Value	2005-05	200505	COC	1		$0.00	$631,392.90	$631,392.90	$0.00	
EOM Value	2005-05	200505	DNP	1		$0.00	$389,053.05	$389,053.05	$0.00	$389,053.05
EOM Value	2005-05	200505	EMM	1		$0.00	$147,487.39	$147,487.39	$0.00	DNP
EOM Value	2005-05	200505	GOO	1		$0.00	$82,600.14	$82,600.14	$0.00	
EOM Value	2005-05	200505	HAI	1		$0.00	$181,208.27	$181,208.27	$0.00	HGS
EOM Value	2005-05	200505	HGS	1		$0.00	$373,348.87	$373,348.87	$0.00	$373,348.87
EOM Value	2005-05	200505	INV	1		$0.00	$2,059.17	$2,059.17	$0.00	
EOM Value	2005-05	200505	MCC	1		$0.00	$423,034.09	$423,034.09	$0.00	
EOM Value	2005-05	200505	MIN	1		$0.00	$108,832.39	$108,832.39	$0.00	
EOM Value	2005-05	200505	MOU	1		$0.00	$128,399.79	$128,399.79	$0.00	
EOM Value	2005-05	200505	MTF	1		$0.00	$132,653.88	$132,653.88	$0.00	OBS
EOM Value	2005-05	200505	OBS	1		$0.00	$223,493.70	$223,493.70	$0.00	$223,493.70
EOM Value	2005-05	200505	PAY	1		$0.00	$320,313.19	$320,313.19	$0.00	
EOM Value	2005-05	200505	POC	1		$0.00	$902,567.36	$902,567.36	$0.00	
EOM Value	2005-05	200505	POC	2		$0.00	$88,024.03	$88,024.03	$0.00	
EOM Value	2005-05	200505	PRJ	1		$0.00	$422,601.22	$422,601.22	$0.00	
EOM Value	2005-05	200505	PRJ	2		$0.00	$418,608.23	$418,608.23	$0.00	
EOM Value	2005-05	200505	SAL	1		$0.00	$124,008.67	$124,008.67	$0.00	
EOM Value	2005-05	200505	SPR	1		$0.00	$2,582,024.36	$2,582,024.36	$0.00	
EOM Value	2005-05	200505	TRA	1		$0.00	$1,142,732.26	$1,142,732.26	$0.00	
EOM Value	2005-05	200505	TWI	1		$0.00	$1,527,606.11	$1,527,606.11	$0.00	
						$0.00	$17,996,139.98	$17,996,139.98	$0.00	
							$17,996,139.98	$17,996,139.98		
							-- acct=154220	-- TOTAL		

D Jones 6

ws--3)__GL_154xxx_EOY_totals.qrt						
HD	CCYY	ACCT	GL_AMT			
2005, GL t	2005	154201	$3,548,343.58			
2005, GL t	2005	154215	$0.00			
2005, GL t	2005	154220	$18,065,698.90	<<<< this does not match the EOM from 05/2005		
2005, GL t	2005	154301	$1,055,260.94	<<<< should be $17,956,390.29		
2005, GL t	2005	154401	$940,428.41			
2005, GL t	2005	154501	$4,797,545.52			
2005, GL t	2005	154807	$14,529.55			
			$28,421,806.90			

Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description		(1) Account No.	(2) Ratebase	(3) Revenue	(4) Expense
1	Prairie Acquisition Adjustment (IPUC Order 29505)		114	$ (454,449)		
2			115	304,858		
3				$ (149,591)	D298	(1)
4	IERCO Rate Base Adjusment (Bridger Used and Useful Adjustment - IPUC Order 29505)		123	$ (85,531)	H318	
5	Pension Expense - Account 926200	$5,209,569				
6	Times Operating Percentage	67.33%				
7	Adjustment to Operating Expense (IPUC Order 29505)	$3,507,603	926			$ (3,507,603)

H533

(1) Included in 2005 operating costs.

Watts 7/29

IDAHO POWER COMPANY
DEFERRED CONSERVATION PROGRAMS
At December 31, 2005

ine No	Program	Actual						Forecast						Amount
		January	February	March	April	May	June	July	August	Sept	October	November	December	
	IDAHO -													
1	Deferred Conservation -													
	IPUC Order 27660 / 27722 / 28041.....	$17,564,134	$17,293,917	$17,023,700	$16,753,483	$16,483,266	$16,213,049	$15,942,832	$15,672,615	$15,402,398	$15,132,181	$14,861,964	$14,591,747	$14,591,747
	Total.....	$17,564,134	$17,293,917	$17,023,700	$16,753,483	$16,483,266	$16,213,049	$15,942,832	$15,672,615	$15,402,398	$15,132,181	$14,861,964	$14,591,747	$14,591,747

D301

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
At December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	Sept	October	November	December	Amount	(D)
	Other Deferred Programs :														
1	American Falls Bond Refinancing - IPUC Order 25880.....	1,256,240	1,251,027	1,245,814	1,240,602	1,235,389	1,230,177	1,224,964	1,219,751	1,214,539	1,209,326	1,204,114	1,198,901	$1,198,901	307
2	2001-2003 Incremental Security Costs - IPUC Order 28975...	793,380	773,574	753,719	733,897	714,052	694,212	674,350	654,492	708,910	689,023	669,139	649,234	$649,234	309
3	Professional Fees - IPUC Order 29505.....	58,607	57,046	55,472	53,905	52,332	50,760	49,182	47,604	46,023	44,437	42,851	41,259	41,259	310
4	Total.....	$2,108,226	$2,081,647	$2,055,006	$2,028,403	$2,001,773	$1,975,148	$1,948,496	$1,921,847	$1,969,472	$1,942,786	$1,916,103	$1,889,395	$1,889,395	

IDAHO POWER COMPANY
IERCo - SUBSIDIARY RATE BASE COMPONENTS
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Payable to Subsidiary	(4) Total
1	Actual	December, 2004....	$36,544,480	2,176,829	($20,469,707)	$18,251,602
2	Actual	January, 2005.....	36,523,727	2,159,003	(20,849,539)	17,833,192
3	Actual	February.....	37,767,724	2,142,141	(20,975,934)	18,933,931
4	Actual	March.....	38,562,580	2,124,153	(20,704,656)	19,982,078
5	Actual	April.....	37,788,713	2,104,328	(19,709,823)	20,183,218
6	Actual	May.....	39,014,534	2,095,268	(17,707,697)	23,402,106
7	Actual	June.....	38,715,438	2,080,904	(15,934,968)	24,861,374
8	Forecast	July.....	39,500,647	2,066,505	(14,361,477)	27,205,675
9	Forecast	August.....	40,379,317	2,052,105	(13,388,309)	29,043,113
10	Forecast	September.....	41,060,739	2,037,705	(13,524,265)	29,574,179
11	Forecast	October.....	41,470,147	2,023,305	(11,682,725)	31,810,727
12	Forecast	November.....	41,782,756	2,008,905	(11,198,030)	32,593,631
13	Forecast	December.....	42,048,933	1,994,505	(10,912,826)	33,130,612
14		Average.....	$39,319,980	$2,081,974	($16,263,074)	$25,138,880
			D318	D319	D320	D321

Waite 8/10

IDAHO POWER COMPANY
WORKSHEET: NORMALIZING ADJUSTMENT

TEST YEAR 2005
SCHWENDIMAN

	Account	Description	PCA-YR Actual (A)	Test YR (B)	Test YR (C)	Norm. Adj. (D)
1						
2	151	Fuel Inventory	4,277,432			
3			284,402			
4			1,008,274			
5			32,367			
6			2,753,866			
7			90,543			
8			14,267			438,673
9			8,461,151	8,899,824		
10						
11					-	(40,447,237)
12	440-448	Retail	628,885,038	588,437,801	-	(1,151,532)
13	447	Firm Sales for Resale	3,967,210	2,815,678		(44,541,822)
14	447	System Opportunity Sales	121,319,122	76,777,300	-	(86,140,591)
15		Total Sales of Electricity	754,171,370	668,030,779		
16						
17	501	Fuel Expense-Coal		62,513,800		
18				5,455,300		
19				30,110,200		1,649,169
20		Total	96,430,131	98,079,300		
21						
22	547	Fuel Expense-Gas	275	275		
23			3,773,145	3,111,700		1,170,555
24		Total	3,773,420	1,832,000		
25						
26	555.1	Non-Firm Purch.	181,585,438	25,729,500		(155,855,938)
27	555.2	Actual QF (Net Meter)				
28		Capacity Related	2,815,124	2,815,124	-	-
29		Energy Related	36,815,220	41,579,017	10,238,016	15,001,813
30		555.2 Total	39,630,344	44,394,141	10,238,016	15,001,813
31	555	Total	221,215,782	70,123,641	10,238,016	(140,854,125)

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	29,973,649	27,426,755	24,513,730	21,266,885	18,276,776	17,682,002
7 - Small General Serv.	2,153,093	2,045,227	1,864,873	1,633,162	1,530,169	1,574,047
9 - Large General Serv.	10,615,466	10,377,502	10,120,510	9,732,000	9,531,360	10,519,746
15 - Dusk/Dawn Lighting	86,782	86,439	86,171	86,651	85,648	88,867
19 - Uniform Rate Cont.	5,576,616	5,603,538	5,470,217	5,428,232	5,327,223	5,882,477
24 - Irrigation & Pump.	84,715	82,893	108,448	440,031	4,795,355	12,634,701
25 - Irrigation Time of Use	707	623	878	8,181	94,172	188,691
40 - Unmetered Gen. Serv.	73,110	71,977	72,529	71,967	71,787	73,018
41 - Municipal St. Light.	161,322	160,535	161,060	161,902	162,560	163,563
42 - Traffic Control Light.	21,573	21,573	21,572	21,572	21,572	22,224
Total All Rates	48,747,033	45,877,062	42,419,988	38,850,583	39,896,622	48,829,336

Description	January	February	March	April	May	June
26 - Micron	1,425,160	1,355,115	1,435,544	1,418,022	1,450,493	1,459,328
29 - J R Simplot	388,219	369,222	393,275	385,093	386,581	283,497
30 - DOE	515,447	459,853	430,445	428,787	404,021	385,942
Total Specials	2,328,826	2,184,190	2,259,264	2,231,902	2,241,095	2,128,767
Total Firm Retail Sales	51,075,859	48,061,252	44,679,252	41,082,485	42,137,717	50,958,103
Raft River Coop	136,101	124,237	122,319	110,103	100,381	90,854
Weiser	164,545	144,528	136,101	123,415	117,240	106,606
Total Sales for Resale	300,646	268,765	258,420	233,518	217,621	197,460
Total Company	51,376,505	48,330,017	44,937,672	41,316,003	42,355,338	51,155,563

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	20,659,665	23,299,306	21,043,940	17,733,348	19,953,276	25,974,632	267,803,964
7 - Small General Serv.	1,830,684	1,959,208	1,830,275	1,616,862	1,699,277	2,006,910	21,743,787
9 - Large General Serv.	11,592,552	11,882,334	11,361,171	10,553,621	10,143,528	10,673,125	127,102,915
15 - Dusk/Dawn Lighting	89,328	87,562	89,123	87,840	88,986	88,308	1,051,705
19 - Uniform Rate Cont.	6,376,910	6,553,283	5,576,804	5,801,088	5,618,394	5,695,828	68,910,610
24 - Irrigation & Pump.	17,059,888	15,878,231	12,807,063	5,472,228	1,215,225	126,631	70,705,409
25 - Irrigation Time of Use	261,810	237,234	196,022	115,907	19,084	1,675	1,124,984
40 - Unmetered Gen. Serv.	73,118	73,108	73,562	73,130	74,011	73,812	875,129
41 - Municipal St. Light.	165,640	168,695	164,624	197,205	166,347	164,620	1,998,073
42 - Traffic Control Light.	22,224	22,224	22,224	22,224	22,224	22,224	263,430
Total All Rates	58,131,819	60,161,185	53,164,808	41,673,453	39,000,352	44,827,765	561,580,006

Description	July	August	September	October	November	December	Total
26 - Micron	1,514,132	1,503,935	1,459,991	1,461,875	1,428,896	1,444,597	17,357,088
29 - J R Simplot	384,557	381,904	368,471	386,340	382,636	390,135	4,499,930
30 - DOE	391,821	377,360	334,263	371,184	417,616	484,038	5,000,777
Total Specials	2,290,510	2,263,199	2,162,725	2,219,399	2,229,148	2,318,770	26,857,795
Total Firm Retail Sales	60,422,329	62,424,384	55,327,533	43,892,852	41,229,500	47,146,535	588,437,801
Raft River Coop	97,835	94,669	89,769	102,434	117,005	128,474	1,314,181
Weiser	126,592	118,365	100,692	109,955	117,164	136,294	1,501,497
Total Sales for Resale	224,427	213,034	190,461	212,389	234,169	264,768	2,815,678
Total Company	60,646,756	62,637,418	55,517,994	44,105,241	41,463,669	47,411,303	591,253,479

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
TOTAL COMPANY
BY MONTH BY RATE
JUNE - DECEMBER, 2004

Tariff Description	June	July	August	September	October	November	December
1 - Residential Serv.	17,574,573	22,633,216	25,562,082	21,576,606	18,020,251	20,782,694	27,370,514
7 - Small General Serv.	1,573,432	1,874,740	2,020,780	1,845,706	1,640,767	1,726,863	2,046,403
9 - Large General Serv.	11,477,910	12,566,161	12,899,736	12,664,525	10,991,814	11,014,975	11,539,107
15 - Dusk/Dawn Lighting	106,167	84,765	85,008	86,639	85,461	86,435	82,828
19 - Uniform Rate Cont.	6,480,611	7,424,867	7,033,085	6,898,316	6,726,860	6,409,165	6,720,786
24 - Irrigation & Pump.	13,948,384	20,045,172	17,166,269	13,420,237	6,194,372	1,387,382	122,748
25 - Irrigation Time of Use	430,096	644,322	582,504	489,681	218,100	37,815	1,317
40 - Unmetered Gen. Serv.	77,227	75,794	75,952	76,622	76,087	77,087	76,879
41 - Municipal St. Light.	87,530	164,337	111,850	170,288	161,508	162,653	163,114
42 - Traffic Control Light.	27,711	28,075	28,101	29,151	26,529	27,655	27,477
Total All Rates	51,783,641	65,541,449	65,565,367	57,257,771	44,141,749	41,712,724	48,151,173

Tariff Description	June	July	August	September	October	November	December
26 - Micron	1,710,637	1,784,986	1,779,076	1,697,778	1,722,177	1,679,791	1,710,082
29 - J R Simplot	322,547	466,377	465,336	448,060	466,875	457,122	473,745
30 - DOE	462,888	470,184	429,876	385,286	433,196	487,660	548,981
Total Specials	2,496,072	2,721,547	2,674,287	2,531,124	2,622,248	2,624,573	2,732,808
Total Firm Sales	54,279,713	68,262,996	68,239,654	59,788,895	46,763,997	44,337,297	50,883,981
Unbilled Revenue	10,131,335	2,325,528	(4,473,831)	(7,221,808)	(5,033,737)	2,269,273	5,231,605
Total Firm Retail Sales	64,411,048	70,588,524	63,765,823	52,567,087	41,730,260	46,606,570	56,115,586
Colton	60,247	47,151	50,922	57,037	6,408	61,445	63,279
Raft River Coop	91,338	97,438	95,372	93,054	103,274	121,114	131,972
Weiser	159,254	183,725	172,187	145,532	156,736	177,377	192,926
Total Sales for Resale	310,839	328,314	318,481	295,623	266,418	359,936	388,177
Total Company	64,721,887	70,916,838	64,084,304	52,862,710	41,996,678	46,966,506	56,503,763

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
TOTAL COMPANY
BY MONTH BY RATE
JANUARY - MAY, 2005

Tariff Description	January	February	March	April	May	Total
1 - Residential Serv.	31,168,957	28,540,579	25,363,567	22,118,204	18,246,362	278,957,605
7 - Small General Serv.	2,223,547	2,115,214	1,925,389	1,693,567	1,541,232	22,227,640
9 - Large General Serv.	11,812,587	11,553,995	11,242,329	10,819,831	10,392,814	138,975,784
15 - Dusk/Dawn Lighting	86,808	86,466	86,186	86,678	85,680	1,049,121
19 - Uniform Rate Cont.	6,466,028	6,495,498	6,328,893	6,283,322	6,161,096	79,428,527
24 - Irrigation & Pump.	101,351	95,067	143,637	802,591	2,336,289	75,763,499
25 - Irrigation Time of Use	1,179	834	1,194	14,329	48,720	2,470,091
40 - Unmetered Gen. Serv.	78,452	77,236	77,827	77,225	77,034	923,422
41 - Municipal St. Light.	163,635	164,278	164,773	165,661	166,346	1,845,973
42 - Traffic Control Light.	28,218	28,119	26,401	24,831	24,638	326,906
Total All Rates	52,130,762	49,157,286	45,360,196	42,086,239	39,080,211	601,968,568

Tariff Description	January	February	March	April	May	Total
26 - Micron	1,709,063	1,609,652	1,719,235	1,691,910	1,736,500	20,550,887
29 - J R Simplot	472,770	445,735	479,393	467,855	471,381	5,437,195
30 - DOE	620,726	552,805	521,226	518,084	490,365	5,921,277
Total Specials	2,802,559	2,608,192	2,719,853	2,677,849	2,698,247	31,909,359
Total Firm Sales	54,933,321	51,765,478	48,080,049	44,764,088	41,778,458	633,877,927
Unbilled Revenue	(854,314)	(5,485,638)	(2,069,386)	(1,818,036)	2,006,120	(4,992,889)
Total Firm Retail Sales	54,079,007	46,279,840	46,010,663	42,946,052	43,784,578	628,885,038
Colton	63,279	57,699	61,114	50,998	60,273	639,851
Raft River Coop	136,361	124,699	120,160	109,616	99,714	1,324,111
Weiser	197,600	171,154	159,345	150,526	136,887	2,003,247
Total Sales for Resale	397,240	353,552	340,618	311,140	296,874	3,967,210
Total Company	54,476,247	46,633,392	46,351,281	43,257,192	44,081,452	632,852,248

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Power Cost Adjustment Summary (Revised)														
2	April 2004 thru March 2005		April	May	June	July	August	September	October	November	December	January	February	March	Totals
3															
4	PCA Revenue														
5	Normalized Idaho Jurisdictional Sales		842,500	878,149	1,002,040	1,185,074	1,303,702	1,164,116	925,105	885,609	965,920	1,043,993	968,236	909,048	12,073,492
6	PCA Component Rate		2.460	2.460	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	
7	Revenue		2,072,549.02	2,160,247.65	2,504,097.96	2,961,499.93	3,257,951.30	2,909,125.88	2,311,837.40	2,213,136.89	2,413,634.08	2,608,938.51	2,419,621.76	2,271,710.95	30,104,551.33
8															
9	Load Change Adjustment														
10	Actual Firm Load - Adjusted	Mwh	1,036,225	1,192,903	1,437,674	1,590,212	1,464,897	1,173,332	1,073,870	1,097,209	1,225,417	1,238,145	1,059,141	1,056,166	14,844,991.00
11	Normalized Firm Load	Mwh	991,176	1,033,117	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491	1,207,127	1,032,883	1,040,475	14,015,486.00
12	Load Change	Mwh	45,049	159,788	178,816	98,419	40,264	(5,841)	17,727	17,392	4,926	31,018	26,258	15,691	829,505.00
13	Expense Adjustment (@ 16.84)		(758,825.16)	(2,690,796.24)	(3,011,261.44)	(1,657,375.96)	(678,045.76)	98,362.44	(298,522.68)	(292,881.28)	(82,953.84)	(522,343.12)	(442,184.72)	(264,236.44)	(10,600,864.20)
14															
15	Actual Non-QF PCA														
16	Expense Adjustment	$	(758,825.16)	(2,690,796.24)	(3,011,261.44)	(1,657,375.96)	(678,045.76)	98,362.44	(298,522.68)	(292,881.28)	(82,953.84)	(522,343.12)	(442,184.72)	(264,236.44)	(10,600,864.20)
17	BPA Water Option Agreement	$	0.00	0.00	0.00	(4,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)
18	Cloud Seeding Program	$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,027.34	49,387.76	68,026.90	357,108.16	690,550.16
19	Fuel Expense-Coal 501	$	7,292,889.48	5,286,331.54	7,810,651.81	8,135,422.26	9,520,605.98	8,473,631.48	8,503,811.10	8,706,276.13	7,942,215.30	8,427,310.01	8,274,853.39	8,056,332.95	95,430,131.43
20	Fuel Expense-Gas 547	$	218,597.48	196,635.99	429,860.94	1,002,631.38	904,766.69	152,448.91	363,796.98	179,777.10	89,870.01	185,484.97	70,522.05	(19,247.25)	3,773,145.25
21	Non-Firm Purchases 555.1	$	13,195,701.39	18,098,395.81	21,378,551.44	26,408,680.05	23,685,833.21	14,353,203.16	3,560,224.23	6,836,815.91	15,401,617.33	16,878,876.12	10,791,393.41	10,996,146.10	181,585,438.16
22	Surplus Sales 447	$	(12,584,351.83)	(13,226,443.98)	(10,126,530.64)	(8,720,252.13)	(10,296,192.63)	(15,010,445.01)	(4,461,294.84)	(5,176,260.62)	(10,596,420.32)	(11,380,113.49)	(7,849,552.57)	(11,891,263.82)	(121,319,121.88)
23	Total Non-QF	$	7,362,011.36	7,664,123.12	16,481,272.11	21,189,105.60	23,136,967.49	8,067,200.98	7,668,014.79	10,253,727.24	12,970,355.82	13,638,602.25	10,913,058.46	7,234,839.70	146,559,278.92
24															
25	BASE														
26	Fuel Expense	$	3,341,000.00	2,293,000.00	6,344,900.00	8,714,800.00	8,721,300.00	8,446,500.00	8,727,700.00	8,445,200.00	8,727,000.00	8,460,000.00	7,371,000.00	7,282,200.00	86,874,600.00
27	Danskin	$	0.00	0.00	275,700.00	279,600.00	280,000.00	264,800.00	272,300.00	264,700.00	272,800.00	272,500.00	257,500.00	273,400.00	2,713,300.00
28	Non-Firm Purchases	$	339,000.00	1,356,000.00	2,931,000.00	3,335,100.00	2,842,900.00	480,800.00	35,700.00	610,900.00	884,100.00	397,900.00	88,700.00	77,700.00	13,379,800.00
29	Surplus Sales	$	(3,195,000.00)	(597,000.00)	(4,558,900.00)	(2,385,400.00)	(3,371,000.00)	(5,702,300.00)	(4,982,500.00)	(1,414,700.00)	(3,357,300.00)	(5,811,600.00)	(7,681,800.00)	(8,074,900.00)	(51,132,400.00)
30	Surplus Sales Adder		(826,062.77)	(979,683.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,805,745.88)
31	Net 90% Items	$	(341,062.77)	2,072,316.89	4,992,700.00	9,944,100.00	8,473,200.00	3,489,800.00	4,053,200.00	7,906,100.00	6,526,600.00	3,318,800.00	35,400.00	(441,500.00)	50,029,554.12
32															
33	Change From Base	$	7,703,074.13	5,591,806.23	11,488,572.11	11,225,005.60	14,663,767.49	4,577,400.98	3,614,814.79	2,347,627.24	6,443,755.82	10,319,802.25	10,877,658.46	7,676,439.70	96,529,724.80
34															
35	Sharing Percentage		90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	
36	Idaho Allocation		85.0%	85.0%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	
37															
38	Non-QF Deferral	$	5,892,651.71	4,277,731.77	9,729,671.72	9,506,457.24	12,418,744.69	3,876,600.88	3,061,386.65	1,988,205.51	5,457,216.80	8,739,840.53	9,212,288.95	6,501,176.78	80,662,173.24
39															
40	Actual QF (Includes Net Metering) 555.2	$	2,837,749.54	3,620,158.30	5,634,990.83	5,841,368.40	5,040,384.95	4,277,231.55	2,903,908.76	1,987,547.79	2,074,998.52	2,007,543.28	1,814,514.66	1,589,967.30	39,630,343.88
41	Base QF	$	2,038,265.00	3,024,735.00	5,508,647.00	6,702,897.00	6,422,258.00	5,061,395.00	3,792,830.00	2,204,739.00	2,193,531.00	2,164,012.00	2,073,610.00	2,292,773.00	44,499,892.00
42	Change From Base	$	799,484.54	595,423.30	(873,656.17)	(861,528.60)	(1,381,893.05)	(804,163.45)	(888,921.24)	(217,191.21)	(118,532.48)	(156,468.72)	(259,095.34)	(702,805.70)	(4,889,548.12)
43															
44	Sharing Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
45	Idaho Allocation		85.0%	85.0%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	
46															
47	QF Deferral	$	679,561.86	508,109.81	(822,298.66)	(810,698.41)	(1,300,361.36)	(756,717.81)	(836,474.89)	(204,376.93)	(111,539.06)	(147,237.07)	(243,808.71)	(661,340.16)	(4,709,181.39)
48															
49	Intervenor Funding	$	0.00	0.00	50,365.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,365.23
50	Credit From IDACORP Energy	$	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.63)	(2,000,000.00)
51	Settlement Agreement (IPUC Order 29600)	$	0.00	0.00	0.00	0.00	0.00	(3,216,666.58)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(8,041,666.70)
52															
53	Total Deferral	$	4,333,197.88	2,456,927.26	6,286,973.66	5,567,592.23	7,693,765.36	(3,172,576.15)	(1,057,758.98)	(1,400,141.65)	1,961,010.32	5,012,831.61	5,578,025.14	2,597,292.37	35,857,139.05
54															
55															
56	Principal Balances														
57															
58	Beginning Balance ***	$	0.00	4,333,197.88	6,790,125.14	13,077,098.80	18,644,691.03	26,338,456.39	23,165,880.24	22,108,121.26	20,707,979.61	22,668,989.93	27,681,821.54	33,259,846.68	0.00
59															
60	Amount Deferred	$	4,333,197.88	2,456,927.26	6,286,973.66	5,567,592.23	7,693,765.36	(3,172,576.15)	(1,057,758.98)	(1,400,141.65)	1,961,010.32	5,012,831.61	5,578,025.14	2,597,292.37	35,857,139.05
61															
62	Ending Balance	$	4,333,197.88	6,790,125.14	13,077,098.80	18,644,691.03	26,338,456.39	23,165,880.24	22,108,121.26	20,707,979.61	22,668,989.93	27,681,821.54	33,259,846.68	35,857,139.05	
63															
64	Interest Balances														
65															
66	Accrual thru Prior Month	$	0.00	0.00	3,599.18	9,257.62	20,155.20	35,678.43	53,606.30	72,889.71	91,313.14	108,569.79	127,460.61	150,526.00	
67															
68	Monthly Interest Rate **		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
69															
70	Monthly Interest Inc/(Exp)	$	0.00	3,611.00	5,658.44	10,897.58	15,537.24	21,948.71	19,304.90	18,423.43	17,256.65	18,890.82	23,065.18	27,716.54	182,313.49
71	Prior Month's Interest Adjustments	$	0.00	(11.82)	0.00	0.00	(14.01)	(4,020.84)	(21.49)	0.00	0.00	0.00	(2.79)	24.25	(4,046.70)
72	Total Current Month Interest	$	0.00	3,599.18	5,658.44	10,897.58	15,523.23	17,927.87	19,283.41	18,423.43	17,256.65	18,890.82	23,065.39	27,740.79	178,266.79
73															
74	Interest Accrued to date	$	0.00	3,599.18	9,257.62	20,155.20	35,678.43	53,606.30	72,889.71	91,313.14	108,569.79	127,460.61	150,526.00	178,266.79	
75															
76	Balance In All Accounts	$	4,333,197.88	6,793,724.32	13,086,356.42	18,664,846.23	26,374,134.82	23,219,486.54	22,181,010.97	20,799,292.75	22,777,559.72	27,809,282.15	33,410,372.68	36,035,405.84	36,035,405.84

2-7-26-05

IPCO POWER SUPPLY COSTS FOR 2005 NORMALIZED LOADS OVER 78 WATER YEAR CONDITIONS
WITH NORMALIZING AND KNOWN AND MEASURABLE ADJUSTMENTS
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	728,591.2	835,322.0	857,638.5	861,201.1	849,612.2	838,730.2	718,569.3	679,711.5	570,180.9	530,847.3	490,758.4	723,222.2	8,684,384.8
Bridger													
Energy (MWh)	451,907.7	395,564.4	452,484.1	324,365.0	328,554.7	345,179.2	453,408.2	454,471.8	438,406.7	454,614.2	439,953.6	454,628.3	4,993,537.9
Cost ($ x 1000)	$ 5,657.4	$ 4,952.0	$ 5,664.6	$ 4,060.7	$ 4,113.2	$ 4,321.3	$ 5,676.2	$ 5,689.5	$ 5,488.4	$ 5,691.3	$ 5,507.8	$ 5,691.5	$ 62,513.8
Boardman													
Energy (MWh)	40,958.2	35,269.4	41,279.8	38,508.9	-	28,318.6	40,331.1	42,070.6	40,595.3	42,066.8	40,716.3	42,094.9	432,209.8
Cost ($ x 1000)	$ 517.0	$ 445.2	$ 521.0	$ 486.1	$ -	$ 357.4	$ 509.1	$ 531.0	$ 512.4	$ 531.0	$ 513.9	$ 531.3	$ 5,455.3
Valmy													
Energy (MWh)	161,398.2	133,536.5	164,014.2	119,632.0	109,048.9	138,363.0	166,414.8	168,255.7	161,189.2	170,417.7	160,971.9	170,000.4	1,823,242.6
Cost ($ x 1000)	$ 2,665.4	$ 2,205.3	$ 2,708.6	$ 1,975.7	$ 1,800.9	$ 2,285.0	$ 2,748.3	$ 2,778.7	$ 2,662.0	$ 2,814.4	$ 2,658.4	$ 2,807.5	$ 30,110.2
Danskin													
Energy (MWh)	80.5	11.4	-	-	-	869.8	1,453.0	884.5	610.7	138.1	-	4.4	4,052.4
Cost ($ x 1000)	$ 5.0	$ 0.7	$ -	$ -	$ -	$ 57.4	$ 94.2	$ 52.1	$ 33.8	$ 7.1	$ -	$ 0.3	$ 250.6
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$ 241.8	$ 228.3	$ 241.8	$ 235.1	$ 241.8	$ 235.1	$ 241.8	$ 241.8	$ 235.0	$ 241.8	$ 235.0	$ 241.8	$ 2,861.1
Total Cost	$ 246.8	$ 229.0	$ 241.8	$ 235.1	$ 241.8	$ 292.5	$ 336.0	$ 293.9	$ 268.8	$ 248.9	$ 235.0	$ 242.1	$ 3,111.7
Bennett Mountain													
Energy (MWh)	416.0	274.3	127.8	0.3	61.3	3,040.3	11,389.5	7,827.6	7,497.0	4,233.8	183.6	62.2	35,113.5
Cost ($ x 1000)	$ 22.9	$ 15.2	$ 6.7	$ 0.0	$ 3.7	$ 176.5	$ 640.7	$ 403.8	$ 347.6	$ 201.9	$ 9.3	$ 3.7	$ 1,832.0
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cost	$ 22.9	$ 15.2	$ 6.7	$ 0.0	$ 3.7	$ 176.5	$ 640.7	$ 403.8	$ 347.6	$ 201.9	$ 9.3	$ 3.7	$ 1,832.0
Purchased Power (Excluding CSPP)													
Market Energy (MWh)	13,829.0	2,442.2	516.0	5,510.9	33,046.0	83,888.3	93,666.4	42,576.8	22,295.9	365.2	42,560.5	26,624.6	367,321.8
Contract Energy (MWh)	-	-	-	-	-	32,400.0	33,480.0	33,480.0	-	-	-	-	99,360.0
Total Energy Excl. CSPP (MWh)	13,829.0	2,442.2	516.0	5,510.9	33,046.0	116,288.3	127,146.4	76,056.8	22,295.9	365.2	42,560.5	26,624.6	466,681.8
Market Cost ($ x 1000)	$ 554.2	$ 55.8	$ 24.6	$ 199.3	$ 1,354.0	$ 6,216.3	$ 6,148.2	$ 2,137.5	$ 1,102.7	$ 19.0	$ 2,185.7	$ 1,310.7	$ 21,308.0
Contract Cost ($ x 1000)	$ -	$ -	$ -	$ -	$ -	$ 1,441.8	$ 1,489.9	$ 1,489.9	$ -	$ -	$ -	$ -	$ 4,421.5
Total Cost Excl. CSPP ($ x 1000)	$ 554.2	$ 55.8	$ 24.6	$ 199.3	$ 1,354.0	$ 7,658.1	$ 7,638.1	$ 3,627.3	$ 1,102.7	$ 19.0	$ 2,185.7	$ 1,310.7	25,729.5
Surplus Sales													
Energy (MWh)	185,634.7	361,874.3	489,805.3	355,005.5	206,592.7	188,307.2	65,249.6	55,806.7	148,588.7	207,968.3	107,838.9	199,733.6	2,572,405.5
Revenue Including Transmission Costs ($ x 1000)	$ 5,790.6	$ 9,960.8	$ 15,557.8	$ 10,226.3	$ 6,014.3	$ 4,125.2	$ 2,047.8	$ 1,991.3	$ 4,724.3	$ 8,339.5	$ 3,558.9	$ 7,013.0	$ 79,349.7
Transmission Costs ($ x 1000)	$ 185.6	$ 361.9	$ 489.8	$ 355.0	$ 206.6	$ 188.3	$ 65.2	$ 55.8	$ 148.6	$ 208.0	$ 107.8	$ 199.7	$ 2,572.4
Revenue Excluding Transmission Costs ($ x 1000)	$ 5,604.9	$ 9,598.9	$ 15,068.0	$ 9,871.3	$ 5,807.7	$ 3,936.9	$ 1,982.6	$ 1,935.4	$ 4,575.7	$ 8,131.5	$ 3,451.1	$ 6,813.2	$ 76,777.3
Net Power Supply Costs ($ x 1000)	$ 4,058.7	$ (1,696.4)	$ (5,900.6)	$ (2,914.4)	$ 1,705.9	$ 11,153.9	$ 15,565.6	$ 11,388.9	$ 5,806.2	$ 1,374.9	$ 7,659.0	$ 3,773.5	51,975.2

Net Power Supply Expense 071405

IDAHO POWER COMPANY
ANNUALIZING AND KNOWN MEASURABLE PLANT ADDITIONS
REVENUE CREDIT CALCULATION

Project	Load Growth '05-'06 (kW) *	Load Growth Energy at a 60% Load Factor	Imputed Load Growth Revenues 15.42		Transmission Station - 353:	Transmission Line - 356:	Distribution Station - 362:	Distribution Line - 364 & 365:	
Annualized Plant Adjustments									
Horse Flat	0	0	$0						
Kinport Sync Cond	0	0	$0						
Alameda Met Switch	0	0	$0						
Eckart	1,500	7,884,000	$121,571			$478,154	$1,523,077	$29,538	
Lakefork	6,600	34,689,600	$534,914			$0	$2,800,615	$0	
Star	3,700	19,447,200	$299,876			$3,094,385	$507,692	$371,923	
Ten Mile	5,400	28,382,400	$437,657			$0	$960,462	$512,308	
Hells Canyon Micro	0	0	$0						
Total Annualized Revenue Credit			$1,394,017	F328		$3,572,538	$5,791,846	$913,769	
Known & Measurable Plant Adjustments									
Happy Valley	3,857	20,272,392	$312,600		$1,263,000	$1,251,000		$1,074,000	
Adelaide	0	0	$0						
Nampa	0	0	$0						
Cartwright	0	0	$0						
Starkey	1,632	8,577,792	$132,270				$4,345,000		
Total Known & Measurable Revenue Credit			$444,870	G328	$1,263,000	$1,251,000	$4,345,000	$1,074,000	
Total	22,689	119,253,384	$1,838,887		$1,263,000	$4,823,538	$10,136,846	$1,987,769	$18,211,154
					6.9%	26.5%	55.7%	10.9%	100.0%
		Idaho	$1,661,588		$127,533	$487,061	$1,023,577	$200,717	$1,838,887
		Oregon	$177,300		$115,236	$440,100	$924,887	$181,364	$1,661,588

Total Plant Adjustment Idaho Revenue Requirement $5,209,539

Imputed Revenues as a Percent of Idaho Revenue Requirement Adjustment 31.9%

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions.....	$125,376	$62,143	$55,361	$394,110	$130,573	$146,584	$133,333	$133,333	$133,333	$133,333	$133,333	$133,333	$1,714,145
2	Hydro Services.....	0	0	0	0	0	0	0	0	0	0	0	0	$0
3	Water Management Services.....	23,215	3,333	36,692	0	0	47,579	0	0	66,240	0	0	47,580	$224,638
4	Joint Use (Pole) - Idaho.....	2,086	452	86,244	0	20,305	64,398	20,000	20,000	20,000	20,000	20,000	20,000	$293,486
5	Joint Use (Pole) - Oregon.....	88	0	8,095	12,150	0	0	500	500	500	500	500	500	$23,333
6	Total.....	$150,764	$65,929	$186,392	$406,260	$150,878	$258,562	$153,833	$153,833	$220,073	$153,833	$153,833	$201,413	$2,255,601
														P334
	Other Expenses (Acct 416):													
7	Power Solutions.....	$167,587	$112,617	$91,014	$341,373	$238,614	$155,396	$122,115	$122,115	$122,115	$122,115	$122,115	$122,116	$1,839,293
8	Hydro Services.....	104	0	0	230	0	0	0	0	0	0	0	0	334
9	Water Management Services.....	6,680	14,125	3,134	2,528	2,048	3,991	20,900	9,150	9,150	6,150	10,350	12,350	100,555
10	Joint Use - Idaho.....	14,397	6,310	7,163	9,684	15,783	12,491	17,000	17,000	17,000	17,000	17,000	17,000	167,828
11	Joint Use - Oregon.....	12,216	(143)	339	10	88	0	426	426	426	426	426	426	15,066
12	Total.....	$200,985	$132,907	$101,651	$353,825	$256,533	$171,877	$160,441	$148,691	$148,691	$145,691	$149,891	$151,892	$2,123,075

Schwendiman, Celeste

From: Tatum, Tim
Sent: Monday, July 18, 2005 9:06 AM
To: Schwendiman, Celeste
Subject: FW: Landlord Account Initiation Fee

Hi Celeste,
Maggie asked that I forward this on to you.
Thanks,
Tim

-----Original Message-----
From: Tatum, Tim
Sent: Friday, July 15, 2005 4:19 PM
To: Obenchain, Phil
Cc: Brilz, Maggie
Subject: Landlord Account Initiation Fee

Hi Phil,
As part of the upcoming rate case in Idaho we are proposing to implement a reduced-fee Service Establishment Charge for landlords and property managers that have entered into a Continuous Service Agreement (CSA) with the company. This will be a new charge as we have not required landlords or property managers to pay a Service Establishment Charge for properties listed on a CSA in the past. The proposed fee will be $10 or 50% of the regular Service Establishment Charge each time a service listed on a CSA is placed back into the landlord or property manager's name. This change is expected to result in an increase in the revenue booked to FERC Account 451 by an estimated $330,510 annually. This number is based upon the number of times that the Service Establishment Charge was avoided under a CSA from 07/01/2004 through 06/30/2005. Please make the necessary adjustments to revenue in the JSS to reflect this change. Please let me know if you have any questions.
Thanks,
Tim Tatum

(1336 = 330,510

Tatum 7/18

IDAHO POWER COMPANY
OTHER OPERATING REVENUES
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total	
1	Miscellaneous service revenues (451)	$326,565	$371,926	$473,980	$459,703	$465,992	$536,894	$417,543	$417,543	$417,543	$417,543	$417,543	$417,543	$5,140,318	D352
	Rent from electric property (454):														
2	Substation equipment	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	6,200,770	
3	Station and line rentals	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	2,668,140	
4	Cogeneration and small power production	39,981	40,071	40,078	40,200	41,066	40,458	38,845	38,845	38,845	38,845	38,845	38,845	474,924	
5	Real estate rents	60,668	15,846	34,825	21,371	30,790	36,580	25,887	25,887	25,887	25,887	25,887	25,887	355,403	
6	Dark fiber rents	37,333	37,333	37,333	41,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	451,998	
7	Joint pole attachments	85,821	82,790	82,390	82,790	82,790	82,790	82,790	82,790	82,790	82,790	82,790	516,790	1,430,109	
8	Facilities charges	495,397	494,512	493,955	503,194	500,305	502,303	497,769	497,769	497,769	497,769	497,769	497,769	5,976,278	
9	Overnight park rents	272	0	6,181	26,570	40,950	46,192	47,356	46,515	46,359	31,444	68	6,950	298,857	
10	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total rent from electric property	1,458,549	1,409,627	1,433,837	1,454,534	1,472,311	1,484,732	1,469,056	1,468,215	1,468,059	1,453,144	1,421,768	1,862,650	17,856,478	D348
	Other electric revenue (456):														
12	Transmission for others - firm	266,498	335,082	258,965	366,119	313,212	223,588	391,800	391,800	241,800	241,800	191,800	191,800	3,414,264	
13	Transmission for others - non-firm	895,455	735,230	843,096	941,839	912,966	961,450	958,328	985,500	887,017	886,212	894,793	917,916	10,819,803	D353
14	Photovoltaic	2,084	2,084	2,084	2,084	1,985	1,985	2,114	2,114	2,114	2,114	2,114	2,114	24,990	D354
15	Antelope	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	73,824	D355
16	Conservation recovery - Oregon	25	0	(5)	0	0	0	0	0	0	0	0	0	21	D356
17	Stand-by service	13,860	15,232	10,350	10,134	9,370	9,370	10,545	10,545	10,545	10,545	10,545	10,545	131,586	D357
18	Miscellaneous	23,201	187	(2,216)	127	(145)	10,386	0	0	0	0	0	0	31,540	D358
19	Total other electric revenue	1,207,275	1,093,968	1,118,427	1,326,454	1,243,540	1,212,932	1,368,939	1,396,111	1,147,628	1,146,823	1,105,404	1,128,527	14,496,027	D361
20	Total other operating revenues	$2,992,389	$2,875,521	$3,026,244	$3,240,690	$3,181,842	$3,234,557	$3,255,538	$3,281,869	$3,033,230	$3,017,510	$2,944,715	$3,408,720	$37,492,824	

456 DA/Firm

3,414,264 TOTAL
2,347,206 DA
1,066,058 Firm

see next pg for 2307#

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Mattes 7/29

TOTAL COMPANY 2004	September,2004	October,2004	November,2004	December,2004	12 months end
(10) Miscellaneous Stores Rev	-4372.88	-648.26	-5312.20	-284.10	-28735.85
(10) Application Fees	0.00	0.00	0.00	0.00	915.00
(9) SPPCo Usage Charge 456271	0.00	0.00	0.00	0.00	1011.00
(9) Other Rev BPA (D10)	0.00	0.00	0.00	0.00	4000000.00
(8) SSPCO Unused port of Valmy 45627	0.00	0.00	0.00	0.00	0.00
(10) Reserve for Ferc Settlement 4562 (D11)	0.00	0.00	0.00	0.00	0.00
Wheeling:					
(3) Sempra	1669.19	0.00	0.00	0.00	410176.90
F (2) Imnaha N/W Trans Service	605.72	751.05	883.18	0.00	8992.61
(3) B C Hydro - PowerEX	67472.41	189709.90	240889.28	142784.47	1457304.64
F (1) Bonneville OTEC	19513.00	1447.99	-2481.00	29403.49	508327.16
F (1) BPA USBR *	4369.00	67149.00	106624.00	35205.32	885484.06
(3) PacifiCorp UPL	107696.37	137392.97	109402.52	294274.89	3003488.76
F (2) Pinnacle West/Arizona Public S	24944.51	128095.46	120422.92	179584.31	1346145.72
(3) Transatlanta Energy	0.00	93.37	777.51	0.00	1313.56
F (2) Bonneville power admin.VIGILAN	1250.00	1250.00	1250.00	1250.00	15000.00
(3) Bonneville power admin. NF	0.00	0.00	0.00	0.00	0.00
(3) PP&L Montana LL Bo	7205.48	4268.73	589.33	1667.07	28862.00
(3) Morgan Stanley	81523.53	56323.92	26767.51	25291.79	1111740.59
(3) Conoco	0.00	0.00	0.00	0.00	0.00
(3) Rainvow Energy Marketing Corpo	0.00	0.00	0.00	0.00	0.00
F (1) BPAPF *	8178.00	-9009.00	47076.00	30427.00	533475.00
F (2) Milner low lift	1145.61	366.47	0.00	0.00	11221.11
F (2) Bur of Indian affairs	0.00	0.00	0.00	54142.25	108230.35
(3) ARON	0.00	4950.20	9019.25	6344.52	20313.97
F (1) Raft River Idaho	9748.00	-36590.00	12503.00	28759.00	415462.00
(3) Sierra pacific-surplus	235756.32	386863.51	442033.19	459503.57	4704866.15
(3) PPM Energy	4023.47	9896.96	8871.86	9122.40	92716.73
F (1) City of Seattle (F)	405.00	405.00	405.00	405.00	4860.00
(3) Aquilla	0.00	0.00	0.00	0.00	0.00
(3) Constellation Power Source	0.00	0.00	0.00	0.00	0.00
(3) Cargill-Alliant	27789.65	158496.91	100494.82	157367.26	1480920.31
(3) Puget Sound	323.83	1464.57	0.00	0.00	3739.53
F (2) Pacificorp West	0.00	3052.80	-73.20	0.00	22570.17
(3) Public Service Colorado	0.00	447.87	0.00	0.00	15031.66
(3) Portland General Electric	0.00	0.00	0.00	0.00	18555.03
	0.00	0.00	0.00	0.00	0.00
Sub-total	603619.09	1106827.68	1225455.17	1455532.34	16208798.01
Special Services:					
(10) Facilities charges (rate 72)	0.00	0.00	0.00	0.00	0.00
(5) PV-Rate 60 (facility chg)(111, 112	2168.00	2168.00	2084.00	2084.00	25848.00
(6) Conservation recovery prog	0.00	0.00	0.00	-6.68	-26.56
(7) Standby Chg .251,.252,.253	9370.00	11125.93	3626.92	11638.65	121628.46
(10) Misc 101	0.00	0.00	6525.00	0.00	18414.41
(4) Alt.serv.chg-Rate 46 (.261-Id.Util	0.00	17.94	2247.97	0.00	2267.00
— Trans.Acct.Serv. (704)	0.00	0.00	0.00	0.00	0.00
Total 456	616936.21	1125643.29	1240778.86	1475116.21	20423943.47
TOTAL COMPANY TOTALS	2412884.65	2998211.76	3349614.86	3392489.38	42724577.86

(1) Trans Other - Firm (DA) - $1,927,286.22
~~(2) Trans Other Firm (E10) - $1,932,481.96~~
(3) Trans Other - Non Firm (E10) - $12,349,029.83
(4) Alt. Trans Srv Chg - $76,091.00
(5) PV Service - $25,848.00
(6) Conservation Recovery - <$26.56>
(Oregon Retail)
(7) Standby - $121,628.46
(8) SPPCo $1,011.00
(9) BPA - Other Revenue - $4,000,000.00
(10) Miscellaneous - <$9,406.44>

ADJ
Firm Trans - DA 2,347,608
Firm Trans - E10 1,512,160

BPA - So. Idaho

IDAHO POWER COMPANY
WORKSHEET: NORMALIZING ADJUSTMENT

TEST YEAR 2005
SCHWENDIMAN

	Account	Description	PCA-YR Actual (A)	Test YR (B)	Test YR (C)	Norm. Adj. (D)
1						
2	151	Fuel Inventory	4,277,432			
3			284,402			
4			1,008,274			
5			32,367			
6			2,753,866			
7			90,543			
8			14,267			
9			8,461,151	8,899,824		438,673
10						
11	440-448	Retail	628,885,038	588,437,801	-	(40,447,237)
12	447	Firm Sales for Resale	3,967,210	2,815,678	-	(1,151,532)
13	447	System Opportunity Sales	121,319,122	76,777,300		(44,541,822)
14		Total Sales of Electricity	754,171,370	668,030,779	-	(86,140,591)
15						
16	501	Fuel Expense-Coal		62,513,800		
17				5,455,300		
18				30,110,200		
19		Total	96,430,131	98,079,300		1,649,169
20						
21	547	Fuel Expense-Gas	275	275		
22				3,111,700		
23			3,773,145	1,832,000		1,170,555
24		Total	3,773,420	4,943,975		
25						
26	555.1	Non-Firm Purch.	181,585,438	25,729,500		(155,855,938)
27	555.2	Actual QF (Net Meter)			-	-
28		Capacity Related	2,815,124	2,815,124	10,238,016	15,001,813
29		Energy Related	36,815,220	41,579,017	10,238,016	15,001,813
30		555.2 Total	39,630,344	44,394,141	10,238,016	(140,854,125)
31	555	Total	221,215,782	70,123,641		

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Power production expenses:				
	Steam power generation -				
	Operation -				
1	500	Oper and supv engineering	759,941	584,049	1,343,990
2	501	Fuel	0	0	0
3	502	Steam expenses	4,117,248	2,432,507	6,549,755
4	505	Electric expenses	729,543	748,660	1,478,203
5	506	Misc steam power expenses	3,224,920	3,340,546	6,565,466
6	507	Rents	149,371	257,024	406,395
7		Total operation	8,981,023	7,362,786	16,343,809
	Maintenance -				
8	510	Main supv and engineering	1,195,949	1,820,727	3,016,676
9	511	Main of structures	289,274	212,649	501,923
10	512	Main of boiler plant	10,125,294	6,197,401	16,322,695
11	513	Main of electric plant	4,018,430	2,680,107	6,698,537
12	514	Main of misc steam plant	563,415	547,375	1,110,791
13		Total maintenance	16,192,362	11,458,260	27,650,622
14		Total steam power generation	25,173,385	18,821,045	43,994,431
	Hydraulic power generation -				
	Operation -				
15	535	Oper supv and engineering	2,721,499	2,056,662	4,778,161
16	536	Water for power	2,729,037	1,546,859	4,275,896
17	537	Hydraulic expenses	3,475,842	3,659,670	7,135,511
18	538	Electric expenses	633,471	595,137	1,228,609
19	539	Misc hydro pwr gen exp	981,001	1,396,560	2,377,560
20	540	Rents	179,770	179,965	359,735
21		Total operation	10,720,620	9,434,853	20,155,472
	Maintenance -				
22	541	Main supv and engineering	800,605	473,734	1,274,339
23	542	Main of structures	438,826	462,452	901,279
24	543	Main of res,dams,waterwys	227,975	608,619	836,594
25	544	Main of electric plant	1,124,377	909,681	2,034,059
26	545	Main of misc hydro plant	1,104,053	1,328,271	2,432,324
27		Total maintenance	3,695,837	3,782,757	7,478,594
28		Total hydraulic power generation	14,416,457	13,217,610	27,634,066
	Other power generation -				
	Operation -				
29	546	Oper supv and engineering	158,440	178,973	337,413
30	547	Fuel	275	0	275
31	548	Generation expenses	96,361	110,759	207,120
32	549	Misc other pwr gen exp	229,070	183,321	412,391
33	550	Rents	0	0	0
34		Total operation	484,146	473,053	957,199

