BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 54

TIMOTHY E. TATUM

DERIVATION OF RULE H
ENGINEERING FEE

Idaho Power Company
Derivation of Charges
Engineering Charge

| Line | Engineering Services Activity Description | | 2004 | 2005 (Through 07-29) | Formula |
|---|---|---|---|---|---|
| (a) | Business Expense | | $ 54,579 | $ 31,389 | |
| (b) | Vehicle Expense | | 302,318 | 153,485 | |
| (c) | | Total | $ 356,897 | $ 184,874 | |
| (d) | Hours Charged | | 128,597 | 65,941 | |
| (e) | General Distribution Overhead Rate | | 15% | 13% | |
| (f) | Facility Representative Labor per Hour | | $ 48.95 | $ 49.88 | |
| (g) | Business & Vehicle Expenses per Hour | | 2.78 | 2.80 | (c) / (d) |
| (h) | General Overheads per Hour | | 7.76 | 6.85 | (e) x [(f) + (g)] |
| (i) | | Total | $ 59.49 | $ 59.53 | |

Notes:
(a) Business Expense includes business expenses directly associated with providing engineering services.
(b) Vehicle Expense includes the travel costs associated with providing engineering services at the Company's standard mileage rate.
(f) The average fully-loaded labor rate for a Facility Representative.