

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 18

LORI SMITH

ADDITIONAL RATEBASE AND  
EXPENSE ADJUSTMENTS

**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			<u>\$ (149,591)</u>		(1)
4	IERCO Rate Base Adjustment (Bridger Used and Useful Adjustment - IPUC Order 29505)	123	\$ (85,531)		
5	Pension Expense - Account 926200		\$ 5,209,569		
6	Times Operating Percentage		67.33%		
7	Adjustment to Operating Expense (IPUC Order 29505)	926	<u>\$ 3,507,603</u>		\$ (3,507,603)

(1) Included in 2005 operating costs.