Idaho Power Company
Cogeneration and Small Power Production
Rate Case Information

Assumptions:

- Only IPUC approved agreements as of June 1, 2005 included.
- No contract expirations
- Non firm contracts estimated rates
  Immaterial impact due to small size of the current projects
- Estimated Generation based on rolling 5 year average of actual output, or less than 5 years if the project does not have 5 years of history.
  New contracts with no history, used 100% of contract estimated generation

Energy

2005	All projects currently online MWH	Projects estimated to come on line in 2005 MWH	Total MWH	Total Average MW
Jan	35,978	17,906	53,884	72
Feb	33,501	18,944	52,446	78
Mar	37,868	14,973	52,841	71
Apr	54,360	12,912	67,272	93
May	89,330	12,348	101,677	137
Jun	93,596	19,556	113,153	157
Jul	97,970	16,321	114,292	154
Aug	94,092	15,819	109,912	148
Sep	74,287	19,275	93,562	130
Oct	66,012	19,713	85,724	115
Nov	37,706	17,252	54,958	76
Dec	38,082	19,238	57,320	77
	752,783	204,258	957,041	109

Payments

All projects currently online Energy Amount	All projects currently online Capacity Amount	Projects estimated to come on line in 2005	Total
$1,926,829	$234,594	$874,987	$3,036,410
$1,787,594	$234,594	$935,408	$2,957,595
$1,515,013	$234,594	$557,997	$2,307,604
$2,295,489	$234,594	$481,421	$3,011,503
$3,843,783	$234,594	$459,437	$4,537,814
$6,076,483	$234,594	$981,752	$7,292,829
$6,345,496	$234,594	$960,574	$7,540,664
$6,007,017	$234,594	$917,052	$7,158,662
$4,320,780	$234,594	$948,394	$5,503,768
$3,354,674	$234,594	$972,585	$4,561,853
$1,992,650	$234,594	$1,012,349	$3,239,593
$2,113,207	$234,594	$1,136,062	$3,483,863
$41,579,017	$2,815,124	$10,238,016	$54,632,157

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IPCO POWER SUPPLY COSTS FOR 2005 NORMALIZED LOADS OVER 78 WATER YEAR CONDITIONS
WITH NORMALIZING AND KNOWN AND MEASURABLE ADJUSTMENTS
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	728,591.2	835,322.0	857,638.5	861,201.1	849,612.2	838,730.2	718,569.3	679,711.5	570,180.9	530,847.3	490,758.4	723,222.2	8,684,384.8
Bridger													
Energy (MWh)	451,907.7	395,564.4	452,484.1	324,365.0	328,554.7	345,179.2	453,408.2	454,471.8	438,406.7	454,614.2	439,953.6	454,628.3	4,993,537.9
Cost ($ x 1000)	$ 5,657.4	$ 4,952.0	$ 5,664.6	$ 4,060.7	$ 4,113.2	$ 4,321.3	$ 5,676.2	$ 5,689.5	$ 5,488.4	$ 5,691.3	$ 5,507.8	$ 5,691.5	$ 62,513.8
Boardman													
Energy (MWh)	40,958.2	35,269.4	41,279.8	38,508.9	-	28,318.6	40,331.1	42,070.6	40,595.3	42,066.8	40,716.3	42,094.9	432,209.8
Cost ($ x 1000)	$ 517.0	$ 445.2	$ 521.0	$ 486.1	$ -	$ 357.4	$ 509.1	$ 531.0	$ 512.4	$ 531.0	$ 513.9	$ 531.3	$ 5,455.3
Valmy													
Energy (MWh)	161,398.2	133,536.5	164,014.2	119,632.0	109,048.9	138,363.0	166,414.8	168,255.7	161,189.2	170,417.7	160,971.9	170,000.4	1,823,242.6
Cost ($ x 1000)	$ 2,665.4	$ 2,205.3	$ 2,708.6	$ 1,975.7	$ 1,800.9	$ 2,285.0	$ 2,748.3	$ 2,778.7	$ 2,662.0	$ 2,814.4	$ 2,658.4	$ 2,807.5	$ 30,110.2
Danskin													
Energy (MWh)	80.5	11.4	-	-	-	869.8	1,453.0	884.5	610.7	138.1	-	4.4	4,052.4
Cost ($ x 1000)	$ 5.0	$ 0.7	$ -	$ -	$ -	$ 57.4	$ 94.2	$ 52.1	$ 33.8	$ 7.1	$ -	$ 0.3	$ 250.6
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$ 241.8	$ 228.3	$ 241.8	$ 235.1	$ 241.8	$ 235.1	$ 241.8	$ 241.8	$ 235.0	$ 241.8	$ 235.0	$ 241.8	$ 2,861.1
Total Cost	$ 246.8	$ 229.0	$ 241.8	$ 235.1	$ 241.8	$ 292.5	$ 336.0	$ 293.9	$ 268.8	$ 248.9	$ 235.0	$ 242.1	$ 3,111.7
Bennett Mountain													
Energy (MWh)	416.0	274.3	127.8	0.3	61.3	3,040.3	11,389.5	7,827.6	7,497.0	4,233.8	183.6	62.2	35,113.5
Cost ($ x 1000)	$ 22.9	$ 15.2	$ 6.7	$ 0.0	$ 3.7	$ 176.5	$ 640.7	$ 403.8	$ 347.6	$ 201.9	$ 9.3	$ 3.7	$ 1,832.0
Fixed Capacity Charge - Gas Transportation ($ x 1000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cost	$ 22.9	$ 15.2	$ 6.7	$ 0.0	$ 3.7	$ 176.5	$ 640.7	$ 403.8	$ 347.6	$ 201.9	$ 9.3	$ 3.7	$ 1,832.0
Purchased Power (Excluding CSPP)													
Market Energy (MWh)	13,829.0	2,442.2	516.0	5,510.9	33,046.0	83,888.3	93,666.4	42,576.8	22,295.9	365.2	42,560.5	26,624.6	367,321.8
Contract Energy (MWh)	-	-	-	-	-	32,400.0	33,480.0	33,480.0	-	-	-	-	99,360.0
Total Energy Excl. CSPP (MWh)	13,829.0	2,442.2	516.0	5,510.9	33,046.0	116,288.3	127,146.4	76,056.8	22,295.9	365.2	42,560.5	26,624.6	466,681.8
Market Cost ($ x 1000)	$ 554.2	$ 55.8	$ 24.6	$ 199.3	$ 1,354.0	$ 6,216.3	$ 6,148.2	$ 2,137.5	$ 1,102.7	$ 19.0	$ 2,185.7	$ 1,310.7	$ 21,308.0
Contract Cost ($ x 1000)	$ -	$ -	$ -	$ -	$ -	$ 1,441.8	$ 1,489.9	$ 1,489.9	$ -	$ -	$ -	$ -	$ 4,421.5
Total Cost Excl. CSPP ($ x 1000)	$ 554.2	$ 55.8	$ 24.6	$ 199.3	$ 1,354.0	$ 7,658.1	$ 7,638.1	$ 3,627.3	$ 1,102.7	$ 19.0	$ 2,185.7	$ 1,310.7	$ 25,729.5
Surplus Sales													
Energy (MWh)	185,634.7	361,874.3	489,805.3	355,005.5	206,592.7	188,307.2	65,249.6	55,806.7	148,588.7	207,968.3	107,838.9	199,733.6	2,572,405.5
Revenue Including Transmission Costs ($ x 1000)	$ 5,790.6	$ 9,960.8	$ 15,557.8	$ 10,226.3	$ 6,014.3	$ 4,125.2	$ 2,047.8	$ 1,991.3	$ 4,724.3	$ 8,339.5	$ 3,558.9	$ 7,013.0	$ 79,349.7
Transmission Costs ($ x 1000)	$ 185.6	$ 361.9	$ 489.8	$ 355.0	$ 206.6	$ 188.3	$ 65.2	$ 55.8	$ 148.6	$ 208.0	$ 107.8	$ 199.7	$ 2,572.4
Revenue Excluding Transmission Costs ($ x 1000)	$ 5,604.9	$ 9,598.9	$ 15,068.0	$ 9,871.3	$ 5,807.7	$ 3,936.9	$ 1,982.6	$ 1,935.4	$ 4,575.7	$ 8,131.5	$ 3,451.1	$ 6,813.2	$ 76,777.3
Net Power Supply Costs ($ x 1000)	$ 4,058.7	$ (1,696.4)	$ (5,900.6)	$ (2,914.4)	$ 1,705.9	$ 11,153.9	$ 15,565.6	$ 11,388.9	$ 5,806.2	$ 1,374.9	$ 7,659.0	$ 3,773.5	51,975.2

501

547

555.1

4447

Nichols 7/14

Net Power Supply Expense 071405

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Power Cost Adjustment Summary (Revised)														
2	April 2004 thru March 2005		April	May	June	July	August	September	October	November	December	January	February	March	Totals
3															
4	PCA Revenue														
5	Normalized Idaho Jurisdictional Sales		842,500	878,149	1,002,040	1,185,074	1,303,702	1,164,116	925,105	885,609	965,920	1,043,993	968,236	909,048	12,073,492
6	PCA Component Rate		2.460	2.460	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	2.499	
7	Revenue		2,072,549.02	2,160,247.65	2,504,097.98	2,961,499.93	3,257,951.30	2,909,125.88	2,311,837.40	2,213,136.89	2,413,834.08	2,608,938.51	2,419,621.76	2,271,710.95	30,104,551.33
8															
9	Load Change Adjustment														
10	Actual Firm Load - Adjusted	Mwh	1,036,225	1,192,903	1,437,674	1,590,212	1,464,897	1,173,332	1,073,670	1,097,209	1,225,417	1,238,145	1,059,141	1,056,166	14,644,991.00
11	Normalized Firm Load	Mwh	991,176	1,033,117	1,258,858	1,491,793	1,424,633	1,179,173	1,055,943	1,079,817	1,220,491	1,207,127	1,032,883	1,040,475	14,015,486.00
12	Load Change	Mwh	45,049	159,786	178,816	98,419	40,264	(5,841)	17,727	17,392	4,926	31,018	26,258	15,691	629,505.00
13	Expense Adjustment (@ 16.84)		(758,625.16)	(2,690,796.24)	(3,011,261.44)	(1,657,375.96)	(678,045.76)	98,362.44	(296,522.68)	(292,881.28)	(82,953.84)	(522,343.12)	(442,184.72)	(264,236.44)	(10,600,864.20)
14															
15	Actual Non-QF PCA														
16	Expense Adjustment	$	(758,625.16)	(2,690,796.24)	(3,011,261.44)	(1,657,375.96)	(678,045.76)	98,362.44	(296,522.68)	(292,881.28)	(82,953.84)	(522,343.12)	(442,184.72)	(264,236.44)	(10,600,864.20)
17	BPA Water Option Agreement	$	0.00	0.00	0.00	(4,000,000.00)	0.00	0.00	0.00	0.00	216,027.34	49,387.76	68,026.90	357,108.16	690,550.16
18	Cloud Seeding Program	$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)
19	Fuel Expense-Coal 501	$	7,292,689.48	5,286,331.54	7,810,651.81	8,135,422.26	9,520,605.98	8,473,631.48	8,503,811.10	8,706,276.13	7,942,215.30	8,427,310.01	8,274,853.39	8,056,332.95	98,430,131.43
20	Fuel Expense-Gas 547	$	216,597.48	196,835.99	429,860.94	1,002,631.38	904,766.69	152,448.91	363,798.98	179,777.10	89,870.01	185,454.97	70,522.05	(19,247.25)	3,773,145.25
21	Non-Firm Purchases 555.1	$	13,195,701.39	18,098,395.81	21,376,551.44	26,408,680.05	23,685,833.21	14,353,203.16	3,550,224.23	6,836,815.91	15,401,617.33	16,878,876.12	10,791,393.41	10,996,146.10	181,585,438.16
22	Surplus Sales 447	$	(12,584,351.83)	(13,226,443.98)	(10,126,530.64)	(8,720,252.13)	(10,296,192.63)	(15,010,445.01)	(4,461,294.84)	(5,176,260.62)	(10,596,420.32)	(11,380,113.49)	(7,849,552.57)	(11,891,263.82)	(121,319,121.88)
23	Total Non-QF	$	7,362,011.36	7,664,123.12	16,481,272.11	21,169,105.60	23,136,967.49	8,067,200.98	7,668,014.79	10,253,727.24	12,970,355.82	13,638,602.25	10,913,058.46	7,234,839.70	146,559,278.92
24															
25	BASE														
26	Fuel Expense	$	3,341,000.00	2,293,000.00	8,344,900.00	8,714,800.00	8,721,300.00	8,446,500.00	8,727,700.00	8,445,200.00	8,727,000.00	8,460,000.00	7,371,000.00	7,282,200.00	86,874,600.00
27	Danskin	$	0.00	0.00	275,700.00	279,600.00	280,000.00	264,800.00	272,300.00	264,700.00	272,800.00	272,500.00	257,500.00	273,400.00	2,713,300.00
28	Non-Firm Purchases	$	339,000.00	1,356,000.00	2,931,000.00	3,335,100.00	2,842,900.00	480,800.00	35,700.00	610,900.00	884,100.00	397,900.00	88,700.00	77,700.00	13,379,800.00
29	Surplus Sales	$	(3,195,000.00)	(597,000.00)	(4,558,900.00)	(2,385,400.00)	(3,371,000.00)	(5,702,300.00)	(4,982,500.00)	(1,414,700.00)	(3,357,300.00)	(5,811,600.00)	(7,681,600.00)	(8,074,900.00)	(51,132,400.00)
30	Surplus Sales Adder		(626,052.77)	(979,883.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,605,745.88)
31	Net 90% Items	$	(341,052.77)	2,072,316.89	4,992,700.00	9,944,100.00	8,473,200.00	3,489,800.00	4,053,200.00	7,906,100.00	6,526,600.00	3,318,800.00	35,400.00	(441,600.00)	50,029,554.12
32															
33	Change From Base	$	7,703,074.13	5,591,806.23	11,488,572.11	11,225,005.60	14,663,767.49	4,577,400.98	3,614,814.79	2,347,627.24	6,443,755.82	10,319,802.25	10,877,658.46	7,676,439.70	96,529,724.80
34															
35	Sharing Percentage		90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	
36	Idaho Allocation		85.0%	85.0%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	
37															
38	Non-QF Deferral	$	5,892,851.71	4,277,731.77	9,729,671.72	9,506,457.24	12,418,744.69	3,876,600.89	3,061,386.65	1,988,205.51	5,457,216.80	8,739,840.53	9,212,288.95	6,501,176.78	80,682,173.24
39															
40	Actual QF (Includes Net Metering) 555.2	$	2,837,749.54	3,620,158.30	5,634,990.83	5,841,368.40	5,040,364.95	4,277,231.55	2,903,908.76	1,987,547.79	2,074,998.52	2,007,543.28	1,814,514.66	1,589,967.30	39,630,343.88
41	Base QF	$	2,038,265.00	3,024,735.00	5,508,847.00	6,702,897.00	6,422,258.00	5,081,395.00	3,792,830.00	2,204,739.00	2,193,531.00	2,164,012.00	2,073,610.00	2,292,773.00	44,499,892.00
42	Change From Base	$	799,484.54	595,423.30	(873,856.17)	(861,528.60)	(1,381,893.05)	(804,163.45)	(888,921.24)	(217,191.21)	(118,532.48)	(156,468.72)	(259,095.34)	(702,805.70)	(4,869,548.12)
43															
44	Sharing Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
45	Idaho Allocation		85.0%	85.0%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	94.1%	
46															
47	QF Deferral	$	679,561.86	506,109.81	(822,298.66)	(810,598.41)	(1,300,361.36)	(756,717.91)	(836,474.89)	(204,376.93)	(111,539.06)	(147,237.07)	(243,808.71)	(661,340.16)	(4,709,181.39)
48															
49	Intervenor Funding	$	0.00	0.00	50,365.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,365.23
50	Credit From IDACORP Energy	$	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.67)	(166,666.63)	(2,000,000.00)
51	Settlement Agreement (IPUC Order 29600)	$	0.00	0.00	0.00	0.00	0.00	(3,216,666.58)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(804,166.67)	(8,041,666.70)
52															
53	Total Deferral	$	4,333,197.88	2,456,927.26	6,286,973.66	5,567,592.23	7,693,765.36	(3,172,576.15)	(1,057,758.98)	(1,400,141.65)	1,961,010.32	5,012,831.61	5,578,025.14	2,597,292.37	35,857,139.05
54															
55															
56	Principal Balances														
57															
58	Beginning Balance ***	$	0.00	4,333,197.88	6,790,125.14	13,077,098.80	18,644,691.03	26,338,456.39	23,165,880.24	22,108,121.26	20,707,979.61	22,668,989.93	27,681,821.54	33,259,846.68	0.00
59															
60	Amount Deferred	$	4,333,197.88	2,456,927.26	6,286,973.66	5,567,592.23	7,693,765.36	(3,172,576.15)	(1,057,758.98)	(1,400,141.65)	1,961,010.32	5,012,831.61	5,578,025.14	2,597,292.37	35,857,139.05
61															
62	Ending Balance	$	4,333,197.88	6,790,125.14	13,077,098.80	18,644,691.03	26,338,456.39	23,165,880.24	22,108,121.26	20,707,979.61	22,668,989.93	27,681,821.54	33,259,846.68	35,857,139.05	
63															
64	Interest Balances														
65															
66	Accrual thru Prior Month	$	0.00	0.00	3,599.18	9,257.62	20,155.20	35,678.43	53,606.30	72,889.71	91,313.14	108,569.79	127,460.61	150,526.00	
67															
68	Monthly Interest Rate **		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
69															
70	Monthly Interest Inc/(Exp)	$	0.00	3,611.00	5,658.44	10,897.58	15,537.24	21,948.71	19,304.90	18,423.43	17,256.65	18,890.82	23,066.18	27,716.54	182,313.49
71	Prior Month's Interest Adjustments	$	0.00	(11.82)	0.00	0.00	(14.01)	(4,020.84)	(21.49)	0.00	0.00	0.00	(2.79)	24.25	(4,046.70)
72	Total Current Month Interest	$	0.00	3,599.18	5,658.44	10,897.58	15,523.23	17,927.87	19,283.41	18,423.43	17,256.65	18,890.82	23,065.39	27,740.79	178,266.79
73															
74	Interest Accrued to date	$	0.00	3,599.18	9,257.62	20,155.20	35,678.43	53,606.30	72,889.71	91,313.14	108,569.79	127,460.61	150,526.00	178,266.79	
75															
76	Balance In All Accounts	$	4,333,197.88	6,793,724.32	13,086,356.42	18,664,846.23	26,374,134.82	23,219,486.54	22,181,010.97	20,799,292.75	22,777,559.72	27,809,282.15	33,410,372.68	36,035,405.84	36,035,405.84

60

USED IN O&M (TABLES) LABOR VALUES ~~FOR~~ ACCTs: 502, 505, 512, 513

IDAHO POWER COMPANY
Wages and Salaries
(Including Incentive)
For The Twelve Months Ended December 31, 2004
ACTUAL

include steam plant for alloc. (O&M) only

DIRECT IPC

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
		Power production expenses:					
		Steam power generation -					
		Operation -					
1	500	Oper and supv engineering	0	420,526	182,902	155,992	759,420
2	501	Fuel	2,058,281	166,317	323,070	0	2,547,668
3	502	Steam expenses	766,285	0	1,452,392	0	2,218,677 D?
4	505	Electric expenses	0	0	949,270	0	949,270 D?
5	506	Misc steam power expenses	2,429,628	43,860	377,948	15,841	2,867,277
6	507	Rents	0	0	0	0	0
7		Total operation	5,254,195	630,703	3,285,581	171,833	9,342,312
		Maintenance -					
8	510	Main supv and engineering	0	1,498,931	167,161	0	1,666,092
9	511	Main of structures	0	0	56,863	0	56,863
10	512	Main of boiler plant	3,887,157	0	1,709,361	0	5,596,518 D
11	513	Main of electric plant	1,748,472	0	341,718	0	2,090,190 D
12	514	Main of misc steam plant	1,254,288	9,613	146,938	0	1,410,838
13		Total maintenance	6,889,917	1,508,544	2,422,040	0	10,820,502
14		Total steam power generation	12,144,112	2,139,247	5,707,621	171,833	20,162,814
		Hydraulic power generation -					
		Operation -					
	535	Oper supv and engineering	0	0	0	3,119,090	3,119,090
	536	Water for power	0	0	0	315,631	315,631
	537	Hydraulic expenses	0	0	0	2,604,362	2,604,362
18	538	Electric expenses	0	0	0	907,128	907,128
19	539	Misc hydro pwr gen exp	0	0	0	1,089,774	1,089,774
20	540	Rents	0	0	0	0	0
21		Total operation	0	0	0	8,035,987	8,035,987
		Maintenance -					
22	541	Main supv and engineering	0	0	0	1,022,741	1,022,741
23	542	Main of structures	0	0	0	651,061	651,061
24	543	Main of res,dams,waterwys	0	0	0	675,552	675,552
25	544	Main of electric plant	0	0	0	1,597,658	1,597,658
26	545	Main of misc hydro plant	0	0	0	1,693,131	1,693,131
27		Total maintenance	0	0	0	5,640,143	5,640,143
28		Total hydraulic power generation	0	0	0	13,676,130	13,676,130
		Other power generation -					
		Operation -					
29	546	Oper supv and engineering	0	0	0	307,386	307,386
30	547	Fuel	0	0	0	0	0
31	548	Generation expenses	0	0	0	96,041	96,041
32	549	Misc other pwr gen exp	0	0	0	162,590	162,590
33		Total operation	0	0	0	566,018	566,018

From 2004 Report

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Power production expenses:				
	Steam power generation -				
	Operation -				
1	500	Oper and supv engineering	759,941	584,049	1,343,990
2	501	Fuel	0	0	0
3	502	Steam expenses	4,117,248	2,432,507	6,549,755
4	505	Electric expenses	729,543	748,660	1,478,203
5	506	Misc steam power expenses	3,224,920	3,340,546	6,565,466
6	507	Rents	149,371	257,024	406,395
7		Total operation	8,981,023	7,362,786	16,343,809
	Maintenance -				
8	510	Main supv and engineering	1,195,949	1,820,727	3,016,676
9	511	Main of structures	289,274	212,649	501,923
10	512	Main of boiler plant	10,125,294	6,197,401	16,322,695
11	513	Main of electric plant	4,018,430	2,680,107	6,698,537
12	514	Main of misc steam plant	563,415	547,375	1,110,791
13		Total maintenance	16,192,362	11,458,260	27,650,622
14		Total steam power generation	25,173,385	18,821,045	43,994,431
	Hydraulic power generation -				
	Operation -				
15	535	Oper supv and engineering	2,721,499	2,056,662	4,778,161
16	536	Water for power	2,729,037	1,546,859	4,275,896
17	537	Hydraulic expenses	3,475,842	3,659,670	7,135,511
18	538	Electric expenses	633,471	595,137	1,228,609
19	539	Misc hydro pwr gen exp	981,001	1,396,560	2,377,560
20	540	Rents	179,770	179,965	359,735
21		Total operation	10,720,620	9,434,853	20,155,472
	Maintenance -				
22	541	Main supv and engineering	800,605	473,734	1,274,339
23	542	Main of structures	438,826	462,452	901,279
24	543	Main of res,dams,waterwys	227,975	608,619	836,594
25	544	Main of electric plant	1,124,377	909,681	2,034,059
26	545	Main of misc hydro plant	1,104,053	1,328,271	2,432,324
27		Total maintenance	3,695,837	3,782,757	7,478,594
28		Total hydraulic power generation	14,416,457	13,217,610	27,634,066
	Other power generation -				
	Operation -				
29	546	Oper supv and engineering	158,440	178,973	337,413
30	547	Fuel	275	0	275
31	548	Generation expenses	96,361	110,759	207,120
32	549	Misc other pwr gen exp	229,070	183,321	412,391
33	550	Rents	0	0	0
34		Total operation	484,146	473,053	957,199

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Other power generation - (continued)				
	Maintenance -				
1	551	Main supv and engineering	0	0	0
2	552	Main of structures	122,831	61,443	184,274
3	553	Main of gen and elec plt	11,179	54,318	65,498
4	554	Main misc oth pwr gen plt	200,704	149,713	350,416
5	Total maintenance		334,714	265,474	600,188
6	Total other power generation		818,860	738,528	1,557,387
	Other power supply expenses -				
7	555	Purchased power	0	0	0
8	556	System cont and load disp	37,429	58,534	95,963
9	557	Other expenses	926,268	896,862	1,823,130
10	Total other power supply expenses		963,697	955,396	1,919,093
11	Total power production expenses		41,372,399	33,732,578	75,104,977

L. Bates 8/9

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	627,538	1,662,290	2,289,829
2	561	Load dispatching	1,272,987	1,480,647	2,753,634
3	562	Station expenses	824,145	935,202	1,759,347
4	563	Overhead line expenses	260,988	325,738	586,726
5	564	Underground line expenses	0	0	0
6	565	Trans of elec by others	1,997,871	5,690,766	7,688,637
7	566	Misc trans expenses	372,881	(7,747)	365,134
8	567	Rents	886,308	1,103,274	1,989,582
9	Total operation		6,242,719	11,190,170	17,432,890
	Maintenance -				
10	568	Main supv and engineering	335,702	251,185	586,886
11	569	Main of structures	0	0	0
12	570	Main of station equip	1,463,682	1,541,564	3,005,245
13	571	Main of overhead lines	790,335	1,540,618	2,330,954
14	573	Main of misc trans plant	11,051	2,744	13,795
15	Total maintenance		2,600,769	3,336,111	5,936,880
16	Total transmission expenses		8,843,489	14,526,281	23,369,770
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,741,259	2,009,827	3,751,087
18	581	Load dispatching	1,189,288	1,342,842	2,532,130
19	582	Station expenses	470,616	497,016	967,632
20	583	Overhead line expenses	1,275,384	1,632,694	2,908,078
21	584	Underground line expenses	785,907	977,448	1,763,355
22	585	St light and sgnl sys exp	63,270	51,974	115,245
23	586	Meter expenses	1,933,689	2,223,235	4,156,923
24	587	Customer install expenses	338,853	275,878	614,731
25	588	Misc distribution exp	2,787,211	2,513,540	5,300,751
26	589	Rents	9,639	122,488	132,127
27	Total operation		10,595,117	11,646,941	22,242,058
	Maintenance -				
28	590	Main supv and engineering	29,440	43,794	73,234
29	591	Main of structures	0	0	0
30	592	Main of station equip	1,306,754	1,576,683	2,883,437
31	593	Main of overhead lines	5,849,931	6,444,401	12,294,332
32	594	Main of underground lines	530,173	709,972	1,240,145
33	595	Main of line transformers	87,630	63,295	150,925
34	596	Main of st lght-sgnl sys	202,593	238,825	441,418
35	597	Main of meters	386,377	449,129	835,507
36	598	Main of misc dist plant	140,325	92,558	232,883
37	Total maintenance		8,533,224	9,618,657	18,151,881
38	Total distribution expenses		19,128,340	21,265,599	40,393,939

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Customer accounts expenses:				
	Operation -				
1	901	Supervision	222,677	222,539	445,215
2	902	Meter reading expenses	2,232,499	2,516,959	4,749,458
3	903	Cust recrds - collect exp	5,084,052	5,112,303	10,196,354
4	904	Uncollectible accounts	781,800	1,923,703	2,705,503
5	905	Misc customer accts exp	27,498	(5,730)	21,767
6		Total customer accounts expenses	8,348,525	9,769,774	18,118,299 D514
	Customer service and informational expenses:				
	Operation -				
7	907	Supervision	142,477	171,954	314,431
8	908	Customer assistance exp	4,192,041	4,106,229	8,298,270
9	909	Info and instruct adv exp	0	0	0
10	910	Misc cust svc and inf exp	368,687	437,932	806,619
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	4,703,205	4,716,115	9,419,320 D571
	Administrative and general expenses:				
	Operation -				
13	920	Admin and gen salaries	19,559,608	19,430,425	38,990,033
14	921	Office supplies and exp	6,575,285	7,981,255	14,556,540
15	922	Admin exp transf - cr	(13,305,939)	(13,311,652)	(26,617,592)
16	923	Outside services employed	3,812,430	3,972,378	7,784,808
17	924	Property insurance	1,421,187	1,524,512	2,945,699 D
18	925	Injuries and damages	2,408,408	2,954,841	5,363,249
19	926	Emp pensions and benefits	12,370,010	14,002,426	26,372,437 D53
20	927	Franchise requirements	550	1,603	2,153 D53
21	928	Reg commission expenses	1,980,645	2,154,403	4,135,048 D
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	63,644	72,876	136,520 D55
24	930.2	Misc general expenses	1,243,664	998,063	2,241,727 D55
25	931	Rents	1,160	8,967	10,127 D55
26		Total operation	36,130,652	39,790,097	75,920,749 D55
	Maintenance -				
27	935	Main of general plant	1,603,477	1,315,718	2,919,194 D55
28		Total maintenance	1,603,477	1,315,718	2,919,194
29		Total administrative and general expenses	37,734,129	41,105,814	78,839,943
30		Total electric operation and maintenance expenses	120,130,086	125,116,161	245,246,247

a Writes 8/9

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	TOTAL
		Power production expenses:													
		Steam power generation -													
		Operation -													
1	500	Oper and supv engineering	127,296	99,124	56,410	75,944	222,583	178,584	119,422	84,485	94,276	96,582	89,595	99,689	1,343,990
2	501	Fuel													0
3	502	Steam expenses	674,846	482,063	492,535	529,787	1,278,641	659,376	497,024	352,097	392,750	402,324	373,287	415,025	6,549,755
4	505	Electric expenses	116,339	106,720	147,122	127,244	107,856	124,263	152,970	108,366	120,878	123,824	114,888	127,733	1,478,203
5	506	Misc steam power expenses	547,682	465,392	624,650	494,404	591,232	501,561	682,559	483,533	539,361	552,508	512,633	569,951	6,565,466
6	507	Rents	40,681	44,772	32,350	31,980	29,833	(30,245)	52,517	37,203	41,499	42,510	39,442	43,852	406,395
7		Total operation	1,506,844	1,198,070	1,353,067	1,259,358	2,230,145	1,433,539	1,504,492	1,065,685	1,188,764	1,217,749	1,129,845	1,256,251	16,343,809
		Maintenance -													
8	510	Main supv and engineering	71,116	116,615	120,903	124,540	243,478	519,298	372,021	263,544	293,973	301,139	279,405	310,646	3,016,676
9	511	Main of structures	86,439	12,861	119,138	5,069	19,631	46,136	43,450	30,780	34,334	35,171	32,633	36,281	501,923
10	512	Main of boiler plant	1,693,771	838,510	916,238	1,184,310	4,035,411	1,457,053	1,266,288	897,054	1,000,626	1,025,017	951,039	1,057,377	16,322,695
11	513	Main of electric plant	731,340	218,001	291,915	382,527	1,233,635	1,161,013	547,615	387,937	432,727	443,275	411,283	457,270	6,698,537
12	514	Main of misc steam plant	(240,093)	291,954	(68,495)	605,868	56,371	(82,189)	111,843	79,231	88,379	90,533	83,999	93,391	1,110,791
13		Total maintenance	2,342,573	1,477,941	1,379,700	2,302,314	5,588,525	3,101,310	2,341,217	1,658,546	1,850,039	1,895,135	1,758,359	1,954,965	27,650,622
14		Total steam power generation	3,849,417	2,676,011	2,732,767	3,561,672	7,818,670	4,534,849	3,845,709	2,724,231	3,038,802	3,112,883	2,888,204	3,211,216	43,994,431
		Hydraulic power generation -													
		Operation -													
15	535	Oper supv and engineering	428,317	388,397	584,556	382,871	470,636	466,721	448,757	279,686	324,054	334,580	305,178	364,408	4,778,161
16	536	Water for power	222,020	781,415	522,572	239,118	447,850	516,062	315,195	224,451	249,986	255,996	237,685	263,546	4,275,896
17	537	Hydraulic expenses	336,071	583,523	516,336	442,766	463,169	1,133,978	748,659	529,161	590,611	605,084	561,259	624,896	7,135,511
18	538	Electric expenses	105,997	100,643	109,959	120,333	94,855	101,684	121,718	86,071	96,029	98,373	91,264	101,683	1,228,609
19	539	Misc hydro pwr gen exp	181,515	168,990	141,080	133,347	180,837	175,232	286,281	201,565	225,022	230,543	213,816	239,333	2,377,560
20	540	Rents	31,792	29,596	29,596	29,596	29,596	29,596	36,772	26,049	29,057	29,765	27,617	30,705	359,735
21		Total operation	1,305,712	2,052,565	1,904,099	1,348,030	1,686,942	2,423,272	1,957,381	1,346,983	1,514,758	1,554,341	1,436,819	1,624,570	20,155,472
		Maintenance -													
22	541	Main supv and engineering	128,482	106,365	158,703	124,340	138,663	144,052	113,148	58,254	71,489	74,638	66,405	89,800	1,274,339
23	542	Main of structures	103,259	92,982	65,190	60,102	52,337	64,955	94,652	66,837	74,605	76,434	70,895	79,029	901,279
24	543	Main of res,dams,waterwys	29,983	15,245	20,859	30,126	38,580	93,183	124,290	88,137	98,274	100,661	93,413	103,843	836,594
25	544	Main of electric plant	192,987	249,075	205,383	200,382	149,641	126,908	186,140	131,505	146,739	150,325	139,452	155,521	2,034,059
26	545	Main of misc hydro plant	150,467	180,559	190,582	192,640	197,293	192,511	272,546	191,540	214,070	219,376	203,361	227,378	2,432,324
27		Total maintenance	605,178	644,227	640,718	607,590	576,514	621,609	790,777	536,274	605,176	621,435	573,525	655,570	7,478,594
28		Total hydraulic power generation	1,910,890	2,696,792	2,544,817	1,955,620	2,263,456	3,044,881	2,748,158	1,883,257	2,119,934	2,175,776	2,010,345	2,280,141	27,634,066
		Other power generation -													
		Operation -													
29	546	Oper supv and engineering	26,967	31,438	22,363	21,941	25,654	30,077	36,279	26,090	28,898	29,556	27,509	30,641	337,413
30	547	Fuel	0	0	197	0	77	0	0	0	0	0	0	0	275
31	548	Generation expenses	4,488	25,448	14,154	25,211	16,526	10,534	22,631	16,032	17,883	18,319	16,997	18,897	207,120
32	549	Misc other pwr gen exp	30,304	32,474	39,333	25,274	31,415	70,271	37,533	26,487	29,574	30,302	28,102	31,323	412,391
33	550	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total operation	61,760	89,360	76,047	72,426	73,672	110,881	96,443	68,609	76,355	78,177	72,608	80,861	957,199

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	TOTAL
		Other power generation - (continued)													
		Maintenance -													
1	551	Main supv and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
2	552	Main of structures	18,767	23,935	24,243	23,278	18,630	13,977	12,554	8,894	9,921	10,162	9,429	10,483	184,274
3	553	Main of gen and elec plt	888	3,327	258	1,306	3,208	2,193	11,066	7,884	8,738	8,938	8,316	9,378	65,498
4	554	Main misc oth pwr gen plt	(20,675)	12,604	78,266	32,745	57,177	40,586	30,587	21,673	24,169	24,757	22,973	25,555	350,416
5		Total maintenance	(1,020)	39,867	102,767	57,329	79,015	56,756	54,207	38,450	42,827	43,857	40,717	45,416	600,188
6		Total other power generation	60,740	129,226	178,814	129,755	152,687	167,637	150,650	107,059	119,183	122,033	113,325	126,277	1,557,387
		Other power supply expenses -													
7	555	Purchased power													0
8	556	System cont and load disp	7,093	1,707	8,610	6,395	6,843	6,782	11,711	8,634	9,205	9,330	8,831	10,823	95,963
9	557	Other expenses	156,209	159,988	136,688	151,529	153,440	168,413	183,252	129,818	144,806	148,336	137,630	153,019	1,823,130
10		Total other power supply expenses	163,302	161,695	145,298	157,924	160,284	175,194	194,963	138,452	154,012	157,666	146,462	163,842	1,919,093
11		Total power production expenses	5,984,349	5,663,724	5,601,695	5,804,971	10,395,097	7,922,562	6,939,480	4,852,999	5,431,931	5,568,358	5,158,335	5,781,476	75,104,977

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	TOTAL
		Transmission expenses:													
		Operation -													
1	560	Oper supv and engineering	362,929	(143,339)	99,545	100,215	113,404	94,785	197,257	471,819	232,149	230,245	229,191	301,629	2,289,829
2	561	Load dispatching	226,777	242,278	172,268	200,176	198,863	232,625	285,919	225,117	221,601	220,091	216,287	311,633	2,753,634
3	562	Station expenses	140,489	142,284	120,672	133,574	146,559	140,568	180,054	142,538	139,329	138,117	136,200	198,965	1,759,347
4	563	Overhead line expenses	44,917	26,763	32,337	52,213	43,462	61,295	62,010	50,097	48,307	47,713	47,374	70,237	586,726
5	564	Underground line expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	565	Trans of elec by others	202,549	145,918	119,728	148,509	364,979	1,016,188	2,126,624	1,809,750	479,748	565,672	333,212	375,761	7,688,637
7	566	Misc trans expenses	47,589	28,059	82,077	53,853	68,560	92,743	12,313	(9,871)	(6,763)	(6,039)	(7,507)	10,120	365,134
8	567	Rents	220,711	124,557	122,889	172,738	122,728	122,683	161,866	199,976	184,828	180,766	183,975	191,863	1,989,582
9		Total operation	1,245,961	566,520	749,516	861,279	1,058,555	1,760,888	3,026,043	2,889,426	1,299,199	1,376,563	1,138,731	1,460,207	17,432,890
		Maintenance -													
10	568	Main supv and engineering	89,604	13,978	61,983	48,279	62,527	59,331	48,053	38,481	37,301	36,893	36,534	53,922	586,886
11	569	Main of structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	570	Main of station equip	257,153	201,284	219,481	282,988	228,028	274,748	300,805	232,468	225,507	223,040	220,712	339,032	3,005,245
13	571	Main of overhead lines	133,657	136,748	100,444	143,822	107,052	168,612	292,512	237,425	229,021	226,232	224,598	330,829	2,330,954
14	573	Main of misc trans plant	104	832	1,544	4,328	1,540	2,703	416	489	454	444	451	490	13,795
15		Total maintenance	480,518	352,841	383,452	479,417	399,147	505,395	641,785	508,864	492,282	486,610	482,296	724,273	5,936,880
16		Total transmission expenses	1,726,479	919,362	1,132,969	1,340,695	1,457,702	2,266,282	3,667,829	3,398,290	1,791,481	1,863,173	1,621,027	2,184,481	23,369,770
		Distribution expenses:													
		Operation -													
17	580	Oper supv and engineering	287,403	253,877	251,887	296,556	295,364	356,173	385,335	307,389	296,863	293,314	290,975	435,952	3,751,087
18	581	Load dispatching	201,064	206,940	179,565	197,677	199,984	204,058	256,205	206,165	198,892	196,466	195,020	290,093	2,532,130
19	582	Station expenses	58,371	76,485	123,483	63,565	89,328	59,383	95,733	75,736	73,278	72,436	71,787	108,047	967,632
20	583	Overhead line expenses	224,474	181,009	150,890	232,270	223,998	262,744	311,527	250,653	241,855	238,917	237,136	352,606	2,908,078
21	584	Underground line expenses	121,396	81,488	125,397	104,432	141,841	211,352	186,460	150,086	144,787	143,021	141,970	211,125	1,763,355
22	585	St light and sgnl sys exp	25,761	22,281	7,071	2,838	2,003	3,317	9,916	7,980	7,698	7,604	7,548	11,228	115,245
23	586	Meter expenses	285,680	303,987	312,636	333,592	350,047	347,747	424,416	341,182	329,185	325,179	322,762	480,511	4,156,923
24	587	Customer install expenses	47,533	51,807	62,967	64,805	56,487	55,254	52,786	42,261	40,795	40,303	39,992	59,741	614,731
25	588	Misc distribution exp	498,509	359,784	521,499	476,888	459,059	471,472	491,986	378,091	366,669	362,617	358,860	555,317	5,300,751
26	589	Rents	960	1,884	125	4,530	2,015	125	18,225	22,042	20,408	19,968	20,301	21,544	132,127
27		Total operation	1,751,150	1,539,542	1,735,520	1,777,153	1,820,126	1,971,626	2,232,588	1,781,585	1,720,430	1,699,824	1,686,351	2,526,163	22,242,058
		Maintenance -													
28	590	Main supv and engineering	7,337	5,922	2,676	3,565	7,531	2,409	8,362	6,720	6,484	6,405	6,357	9,467	73,234
29	591	Main of structures	0	0	0	0	0	0	0	0	0	0	0	0	0
30	592	Main of station equip	218,169	165,055	175,652	247,220	240,926	259,732	301,118	241,879	233,424	230,596	228,857	340,808	2,883,437
31	593	Main of overhead lines	825,299	881,987	1,018,855	1,039,492	1,109,970	974,327	1,243,494	980,631	948,366	937,320	929,111	1,405,479	12,294,332
32	594	Main of underground lines	114,349	96,621	103,240	89,928	85,474	40,561	135,426	109,021	105,176	103,893	103,128	153,327	1,240,145
33	595	Main of line transformers	14,568	13,489	14,643	13,939	13,699	17,291	12,077	9,717	9,374	9,260	9,192	13,675	150,925
34	596	Main of st lght-sgnl sys	38,838	70,047	39,867	31,846	16,279	5,716	45,574	36,662	35,377	34,947	34,686	51,580	441,418
35	597	Main of meters	69,261	65,717	72,073	77,550	62,081	39,696	85,785	68,896	66,481	65,673	65,181	97,115	835,507
36	598	Main of misc dist plant	27,598	33,120	42,020	18,189	12,414	6,984	17,579	14,261	13,745	13,574	13,482	19,918	232,883
37		Total maintenance	1,315,420	1,331,958	1,469,026	1,521,730	1,548,374	1,346,716	1,849,414	1,467,787	1,418,426	1,401,669	1,389,993	2,091,368	18,151,881
38		Total distribution expenses	3,066,570	2,871,501	3,204,545	3,298,883	3,368,500	3,318,342	4,082,003	3,249,372	3,138,856	3,101,493	3,076,344	4,617,531	40,393,939

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	TOTAL
		Customer accounts expenses:													
		Operation -													
1	901	Supervision	27,356	37,778	36,505	48,718	36,344	35,975	42,798	33,953	32,811	32,424	32,153	48,399	445,215
2	902	Meter reading expenses	392,922	410,731	357,868	335,540	356,314	379,123	478,423	387,556	373,585	368,962	366,412	542,021	4,749,458
3	903	Cust recrds - collect exp	739,012	788,354	826,428	825,659	1,093,526	811,073	992,011	774,434	749,879	741,350	734,339	1,120,289	10,196,354
4	904	Uncollectible accounts	(274,256)	33,513	24,081	143,899	239,530	615,033	367,014	295,355	284,932	281,456	279,385	415,561	2,705,503
5	905	Misc customer accts exp	47	39	(6,428)	33,777	25	37	(1,093)	(880)	(849)	(838)	(832)	(1,238)	21,767
6		Total customer accounts expenses	885,081	1,270,416	1,238,454	1,387,594	1,725,739	1,841,241	1,879,153	1,490,418	1,440,358	1,423,354	1,411,458	2,125,033	18,118,299
		Customer service and informational expenses:													
		Operation -													
7	907	Supervision	21,914	25,513	26,326	23,454	24,345	20,925	32,809	26,399	25,468	25,158	24,972	37,148	314,431
8	908	Customer assistance exp	606,117	749,915	705,047	631,527	796,468	702,966	792,414	624,781	604,233	597,197	591,961	895,642	8,298,270
9	909	Info and instruct adv exp	0	0	0	0	0	0	0	0	0	0	0	0	0
10	910	Misc cust svc and inf exp	48,234	46,514	84,269	49,213	52,200	88,255	83,739	67,120	64,782	63,999	63,511	94,782	806,619
11	912	Demo and selling exp	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total customer service and informational expenses	676,266	821,942	815,643	704,195	873,012	812,147	908,961	718,300	694,484	686,354	680,444	1,027,572	9,419,320
		Administrative and general expenses:													
		Operation -													
13	920	Admin and gen salaries	2,667,378	2,925,023	3,960,516	3,204,532	3,212,922	3,589,237	2,076,162	4,002,666	3,639,262	3,548,447	3,662,242	2,501,646	38,990,033
14	921	Office supplies and exp	1,340,746	660,512	1,238,956	967,534	670,232	1,697,304	839,952	1,654,835	1,486,090	1,443,487	1,495,034	1,061,856	14,556,540
15	922	Admin exp transf - cr	(2,362,478)	(2,168,253)	(2,479,658)	(2,045,080)	(2,053,643)	(2,196,827)	(1,212,354)	(2,878,692)	(2,559,552)	(2,479,914)	(2,583,988)	(1,597,152)	(26,617,592)
16	923	Outside services employed	392,096	922,258	706,475	508,760	730,398	552,442	333,063	877,120	775,472	750,222	784,367	452,132	7,784,808
17	924	Property insurance	237,802	245,111	237,098	252,052	220,332	228,792	259,392	253,928	249,566	254,350	247,800	259,476	2,945,699
18	925	Injuries and damages	579,372	317,981	212,404	571,682	332,299	394,670	279,902	632,217	562,680	545,268	567,754	367,020	5,363,249
19	926	Emp pensions and benefits	2,313,916	2,120,867	2,351,937	2,001,686	2,027,674	1,553,932	1,487,847	2,889,041	2,619,232	2,551,839	2,639,292	1,815,176	26,372,437
20	927	Franchise requirements	0	0	250	300	0	0	134	354	313	303	317	182	2,153
21	928	Reg commission expenses	299,474	316,648	293,782	382,631	358,233	329,877	400,594	336,863	357,713	362,478	344,126	352,629	4,135,048
22	929	Duplicate charges - cr	0	0	0	0	0	0	0	0	0	0	0	0	0
23	930.1	General advertising exp	(1,220)	8,210	12,844	15,138	8,623	20,050	6,256	15,999	14,162	13,705	14,318	8,434	136,520
24	930.2	Misc general expenses	89,008	745,005	117,621	153,020	92,318	46,692	91,558	215,421	191,505	185,533	193,331	120,715	2,241,727
25	931	Rents	560	0	0	600	0	0	752	1,980	1,750	1,693	1,771	1,021	10,127
26		Total operation	5,556,654	6,093,362	6,652,224	6,012,855	5,599,389	6,216,168	4,563,259	8,001,734	7,338,192	7,177,412	7,366,364	5,343,136	75,920,749
		Maintenance -													
27	935	Main of general plant	186,690	389,198	300,370	275,432	273,291	178,496	193,490	238,197	220,217	215,392	219,179	229,243	2,919,194
28		Total maintenance	186,690	389,198	300,370	275,432	273,291	178,496	193,490	238,197	220,217	215,392	219,179	229,243	2,919,194
29		Total administrative and general expenses	5,743,345	6,482,560	6,952,593	6,288,287	5,872,680	6,394,664	4,756,749	8,239,930	7,558,409	7,392,804	7,585,543	5,572,379	78,839,943
30		Total electric operation and maintenance expenses	18,082,089	18,029,504	18,945,899	18,824,625	23,692,730	22,555,238	22,234,174	21,949,308	20,055,519	20,035,537	19,533,152	21,308,470	245,246,247

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
PROPERTY INSURANCE - ACCOUNT 924
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Production - steam:													
1	Bridger plant.....	$ 49,358	$ 49,358	$ 49,358	$ 60,000	$ -	[illegible]	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	[illegible]
2	Boardman plant.....	2,551	2,551	2,587	2,587	2,587	2,587	2,600	2,600	2,600	2,600	2,600	2,600	31,049
3	Valmy plant.....	39,879	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	481,255
4	Total production - steam.....	91,788	92,034	92,070	102,712	42,712	63,375	72,725	72,725	72,725	72,725	72,725	72,725	[illegible]
	All risk:													
5	Blanket fidelity bond.....	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	88,097
6	Property "all risk".....	128,716	128,716	128,716	129,516	159,793	145,135	149,973	149,973	145,135	149,973	145,135	149,973	1,710,754
7	Other miscellaneous.....	9,957	17,020	8,971	12,483	10,486	[illegible]	29,353	23,889	24,364	24,311	[illegible]	29,436	[illegible]
8	Total all risk.....	146,014	153,077	145,028	149,340	177,620	165,417	186,667	181,203	176,841	181,625	[illegible]	186,751	[illegible]
9	Total property insurance.....	$237,802	$245,111	$237,098	$252,052	$220,332	[illegible]	$259,392	$253,928	$249,566	$254,350	[illegible]	$259,476	[illegible]

DS29

DS30

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
REGULATORY COMMISSION EXPENSES - ACCOUNT 928
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total	
	FERC administrative assessments and securities (928.101)														
1	Capacity	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$229,198	$229,198	$229,198	$2,633,619	D537
2	Generation	29,461	29,461	29,461	29,461	29,461	29,461	29,461	29,461	29,461	31,229	31,229	31,229	358,836	D538
3	Ferc Order #472 - Sales for resale	31,000	31,000	31,000	31,000	28,300	28,300	28,300	28,300	28,300	33,000	33,000	33,000	364,500	D540
4	Miscellaneous Other	2,041	17,315	3,212	53,949	35,005	5,895	106,311	38,944	60,054	45,460	27,495	39,661	435,341	D541
5	Total (928.101)	278,727	294,001	279,898	330,635	308,991	279,881	380,297	312,930	334,040	338,887	320,922	333,088	3,792,296	
6	FERC - Rate Case (928.102)	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	FERC - Oregon Hydro (928.104)	13,209	13,209	13,209	13,209	13,209	13,209	15,333	10,862	12,116	12,412	11,516	12,804	154,296	D542
8	Total FERC expense	291,936	307,210	293,107	343,844	322,200	293,090	395,631	323,792	346,157	351,298	332,437	345,891	3,946,591	
	Idaho Public Utilities Commission expense:														
9	Rate case (928.202)	6,632	7,647	0	17,921	6,175	10,239	1,398	3,682	3,255	3,149	3,292	1,898	65,287	D544
10	Other (928.203)	0	0	0	20,765	24,271	16,910	2,906	7,654	6,767	6,547	6,845	3,946	96,611	D545
11	Total IPUC expense	6,632	7,647	0	38,686	30,446	27,149	4,304	11,336	10,022	9,696	10,137	5,843	161,899	
	Oregon Public Utility Commission expense:														
12	Filing Fees (928.301)	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Rate case (928.302)	0	1,350	663	102	619	647	191	504	446	431	451	260	5,663	D546
14	Other (928.303)	907	441	12	0	4,968	8,991	468	1,231	1,089	1,053	1,101	635	20,895	D547
15	Total OPUC expense	907	1,791	675	102	5,587	9,637	659	1,735	1,534	1,484	1,552	894	26,558	
	Nevada Public Service Commission expense:														
16	Other (928.403)	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Total NPSC expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Total regulatory commission expenses	$299,474	$316,648	$293,782	$382,631	$358,233	$329,877	$400,594	$336,863	$357,713	$362,478	$344,126	$352,629	$4,135,048	D550

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions.....	$125,376	$62,143	$55,361	$394,110	$130,573	$146,584	$133,333	$133,333	$133,333	$133,333	$133,333	$133,333	$1,714,145
2	Hydro Services.....	0	0	0	0	0	0	0	0	0	0	0	0	$0
3	Water Management Services.....	23,215	3,333	36,692	0	0	47,579	0	0	66,240	0	0	47,580	$224,638
4	Joint Use (Pole) - Idaho.....	2,086	452	86,244	0	20,305	64,398	20,000	20,000	20,000	20,000	20,000	20,000	$293,486
5	Joint Use (Pole) - Oregon.....	88	0	8,095	12,150	0	0	500	500	500	500	500	500	$23,333
6	Total.....	$150,764	$65,929	$186,392	$406,260	$150,878	$258,562	$153,833	$153,833	$220,073	$153,833	$153,833	$201,413	$2,255,601
	Other Expenses (Acct 416):													
7	Power Solutions.....	$167,587	$112,617	$91,014	$341,373	$238,614	$155,396	$122,115	$122,115	$122,115	$122,115	$122,115	$122,116	$1,839,293
8	Hydro Services.....	104	0	0	230	0	0	0	0	0	0	0	0	334
9	Water Management Services.....	6,680	14,125	3,134	2,528	2,048	3,991	20,900	9,150	9,150	6,150	10,350	12,350	100,555
10	Joint Use - Idaho.....	14,397	6,310	7,163	9,684	15,783	12,491	17,000	17,000	17,000	17,000	17,000	17,000	167,828
11	Joint Use - Oregon.....	12,216	(143)	339	10	88	0	426	426	426	426	426	426	15,066
12	Total.....	$200,985	$132,907	$101,651	$353,825	$256,533	$171,877	$160,441	$148,691	$148,691	$145,691	$149,891	$151,892	$2,123,075

D558

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Idaho Power Company
Before The Idaho Public Utilities Commission
Additional Ratebase and Expense Adjustments

Line No.	Description		(1) Account No.	(2) Ratebase	(3) Revenue	(4) Expense
1	Prairie Acquisition Adjustment (IPUC Order 29505)		114	$ (454,449)		
2			115	304,858		
3				$ (149,591)	D298	(1)
4	IERCO Rate Base Adjusment (Bridger Used and Useful Adjustment - IPUC Order 29505)		123	$ (85,531)	H318	
	Pension Expense - Account 926200	$5,209,569				
	Times Operating Percentage	67.33%				
	Adjustment to Operating Expense (IPUC Order 29505)	$3,507,603	926			$ (3,507,603)

H533

(1) Included in 2005 operating costs.

Watts 7/29

Exhibit 17
Page 1 of 6

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)
For The Twelve Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	January, 2005	($1,220)
2	Actual	February	8,210
3	Actual	March	12,844
4	Actual	April	15,138
5	Actual	May	8,623
6	Actual	June	20,050
7	Forecast	July	6,256
8	Forecast	August	15,999
9	Forecast	September	14,162
10	Forecast	October	13,705
11	Forecast	November	14,318
12	Forecast	December	8,434
13		Total	$136,520

Exhibit 17
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IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For The Twelve Months Ended December 31, 2005

Line No	Acct No	Organization	(1) Actual Contrbtns 100%	(2) Actual Memberships 33.33% (1)	(3) Actual Memberships 100%	(4) Forecast Contrbtns 100%	(5) Forecast Memberships 33.33% (1)	(6) Forecast Memberships 100%	(7) Total
1	535	State of Idaho	$45,000						$45,000
2	537	Edison Electric Institute		$833					833
3	537	The Ecological Society			$227				227
4	537	Idaho State Historical Society			91				91
5	538	Koski, Darren	100						100
6	580	Edison Electric Institute		3,660					3,660
7	588	Hailey Rotary Club		227					227
8	588	Twin Falls Rotary Club		146					146
9	588	Idaho Historical Society			205				205
10	593	Community Forestry Trust Account	3,500						3,500
11	903	Green, Jessica	20						20
12	908	Association of Idaho Cities		80					80
13	908	City of Boise	150						150
14	908	Twin Falls Chamber of Commerce		2					2
15	905	Rotary Club of Jerome		164					164
16	921	Boise Southwest Rotary Club		59					59
17	921	Edison Electric Institute		18,921					18,921
18	921	World At Work			223				223
19	921	Oregon Business Association			0				0
20	921	Oregon Rural Electric			0				0
21	921	Oregon Tax Research			500				500
22	921	Twin Falls Rotary Club		(45)					(45)
23	921	The Conference Board			0				0
24	921	Toastmasters			49				49
25	921	South Dakota Electric Utility			280				280
26	930	Boise Metro Chamber of Commerce		4,586					4,586
27	930	American Falls High School	100						100
28	930	American Falls Chamber of Commerce		42					42
29	930	Associated Oregon Industries			542				542
30	930	Associated Taxpayers of Idaho			15,939				15,939
31	930	Bingham Economic			2,500				2,500
32	930	Boise Chamber of Commerce		2,154					2,154
33	930	Buhl Chamber of Commerce		107					107
34	930	Cambridge Commercial Club			500				500
35	930	Chamber of Commerce	1,700	2,027					3,727
36	930	Donnelly Chamber of Commerce		12					12
37	930	Rotary Club of Eagle		69					69
38	930	Edison Electric Institute		87,850					87,850
39	930	Gem County Chamber of Commerce	500						500
40	930	Hailey Chamber of Commerce		119					119
41	930	Idaho Association of Counties	600						600
42	930	Idaho Mining Association			2,500				2,500
43	930	Jerome Chamber of Commerce		0					0
44	930	Kiwanis Club of Eagle		116					116
45	930	Meridian Chamber of Commerce		258					258
46	930	Mountain Home Chamber of Commerce		120					120
47	930	NIRA			49				49
48	930	Nampa Chamber of Commerce		450					450
49	930	Nampa Lions Club		72					72
50	930	Nampa Rotary Club		25					25
51	930	Nyssa Chamber of Commerce		50					50
52	930	Oregon Business Association			425				425
53	930	Oregon Rural Electric			750				750
54	930	Oregon State Sheriffs Association	100						100
55	930	Oregonians for Food			1,500				1,500
56	930	Payette Chamber of Commerce		167					167
57	930	Boise Rotary Club		171					171
58	930	Salmon River Chamber of Commerce	250	17					267
59	930	Salmon Valley Chamber of Commerce		32					32
60	930	Snake River Building	100						100
61	930	Star Chamber of Commerce	750	100					850
62	930	The Conference Board			2,500				2,500
63	930	Twin Falls Chamber of Commerce		92					92
64	930	Washington Adam Visions for En	2,500						2,500
65	930	Washington County Economic	350						350
66	930	Wyoming Taxpayers Association			0				0
67	935	Ketchum-Sun Valley Rotary Club		118					118
68		July through December 2005 forecast based on 2004 actual expenses				$17,758	$39,137	$9,172	66,067
69		Total	$55,720	$122,799	$28,779	$17,758	$39,137	$9,172	$273,365

(1) Per IPUC Order 29505

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES (Account 921000)
For The Twelve Months Ended December 31, 2005

No	Name	(1) Total
1	**Jan Packwood**	
2	Total Expenses (Account 921000)	$ 5,412.43
3	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
4	Arid Club	(2,723.36)
5	EEI	(1,416.90)
6	Oregon Direct Charges	-
7	Total	1,272.17
8	Payroll Percentage Allocated to IDACORP	75.40%
9	Net IDACORP Exclusions	959.22
10	Other Exclusions:	
11	Arid Club (100% Per IPUC Order 29505)	2,723.36
12	Oregon - Direct Allocation (100%)	-
13	EEI (1/3 Per IPUC Order 29505)	472.25
14	Total Exclusions	$ 4,154.83
15	**Thomas Saldin**	
16	Total Expenses (Account 921000)	$ 2,066.18
17	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
18	Arid Club	-
19	EEI	-
20	Oregon Direct Charges	-
21	Total	2,066.18
22	Payroll Percentage Allocated to IDACORP	2.80%
23	Net IDACORP Exclusions	57.85
24	Other Exclusions:	
25	Arid Club (100% Per IPUC Order 29505)	-
26	Oregon - Direct Allocation (100%)	-
27	EEI (1/3 Per IPUC Order 29505)	-
28	Total Exclusions	$ 57.85
29	**Dennis Gribble**	
30	Total Expenses (Account 921000)	$ 7,100.96
31	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
32	Arid Club	-
33	EEI	(1,899.24)
34	Oregon Direct Charges	(404.95)
35	Total	4,796.77
36	Payroll Percentage Allocated to IDACORP	20.00%
37	Net IDACORP Exclusions	959.35
38	Other Exclusions:	
39	Arid Club (100% Per IPUC Order 29505)	-
40	Oregon - Direct Allocation (100%)	404.95
41	EEI (1/3 Per IPUC Order 29505)	633.02
42	Total Exclusions	$ 1,997.32

Exhibit 17
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IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES (Account 921000)
For The Twelve Months Ended December 31, 2005

No	Name	(1) Total
43	**Brian Kearney**	
44	Total Expenses (Account 921000)	$ 691.24
45	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
46	Arid Club	-
47	IDACOMM	(267.80)
48	EEI	
49	Oregon Direct Charges	-
50	Total	423.44
51	Payroll Percentage Allocated to IDACORP	6.30%
52	Net IDACORP Exclusions	26.68
53	Other Exclusions:	
54	Arid Club (100% Per IPUC Order 29505)	-
55	IDACOMM (100%)	267.80
55	Oregon - Direct Allocation (100%)	-
56	EEI (1/3 Per IPUC Order 29505)	-
57	Total Exclusions	$ 294.48
58	**LaMont Keen**	
59	Total Expenses (Account 921000)	$ 4,879.22
60	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
61	Arid Club	(174.93)
62	EEI	(1,394.46)
63	Oregon Direct Charges	-
64	Total	3,309.83
65	Payroll Percentage Allocated to IDACORP	3.90%
66	Net IDACORP Exclusions	129.08
67	Other Exclusions:	
68	Arid Club (100% Per IPUC Order 29505)	174.93
69	Oregon - Direct Allocation (100%)	-
70	EEI (1/3 Per IPUC Order 29505)	464.77
71	Total Exclusions	$ 768.79
72	**Luci McDonald**	
73	Total Expenses (Account 921000)	$ 1,548.23
74	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
75	Arid Club	
76	EEI	
77	Oregon Direct Charges	-
78	Total	1,548.23
79	Payroll Percentage Allocated to IDACORP	5.70%
80	Net IDACORP Exclusions	88.25
81	Other Exclusions:	
82	Arid Club (100% Per IPUC Order 29505)	-
83	Oregon - Direct Allocation (100%)	-
84	EEI (1/3 Per IPUC Order 29505)	-
85	Total Exclusions	$ 88.25

Exhibit 17
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IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES (Account 921000)
For The Twelve Months Ended December 31, 2005

No	Name	(1) Total
86	**Lori Smith**	
87	Total Expenses (Account 921000)	$ 1,925.80
88	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
89	Arid Club	-
90	EEI	(298.40)
91	Oregon Direct Charges	-
92	Total	-
93	Payroll Percentage Allocated to IDACORP	25.60%
94	Net IDACORP Exclusions	-
95	Other Exclusions:	
96	Arid Club (100% Per IPUC Order 29505)	-
97	Oregon - Direct Allocation (100%)	-
98	EEI (1/3 Per IPUC Order 29505)	99.46
99	Total Exclusions	$ 99.46
100	**Greg Panter**	
101	Total Expenses (Account 921000)	$6,764.48
102	IDACORP Exclusions Requiring Special Treatment (Listed Below):	-
103	Arid Club	-
104	EEI	
105	Oregon Direct Charges	-
106	Total	-
107	Payroll Percentage Allocated to IDACORP	0.10%
108	Net IDACORP Exclusions	-
109	Other Exclusions:	
110	Arid Club (100% Per IPUC Order 29505)	-
111	Oregon - Direct Allocation (100%)	-
112	EEI (1/3 Per IPUC Order 29505)	-
113	Total Exclusions	$ -
114	**Darrel Anderson**	
115	Total Expenses (Account 921000)	$ 3,024.50
116	IDACORP Exclusions Requiring Special Treatment (Listed Below):	
117	Arid Club	(234.89)
118	EEI	(1,724.44)
119	Oregon Direct Charges	-
120	Total	-
121	Payroll Percentage Allocated to IDACORP	28.10%
122	Net IDACORP Exclusions	-
123	Other Exclusions:	
124	Arid Club (100% Per IPUC Order 29505)	234.89
125	Oregon - Direct Allocation (100%)	-
126	EEI (1/3 Per IPUC Order 29505)	574.76
127	Total Exclusions	$ 809.65
128	Total Reduction to Account 921000	$ 8,270.62

(1) Per IPUC Order 29505

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
OTHER EXCLUSIONS
For The Twelve Months Ended December 31, 2005

	Account	(1) Actual	(2) Forecast	(3) Total
1	506	$ 44	$ 44	$ 88
2	560	56	56	112
3	561	33	33	66
4	570	22	22	44
5	580	23	23	46
6	581	33	33	66
7	583	118	118	236
8	584	276	276	552
9	586	1	1	2
10	588	108	108	216
11	902	46	46	92
12	903	20	20	40
13	907	4	4	8
14	908	179	179	358
15	910	2	2	4
16	921	1,205	1,205	2,410
17	Total	$ 2,170	$ 2,170	$ 4,340

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

	KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
DESCRIPTION/FERC ACCOUNT	2005 TEST YEAR WAGES & SALARIES	2005 INCENTIVE ADJUSTMENT	2006 SALARY STRUC. ADJUSTMENT		TOTAL LABOR/O&M ADJUSTMENT	INSURANCE FOR ANNL. PLANT ADJ.		TOTAL ANNUALIZING ADJUSTMENTS
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		(1,186,593)	2,545,556	0	1,358,963	0	0	1,358,963
STEAM POWER GENERATION								
OPERATION								
500 / SUPERVISION & ENGINEERING	155,212	(2,214)	4,749	0	2,535	0	0	2,535
501 / FUEL	0	0	0	0	0	0	0	0
502 / STEAM EXPENSES								
LABOR	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 502	0	0	0	0	0	0	0	0
505 / ELECTRIC EXPENSES								
LABOR	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 505	0	0	0	0	0	0	0	0
506 / MISCELLANEOUS EXPENSES	15,884	(227)	486	0	259	0	0	259
507 / RENTS	0	0	0	0	0	0	0	0
TOTAL STEAM OPERATION EXPENSES	171,096	(2,440)	5,235	0	2,795	0	0	2,795
MAINTENANCE								
510 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
511 / STRUCTURES	0	0	0	0	0	0	0	0
512 / BOILER PLANT								
LABOR	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 512	0	0	0	0	0	0	0	0
513 / ELECTRIC PLANT								
LABOR	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 513	0	0	0	0				
514 / MISCELLANEOUS STEAM PLANT	0	0	0	0	0	0	0	0
TOTAL STEAM MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
TOTAL STEAM GENERATION EXPENSES	171,096	(2,440)	5,235	0	2,795	0	0	2,795

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

		KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005	2005		TOTAL	INSURANCE		TOTAL
3		TEST YEAR	INCENTIVE	SALARY STRUC.		LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
38	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
39									
40	HYDRAULIC POWER GENERATION								
41	535 / SUPERVISION & ENGINEERING	2,922,980	(41,686)	89,428	0	47,742	0	0	47,742
42	536 / WATER FOR POWER	258,997	(3,694)	7,924	0	4,230	0	0	4,230
43	537 / HYDRAULIC EXPENSES	2,771,200	(39,521)	84,784	0	45,263	0	0	45,263
44	538 / ELECTRIC EXPENSES								
45	LABOR	868,892	(12,392)	26,583	0	14,192	0	0	14,192
46	OTHER	0	0	0	0	0	0	0	0
47	TOTAL ACCOUNT 538	868,892	(12,392)	26,583	0	14,192	0	0	14,192
48	539 / MISCELLANEOUS EXPENSES	1,029,568	(14,683)	31,499	0	16,816	0	0	16,816
49	540 / RENTS	0	0	0	0	0	0	0	0
50	TOTAL HYDRAULIC OPERATION EXPENSES	7,851,637	(111,976)	240,218	0	128,242	0	0	128,242
51									
52	MAINTENANCE								
53	541 / SUPERVISION & ENGINEERING	996,331	(14,209)	30,482	0	16,273	0	0	16,273
54	542 / STRUCTURES	575,156	(8,203)	17,597	0	9,394	0	0	9,394
55	543 / RESERVOIRS, DAMS & WATERWAYS	450,571	(6,426)	13,785	0	7,359	0	0	7,359
56	544 / ELECTRIC PLANT								
57	LABOR	1,393,829	(19,878)	42,644	0	22,766	0	0	22,766
58	OTHER	0	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 544	1,393,829	(19,878)	42,644	0	22,766	0	0	22,766
60	545 / MISCELLANEOUS HYDRAULIC PLANT	1,576,901	(22,489)	48,245	0	25,756	0	0	25,756
61	TOTAL HYDRAULIC MAINTENANCE EXPENS	4,992,788	(71,205)	152,753	0	81,548	0	0	81,548
62	TOTAL HYDRAULIC GENERATION EXPENSE	12,844,425	(183,181)	392,971	0	209,790	0	0	209,790

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

	KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
DESCRIPTION/FERC ACCOUNT	2005 TEST YEAR WAGES & SALARIES	2005 INCENTIVE ADJUSTMENT	2006 SALARY STRUC. ADJUSTMENT		TOTAL LABOR/O&M ADJUSTMENT	INSURANCE FOR ANNL. PLANT ADJ.		TOTAL ANNUALIZING ADJUSTMENTS
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
OTHER POWER GENERATION								
OPERATION								
546 / SUPERVISION & ENGINEERING	270,353	(3,856)	8,271	0	4,416	0	0	4,416
547 / FUEL	0	0	0	0	0	0	0	0
548 / GENERATING EXPENSES								
LABOR	117,066	(1,670)	3,582	0	1,912	0	0	1,912
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 548	117,066	(1,670)	3,582	0	1,912	0	0	1,912
549 / MISCELLANEOUS EXPENSES	195,039	(2,782)	5,967	0	3,186	0	0	3,186
550 / RENTS	0	0	0	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	582,458	(8,307)	17,820	0	9,513	0	0	9,513
MAINTENANCE								
551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
552 / STRUCTURES	123,226	(1,757)	3,770	0	2,013	0	0	2,013
553 / GENERATING & ELECTRIC PLANT		0	0	0				
LABOR	19,929	(284)	610	0	326	0	0	326
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 553	19,929	(284)	610	0	326	0	0	326
554 / MISCELLANEOUS EXPENSES	157,608	(2,248)	4,822	0	2,574	0	0	2,574
TOTAL OTHER POWER MAINT EXPENSES	300,763	(4,289)	9,202	0	4,912	0	0	4,912
TOTAL OTHER POWER GENERATION EXP	883,221	(12,596)	27,022	0	14,426	0	0	14,426
OTHER POWER SUPPLY EXPENSE								
555.1 / PURCHASED POWER	0	0	0	0	0	0	0	0
555.2 / COGENERATION & SMALL POWER PROD								
CAPACITY RELATED	0	0	0	0	0	0	0	0
ENERGY RELATED	0	0	0	0	0	0	0	0
TOTAL COGEN & SMALL POWER PROD	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0
556 / LOAD CONTROL & DISPATCHING EXPENSE	0	0	0	0	0	0	0	0
557 / OTHER EXPENSES	1,410,478	(20,116)	43,153	0	23,038	0	0	23,038
TOTAL OTHER POWER SUPPLY EXPENSES	1,410,478	(20,116)	43,153	0	23,038	0	0	23,038
TOTAL PRODUCTION EXPENSES	15,309,220	(218,332)	468,381	0	250,048	0	0	250,048

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

		KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005	2006					
3		TEST YEAR	INCENTIVE	SALARY STRUC.		TOTAL LABOR/O&M	INSURANCE FOR ANNL.		TOTAL ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
99	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***								
100	TRANSMISSION EXPENSES								
101	OPERATION								
102	560 / SUPERVISION & ENGINEERING	1,067,651	(15,226)	32,664	0	17,438	0	0	17,438
103	561 / LOAD DISPATCHING	2,081,971	(29,692)	63,697	0	34,005	0	0	34,005
104	562 / STATION EXPENSES	1,102,084	(15,717)	33,718	0	18,001	0	0	18,001
105	563 / OVERHEAD LINE EXPENSES	312,660	(4,459)	9,566	0	5,107	0	0	5,107
106	565 / TRANSMISSION OF ELECTRICITY BY OTHEI	0	0	0	0	0	0	0	0
107	566 / MISCELLANEOUS EXPENSES	129,345	(1,845)	3,957	0	2,113	0	0	2,113
108	567 / RENTS	0	0	0	0	0	0	0	0
109	TOTAL TRANSMISSION OPERATION	4,693,711	(66,939)	143,603	0	76,663	0	0	76,663
110									
111	MAINTENANCE								
112	568 / SUPERVISION & ENGINEERING	293,373	(4,184)	8,976	0	4,792	0	0	4,792
113	569 / STRUCTURES	0	0	0	0	0	0	0	0
114	570 / STATION EQUIPMENT	1,588,818	(22,659)	48,609	0	25,950	0	0	25,950
115	571 / OVERHEAD LINES	530,384	(7,564)	16,227	0	8,663	0	0	8,663
116	573 / MISCELLANEOUS PLANT	2,697	(38)	83	0	44	0	0	44
117	TOTAL TRANSMISSION MAINTENANCE	2,415,272	(34,445)	73,894	0	39,449	0	0	39,449
118									
119	TOTAL TRANSMISSION EXPENSES	7,108,983	(101,385)	217,497	0	116,112	0	0	116,112 ✓ 5479

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

		KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005	2006		TOTAL	INSURANCE		TOTAL
3		TEST YEAR	INCENTIVE	SALARY STRUC.		LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
120	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
121	DISTRIBUTION EXPENSES								
122	OPERATION								
123	580 / SUPERVISION & ENGINEERING	2,316,314	(33,034)	70,867	0	37,833	0	0	37,833
124	581 / LOAD DISPATCHING	1,893,683	(27,007)	57,937	0	30,930	0	0	30,930
125	582 / STATION EXPENSES	483,608	(6,897)	14,796	0	7,899	0	0	7,899
126	583 / OVERHEAD LINE EXPENSES	1,708,521	(24,366)	52,272	0	27,906	0	0	27,906
127	584 / UNDERGROUND LINE EXPENSES	490,166	(6,990)	14,996	0	8,006	0	0	8,006
128	585 / STREET LIGHTING & SIGNAL SYSTEMS	66,133	(943)	2,023	0	1,080	0	0	1,080
129	586 / METER EXPENSES	2,687,433	(38,327)	82,221	0	43,894	0	0	43,894
130	587 / CUSTOMER INSTALLATIONS EXPENSE	426,535	(6,083)	13,050	0	6,967	0	0	6,967
131	588 / MISCELLANEOUS EXPENSES	2,775,198	(39,578)	84,906	0	45,328	0	0	45,328
132	589 / RENTS	0	0	0	0	0	0	0	0
133	TOTAL DISTRIBUTION OPERATION	12,847,591	(183,226)	393,068	0	209,842	0	0	209,842
134									
135	MAINTENANCE								
136	590 / SUPERVISION & ENGINEERING	40,957	(584)	1,253	0	669	0	0	669
137	591 / STRUCTURES	0	0	0	0	0	0	0	0
138	592 / STATION EQUIPMENT	1,532,897	(21,861)	46,898	0	25,037	0	0	25,037
139	593 / OVERHEAD LINES	2,910,964	(41,515)	89,060	0	47,545	0	0	47,545
140	594 / UNDERGROUND LINES	676,325	(9,645)	20,692	0	11,047	0	0	11,047
141	595 / LINE TRANSFORMERS	42,042	(600)	1,286	0	687	0	0	687
142	596 / STREET LIGHTING & SIGNAL SYSTEMS	230,097	(3,282)	7,040	0	3,758	0	0	3,758
143	597 / METERS	468,098	(6,676)	14,321	0	7,646	0	0	7,646
144	598 / MISCELLANEOUS PLANT	108,366	(1,545)	3,315	0	1,770	0	0	1,770
145	TOTAL DISTRIBUTION MAINTENANCE	6,009,746	(85,708)	183,866	0	98,158	0	0	98,158
146	TOTAL DISTRIBUTION EXPENSES	18,857,337	(268,934)	576,934	0	308,000	0	0	308,000
147									
148	CUSTOMER ACCOUNTING EXPENSES								
149	901 / SUPERVISION	328,524	(4,685)	10,051	0	5,366	0	0	5,366
150	902 / METER READING	2,789,573	(39,783)	85,346	0	45,563	0	0	45,563
151	903 / CUSTOMER RECORDS & COLLECTIONS	5,577,827	(79,548)	170,652	0	91,104	0	0	91,104
152	904 / UNCOLLECTIBLE ACCOUNTS	84	(1)	3	0	1	0	0	1
153	905 / MISC EXPENSES	0	0	0	0	0	0	0	0
154	TOTAL CUSTOMER ACCOUNTING EXPENSE	8,696,008	(124,018)	266,052	0	142,033	0	0	142,033
155									
156	CUSTOMER SERVICES & INFORMATION EXPENSES								
157	907 / SUPERVISION	226,193	(3,226)	6,920	0	3,694	0	0	3,694
158	908 / CUSTOMER ASSISTANCE	2,786,595	(39,741)	85,255	0	45,514	0	0	45,514
159	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0	0	0	0
160	910 / MISCELLANEOUS EXPENSES	414,144	(5,906)	12,671	0	6,764	0	0	6,764
161	TOTAL CUST SERV & INFORMATN EXPENSE	3,426,932	(48,873)	104,846	0	55,973	0	0	55,973

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF KNOWN&MEASURABLE ADJUSTMENTS

		KNOWN AND MEASURABLE ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005	2006					
3		TEST YEAR	INCENTIVE	SALARY STRUC.		TOTAL	INSURANCE		TOTAL
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT	ADJUSTMENT		LABOR/O&M ADJUSTMENT	FOR ANNL. PLANT ADJ.		ANNUALIZING ADJUSTMENTS
162	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
163	ADMINISTRATIVE & GENERAL EXPENSES								
164	920 / ADMINISTRATIVE & GENERAL SALARIES	27,314,175	(389,541)	835,668	0	446,127	0	0	446,127
165	921 / OFFICE SUPPLIES	1,614,804	(23,030)	49,404	0	26,375	0	0	26,375
166	922 / ADMIN & GENERAL EXPENSES TRANSFERF	0	0	0	0	0	0	0	0
167	923 / OUTSIDE SERVICES	0	0	0	0	0	0	0	0
168	924 / PROPERTY INSURANCE								
169	PRODUCTION - STEAM	0	0	0	0	0	0	0	0
170	ALL RISK & MISCELLANEOUS	107,467	(1,533)	3,288	0	1,755	6,212	0	7,967
171	TOTAL ACCOUNT 924	107,467	(1,533)	3,288	0	1,755	6,212	0	7,967
172	925 / INJURIES & DAMAGES	89,720	(1,280)	2,745	0	1,465	0	0	1,465
173	926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0	0	0	0	0	0
174	927 / FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0
175	928 / REGULATORY COMMISSION EXPENSES								
176	FERC ADMIN ASSESS & SECURITIES								
177	CAPACITY RELATED	0	0	0	0	0	0	0	0
178	ENERGY RELATED	0	0	0	0	0	0	0	0
179	FERC RATE CASE	0	0	0	0	0	0	0	0
180	FERC ORDER 472	0	0	0	0	0	0	0	0
181	FERC OTHER	0	0	0	0	0	0	0	0
182	FERC OTHER	0	0	0	0	0	0	0	0
183	SEC EXPENSES	0	0	0	0	0	0	0	0
184	IDAHO PUC -RATE CASE	0	0	0	0	0	0	0	0
185	-OTHER	0	0	0	0	0	0	0	0
186	OREGON PUC -RATE CASE	0	0	0	0	0	0	0	0
187	-OTHER	0	0	0	0	0	0	0	0
188	NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0
189	-OTHER	0	0	0	0	0	0	0	0
190	TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0
191	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0
192	930.1 / GENERAL ADVERTISING	0	0	0	0	0	0	0	0
193	930.2 / MISCELLANEOUS EXPENSES	15,501	(221)	474	0	253	0	0	253
194	931 / RENTS	0	0	0	0	0	0	0	0
195	TOTAL ADM & GEN OPERATION	29,141,668	(415,604)	891,580	0	475,976	6,212	0	482,188
196									
197	935 / GENERAL PLANT MAINTENANCE	662,432	(9,447)	20,267	0	10,820	0	0	10,820
198	416 / MERCHANDISING EXPENSE	0	0	0	0	0	0	0	0
199	TOTAL OPER & MAINT EXPENSES	83,202,580	(1,186,593)	2,545,556	0	1,358,963	6,212	0	1,365,175
200									
201		check total =	0	0	0		Annualizing Adjustmensts per DRT		1,358,964
202							Insurance Associated w/ Plant Additions		6,211
203									
204									

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Idaho Power Company
Summary of Known & Measurable Adjustments to 2005 Operating Expenses During 2006

Line No.	Source Page		Amount
		Known & Measurable Adjustments	
1	A	Incentive	($1,186,593)
2	A	2006 Salary Structure Adjustment	2,545,556
		Total Known & Measurable Adjustments	$1,358,964

O&M Adj
K&M
Total Labor
Rows

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Idaho Power Company
Known & Measurable Adjustments to 2005
Operating Expenses

Line No.	Source Page			Amount
		1) Incentive Expense (Various accts)		
1	1	2005 Adjusted Straight-time Payroll		$ 116,687,923
2	2	Plus 2005 Overtime Budget		4,642,529
3	3	Less Estimated Officer Payroll		2,962,326
4		Total Payroll Excl Officers		118,368,126
5	4	Normalized Incentive Rate		3.50%
6		Normalized Incentive		4,142,884
7	5	Payroll Tax on Normalized Incentive @	8.00%	331,431
8		Normalized Incentive Including Payroll Tax		4,474,315
9		Less 2005 Estimated Incentive Incl PR Tax		5,717,413
10		Gross Adjustment		(1,243,098)
11	2	Times incentive operating percent		95.45%
12		Normalized Adjustment to Operating Expense for Incentive		$ (1,186,593)
		2) 2006 Operating Payroll SSA (Various accts)		
13	1	2005 Annualized Gross Payroll		$ 116,687,923
14		Estimated SSA		3.00%
15		Increase		3,500,638
16		Plus Payroll Tax @	8.00%	280,051
17		Annualized Increase Including Payroll Tax		3,780,689
18	1	Operating percent		67.33%
19		Adjustment to Operating Expense		$ 2,545,556

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Idaho Power Company
Annualizing Adjustments to 2005
Operating Expenses

Line No.	Source Page		Amount
		1) Operating Payroll (Various accts)	
1	1	ST Payroll December Estimate	$ 13,463,991
2		Annualized (Divided by 3 pay periods, times	116,687,923
3	1	Less 2005 Estimated Total	111,757,215
4		Gross adjustment	4,930,708
5	2	Add payroll tax 8.00%	394,457
6		Total adjustment including payroll tax	5,325,165
7	1	Operating percent	67.33%
8		Adjustment to Operating Expense	$ 3,585,460

Idaho Power Company
Major Plant Additions Known to Occur in 2006

Line No.		(1) In Service Date	(2) 2006 Plant Closings	(3) Average Annual Composite Accrual Rate	(4) Annual Depreciation Expense	(5) Annual Depreciation Reserve	(6) Annual Composite Property Tax Rate	(7) Annual Composite Property Tax	(8) Annual Insurance Rate Per $100	(9) Annual Insurance Expense
1	Transmission:							-		-
2	Station:									
3	Happy Valley	May,2006	$ 1,263,000							
4	Adelaide	May,2006	1,859,000							
5	Nampa	May,2006	3,300,000							
6	Subtotal		6,422,000	2.013%	$ 129,275	$ 64,637	0.540%	$ 34,679	$ 0.050	$ 3,211
7	Line :									
8	Cartwright	May,2006	109,000							
9	Happy Valley	May,2006	1,251,000							
10	Subtotal		1,360,000	2.316%	31,498	15,749	0.540%	7,344	-	-
11	Distribution:									
12	Station:									
13	Cartwright	May,2006	1,657,000							
14	Starkey	May,2006	4,345,000							
15	Subtotal		6,002,000	1.695%	101,734	50,867	0.540%	32,411	$ 0.050	3,001
16	Line:									
17	Cartwright	May,2006	563,000							
18	Happy Valley	May,2006	1,074,000							
19	Subtotal		1,637,000	2.751%	45,034	22,517	0.540%	8,840	-	-
20	Total		$ 15,421,000		$ 307,540	$ 153,770		$ 83,273		$ 6,212

O & M Adj
K & M
total labor
Acct 924

(1) Excludes AFUDC

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005 OPERATING			TOTAL	INSURANCE		TOTAL
3		TEST YEAR	PAYROLL			LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT			ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
5	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		3,585,460	0	0	3,585,460	0	0	3,585,460
6									
7	STEAM POWER GENERATION								
8	OPERATION								
9	500 / SUPERVISION & ENGINEERING	155,212	6,689	0	0	6,689	0	0	6,689
10	501 / FUEL	0	0	0	0	0	0	0	0
11	502 / STEAM EXPENSES								
12	LABOR	0	0	0	0	0	0	0	0
13	OTHER	0	0	0	0	0	0	0	0
14	TOTAL ACCOUNT 502	0	0	0	0	0	0	0	0
15	505 / ELECTRIC EXPENSES								
16	LABOR	0	0	0	0	0	0	0	0
17	OTHER	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 505	0	0	0	0	0	0	0	0
19	506 / MISCELLANEOUS EXPENSES	15,884	684	0	0	684	0	0	684
20	507 / RENTS	0	0	0	0	0	0	0	0
21	TOTAL STEAM OPERATION EXPENSES	171,096	7,373	0	0	7,373	0	0	7,373
22									
23	MAINTENANCE								
24	510 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
25	511 / STRUCTURES	0	0	0	0	0	0	0	0
26	512 / BOILER PLANT								
27	LABOR	0	0	0	0	0	0	0	0
28	OTHER	0	0	0	0	0	0	0	0
29	TOTAL ACCOUNT 512	0	0	0	0	0	0	0	0
30	513 / ELECTRIC PLANT								
31	LABOR	0	0	0	0	0	0	0	0
32	OTHER	0	0	0	0	0	0	0	0
33	TOTAL ACCOUNT 513	0	0	0	0	0	0	0	0
34	514 / MISCELLANEOUS STEAM PLANT	0	0	0	0	0	0	0	0
35	TOTAL STEAM MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
36	TOTAL STEAM GENERATION EXPENSES	171,096	7,373	0	0	7,373	0	0	7,373
37									

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IDAHO POW[illegible] COMPANY
OPERATION AND MAI[illegible]ENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

	ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
DESCRIPTION/FERC ACCOUNT	2005 TEST YEAR WAGES & SALARIES	2005 OPERATING PAYROLL ADJUSTMENT			TOTAL LABOR/O&M ADJUSTMENT	INSURANCE FOR ANNL. PLANT ADJ.		TOTAL ANNUALIZING ADJUSTMENTS
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
HYDRAULIC POWER GENERATION								
535 / SUPERVISION & ENGINEERING	2,922,980	125.960	0	0	125.960	0	0	125.960
536 / WATER FOR POWER	258,997	11.161	0	0	11.161	0	0	11.161
537 / HYDRAULIC EXPENSES	2,771,200	119,420	0	0	119,420	0	0	119,420
538 / ELECTRIC EXPENSES								
LABOR	868,892	37,443	0	0	37,443	0	0	37,443
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 538	868,892	37,443	0	0	37,443	0	0	37,443
539 / MISCELLANEOUS EXPENSES	1,029,568	44,367	0	0	44,367	0	0	44,367
540 / RENTS	0	0	0	0	0	0	0	0
TOTAL HYDRAULIC OPERATION EXPENSES	7,851,637	338,352	0	0	338.352	0	0	338.352
MAINTENANCE								
541 / SUPERVISION & ENGINEERING	996,331	42.935	0	0	42.935	0	0	42.935
542 / STRUCTURES	575,156	24,785	0	0	24,785	0	0	24,785
543 / RESERVOIRS, DAMS & WATERWAYS	450,571	19.417	0	0	19.417	0	0	19.417
544 / ELECTRIC PLANT								
LABOR	1,393,829	60,064	0	0	60,064	0	0	60,064
OTHER	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 544	1,393,829	60,064	0	0	60,064	0	0	60,064
545 / MISCELLANEOUS HYDRAULIC PLANT	1,576,901	67,954	0	0	67,954	0	0	67,954
TOTAL HYDRAULIC MAINTENANCE EXPENS	4,992,788	215,155	0	0	215,155	0	0	215,155
TOTAL HYDRAULIC GENERATION EXPENSE	12,844,425	553,507	0	0	553,507	0	0	553,507

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005 OPERATING			TOTAL	INSURANCE		TOTAL
3		TEST YEAR	PAYROLL			LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT			ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
63	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
64	OTHER POWER GENERATION								
65	OPERATION								
66	546 / SUPERVISION & ENGINEERING	270,353	11.650	0	0	11.650	0	0	11.650
67	547 / FUEL	0	0	0	0	0	0	0	0
68	548 / GENERATING EXPENSES								
69	LABOR	117,066	5,045	0	0	5,045	0	0	5,045
70	OTHER	0	0	0	0	0	0	0	0
71	TOTAL ACCOUNT 548	117,066	5,045	0	0	5,045	0	0	5,045
72	549 / MISCELLANEOUS EXPENSES	195,039	8,405	0	0	8,405	0	0	8,405
73	550 / RENTS	0	0	0	0	0	0	0	0
74	TOTAL OTHER POWER OPER EXPENSES	582,458	25,100	0	0	25,100	0	0	25,100
75									
76	MAINTENANCE								
77	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0	0
78	552 / STRUCTURES	123,226	5,310	0	0	5,310	0	0	5,310
79	553 / GENERATING & ELECTRIC PLANT		0	0	0				
80	LABOR	19,929	859	0	0	859	0	0	859
81	OTHER	0	0	0	0	0	0	0	0
82	TOTAL ACCOUNT 553	19,929	859	0	0	859	0	0	859
83	554 / MISCELLANEOUS EXPENSES	157,608	6,792	0	0	6,792	0	0	6,792
84	TOTAL OTHER POWER MAINT EXPENSES	300,763	12,961	0	0	12.961	0	0	12.961
85	TOTAL OTHER POWER GENERATION EXP	883,221	38,061	0	0	38.061	0	0	38.061
86									
87	OTHER POWER SUPPLY EXPENSE								
88	555.1 / PURCHASED POWER	0	0	0	0	0	0	0	0
89	555.2 / COGENERATION & SMALL POWER PROD								
90	CAPACITY RELATED	0	0	0	0	0	0	0	0
91	ENERGY RELATED	0	0	0	0	0	0	0	0
92	TOTAL COGEN & SMALL POWER PROD	0	0	0	0	0	0	0	0
93	TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0
94	556 / LOAD CONTROL & DISPATCHING EXPENSE	0	0	0	0	0	0	0	0
95	557 / OTHER EXPENSES	1,410,478	60.782	0	0	60.782	0	0	60.782
96	TOTAL OTHER POWER SUPPLY EXPENSES	1,410,478	60,782	0	0	60,782	0	0	60,782
97									
98	TOTAL PRODUCTION EXPENSES	15,309,220	659,722	0	0	659.722	0	0	659.722

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

1		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
2		2005	2005 OPERATING			TOTAL	INSURANCE		TOTAL
3		TEST YEAR	PAYROLL			LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT			ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
99	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***								
100	TRANSMISSION EXPENSES								
101	OPERATION								
102	560 / SUPERVISION & ENGINEERING	1,067,651	46,008	0	0	46,008	0	0	46,008
103	561 / LOAD DISPATCHING	2,081,971	89,719	0	0	89,719	0	0	89,719
104	562 / STATION EXPENSES	1,102,084	47,492	0	0	47,492	0	0	47,492
105	563 / OVERHEAD LINE EXPENSES	312,660	13,473	0	0	13,473	0	0	13,473
106	565 / TRANSMISSION OF ELECTRICITY BY OTHEI	0	0	0	0	0	0	0	0
107	566 / MISCELLANEOUS EXPENSES	129,345	5,574	0	0	5,574	0	0	5,574
108	567 / RENTS	0	0	0	0	0	0	0	0
109	TOTAL TRANSMISSION OPERATION	4,693,711	202,267	0	0	202,267	0	0	202,267
110									
111	MAINTENANCE								
112	568 / SUPERVISION & ENGINEERING	293,373	12,642	0	0	12,642	0	0	12,642
113	569 / STRUCTURES	0	0	0	0	0	0	0	0
114	570 / STATION EQUIPMENT	1,588,818	68,467	0	0	68,467	0	0	68,467
115	571 / OVERHEAD LINES	530,384	22,856	0	0	22,856	0	0	22,856
116	573 / MISCELLANEOUS PLANT	2,697	116	0	0	116	0	0	116
117	TOTAL TRANSMISSION MAINTENANCE	2,415,272	104,082	0	0	104,082	0	0	104,082
118									
119	TOTAL TRANSMISSION EXPENSES	7,108,983	306,348	0	0	306,348	0	0	306,348

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									
2		2005	2005 OPERATING			TOTAL	INSURANCE		TOTAL
3		TEST YEAR	PAYROLL			LABOR/O&M	FOR ANNL.		ANNUALIZING
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT			ADJUSTMENT	PLANT ADJ.		ADJUSTMENTS
120	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***								
121	DISTRIBUTION EXPENSES								
122	OPERATION								
123	580 / SUPERVISION & ENGINEERING	2,316,314	99,817	0	0	99,817	0	0	99,817
124	581 / LOAD DISPATCHING	1,893,683	81,605	0	0	81,605	0	0	81,605
125	582 / STATION EXPENSES	483,608	20,840	0	0	20,840	0	0	20,840
126	583 / OVERHEAD LINE EXPENSES	1,708,521	73,626	0	0	73,626	0	0	73,626
127	584 / UNDERGROUND LINE EXPENSES	490,166	21,123	0	0	21,123	0	0	21,123
128	585 / STREET LIGHTING & SIGNAL SYSTEMS	66,133	2,850	0	0	2,850	0	0	2,850
129	586 / METER EXPENSES	2,687,433	115,810	0	0	115,810	0	0	115,810
130	587 / CUSTOMER INSTALLATIONS EXPENSE	426,535	18,381	0	0	18,381	0	0	18,381
131	588 / MISCELLANEOUS EXPENSES	2,775,198	119,592	0	0	119,592	0	0	119,592
132	589 / RENTS	0	0	0	0	0	0	0	0
133	TOTAL DISTRIBUTION OPERATION	12,847,591	553,643	0	0	553,643	0	0	553,643
134									
135	MAINTENANCE								
136	590 / SUPERVISION & ENGINEERING	40,957	1,765	0	0	1,765	0	0	1,765
137	591 / STRUCTURES	0	0	0	0	0	0	0	0
138	592 / STATION EQUIPMENT	1,532,897	66,057	0	0	66,057	0	0	66,057
139	593 / OVERHEAD LINES	2,910,964	125,443	0	0	125,443	0	0	125,443
140	594 / UNDERGROUND LINES	676,325	29,145	0	0	29,145	0	0	29,145
141	595 / LINE TRANSFORMERS	42,042	1,812	0	0	1,812	0	0	1,812
142	596 / STREET LIGHTING & SIGNAL SYSTEMS	230,097	9,916	0	0	9,916	0	0	9,916
143	597 / METERS	468,098	20,172	0	0	20,172	0	0	20,172
144	598 / MISCELLANEOUS PLANT	108,366	4,670	0	0	4,670	0	0	4,670
145	TOTAL DISTRIBUTION MAINTENANCE	6,009,746	258,979	0	0	258,979	0	0	258,979
146	TOTAL DISTRIBUTION EXPENSES	18,857,337	812,622	0	0	812,622	0	0	812,622
147									
148	CUSTOMER ACCOUNTING EXPENSES								
149	901 / SUPERVISION	328,524	14,157	0	0	14,157	0	0	14,157
150	902 / METER READING	2,789,573	120,211	0	0	120,211	0	0	120,211
151	903 / CUSTOMER RECORDS & COLLECTIONS	5,577,827	240,366	0	0	240,366	0	0	240,366
152	904 / UNCOLLECTIBLE ACCOUNTS	84	4	0	0	4	0	0	4
153	905 / MISC EXPENSES	0	0	0	0	0	0	0	0
154	TOTAL CUSTOMER ACCOUNTING EXPENSE	8,696,008	374,738	0	0	374,738	0	0	374,738
155									
156	CUSTOMER SERVICES & INFORMATION EXPENSES								
157	907 / SUPERVISION	226,193	9,747	0	0	9,747	0	0	9,747
158	908 / CUSTOMER ASSISTANCE	2,786,595	120,083	0	0	120,083	0	0	120,083
159	909 / INFORMATION & INSTRUCTIONAL	0	0	0	0	0	0	0	0
160	910 / MISCELLANEOUS EXPENSES	414,144	17,847	0	0	17,847	0	0	17,847
161	TOTAL CUST SERV & INFORMATN EXPENSE	3,426,932	147,677	0	0	147,677	0	0	147,677

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2003
SUMMARY OF ANNUALIZING ADJUSTMENTS

		ANNUALIZING ADJUSTMENTS SPREAD BY WAGES & SALARIES					OTHER ANNUALIZING ADJUSTMENTS		
1									TOTAL
2		2005	2005 OPERATING			TOTAL	INSURANCE		ANNUALIZING
3		TEST YEAR	PAYROLL			LABOR/O&M	FOR ANNL.		ADJUSTMENTS
4	DESCRIPTION/FERC ACCOUNT	WAGES & SALARIES	ADJUSTMENT			ADJUSTMENT	PLANT ADJ.		
162	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
163	ADMINISTRATIVE & GENERAL EXPENSES								
164	920 / ADMINISTRATIVE & GENERAL SALARIES	27,314,175	1,177,053	0	0	1,177,053	0	0	1,177,053
165	921 / OFFICE SUPPLIES	1,614,804	69,587	0	0	69,587	0	0	69,587
166	922 / ADMIN & GENERAL EXPENSES TRANSFERF	0	0	0	0	0	0	0	0
167	923 / OUTSIDE SERVICES	0	0	0	0	0	0	0	0
168	924 / PROPERTY INSURANCE								
169	PRODUCTION - STEAM	0	0	0	0	0	0	0	0
170	ALL RISK & MISCELLANEOUS	107,467	4,631	0	0	4,631	7,297	0	11,928
171	TOTAL ACCOUNT 924	107,467	4,631	0	0	4,631	7,297	0	11,928
172	925 / INJURIES & DAMAGES	89,720	3,866	0	0	3,866	0	0	3,866
173	926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0	0	0	0	0	0
174	927 / FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0
175	928 / REGULATORY COMMISSION EXPENSES								
176	FERC ADMIN ASSESS & SECURITIES								
177	CAPACITY RELATED	0	0	0	0	0	0	0	0
178	ENERGY RELATED	0	0	0	0	0	0	0	0
179	FERC RATE CASE	0	0	0	0	0	0	0	0
180	FERC ORDER 472	0	0	0	0	0	0	0	0
181	FERC OTHER	0	0	0	0	0	0	0	0
182	FERC OTHER	0	0	0	0	0	0	0	0
183	SEC EXPENSES	0	0	0	0	0	0	0	0
184	IDAHO PUC -RATE CASE	0	0	0	0	0	0	0	0
185	-OTHER	0	0	0	0	0	0	0	0
186	OREGON PUC -RATE CASE	0	0	0	0	0	0	0	0
187	-OTHER	0	0	0	0	0	0	0	0
188	NEVADA PUC -RATE CASE	0	0	0	0	0	0	0	0
189	-OTHER	0	0	0	0	0	0	0	0
190	TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0
191	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0	0
192	930.1 / GENERAL ADVERTISING	0	0	0	0	0	0	0	0
193	930.2 / MISCELLANEOUS EXPENSES	15,501	668	0	0	668	0	0	668
194	931 / RENTS	0	0	0	0	0	0	0	0
195	TOTAL ADM & GEN OPERATION	29,141,668	1,255,806	0	0	1,255,806	7,297	0	1,263,103
196									
197	935 / GENERAL PLANT MAINTENANCE	662,432	28,546	0	0	28,546	0	0	28,546
198	416 / MERCHANDISING EXPENSE	0	0	0	0	0	0	0	0
199	TOTAL OPER & MAINT EXPENSES	83,202,580	3,585,460	0	0	3,585,460	7,297	0	3,592,757
200							Annualizing Adjustmensts per DRT		3,585,460
201		check total =	0	0	0		Insurance Associated w/ Plant Additions		7,297
202									
203									
204									

Idaho Power Company
Summary of Annualizing Adjustments to 2005
Operating Expenses

Line No.	Source Page		Amount
		Annualizing Adjustments	O&M Adj Acc Adj 2005 payroll HL
1	A	Operating Payroll	$3,585,460
		Total Annualizing Adjustments	$3,585,460

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Idaho Power Company
Annualizing Adjustments to 2005
Operating Expenses

Line No.	Source Page		Amount
		1) Operating Payroll (Various accts)	
1	1	ST Payroll December Estimate	$ 13,463,991
2		Annualized (Divided by 3 pay periods, times	116,687,923
3	1	Less 2005 Estimated Total	111,757,215
4		Gross adjustment	4,930,708
5	2	Add payroll tax 8.00%	394,457
6		Total adjustment including payroll tax	5,325,165
7	1	Operating percent	67.33%
8		Adjustment to Operating Expense	$ 3,585,460

Idaho Power Company
Major Plant Additions Annualized

Line No.		(1) In Service Date	(2) Annualized Plant	(3) Adjustment for Plant Est to Close 2005	(4) Net Annualizing Adjustments	(5) Annual Composite Property Tax Rate	(6) Annual Composite Property Tax	(7) Annual Insurance Rate Per $100	(8) Annual Insurance Expense
1	Transmission:								
2	Station:								
3	Horse Flat	December, 2005	$ 3,378,000	$ 259,846	$ 3,118,154				
4	Kinport Sync Cond	August, 2005	2,090,000	803,846	1,286,154				
5	Alameda Met Switch	December, 2005	2,599,000	199,923	2,399,077				
6	Subtotal		8,067,000	1,263,615	6,803,385	0.540%	$ 36,738	$ 0.050	$ 3,402
7	Line:								
8	Eckart	December, 2005	518,000	39,846	478,154				
9	Star	November, 2005	3,657,000	562,615	3,094,385				
10	Subtotal		4,175,000	602,462	3,572,538	0.540%	19,292	$ -	-
11	Distribution:								
12	Station:								
13	Eckart	December, 2005	1,650,000	126,923	1,523,077				
14	Lakefork	December, 2005	3,034,000	233,385	2,800,615				
15	Star	November, 2005	600,000	92,308	507,692				
16	Ten Mile	June, 2005	2,081,000	1,120,538	960,462				
17	Subtotal		7,365,000	1,573,154	5,791,846	0.540%	31,276	$ 0.050	2,896
18	Line:								
19	Eckart	December, 2005	32,000	2,462	29,538				
20	Star	September, 2005	294,000	90,462	203,538				
21	Star	November, 2005	199,000	30,615	168,385				
22	Ten Mile	June, 2005	1,110,000	597,692	512,308				
23	Subtotal		1,635,000	721,231	913,769	0.540%	4,934	$ -	-
24	General:								
25	Horse Flat	October, 2005	127,000	19,538	107,462				
26	Hells Canyon Micro	September, 2005	132,000	40,615	91,385				
27	Hells Canyon Micro	October, 2005	1,591,000	367,154	1,223,846				
28	Hells Canyon Micro	November, 2005	680,000	104,615	575,385				
29	Subtotal		2,530,000	531,923	1,998,077	0.540%	10,790	$ 0.050	999
30	Total		$ 23,772,000	$ 4,692,385	$ 19,079,615		$ 103,030		$ 7,297

O&M Adj
Ann Adj
Acct 924

(1) Excludes AFUDC

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Adjustment to 908 Expenses for LIWA

Test Year Amount	8,298,270
ID Value	1,311,359
OR Value	37,306
Increase OR	7,694
Decrease ID	-98,825
Total 908	8,207,139

H518

Copied to O&M

Dist. LIWA funding to authorized level per IPCC order

Exhibit 16
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Idaho Power Company
Depreciation Expense

Account	Account Description	January-05	February-05	March-05	April-05	May-05	June-05
301	Organization						
302	Franchises and Consents	25,635.00	25,691.00	25,499.00	34,560.00	34,557.00	34,438.93
303	Miscellaneous Intangible Plant	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00
TOTAL	**INTANGIBLE PLANT**	696,281.00	696,337.00	696,145.00	705,206.00	705,203.00	705,084.93
310	Land and Land Rights	384.10	384.10	384.10	384.10	384.10	384.10
311	Structures and Improvements	280,154.32	280,158.65	280,187.93	280,261.79	280,461.35	280,516.22
312	Boiler Plant Equipment	1,133,117.80	1,133,313.76	1,133,443.48	1,136,032.02	1,136,541.08	1,137,728.96
314	Turbogenerator Units	337,779.10	337,749.04	337,928.54	341,358.22	344,378.80	345,334.70
315	Accessory electric Equipment	109,801.28	109,801.28	109,801.28	109,800.91	109,773.38	109,773.38
316	Misc Power Plant Equipment	33,631.60	33,711.61	33,715.48	34,072.87	33,287.98	33,786.20
TOTAL	**STEAM PRODUCTION PLANT**	1,894,868.20	1,895,118.44	1,895,460.81	1,901,909.91	1,904,826.69	1,907,523.56
330	Land and Land Rights	26.00	26.00	26.00	26.00	26.00	26.00
331	Structures and Improvements	254,802.03	254,848.90	254,821.90	254,831.17	254,855.09	254,863.89
332	Reservoirs, Dams, Waterways	392,540.72	391,540.13	387,035.89	387,034.07	387,168.80	387,202.32
333	Waterwheel, Turbines, Generato	283,203.67	283,204.72	283,238.04	283,237.13	283,244.18	283,244.79
334	Accessory Electric Equipment	86,368.68	86,369.14	86,368.87	86,462.92	86,613.04	86,613.29
335	Misc Power Plant Equipment	21,922.40	21,997.63	21,986.84	22,017.73	22,063.24	22,126.58
336	Roads, Railroads and Bridges	11,246.83	11,246.83	11,246.83	11,246.83	11,246.83	11,246.83
TOTAL	**HYDRO PRODUCTION PLANT**	1,050,110.33	1,049,233.35	1,044,724.37	1,044,855.85	1,045,217.18	1,045,323.70
340	LAND AND LAND RIGHTS						
341	Structures and Improvements	2,869.11	2,869.11	2,869.11	5,206.72	5,210.06	5,314.81
342	Fuel Holders, Producers, Acces	3,876.86	3,876.86	3,876.86	8,542.14	8,546.83	8,573.53
343	Prime Movers	1,837.92	1,837.92	1,837.92	4,753.72	4,757.90	4,773.34
344	Generators	104,045.68	104,045.68	104,045.68	210,947.28	211,095.22	211,641.71
345	Accessory Electric Equipment	5,492.15	5,492.15	5,492.15	8,991.11	8,996.12	9,014.65
346	Misc Power Plant Equipment	6,168.08	6,168.08	6,168.08	6,168.08	6,168.08	6,075.68
TOTAL	**OTHER PRODUCTION PLANT**	124,289.80	124,289.80	124,289.80	244,609.05	244,776.21	245,393.72
350	Land and Land Rights	26,918.44	26,377.01	26,381.66	26,383.09	26,383.15	26,383.53
352	Structures and Improvements	33,390.34	33,896.85	34,137.30	34,144.26	34,087.83	34,042.89
353	Station Equipment	403,421.62	408,628.99	415,850.18	412,469.25	412,707.92	414,026.98
354	Towers and Fixtures	156,362.57	157,781.91	157,846.26	157,905.66	158,460.41	158,849.08
355	Poles and Fixtures	220,316.44	220,474.09	221,023.73	221,057.88	221,434.79	221,578.23
356	Overhead Conductors, Devices	182,016.24	183,554.16	183,771.89	183,987.66	184,048.30	184,323.32
359	Roads and Trails	283.97	283.97	283.97	283.97	283.97	283.97
TOTAL	**TRANSMISSION PLANT**	1,022,709.62	1,030,996.98	1,039,294.99	1,036,231.77	1,037,406.37	1,039,488.00
360	Land and Land Rights						
361	Structures and improvements	31,977.38	31,943.93	32,516.56	32,527.52	32,539.67	32,539.67
362	Station Equipment	177,505.05	177,433.32	177,208.54	177,686.41	177,764.75	178,547.14
TOTAL	**SUBSTATION EQUIPMENT**	209,482.43	209,377.25	209,725.10	210,213.93	210,304.42	211,086.81
364	Poles, Towers and Fixtures	568,063.11	568,565.29	569,888.76	571,717.34	571,907.00	573,233.49
365	Overhead Conductors, Devices	254,920.62	255,265.29	255,680.87	256,414.54	256,560.02	256,825.97
366	Underground Conduit	66,663.62	66,894.88	67,388.21	67,566.65	67,529.03	67,735.17
367	Underground Conductors, Device	336,280.45	337,110.84	337,626.38	338,032.41	338,467.83	338,860.85
368	Line Transformers	393,640.01	396,140.06	397,574.28	399,395.59	401,257.86	403,814.13
369	Services	142,717.52	143,207.65	143,676.55	143,907.65	144,290.33	144,635.50
370	Meters	160,545.60	161,036.98	157,958.92	158,888.66	159,542.76	162,640.75
371	Installations, Cust Premises	29,488.38	29,574.85	29,755.69	29,867.37	29,964.30	30,043.77
373	Street Lighting, Signal System	19,019.19	19,049.42	19,093.58	19,079.84	19,068.56	19,089.93
TOTAL	**DISTRIBUTION LINES**	1,971,338.50	1,976,845.26	1,978,643.24	1,984,870.05	1,988,587.69	1,996,879.56
389	Land and Land Rights						
390	Structures and Improvements	120,906.20	120,777.38	120,961.99	120,967.72	120,970.08	121,002.97
391	Office Furniture, Equipment	916,492.08	918,271.45	920,236.80	947,716.95	950,881.61	952,880.02
392	Transportation Equipment	167.41	167.41	167.41	140.88	140.88	140.88
393	Stores Equipment	6,620.45	6,629.76	6,629.76	6,714.17	6,714.17	6,714.17
394	Tools, Shop, Garage Equipment	26,540.72	26,836.24	26,892.40	27,381.15	27,711.01	27,947.32
395	Laboratory Equipment	50,229.82	50,814.52	50,830.68	50,830.68	50,830.68	50,830.68
396	Power Operated Equipment						
397	Communication Equipment	211,072.67	213,325.05	214,756.28	216,124.04	219,589.33	220,428.21
398	Miscellaneous Equipment	16,608.64	16,608.64	16,608.64	16,588.14	16,590.27	16,600.03
TOTAL	**GENERAL EQUIPMENT PLANT**	1,348,637.99	1,353,430.45	1,357,083.96	1,386,463.73	1,393,428.03	1,396,544.28
	TOTAL DEPRECIATION & AMORTIZATION EXPENSE ON ELECTRIC PLANT IN SERVICE	8,317,717.87	8,335,628.53	8,345,367.27	8,514,360.29	8,529,749.59	8,547,324.56
	Amortization of Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
	TOTAL DEPRECIATION & AMORTIZATION	8,293,026.26	8,310,936.92	8,320,675.66	8,489,668.68	8,505,057.98	8,522,632.95

Exhibit 16
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Idaho Power Company
Depreciation Expense

Account	Account Description	July-05	August-05	September-05	October-05	November-05	December-05	Total
301	Organization							-
302	Franchises and Consents	58,977.67	58,977.67	58,977.67	58,977.67	59,407.50	59,580.34	535,279.45
303	Miscellaneous Intangible Plant	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	8,047,752.00
TOTAL	INTANGIBLE PLANT	729,623.67	729,623.67	729,623.67	729,623.67	730,053.50	730,226.34	8,583,031.45
310	Land and Land Rights	384.04	384.04	384.04	384.04	384.04	384.04	4,608.84
311	Structures and Improvements	281,458.95	281,577.92	281,697.45	281,817.43	281,937.98	282,200.38	3,372,430.37
312	Boiler Plant Equipment	1,153,992.39	1,155,920.31	1,157,857.41	1,159,801.79	1,161,755.33	1,166,007.74	13,765,512.07
314	Turbogenerator Units	347,232.89	347,665.52	348,100.21	348,536.53	348,974.91	349,929.17	4,134,967.63
315	Accessory electric Equipment	109,855.37	109,866.92	109,878.53	109,890.18	109,901.88	109,927.36	1,318,071.75
316	Misc Power Plant Equipment	36,379.29	36,330.02	36,280.52	36,230.83	36,180.90	36,072.23	419,679.53
TOTAL	STEAM PRODUCTION PLANT	1,929,302.93	1,931,744.73	1,934,198.16	1,936,660.80	1,939,135.04	1,944,520.92	23,015,270.19
330	Land and Land Rights	26.00	26.00	26.00	26.00	26.00	26.00	312.00
331	Structures and Improvements	255,292.51	255,341.80	255,581.61	255,603.07	255,842.65	256,779.07	3,063,463.69
332	Reservoirs, Dams, Waterways	388,901.36	388,939.10	389,124.43	389,144.92	389,354.85	390,203.47	4,668,190.06
333	Waterwheel, Turbines, Generato	283,326.62	283,338.15	283,390.53	283,385.48	283,383.96	283,308.90	3,399,506.17
334	Accessory Electric Equipment	86,896.70	86,941.81	87,145.04	87,097.29	87,066.62	86,492.59	1,040,435.99
335	Misc Power Plant Equipment	22,070.66	22,078.70	22,116.34	22,118.27	22,134.39	22,185.66	264,818.44
336	Roads, Railroads and Bridges	11,261.28	11,262.64	11,269.52	11,270.44	11,281.52	11,327.24	135,153.62
TOTAL	HYDRO PRODUCTION PLANT	1,047,775.13	1,047,928.20	1,048,653.47	1,048,645.47	1,049,089.99	1,050,322.93	12,571,879.97
340	LAND AND LAND RIGHTS							-
341	Structures and Improvements	5,325.83	5,343.68	5,361.55	5,366.76	5,366.76	5,409.52	56,513.02
342	Fuel Holders, Producers, Acces	8,651.95	8,675.97	8,700.02	8,707.04	8,707.04	8,764.59	89,501.69
343	Prime Movers	4,813.23	4,824.82	4,836.42	4,839.81	4,839.81	4,867.57	48,820.38
344	Generators	212,162.78	212,795.62	213,429.39	213,614.30	213,614.30	215,130.66	2,226,568.30
345	Accessory Electric Equipment	8,536.36	8,554.12	8,571.91	8,577.09	8,577.09	8,619.65	94,914.55
346	Misc Power Plant Equipment	6,204.02	6,241.58	6,279.18	6,290.16	6,290.16	6,380.14	74,601.32
TOTAL	OTHER PRODUCTION PLANT	245,694.17	246,435.79	247,178.47	247,395.16	247,395.16	249,172.13	2,590,919.26
350	Land and Land Rights	26,688.45	26,717.63	26,717.58	26,856.47	27,843.03	28,398.03	322,048.07
352	Structures and Improvements	34,456.50	34,797.86	34,810.80	34,863.24	35,296.09	36,035.89	413,959.85
353	Station Equipment	414,463.32	419,251.63	419,471.65	420,029.25	425,624.63	435,764.99	5,001,710.41
354	Towers and Fixtures	159,255.15	159,298.92	159,298.92	159,500.34	160,931.51	161,738.81	1,907,229.54
355	Poles and Fixtures	222,837.13	222,853.33	222,848.25	223,426.89	227,501.96	229,636.64	2,674,989.36
356	Overhead Conductors, Devices	185,302.69	185,306.38	185,302.20	185,734.44	188,775.67	190,356.08	2,222,479.03
359	Roads and Trails	283.83	283.77	283.77	283.75	283.59	283.43	3,405.96
TOTAL	TRANSMISSION PLANT	1,043,287.07	1,048,509.52	1,048,733.17	1,050,694.38	1,066,256.48	1,082,213.87	12,545,822.22
360	Land and Land Rights							-
361	Structures and improvements	32,635.77	32,723.24	32,796.42	32,826.29	32,990.03	33,676.14	391,692.62
362	Station Equipment	179,204.47	179,887.65	180,459.16	180,692.42	181,971.12	187,329.41	2,155,689.44
TOTAL	SUBSTATION EQUIPMENT	211,840.24	212,610.89	213,255.58	213,518.71	214,961.15	221,005.55	2,547,382.06
364	Poles, Towers and Fixtures	587,244.16	590,154.98	594,122.25	598,318.39	604,751.59	614,238.89	7,012,205.25
365	Overhead Conductors, Devices	261,634.97	262,319.16	263,422.41	264,786.29	266,903.66	270,278.82	3,125,012.62
366	Underground Conduit	69,848.62	71,583.74	72,717.59	73,819.83	75,012.82	75,932.32	842,692.48
367	Underground Conductors, Device	345,145.25	349,452.78	352,078.54	355,015.98	357,674.52	361,009.73	4,146,755.56
368	Line Transformers	402,861.66	402,495.58	402,182.79	401,853.66	401,441.93	400,922.42	4,803,579.97
369	Services	146,995.98	148,992.82	150,514.86	151,695.10	153,180.41	154,260.48	1,768,074.85
370	Meters	162,539.66	162,370.43	162,370.77	162,466.39	162,654.93	162,564.49	1,935,580.34
371	Installations, Cust Premises	29,411.32	29,367.27	29,360.62	29,376.50	29,356.02	29,426.11	354,992.20
373	Street Lighting, Signal System	19,091.88	19,070.83	19,089.30	19,115.77	19,136.43	19,124.80	229,029.53
TOTAL	DISTRIBUTION LINES	2,024,773.50	2,035,807.59	2,045,859.13	2,056,447.91	2,070,112.31	2,087,758.06	24,217,922.80
389	Land and Land Rights							-
390	Structures and Improvements	120,733.31	120,721.44	120,916.20	121,911.95	122,258.50	126,852.52	1,458,980.26
391	Office Furniture, Equipment	1,006,863.07	1,016,644.37	1,023,776.38	1,028,017.53	1,029,957.01	824,176.64	11,535,913.91
392	Transportation Equipment							924.87
393	Stores Equipment	6,714.17	6,714.17	6,714.17	6,714.17	6,714.17	6,106.13	79,699.46
394	Tools, Shop, Garage Equipment	28,790.72	28,941.34	29,293.83	29,320.14	29,449.08	29,164.21	338,268.16
395	Laboratory Equipment	52,704.68	52,704.68	52,710.12	52,770.52	53,532.35	52,189.70	620,979.11
396	Power Operated Equipment							-
397	Communication Equipment	226,209.47	228,177.68	242,779.83	250,208.59	250,713.35	238,698.21	2,732,082.71
398	Miscellaneous Equipment	17,571.05	17,657.72	17,840.07	17,988.82	18,129.29	17,810.87	206,602.18
TOTAL	GENERAL EQUIPMENT PLANT	1,459,586.47	1,471,561.40	1,494,030.60	1,506,931.72	1,510,753.75	1,294,998.28	16,973,450.66
TOTAL	DEPRECIATION & AMORTIZATION EXPENSE ON ELECTRIC PLANT IN SERVICE	8,691,883.18	8,724,221.79	8,761,532.25	8,789,917.82	8,827,757.38	8,660,218.08	103,045,678.61
	Amortization of Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(296,299.32)
TOTAL	DEPRECIATION & AMORTIZATION	8,667,191.57	8,699,530.18	8,736,840.64	8,765,226.21	8,803,065.77	8,635,526.47	102,749,379.29

Idaho Power Company
Depreciation Expense

Account	Account Description	Annualized Depreciation Expense	Forcasted Depreciation Expense (D)	Annualizing Expense Adjustment (E)	Annualizing Reserve Adjustment
301	Organization				
302	Franchises and Consents	714,964.05	535,279.45	179,684.60	89,842.30
303	Miscellaneous Intangible Plant	8,047,752.00	8,047,752.00	-	-
TOTAL	**INTANGIBLE PLANT**	8,762,716.05	8,583,031.45 613	179,684.60 613	89,842.30
310	Land and Land Rights	4,608.48	4,608.84	(0.36)	(0.18)
311	Structures and Improvements	3,386,404.55	3,372,430.37	13,974.18	6,987.09
312	Boiler Plant Equipment	13,992,092.90	13,765,512.07	226,580.83	113,290.42
314	Turbogenerator Units	4,199,149.99	4,134,967.63	64,182.36	32,091.18
315	Accessory electric Equipment	1,319,128.34	1,318,071.75	1,056.59	528.30
316	Misc Power Plant Equipment	432,866.72	419,679.53	13,187.19	6,593.59
TOTAL	**STEAM PRODUCTION PLANT**	23,334,250.98	23,015,270.19 D563	318,980.79 563	159,490.40
330	Land and Land Rights		312.00 - D613	(312.00)	(156.00)
331	Structures and Improvements	3,081,348.78	3,063,463.69	17,885.09	8,942.54
332	Reservoirs, Dams, Waterways	4,682,441.66	4,668,190.06	14,251.60	7,125.80
333	Waterwheel, Turbines, Generato	3,399,706.80	3,399,506.17	200.63	100.31
334	Accessory Electric Equipment	1,037,911.06	1,040,435.99	(2,524.93)	(1,262.46)
335	Misc Power Plant Equipment	266,227.93	264,818.44	1,409.49	704.74
336	Roads, Railroads and Bridges	135,926.94	135,153.62	773.32	386.66
TOTAL	**HYDRO PRODUCTION PLANT**	12,603,563.17	12,571,879.97	31,683.20 564	15,997.60
			12,571,567.97 D564		
340	LAND AND LAND RIGHTS				
341	Structures and Improvements	64,914.20	56,513.02	8,401.18	4,200.59
342	Fuel Holders, Producers, Acces	105,175.06	89,501.69	15,673.37	7,836.69
343	Prime Movers	58,410.85	48,820.38	9,590.47	4,795.24
344	Generators	2,581,567.86	2,226,568.30	354,999.56	177,499.78
345	Accessory Electric Equipment	103,435.79	94,914.55	8,521.24	4,260.62
346	Misc Power Plant Equipment	76,561.69	74,601.32	1,960.37	980.18
TOTAL	**OTHER PRODUCTION PLANT**	2,990,065.45	2,590,919.26 D565	399,146.19 565	199,573.10
350	Land and Land Rights	340,776.35	322,048.07	18,728.28	9,364.14
352	Structures and Improvements	432,430.68	413,959.85	18,470.83	9,235.42
353	Station Equipment	5,229,179.88	5,001,710.41	227,469.47	113,734.74
354	Towers and Fixtures	1,940,865.70	1,907,229.54	33,636.16	16,818.08
355	Poles and Fixtures	2,755,639.67	2,674,989.36	80,650.31	40,325.16
356	Overhead Conductors, Devices	2,284,272.93	2,222,479.03	61,793.90	30,896.95
359	Roads and Trails	3,401.13	3,405.96	(4.83)	(2.41)
TOTAL	**TRANSMISSION PLANT**	12,986,566.34	12,545,822.22 D576	440,744.12 576	220,372.06

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Idaho Power Company
Depreciation Expense

Account	Account Description	Annualized Depreciation Expense	(D) Forcasted Depreciation Expense	(E) Annualizing Expense Adjustment	Annualizing Reserve Adjustment
360	Land and Land Rights				
361	Structures and improvements	404,113.65	391,692.62 D580	12,421.03 580	6,210.52
362	Station Equipment	2,247,952.98	2,155,689.44 D581	92,263.54 581	46,131.77
TOTAL	**SUBSTATION EQUIPMENT**	2,652,066.63	2,547,382.06	104,684.57	52,342.29
364	Poles, Towers and Fixtures	7,370,866.73	7,012,205.25 582	358,661.48 582	179,330.74
365	Overhead Conductors, Devices	3,243,345.80	3,125,012.62 583	118,333.18 583	59,166.59
366	Underground Conduit	911,187.81	842,692.48 584	68,495.33 584	34,247.67
367	Underground Conductors, Device	4,332,116.72	4,146,755.56 585	185,361.16 585	92,680.58
368	Line Transformers	4,811,069.09	4,803,579.97 586	7,489.12 586	3,744.56
369	Services	1,851,125.70	1,768,074.85 587	83,050.85 587	41,525.42
370	Meters	1,950,773.83	1,935,580.34 588	15,193.49 588	7,596.75
371	Installations, Cust Premises	353,113.31	354,992.20 589	(1,878.89) 589	(939.45)
373	Street Lighting, Signal System	229,497.61	229,029.53 590	468.08 590	234.04
TOTAL	**DISTRIBUTION LINES**	25,053,096.60	24,217,922.80	835,173.80	417,586.90
389	Land and Land Rights				
390	Structures and Improvements	1,522,230.23	1,458,980.26	63,249.97	31,624.99
391	Office Furniture, Equipment	10,757,965.51	11,535,913.91	(777,948.40)	(388,974.20)
392	Transportation Equipment	0.00	924.87	(924.87)	(462.44)
393	Stores Equipment	73,273.55	79,699.46	(6,425.91)	(3,212.96)
394	Tools, Shop, Garage Equipment	349,970.54	338,268.16	11,702.38	5,851.19
395	Laboratory Equipment	626,276.41	620,979.11	5,297.30	2,648.65
396	Power Operated Equipment	0.00	-	-	-
397	Communication Equipment	2,864,378.48	2,732,082.71	132,295.77	66,147.89
398	Miscellaneous Equipment	213,730.50	206,602.18	7,128.32	3,564.16
TOTAL	**GENERAL EQUIPMENT PLANT**	16,407,825.22	16,973,450.66 D605	(565,625.44) 605	(282,812.72)
TOTAL	**ELECTRIC PLANT IN SERVICE**	104,790,150.44	103,045,678.61	1,744,471.83	872,235.92
	Amortization of Disallowed Costs	(296,299.32)	(296,299.32) D609	-	-
TOTAL	**DEPRECIATION & AMORTIZATION**	104,493,851.12	102,749,379.29	1,744,471.83	872,235.92

Watts 8/9

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2005

Line No	Acct No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(22,723)
2		Total.....	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($22,723)

D615

Idaho Power Company
Major Plant Additions Known to Occur in 2006

Line No.		(1) In Service Date	Acct	(2) 2006 Plant Closings	(3) Average Annual Composite Accrual Rate	(4) Annual Depreciation Expense	(5) Annual Depreciation Reserve	(6) Annual Composite Property Tax Rate	(7) Annual Composite Property Tax	(8) Annual Insurance Rate Per $100	(9) Annual Insurance Expense
1	Transmission:								-		-
2	Station:										
3	Happy Valley	May,2006		$ 1,263,000							
4	Adelaide	May,2006		1,859,000		6571					
5	Nampa	May,2006		3,300,000							
6	Subtotal		353	6,422,000	2.013%	$ 129,275	$ 64,637	0.540%	$ 34,679	$ 0.050	$ 3,211
7	Line :										
8	Cartwright	May,2006		109,000		6593					
9	Happy Valley	May,2006		1,251,000							
10	Subtotal		356	1,360,000	2.316%	31,498	15,749	0.540%	7,344	-	-
11	Distribution:										
12	Station:										
13	Cartwright	May,2006		1,657,000		6581					
14	Starkey	May,2006		4,345,000							
15	Subtotal		362	6,002,000	1.695%	101,734	50,867	0.540%	32,411	$ 0.050	3,001
16	Line:										
17	Cartwright	May,2006		563,000		6582					
18	Happy Valley	May,2006		1,074,000							
19	Subtotal		365	1,637,000	2.751%	45,034	22,517	0.540%	8,840	-	-
20	Total			$ 15,421,000		$ 307,540	$ 153,770		$ 83,273		$ 6,212

(1) Excludes AFUDC

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IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2005 / RATE CASE

STEAM ELECTRIC PLANTS:			
Jim Bridger	$940,000	629	
Valmy	878,191	630	
Boardman	313,583	631	
Total Steam			$2,131,774
OTHER:			
Production	3,682,862	632	
Transmission	6,216,364	633	
Distribution	3,660,975	634	
General Plant	1,441,992		
Total Other			15,002,193
TOTAL SYSTEM AD VALOREM TAXES			$17,133,967

K:\OTI\MSC\03\Ad Valorem Tax Allocation Rate Case
15-Jul-05

17,133,967
17,132,968
<999> D635

removed from Other General Plant to match 2005 total detail sheet

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IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2005
SIX MONTHS ACTUAL - SIX MONTHS ESTIMATED

Line No	DESCRIPTION	Jan - June Actual	July - December Estimate	2005 AMOUNT
	State, county and local taxes:			
	Real and personal property:			
1	Idaho	6,517,101.97	6,510,256.00	13,027,357.97
2	Oregon	1,021,496.01	1,050,000.00	2,071,496.01
3	Montana	45,000.00	45,000.00	90,000.00
4	Wyoming	499,900.00	500,100.00	1,000,000.00
5	Nevada	441,928.54	440,000.00	881,928.54
6	Shoshone-Bannock	31,092.00	31,094.00	62,186.00
7	**Total real and personal property**			**17,132,968.52**
8	**Kilowatt-hour tax - Idaho**	848,000.00	1,189,818.00	2,037,818.00
	Licenses:			
9	Wyoming	1,362.00	1,362.00	2,724.00
10	Nevada	240.67	-	240.67
11	Shoshone-Bannock	150.00	-	150.00
12	**Total licenses**		D638	**3,114.67**
	Regulatory commission:			
13	Idaho	835,421.46	835,421.46	641 1,670,842.92
14	Oregon	47,995.00	47,999.00	642 95,994.00
15	**Total regulatory commission**			**1,766,836.92**
	Franchise:			6446
16	Oregon (actual Jan - Jun)	239,225.22	227,100.00	466,325.22
17	**Total franchise**			**466,325.22**
18	**TOTAL TAXES OTHER THAN INCOME TAXES**	10,528,912.87	10,878,150.46	**21,407,063.33**

✓ D6381

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IDAHO POWER COMPANY
NORMALIZED KWH TAX
2005 Rate Case

Normalized annual Idaho hydro KWH	(1)	5,422,392,000	KWH	
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.9163%	TAXES	
Adjusted Idaho Hydro KWH		5,146,732,502	2,573,366	
Normalized KWH sold to Idaho Customers	(3)	12,695,163,110		
% of Total Adjusted Idaho Hydro to ID Customers		40.5409%		
LESS EXEMPTIONS:				
Normalized Irrigation Exemption	(4)	1,574,100,117	319,077	
Normalized Industrial Use Exemption	(5)	2,642,016,297	535,549	
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,709,251,247		
Net taxable Normalized KWH		3,437,481,255		
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,718,741	1,718,741	D651
Portion refunded to irrigation customers		319,077	319,077	D652
TOTAL TAX AND REFUND		**2,037,818**	2,037,818	

(1) Determined by Resource Planning, Philip DeVol.
(2) Yearly Average
(3) Reference Rate Department
(4) Reference Rate Department
(5) Used the % of actual tariff 7, 9, 10,19,26,28,29,30's to the actual industrial exemption filed and applied it to the Normalized tariff 7 & 9's.

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IDAHO POWER COMPANY
NORMALIZED
CLASS ALLOCATION OF KWH TAXES
2005 Rate Case

KWH TAX SUMMARY	
IDAHO JURISDICTIONAL KWH TAX	2,573,366
IDAHO JURISDICTIONAL IRRIGATION REFUND	319,077
IDAHO JURISDICTIONAL INDUSTRIAL EXEMPTION	535,549
NET IDAHO JURISDICTIONAL KWH TAX	1,718,740

RATE SCHEDULE	TOTAL NORMALIZED KWH	% of NORMALIZED KWH	% X KWH TAX	IRRIGA REBATE ADJUST	INDUSTRIAL EXEMPT	CLASS KWH ALLOC.
1 & A	4,503,865,230	35.48%	912,954			912,954
7 & B	296,650,388	2.34%	60,132		2,528	57,604
9 & LP	3,149,074,058	24.81%	638,331		56,928	581,404
LW/10	0	0.00%	0			0
15 & OL	5,933,906	0.05%	1,203			1,203
16	0	0.00%	0			0
17	0	0.00%	0			0
18	0	0.00%	0			0
19	2,056,658,503	16.20%	416,894		298,082	118,812
OP/23	0	0.00%	0			0
LU/22	0	0.00%	0			0
24, I, & 25	1,574,100,117	12.40%	319,077	319,077		319,077
26	673,760,250	5.31%	136,574		136,574	0
27	0	0.00%	0			0
28	0	0.00%	0		0	0
29	187,632,199	1.48%	38,034		38,034	0
30	204,738,943	1.61%	41,501		3,403	38,098
32	0	0.00%	0			0
40/UM	16,202,707	0.13%	3,284			3,284
41	18,704,636	0.15%	3,792			3,792
42	7,842,173	0.06%	1,590			1,590
46	0	0.00%	0			0
72	0	0.00%	0			0
91	0	0.00%	0			0
92	0	0.00%	0			0
99	0	0.00%	0			0
						0
TOTAL	12,695,163,110	100.00%	2,573,366	319,077	535,549	2,037,817

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IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Regulatory Debits (Acct 407.3):													
1	Amortization of Prof Fees-IPUC Order 29505	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$19,944
2	Total.....	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$19,944

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Watts 7/29

IDAHO POWER COMPANY
Interest Synchronization Adjustment
For the Test Year Ended December 31, 2005

LINE NO.	DESCRIPTION	ADJUSTED
1	Total Company Rate Base	1,790,150,058
	Adjustments to Rate Base:	
2	Construction Work-in-Progress	136,778,475
3	Adjusted Rate Base	1,926,928,533
4	Company Weighted Cost of Debt	2.856%
5	Pro Forma Long Term Debt Interest Expense	55,033,079
6	Other Interest Expense	3,352,599
7	**Total Adjusted Interest Expense**	58,385,678
8	Actual Interest Expense	56,016,620
9	**Interest Expense Adjustment**	2,369,058

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IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY - REVENUE REQUIREMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005

		2005 TY SPLIT 6+6	NORMALIZING ADJUSTMENT	TOTAL SYSTEM WITH NORMALIZING	ANNUALIZING ADJUSTMENT	TOTAL SYSTEM WITH ANNUALIZING	KNWN.&MEAS. ADJUSTMENT	TOTAL SYSTEM WITH KNWN.&MEAS.	IPUC ORDERED ADJUSTMENTS	TOTAL SYSTEM WITH IPUC ORDERED
Values in BOLD and OUTLINED are values provided for Early Bird Estimate.										
**** * * SUMMARY OF RATE BASE COMPONENTS * * ****										
DEVELOPMENT OF RATE BASE COMPONENTS										
ELECTRIC PLANT IN SERVICE										
INTANGIBLE PLANT		82,206,839	0	82,206,839	0	82,206,839	0	82,206,839	0	82,206,839
PRODUCTION PLANT		1,530,412,330	0	1,530,412,330	0	1,530,412,330	0	1,530,412,330	0	1,530,412,330
TRANSMISSION PLANT		572,848,908	0	572,848,908	10,375,923	583,224,831	7,782,000	591,006,831	0	591,006,831
DISTRIBUTION PLANT		1,014,313,151	0	1,014,313,151	6,705,615	1,021,018,766	7,639,000	1,028,657,766	0	1,028,657,766
GENERAL PLANT		219,601,866	0	219,601,866	1,998,077	221,599,943	0	221,599,943	0	221,599,943
TOTAL ELECTRIC PLANT IN SERVICE		3,419,383,094	0	3,419,383,094	19,079,615	3,438,462,709	15,421,000	3,453,883,709	0	3,453,883,709
LESS: ACCUM PROVISION FOR DEPRECIATION		1,454,084,915	0	1,454,084,915	782,550	1,454,867,464	153,770	1,455,021,234	0	1,455,021,234
AMORT OF OTHER UTILITY PLANT		47,002,746	0	47,002,746	89,686	47,092,432	0	47,092,432	0	47,092,432
NET ELECTRIC PLANT IN SERVICE		1,918,295,434	0	1,918,295,434	18,207,379	1,936,502,813	15,267,230	1,951,770,043	0	1,951,770,043
LESS: CUSTOMER ADV FOR CONSTRUCTION		16,747,735	0	16,747,735	0	16,747,735	0	16,747,735	0	16,747,735
LESS: ACCUM DEFERRED INCOME TAXES										
190 / ACCUMULATED DEFERRED INCOME TAX	P101P	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**	0	**(15,192,502)**
281 / ACCELERATED AMORTIZATION	P101P		0		0		0		0	
282 / ACCELERATED AMORTIZATION	P101P	**232,355,061**	0	**232,355,061**	0	**232,355,061**	0	**232,355,061**	0	**232,355,061**
283 / OTHER PROPERTY	P101P	**4,985,480**	0	**4,985,480**	0	**4,985,480**	0	**4,985,480**	0	**4,985,480**
TOTAL ACCUM DEFERRED INCOME TAXES		**222,148,039**	0	**222,148,039**	0	**222,148,039**	0	**222,148,039**	0	**222,148,039**
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		(149,591)	0	(149,591)	0	(149,591)	0	(149,591)	0	(149,591)
ADD : WORKING CAPITAL		35,452,218	438,673	35,890,891	0	35,890,891	0	35,890,891	0	35,890,891
ADD : CONSERVATION+OTHER DFRD PROG.		16,481,140	0	16,481,140	0	16,481,140	0	16,481,140	0	16,481,140
ADD : SUBSIDIARY RATE BASE		25,138,880	0	25,138,880	0	25,138,880	0	25,138,880	(85,531)	25,053,349
TOTAL COMBINED RATE BASE		1,756,322,307	438,673	1,756,760,980	18,207,379	1,774,968,359	15,267,230	1,790,235,589	(85,531)	1,790,150,058

IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY - REVENUE REQUIREMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005

		2005 TY SPLIT 6+6	NORMALIZING ADJUSTMENT	WITH NORMALIZING	ANNUALIZING ADJUSTMENT	WITH ANNUALIZING	KNWN.&MEAS. ADJUSTMENT	WITH KNWN.&MEAS.	IPUC ORDERED ADJUSTMENTS	WITH IPUC ORDERED
2	**Values in BOLD and OUTLINED are values**									
3	**provided for Early Bird Estimate.**									
30	**** * * TABLE 9 - INCOME TAXES * * ****									
31										
32	**410/411 NET PROVISION FOR DEFERRED INCOME T**	L 696	**(7,245,092)**	0	**(7,245,092)**	0	**(7,245,092)**	0	**(7,245,092)**	0	**(7,245,092)**
33										
34	**411.4 - INVESTMENT TAX CREDIT ADJUSTMENT**	L 696	**1,569,900**	0	**1,569,900**	0	**1,569,900**	0	**1,569,900**	0	**1,569,900**
35										
36										
37	**** * * TABLE 10 - CALCULATION OF FEDERAL INCOME TAX * * ****									
38										
39	OPERATING REVENUES		793,919,796	(86,140,591)	707,779,205	1,394,017	709,173,222	775,380	709,948,602	0	709,948,602
40										
41	OPERATING EXPENSES										
42	OPERATION & MAINTENANCE		568,788,381	(138,034,402)	430,753,979	3,592,757	434,346,736	1,365,175	435,711,911	(4,021,229)	431,690,682
43	DEPRECIATION EXPENSE		94,166,036	0	94,166,036	1,564,787	95,730,823	307,541	96,038,364	0	96,038,364
44	AMORTIZATION OF LIMITED TERM PLANT		8,560,620	0	8,560,620	179,685	8,740,305	0	8,740,305	0	8,740,305
45	TAXES OTHER THAN INCOME		21,407,064	0	21,407,064	103,030	21,510,094	83,274	21,593,368	0	21,593,368
	REGULATORY DEBITS/CREDITS		19,944	0	19,944	0	19,944	0	19,944	0	19,944
46	TOTAL OPERATING EXPENSES		692,942,045	(138,034,402)	554,907,643	5,440,259	560,347,902	1,755,990	562,103,892	(4,021,229)	558,082,663
47											
48	**BOOK-TAX ADJUSTMENT**	L 674	**0**	0	**0**	0	**0**	0	**0**	0	**0**
49											
50	INCOME BEFORE TAX ADJUSTMENTS		100,977,751	51,893,811	152,871,562	(4,046,242)	148,825,320	(980,610)	147,844,710	4,021,229	151,865,939
51											
52	INCOME STATEMENT ADJUSTMENTS									Interest Synch.	
53	LONG TERM DEBT INTEREST EXPENSE	L 180	52,664,021	0	52,664,021	0	52,664,021	0	52,664,021	2,369,058	55,033,079
54	OTHER INTEREST EXPENSE	L 180	3,352,599	0	3,352,599	0	3,352,599	0	3,352,599	0	3,352,599
55	TOTAL INTEREST CHARGES		56,016,620	0	56,016,620	0	56,016,620	0	56,016,620	2,369,058	58,385,678
56											
57	NET OPERATING INCOME BEFORE TAXES		44,961,131	51,893,811	96,854,942	(4,046,242)	92,808,700	(980,610)	91,828,090	1,652,171	93,480,261
58											
59	**ALLOWANCE FOR AFUDC**	L 696	**0**	0	**0**	0	**0**	0	**0**	0	**0**
60	**FEDERAL INCOME TAX ADJUSTMENTS**	L 696	**34,850,581**	0	**34,850,581**	1,744,472	**36,595,053**	307,541	**36,902,594**	(3,507,603)	**33,394,991**
61											
62	NET OPER INCOME BEFORE STATE INCOME TAXES		79,811,712	51,893,811	131,705,523	(2,301,770)	129,403,753	(673,069)	128,730,684	(1,855,432)	126,875,252
63											
64	TOTAL STATE INCOME TAXES (ALLOWED)	L 720+742+755	1,663,153	51,894	4,932,463	(2,302)	4,787,452	(673)	4,745,048	(1,855)	4,628,156
65											
66	TOTAL FEDERAL TAXABLE INCOME		78,148,559	51,841,917	126,773,060	(2,299,468)	124,616,301	(672,396)	123,985,636	(1,853,577)	122,247,096
67											
68	FEDERAL TAX AT 35 PERCENT: ORDERED EFF. RA	@ 35.00%	27,351,996	0	44,370,571	0	43,615,705	0	43,394,973	0	42,786,484
69	**ADD : CURRENT YEAR'S TAX DEFICIENCIES**	L 707	**345,563**	0	**345,563**	0	**345,563**	0	**345,563**	0	**345,563**
70	**PRIOR YEARS' TAX ADJUSTMENT**	L 707	**0**	0	**0**	0	**0**	0	**0**	0	**0**
71											
72	TOTAL FEDERAL INCOME TAX		27,697,559	0	44,716,134	0	43,961,268	0	43,740,536	0	43,132,047

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IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY - REVENUE REQUIREMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005

			2005 TY SPLIT 6+6	NORMALIZING ADJUSTMENT	WITH NORMALIZING	ANNUALIZING ADJUSTMENT	WITH ANNUALIZING	KNWN.&MEAS. ADJUSTMENT	WITH KNWN.&MEAS.	IPUC ORDERED ADJUSTMENTS	WITH IPUC ORDERED
2	**Values in BOLD and OUTLINED are values**										
3	**provided for Early Bird Estimate.**										
73	**** * * TABLE 11 - OREGON STATE INCOME TAXES * * ****										
74											
75	NET OPERATING INCOME BEFORE TAXES - OREGC	L 685	44,961,131	51,893,811	96,854,942	(4,046,242)	92,808,700	(980,610)	91,828,090	1,652,171	93,480,261
76											
77	**ALLOWANCE FOR AFUDC**	L 703	**0**	0	**0**	0	**0**	0	**0**	0	**0**
78	**STATE INCOME TAX ADJUSTMENTS**	L 703	**34,850,581**	0	**34,850,581**	1,744,472	**36,595,053**	307,541	**36,902,594**	(3,507,603)	**33,394,991**
79	**ADD: OREGON DEPRECIATION ADJUSTMENT**	L 703	**(356,488)**	0	**(356,488)**	0	**(356,488)**	0	**(356,488)**	0	**(356,488)**
80											
81	TOTAL STATE INCOME TAX ADJUSTMENTS - OREG		34,494,093	0	34,494,093	1,744,472	36,238,565	307,541	36,546,106	(3,507,603)	33,038,503
82											
83	INCOME SUBJECT TO OREGON TAX		79,455,224	51,893,811	131,349,035	(2,301,770)	129,047,265	(673,069)	128,374,196	(1,855,432)	126,518,764
84											
85	**IERCO TAXABLE INCOME**	L 711	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**
86											
87	TOTAL STATE TAXABLE INCOME - OREGON		90,066,603	51,893,811	141,960,414	(2,301,770)	139,658,644	(673,069)	138,985,575	(1,855,432)	137,130,143
88											
89	OREGON TAX AT 0.3 PERCENT: ORDERED EFF. RA	@ 0.30%	270,200	0	425,881	0	418,976	0	416,957	0	411,390
90	**LESS: INVESTMENT TAX CREDIT**	L 717	**0**	0	**0**	0	**0**	0	**0**	0	**0**
91											
92	STATE INCOME TAX ALLOWED - OREGON		270,200	0	425,881	0	418,976	0	416,957	0	411,390
93	**ADD: CURRENT YEAR'S TAX DEFICIENCY**	L 717	**12,613**	0	**12,613**	0	**12,613**	0	**12,613**	0	**12,613**
94	**PRIOR YEARS' TAX ADJUSTMENT**	L 717	**0**	0	**0**	0	**0**	0	**0**	0	**0**
95											
96	STATE INCOME TAX PAID - OREGON		282,813	0	438,494	0	431,589	0	429,570	0	424,003
97											

IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY - REVENUE REQUIREMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005

			2005 TY SPLIT 6+6	NORMALIZING ADJUSTMENT	WITH NORMALIZING	ANNUALIZING ADJUSTMENT	WITH ANNUALIZING	KNWN.&MEAS. ADJUSTMENT	WITH KNWN.&MEAS.	IPUC ORDERED ADJUSTMENTS	WITH IPUC ORDERED
2	Values in BOLD and OUTLINED are values										
3	provided for Early Bird Estimate.										
98	*** *TABLE 12 - IDAHO STATE INCOME TAXES* ***										
99											
100	**NET OPERATING INCOME BEFORE TAXES - IDAHO**	L 685	44,961,131	51,893,811	96,854,942	(4,046,242)	92,808,700	(980,610)	91,828,090	1,652,171	93,480,261
101											
102	**ALLOWANCE FOR AFUDC**	L 728	**0**	0	**0**	0	**0**	0	**0**	0	**0**
103	**TOTAL STATE INCOME TAX ADJUSTMENTS - IDAH**	L 728	**34,850,581**	0	**34,850,581**	1,744,472	**36,595,053**	307,541	**36,902,594**	(3,507,603)	**33,394,991**
104											
105	INCOME SUBJECT TO IDAHO TAX		79,811,712	51,893,811	131,705,523	(2,301,770)	129,403,753	(673,069)	128,730,684	(1,855,432)	126,875,252
106											
107	**IERCO TAXABLE INCOME**	L 733	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**
108	**BONUS DEPRECIATION ADJUSTMENT**	L 733	**11,218,346**	0	**11,218,346**	0	**11,218,346**	0	**11,218,346**	0	**11,218,346**
109	TOTAL STATE TAXABLE INCOME - IDAHO		101,641,437	51,893,811	153,535,248	(2,301,770)	151,233,478	(673,069)	150,560,409	(1,855,432)	148,704,977
110											
111	IDAHO TAX AT 5.9 PERCENT: ORDERED EFF. RATE	@ 5.90%	5,996,845	0	9,058,580	0	8,922,775	0	8,883,064	0	8,773,594
112	**LESS: INVESTMENT TAX CREDIT**	L 739	**4,998,320**	0	**4,998,320**	0	**4,998,320**	0	**4,998,320**	0	**4,998,320**
113											
114	STATE INCOME TAX ALLOWED - IDAHO		998,525	0	4,060,260	0	3,924,455	0	3,884,744	0	3,775,274
115	**ADD : CURRENT YEAR'S TAX DEFICIENCY**	L 739	**275,970**	0	**275,970**	0	**275,970**	0	**275,970**	0	**275,970**
116	**PRIOR YEARS' TAX ADJUSTMENT**	L 739	**0**	0	**0**	0	**0**	0	**0**	0	**0**
117	STATE INCOME TAX PAID - IDAHO		1,274,495	0	4,336,230	0	4,200,425	0	4,160,714	0	4,051,244
118											
119											
120	OTHER STATE INCOME TAX										
121	INCOME SUBJECT TO TAX		79,811,712	51,893,811	131,705,523	(2,301,770)	129,403,753	(673,069)	128,730,684	(1,855,432)	126,875,252
122											
123	**IERCO TAXABLE INCOME**	L 749	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**	0	**10,611,379**
124	**BONUS DEPRECIATION ADJUSTMENT**	L 749	**11,218,346**	0	**11,218,346**	0	**11,218,346**	0	**11,218,346**	0	**11,218,346**
125	TOTAL TAXABLE INCOME-OTHER STATES		101,641,437	51,893,811	153,535,248	(2,301,770)	151,233,478	(673,069)	150,560,409	(1,855,432)	148,704,977
126											
127	OTHER TAX AT 0.1 PERCENT		101,641	51,894	153,535	(2,302)	151,233	(673)	150,560	(1,855)	148,705
128	**ADD : CURRENT YEAR'S TAX DEFICIENCY**	L 745	**4,204**	0	**4,204**	0	**4,204**	0	**4,204**	0	**4,204**
129	**PRIOR YEARS' TAX ADJUSTMENT**	L 745	**0**	0	**0**	0	**0**	0	**0**	0	**0**
130	OTHER STATES' INCOME TAX PAID		105,845	51,894	157,739	(2,302)	155,437	(673)	154,764	(1,855)	152,909

IDAHO POWER COMPANY
2005 RATE CASE ESTIMATE
DEFERRED INCOME TAX BALANCES

	BEGINNING BALANCE	CHANGE IN BALANCE	ENDING BALANCE	ADJUSTED AVERAGE BALANCE
ACCOUNT 190 - ACCUM DEF INC TAXES				
004003-CONSTRUCTION ADV-252	5,357,402	864,672	6,222,074	5,789,738
005010-SFAS 112-POST-EMPLY BEN 182/253	1,157,160	129,415	1,286,575	1,221,867
005033-NONVEBA PEN&BEN-Acct 228	926,069	0	926,069	926,068
005044-RESTRICTED STOCK PLAN-COMP	275,928	92,151	368,079	322,004
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	2,346,500	(21,644)	2,324,856	2,335,678
005531-RATE CASE DISALLOWANCES-REVERSE AMORT	3,432,123	(115,838)	3,316,285	3,374,204
007007-OTHER REGULATORY LIABILITIES-254	53,000	2,494	55,494	54,247
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	867,675	874,054	1,741,729	1,304,702
TOTAL 190	**14,415,857**	**1,825,304**	**16,241,161**	**15,328,508**
ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY				
LIBERALIZED DEPR - ELEC PLANT	(224,926,950)	3,755,899	(221,171,051)	(223,049,001)
BRIDGER PRTNRSHP CPTLZD ITMS - DEF ONLY	(427,257)	102,400	(324,857)	(376,057)
FERC JURISDICTION - S. GEORGIA & 144A	(7,818,502)	0	(7,818,502)	(7,818,502)
N VALMY PRTNRSHP CPTLZD ITMS - DEF ONLY	(886,766)	76,500	(810,266)	(848,516)
PERCENTAGE REPAIR ALLOWANCE - DEF ONLY	(222,385)	169,200	(53,185)	(137,785)
TOTAL 282	**(234,281,860)**	**4,103,999**	**(230,177,861)**	**(232,229,861)**
ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER				
004501-ROYALTY INCOME	(367,232)	45,017	(322,215)	(344,724)
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	1,014,614	215,385	1,229,999	1,122,307
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	(17,749)	17,749	0	(8,875)
005051-PUC ORDER 29505 PROFESSIONAL FEES	(23,522)	7,392	(16,130)	(19,826)
008020-CONSERVATION PROGRAMS	(6,972,343)	1,267,696	(5,704,647)	(6,338,495)
008057-REORGANIZATION COSTS-ACCT 182	(294,798)	294,798	0	(147,399)
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(776)	776	0	(388)
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(317,911)	64,093	(253,818)	(285,865)
FERC JURIS.-144A-ACCT 283-DEF ONLY	1,075,137	(75,108)	1,000,029	1,037,583
TOTAL 283	**(5,904,580)**	**1,837,798**	**(4,066,782)**	**(4,985,682)**
TOTAL DEFERRED TAX BALANCES	**(225,770,583)**	**7,767,101**	**(218,003,482)**	**(221,887,035)**

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IDAHO POWER COMPANY
2005 RATE CASE ESTIMATE
DEVELOPMENT OF STATE NET-TO-GROSS FACTORS

LINE - DESCRIPTION	IDAHO	OREGON	OTHER	COMPOSITE
1 - TAXABLE INCOME	100.000%	100.000%	100.000%	100.000%
2 - STATE COMPOSITE RATE (ACCRUED)	5.900%	0.300%	0.100%	6.300%
3 - FEDERAL TAXABLE INCOME	94.100%	99.700%	99.900%	93.700%
4 - FEDERAL INCOME TAX RATE - 35% (LINE 3 @ 35%)	32.935%	34.895%	34.965%	32.795%
5 - NET OPERATING INCOME	61.165%	64.805%	64.935%	60.905%
6 - NET-TO-GROSS FACTOR (1/LINE 5)				1.642

IDAHO POWER COMPANY
2005 RATE CASE ESTIMATE
SCHEDULE M'S

	(D) TOTAL PER BOOKS	(E) NORMALIZED ADJUSTMENTS	(F) ANNUALIZED ADJUSTMENTS	(G) KNOWN & MEASURABLE ADJUSTMENTS	(H) OTHER ADJUSTMENTS	TOTAL WITH SYSTEM ADJUSTMENTS	(I) ADJUSTMENTS PER IPUC	TOTAL WITH IPUC ADJUSTMENTS
PERMANENT DIFFERENCES								
005024-MEALS (50% NON-DEDUCTIBLE) CHRGD TO R.E.	266,000					266,000		266,000
005516-NONDEDUCTIBLE POLITICAL EXP-O&M ACCTS	100,000					100,000		100,000
008025-MANUFACTURING DEDUCTION	(1,245,087)					(1,245,087)		(1,245,087)
TOTAL PERMANENT DIFFERENCES	**(879,087)**	**0**	**0**	**0**	**0**	**(879,087)**	**0**	**(879,087)**
FLOW THROUGH DIFFERENCES								
004005-AVOIDED COST INT CAP	3,153,089					3,153,089		3,153,089
004017-JOINT USE FEE REC'D B4 INC BOOKED 263.050	(28,565)					(28,565)		(28,565)
005001-BAD DEBT EXPENSE	(153,640)					(153,640)		(153,640)
005014-OVERACCRUED VACATION	761,961					761,961		761,961
005017-INJURIES AND DAMAGES RESERVE	582,407					582,407		582,407
005019-DIRECTORS FEES DEF	142,031					142,031		142,031
005023-PENSION ACCR TO 926200	3,507,603					3,507,603	(3,507,603)	0
005025-MILNER FALLING WATER - REV ACCRL	264,100					264,100		264,100
005027-AMORTIZATION OF ACCOUNT 114	(22,723)					(22,723)		(22,723)
005028-OREGON OPER PROPERTY TAX ADJ	0					0		0
005050-BAD DEBT RESERVE-FINANCING PROGRAMS	(3,062)					(3,062)		(3,062)
007002-GAIN ON SALE OF BOC	(31,970)					(31,970)		(31,970)
008027-NEVADA OPERATING PROPERTY TAX ADJ	0					0		0
008034-REMOVAL COSTS	(2,559,588)					(2,559,588)		(2,559,588)
008035-REPAIR ALLOWANCE	(5,000,000)					(5,000,000)		(5,000,000)
008041-AM FALLS - UNAMORTIZED DEBT EXP	47,999					47,999		47,999
008042-GAIN/LOSS ON REACQUIRED DEBT-FT	611,420					611,420		611,420
008058-MISC 186 ADJUSTMENTS	0					0		0
008077-PP INS & OTR EXP (1 YR OR LESS)-165	(771,748)					(771,748)		(771,748)
TOTAL FLOW THROUGH DIFFERENCES	**499,314**	**0**	**0**	**0**	**0**	**499,314**	**(3,507,603)**	**(3,008,289)**
NORMALIZED DIFFERENCES								
004003-CONSTRUCTION ADV-252	2,470,490					2,470,490		2,470,490
004004-CIAC AS TAXABLE INC CLOSED TO PLANT	23,000,000					23,000,000		23,000,000
004501-ROYALTY INCOME	109,000					109,000		109,000
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	550,928					550,928		550,928
005010-SFAS 112-POST-EMPLY BEN 182/253	331,028					331,028		331,028
005033-NONVEBA PEN&BEN-Acct 228	(695,774)					(695,774)		(695,774)
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	45,400					45,400		45,400
005044-RESTRICTED STOCK PLAN-COMP	235,710					235,710		235,710
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	(55,363)					(55,363)		(55,363)
005051-PUC ORDER 29505 - PROFESSIONAL FEE'S	19,944					19,944		19,944
005531-RATE CASE DISALLOWANCES-REVERSE AMORT	(296,299)					(296,299)		(296,299)
007007-OTHER REGULATORY LIABILITIES-254	6,380					6,380		6,380
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	2,235,718					2,235,718		2,235,718
008009-DEPR FOR TAX GT OR LT BOOK	3,110,607		1,744,472	307,541		5,162,620		5,162,620
008020-CONSERVATION PROGRAMS	3,242,604					3,242,604		3,242,604
008057-REORGANIZATION COSTS-ACCT 182	754,055					754,055		754,055
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	1,984					1,984		1,984
008074-INCREMENTAL SECURITY COSTS DEDUCTED	163,942					163,942		163,942
TOTAL NORMALIZED DIFFERENCES	**35,230,354**	**0**	**1,744,472**	**307,541**	**0**	**37,282,367**	**0**	**37,282,367**
TOTAL SCHEDULE M DIFFERENCES	**34,850,581**	**0**	**1,744,472**	**307,541**	**0**	**36,902,594**	**(3,507,603)**	**33,394,991**

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IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Power production expenses:			
		Steam power generation -			
		Operation -			
1	500	Oper and supv engineering	80,136	75,076	155,212
2	501	Fuel	0	0	0
3	502	Steam expenses	0	0	0
4	505	Electric expenses	0	0	0
5	506	Misc steam power expenses	7,192	8,692	15,884
6	507	Rents	0	0	0
7		Total operation	87,328	83,768	171,096
		Maintenance -			
8	510	Main supv and engineering	0	0	0
9	511	Main of structures	0	0	0
10	512	Main of boiler plant	0	0	0
11	513	Main of electric plant	0	0	0
12	514	Main of misc steam plant	0	0	0
13		Total maintenance	0	0	0
14		Total steam power generation	87,328	83,768	171,096
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering	1,523,343	1,399,637	2,922,980
16	536	Water for power	117,285	141,712	258,997
17	537	Hydraulic expenses	1,466,412	1,304,788	2,771,200
18	538	Electric expenses	447,243	421,649	868,892
19	539	Misc hydro pwr gen exp	545,582	483,987	1,029,568
20	540	Rents	0	0	0
21		Total operation	4,099,865	3,751,771	7,851,636
		Maintenance -			
22	541	Main supv and engineering	505,547	490,784	996,331
23	542	Main of structures	288,447	286,708	575,156
24	543	Main of res,dams,waterwys	118,785	331,786	450,571
25	544	Main of electric plant	779,286	614,544	1,393,829
26	545	Main of misc hydro plant	770,998	805,902	1,576,901
27		Total maintenance	2,463,064	2,529,724	4,992,788
28		Total hydraulic power generation	6,562,929	6,281,496	12,844,424

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	Other power generation -				
	Operation -				
29	546	Oper supv and engineering	130,174	140,179	270,353
30	547	Fuel	0	0	0
31	548	Generation expenses	60,287	56,779	117,066
32	549	Misc other pwr gen exp	98,243	96,796	195,039
33	Total operation		288,705	293,753	582,458

Watts 7/29

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Other power generation - (continued)				
	Maintenance -				
1	551	Main supv and engineering	0	0	0
2	552	Main of structures	79,480	43,746	123,226
3	553	Main of gen and elec plt	3,794	16,135	19,929
4	554	Main misc oth pwr gen plt	93,827	63,781	157,608
5		Total maintenance	177,101	123,662	300,763
6		Total other power generation	465,805	417,416	883,221
	Other power supply expenses -				
7	555	Purchased power	0	0	0
8	556	System cont and load disp	0	0	0
9	557	Other expenses	710,549	699,928	1,410,478
10		Total other power supply expenses	710,549	699,928	1,410,478
11		Total power production expenses	7,826,611	7,482,608	15,309,219

Waites 7/29

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	501,024	566,627	1,067,651
2	561	Load dispatching	1,066,820	1,015,151	2,081,971
3	562	Station expenses	605,589	496,495	1,102,084
4	563	Overhead line expenses	162,602	150,058	312,660
5	564	Underground line expenses	0	0	0
6	565	Trans of elec by others	0	0	0
7	566	Misc trans expenses	92,441	36,904	129,345
8	567	Rents	0	0	0
9	Total operation		2,428,476	2,265,235	4,693,711
	Maintenance -				
10	568	Main supv and engineering	144,367	149,006	293,373
11	569	Main of structures	0	0	0
12	570	Main of station equip	767,442	821,376	1,588,818
13	571	Main of overhead lines	256,053	274,332	530,384
14	573	Main of misc trans plant	1,835	862	2,697
15	Total maintenance		1,169,697	1,245,576	2,415,273
16	Total transmission expenses		3,598,173	3,510,811	7,108,984
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,232,941	1,083,372	2,316,314
18	581	Load dispatching	1,021,153	872,529	1,893,683
19	582	Station expenses	253,190	230,418	483,608
20	583	Overhead line expenses	836,839	871,682	1,708,521
21	584	Underground line expenses	214,606	275,561	490,166
22	585	St light and sgnl sys exp	34,552	31,581	66,133
23	586	Meter expenses	1,407,297	1,280,137	2,687,433
24	587	Customer install expenses	243,965	182,570	426,535
25	588	Misc distribution exp	1,448,064	1,327,135	2,775,198
26	589	Rents	0	0	0
27	Total operation		6,692,606	6,154,986	12,847,592
	Maintenance -				
28	590	Main supv and engineering	20,824	20,133	40,957
29	591	Main of structures	0	0	0
30	592	Main of station equip	773,612	759,285	1,532,897
31	593	Main of overhead lines	1,517,632	1,393,332	2,910,964
32	594	Main of underground lines	339,593	336,732	676,325

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33	595	Main of line transformers	25,783	16,259	42,042
34	596	Main of st lght-sgnl sys	126,520	103,576	230,097
35	597	Main of meters	269,396	198,702	468,098
36	598	Main of misc dist plant	68,133	40,233	108,366
37	Total maintenance		3,141,494	2,868,253	6,009,746
38	Total distribution expenses		9,834,100	9,023,239	18,857,339

Waites 7/29

IDAHO POWER COMPANY
WAGES AND SALARIES (OTHER)
For The Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Customer accounts expenses:				
	Operation -				
1	901	Supervision	179,430	149,094	328,524
2	902	Meter reading expenses	1,470,746	1,318,827	2,789,573
3	903	Cust recrds - collect exp	2,942,972	2,634,855	5,577,827
4	904	Uncollectible accounts	84	0	84
5	905	Misc customer accts exp	0	0	0
6		Total customer accounts expenses	4,593,232	4,102,776	8,696,008
	Customer service and informational expenses:				
	Operation -				
7	907	Supervision	118,283	107,910	226,193
8	908	Customer assistance exp	1,532,252	1,254,343	2,786,595
9	909	Info and instruct adv exp	0	0	0
10	910	Misc cust svc and inf exp	238,687	175,457	414,144
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	1,889,222	1,537,710	3,426,932
	Administrative and general expenses:				
	Operation -				
13	920	Admin and gen salaries	13,931,152	13,383,023	27,314,175
14	921	Office supplies and exp	778,782	836,022	1,614,804
15	922	Admin exp transf - cr	0	0	0
16	923	Outside services employed	0	0	0
17	924	Property insurance	53,687	53,779	107,467
18	925	Injuries and damages	50,062	39,657	89,720
19	926	Emp pensions and benefits	0	0	0
20	927	Franchise requirements	0	0	0
21	928	Reg commission expenses	0	0	0
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	0	0	0
24	930.2	Misc general expenses	13,119	2,382	15,501
25	931	Rents	0	0	0
26		Total operation	14,826,802	14,314,865	29,141,667
	Maintenance -				
27	935	Main of general plant	361,928	300,503	662,432
28		Total maintenance	361,928	300,503	662,432

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29	Total administrative and general expenses	15,188,731	14,615,368	29,804,099
30	Total electric operation and maintenance expenses	42,930,068	40,272,512	83,202,580

(1) Excludes Thermal and Incentives.

(2) Includes Loadings.

Waites 7/29

(1) Excludes Thermal and Incentives.
(2) Includes Loadings.

P Watts 7/15

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2003
ADJUSTED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):							
State of Idaho							
Transmission Level	138 KV	34,927	5.50%	36,848			
Distribution Station	13.2KV	98,678	6.50%	105,092			
Distribution Primary	12.4-34.5KV	297,900	10.00%	327,690			
All Other Service		1,444,636	13.00%	1,632,439			
Total Idaho Retail		1,876,141		2,102,069	2,102,069	2,102,069	1,960,129
State of Oregon							
Transmission Level	138 KV	12,090	5.50%	12,754			
Distribution Primary	12.4-34.5KV	22,099	10.00%	24,309			
All Other Service		59,600	13.00%	67,348			
Total Oregon Retail		93,789		104,412	104,412	104,412	91,658
Total Retail Jurisdictions		1,969,930		2,206,481	2,206,481	2,206,481	2,051,786
II. WHOLESALE CONTRACTS:							
City of Colton	230kV	0	5.50%	0	0	0	0
Raft River Rural Electric Cooperative	69 KV	7,627	6.50%	8,123	8,123	8,123	0
City of Weiser	Dist.St.	8,334	6.50%	8,876	8,876	8,876	8,876
		15,962		16,999	16,999	16,999	8,876
III. TRANSMISSION CONTRACTS:							
BPA-OTECC	69&138 KV	38,222	5.62%	40,369	0	40,369	0
BPA-South Idaho	12.5-345 KV	154,650	5.32%	162,875	0	162,875	12,681
City of Seattle (*)	69-230 KV	0	4.70%	0	0	0	0
Total Transmission Contracts		192,872		203,244	0	203,244	12,681
Total Jurisdictional Sales(Including Transmission)		2,178,764		2,426,724	2,223,480	2,426,724	2,073,343
Total System Sales (Excluding Transmission)		1,985,892		2,223,480	2,223,480	2,223,480	2,060,662

(*) City of Seattle is set to 0 to reflect the change in their latest demand request.

System Coincident Demand at Generation Level (kW)
2004
Idaho

			Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1 US Department of Energy (INEEL)	5.5%	31,584	32,462	33,738	25,780	23,431	26,099	24,827
I09T	1 Large General Service	5.5%	111	94	69	172	167	62	58
I19T	1 Large Power Service	5.5%	7,969	8,598	8,039	9,115	10,198	10,583	9,270
I26-	2 Micron Technology, Inc.	6.5%	78,479	79,057	78,935	82,942	83,619	82,265	88,010
I29-	2 J.R.Simplot Company	6.5%	23,292	23,745	23,498	23,541	22,463	19,144	23,068
I09P	3 Large General Service	10.0%	42,093	45,281	44,747	43,821	47,420	49,971	49,078
I19P	3 Large Power Service	10.0%	268,959	279,345	269,252	255,669	280,917	292,575	313,149
I01-	4 Residential Service	13.0%	1,199,969	1,048,448	872,807	641,390	643,530	737,056	928,879
I07-	4 Small General Service	13.0%	52,520	52,460	41,222	35,042	43,640	66,127	67,751
I09S	4 Large General Service	13.0%	403,874	449,764	393,120	370,307	456,288	539,924	539,896
I15-	4 Dusk to Dawn Residential Lighting	13.0%							
I16-	4 Dusk to Dawn Commercial Lighting	13.0%							
I19S	4 Large Power Service	13.0%	1,325	1,135	1,066	1,216	1,464	1,241	1,256
I24S	4 Irrigation Service	13.0%	1,182	1,326	19,150	147,075	398,338	782,788	665,594
I25S	4 Irrigation Time-of-Use Pilot Program	13.0%	7	9	362	2,902	7,427	12,854	10,628
I32-	4 Shielded Street Lighting Service (Ketchum)	13.0%							
I40-	4 Unmetered General Service	13.0%	2,058	2,045	2,005	2,058	2,064	1,959	2,034
I41-	4 Municipal Street Lighting Service	13.0%							
I42-	4 Traffic Control Signal Lighting Service	13.0%	1,233	1,233	1,235	1,147	1,145	1,136	1,127
	Total Idaho Retail		2,114,653	2,025,000	1,789,244	1,642,176	2,022,110	2,623,784	2,724,625
	1 Transmission	5.5%	39,664	41,153	41,845	35,067	33,796	36,744	34,155
	2 Distribution Stations	6.5%	101,770	102,803	102,433	106,483	106,082	101,410	111,078
	3 Distribution Primary	10.0%	311,052	324,626	313,999	299,490	328,337	342,547	362,228
	4 Distribution Secondary	13.0%	1,662,167	1,556,419	1,330,966	1,201,136	1,553,895	2,143,083	2,217,164
	Total Idaho Retail		2,114,653	2,025,000	1,789,244	1,642,176	2,022,110	2,623,784	2,724,625
09	Large General Service		446,077	495,139	437,936	414,300	503,875	589,958	589,033
19	Large Power Service		278,253	289,078	278,357	266,000	292,579	304,399	323,675
24	Irrigation Service		1,182	1,326	19,150	147,075	398,338	782,788	665,594

Werner 7/1

System Coincident Demand at Generation Level (kW)
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
I30-	1	US Department of Energy (INEEL)	5.5%	24,605	21,774	26,599	30,450	27,596	328,944	27,412
I09T	1	Large General Service	5.5%	62	89	98	176	82	1,241	103
I19T	1	Large Power Service	5.5%	9,842	10,453	9,282	9,063	9,576	111,987	9,332
I26-	2	Micron Technology, Inc.	6.5%	86,349	85,432	80,686	81,666	80,745	988,186	82,349
I29-	2	J.R.Simplot Company	6.5%	23,818	22,229	24,972	22,974	20,180	272,923	22,744
I09P	3	Large General Service	10.0%	49,391	54,948	45,964	50,448	44,093	567,255	47,271
I19P	3	Large Power Service	10.0%	275,283	303,093	267,889	284,549	274,344	3,365,025	280,419
I01-	4	Residential Service	13.0%	916,860	709,634	702,439	902,066	982,427	10,285,504	857,125
I07-	4	Small General Service	13.0%	67,216	70,591	32,974	53,596	46,816	629,955	52,496
I09S	4	Large General Service	13.0%	534,811	560,550	340,911	477,847	400,547	5,467,838	455,653
I15-	4	Dusk to Dawn Residential Lighting	13.0%							
I16-	4	Dusk to Dawn Commercial Lighting	13.0%							
I19S	4	Large Power Service	13.0%	1,271	1,121	1,109	1,144	1,244	14,593	1,216
I24S	4	Irrigation Service	13.0%	519,533	483,066	73,355	7,320	1,916	3,100,641	258,387
I25S	4	Irrigation Time-of-Use Pilot Program	13.0%	8,350	8,405	1,289	169	21	52,422	4,368
I32-	4	Shielded Street Lighting Service (Ketchum)	13.0%							
I40-	4	Unmetered General Service	13.0%	2,033	2,046	2,034	2,058	2,053	24,446	2,037
I41-	4	Municipal Street Lighting Service	13.0%							
I42-	4	Traffic Control Signal Lighting Service	13.0%	1,136	1,177	1,069	1,116	1,111	13,864	1,155
		Total Idaho Retail		2,520,558	2,334,609	1,610,670	1,924,643	1,892,750	25,224,823	2,102,069
	1	Transmission	5.5%	34,509	32,316	35,979	39,689	37,254	442,172	36,848
	2	Distribution Stations	6.5%	110,167	107,661	105,658	104,640	100,924	1,261,110	105,092
	3	Distribution Primary	10.0%	324,674	358,041	313,852	334,997	318,437	3,932,280	327,690
	4	Distribution Secondary	13.0%	2,051,209	1,836,591	1,155,181	1,445,317	1,436,134	19,589,262	1,632,439
		Total Idaho Retail		2,520,558	2,334,609	1,610,670	1,924,643	1,892,750	25,224,823	2,102,069
09		Large General Service		584,263	615,587	386,973	528,471	444,722	6,036,333	503,028
19		Large Power Service		286,395	314,668	278,280	294,756	285,164	3,491,604	290,967
24		Irrigation Service		519,533	483,066	73,355	7,320	1,916	3,100,641	258,387

System Coincident Demand at Generation Level (kW)
2004

			Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
Oregon									
O19T	1 Large Power Service	5.5%	2,300	7,324	11,114	16,231	15,896	11,785	15,830
O09P	3 Large General Service	10.0%	2,937	3,049	2,722	2,446	2,106	2,476	2,807
O19P	3 Large Power Service	10.0%	23,625	24,619	11,540	23,152	24,562	13,105	24,884
O01-	4 Residential Service	13.0%	56,284	48,523	38,391	26,961	26,538	30,208	37,476
O07-	4 Small General Service	13.0%	3,228	3,089	2,281	1,850	2,266	3,526	3,654
O09S	4 Large General Service	13.0%	19,558	20,026	15,178	13,333	15,524	18,719	21,590
O15-	4 Dusk to Dawn Residential Lighting	13.0%							
O16-	4 Dusk to Dawn Commercial Lighting	13.0%							
O24S	4 Irrigation Service	13.0%	47	193	735	5,399	14,560	24,272	22,904
O40-	4 Unmetered General Service	13.0%	4	4	4	4	4	4	4
O41-	4 Municipal Street Lighting Service	13.0%							
O42-	4 Traffic Control Signal Lighting Service	13.0%	6	6	6	6	6	6	6
	Total Oregon Retail		107,988	106,834	81,971	89,383	101,462	104,101	129,155
	1 Transmission	5.5%	2,300	7,324	11,114	16,231	15,896	11,785	15,830
	2 Distribution Stations								
	3 Distribution Primary	10.0%	26,562	27,668	14,262	25,598	26,668	15,581	27,691
	4 Distribution Secondary	13.0%	79,126	71,841	56,595	47,553	58,898	76,735	85,634
	Total Oregon Retail		107,988	106,834	81,971	89,383	101,462	104,101	129,155
09	Large General Service		22,495	23,076	17,900	15,779	17,630	21,195	24,397
19	Large Power Service		25,925	31,943	22,654	39,384	40,458	24,890	40,714
24	Irrigation Service		47	193	735	5,399	14,560	24,272	22,904

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System Coincident Demand at Generation Level (kW)
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
O19T	1	Large Power Service	5.5%	15,926	15,430	12,855	12,241	16,121	153,053	12,754
O09P	3	Large General Service	10.0%	2,454	2,918	3,118	3,107	2,602	32,742	2,728
O19P	3	Large Power Service	10.0%	23,854	25,317	25,110	25,212	13,989	258,971	21,581
O01-	4	Residential Service	13.0%	36,549	28,367	29,770	40,129	44,032	443,229	36,936
O07-	4	Small General Service	13.0%	3,547	3,664	1,960	3,507	3,221	35,791	2,983
O09S	4	Large General Service	13.0%	20,643	22,309	15,791	23,547	20,023	226,241	18,853
O15-	4	Dusk to Dawn Residential Lighting	13.0%							
O16-	4	Dusk to Dawn Commercial Lighting	13.0%							
O24S	4	Irrigation Service	13.0%	17,076	15,061	2,152	335	63	102,795	8,566
O40-	4	Unmetered General Service	13.0%	4	4	4	4	4	52	4
O41-	4	Municipal Street Lighting Service	13.0%							
O42-	4	Traffic Control Signal Lighting Service	13.0%	6	6	6	6	6	71	6
		Total Oregon Retail		120,059	113,076	90,767	108,087	100,062	1,252,944	104,412
	1	Transmission	5.5%	15,926	15,430	12,855	12,241	16,121	153,053	12,754
	2	Distribution Stations								
	3	Distribution Primary	10.0%	26,308	28,235	28,228	28,319	16,591	291,712	24,309
	4	Distribution Secondary	13.0%	77,825	69,411	49,683	67,528	67,350	808,178	67,348
		Total Oregon Retail		120,059	113,076	90,767	108,087	100,062	1,252,944	104,412
09		Large General Service		23,097	25,226	18,909	26,654	22,626	258,983	21,582
19		Large Power Service		39,781	40,747	37,966	37,453	30,109	412,024	34,335
24		Irrigation Service		17,076	15,061	2,152	335	63	102,795	8,566

System Coincident Demand at Generation Level (kW)
2004
FERC

					Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1	City of Colton	230kV	5.5%							
FRAF	2	Raft River Rural Electric Cooperative		6.5%	9,427	12,142	9,948	7,174	5,461	6,391	6,475
FWEI	2	City of Weiser	12.5kV	6.5%	9,879	8,731	9,123	7,151	5,676	10,230	10,353
		Total			19,306	20,872	19,071	14,325	11,136	16,621	16,827
		Total Idaho Retail			2,114,653	2,025,000	1,789,244	1,642,176	2,022,110	2,623,784	[redacted]
		Total Oregon Retail			107,988	106,834	81,971	89,383	101,462	104,101	129,155
		Total Retail			2,222,641	2,131,834	1,871,215	1,731,559	2,123,572	2,727,885	2,853,780
		City of Weiser			9,879	8,731	9,123	7,151	5,676	10,230	10,353
		Total Retail Including Weiser			2,232,520	2,140,565	1,880,337	1,738,710	2,129,248	2,738,115	2,864,132

EMC

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System Coincident Demand at Generation Level (kW)
2004
FERC

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
FCOL	1 City of Colton	230kV	5.5%							
FRAF	2 Raft River Rural Electric Cooperative		6.5%	6,177	6,084	8,597	11,329	8,273	97,479	8,123
FWEI	2 City of Weiser	12.5kV	6.5%	9,682	8,974	8,510	9,418	8,785	106,511	8,876
	Total			15,859	15,058	17,107	20,747	17,058	203,990	16,999
	Total Idaho Retail			2,520,558	2,334,609	1,610,670	1,924,643	1,892,750	25,224,823	2,102,069
	Total Oregon Retail			120,059	113,076	90,767	108,087	100,062	1,252,944	104,412
	Total Retail			2,640,617	2,447,685	1,701,437	2,032,730	1,992,812	26,477,767	2,206,481
	City of Weiser			9,682	8,974	8,510	9,418	8,785	106,511	8,876
	Total Retail Including Weiser			2,650,300	2,456,658	1,709,947	2,042,148	2,001,597	26,584,278	2,215,356

System Coincident Demand at Customer Level (kW)
2004
Idaho

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1	US Department of Energy (INEEL)	5.5%	29,938	30,769	31,979	24,436	22,210	24,738	23,533
I09T	1	Large General Service	5.5%	105	89	65	163	158	59	55
I19T	1	Large Power Service	5.5%	7,554	8,149	7,620	8,640	9,666	10,031	8,786
I26-	2	Micron Technology, Inc.	6.5%	73,689	74,232	74,118	77,880	78,516	77,244	82,639
I29-	2	J.R.Simplot Company	6.5%	21,870	22,296	22,064	22,104	21,092	17,976	21,660
I09P	3	Large General Service	10.0%	38,267	41,164	40,679	39,837	43,109	45,429	44,617
I19P	3	Large Power Service	10.0%	244,508	253,950	244,775	232,426	255,379	265,978	284,681
I01-	4	Residential Service	13.0%	1,061,920	927,830	772,396	567,602	569,496	652,262	822,017
I07-	4	Small General Service	13.0%	46,478	46,425	36,480	31,011	38,619	58,520	59,957
I09S	4	Large General Service	13.0%	357,410	398,022	347,893	327,705	403,795	477,809	477,784
I15-	4	Dusk to Dawn Residential Lighting	13.0%							
I16-	4	Dusk to Dawn Commercial Lighting	13.0%							
I19S	4	Large Power Service	13.0%	1,172	1,004	943	1,077	1,296	1,098	1,111
I24S	4	Irrigation Service	13.0%	1,046	1,173	16,947	130,155	352,511	692,732	589,021
I25S	4	Irrigation Time-of-Use Pilot Program	13.0%	6	8	320	2,568	6,572	11,375	9,405
I32-	4	Shielded Street Lighting Service (Ketchum)	13.0%							
I40-	4	Unmetered General Service	13.0%	1,821	1,809	1,774	1,821	1,827	1,733	1,800
I41-	4	Municipal Street Lighting Service	13.0%							
I42-	4	Traffic Control Signal Lighting Service	13.0%	1,091	1,091	1,093	1,015	1,013	1,005	997
		Total Idaho Retail		1,886,874	1,808,012	1,599,145	1,468,439	1,805,258	2,337,989	2,428,063
	1	Transmission	5.5%	37,596	39,007	39,664	33,239	32,034	34,828	32,374
	2	Distribution Stations	6.5%	95,559	96,528	96,182	99,984	99,608	95,220	104,299
	3	Distribution Primary	10.0%	282,774	295,115	285,454	272,264	298,488	311,406	329,298
	4	Distribution Secondary	13.0%	1,470,944	1,377,362	1,177,846	1,062,952	1,375,129	1,896,534	1,962,092
		Total Idaho Retail		1,886,874	1,808,012	1,599,145	1,468,439	1,805,258	2,337,989	2,428,063
09		Large General Service		395,782	439,275	388,638	367,706	447,062	523,296	522,456
19		Large Power Service		253,234	263,104	253,338	242,143	266,341	277,107	294,579
24		Irrigation Service		1,046	1,173	16,947	130,155	352,511	692,732	589,021

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System Coincident Demand at Customer Level (kW)
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
I30-	1	US Department of Energy (INEEL)	5.5%	23,323	20,639	25,213	28,862	26,158	311,795	25,983
I09T	1	Large General Service	5.5%	59	84	93	167	78	1,176	98
I19T	1	Large Power Service	5.5%	9,329	9,908	8,798	8,591	9,077	106,149	8,846
I26-	2	Micron Technology, Inc.	6.5%	81,079	80,218	75,761	76,682	75,817	927,875	77,323
I29-	2	J.R.Simplot Company	6.5%	22,364	20,872	23,448	21,572	18,948	256,266	21,356
I09P	3	Large General Service	10.0%	44,901	49,953	41,785	45,862	40,085	515,686	42,974
I19P	3	Large Power Service	10.0%	250,257	275,539	243,535	258,681	249,404	3,059,114	254,926
I01-	4	Residential Service	13.0%	811,380	627,995	621,628	798,288	869,404	9,102,216	758,518
I07-	4	Small General Service	13.0%	59,483	62,470	29,181	47,430	41,430	557,483	46,457
I09S	4	Large General Service	13.0%	473,284	496,062	301,691	422,873	354,466	4,838,794	403,233
I15-	4	Dusk to Dawn Residential Lighting	13.0%							
I16-	4	Dusk to Dawn Commercial Lighting	13.0%							
I19S	4	Large Power Service	13.0%	1,124	992	982	1,013	1,101	12,914	1,076
I24S	4	Irrigation Service	13.0%	459,763	427,492	64,916	6,478	1,695	2,743,930	228,661
I25S	4	Irrigation Time-of-Use Pilot Program	13.0%	7,389	7,438	1,140	150	19	46,391	3,866
I32-	4	Shielded Street Lighting Service (Ketchum)	13.0%							
I40-	4	Unmetered General Service	13.0%	1,799	1,811	1,800	1,822	1,817	21,634	1,803
I41-	4	Municipal Street Lighting Service	13.0%							
I42-	4	Traffic Control Signal Lighting Service	13.0%	1,006	1,042	946	988	983	12,269	1,022
		Total Idaho Retail		2,246,540	2,082,515	1,440,917	1,719,458	1,690,480	22,513,691	1,876,141
	1	Transmission	5.5%	32,710	30,631	34,104	37,620	35,312	419,120	34,927
	2	Distribution Stations	6.5%	103,443	101,090	99,209	98,254	94,765	1,184,141	98,678
	3	Distribution Primary	10.0%	295,158	325,492	285,320	304,543	289,488	3,574,800	297,900
	4	Distribution Secondary	13.0%	1,815,229	1,625,302	1,022,284	1,279,041	1,270,915	17,335,630	1,444,636
		Total Idaho Retail		2,246,540	2,082,515	1,440,917	1,719,458	1,690,480	22,513,691	1,876,141
09		Large General Service		518,243	546,099	343,569	468,902	394,629	5,355,657	446,305
19		Large Power Service		260,710	286,440	253,315	268,284	259,582	3,178,176	264,848
24		Irrigation Service		459,763	427,492	64,916	6,478	1,695	2,743,930	228,661

System Coincident Demand at Customer Level (kW)
2004
Oregon

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
O19T	1	Large Power Service	5.5%	2,180	6,942	10,534	15,385	15,067	11,171	15,005
O09P	3	Large General Service	10.0%	2,670	2,772	2,474	2,223	1,915	2,251	2,552
O19P	3	Large Power Service	10.0%	21,477	22,381	10,491	21,048	22,329	11,914	22,622
O01-	4	Residential Service	13.0%	49,808	42,941	33,974	23,860	23,485	26,733	33,165
O07-	4	Small General Service	13.0%	2,856	2,734	2,018	1,637	2,005	3,120	3,233
O09S	4	Large General Service	13.0%	17,308	17,722	13,432	11,799	13,738	16,566	19,106
O15-	4	Dusk to Dawn Residential Lighting	13.0%							
O16-	4	Dusk to Dawn Commercial Lighting	13.0%							
O24S	4	Irrigation Service	13.0%	41	171	650	4,777	12,885	21,479	20,269
O40-	4	Unmetered General Service	13.0%	4	4	4	4	4	4	4
O41-	4	Municipal Street Lighting Service	13.0%							
O42-	4	Traffic Control Signal Lighting Service	13.0%	5	5	5	5	5	5	5
		Total Oregon Retail		96,350	95,672	73,584	80,739	91,433	93,242	115,961
	1	Transmission	5.5%	2,180	6,942	10,534	15,385	15,067	11,171	15,005
	2	Distribution Stations								
	3	Distribution Primary	10.0%	24,147	25,153	12,965	23,271	24,244	14,165	25,174
	4	Distribution Secondary	13.0%	70,023	63,576	50,084	42,082	52,122	67,907	75,782
		Total Oregon Retail		96,350	95,672	73,584	80,739	91,433	93,242	115,961
09		Large General Service		19,978	20,495	15,906	14,023	15,653	18,816	21,658
19		Large Power Service		23,657	29,323	21,026	36,433	37,396	23,084	37,627
24		Irrigation Service		41	171	650	4,777	12,885	21,479	20,269

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System Coincident Demand at Customer Level (kW)
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
O19T	1	Large Power Service	5.5%	15,096	14,625	12,185	11,602	15,280	145,074	12,090
O09P	3	Large General Service	10.0%	2,231	2,653	2,835	2,824	2,366	29,765	2,480
O19P	3	Large Power Service	10.0%	21,686	23,016	22,828	22,920	12,717	235,428	19,619
O01-	4	Residential Service	13.0%	32,344	25,104	26,345	35,512	38,967	392,238	32,686
O07-	4	Small General Service	13.0%	3,139	3,242	1,734	3,103	2,851	31,673	2,639
O09S	4	Large General Service	13.0%	18,268	19,742	13,974	20,838	17,720	200,214	16,684
O15-	4	Dusk to Dawn Residential Lighting	13.0%							
O16-	4	Dusk to Dawn Commercial Lighting	13.0%							
O24S	4	Irrigation Service	13.0%	15,111	13,329	1,904	296	56	90,969	7,581
O40-	4	Unmetered General Service	13.0%	4	4	4	4	4	46	4
O41-	4	Municipal Street Lighting Service	13.0%							
O42-	4	Traffic Control Signal Lighting Service	13.0%	5	5	5	5	5	63	5
		Total Oregon Retail		107,884	101,719	81,815	97,106	89,965	1,125,469	93,789
	1	Transmission	5.5%	15,096	14,625	12,185	11,602	15,280	145,074	12,090
	2	Distribution Stations								
	3	Distribution Primary	10.0%	23,916	25,668	25,662	25,745	15,083	265,193	22,099
	4	Distribution Secondary	13.0%	68,871	61,426	43,967	59,759	59,602	715,202	59,600
		Total Oregon Retail		107,884	101,719	81,815	97,106	89,965	1,125,469	93,789
09		Large General Service		20,499	22,395	16,809	23,663	20,085	229,979	19,165
19		Large Power Service		36,782	37,641	35,013	34,523	27,997	380,502	31,709
24		Irrigation Service		15,111	13,329	1,904	296	56	90,969	7,581

System Coincident Demand at Customer Level (kW)
2004
FERC

					Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1	City of Colton	230kV	5.5%							
FRAF	2	Raft River Rural Electric Cooperative		6.5%	8,852	11,401	9,341	6,736	5,127	6,001	6,080
FWEI	2	City of Weiser	12.5kV	6.5%	9,276	8,198	8,566	6,715	5,329	9,606	9,721
		Total			18,127	19,599	17,907	13,451	10,457	15,607	15,800
		Total Idaho Retail			1,886,874	1,808,012	1,599,145	1,468,439	1,805,258	2,337,989	2,428,063
		Total Oregon Retail			96,350	95,672	73,584	80,739	91,433	93,242	115,961
		Total Retail			1,983,224	1,903,684	1,672,729	1,549,178	1,896,691	2,431,231	2,544,024
		City of Weiser			9,276	8,198	8,566	6,715	5,329	9,606	9,721
		Total Retail Including Weiser			1,992,500	1,911,882	1,681,295	1,555,893	1,902,021	2,440,836	2,553,745

System Coincident Demand at Customer Level (kW)
2004
FERC

					Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Average
FCOL	1	City of Colton	230kV	5.5%							
FRAF	2	Raft River Rural Electric Cooperative		6.5%	5,800	5,713	8,073	10,638	7,768	91,530	7,627
FWEI	2	City of Weiser	12.5kV	6.5%	9,091	8,426	7,991	8,843	8,249	100,010	8,334
		Total			14,892	14,139	16,063	19,481	16,017	191,540	15,962
		Total Idaho Retail			2,246,540	2,082,515	1,440,917	1,719,458	1,690,480	22,513,691	1,876,141
		Total Oregon Retail			107,884	101,719	81,815	97,106	89,965	1,125,469	93,789
		Total Retail			2,354,424	2,184,234	1,522,732	1,816,564	1,780,445	23,639,160	1,969,930
		City of Weiser			9,091	8,426	7,991	8,843	8,249	100,010	8,334
		Total Retail Including Weiser			2,363,515	2,192,660	1,530,722	1,825,407	1,788,694	23,739,170	1,978,264

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2005
WITH NORMALIZED ADJUSTMENTS

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-MWH E99	LOSS FACTORS	GENERATION LVL PSP E10
I. RETAIL JURISDICTIONS				
State of Idaho				
Transmission Level	138kv	281,997	3.3%	291,201
Distribution Station	13.2kv	861,392	5.0%	904,462
Distribution Primary	12.4-34.5	2,300,073	7.7%	2,477,727
All Other Service		9,251,701	11.1%	10,277,131
Total Idaho Retail		12,695,163		13,950,521
State of Oregon				
Transmission Level	138kv	112,158	4.1%	116,757
Distribution Primary	12.4-34.5	193,009	6.7%	205,967
All Other Service		389,456	11.1%	432,756
Total Oregon Retail		694,624		755,480
Total Retail Jurisdictions		13,389,787		14,706,001
II. WHOLESALE CONTRACTS:				
City of Colton	230kV			
Raft River Rural Electric Cooperative		54,969	5.0%	57,717
City of Weiser	12.5kV	52,794	5.0%	55,434
Total Wholesale Contracts		107,763		113,151
III. TRANSMISSION CONTRACTS:				
BPA-OTECC	69&138 KV	327,479	4.4%	341,839
BPA-South Idaho	12.5-345 KV	1,285,928	3.9%	1,335,634
City of Seattle	69-230 KV	0		0
Total Transmission Contracts		1,613,407		1,677,473
Total Jurisdictional Sales(Including Transmission)		15,110,956		16,496,625
Total System Sales (Excluding Transmission)		13,497,550		14,819,152

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2004

ACTUAL-MWh

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138kv	289,142.6	3.5%	299,262.6	299,263	
Distribution Station	13.2kv	849,513.8	5.0%	891,989.5	891,990	
Distribution Primary	12.4-34.5	2,245,879.5	7.4%	2,412,074.6	2,412,075	
All Other Service		9,139,180.3	10.9%	10,135,350.9	10,135,351	
Total Idaho Retail		12,523,716		13,738,678	13,738,678	12,523,716
State of Oregon						
Transmission Level	138kv	102,502.0	3.5%	106,090	106,090	
Distribution Primary	12.4-34.5	184,141.6	7.4%	197,768	197,768	
All Other Service		374,808.4	10.9%	415,662	415,662	
Total Oregon Retail		661,452		719,520	719,520	661,452
Total Retail Jurisdictions		13,185,168		14,458,198	14,458,198	13,185,168
II. WHOLESALE CONTRACTS:						
City of Colton	230kV	19,354.0	3.5%	20,031	20,031	19,354
Raft River Coop.		53,680.1	5.0%	56,364	56,364	53,680
City of Weiser	12.5kV	50,651.2	5.0%	53,184	53,184	50,651
Total Wholesale Contracts		123,685		129,579	129,579	123,685
III. TRANSMISSION CONTRACTS:						
BPA-OTECC (2002)	69&138 KV	327,478.6	4.4%	341,839	0	327,479
BPA-South Idaho (2002)	12.5-345 KV	1,285,928.0	3.9%	1,335,634	0	1,285,928
City of Seattle	69-230 KV	0.0	5.0%	0	0	0
Total Transmission Contracts		1,613,407		1,677,473	0	1,613,407
Total Jurisdictional Sales(Including Transmission)		14,922,260		16,265,250	14,587,777	14,922,260
Total System Sales (Excluding Transmission)		13,308,853		14,587,777	14,587,777	13,308,853

TOTAL SYSTEM		
VOLT.LVL.	CUST. LVL.	GEN. LVL.
Dist. Service	9,513,989	10,551,013
Dist. Primary	2,480,672	2,663,026
Dist. Station	903,194	948,354
138kv	391,645	405,352
230/345kv	19,354	20,031
Total	13,308,853	14,587,777
Production	13,308,853	14,587,777
Transmission	14,922,260	16,265,250
Distribution	12,897,855	14,162,393

IDAHO JURISDICTIONAL		
VOLT.LVL.	CUST. LVL.	GEN. LVL.
Dist. Service	9,139,180	10,135,351
Dist. Primary	2,245,879	2,412,075
Dist. Station	849,514	891,990
138kv	289,143	299,263
230/345kv	0	0
Total	12,523,716	13,738,678
Production	12,523,716	13,738,678
Transmission	12,523,716	13,738,678
Distribution	12,234,574	13,439,415

TABLE I
IDAHO POWER COMPANY
NORMALIZED MWH SALES
STATE OF IDAHO
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
							BILLED SALES (MWH)						
R.RESI	521,442	474,387	422,463	364,339	311,539	289,412	325,367	367,477	340,623	299,584	339,226	448,005	4,503,865
R.15	189	188	189	189	190	193	192	191	194	192	194	193	2,295
RESIDENTIAL	521,631	474,575	422,653	364,529	311,729	289,604	325,559	367,668	340,817	299,777	339,420	448,198	4,506,161
R.07	30,143	28,535	26,021	22,619	21,147	21,102	23,658	25,301	24,243	22,397	23,476	28,006	296,650
R.09S	247,005	240,101	232,321	219,402	213,981	230,127	241,556	246,924	245,149	234,764	226,637	241,580	2,819,547
R.16	303	299	301	300	296	309	308	302	307	302	308	304	3,639
R.40	1,353	1,332	1,343	1,332	1,329	1,352	1,354	1,354	1,362	1,354	1,370	1,367	16,203
R.41	1,549	1,548	1,553	1,565	1,574	1,538	1,556	1,556	1,556	1,556	1,574	1,579	18,705
R.42	642	642	642	642	642	662	662	662	662	662	662	662	7,842
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	280,997	272,458	262,181	245,860	238,969	255,090	269,093	276,099	273,279	261,035	254,028	273,498	3,162,586
R.24S	805	770	1,014	7,625	124,988	255,280	376,733	346,832	267,266	137,995	27,160	1,635	1,548,103
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	4	7	153	2,488	4,569	6,129	5,497	4,355	2,351	420	19	25,997
IRRIGATION	810	774	1,021	7,779	127,477	259,848	382,861	352,329	271,620	140,346	27,581	1,653	1,574,100
R.09P	27,826	27,423	26,938	27,825	26,345	26,067	27,093	28,111	27,699	28,670	26,641	28,013	328,651
R.09T	67	65	68	64	57	113	94	71	65	70	71	70	875
SMALL INDUSTRIAL	27,893	27,488	27,007	27,889	26,402	26,181	27,187	28,182	27,764	28,740	26,712	28,083	329,527
R.19S	711	803	727	728	740	760	700	706	705	721	749	804	8,854
R.19P	164,359	166,837	161,265	156,232	153,177	155,035	170,075	173,557	162,567	170,828	169,022	168,468	1,971,421
R.19T	6,431	5,329	5,737	6,042	6,138	6,589	6,820	6,789	6,665	6,801	6,355	6,687	76,383
INDUSTRIAL	171,500	172,969	167,729	163,003	160,056	162,384	177,595	181,052	169,937	178,350	176,126	175,959	2,056,659
MICRON	56,265	50,951	56,296	54,560	56,776	55,627	59,030	58,758	55,927	57,216	55,495	56,858	673,760
RATE 29	16,526	15,070	16,818	16,209	16,556	9,518	16,392	16,192	15,422	16,349	15,975	16,606	187,632
INL	20,781	18,378	17,828	17,571	16,921	16,000	16,260	15,200	13,600	15,000	17,000	20,200	204,739
TOTAL SALES	1,096,401	1,032,664	971,533	897,399	954,887	1,074,252	1,273,978	1,295,480	1,168,367	996,812	912,336	1,021,056	12,695,163

TABLE II
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL EXCLUDING LOSS
STATE OF IDAHO
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
						GENERATION MONTH SALES (MWH)							
R.RESI	504,009	421,038	383,699	325,102	298,892	300,462	378,188	376,049	288,050	320,890	410,575	506,949	4,513,904
R.15	189	188	189	189	190	193	192	191	194	192	194	193	2,295
RESIDENTIAL	504,198	421,226	383,889	325,292	299,082	300,655	378,380	376,240	288,244	321,082	410,769	507,143	4,516,199
R.07	29,783	25,026	24,030	21,622	20,789	22,712	25,967	26,175	21,771	22,926	26,049	30,404	297,255
R.09S	245,495	218,256	224,207	218,114	224,658	236,834	255,937	258,513	230,104	234,340	228,069	249,869	2,824,395
R.16	303	299	301	300	296	309	308	302	307	302	308	304	3,639
R.40	1,353	1,332	1,343	1,332	1,329	1,352	1,354	1,354	1,362	1,354	1,370	1,367	16,203
R.41	1,549	1,548	1,553	1,565	1,574	1,538	1,556	1,556	1,556	1,556	1,574	1,579	18,705
R.42	642	642	642	642	642	662	662	662	662	662	662	662	7,842
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	279,127	247,103	252,075	243,576	249,288	263,406	285,783	288,561	255,762	261,140	258,032	284,185	3,168,038
R.24S	779	792	3,277	59,938	205,872	354,455	378,257	306,883	185,443	46,853	4,520	1,034	1,548,103
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	4	6	55	1,170	3,809	5,838	6,018	4,930	3,234	825	104	5	25,997
IRRIGATION	783	798	3,332	61,108	209,681	360,293	384,275	311,813	188,677	47,678	4,624	1,039	1,574,100
R.09P	28,013	25,199	26,819	27,334	28,342	25,721	28,234	29,087	27,821	27,505	26,746	28,628	329,449
R.09T	66	61	66	59	113	80	75	72	60	72	74	65	864
SMALL INDUSTRIAL	28,079	25,260	26,885	27,393	28,455	25,801	28,308	29,159	27,881	27,578	26,820	28,693	330,313
R.19S	777	679	752	717	608	723	730	704	732	763	735	769	8,688
R.19P	170,102	150,923	158,076	154,697	161,176	166,590	175,929	173,272	166,787	172,397	160,939	166,671	1,977,560
R.19T	5,505	5,145	6,062	6,368	6,522	6,811	6,532	7,107	6,481	6,349	6,420	6,448	75,750
INDUSTRIAL	176,384	156,747	164,891	161,782	168,306	174,124	183,192	181,084	174,000	179,508	168,094	173,888	2,061,998
MICRON	56,265	50,951	56,296	54,560	56,776	55,627	59,030	58,758	55,927	57,216	55,495	56,858	673,760
RATE 29	16,526	15,070	16,818	16,209	16,556	9,518	16,392	16,192	15,422	16,349	15,975	16,606	187,632
INL	20,781	18,378	17,828	17,571	16,921	16,000	16,260	15,200	13,600	15,000	17,000	20,200	204,739
TOTAL SALES	1,082,142	935,534	922,013	907,490	1,045,065	1,205,424	1,351,620	1,277,007	1,019,513	925,551	956,809	1,088,612	12,716,780

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSS
STATE OF IDAHO
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

GENERATION MONTH SALES (MWH)

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
R.RESI	558,946	466,931	425,522	360,538	331,471	333,213	419,410	417,039	319,447	355,867	455,328	562,207	5,005,919
R.15	209	209	210	210	211	214	213	212	216	213	215	214	2,545
RESIDENTIAL	559,155	467,140	425,732	360,748	331,682	333,426	419,623	417,250	319,663	356,080	455,543	562,421	5,008,465
R.07	33,029	27,754	26,649	23,979	23,056	25,188	28,798	29,028	24,144	25,425	28,889	33,719	329,656
R.09S	272,254	242,046	248,645	241,889	249,145	262,648	283,834	286,691	255,186	259,883	252,928	277,104	3,132,254
R.16	336	332	334	333	328	343	341	335	341	335	342	337	4,035
R.40	1,501	1,478	1,489	1,477	1,474	1,500	1,501	1,501	1,511	1,502	1,520	1,516	17,969
R.41	1,718	1,716	1,723	1,736	1,745	1,705	1,726	1,726	1,726	1,726	1,746	1,752	20,743
R.42	712	712	712	712	712	734	734	734	734	734	734	734	8,697
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	309,551	274,037	279,552	270,126	276,460	292,118	316,934	320,014	283,640	289,604	286,158	315,161	3,513,355
R.24S	863	879	3,634	66,471	228,312	393,091	419,487	340,333	205,656	51,960	5,013	1,147	1,716,846
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	6	61	1,297	4,224	6,474	6,674	5,467	3,586	914	115	6	28,831
IRRIGATION	868	885	3,695	67,769	232,537	399,565	426,161	345,800	209,243	52,875	5,128	1,153	1,745,677
R.09P	30,086	27,064	28,804	29,356	30,440	27,624	30,323	31,239	29,880	29,541	28,725	30,746	353,828
R.09T	69	63	69	61	117	83	78	75	62	75	77	68	894
SMALL INDUSTRIAL	30,155	27,127	28,872	29,417	30,556	27,708	30,400	31,314	29,942	29,615	28,802	30,813	354,722
R.19S	862	753	834	795	674	802	809	781	812	846	815	853	9,635
R.19P	182,689	162,091	169,774	166,145	173,103	178,918	188,948	186,095	179,129	185,154	172,848	179,005	2,123,899
R.19T	5,698	5,325	6,274	6,591	6,750	7,049	6,761	7,356	6,708	6,571	6,645	6,674	78,402
INDUSTRIAL	189,249	168,169	176,882	173,531	180,527	186,769	196,519	194,231	186,648	192,571	180,308	186,531	2,211,936
MICRON	59,078	53,499	59,111	57,288	59,615	58,408	61,982	61,696	58,724	60,077	58,270	59,701	707,448
RATE 29	17,352	15,824	17,659	17,019	17,384	9,994	17,211	17,002	16,193	17,166	16,774	17,436	197,014
INL	21,508	19,022	18,452	18,186	17,513	16,560	16,829	15,732	14,076	15,525	17,595	20,907	211,905
TOTAL SALES	1,186,917	1,025,702	1,009,955	994,085	1,146,275	1,324,547	1,485,659	1,403,040	1,118,129	1,013,514	1,048,577	1,194,124	13,950,521

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TABLE I
IDAHO POWER COMPANY
NORMALIZED MWH SALES
STATE OF OREGON
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
							BILLED SALES (MWH)						
R.RESI	23,407	22,248	18,608	15,266	12,681	12,006	14,054	16,195	13,984	12,052	14,914	20,204	195,621
R.15	15	15	15	15	15	15	15	16	15	15	15	15	181
RESIDENTIAL	23,422	22,263	18,623	15,281	12,696	12,022	14,070	16,211	14,000	12,068	14,930	20,219	195,802
R.07	2,121	1,979	1,612	1,314	1,139	1,114	1,264	1,424	1,303	1,155	1,475	1,858	17,758
R.09S	12,299	11,683	10,135	8,701	7,448	7,584	8,580	10,921	9,323	9,730	11,008	11,898	119,310
R.16	21	21	21	21	21	22	22	22	22	21	22	22	258
R.40	3	3	3	3	3	3	3	3	3	3	3	3	34
R.41	74	70	70	70	70	68	68	71	71	71	71	71	842
R.42	4	4	4	4	4	4	4	4	4	4	4	4	46
COMMERCIAL	14,522	13,759	11,844	10,113	8,685	8,795	9,941	12,444	10,726	10,983	12,582	13,854	138,249
R.24S	38	26	158	206	5,244	10,577	12,107	12,822	8,609	4,864	709	46	55,405
IRRIGATION	38	26	158	206	5,244	10,577	12,107	12,822	8,609	4,864	709	46	55,405
R.09P	1,754	1,583	1,745	1,787	1,949	1,194	1,280	1,506	1,560	1,705	1,663	1,801	19,528
SMALL INDUSTRIAL	1,754	1,583	1,745	1,787	1,949	1,194	1,280	1,506	1,560	1,705	1,663	1,801	19,528
R.19P	13,142	16,195	14,790	15,272	13,469	13,703	10,432	14,498	15,133	15,657	15,738	15,451	173,481
R.19T	9,126	6,671	6,360	10,296	10,406	9,633	10,248	10,000	9,703	10,910	8,390	10,415	112,158
INDUSTRIAL	22,268	22,866	21,150	25,568	23,876	23,336	20,680	24,498	24,836	26,568	24,127	25,866	285,639
TOTAL SALES	62,004	60,497	53,520	52,955	52,450	55,924	58,078	67,480	59,730	56,188	54,011	61,786	694,624

TABLE II
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL EXCLUDING LOSS
STATE OF OREGON
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
						GENERATION MONTH SALES (MWH)							
R.RESI	23,391	19,029	16,327	13,304	12,268	12,943	16,284	15,572	11,753	13,851	18,546	22,812	196,079
R.15	15	15	15	15	15	15	15	16	15	15	15	15	181
RESIDENTIAL	23,406	19,043	16,342	13,319	12,282	12,958	16,299	15,588	11,768	13,867	18,561	22,827	196,260
R.07	2,100	1,612	1,417	1,192	1,097	1,231	1,424	1,409	1,137	1,369	1,713	2,102	17,803
R.09S	12,038	9,998	9,144	7,909	7,604	8,338	10,402	10,171	9,215	10,906	11,296	12,551	119,572
R.16	21	21	21	21	21	22	22	22	22	21	22	22	258
R.40	3	3	3	3	3	3	3	3	3	3	3	3	34
R.41	74	70	70	70	70	68	68	71	71	71	71	71	842
R.42	4	4	4	4	4	4	4	4	4	4	4	4	46
COMMERCIAL	14,238	11,708	10,659	9,198	8,800	9,665	11,923	11,678	10,452	12,374	13,108	14,751	138,556
R.24S	31	119	163	2,740	9,048	12,231	13,298	10,202	5,999	1,348	187	42	55,405
IRRIGATION	31	119	163	2,740	9,048	12,231	13,298	10,202	5,999	1,348	187	42	55,405
R.09P	1,656	1,556	1,829	1,957	2,100	1,220	1,557	1,636	1,597	1,683	1,744	1,777	20,313
SMALL INDUSTRIAL	1,656	1,556	1,829	1,957	2,100	1,220	1,557	1,636	1,597	1,683	1,744	1,777	20,313
R.19P	15,722	14,038	14,807	13,835	12,170	12,230	13,174	15,642	14,900	15,976	15,314	13,656	171,463
R.19T	5,990	5,929	10,663	10,771	10,852	9,433	10,396	10,393	10,142	8,521	9,907	9,813	112,809
INDUSTRIAL	21,712	19,967	25,469	24,605	23,021	21,663	23,570	26,035	25,041	24,497	25,222	23,469	284,271
TOTAL SALES	61,043	52,393	54,463	51,819	55,251	57,737	66,647	65,138	54,857	53,769	58,822	62,866	694,806

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSS
STATE OF OREGON
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
	GENERATION MONTH SALES (MWH)												
R.RESI	25,940	21,103	18,107	14,754	13,605	14,354	18,059	17,269	13,034	15,361	20,567	25,299	217,452
R.15	16	17	16	16	16	17	17	17	17	17	17	17	201
RESIDENTIAL	25,957	21,119	18,123	14,770	13,621	14,371	18,076	17,287	13,051	15,378	20,584	25,316	217,653
R.07	2,328	1,788	1,572	1,322	1,217	1,365	1,579	1,562	1,261	1,519	1,900	2,331	19,744
R.09S	13,350	11,088	10,141	8,771	8,433	9,247	11,536	11,279	10,220	12,095	12,527	13,919	132,605
R.16	23	24	24	24	24	24	24	24	24	24	24	24	286
R.40	3	3	3	3	3	3	3	3	3	3	3	3	38
R.41	82	77	77	77	78	76	76	78	78	78	78	78	934
R.42	4	4	4	4	4	4	4	4	4	4	4	4	52
COMMERCIAL	15,790	12,985	11,821	10,201	9,759	10,719	13,222	12,951	11,591	13,723	14,537	16,359	153,659
R.24S	34	132	180	3,039	10,034	13,564	14,747	11,313	6,652	1,495	207	46	61,445
IRRIGATION	34	132	180	3,039	10,034	13,564	14,747	11,313	6,652	1,495	207	46	61,445
R.09P	1,779	1,671	1,965	2,101	2,255	1,310	1,672	1,757	1,715	1,808	1,873	1,909	21,816
SMALL INDUSTRIAL	1,779	1,671	1,965	2,101	2,255	1,310	1,672	1,757	1,715	1,808	1,873	1,909	21,816
R.19P	16,885	15,077	15,902	14,858	13,071	13,135	14,149	16,799	16,002	17,158	16,448	14,666	184,151
R.19T	6,200	6,136	11,036	11,148	11,231	9,763	10,760	10,757	10,497	8,819	10,254	10,157	116,757
INDUSTRIAL	23,085	21,213	26,938	26,006	24,302	22,898	24,909	27,556	26,499	25,978	26,702	24,823	300,908
TOTAL SALES	66,646	57,120	59,028	56,118	59,971	62,862	72,626	70,865	59,508	58,381	63,903	68,452	755,480

TABLE I
IDAHO POWER COMPANY
NORMALIZED MWH SALES
ALL JURISDICTIONS
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
							BILLED SALES (MWH)						
R.RESI	544,849	496,635	441,071	379,605	324,220	301,418	339,421	383,672	354,607	311,637	354,141	468,209	4,699,486
R.15	204	203	204	204	205	208	208	206	210	208	209	209	2,477
RESIDENTIAL	545,052	496,838	441,276	379,809	324,425	301,626	339,629	383,879	354,817	311,845	354,350	468,418	4,701,963
R.07	32,264	30,514	27,633	23,933	22,287	22,217	24,922	26,725	25,546	23,552	24,952	29,864	314,409
R.09S	259,305	251,784	242,456	228,103	221,428	237,711	250,136	257,845	254,472	244,494	237,645	253,478	2,938,857
R.16	324	321	322	321	317	331	329	324	329	323	330	325	3,897
R.40	1,356	1,335	1,345	1,335	1,332	1,355	1,357	1,357	1,365	1,357	1,373	1,370	16,237
R.41	1,623	1,617	1,623	1,635	1,644	1,606	1,624	1,627	1,627	1,627	1,645	1,650	19,547
R.42	646	646	646	646	646	666	666	666	666	666	666	666	7,889
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	295,518	286,217	274,025	255,973	247,654	263,885	279,034	288,543	284,005	272,018	266,610	287,352	3,300,835
R.24S	843	796	1,172	7,832	130,233	265,857	388,840	359,654	275,874	142,859	27,869	1,680	1,603,508
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	4	7	153	2,488	4,569	6,129	5,497	4,355	2,351	420	19	25,997
IRRIGATION	848	800	1,179	7,985	132,721	270,426	394,969	365,151	280,229	145,210	28,289	1,699	1,629,506
R.09P	29,581	29,006	28,684	29,612	28,294	27,261	28,373	29,617	29,259	30,375	28,304	29,814	348,180
R.09T	67	65	68	64	57	113	94	71	65	70	71	70	875
SMALL INDUSTRIAL	29,647	29,071	28,752	29,676	28,351	27,375	28,467	29,688	29,324	30,445	28,375	29,884	349,055
R.19S	711	803	727	728	740	760	700	706	705	721	749	804	8,854
R.19P	177,501	183,031	176,055	171,504	166,646	168,738	180,507	188,055	177,700	186,485	184,759	183,920	2,144,902
R.19T	15,557	12,000	12,097	16,338	16,545	16,222	17,068	16,789	16,367	17,711	14,745	17,101	188,541
INDUSTRIAL	193,769	195,834	188,879	188,570	183,931	185,720	198,275	205,550	194,773	204,917	200,253	201,825	2,342,298
MICRON	56,265	50,951	56,296	54,560	56,776	55,627	59,030	58,758	55,927	57,216	55,495	56,858	673,760
RATE 29	16,526	15,070	16,818	16,209	16,556	9,518	16,392	16,192	15,422	16,349	15,975	16,606	187,632
INL	20,781	18,378	17,828	17,571	16,921	16,000	16,260	15,200	13,600	15,000	17,000	20,200	204,739
OFF-SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0
WEISER	5,380	4,375	4,244	3,738	3,749	3,902	4,818	4,485	3,771	4,249	4,571	5,514	52,794
RAFT RIVER	5,600	4,980	5,032	4,494	4,129	3,916	4,228	4,079	3,808	4,298	4,937	5,468	54,969
TOTAL SALES	1,169,386	1,102,516	1,034,329	958,585	1,015,214	1,137,994	1,341,102	1,371,524	1,235,676	1,061,547	975,854	1,093,824	13,497,550

SLN_TOTAL BSMITH 7/14

TABLE II
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL EXCLUDING LOSS
ALL JURISDICTIONS
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
						GENERATION MONTH SALES (MWH)							
R.RESI	527,400	440,067	400,026	338,406	311,160	313,405	394,471	391,621	299,803	334,741	429,121	529,761	4,709,983
R.15	204	203	204	204	205	208	208	206	210	208	209	209	2,477
RESIDENTIAL	527,603	440,270	400,231	338,610	311,364	313,613	394,679	391,828	300,013	334,949	429,330	529,970	4,712,459
R.07	31,883	26,638	25,447	22,814	21,887	23,943	27,391	27,583	22,908	24,295	27,762	32,506	315,059
R.09S	257,533	228,254	233,351	226,023	232,262	245,172	266,339	268,684	239,320	245,247	239,365	262,419	2,943,967
R.16	324	321	322	321	317	331	329	324	329	323	330	325	3,897
R.40	1,356	1,335	1,345	1,335	1,332	1,355	1,357	1,357	1,365	1,357	1,373	1,370	16,237
R.41	1,623	1,617	1,623	1,635	1,644	1,606	1,624	1,627	1,627	1,627	1,645	1,650	19,547
R.42	646	646	646	646	646	666	666	666	666	666	666	666	7,889
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	293,365	258,811	262,735	252,775	258,087	273,072	297,706	300,239	266,214	273,514	271,141	298,936	3,306,594
R.24S	809	911	3,439	62,678	214,920	366,686	391,555	317,084	191,442	48,201	4,707	1,076	1,603,508
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	4	6	55	1,170	3,809	5,838	6,018	4,930	3,234	825	104	5	25,997
IRRIGATION	814	917	3,494	63,848	218,729	372,524	397,573	322,014	194,675	49,025	4,811	1,081	1,629,506
R.09P	29,670	26,756	28,648	29,290	30,442	26,941	29,791	30,723	29,418	29,188	28,490	30,405	349,762
R.09T	66	61	66	59	113	80	75	72	60	72	74	65	864
SMALL INDUSTRIAL	29,736	26,816	28,715	29,349	30,555	27,021	29,866	30,795	29,478	29,261	28,564	30,470	350,626
R.19S	777	679	752	717	608	723	730	704	732	763	735	769	8,688
R.19P	185,824	164,961	172,883	168,532	173,346	178,820	189,103	188,914	181,687	188,373	176,253	180,327	2,149,022
R.19T	11,496	11,073	16,725	17,139	17,373	16,244	16,928	17,500	16,622	14,870	16,328	16,261	188,559
INDUSTRIAL	198,096	176,713	190,360	186,387	191,327	195,786	206,761	207,118	199,041	204,005	193,315	197,357	2,346,269
MICRON	56,265	50,951	56,296	54,560	56,776	55,627	59,030	58,758	55,927	57,216	55,495	56,858	673,760
RATE 29	16,526	15,070	16,818	16,209	16,556	9,518	16,392	16,192	15,422	16,349	15,975	16,606	187,632
INL	20,781	18,378	17,828	17,571	16,921	16,000	16,260	15,200	13,600	15,000	17,000	20,200	204,739
OFF-SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0
WEISER	5,380	4,375	4,244	3,738	3,749	3,902	4,818	4,485	3,771	4,249	4,571	5,514	52,794
RAFT RIVER	5,600	4,980	5,032	4,494	4,129	3,916	4,228	4,079	3,808	4,298	4,937	5,468	54,969
TOTAL SALES	1,154,165	997,282	985,752	967,541	1,108,195	1,270,978	1,427,313	1,350,708	1,081,949	987,866	1,025,139	1,162,460	13,519,348

SLN_TOTAL BSMITH 7/14

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSS
ALL JURISDICTIONS
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
						GENERATION MONTH SALES (MWH)							
R.RESI	584,886	488,034	443,629	375,293	345,076	347,566	437,469	434,308	332,481	371,228	475,895	587,505	5,223,371
R.15	226	225	226	226	227	231	230	229	233	230	232	231	2,747
RESIDENTIAL	585,112	488,259	443,856	375,519	345,303	347,797	437,699	434,537	332,714	371,458	476,127	587,737	5,226,117
R.07	35,358	29,542	28,221	25,301	24,273	26,552	30,377	30,590	25,405	26,944	30,788	36,049	349,400
R.09S	285,604	253,133	258,786	250,660	257,578	271,895	295,370	297,970	265,405	271,979	265,456	291,023	3,264,859
R.16	360	356	358	357	351	367	365	359	365	358	366	361	4,322
R.40	1,504	1,481	1,492	1,480	1,477	1,503	1,505	1,504	1,514	1,505	1,523	1,519	18,007
R.41	1,800	1,794	1,800	1,813	1,823	1,781	1,801	1,804	1,804	1,804	1,824	1,830	21,677
R.42	716	716	716	716	716	738	738	738	738	738	738	738	8,748
R.32	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL	325,342	287,022	291,373	280,327	286,219	302,836	330,156	332,965	295,231	303,327	300,695	331,520	3,667,013
R.24S	898	1,010	3,814	69,510	238,347	406,655	434,235	351,646	212,309	53,455	5,220	1,193	1,778,291
R.24T	0	0	0	0	0	0	0	0	0	0	0	0	0
R.25S	5	6	61	1,297	4,224	6,474	6,674	5,467	3,586	914	115	6	28,831
IRRIGATION	903	1,017	3,875	70,807	242,571	413,129	440,908	357,114	215,895	54,369	5,335	1,199	1,807,122
R.09P	31,865	28,736	30,768	31,458	32,695	28,934	31,995	32,996	31,595	31,348	30,599	32,655	375,644
R.09T	69	63	69	61	117	83	78	75	62	75	77	68	894
SMALL INDUSTRIAL	31,934	28,798	30,837	31,519	32,812	29,018	32,073	33,071	31,657	31,423	30,675	32,722	376,538
R.19S	862	753	834	795	674	802	809	781	812	846	815	853	9,635
R.19P	199,574	177,168	185,676	181,003	186,174	192,052	203,097	202,894	195,132	202,313	189,296	193,671	2,308,050
R.19T	11,898	11,461	17,310	17,739	17,981	16,812	17,521	18,112	17,204	15,390	16,899	16,831	195,159
INDUSTRIAL	212,334	189,382	203,820	199,537	204,829	209,666	221,427	221,787	213,147	218,549	207,010	211,354	2,512,843
MICRON	59,078	53,499	59,111	57,288	59,615	58,408	61,982	61,696	58,724	60,077	58,270	59,701	707,448
RATE 29	17,352	15,824	17,659	17,019	17,384	9,994	17,211	17,002	16,193	17,166	16,774	17,436	197,014
INL	21,508	19,022	18,452	18,186	17,513	16,560	16,829	15,732	14,076	15,525	17,595	20,907	211,905
OFF-SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0
WEISER	5,649	4,594	4,457	3,925	3,936	4,097	5,059	4,709	3,959	4,461	4,799	5,790	55,434
RAFT RIVER	5,880	5,229	5,283	4,719	4,336	4,112	4,439	4,283	3,998	4,513	5,184	5,741	57,717
TOTAL SALES	1,265,091	1,092,645	1,078,723	1,058,845	1,214,518	1,395,617	1,567,783	1,482,896	1,185,595	1,080,869	1,122,464	1,274,108	14,819,152

SLN_TOTAL BSMITH 7/14

TABLE III
IDAHO POWER COMPANY
NORMALIZED MWH SALES - GENERATION LEVEL INCLUDING LOSS
ALL JURISDICTIONS
FOR THE MONTHS JANUARY 2005 THROUGH DECEMBER 2005

	Jan. 2005	Feb. 2005	Mar. 2005	Apr. 2005	May. 2005	Jun. 2005	Jul. 2005	Aug. 2005	Sep. 2005	Oct. 2005	Nov. 2005	Dec. 2005	Total
						GENERATION MONTH SALES (MWH)							
R.RESI	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.15	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
RESIDENTIAL	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.07	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.09S	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.16	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.40	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.41	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.42	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.32	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMERCIAL	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.24S	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.24T	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
R.25S	10.90%	10.91%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
IRRIGATION	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.09P	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
R.09T	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SMALL INDUSTRIAL	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
R.19S	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
R.19P	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
R.19T	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
INDUSTRIAL	7.19%	7.17%	7.07%	7.05%	7.06%	7.09%	7.09%	7.08%	7.09%	7.13%	7.08%	7.09%	7.10%
MICRON	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
RATE 29	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
INL	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
OFF-SYSTEM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WEISER	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
RAFT RIVER	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
TOTAL SALES	9.61%	9.56%	9.43%	9.44%	9.59%	9.81%	9.84%	9.79%	9.58%	9.41%	9.49%	9.60%	9.61%

Loss Percentages BSMITH 7/14

Energy at Generation Level (kWh)
2004
Idaho

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1	US Department of Energy (INEEL)	3.5%	22,856,634	19,865,820	20,347,889	16,656,386	16,833,961	16,536,687	16,692,275
I09T	1	Large General Service	3.5%	72,544	71,988	63,287	68,536	65,844	113,916	94,691
I19T	1	Large Power Service	3.5%	6,791,960	5,749,708	5,584,328	6,256,434	6,196,955	6,727,817	6,963,335
I26-	2	Micron Technology, Inc.	5.0%	57,398,341	53,737,616	58,033,460	56,442,449	58,610,273	57,805,989	61,176,684
I29-	2	J.R.Simplot Company	5.0%	17,163,894	15,994,938	17,213,276	16,598,177	16,753,922	9,974,698	17,146,277
I09P	3	Large General Service	7.4%	27,096,262	27,933,831	26,611,134	26,198,696	25,942,229	27,168,212	28,237,206
I19P	3	Large Power Service	7.4%	171,354,256	184,018,541	171,913,263	161,150,605	161,734,140	164,258,397	180,193,265
I01-	4	Residential Service	10.9%	544,724,470	542,010,401	456,456,663	338,805,595	302,107,376	308,444,623	376,622,557
I07-	4	Small General Service	10.9%	31,244,898	32,758,486	29,143,948	23,700,725	22,052,676	22,514,130	26,006,436
I09S	4	Large General Service	10.9%	259,722,671	261,974,356	249,612,961	229,792,264	220,738,110	245,521,609	265,534,535
I15-	4	Dusk to Dawn Residential Lighting	10.9%	207,476	208,794	209,803	209,454	207,361	207,588	206,973
I16-	4	Dusk to Dawn Commercial Lighting	10.9%	326,528	329,658	329,403	322,696	327,326	332,981	331,339
I19S	4	Large Power Service	10.9%	781,254	823,368	849,106	784,528	737,232	831,381	766,218
I24S	4	Irrigation Service	10.9%	892,853	853,450	1,124,861	37,993,146	181,317,616	279,201,931	458,022,818
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%	5,658	4,744	7,519	763,867	3,609,952	4,996,655	7,451,359
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%							
I40-	4	Unmetered General Service	10.9%	1,474,118	1,464,759	1,436,157	1,474,299	1,478,936	1,403,248	1,456,902
I41-	4	Municipal Street Lighting Service	10.9%	1,676,607	1,735,525	1,739,266	1,605,482	1,636,755	1,655,037	596,958
I42-	4	Traffic Control Signal Lighting Service	10.9%	883,151	883,193	884,686	821,447	820,315	813,730	807,232
		Total Idaho Retail		1,144,673,576	1,150,419,177	1,041,561,009	919,644,785	1,021,170,980	1,148,508,626	1,448,307,062
	1	Transmission	3.5%	29,721,138	25,687,516	25,995,504	22,981,356	23,096,760	23,378,420	23,750,301
	2	Distribution Stations	5.0%	74,562,236	69,732,554	75,246,736	73,040,626	75,364,195	67,780,687	78,322,962
	3	Distribution Primary	7.4%	198,450,517	211,952,373	198,524,397	187,349,301	187,676,370	191,426,609	208,430,471
	4	Distribution Secondary	10.9%	841,939,685	843,046,734	741,794,372	636,273,501	735,033,655	865,922,911	1,137,803,327
		Total Idaho Retail		1,144,673,576	1,150,419,177	1,041,561,009	919,644,785	1,021,170,980	1,148,508,626	1,448,307,062
09		Large General Service		286,891,477	289,980,175	276,287,382	256,059,496	246,746,183	272,803,737	293,866,433
19		Large Power Service		178,927,469	190,591,617	178,346,697	168,191,567	168,668,327	171,817,594	187,922,818
24		Irrigation Service		892,853	853,450	1,124,861	37,993,146	181,317,616	279,201,931	458,022,818

WERNER 7/1

Energy at Generation Level (kWh)
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
I30-	1	US Department of Energy (INEEL)	3.5%	14,611,874	13,496,886	15,057,994	16,865,159	19,262,777	209,084,343
I09T	1	Large General Service	3.5%	71,279	65,226	70,419	71,226	70,012	898,968
I19T	1	Large Power Service	3.5%	6,931,499	6,804,746	6,943,662	6,488,946	6,827,468	78,266,856
I26-	2	Micron Technology, Inc.	5.0%	60,974,738	57,380,203	59,049,398	57,221,804	59,023,725	696,854,680
I29-	2	J.R.Simplot Company	5.0%	17,055,746	16,292,056	17,017,936	16,532,410	17,391,493	195,134,823
I09P	3	Large General Service	7.4%	29,297,937	28,868,553	29,880,456	27,765,828	29,196,095	334,196,440
I19P	3	Large Power Service	7.4%	183,883,318	172,239,102	180,991,417	179,077,744	178,491,466	2,089,305,512
I01-	4	Residential Service	10.9%	425,016,718	364,050,824	316,283,243	367,452,157	490,468,035	4,832,442,662
I07-	4	Small General Service	10.9%	27,808,759	25,971,661	24,095,986	25,288,840	30,313,878	320,900,423
I09S	4	Large General Service	10.9%	271,397,037	262,627,396	252,570,730	244,134,806	261,486,819	3,025,113,294
I15-	4	Dusk to Dawn Residential Lighting	10.9%	205,600	209,419	207,395	208,765	208,323	2,496,950
I16-	4	Dusk to Dawn Commercial Lighting	10.9%	325,236	331,116	325,154	331,887	313,268	3,926,593
I19S	4	Large Power Service	10.9%	772,343	771,722	788,787	818,891	879,597	9,604,427
I24S	4	Irrigation Service	10.9%	378,013,584	281,569,619	156,209,419	31,367,436	1,812,908	1,808,379,640
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%	5,991,347	4,587,645	2,661,779	485,505	20,540	30,586,569
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%						
I40-	4	Unmetered General Service	10.9%	1,456,811	1,465,837	1,457,174	1,474,725	1,470,910	17,513,877
I41-	4	Municipal Street Lighting Service	10.9%	1,195,127	1,818,941	1,629,932	1,694,103	1,699,748	18,683,480
I42-	4	Traffic Control Signal Lighting Service	10.9%	814,087	843,376	766,219	799,853	795,658	9,932,947
		Total Idaho Retail		1,425,823,042	1,239,394,328	1,066,007,100	978,080,084	1,099,732,718	13,683,322,487
	1	Transmission	3.5%	21,614,652	20,366,858	22,072,075	23,425,331	26,160,256	288,250,167
	2	Distribution Stations	5.0%	78,030,484	73,672,259	76,067,334	73,754,213	76,415,218	891,989,504
	3	Distribution Primary	7.4%	213,181,255	201,107,655	210,871,873	206,843,572	207,687,561	2,423,501,953
	4	Distribution Secondary	10.9%	1,112,996,650	944,247,557	756,995,819	674,056,968	789,469,683	10,079,580,863
		Total Idaho Retail		1,425,823,042	1,239,394,328	1,066,007,100	978,080,084	1,099,732,718	13,683,322,487
09		Large General Service		300,766,254	291,561,174	282,521,606	271,971,860	290,752,926	3,360,208,703
19		Large Power Service		191,587,160	179,815,570	188,723,866	186,385,581	186,198,530	2,177,176,795
24		Irrigation Service		378,013,584	281,569,619	156,209,419	31,367,436	1,812,908	1,808,379,640

Energy at Generation Level (kWh)
2004
Oregon

			Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
O19T	1 Large Power Service	3.5%	8,109,102	1,614,894	6,520,003	9,590,976	9,499,256	9,835,463	10,463,578
O09P	3 Large General Service	7.4%	1,908,613	1,890,413	1,737,724	1,443,095	1,242,963	1,244,422	1,334,254
O19P	3 Large Power Service	7.4%	13,242,687	17,770,056	13,638,544	13,485,588	13,647,497	14,518,735	11,052,829
O01-	4 Residential Service	10.9%	25,172,833	25,540,959	21,379,776	14,441,185	12,700,996	12,623,426	15,144,186
O07-	4 Small General Service	10.9%	1,852,288	2,028,864	1,709,195	1,290,551	1,152,159	1,175,660	1,360,371
O09S	4 Large General Service	10.9%	12,603,877	12,709,302	10,594,817	8,494,981	7,933,790	8,002,014	9,234,457
O15-	4 Dusk to Dawn Residential Lighting	10.9%	16,768	16,140	16,722	16,683	16,658	16,436	12,521
O16-	4 Dusk to Dawn Commercial Lighting	10.9%	22,594	21,254	22,648	22,579	22,845	20,815	23,458
O24S	4 Irrigation Service	10.9%	42,316	29,295	175,042	862,883	6,800,725	9,512,144	13,714,755
O40-	4 Unmetered General Service	10.9%	3,107	3,107	3,107	3,107	3,107	3,107	3,107
O41-	4 Municipal Street Lighting Service	10.9%	73,536	73,409	73,288	73,288	73,288	73,288	73,578
O42-	4 Traffic Control Signal Lighting Service	10.9%	4,219	4,219	4,219	4,219	4,219	4,219	4,219
	Total Oregon Retail		63,051,940	61,701,913	55,875,086	49,729,135	53,097,504	57,029,730	62,421,311
	1 Transmission	3.5%	8,109,102	1,614,894	6,520,003	9,590,976	9,499,256	9,835,463	10,463,578
	2 Distribution Stations								
	3 Distribution Primary	7.4%	15,151,300	19,660,469	15,376,269	14,928,683	14,890,460	15,763,157	12,387,083
	4 Distribution Secondary	10.9%	39,791,538	40,426,550	33,978,814	25,209,476	28,707,788	31,431,109	39,570,650
	Total Oregon Retail		63,051,940	61,701,913	55,875,086	49,729,135	53,097,504	57,029,730	62,421,311
09	Large General Service		14,512,490	14,599,715	12,332,542	9,938,076	9,176,753	9,246,436	10,568,711
19	Large Power Service		21,351,789	19,384,950	20,158,548	23,076,563	23,146,753	24,354,198	21,516,407
24	Irrigation Service		42,316	29,295	175,042	862,883	6,800,725	9,512,144	13,714,755

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Energy at Generation Level (kWh)
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
O19T	1	Large Power Service	3.5%	10,210,388	9,906,757	11,139,737	8,565,967	10,633,490	106,089,610
O09P	3	Large General Service	7.4%	1,569,534	1,625,966	1,777,203	1,733,355	1,877,337	19,384,879
O19P	3	Large Power Service	7.4%	15,360,323	16,033,760	16,588,689	16,673,851	16,370,644	178,383,204
O01-	4	Residential Service	10.9%	17,580,590	14,584,701	12,497,443	15,847,251	21,789,660	209,303,004
O07-	4	Small General Service	10.9%	1,541,797	1,368,717	1,240,209	1,579,807	1,999,758	18,299,377
O09S	4	Large General Service	10.9%	11,826,197	9,791,733	10,448,524	11,788,420	12,807,151	126,235,264
O15-	4	Dusk to Dawn Residential Lighting	10.9%	16,825	16,520	16,534	16,463	16,515	194,785
O16-	4	Dusk to Dawn Commercial Lighting	10.9%	23,308	23,334	22,976	23,693	23,334	272,838
O24S	4	Irrigation Service	10.9%	14,171,213	8,869,554	5,228,418	919,117	50,584	60,376,046
O40-	4	Unmetered General Service	10.9%	3,107	3,107	3,107	3,107	3,107	37,289
O41-	4	Municipal Street Lighting Service	10.9%	75,878	75,878	75,967	75,967	75,878	893,242
O42-	4	Traffic Control Signal Lighting Service	10.9%	4,219	4,219	4,219	4,219	4,219	50,624
		Total Oregon Retail		72,383,379	62,304,245	59,043,027	57,231,218	65,651,676	719,520,163
	1	Transmission	3.5%	10,210,388	9,906,757	11,139,737	8,565,967	10,633,490	106,089,610
	2	Distribution Stations							
	3	Distribution Primary	7.4%	16,929,857	17,659,726	18,365,892	18,407,207	18,247,981	197,768,084
	4	Distribution Secondary	10.9%	45,243,134	34,737,762	29,537,398	30,258,044	36,770,206	415,662,469
		Total Oregon Retail		72,383,379	62,304,245	59,043,027	57,231,218	65,651,676	719,520,163
09		Large General Service		13,395,731	11,417,699	12,225,727	13,521,776	14,684,488	145,620,144
19		Large Power Service		25,570,711	25,940,517	27,728,426	25,239,818	27,004,133	284,472,815
24		Irrigation Service		14,171,213	8,869,554	5,228,418	919,117	50,584	60,376,046

Energy at Generation Level (kWh)
2004
FERC

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1 City of Colton	230kV	3.5%							
FRAF	2 Raft River Rural Electric Cooperative		5.0%	6,011,087	5,499,309	4,646,464	4,184,557	4,218,502	4,014,372	4,287,820
FWEI	2 City of Weiser	12.5kV	5.0%	5,616,282	4,902,159	4,196,108	3,401,640	3,502,064	4,007,536	4,935,117
	Total			11,627,369	10,401,468	8,842,572	7,586,196	7,720,566	8,021,908	9,222,936
	Total Idaho Retail			1,144,673,576	1,150,419,177	1,041,561,009	919,644,785	1,021,170,980	1,148,508,626	1,448,307,062
	Total Oregon Retail			63,051,940	61,701,913	55,875,086	49,729,135	53,097,504	57,029,730	62,421,311
	Total Retail			1,207,725,515	1,212,121,090	1,097,436,095	969,373,919	1,074,268,484	1,205,538,356	1,510,728,373
	City of Weiser			5,616,282	4,902,159	4,196,108	3,401,640	3,502,064	4,007,536	4,935,117
	Total Retail Including Weiser			1,213,341,797	1,217,023,249	1,101,632,203	972,775,559	1,077,770,548	1,209,545,892	1,515,663,490

WERNER 7/1

Energy at Generation Level (kWh)
2004
FERC

					Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
FCOL	1	City of Colton	230kV	3.5%						
FRAF	2	Raft River Rural Electric Cooperative		5.0%	4,210,106	3,994,848	4,474,030	5,141,368	5,681,676	56,364,139
FWEI	2	City of Weiser	12.5kV	5.0%	4,474,851	3,723,286	4,198,301	4,794,758	5,431,627	53,183,729
		Total			8,684,957	7,718,134	8,672,331	9,936,126	11,113,303	109,547,867
		Total Idaho Retail			1,425,823,042	1,239,394,328	1,066,007,100	978,080,084	1,099,732,718	13,683,322,487
		Total Oregon Retail			72,383,379	62,304,245	59,043,027	57,231,218	65,651,676	719,520,163
		Total Retail			1,498,206,421	1,301,698,573	1,125,050,127	1,035,311,302	1,165,384,394	14,402,842,650
		City of Weiser			4,474,851	3,723,286	4,198,301	4,794,758	5,431,627	53,183,729
		Total Retail Including Weiser			1,502,681,272	1,305,421,859	1,129,248,428	1,040,106,060	1,170,816,021	14,456,026,378

Energy at Customer Level (kWh)
2004
Idaho

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1	US Department of Energy (INEEL)	3.5%	22,083,704	19,194,029	19,659,796	16,093,127	16,264,697	15,977,475	16,127,802
I09T	1	Large General Service	3.5%	70,091	69,554	61,147	66,218	63,617	110,064	91,489
I19T	1	Large Power Service	3.5%	6,562,280	5,555,273	5,395,486	6,044,864	5,987,396	6,500,306	6,727,860
I26-	2	Micron Technology, Inc.	5.0%	54,665,087	51,178,682	55,269,962	53,754,713	55,819,308	55,053,323	58,263,509
I29-	2	J.R.Simplot Company	5.0%	16,346,566	15,233,274	16,393,596	15,807,788	15,956,116	9,499,712	16,329,788
I09P	3	Large General Service	7.4%	25,229,294	26,009,154	24,777,592	24,393,572	24,154,776	25,296,287	26,291,626
I19P	3	Large Power Service	7.4%	159,547,724	171,339,424	160,068,215	150,047,118	150,590,447	152,940,779	167,777,714
I01-	4	Residential Service	10.9%	491,185,275	488,737,963	411,593,023	305,505,496	272,414,225	278,128,605	339,605,552
I07-	4	Small General Service	10.9%	28,173,939	29,538,761	26,279,484	21,371,258	19,885,190	20,301,289	23,450,348
I09S	4	Large General Service	10.9%	234,195,375	236,225,749	225,079,316	207,206,730	199,042,480	221,390,089	239,436,010
I15-	4	Dusk to Dawn Residential Lighting	10.9%	187,084	188,272	189,182	188,867	186,980	187,185	186,630
I16-	4	Dusk to Dawn Commercial Lighting	10.9%	294,435	297,257	297,027	290,979	295,154	300,253	298,773
I19S	4	Large Power Service	10.9%	704,467	742,442	765,650	707,419	664,772	749,667	690,909
I24S	4	Irrigation Service	10.9%	805,097	769,567	1,014,302	34,258,923	163,496,498	251,760,082	413,005,246
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%	5,102	4,278	6,780	688,789	3,255,142	4,505,550	6,718,989
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%							
I40-	4	Unmetered General Service	10.9%	1,329,232	1,320,793	1,295,002	1,329,395	1,333,576	1,265,327	1,313,708
I41-	4	Municipal Street Lighting Service	10.9%	1,511,819	1,564,946	1,568,319	1,447,684	1,475,884	1,492,369	538,285
I42-	4	Traffic Control Signal Lighting Service	10.9%	796,349	796,387	797,733	740,710	739,689	733,751	727,892
		Total Idaho Retail		1,043,692,920	1,048,765,805	950,511,612	839,943,650	931,625,947	1,046,192,113	1,317,582,130
	1	Transmission	3.5%	28,716,075	24,818,856	25,116,429	22,204,209	22,315,710	22,587,845	22,947,151
	2	Distribution Stations	5.0%	71,011,653	66,411,956	71,663,558	69,562,501	71,775,424	64,553,035	74,593,297
	3	Distribution Primary	7.4%	184,777,018	197,348,578	184,845,807	174,440,690	174,745,223	178,237,066	194,069,340
	4	Distribution Secondary	10.9%	759,188,174	760,186,415	668,885,818	573,736,250	662,789,590	780,814,167	1,025,972,342
		Total Idaho Retail		1,043,692,920	1,048,765,805	950,511,612	839,943,650	931,625,947	1,046,192,113	1,317,582,130
09		Large General Service		259,494,760	262,304,457	249,918,055	231,666,520	223,260,873	246,796,440	265,819,125
19		Large Power Service		166,814,471	177,637,139	166,229,351	156,799,401	157,242,615	160,190,752	175,196,483
24		Irrigation Service		805,097	769,567	1,014,302	34,258,923	163,496,498	251,760,082	413,005,246

WERNER 7/1

Energy at Customer Level (kWh)
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
I30-	1	US Department of Energy (INEEL)	3.5%	14,117,753	13,040,470	14,548,786	16,294,840	18,611,379	202,013,858
I09T	1	Large General Service	3.5%	68,869	63,020	68,038	68,817	67,644	868,568
I19T	1	Large Power Service	3.5%	6,697,100	6,574,634	6,708,852	6,269,513	6,596,587	75,620,151
I26-	2	Micron Technology, Inc.	5.0%	58,071,179	54,647,812	56,237,522	54,496,956	56,213,071	663,671,124
I29-	2	J.R.Simplot Company	5.0%	16,243,568	15,516,244	16,207,558	15,745,152	16,563,327	185,842,689
I09P	3	Large General Service	7.4%	27,279,271	26,879,472	27,821,654	25,852,726	27,184,446	311,169,870
I19P	3	Large Power Service	7.4%	171,213,518	160,371,603	168,520,872	166,739,054	166,193,171	1,945,349,639
I01-	4	Residential Service	10.9%	383,243,208	328,269,454	285,196,793	331,336,481	442,261,528	4,357,477,603
I07-	4	Small General Service	10.9%	25,075,527	23,418,991	21,727,670	22,803,282	27,334,426	289,360,165
I09S	4	Large General Service	10.9%	244,722,306	236,814,604	227,746,375	220,139,591	235,786,131	2,727,784,756
I15-	4	Dusk to Dawn Residential Lighting	10.9%	185,392	188,836	187,011	188,246	187,848	2,251,533
I16-	4	Dusk to Dawn Commercial Lighting	10.9%	293,270	298,572	293,196	299,267	282,478	3,540,661
I19S	4	Large Power Service	10.9%	696,432	695,872	711,260	738,405	793,144	8,660,439
I24S	4	Irrigation Service	10.9%	340,859,859	253,895,058	140,856,104	28,284,433	1,634,723	1,630,639,892
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%	5,402,477	4,136,740	2,400,161	437,786	18,521	27,580,315
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%						
I40-	4	Unmetered General Service	10.9%	1,313,626	1,321,765	1,313,953	1,329,779	1,326,339	15,792,495
I41-	4	Municipal Street Lighting Service	10.9%	1,077,662	1,640,163	1,469,731	1,527,595	1,532,685	16,847,142
I42-	4	Traffic Control Signal Lighting Service	10.9%	734,073	760,483	690,910	721,238	717,455	8,956,670
		Total Idaho Retail		1,297,295,090	1,128,533,793	972,706,446	893,273,161	1,003,304,903	12,473,427,570
	1	Transmission	3.5%	20,883,722	19,678,124	21,325,676	22,633,170	25,275,610	278,502,577
	2	Distribution Stations	5.0%	74,314,747	70,164,056	72,445,080	70,242,108	72,776,398	849,513,813
	3	Distribution Primary	7.4%	198,492,789	187,251,075	196,342,526	192,591,780	193,377,617	2,256,519,509
	4	Distribution Secondary	10.9%	1,003,603,832	851,440,538	682,593,164	607,806,103	711,875,278	9,088,891,671
		Total Idaho Retail		1,297,295,090	1,128,533,793	972,706,446	893,273,161	1,003,304,903	12,473,427,570
09		Large General Service		272,070,446	263,757,096	255,636,067	246,061,134	263,038,221	3,039,823,194
19		Large Power Service		178,607,050	167,642,109	175,940,984	173,746,972	173,582,902	2,029,630,229
24		Irrigation Service		340,859,859	253,895,058	140,856,104	28,284,433	1,634,723	1,630,639,892

Energy at Customer Level (kWh)
2004
Oregon

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
O19T	1	Large Power Service	3.5%	7,834,881	1,560,284	6,299,520	9,266,643	9,178,025	9,502,863	10,109,737
O09P	3	Large General Service	7.4%	1,777,107	1,760,161	1,617,993	1,343,664	1,157,321	1,158,680	1,242,322
O19P	3	Large Power Service	7.4%	12,330,249	16,545,676	12,698,831	12,556,413	12,707,167	13,518,375	10,291,275
O01-	4	Residential Service	10.9%	22,698,677	23,030,621	19,278,427	13,021,808	11,452,656	11,382,711	13,655,713
O07-	4	Small General Service	10.9%	1,670,233	1,829,454	1,541,204	1,163,707	1,038,917	1,060,108	1,226,665
O09S	4	Large General Service	10.9%	11,365,083	11,460,146	9,553,487	7,660,037	7,154,004	7,215,522	8,326,832
O15-	4	Dusk to Dawn Residential Lighting	10.9%	15,120	14,554	15,078	15,043	15,021	14,821	11,290
O16-	4	Dusk to Dawn Commercial Lighting	10.9%	20,373	19,165	20,422	20,360	20,600	18,769	21,152
O24S	4	Irrigation Service	10.9%	38,157	26,416	157,838	778,073	6,132,304	8,577,226	12,366,776
O40-	4	Unmetered General Service	10.9%	2,802	2,802	2,802	2,802	2,802	2,802	2,802
O41-	4	Municipal Street Lighting Service	10.9%	66,308	66,194	66,085	66,085	66,085	66,085	66,346
O42-	4	Traffic Control Signal Lighting Service	10.9%	3,804	3,804	3,804	3,804	3,804	3,804	3,804
		Total Oregon Retail		57,822,794	56,319,277	51,255,491	45,898,439	48,928,706	52,521,766	57,324,714
	1	Transmission	3.5%	7,834,881	1,560,284	6,299,520	9,266,643	9,178,025	9,502,863	10,109,737
	2	Distribution Stations								
	3	Distribution Primary	7.4%	14,107,356	18,305,837	14,316,824	13,900,077	13,864,488	14,677,055	11,533,597
	4	Distribution Secondary	10.9%	35,880,557	36,453,156	30,639,147	22,731,719	25,886,193	28,341,848	35,681,380
		Total Oregon Retail		57,822,794	56,319,277	51,255,491	45,898,439	48,928,706	52,521,766	57,324,714
09		Large General Service		13,142,190	13,220,307	11,171,480	9,003,701	8,311,325	8,374,202	9,569,154
19		Large Power Service		20,165,130	18,105,960	18,998,351	21,823,056	21,885,192	23,021,238	20,401,012
24		Irrigation Service		38,157	26,416	157,838	778,073	6,132,304	8,577,226	12,366,776

WERNER 7/1

Energy at Customer Level (kWh)
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
O19T	1	Large Power Service	3.5%	9,865,109	9,571,746	10,763,031	8,276,297	10,273,903	102,502,039
O09P	3	Large General Service	7.4%	1,461,391	1,513,935	1,654,751	1,613,925	1,747,986	18,049,236
O19P	3	Large Power Service	7.4%	14,301,977	14,929,013	15,445,707	15,525,001	15,242,685	166,092,369
O01-	4	Residential Service	10.9%	15,852,651	13,151,218	11,269,110	14,289,676	19,648,025	188,731,293
O07-	4	Small General Service	10.9%	1,390,259	1,234,190	1,118,313	1,424,533	1,803,208	16,500,791
O09S	4	Large General Service	10.9%	10,663,839	8,829,335	9,421,573	10,629,775	11,548,378	113,828,011
O15-	4	Dusk to Dawn Residential Lighting	10.9%	15,171	14,896	14,909	14,845	14,892	175,640
O16-	4	Dusk to Dawn Commercial Lighting	10.9%	21,017	21,041	20,718	21,364	21,041	246,022
O24S	4	Irrigation Service	10.9%	12,778,371	7,997,794	4,714,534	828,780	45,612	54,441,881
O40-	4	Unmetered General Service	10.9%	2,802	2,802	2,802	2,802	2,802	33,624
O41-	4	Municipal Street Lighting Service	10.9%	68,420	68,420	68,500	68,500	68,420	805,448
O42-	4	Traffic Control Signal Lighting Service	10.9%	3,804	3,804	3,804	3,804	3,804	45,648
		Total Oregon Retail		66,424,811	57,338,194	54,497,752	52,699,302	60,420,756	661,452,002
	1	Transmission	3.5%	9,865,109	9,571,746	10,763,031	8,276,297	10,273,903	102,502,039
	2	Distribution Stations							
	3	Distribution Primary	7.4%	15,763,368	16,442,948	17,100,458	17,138,926	16,990,671	184,141,605
	4	Distribution Secondary	10.9%	40,796,334	31,323,500	26,634,263	27,284,079	33,156,182	374,808,358
		Total Oregon Retail		66,424,811	57,338,194	54,497,752	52,699,302	60,420,756	661,452,002
09		Large General Service		12,125,230	10,343,270	11,076,324	12,243,700	13,296,364	131,877,247
19		Large Power Service		24,167,086	24,500,759	26,208,738	23,801,298	25,516,588	268,594,408
24		Irrigation Service		12,778,371	7,997,794	4,714,534	828,780	45,612	54,441,881

Energy at Customer Level (kWh)
2004
FERC

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1 City of Colton	230kV	3.5%							
FRAF	2 Raft River Rural Electric Cooperative		5.0%	5,724,845	5,237,437	4,425,204	3,985,292	4,017,621	3,823,211	4,083,638
FWEI	2 City of Weiser	12.5kV	5.0%	5,348,840	4,668,723	3,996,293	3,239,657	3,335,299	3,816,701	4,700,111
	Total			11,073,685	9,906,160	8,421,497	7,224,949	7,352,920	7,639,912	8,783,749
	Total Idaho Retail			1,043,692,920	1,048,765,805	950,511,612	839,943,650	931,625,947	1,046,192,113	1,317,582,130
	Total Oregon Retail			57,822,794	56,319,277	51,255,491	45,898,439	48,928,706	52,521,766	57,324,714
	Total Retail			1,101,515,714	1,105,085,082	1,001,767,103	885,842,089	980,554,653	1,098,713,879	1,374,906,844
	City of Weiser			5,348,840	4,668,723	3,996,293	3,239,657	3,335,299	3,816,701	4,700,111
	Total Retail Including Weiser			1,106,864,554	1,109,753,805	1,005,763,396	889,081,746	983,889,952	1,102,530,580	1,379,606,955

WERNER 7/1

Energy at Customer Level (kWh)
2004
FERC

					Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
FCOL	1	City of Colton	230kV	3.5%						
FRAF	2	Raft River Rural Electric Cooperative		5.0%	4,009,625	3,804,617	4,260,981	4,896,541	5,411,120	53,680,132
FWEI	2	City of Weiser	12.5kV	5.0%	4,261,763	3,545,987	3,998,382	4,566,436	5,172,978	50,651,170
		Total			8,271,388	7,350,604	8,259,363	9,462,977	10,584,098	104,331,302
		Total Idaho Retail			1,297,295,090	1,128,533,793	972,706,446	893,273,161	1,003,304,903	12,473,427,570
		Total Oregon Retail			66,424,811	57,338,194	54,497,752	52,699,302	60,420,756	661,452,002
		Total Retail			1,363,719,901	1,185,871,987	1,027,204,198	945,972,463	1,063,725,659	13,134,879,572
		City of Weiser			4,261,763	3,545,987	3,998,382	4,566,436	5,172,978	50,651,170
		Total Retail Including Weiser			1,367,981,664	1,189,417,974	1,031,202,580	950,538,899	1,068,898,637	13,185,530,742

Energy at Generation Level (kWh) -- Normalized
2004
Idaho

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1	US Department of Energy (INEEL)	3.5%							
I09T	1	Large General Service	3.5%							
I19T	1	Large Power Service	3.5%							
I26-	2	Micron Technology, Inc.	5.0%							
I29-	2	J.R.Simplot Company	5.0%							
I09P	3	Large General Service	7.4%							
I19P	3	Large Power Service	7.4%							
I01-	4	Residential Service	10.9%							
I07-	4	Small General Service	10.9%							
I09S	4	Large General Service	10.9%							
I15-	4	Dusk to Dawn Residential Lighting	10.9%							
I16-	4	Dusk to Dawn Commercial Lighting	10.9%							
I19S	4	Large Power Service	10.9%							
I24S	4	Irrigation Service	10.9%							
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%							
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%							
I40-	4	Unmetered General Service	10.9%							
I41-	4	Municipal Street Lighting Service	10.9%							
I42-	4	Traffic Control Signal Lighting Service	10.9%							
		Total Idaho Retail								
	1	Transmission								
	2	Distribution Stations								
	3	Distribution Primary								
	4	Distribution Secondary								
		Total Idaho Retail								
09		Large General Service								
19		Large Power Service								
24		Irrigation Service								

WERNER 7/1

Energy at Generation Level (kWh) -- Normalized
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
I30-	1	US Department of Energy (INEEL)	3.5%						
I09T	1	Large General Service	3.5%						
I19T	1	Large Power Service	3.5%						
I26-	2	Micron Technology, Inc.	5.0%						
I29-	2	J.R.Simplot Company	5.0%						
I09P	3	Large General Service	7.4%						
I19P	3	Large Power Service	7.4%						
I01-	4	Residential Service	10.9%						
I07-	4	Small General Service	10.9%						
I09S	4	Large General Service	10.9%						
I15-	4	Dusk to Dawn Residential Lighting	10.9%						
I16-	4	Dusk to Dawn Commercial Lighting	10.9%						
I19S	4	Large Power Service	10.9%						
I24S	4	Irrigation Service	10.9%						
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%						
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%						
I40-	4	Unmetered General Service	10.9%						
I41-	4	Municipal Street Lighting Service	10.9%						
I42-	4	Traffic Control Signal Lighting Service	10.9%						
		Total Idaho Retail							
	1	Transmission							
	2	Distribution Stations							
	3	Distribution Primary							
	4	Distribution Secondary							
		Total Idaho Retail							
09		Large General Service							
19		Large Power Service							
24		Irrigation Service							

Energy at Generation Level (kWh) -- Normalized
2004
Oregon

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
O19T	1	Large Power Service	3.5%							
O09P	3	Large General Service	7.4%							
O19P	3	Large Power Service	7.4%							
O01-	4	Residential Service	10.9%							
O07-	4	Small General Service	10.9%							
O09S	4	Large General Service	10.9%							
O15-	4	Dusk to Dawn Residential Lighting	10.9%							
O16-	4	Dusk to Dawn Commercial Lighting	10.9%							
O24S	4	Irrigation Service	10.9%							
O40-	4	Unmetered General Service	10.9%							
O41-	4	Municipal Street Lighting Service	10.9%							
O42-	4	Traffic Control Signal Lighting Service	10.9%							
		Total Oregon Retail								
	1	Transmission								
	2	Distribution Stations								
	3	Distribution Primary								
	4	Distribution Secondary								
		Total Oregon Retail								
09		Large General Service								
19		Large Power Service								
24		Irrigation Service								

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Energy at Generation Level (kWh) -- Normalized
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
O19T	1	Large Power Service	3.5%						
O09P	3	Large General Service	7.4%						
O19P	3	Large Power Service	7.4%						
O01-	4	Residential Service	10.9%						
O07-	4	Small General Service	10.9%						
O09S	4	Large General Service	10.9%						
O15-	4	Dusk to Dawn Residential Lighting	10.9%						
O16-	4	Dusk to Dawn Commercial Lighting	10.9%						
O24S	4	Irrigation Service	10.9%						
O40-	4	Unmetered General Service	10.9%						
O41-	4	Municipal Street Lighting Service	10.9%						
O42-	4	Traffic Control Signal Lighting Service	10.9%						
		Total Oregon Retail							
	1	Transmission							
	2	Distribution Stations							
	3	Distribution Primary							
	4	Distribution Secondary							
		Total Oregon Retail							
09		Large General Service							
19		Large Power Service							
24		Irrigation Service							

Energy at Generation Level (kWh) -- Normalized
2004
FERC

					Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1	City of Colton	230kV	3.5%							
FRAF	2	Raft River Rural Electric Cooperative		5.0%							
FWEI	2	City of Weiser	12.5kV	5.0%							
		Total									
		Total Idaho Retail									
		Total Oregon Retail									
		Total Retail									
		City of Weiser									
		Total Retail Including Weiser									

WERNER 7/1

Energy at Generation Level (kWh) -- Normalized
2004
FERC

					Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
FCOL	1	City of Colton	230kV	3.5%						
FRAF	2	Raft River Rural Electric Cooperative		5.0%						
FWEI	2	City of Weiser	12.5kV	5.0%						
		Total								
		Total Idaho Retail								
		Total Oregon Retail								
		Total Retail								
		City of Weiser								
		Total Retail Including Weiser								

Energy at Customer Level (kWh) -- Normalized
2004
Idaho

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
I30-	1	US Department of Energy (INEEL)	3.5%							
I09T	1	Large General Service	3.5%							
I19T	1	Large Power Service	3.5%							
I26-	2	Micron Technology, Inc.	5.0%							
I29-	2	J.R.Simplot Company	5.0%							
I09P	3	Large General Service	7.4%							
I19P	3	Large Power Service	7.4%							
I01-	4	Residential Service	10.9%							
I07-	4	Small General Service	10.9%							
I09S	4	Large General Service	10.9%							
I15-	4	Dusk to Dawn Residential Lighting	10.9%							
I16-	4	Dusk to Dawn Commercial Lighting	10.9%							
I19S	4	Large Power Service	10.9%							
I24S	4	Irrigation Service	10.9%							
I25S	4	Irrigation Time-of-Use Pilot Program	10.9%							
I32-	4	Shielded Street Lighting Service (Ketchum)	10.9%							
I40-	4	Unmetered General Service	10.9%							
I41-	4	Municipal Street Lighting Service	10.9%							
I42-	4	Traffic Control Signal Lighting Service	10.9%							
		Total Idaho Retail								
	1	Transmission								
	2	Distribution Stations								
	3	Distribution Primary								
	4	Distribution Secondary								
		Total Idaho Retail								
09		Large General Service								
19		Large Power Service								
24		Irrigation Service								

WERNER 7/1

Energy at Customer Level (kWh) -- Normalized
2004
Idaho

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
I30-	1	US Department of Energy (INEEL)	3.5%						
I09T	1	Large General Service	3.5%						
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I40-	4	Unmetered General Service	10.9%						
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I42-	4	Traffic Control Signal Lighting Service	10.9%						
		Total Idaho Retail							
	1	Transmission							
	2	Distribution Stations							
	3	Distribution Primary							
	4	Distribution Secondary							
		Total Idaho Retail							
09		Large General Service							
19		Large Power Service							
24		Irrigation Service							

Energy at Customer Level (kWh) -- Normalized
2004
Oregon

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
O19T	1	Large Power Service	3.5%							
O09P	3	Large General Service	7.4%							
O19P	3	Large Power Service	7.4%							
O01-	4	Residential Service	10.9%							
O07-	4	Small General Service	10.9%							
O09S	4	Large General Service	10.9%							
O15-	4	Dusk to Dawn Residential Lighting	10.9%							
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O24S	4	Irrigation Service	10.9%							
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O42-	4	Traffic Control Signal Lighting Service	10.9%							
		Total Oregon Retail								
	1	Transmission								
	2	Distribution Stations								
	3	Distribution Primary								
	4	Distribution Secondary								
		Total Oregon Retail								
09		Large General Service								
19		Large Power Service								
24		Irrigation Service								

WERNER 7/1

Energy at Customer Level (kWh) -- Normalized
2004
Oregon

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
O19T	1	Large Power Service	3.5%						
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O24S	4	Irrigation Service	10.9%						
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O41-	4	Municipal Street Lighting Service	10.9%						
O42-	4	Traffic Control Signal Lighting Service	10.9%						
		Total Oregon Retail							
	1	Transmission							
	2	Distribution Stations							
	3	Distribution Primary							
	4	Distribution Secondary							
		Total Oregon Retail							
09		Large General Service							
19		Large Power Service							
24		Irrigation Service							

Energy at Customer Level (kWh) -- Normalized
2004
FERC

				Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
FCOL	1 City of Colton	230kV	3.5%							
FRAF	2 Raft River Rural Electric Cooperative		5.0%							
FWEI	2 City of Weiser	12.5kV	5.0%							
	Total									
	Total Idaho Retail									
	Total Oregon Retail									
	Total Retail									
	City of Weiser									
	Total Retail Including Weiser									

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Energy at Customer Level (kWh) -- Normalized
2004
FERC

				Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
FCOL	1 City of Colton	230kV	3.5%						
FRAF	2 Raft River Rural Electric Cooperative		5.0%						
FWEI	2 City of Weiser	12.5kV	5.0%						
	Total								
	Total Idaho Retail								
	Total Oregon Retail								
	Total Retail								
	City of Weiser								
	Total Retail Including Weiser								

IDAHO POWER COMPANY
Cost of Metering Allocation
Test Year 2005

	Cost of Metering Report	E10	Resale Allocation "E10"	DA370 Allocation
Idaho	46,059,263	13,950,521	445,515	46,504,778
Oregon	2,055,094	755,480	24,127	2,079,221
Raft River	44,430	57,717	1,843	46,273
City of Weiser	4,695	55,434	1,770	6,465
City of Seattle	2,785	0	0	2,785
BPA OTEC	219,691	0	0	219,691
TOTAL	48,385,957	14,819,152	473,255	48,859,212

IDAHO POWER COMPANY
COST OF METERING RPORT BY STATE BY RATE CLASS
TWELVE MONTHS ENDING DECEMBER 31, 2004

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR TOTAL COMPANY

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	370,865	$23,302,990	4,571	$889,850	7	$1,770	$24,194,611
4	RESIDENTIAL SERVICE - ENERGY WATCH	79	$22,675	4	$596	0	$0	$23,272
5	RESIDENTIAL SERVICE - TOU	94	$26,059	1	$149	0	$0	$26,208
7	SMALL GENERAL SERVICE	36,900	$5,132,053	3,577	$610,577	28	$4,799	$5,747,429
9P	LARGE GENERAL SERVICE	130	$174,433	382	$195,544	218	$262,417	$632,393
9S	LARGE GENERAL SERVICE	18,653	$5,547,542	22,089	$3,984,648	140	$83,102	$9,615,292
9T	LARGE GENERAL SERVICE	2	$1,242	4	$11,492	4	$707	$13,440
19P	UNIFORM RATE-INDUSTRIAL	117	$156,988	351	$210,177	308	$297,255	$664,421
19S	UNIFORM RATE-INDUSTRIAL	1	$1,293	3	$393	0	$0	$1,687
19T	UNIFORM RATE-INDUSTRIAL	6	$7,134	18	$43,447	18	$47,359	$97,941
24S	IRRIGATION	17,657	$5,371,216	8,725	$1,392,182	77	$21,504	$6,784,903
25S	IRRIGATION (TOU)	126	$38,311	98	$17,085	6	$556	$55,952
42M	METERED TRAFFIC LIGHT - SM COMM	15	$1,264	0	$0	0	$0	$1,264
84C	SMALL GENERAL SERVICE - NET METERING	2	$505	0	$0	0	$0	$505
84CS	LARGE GENERAL SERVICE - NET METERING	4	$825	6	$532	0	$0	$1,357
84R	RESIDENTIAL SERVICE - NET METERING	14	$839	0	$0	0	$0	$839
87	CSPP CONTRACTS	84	$48,920	173	$56,883	92	$58,653	$164,456
	********** SUB-TOTAL	444,749	$39,834,289	40,002	$7,413,555	898	$778,123	$48,025,967
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	$93,084
	SALE FOR RESALE	42	$72,890	103	$262,492	74	$404,778	$740,161
	********** TOTALS	444,813	$39,934,614	40,166	$7,703,668	1,014	$1,220,930	$48,859,212

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF IDAHO

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	357,317	$22,606,141.02	4,288	$821,402.47	6	$1,690.82	$23,429,234
4	RESIDENTIAL SERVICE - ENERGY WATCH	79	$22,675.30	4	$596.24	0	$0.00	$23,272
5	RESIDENTIAL SERVICE - TOU	94	$26,058.80	1	$149.06	0	$0.00	$26,208
7	SMALL GENERAL SERVICE	34,437	$4,856,401.73	3,348	$571,889.74	22	$3,542.07	$5,431,834
9P	LARGE GENERAL SERVICE	125	$167,632.45	367	$190,220.70	206	$257,437.36	$615,291
9S	LARGE GENERAL SERVICE	17,775	$5,301,224.60	21,138	$3,834,455.85	134	$82,261.39	$9,217,942
9T	LARGE GENERAL SERVICE	2	$1,241.74	4	$11,491.72	4	$707.00	$13,440
19P	UNIFORM RATE-INDUSTRIAL	112	$150,522.28	336	$196,004.46	293	$279,627.31	$626,154
19S	UNIFORM RATE-INDUSTRIAL	1	$1,293.17	3	$393.45	0	$0.00	$1,687
19T	UNIFORM RATE-INDUSTRIAL	4	$4,547.79	12	$7,447.20	12	$11,359.26	$23,354
24S	IRRIGATION	16143	$4,990,018.57	8532	$1,358,259.00	65	$20,392.62	$6,368,670
25S	IRRIGATION TOU	126	$38,310.91	98	$17,084.71	6	$555.90	$55,952
42M	METERED TRAFFIC LIGHT - SM COMM	15	$1,264.30	0	$0.00	0	$0.00	$1,264
84C	SMALL GENERAL SERVICE - NET METERING	2	$505.24	0	$0.00	0	$0.00	$505
84CS	LARGE GENERAL SERVICE - NET METERING	2	$358.58	3	$274.50	0	$0.00	$633
84R	RESIDENTIAL SERVICE - NET METERING	13	$779.10	0	$0.00	0	$0.00	$779
87	CSPP CONTRACTS	80	$46,531.04	168	$46,846.10	87	$51,293.35	$144,670
	********** SUB-TOTAL	426,327	$38,215,507	38,302	$7,056,515	835	$708,867	$45,980,889
	SPECIAL CONTRACTS	22	$27,435	61	$27,621	42	$38,029	~~$93,084~~
	********** TOTALS	426,349	$38,242,942	38,363	$7,084,136	877	$746,896	$46,073,973
							New Balance (see adj. No. 1 on Contracts & Interchange)	$46,059,263

IPCO METER INFORMATION SYSTEM COST OF METERING REPORT FOR THE STATE OF OREGON

	RATE DESCRIPTION	METERS NUMBER	METERS *DOLLARS	CURRENT TRANSFORMERS NUMBER	CURRENT TRANSFORMERS *DOLLARS	VOLTAGE TRANSFORMER NUMBER	VOLTAGE TRANSFORMER *DOLLARS	TOTAL *DOLLARS
1	RESIDENTIAL SERVICE	13,548	$696,849.22	283	$68,448.00	1	$79.52	$765,377
7	SMALL GENERAL SERVICE-OREGON	2,463	$275,651.07	229	$38,687.53	6	$1,256.97	$315,596
9P	LARGE GENERAL SERVICE-OREGON	5	$6,800.08	15	$5,322.90	12	$4,979.49	$17,102
9S	LARGE GENERAL SERVICE-OREGON	878	$246,317.25	951	$150,191.72	6	$841.04	$397,350
19P	UNIFORM RATE-INDUSTRIAL	5	$6,465.85	15	$14,172.57	15	$17,628.09	$38,267
19T	UNIFORM RATE-INDUSTRIAL	2	$2,586.34	6	$36,000.00	6	$36,000.00	$74,586
24S	IRRIGATION	1514	$381,197.57	193	$33,923.05	12	$1,111.80	$416,232
84CS	LARGE GENERL SERVICE - NET METERING	2	$466.03	3	$257.73	0	$0.00	$724
84R	RESIDENTIAL SERVICE - NET METERING	1	$59.54	0	$0.00	0	$0.00	$60
87	CSPP CONTRACTS	4	$2,389.11	5	$10,036.77	5	$7,359.30	$19,785
	********** TOTALS	18,422	$1,618,782	1,700	$357,040	63	$69,256	$2,045,079
								$10,016
							New Balance (see adj. No. 1 on Contracts & Interchange)	$2,055,094

IDAHO POWER COMPANY
COST OF METERING REPORT FOR
SPECIAL CONTRACTS AND
INTERCHANGE CUSTOMERS
2004

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMER		TOTAL
	NUMBER	DOLLARS	NUMBER	DOLLARS	NUMBER	DOLLARS	DOLLARS
SPECIAL CONTRACT							
INEL	1	$2,245	0	$0	0	$0	$2,245
SIMPLOT	5	$13,925	21	$1,737	3	$1,228	$16,890
MICRON	10	$5,880	22	$8,800	24	$14,512	$29,192
CITY OF WEISER	2	$1,176	6	$2,291	3	$1,228	~~$4,695~~
AMALGAMATED	4	$4,209	12	$14,793	12	$21,060	~~$40,062~~
******TOTALS**	22	$27,435	61	$27,621	42	$38,029	$93,084
							-$44,757
							$48,327
							$30,047
							$78,374
						Adj. No. 1 - Difference =	$14,710

ID	$30,047
OR	$10,016
	$40,062

	METERS		CURRENT TRANSFORMERS		VOLTAGE TRANSFORMER		TOTAL
	NUMBER	DOLLARS	NUMBER	DOLLARS	NUMBER	DOLLARS	DOLLARS
SALE FOR RESALE							
BPA/OTEC	10	$22,309	30	$107,913	24	$89,469	$219,691
MONTANA POWER	2	$5,570	6	$34,437	6	$39,000	$79,007
PACIFIC POWER & LIGHT	6	$4,640	10	$6,400	7	$48,448	$59,488
SIERRA PACIFIC POWER	5	$4,039	9	$11,400	3	$28,500	$43,939
UTAH POWER AND LIGHT	13	$26,359	36	$67,237	22	$160,626	$254,222
WELLS RURAL ELECTRIC	2	$5,570	3	$5,937	3	$6,504	$18,011
SEATTLE CITY LIGHT	1	$2,785	0	$0	0	$0	$2,785
BUREAU OF RECLAMATION	1	$442	3	$7,543	3	$10,605	$18,590
RAFT RIVER	2	$1,176	6	$21,627	6	$21,627	$44,430
*****TOTALS**	42	$72,890	103	$262,492	74	$404,778	$740,161

IDAHO POWER
An IDACORP Company

DISTRIBUTION LINE INVESTMENT

Allocation of Distribution "Lines" and "Other" Investment; Not Including Substation or Substation Related.

Year End

1						
2	DESCRIPTION	BPA SOUTH IDAHO	IDAHO	OREGON	NEVADA	TOTAL
3						
4	Account 364	2,055,166	169,651,554	14,056,232	-	185,762,953
5	Account 365	1,057,117	87,263,740	5,815,265	-	94,136,122
6	Account 366		38,597,249	616,648	-	39,213,897
7	Account 367	40,392	145,041,107	2,734,085	-	147,815,584
8	Account 368		247,888,244	25,093,734	-	272,981,978
9	Account 369		43,848,501	2,563,702	-	46,412,203
10	Account 370		45,439,512	2,017,122	-	47,456,634
11	Account 371		2,221,385	262,298	-	2,483,682
12	Account 373		3,761,278	207,669	-	3,968,946
13	**TOTAL**	**3,152,675**	**783,712,569**	**53,366,755**	-	**840,231,998**

13 Month Average

14						
15						
16	DESCRIPTION	BPA SOUTH IDAHO	IDAHO	OREGON	NEVADA	TOTAL
17						
18	Account 364 DA	2,025,850	167,231,560	14,009,210	-	183,266,620
19	Account 365	1,052,505	86,883,069	5,805,402	-	93,740,975
20	Account 366		36,696,162	613,338	-	37,309,501
21	Account 367	40,392	138,104,517	2,785,321	-	140,930,229
22	Account 368		247,888,244	25,093,734	-	272,981,978
23	Account 369		45,597,232	2,508,357	-	48,105,589
~~24~~	~~Account 370~~		~~40,179,664~~	~~1,888,880~~	-	~~42,068,544~~ DA 370 Attachment
25	Account 371		2,065,823	253,713	-	2,319,536
26	Account 373		3,771,620	205,321	-	3,976,941
27	**TOTAL**	**3,118,747**	**768,417,891**	**53,163,275**	-	**824,699,914**

Replaced original Sheet 7/18/05 New Meter Data

Print Date: 7/18/2005
Print Time: 9:44 AM

Sheet Name: D.L.INV - Page 1
File Name: plant 2004 revised

PLANT BOOK
[redacted] INVESTMENT

[redacted]

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2004

State of Idaho

Description	Average Customers	Cost to Read	Customer Cost @ Mo	Cost Allocation	Pulse Meter Labor Cost $1955/Yr	Recorders w/Phones $465/Year	Total Costs
RESIDENTIAL (1)	347,383.9	0.86	298,750	3,237,735	0	0	3,237,735
SMALL COMMERCIAL (7)	33,490.5	0.93	31,146	337,550	0	0	337,550
COMMERCIAL SERVICE (9)							
Transmission	1.5	0.00	0	0	2,933	698	3,630
Primary	121.8	0.00	0	0	238,119	56,637	294,756
Secondary	17,134.2	0.88	15,078	163,410	0	0	163,410
Total	17,257.5		15,078	163,410	241,052	57,335	461,796
UNIFORM CONTRACTS (19)							
Transmission	5.2	0.00	0	0	10,166	2,418	12,584
Primary	102.7	0.00	0	0	200,779	47,756	248,534
Secondary	1.0	0.00	0	0	1,955	465	2,420
Total	108.9	0.00	0	0	212,900	50,639	263,538
IRRIGATION - ON (24)							
Transmission	0.0	0.00	0	0	0	0	0
Secondary - Other	14,156.0	1.12	15,855	171,827	0	0	171,827
Total	14,156.0		15,855	171,827	0	0	171,827
Unmetered General Service (40)	1,379.7	0.00	0	0	0	0	0
Municipal Street Lighting (41)	125.3	0.00	0	0	0	0	0
Traffic Control Lighting (42)	65.0	0.00	0	0	0	0	0
Total	1,570.0		0	0	0	0	0
SPECIAL CONTRACTS							
INL	1.0	0.00	0	0	1,955	465	2,420
Micron	1.0	0.00	0	0	1,955	465	2,420
Simplot (R29)	1.0	0.00	0	0	1,955	465	2,420
Total	3.0		0	0	5,865	1,395	7,260
Total Idaho Retail Sales	413,969.8		360,829	3,910,522	459,816	109,368	4,479,706

ACCT902 (Revised) (Dollars).jcb

Bowman 8/17

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2004

State of Oregon

Description	Average Customers	Cost to Read	Customer Cost @ Mo	Cost Allocation	Pulse Meter Labor Cost $1955/Yr	Recorders w/Phones $465/Year	Total Costs
RESIDENTIAL (1)	13,078.1	1.08	14,124	153,074	0	0	153,074
SMALL COMMERCIAL (7)	2,330.4	1.08	2,517	27,277	0	0	27,277
COMMERCIAL SERVICE (9)							
Transmission	0.0	0.00	0	0	0	0	0
Primary	5.0	0.00	0	0	9,775	2,325	12,100
Secondary - Other	898.4	1.08	970	10,516	0	0	10,516
Total	903.4		970	10,516	9,775	2,325	22,616
UNIFORM CONTRACTS (19)							
Transmission	2.0	0.00	0	0	3,910	930	4,840
Primary	6.0	0.00	0	0	11,730	2,790	14,520
Secondary	0.0	0.00	0	0	0	0	0
Total	8.0		0	0	15,640	3,720	19,360
IRRIGATION - ON (24)							
Transmission	0.0	0.00	0	0	0	0	0
Secondary	1,293.4	1.08	1,397	15,139	0	0	15,139
Total	1,293.4		1,397	15,139	0	0	15,139
Unmetered General Service (40)	5.0	0.00	0	0	0	0	0
Municipal Street Lighting (41)	13.0	0.00	0	0	0	0	0
Traffic Control Lighting (42)	7.0	0.00	0	0	0	0	0
Total	25.0		0	0	0	0	0
Total Oregon Retail Sales	17,638.3		19,008	206,005	25,415	6,045	237,465

ACCT902 (Revised) (Dollars).jcb

Rausman 8/17

Idaho Power Company
Customer Accounting Expenses-Account #902
For The Twelve Months Ended December 31, 2004

Total Company

Description	Average Customers	Cost @ Mo	Cost Allocation	Pulse Meter Labor Cost $1955/Yr	Recorders w/Phones $465/Year	Total Costs
RESIDENTIAL (1)	360,462.0	312,874	3,390,809	0	0	3,390,809
SMALL COMMERCIAL (7)	35,820.9	33,663	364,826	0	0	364,826
COMMERCIAL SERVICE (9)						
Transmission	1.5	0	0	2,933	698	3,630
Primary	126.8	0	0	247,894	58,962	306,856
Distribution	18,032.6	16,048	173,926	0	0	173,926
Total	18,160.9	16,048	173,926	250,827	59,660	484,412
UNIFORM CONTRACTS (19)						
Transmission	7.2	0	0	14,076	3,348	17,424
Primary	108.7	0	0	212,509	50,546	263,054
Distribution	1.0	0	0	1,955	465	2,420
Total	116.9	0	0	228,540	54,359	282,898
IRRIGATION - ON (24)						
Transmission	0.0	0	0	0	0	0
Secondary	15,449.4	17,252	186,966	0	0	186,966
Total	15,449.4	17,252	186,966	0	0	186,966
Unmetered General Service (40)	1,384.7	0	0	0	0	0
Municipal Street Lighting (41)	138.3	0	0	0	0	0
Traffic Control Lighting (42)	72.0	0	0	0	0	0
Total	1,595.0	0	0	0	0	0
SPECIAL CONTRACTS						
INEEL	1.0	0	0	1,955	465	2,420
Micron	1.0	0	0	1,955	465	2,420
Simplot (R29)	1.0	0	0	1,955	465	2,420
Total	3.0	0	0	5,865	1,395	7,260
Total Retail Sales	431,608.2	379,838	4,116,527	485,231	115,413	4,717,171
SALES FOR RESALE-FIRM (*)	3.0	0	0	5,865	1,395	7,260
TOTAL COMPANY	431,611.2	379,838	4,116,527	491,096	116,808	4,724,431

(*) Weiser has one recorder; Raft River has two recorders

All others (Colton, etc.)
are either "Scheduled" or "Contract Demand" Customers

4,840 (R.R.)
x 2,420 (Wei)
7,260

ACCT902 (Revised) (Dollars).jcb

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2004

State of Idaho

Description	Average Customers	Large Power Billing $130/Yr	Other Customers	Cost Allocation	Total Totals
RESIDENTIAL (1)	347,383.9	0	347,383.9	7,455,485	7,455,485
SMALL COMMERCIAL (7)	33,490.5	0	33,490.5	718,767	718,767
COMMERCIAL SERVICE (9)					
Transmission	1.5	195	0.0	0	195
Primary	121.8	15,834	0.0	0	15,834
Secondary	17,134.2	0	17,134.2	367,731	367,731
Total	17,257.5	16,029	17,134.2	367,731	383,760
UNIFORM CONTRACTS (19)					
Transmission	5.2	676	0.0	0	676
Primary	102.7	13,351	0.0	0	13,351
Secondary	1.0	130	0.0	0	130
Total	108.9	14,157	0.0	0	14,157
IRRIGATION - ON (24)					
Transmission	0.0	0	0.0	0	0
Secondary	14,156.0	0	14,156.0	303,813	303,813
Total	14,156.0	0	14,156.0	303,813	303,813
Unmetered General Service (40)	1,379.7	0	1,379.7	29,611	29,611
Municipal Street Lighting (41)	125.3	0	125.3	2,689	2,689
Traffic Control Lighting (42)	65.0	0	65.0	1,395	1,395
Total	1,570.0	0	1,570.0	33,695	33,695
SPECIAL CONTRACTS					
INEEL	1.0	130	0.0	0	130
Micron	1.0	130	0.0	0	130
Simplot (R29)	1.0	130	0.0	0	130
Total	3.0	390	0.0	0	390
Total Idaho	413,969.8	30,576	413,734.6	8,879,491	8,910,067

ACCT903 (Revised)1.8/17/2005.jcb

Rauman 8/17

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2004

State of Oregon

Description	Average Customers	Large Power Billing $130/Yr	Other Customers	Cost Allocation	Total Costs
RESIDENTIAL (1)	13,078.1	0	13,078.1	280,680	280,680
SMALL COMMERCIAL (7)	2,330.4	0	2,330.4	50,015	50,015
COMMERCIAL SERVICE (9)					
Transmission	0.0	0	0.0	0	0
Primary	5.0	650	0.0	0	650
Secondary	898.4	0	898.4	19,281	19,281
Total	903.4	650	898.4	19,281	19,931
UNIFORM CONTRACTS (19)					
Transmission	2.0	260	0.0	0	260
Primary	6.0	780	0.0	0	780
Secondary	0.0	0	0.0	0	0
Total	8.0	1,040	0.0	0	1,040
IRRIGATION - ON (24)					
Transmission	0.0	0	0.0	0	0
Secondary	1,293.4	0	1,293.4	27,759	27,759
Total	1,293.4	0	1,293.4	27,759	27,759
Unmetered General Service (40)	5.0	0	5.0	107	107
Municipal Street Lighting (41)	13.0	0	13.0	279	279
Traffic Control Lighting (42)	7.0	0	7.0	150	150
Total	25.0	0	25.0	536	536
Total Oregon	17,638.3	1,690	17,625.3	378,271	379,961

ACCT903 (Revised)1.8/17/2005.jcb

Bowman 8/17

Idaho Power Company
Customer Accounting Expenses - Account #903
For the Twelve Months Ended December 31, 2004

Total Company

Description	Average Customers	Large Power Billing $130/Yr	Other Customers	Cost Allocation	Total Costs
Residential	360,462.0	0	360,462.0	7,736,165	7,736,165
Small Commercial (7)	35,820.9	0	35,820.9	768,782	768,782
Commercial Service (9)					
Transmission	1.5	195	0.0	0	195
Primary	126.8	16,484	0.0	0	16,484
Distribution	18,032.6	0	18,032.6	387,012	387,012
Total	18,160.9	16,679.0			
Uniform Contracts (19)					
Transmission	7.2	936	0.0	0	936
Primary	108.7	14,131	0.0	0	14,131
Secondary	1.0	130	0.0	0	130
Total	116.9	15,197	0.0	0	15,197
Irrigation - On (24)					
Transmission	0.0	0	0.0	0	0
Secondary	15,449.4	0	15,449.4	331,572	331,572
Total	15,449.4	0	15,449.4	331,572	331,572
Unmetered General Service (40)	1,384.7	0	1,384.7	29,718	29,718
Municipal Street Lighting (41)	138.3	0	138.3	2,968	2,968
Traffic Control Lighting (42)	72.0	0	72.0	1,545	1,545
Total	1,595.0	0	1,595.0	34,231	34,231
SPECIAL CONTRACTS					
INEEL	1.0	130	0.0	0	130
Micron	1.0	130	0.0	0	130
Simplot (R29)	1.0	130	0.0	0	130
Total	3.0	390	0.0	0	390
Total Company	431,608.1	32,266	431,359.9	9,257,762	9,290,028

ACCT903 (Revised)1.8/17/2005.jcb

Bowman 8/17

Uncollectible Accounts - Account #904

Sum of SumOfSumOfAMOUNT	
RATE_ID	Total
	$ (9,675.89)
I00	$ (20.11)
I01	$ 1,929,261.71
I07	$ 64,557.28
I07B	$ 1,600.75
I09P	$ 2,464.08
I09S	$ 102,254.32
I09SB	$ 2,495.07
I15	$ 2,978.78
I15B	$ 39.42
I24C	$ 72.72
I24CB	$ 2.15
I24S	$ (604.83)
I24SB	$ 799,278.16
I25SB	$ -
I40	$ -
I66	$ 24.47
N01	$ (1,579.88)
O01	$ 99,117.94
O07	$ 2,817.69
O07B	$ 152.68
O09S	$ 11,383.48
O15	$ 488.79
O24SB	$ 48,542.26
Grand Total	$ 3,055,651.04

Summary:

Idaho	$ 2,904,403.97 CW904
Oregon	$ 162,502.84 CW904
Misc.	$ (11,255.77)
Total	$ 3,055,651.04

Kowallis 3/15/0:

S_A_TYPE	RATE_ID	RATE_CLASS	RATE_CLASS_NAME	SumOfSumOfAMOUNT
				$ (814.35)
DEPOS				$ 5,733.88
EDS				$ 160.72
MISC				$ (7,570.02)
	BY			$ (1,168.19)
STUBY	BY			$ (14,269.29)
CIAC	C			$ -
DAMCL	CL			$ (142.32)
INTR	R			$ -
BUGPM	PM			$ (77.45)
CSFP	P			$ -
TRNFR	FR			$ 8,340.74
PQLG	G			$ (104.62)
PPPI	I			$ -
	P			$ -
	OL		Off-Street lighting	$ -
PHMNW	NW			$ (96.56)
	NW			$ 96.56
WOFLN	LN			$ 235.01
				$ (9,675.89)

2004 Write-off of uncollectible accounts

Sum of SumOfSumOfAMOUNT	
RATE_CLASS_NAME	Total
Irrigation	$ 847,290.46
Large General	$ 118,596.95
Off-Street lighting	$ 3,506.99
Residential	$ 2,095,952.64
(blank)	$ (9,696.00)
Grand Total	$ 3,055,651.04

Change in the Reserve for Uncolletible accounts	$ (42,434.56)
Uncollectible accounts	$ 3,013,216.48
Sundry Corrections and Misc Taxes	$ (15,033.29)
Net Uncollectible accounts	$ 2,998,183.19

IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2004

	Uncollectible Accounts #904	Franchise Fees #408	OPUC Fee #408
Oregon Retail Revenues			
Normalized	26,035,372	26,035,372	26,035,372
Actual	28,326,832	28,326,832	28,326,832
Normalization Adj	(2,291,460)	(2,291,460)	(2,291,460)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(9,166)	(32,080)	(2,864)

Idaho Power Company
Allocation of Account #908 - Adjusted
For the Twelve Months Ended December 31, 2005

Program Allocations:	Idaho	Oregon	Nevada	Total
Jurisdictional Allocations				
Conservation Amortization	3,266,412	0	0	3,266,412
Low Income Weatherization	1,212,534	45,000	0	1,257,534
Miscellaneous Programs	-1,884	0 *	0	-1,884
Other Miscellaneous (1):	3,534,481	150,596	0	3,685,077
Total Account 908	8,011,543	195,596	0	8,207,139

(1)

	----------Average Number of Customers----------			
Rate	**Idaho**	**Oregon**	**Nevada**	**Total**
1	347,384	13,078	0	360,462
7	33,491	2,330	0	35,821
9	17,257	903	0	18,161
15	0	0	0	0
19	109	8	0	117
24	14,156	1,293	0	15,449
40	1,380	5	0	1,385
41	125	13	0	138
42	65	7	0	72
Subtotal	413,967	17,638	0	431,605
Micron	1	0	0	1
Simplot	1	0	0	1
INEEL	1	0	0	1
Subtotal	3	0	0	3
Total	413,970	17,638	0	431,608

DA 909

Adjustment to 908 Expenses for LIWA

Test Year Amount	8,298,270
ID Value	1,311,359
OR Value	37,306
Increase OR	7,694
Decrease ID	-98,825
Total 908	8,207,139

Copy from above

2005 DSM Program Budgets

Project Name	FERC	Task Description	Jul	Aug	Sep	Oct	Nov	Dec	July-Dec 2005	Jan-Dec 2005
LIWA	908000	CCOA-Canyon County Org. on Aging	25,188	25,189	25,188	25,188	25,188	25,189	151,130	302,259
LIWA	908000	EISSA-Eastern ID Special Services Agency	1,066	1,066	1,066	1,066	1,066	1,066	6,396	12,788
LIWA	908000	El ADA -El Ada Community Action Agency	47,373	47,374	47,373	47,373	47,373	47,374	284,240	568,479
LIWA	908000	SCCAP-South Central Community Action Partnership, Inc.	13,950	13,951	13,950	13,951	13,950	13,950	83,702	167,405
LIWA	908000	SEICCA-Southeastern Idaho Community Action Agency	9,300	9,301	9,300	9,300	9,300	9,301	55,802	111,603
LIWA	908000	Idaho Non Profit	4,167	4,167	4,166	4,166	4,166	4,166	24,998	50,000
	908000	2004 Carryover	24,447	24,449	26,507	24,449	24,447	27,157	151,456	
LIWA Idaho Total for FERC Account 908000			**125,491**	**125,497**	**127,550**	**125,493**	**125,490**	**128,203**	**757,724**	**1,212,534**
LIWA	908000	MCOA-Malhuer Council on Aging	2,938	2,938	2,938	2,938	2,938	2,942	17,632	35,260
LIWA	908000	Oregon Non Profit	-	-	-	-	-	1,000	1,000	2,000
LIWA	908000	CCNA-Community Connections of Northwest Oregon	-	1,075	-	1,075	-	1,075	3,225	6,450
LIWA	908000	HCCS-Harney County Community Service Center	-	-	-	-	-	645	645	1,290
LIWA Oregon Total for FERC Account 908000			**2,938**	**4,013**	**2,938**	**4,013**	**2,938**	**5,662**	**22,502**	**45,000**

2005 LIWA Spending
FERC Account 908000

January - June, 2005 Actuals ~ Idaho CAP Agencies

DB2DATE	Account	TOTAMT	Descr	DISTDESC	VEND	Trans Date
02/28/05	908000	3,504.15	CANYON COUNTY ORG ON AGING	CCOA LIWA - 2005	CANCOUORAG	02/02/05
03/31/05	908000	26,301.58	CANYON COUNTY ORG ON AGING	CCOA LIWA - 2004	CANCOUORAG	03/11/05
06/30/05	908000	33,230.01	CANYON COUNTY ORG ON AGING	CCOA LIWA - 2004	CANCOUORAG	06/12/05
06/30/05	908000	18,526.84	CANYON COUNTY ORG ON AGING	CCOA LIWA - 2004	CANCOUORAG	06/23/05
01/31/05	908000	14,644.73	SUNDRY CORRECTION A - El-Ada	ELADACOAC		02/07/05
02/28/05	908000	37,938.21	EL-ADA COMMUNITY ACTION A	EL-ADA LIWA 2004	ELADACOAC	02/02/05
02/28/05	908000	47,394.91	EL-ADA COMMUNITY ACTION A	SEICCA - LIWA 2004	ELADACOAC	02/23/05
03/31/05	908000	47,554.71	EL-ADA COMMUNITY ACTION A	EL-ADA LIWA 2004	ELADACOAC	03/28/05
05/31/05	908000	77,127.18	EL-ADA COMMUNITY ACTION A	EL-ADA LIWA 2004	ELADACOAC	05/17/05
06/30/05	908000	41,565.07	EL-ADA COMMUNITY ACTION A	EL-ADA LIWA 2004	ELADACOAC	06/12/05
01/31/05	908000	24,518.95	SUNDRY CORRECTION A - SCCAA	SOUCENCOAC		02/07/05
02/28/05	908000	2,146.82	SOUTH CENTRAL COMMUNITY	EISSA - LIWA 2004	SOUCENCOAC	02/02/05
02/28/05	908000	17,836.81	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004	SOUCENCOAC	02/02/05
02/28/05	908000	19,401.90	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004	SOUCENCOAC	02/28/05
04/30/05	908000	6,642.01	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004	SOUCENCOAC	04/14/05
05/31/05	908000	28,965.02	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004 (CUSTOME	SOUCENCOAC	05/16/05
05/31/05	908000	28,965.02	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004 (CUSTOME	SOUCENCOAC	05/16/05
06/30/05	908000	16,267.34	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004 (CUSTOME	SOUCENCOAC	06/12/05
06/30/05	908000	(28,965.02)	SOUTH CENTRAL COMMUNITY	SCCAA- LIWA 2004 (CUSTOME	SOUCENCOAC	06/22/05
01/31/05	908000	16,760.50	SUNDRY CORRECTION A	SOUIDACOAC		02/07/05
02/28/05	908000	7,473.59	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	02/02/05
02/28/05	908000	9,188.59	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	02/25/05
03/31/05	908000	10,233.45	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	03/28/05
04/30/05	908000	10,804.12	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	04/29/05
05/31/05	908000	9,465.07	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	05/20/05
06/30/05	908000	8,752.68	SOUTHEASTERN IDAHO COMMUNITY	SEICCA - LIWA 2004	SOUIDACOAC	06/23/05
Idaho CAP Agencies Tc		**536,244.24**				

Idaho Non-Profit

01/31/05	908000	572.00	SUNDRY CORRECTION A	EASIDASPSE-CORR WO		02/07/05
02/28/05	908000	16,819.15	WO TRANSFERS	CORRECT WORK ORDER		03/04/05
04/30/05	908000	(16,819.15)	WO TRANSFERS	CORRECT ABM# TO CORR		05/05/05
04/30/05	908000	16,819.15	WO TRANSFERS	CORRECT ABM# TO CORR		05/05/05
Idaho Non-Profit Total		**17,391.15**				

2005 LIWA Spending
FERC Account 908000

January - June, 2005 Actuals ~ Oregon CAP Agencies

DB2DATE	Account	TOTAMT	Descr	DISTDESC	Trans Date
05/31/05	908000	12,837.66	MALHEUR COUNCIL ON AGING	MALHEUR - LIWA 2004	05/20/05
02/28/05	908000	1,966.54	MALHEUR COUNCIL ON AGING	MALHEUR - LIWA 2004	02/02/05
Oregon CAP Agencies		**14,804.20**			

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
ACCOUNT #252
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2003

MONTH	POWER SUPPLY	OTHER (1)	TOTALS (2)
DECEMBER, 2002	0	11,658,799	11,658,799
JANUARY, 2003	0	11,890,989	11,890,989
FEBRUARY	0	11,952,283	11,952,283
MARCH	0	12,271,449	12,271,449
APRIL	0	13,149,924	13,149,924
MAY	0	14,064,722	14,064,722
JUNE	0	14,265,133	14,265,133
JULY	0	14,412,192	14,412,192
AUGUST	0	14,937,312	14,937,312
SEPTEMBER	0	15,425,764	15,425,764
OCTOBER	0	15,650,762	15,650,762
NOVEMBER	0	15,340,423	15,340,423
DECEMBER	0	15,073,749	15,073,749
TOTALS	0	180,093,501	180,093,501
AVG OF 13 MONTHS	0	13,853,346	13,853,346

JURISDICTIONAL (1) SPLITS	12/31/03	13-MONTH AVG % (3)	12/31/04	13-MONTH AVERAGE
IPUC	11,609,780	99.71	15,047,401	13,813,793
OPUC	48,379	0.29	27,948	39,553
PSCN	0	0.00	0	0
TOTALS	11,658,159	100.00	15,075,349	13,853,346

(2) Financial Reports - Balance Sheet, p.2

(3) JURISDICTIONAL Year-End Averages / TOTAL Year-End Averages

LXM400 IDAHO POWER COMPANY 23:44:57 12/30/2004

LINE EXTENSION 252 AMOUNTS AS OF MONTH-END: 12/2004

OVERALL TOTALS

RATE	COUNT	ID TOTAL	OR TOTAL	UNKNOWN TOTAL	TOTAL
	25	0.00	0.00	260,627.00*	260,627.00
01	1,145	14,188,243.00	27,948.00	0.00	14,216,191.00
07	31	181,737.00	0.00	0.00	181,737.00
09	19	108,117.00	0.00	0.00	108,117.00
19	1	15,077.00	0.00	0.00	15,077.00
24	6	5,629.00	0.00	0.00	5,629.00
~~47~~ 07	1	500.00	0.00	0.00	500.00
91	11	160,462.00	0.00	0.00	160,462.00
92	26	127,009.00	0.00	0.00	127,009.00
	1,265	14,786,774.00	27,948.00	260,627.00	15,075,349.00

Idaho

01	$14,725,483
07	186,004
09	113,917
19	15,077
24	6,920
	$15,047,401 TOTAL ID 99.81%

* All Idaho (See e-mail)

Rowland 1/12/05

IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)	
1							
2							
3							
4							
44	**DIRECT ASSIGNMENTS**						
45	350	350 OTEC-OREGON	112,641	112,641	112,641	112,641	
46		350 SEIRRA PACIFIC-NEVADA	-	-	-	-	
47		350 IPUC RETAIL	-	-	-	-	DA350
48		350 OPUC RETAIL	-	-	-	-	
49		350 BPA WHEELING	65,637	65,470	65,554	65,554	
50		350 OPUC Facilities	1,144	1,144	1,144	1,144	
51		350 IPUC Facilities	-	-	-	-	
52		350 PSCN Facilities	-	-	-	-	
53	TOTAL 350		179,422	179,255	179,339	179,339	
54							
55	352	352 OTEC-OREGON	116,599	126,508	121,553	121,553	
56		352 SEIRRA PACIFIC-NEVADA	-	-	-	-	
57		352 IPUC RETAIL	-	-	-	-	DA352
58		352 OPUC RETAIL	658	658	658	658	
59		352 BPA WHEELING	105,972	106,154	106,063	106,063	
60		352 OPUC Facilities	-	-	-	-	
61		352 IPUC Facilities	-	-	-	-	
62		352 PSCN Facilities	-	-	-	-	
63	TOTAL 352		223,229	233,320	228,274	228,274	
64							

IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
65	353	353 OTEC-OREGON	1,485,003	1,471,329	1,478,166	1,478,166
66		353 SEIRRA PACIFIC-NEVADA	-	-	-	-
67		353 IPUC RETAIL	-	-	-	-
68		353 OPUC RETAIL	29,743	29,743	29,743	29,743
69		353 BPA WHEELING	855,952	863,909	859,930	859,930
70		353 OPUC Facilities	-	-	-	-
71		353 IPUC Facilities	-	-	-	-
72		353 PSCN Facilities	-	-	-	-
73	TOTAL 353		2,370,698	2,364,981	2,367,839	2,367,839
74						
75	354	354 OTEC-OREGON	-	-	-	-
76		354 SEIRRA PACIFIC-NEVADA	-	-	-	-
77		354 IPUC RETAIL	-	-	-	-
78		354 OPUC RETAIL	-	-	-	-
79		354 BPA WHEELING	158,673	163,741	161,207	161,207
80		354 OPUC Facilities	-	-	-	-
81		354 IPUC Facilities	-	-	-	-
82		354 PSCN Facilities	-	-	-	-
83	TOTAL 354		158,673	163,741	161,207	161,207
84						

DA 353

DA 354

IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
1						
2						
3						
4						
85	355	355 OTEC-OREGON	1,716,526	1,729,666	1,723,096	1,723,096
86		355 SEIRRA PACIFIC-NEVADA	-	-	-	-
87		355 IPUC RETAIL	-	-	-	-
88		355 OPUC RETAIL	-	-	-	-
89		355 BPA WHEELING	1,021,556	1,019,121	1,020,338	1,020,338
90		355 OPUC Facilities	33,230	33,230	33,230	33,230
91		355 IPUC Facilities	1,567	1,567	1,567	1,567
92		355 PSCN Facilities	-	-	-	-
93	TOTAL 355		2,772,877	2,783,583	2,778,231	2,778,230
94						
95	356	356 OTEC-OREGON	1,115,136	1,150,162	1,132,649	1,132,649
96		356 SEIRRA PACIFIC-NEVADA	-	-	-	-
97		356 IPUC RETAIL	-	-	-	-
98		356 OPUC RETAIL	-	-	-	-
99		356 BPA WHEELING	655,448	653,105	654,276	654,276
100		356 OPUC Facilities	28,853	28,853	28,853	28,853
101		356 IPUC Facilities	1,825	1,825	1,825	1,825
102		356 PSCN Facilities	-	-	-	-
103	TOTAL 356		1,801,263	1,833,945	1,817,603	1,817,604
104						

DA355

DA356

Sheet Name: X.INV - Page 5
File Name: plant 2004

PLANT BOOK
TRANSMISSION INVESTMENT

Print Date: 3/23/2005
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IDAHO POWER
An IDACORP Company

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2003	BALANCE AS OF YEAR END 2004	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
105	359	359 OTEC-OREGON	14,914	14,914	14,914	14,914
106		359 SEIRRA PACIFIC-NEVADA	-	-	-	-
107		359 IPUC RETAIL	-	-	-	-
108		359 OPUC RETAIL	-	-	-	-
109		359 BPA WHEELING	99	98	99	99
110		359 OPUC Facilities	-	-	-	-
111		359 IPUC Facilities	-	-	-	-
112		359 PSCN Facilities	-	-	-	-
113	TOTAL 359		15,014	15,013	15,013	15,013
114						
115						
116	TOTAL		7,521,175	7,573,838	7,547,506	7,547,506

D1359

Sheet Name: X.INV - Page 6
File Name: plant 2004

PLANT BOOK
TRANSMISSION INVESTMENT

Print Date: 3/23/2005
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IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	28,854,310	26,363,660	23,621,790	20,531,585	17,662,430	17,098,704
7 - Small General Serv.	2,036,689	1,934,087	1,774,878	1,556,777	1,462,032	1,507,698
9 - Large General Serv.	10,036,118	9,823,940	9,612,919	9,271,224	9,111,646	10,123,437
15 - Dusk/Dawn Lighting	77,530	77,112	77,604	77,424	76,459	79,434
19 - Uniform Rate Cont.	4,938,777	4,952,898	4,859,398	4,727,125	4,662,118	5,323,729
24 - Irrigation & Pump.	80,273	77,410	99,693	424,482	4,601,282	12,171,017
25 - Irrigation Time of Use	707	623	878	8,181	94,172	188,691
40 - Unmetered Gen. Serv.	72,967	71,834	72,389	71,827	71,647	72,870
41 - Municipal St. Light.	152,713	152,072	152,597	153,439	154,070	154,611
42 - Traffic Control Light.	21,425	21,425	21,424	21,424	21,424	22,073
Total Idaho Rates	46,271,509	43,475,061	40,293,570	36,843,488	37,917,280	46,742,264
Special Contracts						
26 - Micron	1,425,160	1,355,115	1,435,544	1,418,022	1,450,493	1,459,328
29 - J R Simplot	388,219	369,222	393,275	385,093	386,581	283,497
30 - DOE	515,447	459,853	430,445	428,787	404,021	385,942
Total Specials	2,328,826	2,184,190	2,259,264	2,231,902	2,241,095	2,128,767
Total Idaho Firm Sales	48,600,335	45,659,251	42,552,834	39,075,390	40,158,375	48,871,031

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	19,978,964	22,517,673	20,366,613	17,146,482	19,232,473	25,005,912	258,380,596
7 - Small General Serv.	1,757,131	1,877,957	1,754,842	1,548,404	1,615,609	1,904,905	20,731,009
9 - Large General Serv.	11,151,835	11,340,825	10,884,643	10,039,709	9,593,694	10,092,732	121,082,722
15 - Dusk/Dawn Lighting	79,165	78,005	79,618	78,417	79,408	78,780	938,956
19 - Uniform Rate Cont.	5,870,193	5,963,832	4,981,181	5,163,808	5,039,464	5,080,943	61,563,466
24 - Irrigation & Pump.	16,562,936	15,365,831	12,431,605	5,293,145	1,186,347	121,879	68,415,900
25 - Irrigation Time of Use	261,810	237,234	196,022	115,907	19,084	1,675	1,124,984
40 - Unmetered Gen. Serv.	72,970	72,960	73,414	72,982	73,863	73,664	873,387
41 - Municipal St. Light.	156,699	159,754	155,683	188,255	157,397	155,679	1,892,969
42 - Traffic Control Light.	22,073	22,073	22,073	22,073	22,073	22,073	261,633
Total Idaho Rates	55,913,776	57,636,144	50,945,694	39,669,182	37,019,412	42,538,242	535,265,622
Special Contracts							
26 - Micron	1,514,132	1,503,935	1,459,991	1,461,875	1,428,896	1,444,597	17,357,088
29 - J R Simplot	384,557	381,904	368,471	386,340	382,636	390,135	4,499,930
30 - DOE	391,821	377,360	334,263	371,184	417,616	484,038	5,000,777
Total Specials	2,290,510	2,263,199	2,162,725	2,219,399	2,229,148	2,318,770	26,857,795
Total Idaho Firm Sales	58,204,286	59,899,343	53,108,419	41,888,581	39,248,560	44,857,012	562,123,417

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IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	1,119,339	1,063,095	891,940	735,300	614,346	583,298
07 - Small General Serv.	116,404	111,140	89,995	76,385	68,137	66,349
09 - Large General Serv.	579,348	553,562	507,591	460,776	419,714	396,309
15 - Dusk/Dawn Lighting	9,252	9,327	8,567	9,227	9,189	9,433
19 - Uniform Rate Cont.	637,839	650,640	610,819	701,107	665,105	558,748
24 - Irrigation Service	4,442	5,483	8,755	15,549	194,073	463,684
40 - Unmetered Gen. Serv.	143	143	140	140	140	148
41 - Municipal St. Light.	8,609	8,463	8,463	8,463	8,490	8,952
42 - Traffic Control Light.	148	148	148	148	148	151
Total Oregon Firm Sales	2,475,524	2,402,001	2,126,418	2,007,095	1,979,342	2,087,072

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	680,701	781,633	677,327	586,866	720,803	968,720	9,423,368
07 - Small General Serv.	73,553	81,251	75,433	68,458	83,668	102,005	1,012,778
09 - Large General Serv.	440,717	541,509	476,528	513,912	549,834	580,393	6,020,193
15 - Dusk/Dawn Lighting	10,163	9,557	9,505	9,423	9,578	9,528	112,749
19 - Uniform Rate Cont.	506,717	589,451	595,623	637,280	578,930	614,885	7,347,144
24 - Irrigation Service	496,952	512,400	375,458	179,083	28,878	4,752	2,289,509
40 - Unmetered Gen. Serv.	148	148	148	148	148	148	1,742
41 - Municipal St. Light.	8,941	8,941	8,941	8,950	8,950	8,941	105,104
42 - Traffic Control Light.	151	151	151	151	151	151	1,797
Total Oregon Firm Sales	2,218,043	2,525,041	2,219,114	2,004,271	1,980,940	2,289,523	26,314,384

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	29,973,649	27,426,755	24,513,730	21,266,885	18,276,776	17,682,002
7 - Small General Serv.	2,153,093	2,045,227	1,864,873	1,633,162	1,530,169	1,574,047
9 - Large General Serv.	10,615,466	10,377,502	10,120,510	9,732,000	9,531,360	10,519,746
15 - Dusk/Dawn Lighting	86,782	86,439	86,171	86,651	85,648	88,867
19 - Uniform Rate Cont.	5,576,616	5,603,538	5,470,217	5,428,232	5,327,223	5,882,477
24 - Irrigation & Pump.	84,715	82,893	108,448	440,031	4,795,355	12,634,701
25 - Irrigation Time of Use	707	623	878	8,181	94,172	188,691
40 - Unmetered Gen. Serv.	73,110	71,977	72,529	71,967	71,787	73,018
41 - Municipal St. Light.	161,322	160,535	161,060	161,902	162,560	163,563
42 - Traffic Control Light.	21,573	21,573	21,572	21,572	21,572	22,224
Total All Rates	48,747,033	45,877,062	42,419,988	38,850,583	39,896,622	48,829,336

Description	January	February	March	April	May	June
26 - Micron	1,425,160	1,355,115	1,435,544	1,418,022	1,450,493	1,459,328
29 - J R Simplot	388,219	369,222	393,275	385,093	386,581	283,497
30 - DOE	515,447	459,853	430,445	428,787	404,021	385,942
Total Specials	2,328,826	2,184,190	2,259,264	2,231,902	2,241,095	2,128,767
Total Firm Retail Sales	51,075,859	48,061,252	44,679,252	41,082,485	42,137,717	50,958,103
Raft River Coop	136,101	124,237	122,319	110,103	100,381	90,854
Weiser	164,545	144,528	136,101	123,415	117,240	106,606
Total Sales for Resale	300,646	268,765	258,420	233,518	217,621	197,460
Total Company	51,376,505	48,330,017	44,937,672	41,316,003	42,355,338	51,155,563

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2005

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	20,659,665	23,299,306	21,043,940	17,733,348	19,953,276	25,974,632	267,803,964
7 - Small General Serv.	1,830,684	1,959,208	1,830,275	1,616,862	1,699,277	2,006,910	21,743,787
9 - Large General Serv.	11,592,552	11,882,334	11,361,171	10,553,621	10,143,528	10,673,125	127,102,915
15 - Dusk/Dawn Lighting	89,328	87,562	89,123	87,840	88,986	88,308	1,051,705
19 - Uniform Rate Cont.	6,376,910	6,553,283	5,576,804	5,801,088	5,618,394	5,695,828	68,910,610
24 - Irrigation & Pump.	17,059,888	15,878,231	12,807,063	5,472,228	1,215,225	126,631	70,705,409
25 - Irrigation Time of Use	261,810	237,234	196,022	115,907	19,084	1,675	1,124,984
40 - Unmetered Gen. Serv.	73,118	73,108	73,562	73,130	74,011	73,812	875,129
41 - Municipal St. Light.	165,640	168,695	164,624	197,205	166,347	164,620	1,998,073
42 - Traffic Control Light.	22,224	22,224	22,224	22,224	22,224	22,224	263,430
Total All Rates	58,131,819	60,161,185	53,164,808	41,673,453	39,000,352	44,827,765	561,580,006

Description	July	August	September	October	November	December	Total
26 - Micron	1,514,132	1,503,935	1,459,991	1,461,875	1,428,896	1,444,597	17,357,088
29 - J R Simplot	384,557	381,904	368,471	386,340	382,636	390,135	4,499,930
30 - DOE	391,821	377,360	334,263	371,184	417,616	484,038	5,000,777
Total Specials	2,290,510	2,263,199	2,162,725	2,219,399	2,229,148	2,318,770	26,857,795
Total Firm Retail Sales	60,422,329	62,424,384	55,327,533	43,892,852	41,229,500	47,146,535	588,437,801
Raft River Coop	97,835	94,669	89,769	102,434	117,005	128,474	1,314,181
Weiser	126,592	118,365	100,692	109,955	117,164	136,294	1,501,497
Total Sales for Resale	224,427	213,034	190,461	212,389	234,169	264,768	2,815,678
Total Company	60,646,756	62,637,418	55,517,994	44,105,241	41,463,669	47,411,303	591,253,479

IDAHO POWER COMPANY
ANNUALIZING AND KNOWN MEASURABLE PLANT ADDITIONS
REVENUE CREDIT CALCULATION

Project	Load Growth '05-'06 (kW) *	Load Growth Energy at a 60% Load Factor	Imputed Load Growth Revenues 15.42		Transmission Station - 353:	Transmission Line - 356:	Distribution Station - 362:	Distribution Line - 364 & 365:	
Annualized Plant Adjustments									
Horse Flat	0	0	$0						
Kinport Sync Cond	0	0	$0						
Alameda Met Switch	0	0	$0			$478,154	$1,523,077	$29,538	
Eckart	1,500	7,884,000	$121,571			$0	$2,800,615	$0	
Lakefork	6,600	34,689,600	$534,914			$3,094,385	$507,692	$371,923	
Star	3,700	19,447,200	$299,876			$0	$960,462	$512,308	
Ten Mile	5,400	28,382,400	$437,657						
Hells Canyon Micro	0	0	$0						
Total Annualized Revenue Credit			$1,394,017	5378		$3,572,538	$5,791,846	$913,769	
Known & Measurable Plant Adjustments									
Happy Valley	3,857	20,272,392	$312,600		$1,263,000	$1,251,000		$1,074,000	
Adelaide	0	0	$0						
Nampa	0	0	$0						
Cartwright	0	0	$0				$4,345,000		
Starkey	1,632	8,577,792	$132,270				$4,345,000	$1,074,000	
Total Known & Measurable Revenue Credit			$444,870	6328	$1,263,000	$1,251,000			
Total	22,689	119,253,384	$1,838,887		$1,263,000	$4,823,538	$10,136,846	$1,987,769	$18,211,154
					6.9%	26.5%	55.7%	10.9%	100.0%
		Idaho	$1,661,588		$127,533	$487,061	$1,023,577	$200,717	$1,838,887
		Oregon	$177,300		$115,236	$440,100	$924,887	$181,364	$1,661,588
				DARON					
Total Plant Adjustment Idaho Revenue Requirement			$5,209,539						
Imputed Revenues as a Percent of Idaho Revenue Requirement Adjustment			31.9%						

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TOTAL COMPANY 2004	January,2004	February,2004	March,2004	April,2004	May,2004	June,2004	July,2004	August,2004
ACCOUNT 451-TOTAL COMPANY								
Misc service charges	216258.45	219324.75	428502.10	335378.41	336763.34	411196.68	384228.63	421149.54
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 451	216258.45	219324.75	428502.10	335378.41	336763.34	411196.68	384228.63	421149.54
ACCOUNT 454-TOTAL COMPANY								
Trans & distr rents:								
Boise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Owyhee Irrigation District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
American Falls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bur of Indian Affairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Real estate rents(incl. CHQ Park	74930.13	33958.17	22436.87	23245.17	22386.56	19102.24	30960.20	20406.62
Overnight park rents	541.46	0.00	11532.17	24965.66	48124.68	63295.97	43252.97	31857.80
Dark Fiber Rent	37333.33	37333.33	37333.33	36752.64	37333.33	37333.33	37333.33	37333.33
Joint pole rent	78468.49	80071.14	80614.96	77379.68	80164.12	80164.12	80144.12	85206.12
Line rentals:								
Montana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWWP (imnaha-divide)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PacifiCorp (borah-mdpnt)	217475.03	217475.03	217475.03	217475.03	217475.03	217475.03	217475.03	217475.03
City of Seattle	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	222345.03	222345.03	222345.03	222345.03	222345.03	222345.03	222345.03	222345.03
Cogeneration	39251.72	39371.33	39378.63	39500.10	39571.94	39580.78	39613.62	39632.21
Substation equip rent:								
City of Seattle	4485.00	4485.00	4485.00	4485.00	4485.00	4485.00	4485.00	4485.00
PacifiCorp (kinprt-borah)	543820.14	512245.50	512245.50	512245.50	512245.50	512245.50	512245.50	512245.50
PP&L (cir. brk. lease)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP&L (br-kin/bo-swtd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	548305.14	516730.50	516730.50	516730.50	516730.50	516730.50	516730.50	516730.50
Misc General Business Facility C	5834.18	6765.79	6083.15	5915.26	5942.23	5828.02	5668.67	5943.68
Facilities charges-Gen.Bus.	439202.24	439509.25	445525.65	440953.11	440895.68	345576.23	174216.59	779686.35
Micron Facility chgs.	56548.19	56548.19	56548.19	56548.19	56548.19	0.00	0.00	0.00
Simplot Facility chgs.	43180.60	43180.60	43180.60	43180.60	43180.60	43180.60	43180.60	43180.60
Depr on Imnaha-div line	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 454	1545940.51	1475813.33	1481709.08	1487515.94	1513222.86	1373136.82	1193445.63	1782322.24
ACCOUNT 456-TOTAL COMPANY								
Antelope Facilities Chgs	6152.00	6152.00	0.00	12304.00	6152.00	6152.00	6152.00	6152.00
Generator Interconnection Svcs 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

UP FROM
UP&SL
UP&SL
UP&SL misc
UP STNR

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TOTAL COMPANY 2004	January,2004	February,2004	March,2004	April,2004	May,2004	June,2004	July,2004	August,2004
Miscellaneous Stores Rev	-11479.80	-4828.17	-2010.64	105.73	12.21	-178.94	-742.01	1003.21
Application Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	915.00
SPPCo Usage Charge 456271	0.00	0.00	0.00	0.00	0.00	1011.00	0.00	0.00
Other Rev BPA	0.00	0.00	0.00	0.00	0.00	0.00	4000000.00	0.00
SSPCO Unused port of Valmy 45527	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Ferc Settlement 4562	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wheeling:								
Sempra	0.00	0.00	0.00	0.00	0.00	166279.00	186810.61	55418.10
F Imnaha N/W Trans Service	1048.38	954.20	834.25	724.73	766.96	758.77	827.11	838.26
B C Hydro - PowerEX	51808.43	51445.36	48378.23	56571.18	181940.26	222382.44	109519.60	94403.08
F Bonneville OTEC	30773.34	45692.34	37408.00	60904.00	31652.00	181564.00	59961.00	12489.00
F BPA USBR	101547.39	83103.00	-79822.65	405653.00	108772.00	-1259.00	52064.00	2079.00
PacifiCorp UPL	259068.65	268634.30	234737.38	205602.80	518851.72	352962.60	356741.71	158122.85
F Pinnacle West/Arizona Public S	212902.89	22351.23	102333.78	101315.14	150559.58	73182.87	200957.83	29495.20
Transatlanta Energy	0.00	292.74	30.94	0.00	0.00	0.00	119.00	0.00
F Bonneville power admin.VIGILAN	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00
Bonneville power admin. NF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP&L Montana LL Bo	371.51	0.00	290.66	3646.74	0.00	423.87	558.60	9840.01
Morgan Stanley	21640.58	27213.33	9559.55	118570.92	254871.64	132975.63	193837.20	163164.99
Conoco	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rainvow Energy Marketing Corpo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F BPAPF	86947.00	100626.00	127140.00	-74163.00	55528.00	141906.00	116096.00	-97277.00
F Milner low lift	0.00	0.00	0.00	653.47	2316.10	2331.41	2381.41	2026.64
F Bur of Indian affairs	53652.50	0.00	0.00	0.00	0.00	435.60	0.00	0.00
ARON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F Raft River Idaho	39592.00	30839.00	25809.00	122918.00	42294.00	112502.00	32672.00	-5584.00
Sierra pacific-surplus	637095.85	469155.49	421057.24	441988.29	248215.40	336805.68	459806.64	166584.97
PPM Energy	5489.81	9816.68	7307.04	2783.09	7987.57	3753.14	6606.36	17058.35
F City of Seattle (F)	405.00	405.00	405.00	405.00	405.00	405.00	405.00	405.00
Aquilla	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Constellation Power Source	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cargill-Alliant	115897.52	17825.85	72656.46	66083.42	300770.60	216015.02	199627.43	47895.37
Puget Sound	1951.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F Pacificorp West	0.00	4117.50	2745.00	1555.50	4298.85	3127.47	3000.75	745.50
Public Service Colorado	3063.19	558.87	0.00	0.00	0.00	7394.04	3567.69	0.00
Portland General Electric	0.00	0.00	0.00	18305.55	0.00	249.48	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	1624505.17	1134280.89	1012119.88	1534767.83	1910479.68	1955445.02	1986809.94	658955.32
Special Services:								
Facilities charges (rate 72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PV-Rate 60 (facility chg)(111, 112	2168.00	2168.00	2168.00	2168.00	2168.00	2168.00	2168.00	2168.00
Conservation recovery prog	0.00	-0.56	0.00	0.00	0.00	-7.20	-11.75	-0.37
Standby Chg .251,.252,.253	11846.59	12300.31	11341.13	11778.93	9930.00	9930.00	9370.00	9370.00
Misc 101	0.00	0.00	0.00	0.00	0.00	11889.41	0.00	0.00
Alt.serv.chg-Rate 46 (.261-Id.Util	0.00	1.09	0.00	0.00	0.00	0.00	0.00	0.00
Trans.Acct.Serv. (704)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 456	1633191.96	1150073.56	1023618.37	1561124.49	1928741.89	1,986,409.29	6,003,746.18	678,563.16
TOTAL COMPANY TOTALS	3395390.92	2845211.64	2933829.55	3384018.84	3778728.09	3770742.79	7581420.44	2882034.94

TOTAL COMPANY 2004	September,2004	October,2004	November,2004	December,2004	12 months end
ACCOUNT 451-TOTAL COMPANY					
Misc service charges	341356.21	436062.16	335779.48	348833.20	4214832.95
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00
Total 451	341356.21	436062.16	335779.48	348833.20	4214832.95
ACCOUNT 454-TOTAL COMPANY					
Trans & distr rents:					
Boise	0.00	0.00	0.00	0.00	0.00
Owyhee Irrigation District	0.00	0.00	0.00	0.00	0.00
American Falls	0.00	0.00	0.00	0.00	0.00
Bur of Indian Affairs	0.00	0.00	0.00	17330.00	17330.00
Sub-total	0.00	0.00	0.00	17330.00	17330.00
Real estate rents(incl. CHQ Park	26311.82	29316.09	20018.66	22555.21	345627.74
Overnight park rents	48485.33	19099.04	3115.18	802.36	295072.62
Dark Fiber Rent	37333.33	37333.33	37333.33	37333.33	447419.27
Joint pole rent	80772.45	79572.13	445042.77	153323.28	1400923.38
Line rentals:					
Montana	0.00	0.00	0.00	0.00	0.00
TWWP (imnaha-divide)	0.00	0.00	0.00	0.00	0.00
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00
PacifiCorp (borah-mdpnt)	217475.03	217475.03	217475.03	217475.03	2609700.36
City of Seattle	4870.00	4870.00	4870.00	4870.00	58440.00
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00
Sub-total	222345.03	222345.03	222345.03	222345.03	2668140.36
Cogeneration	39839.51	39923.81	39385.31	39587.54	474636.50
Substation equip rent:					
City of Seattle	4485.00	4485.00	4485.00	4485.00	53820.00
PacifiCorp (kinprt-borah)	512245.50	503396.50	503396.50	576180.14	6224757.28
PP&L (cir. brk. lease)	0.00	0.00	0.00	0.00	0.00
UP&L (br-kin/bo-swtd)	0.00	8849.00	8849.00	0.00	17698.00
Sub-total	516730.50	516730.50	516730.50	580665.14	6296275.28
Misc General Business Facility C	5736.76	4736.62	4776.02	4807.17	68037.55
Facilities charges-Gen.Bus.	433856.90	444269.16	441129.12	446610.31	5271430.59
Micron Facility chgs.	0.00	0.00	0.00	0.00	282740.95
Simplot Facility chgs.	43180.60	43180.60	43180.60	43180.60	518167.20
Depr on Imnaha-div line	0.00	0.00	0.00	0.00	0.00
Total 454	1454592.23	1436506.31	1773056.52	1568539.97	18085801.44
ACCOUNT 456-TOTAL COMPANY					
Antelope Facilities Chgs	6152.00	6152.00	6152.00	6152.00	73824.00
Generator Interconnection Svcs 1	0.00	0.00	0.00	0.00	0.00

6,072,339.24

TOTAL COMPANY 2004	September,2004	October,2004	November,2004	December,2004	12 months end
(10) Miscellaneous Stores Rev	-4372.88	-648.26	-5312.20	284.10	-28735.85
(10) Application Fees	0.00	0.00	0.00	0.00	915.00
(8) SPPCo Usage Charge 456271	0.00	0.00	0.00	0.00	1011.00
(9) Other Rev BPA (D10)	0.00	0.00	0.00	0.00	4000000.00
(8) SSPCO Unused port of Valmy 45627	0.00	0.00	0.00	0.00	0.00
(10) Reserve for Ferc Settlement 4562 (D11)	0.00	0.00	0.00	0.00	0.00
Wheeling:					
(3) Sempra	1669.19	0.00	0.00	0.00	410176.90
F (2) Imnaha N/W Trans Service	605.72	751.05	883.18	0.00	8992.61
(3) B C Hydro - PowerEX	67472.41	189709.90	240889.28	142784.47	1457304.64
F (1) Bonneville OTEC	19513.00	1447.99	-2481.00	29403.49	508327.16
F (1) BPA USBR *	4369.00	67149.00	106624.00	35205.32	885484.06
(3) PacifiCorp UPL	107696.37	137392.97	109402.52	294274.89	3003488.76
F (2) Pinnacle West/Arizona Public S	24944.51	128095.46	120422.92	179584.31	1346145.72
(3) Transatlanta Energy	0.00	93.37	777.51	0.00	1313.56
F (2) Bonneville power admin.VIGILAN	1250.00	1250.00	1250.00	1250.00	15000.00
(3) Bonneville power admin. NF	0.00	0.00	0.00	0.00	0.00
(3) PP&L Montana LL Bo	7205.48	4268.73	589.33	1667.07	28862.00
(3) Morgan Stanley	81523.53	56323.92	26767.51	25291.79	1111740.59
(3) Conoco	0.00	0.00	0.00	0.00	0.00
(3) Rainvow Energy Marketing Corpo	0.00	0.00	0.00	0.00	0.00
F (1) BPAPF *	8178.00	-9009.00	47076.00	30427.00	533475.00
F (2) Milner low lift	1145.61	366.47	0.00	0.00	11221.11
F (2) Bur of Indian affairs	0.00	0.00	0.00	54142.25	108230.35
(3) ARON	0.00	4950.20	9019.25	6344.52	20313.97
F (2) Raft River Idaho	9748.00	-36590.00	12503.00	28759.00	415462.00
(3) Sierra pacific-surplus	235756.32	386863.51	442033.19	459503.57	4704866.15
(3) PPM Energy	4023.47	9896.96	8871.86	9122.40	92716.73
F (2) City of Seattle (F)	405.00	405.00	405.00	405.00	4860.00
(3) Aquilla	0.00	0.00	0.00	0.00	0.00
(3) Constellation Power Source	0.00	0.00	0.00	0.00	0.00
(3) Cargill-Alliant	27789.65	158496.91	100494.82	157367.26	1480920.31
(3) Puget Sound	323.83	1464.57	0.00	0.00	3739.53
F (2) Pacificorp West	0.00	3052.80	-73.20	0.00	22570.17
(3) Public Service Colorado	0.00	447.87	0.00	0.00	15031.66
(3) Portland General Electric	0.00	0.00	0.00	0.00	18555.03
	0.00	0.00	0.00	0.00	0.00
Sub-total	603619.09	1106827.68	1225455.17	1455532.34	16208798.01
Special Services:					
(10) Facilities charges (rate 72)	0.00	0.00	0.00	0.00	0.00
(5) PV-Rate 60 (facility chg)(111, 112	2168.00	2168.00	2084.00	2084.00	25848.00
(6) Conservation recovery prog	0.00	0.00	0.00	-6.68	-26.56
(7) Standby Chg .251,.252,.253	9370.00	11125.93	3626.92	11638.65	121628.46
(10) Misc 101	0.00	0.00	6525.00	0.00	18414.41
(4) Alt.serv.chg-Rate 46 (.261-Id.Util	0.00	17.94	2247.97	0.00	2267.00
— Trans.Acct.Serv. (704)	0.00	0.00	0.00	0.00	0.00
Total 456	616936.21	1125643.29	1240778.86	1475116.21	20423943.47
TOTAL COMPANY TOTALS	2412884.65	2998211.76	3349614.86	3392489.38	42724577.86

(1) Trans Other - Firm (DA) - $1,927,286.22
(2) Trans Other - Firm (E10) - $1,932,481.96
(3) Trans Other - Non Firm (E10) - $12,349,029.83
(4) Alt. Trans Srv Chg - $76,091.00
(5) PV Service - $25,848.00
(6) Conservation Recovery (Oregon Retail) - <$26.56>
(7) Standby - $121,628.46
(8) SPPCo $1,011.00
(9) BPA - Other Revenue - $4,000,000.00
(10) Miscellaneous - <$9,406.44>

CORRECTED JURIS. FIRM

(1) BPA	OTEC	508,327.16
BPA	USBR	885,484.06
BPA	PF	533,475.00
BPA	RAFT RIVER	415,462.00
CITY OF SEATTLE		4,860.00
TOTAL JUR. FIRM		2,347,608.

(2) ALLOC. FIRM E10 = 1,512,159.96

885484.06
533475
415462
4860

DATUM

BPA - So. Idaho

IDAHO 2004	January,2004	February,2004	March, 2004	April 2004	May,2004	June,2004	July,2004
ACCOUNT 451 IDAHO							
Misc service charges	214307.45	215924.25	425403.10	331893.25	332247.34	407615.68	380967.63
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 451	214307.45	215924.25	425403.10	331893.25	332247.34	407615.68	380967.63
ACCOUNT 454 IDAHO							
Trans & distr rents:							
Boise	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trus Joist/Norco Wind.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
American Falls	0.00	0.00	0.00	0.00			
Bur of Indian Affairs	0.00	0.00	0.00	0.00			
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Real estate rents	73117.79	31908.17	20761.87	22020.17	21136.56	14927.24	29710.20
Overnight park rents	82.41	0.00	8144.44	20079.63	35932.85	44929.16	30587.24
Dark Fiber Rent (281)	37333.33	37333.33	37333.33	36752.64	37333.33	37333.33	37333.33
Joint pole rent	76465.05	77722.10	78505.35	75524.98	78059.67	78059.67	78039.67
Misc General Business Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	186998.58	146963.60	144744.99	154377.42	172462.41	175249.40	175670.44
Line rentals:							
Montana	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWWP (imnaha-divide)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PacifiCorp (borah-mdpnt)	217475.03	217475.03	217475.03	217475.03	217475.03	217475.03	217475.03
City of Seattle	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	222345.03	222345.03	222345.03	222345.03	222345.03	222345.03	222345.03
Cogeneration	38406.97	38526.58	38533.88	38655.35	38727.19	38736.03	38768.87
Substation equip rent:							
City of Seattle	4485.00	4485.00	4485.00	4485.00	4485.00	4485.00	4485.00
PacifiCorp (kinprt-borah)	543820.14	512245.50	512245.50	512245.50	512245.50	512245.50	512245.50
PP&L (cir. brk. lease)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP&L (br-kin/bo-swtd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	548305.14	516730.50	516730.50	516730.50	516730.50	516730.50	516730.50
Facility Charges-General Busine	404394.62	404707.68	404458.53	406157.18	406098.97	310779.50	139421.65
Facility Charges-Simplot/Micron	99728.79	99728.79	99728.79	99728.79	99728.79	43180.60	43180.60
Misc General Business Facility	2488.63	3457.86	2679.05	2734.66	2761.41	2804.74	2711.29
Total 454	1502667.76	1432460.04	1429220.77	1440728.93	1458854.30	1309825.80	1138828.38
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNT 456 IDAHO							
Antelope Facilities Chgs	6152.00	6152.00	0.00	12304.00	6152.00	6152.00	6152.00
Generator Interconnection Svcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous stores rev	-11568.80	-4828.17	-2010.64	105.73	12.21	-178.94	-944.46

1/26/2005

Mohr 1/24/05

IDAHO 2004	January,2004	February,2004	March, 2004	April 2004	May,2004	June,2004	July,2004
Application Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Ferc Settlement 456	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission for IES 456284	0.00	0.00	0.00	0.00	0.00	0.00	4000000.00
SPPCo Usage Charge 456271	0.00	0.00	0.00	0.00	0.00	1011.00	0.00
Wheeling:							
Sempra Energy Trading	0.00	0.00	0.00	0.00	0.00	166279.00	186810.61
ARON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cargill-Alliant	115897.52	17825.85	72656.46	66083.42	300770.60	216015.02	199627.43
Puget Sound	1951.13	0.00	0.00	0.00	0.00	0.00	0.00
BPA USBR (F)	101547.39	83103.00	-79822.65	405653.00	108772.00	-1259.00	52064.00
PP&L Montana LL Bo	371.51	0.00	290.66	3646.74	0.00	423.87	558.60
Transatlanta Energy	0.00	292.74	30.94	0.00	0.00	0.00	119.00
B C Hydro	51808.43	51445.36	48378.23	56571.18	181940.26	222382.44	109519.60
Bonn Pwr Admin.-Vigilante NF	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00
Coral Power L.L.C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PPM Energy	5489.81	9816.68	7307.04	2783.09	7987.57	3753.14	6606.36
APS Pennacle West	212902.89	22351.23	102333.78	101315.14	150559.58	73182.87	200957.83
Bureau of Indian affairs(F)	53652.50	0.00	0.00	0.00	0.00	435.60	0.00
Rainbow Energy Marketing Corp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BPAPF	86947.00	100626.00	127140.00	-74163.00	55528.00	141906.00	116096.00
Conoco	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonneville OTEC - OREGON	0.00	0.00	0.00	0.00	0.00	0.00	82230.00
City of Seattle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F Milner low lift	0.00	0.00	0.00	653.47	2316.10	2331.41	2381.41
Public Service Colorado	3063.19	558.87	0.00	0.00	0.00	7394.04	3567.69
Bonneville power admin. NF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Raft River Idaho	39592.00	30839.00	25809.00	122918.00	42294.00	112502.00	32672.00
Sierra pacific-surplus	637095.85	469155.49	421057.24	441988.29	248215.40	336805.68	459806.64
Portland General Electric	0.00	0.00	0.00	18305.55	0.00	249.48	0.00
PacifiCorp	259068.65	268634.30	234737.38	205602.80	518851.72	352962.60	356741.71
F City of Seattle	405.00	405.00	405.00	405.00	405.00	405.00	405.00
Morgan Stanley	21640.58	27213.33	9559.55	118570.92	254871.64	132975.63	193837.20
Powerex	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	1592683.45	1083516.85	971132.63	1471583.60	1873761.87	1769994.78	2005251.08
Special Services:							
Facilities charges (rate 72)	0.00	0.00			0.00	0.00	0.00
Alt.serv.chg-(.261-Id.Util)	0.00	1.09	0.00	0.00	0.00	0.00	0.00
Conservation Recovery Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PV Stand-by Serv. Chg.(.251)	7301.13	7754.85	6795.67	7233.47	5690.00	5690.00	5130.00
PV Facilities Chg.	1013.00	1013.00	1013.00	1013.00	1013.00	1013.00	1013.00
Misc. 101	0.00	0.00	0.00	0.00	0.00	11889.41	0.00
Trans.Acct.Serv. (.704)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00				
Total 456	1595580.78	1093609.62	976930.66	1492239.80	1886629.08	1795571.25	6016601.62
IDAHO TOTALS	3312555.99	2741993.91	2831554.53	3264861.98	3677730.72	3513012.73	7536397.63
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Nichole Rush
Financial Accounting

IDAHO 2004	August,2004	September,2004	October,2004	November,2004	December,2004	12 Months Ended	Year to Date
ACCOUNT 451 IDAHO							
Misc service charges	417623.54	337955.51	433891.16	333778.48	346284.60	4177891.99	
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	
Total 451	417623.54	337955.51	433891.16	333778.48	346284.60	4177891.99	4177891.99
ACCOUNT 454 IDAHO							
Trans & distr rents:							
Boise	0.00	0.00	0.00	0.00	0.00	0.00	
Trus Joist/Norco Wind.	0.00	0.00	0.00	0.00	0.00	0.00	
American Falls						0.00	
Bur of Indian Affairs				0.00	17330.00	17330.00	
Sub-total	0.00	0.00	0.00	0.00	17330.00	17330.00	
Real estate rents	19081.62	25061.82	28066.09	18393.66	21255.21	325440.40	
Overnight park rents	21572.62	31411.09	12871.28	2171.29	325.00	208107.01	
Dark Fiber Rent (281)	37333.33	37333.33	37333.33	37333.33	37333.33	447419.27	
Joint pole rent	83101.67	78668.00	77467.68	433616.51	148095.42	1363325.77	
Misc General Business Facility	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	161089.24	172474.24	155738.38	491514.79	207008.96	2344292.45	
Line rentals:							
Montana	0.00	0.00	0.00	0.00	0.00	0.00	
TWWP (imnaha-divide)	0.00	0.00	0.00	0.00	0.00	0.00	
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00	0.00	
PacifiCorp (borah-mdpnt)	217475.03	217475.03	217475.03	217475.03	217475.03	2609700.36	
City of Seattle	4870.00	4870.00	4870.00	4870.00	4870.00	58440.00	
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	222345.03	222345.03	222345.03	222345.03	222345.03	2668140.36	2668140.36
							0.00
Cogeneration	38787.46	38994.76	39079.06	38540.56	38742.79	464499.50	
Substation equip rent:							
City of Seattle	4485.00	4485.00	4485.00	4485.00	4485.00	53820.00	
PacifiCorp (kinprt-borah)	512245.50	512245.50	503396.50	503396.50	576180.14	6224757.28	
PP&L (cir. brk. lease)	0.00	0.00	0.00	0.00	0.00	0.00	
UP&L (br-kin/bo-swtd)	0.00	0.00	8849.00	8849.00	0.00	17698.00	
Sub-total	516730.50	516730.50	516730.50	516730.50	580665.14	6296275.28	6296275.28
							0.00
Facility Charges-General Busine	744583.06	399317.51	408466.27	405324.19	410806.68	4844515.84	
Facility Charges-Simplot/Micron	43180.60	43180.60	43180.60	43180.60	43180.60	800908.15	
Misc General Business Facility	2997.79	2924.79	2044.68	2067.88	2102.56	[illegible]	
Total 454	1729713.68	1395967.43	1387584.52	1719703.55	1522181.76	17467736.92	17467736.92
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNT 456 IDAHO							
Antelope Facilities Chgs	6152.00	6152.00	6152.00	6152.00	6152.00	73824.00	
Generator Interconnection Svcs	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous stores rev	1003.21	-4372.88	-648.26	-5312.20	-284.10	-29027.30	

DA451 3 data

DA454

DA454 Misc

1/26/2005

IDAHO 2004	August,2004	September,2004	October,2004	November,2004	December,2004	12 Months Ended	Year to Date
Application Fees	915.00	0.00	0.00	0.00	0.00	915.00	
Reserve for Ferc Settlement 456	0.00	0.00	0.00	0.00	0.00	0.00	
Transmission for IES 456284	0.00	0.00	0.00	0.00	0.00	4000000.00	
SPPCo Usage Charge 456271	0.00	0.00	0.00	0.00	0.00	1011.00	
Wheeling:							
Sempra Energy Trading	55418.10	1669.19	0.00	0.00	0.00	410176.90	
ARON	0.00	0.00	4950.20	9019.25	6344.52	20313.97	
Cargill-Alliant	47895.37	27789.65	158496.91	100494.82	157367.26	1480920.31	
Puget Sound	0.00	323.83	1464.57	0.00	0.00	3739.53	
BPA USBR (F)	2079.00	4369.00	67149.00	106624.00	35205.32	885484.06	
PP&L Montana LL Bo	9840.01	7205.48	4268.73	589.33	1667.07	28862.00	
Transatlanta Energy	0.00	0.00	93.37	777.51	0.00	1313.56	
B C Hydro	94403.08	67472.41	189709.90	240889.28	142784.47	1457304.64	
Bonn Pwr Admin.-Vigilante NF	1250.00	1250.00	1250.00	1250.00	1250.00	15000.00	
Coral Power L.L.C	0.00	0.00	0.00	0.00	0.00	0.00	
PPM Energy	17058.35	4023.47	9896.96	8871.86	9122.40	92716.73	
APS Pennacle West	29495.20	24944.51	128095.46	120422.92	179584.31	1346145.72	
Bureau of Indian affairs(F)	0.00	0.00	0.00	0.00	54142.25	108230.35	
Rainbow Energy Marketing Corp	0.00	0.00	0.00	0.00	0.00	0.00	
BPAPF	-97277.00	8178.00	-9009.00	47076.00	30427.00	533475.00	
Conoco	0.00	0.00	0.00	0.00	0.00	0.00	
Bonneville OTEC - OREGON	0.00	0.00	0.00	0.00	0.00	82230.00	
City of Seattle	0.00	0.00	0.00	0.00	0.00	0.00	
F Milner low lift	2026.64	1145.61	366.47	0.00	0.00	11221.11	
Public Service Colorado	0.00	0.00	447.87	0.00	0.00	15031.66	
Bonneville power admin. NF	0.00	0.00	0.00	0.00	0.00	0.00	
Raft River Idaho	-5584.00	9748.00	-36590.00	12503.00	28759.00	415462.00	
Sierra pacific-surplus	166584.97	235756.32	386863.51	442033.19	459503.57	4704866.15	
Portland General Electric	0.00	0.00	0.00	0.00	0.00	18555.03	
PacifiCorp	158122.85	107696.37	137392.97	109402.52	294274.89	3003488.76	
F City of Seattle	405.00	405.00	405.00	405.00	405.00	4860.00	
Morgan Stanley	163164.99	81523.53	56323.92	26767.51	25291.79	1111740.59	
Powerex	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	644882.56	583500.37	1101575.84	1227126.19	1426128.85	15751138.07	15751138.07 0.00
Special Services:							
Facilities charges (rate 72)	0.00	0.00	0.00	0.00	0.00	0.00	
Alt.serv.chg-(.261-Id.Util)	0.00	0.00	17.94	2247.97	0.00	2267.00	
Conservation Recovery Program	0.00	0.00	0.00	0.00	0.00	0.00	
PV Stand-by Serv. Chg.(.251)	5130.00	5130.00	6580.47	-918.54	7093.19	68610.24	
PV Facilities Chg.	1013.00	1013.00	1013.00	929.00	929.00	11988.00	
Misc. 101	0.00	0.00	0.00	6525.00	0.00	18414.41	
Trans.Acct.Serv. (.704)	0.00	0.00	0.00	0.00	0.00	0.00	
Total 456	659095.77	591422.49	1114690.99	1236749.42	1440018.94	19899140.42	19899140.42 0.00
IDAHO TOTALS	2806432.99	2325345.43	2936166.67	3290231.45	3308485.30	41544769.33	41544769.33 0.00
	0.00	0.00	0.00	0.00	0.00		

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OREGON 2004	January,2004	February,2004	March, 2004	April 2004	May 2004	June 2004	July 2004
ACCOUNT 451-OREGON							
Misc service charges	1951.00	3400.50	3099.00	3485.16	4516.00	3581.00	3261.00
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 451	1951.00	3400.50	3099.00	3485.16	4516.00	3581.00	3261.00
ACCOUNT 454-OREGON							
Trans & distr rents:							
Boise	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nampa	0.00	0.00	0.00				
Owyhee Irrigation Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bur of Indian Affairs	0.00	0.00	0.00				
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Real estate rents	1812.34	2050.00	1675.00	1225.00	1250.00	4175.00	1250.00
Overnight park rents	459.05	0.00	3387.73	4886.03	12191.83	18366.81	12665.73
Dark Fiber Rents (181/281)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Joint use rent	2003.44	2349.04	2109.61	1854.70	2104.45	2104.45	2104.45
Sub-total	4274.83	4399.04	7172.34	7965.73	15546.28	24646.26	16020.18
Line rentals:							
UP&L (grace-anaconda)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWWP (imnaha-divide)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PacifiCorp (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cogeneration	844.75	844.75	844.75	844.75	844.75	844.75	844.75
Substation equip rent:							
Cp national	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP&L (kinprt-borah)	0.00	0.00	0.00		0.00	0.00	0.00
UP&L (br-kin/bo-swtd)	0.00	0.00	0.00		0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Charges-General Bus	34807.62	34801.57	41067.12	34795.93	34796.71	34796.73	34794.94
Misc General Business Facilit	3345.55	3307.93	3404.10	3180.60	3180.82	3023.28	2957.38
Total 454	43272.75	43353.29	52488.31	46787.01	54368.56	63311.02	54617.25
ACCOUNT 456-OREGON							

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OREGON 2004	January,2004	February,2004	March, 2004	April 2004	May 2004	June 2004	July 2004
Reserve for Ferc Settlement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc stores rev	89.00	0.00	0.00	0.00	0.00	0.00	202.45
Misc stores cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BPA exchange credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Atlas Precious Metals							
Wheeling:							
F Bonneville OTEC	30773.34	45692.34	37408.00	60904.00	31652.00	181564.00	-22269.00
BPA Special Exchange	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PacifiCorp Imnaha OR	1048.38	954.20	834.25	724.73	766.96	758.77	827.11
Pacific Power & Light			0.00	0.00	0.00	0.00	0.00
Arizona Public		0.00	0.00	0.00	0.00	0.00	0.00
Montana pwr co	0.00		0.00	0.00	0.00	0.00	0.00
Idacorp Energy			0.00	0.00	0.00	0.00	0.00
Pasadena, city of			0.00	0.00	0.00	0.00	0.00
Bonneville power admin.	0.00		0.00	0.00	0.00	0.00	0.00
F Portland gen. elec. (PGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
San Diego gas & elec			0.00	0.00	0.00	0.00	0.00
Washington Water Power			0.00	0.00	0.00	0.00	0.00
Rainbow Energy Marketing Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPPCo	0.00		0.00	0.00	0.00	0.00	0.00
Western area power			0.00	0.00	0.00	0.00	0.00
F Bur of Indian affairs			0.00	0.00	0.00	0.00	0.00
Sacramento muni. util.		0.00	0.00	0.00	0.00	0.00	0.00
Puget sound	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pacificorp West	0.00	4117.50	2745.00	1555.50	4298.85	3127.47	3000.75
Pacific gas and elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S City of Seattle			0.00	0.00	0.00	0.00	0.00
Sub-total	31821.72	50764.04	40987.25	63184.23	36717.81	185450.24	-18441.14
Special Services:							
Banning termination agreement		0.00					
Standby Service (.252)	4545.46	4545.46	4545.46	4545.46	4240.00	4240.00	4240.00
PV Facilities Charge	1155.00	1155.00	1155.00	1155.00	1155.00	1155.00	1155.00
SSPCO Unused port of Valmy 456	0.00					0.00	0.00
Conservation recovery prog	0.00	-0.56	0.00	0.00	0.00	-7.20	-11.75
Total 456	37611.18	56463.94	46687.71	68884.69	42112.81	190838.04	-12855.44
OREGON TOTALS	82834.93	103217.73	102275.02	119156.86	100997.37	257730.06	45022.81
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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OREGON 2004	August 2004	September 2004	October 2004	November 2004	December 2004	12 months ended	YTD
ACCOUNT 451-OREGON							
Misc service charges	3526.00	3400.70	2171.00	2001.00	2548.60	36940.96	
Generator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	
Total 451	3526.00	3400.70	2171.00	2001.00	2548.60	36940.96	36940.96
							0.00
ACCOUNT 454-OREGON							
Trans & distr rents:							
Boise	0.00	0.00	0.00	0.00	0.00	0.00	
Nampa						0.00	
Owyhee Irrigation Dist	0.00	0.00	0.00	0.00	0.00	0.00	
Bur of Indian Affairs						0.00	
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	
Real estate rents	1325.00	1250.00	1250.00	1625.00	1300.00	20187.34	
Overnight park rents	10285.18	17074.24	6227.76	943.89	477.36	86965.61	
Dark Fiber Rents (181/281)	0.00	0.00	0.00	0.00	0.00	0.00	
Joint use rent	2104.45	2104.45	2104.45	11426.26	5227.86	37597.61	
Sub-total	13714.63	20428.69	9582.21	13995.15	7005.22	144750.56	
Line rentals:							
UP&L (grace-anaconda)	0.00	0.00	0.00	0.00	0.00	0.00	
TWWP (immaha-divide)	0.00	0.00	0.00	0.00	0.00	0.00	
UP&L (borah-brady)	0.00	0.00	0.00	0.00	0.00	0.00	
PacifiCorp (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	
SPPCO (borah-mdpnt)	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	
Cogeneration	844.75	844.75	844.75	844.75	844.75	10137.00	
Substation equip rent:							
Cp national	0.00	0.00	0.00	0.00	0.00	0.00	
PP&L (kinprt-borah)	0.00	0.00	0.00	0.00	0.00	0.00	
UP&L (br-kin/bo-swtd)	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Charges-General Bus	35103.29	34539.39	35802.89	35804.93	35803.63	426914.75	
Misc General Business Facility	2945.89	2811.97	2691.94	2708.14	2704.61	[redacted]	
Total 454	52608.56	58624.80	48921.79	53352.97	46358.21	618064.52	618064.52

DA451 Oregon

DA454

DA454 misc

ACCOUNT 456-OREGON

OREGON 2004	August 2004	September 2004	October 2004	November 2004	December 2004	12 months ended	YTD
Reserve for Ferc Settlement	0.00	0.00	0.00	0.00	0.00	0.00	
Misc stores rev	0.00	0.00	0.00	0.00	0.00	291.45	
Misc stores cost	0.00	0.00	0.00	0.00	0.00	0.00	
BPA exchange credit	0.00	0.00	0.00	0.00	0.00	0.00	
Atlas Precious Metals						0.00	
Wheeling:							
F Bonneville OTEC	12489.00	19513.00	1447.99	-2481.00	29403.49	426097.16	
BPA Special Exchange	0.00	0.00	0.00	0.00	0.00	0.00	
PacifiCorp Imnaha OR	838.26	605.72	751.05	883.18	0.00	8992.61	
Pacific Power & Light	0.00	0.00	0.00	0.00	0.00	0.00	
Arizona Public	0.00	0.00	0.00	0.00	0.00	0.00	
Montana pwr co	0.00	0.00	0.00	0.00	0.00	0.00	
Idacorp Energy	0.00	0.00	0.00	0.00	0.00	0.00	
Pasadena, city of	0.00	0.00	0.00	0.00	0.00	0.00	
Bonneville power admin.	0.00	0.00	0.00	0.00	0.00	0.00	
F Portland gen. elec. (PGE)	0.00	0.00	0.00	0.00	0.00	0.00	
San Diego gas & elec	0.00	0.00	0.00	0.00	0.00	0.00	
Washington Water Power	0.00	0.00	0.00	0.00	0.00	0.00	
Rainbow Energy Marketing Co	0.00	0.00	0.00	0.00	0.00	0.00	
SPPCo	0.00	0.00	0.00	0.00	0.00	0.00	
Western area power	0.00	0.00	0.00	0.00	0.00	0.00	
F Bur of Indian affairs	0.00	0.00	0.00	0.00	0.00	0.00	
Sacramento muni. util.	0.00	0.00	0.00	0.00	0.00	0.00	
Puget sound	0.00	0.00	0.00	0.00	0.00	0.00	
Pacificorp West	745.50	0.00	3052.80	-73.20	0.00	22570.17	
Pacific gas and elec	0.00	0.00	0.00	0.00	0.00	0.00	
S City of Seattle	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total	14072.76	20118.72	5251.84	-1671.02	29403.49	457659.94	457659.94
							0.00
Special Services:							
Banning termination agreement						0.00	
Standby Service (.252)	4240.00	4240.00	4545.46	4545.46	4545.46	53018.22	
PV Facilities Charge	1155.00	1155.00	1155.00	1155.00	1155.00	13860.00	
SSPCO Unused port of Valmy 45	0.00	0.00	0.00	0.00	0.00	0.00	
Conservation recovery prog	-0.37	0.00	0.00	0.00	-6.68	-26.56	
Total 456	19467.39	25513.72	10952.30	4029.44	35097.27	524803.05	524803.05
							0.00
OREGON TOTALS	75601.95	87539.22	62045.09	59383.41	84004.08	1179808.53	1179808.53
	0.00	0.00	0.00	0.00	0.00		0.00

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