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FILED  
2007 JUN 29 11:14:25  
IDAHO PUBLIC UTILITIES COMMISSION

Attorneys for Avimor, LLC

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE APPLICATION OF ) **Case No. IPC-E-06-23**  
IDAHO POWER COMPANY FOR APPROVAL OF )  
AN AGREEMENT BETWEEN AVIMOR, LLC ) **AFFIDAVIT OF ALDEN J.**  
AND IDAHO POWER TO PROVIDE ELECTRIC ) **HOLM IN SUPPORT OF**  
TRANSMISSION AND SUBSTATION ) **PETITION FOR**  
FACILITIES TO THE AVIMOR MULTI-USE ) **RECONSIDERATION OF**  
DEVELOPMENT ) **COMMISSION FINAL**  
\_\_\_\_\_ ) **ORDER NO. 30322**

STATE OF IDAHO )  
: ss  
County of Ada )

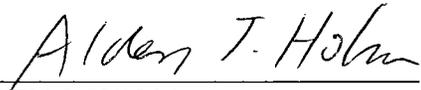
Alden J. Holm, being first duly sworn, deposes and says:

1. I Alden J. Holm, a certified public accountant licensed in the State of Idaho have evaluated the information provided by Idaho Power Company to Avimor, LLC relating to the transmission and distribution costs per customer for the years 2005-2007.
2. This same transmission and distribution costs per customer information is included in Idaho Power Company's new rate case filing, Case No. IPC-E-07-08.
3. Based on the information I received, it appears that the average cost per Customer for transmission and distribution between 2005 to 2007 is \$1,100.00.
4. I calculated this average cost using exactly the same methodology as Staff's

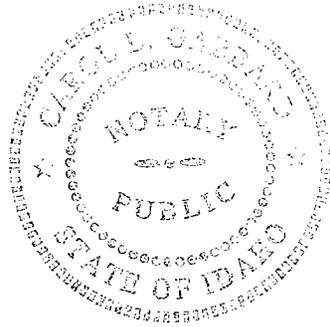
calculation used in this case (including a slight rounding). I have attached a copy of the analysis as Exhibit A.

FURTHER YOUR AFFIANT SAYETH NAUGHT.

DATED This 27 day of June, 2007.

  
ALDEN J. HOLM

SUBSCRIBED AND SWORN To before me this 27<sup>th</sup> day of June, 2007.



Carol J. Hubbard  
Notary Public for Idaho  
Commission Expires: 6-14-2012

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY That on this 27<sup>th</sup> day of June, 2007, I caused to be served the foregoing upon all parties of record in this proceeding as indicated below:

Jean Jewell	<input type="checkbox"/>	Certified Mail
IDAHO PUBLIC UTILITIES COMMISSION	<input type="checkbox"/>	First Class Mail
472 W. Washington Street	<input checked="" type="checkbox"/>	Hand Delivery
P. O. Box 83720	<input type="checkbox"/>	Facsimile
Boise, Idaho 83720-5983		
<u><a href="mailto:jjewel@puc.state.id.us">jjewel@puc.state.id.us</a></u>		

Monica B. Moen	<input type="checkbox"/>	Certified Mail
IDAHO POWER COMPANY	<input checked="" type="checkbox"/>	First Class Mail
P. O. Box 70	<input type="checkbox"/>	Hand Delivery
Boise, Idaho 83707-0070	<input type="checkbox"/>	Facsimile
<u><a href="mailto:mmon@idahopower.com">mmon@idahopower.com</a></u>		

Weldon Stutzman	<input type="checkbox"/>	Certified Mail
IDAHO PUBLIC UTILITIES COMMISSION	<input type="checkbox"/>	First Class Mail
472 W. Washington Street	<input checked="" type="checkbox"/>	Hand Delivery
P. O. Box 83720	<input type="checkbox"/>	Facsimile
Boise, Idaho 83702-5983		
<u><a href="mailto:Weldon.stutzman@puc.idaho.gov">Weldon.stutzman@puc.idaho.gov</a></u>		

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John R. Hammond, Jr.

**Transmission Lines and Distribution Substation  
Rate Base Per Residential Customer**  
(Computed According to Staff's Method Used in Case No. IPC-E-06-23)

	IPC-E-07-08	IPC-E-05-28	Difference
<b>Transmission</b>			
Total Residential Transmission Rate Base	156,756,849	125,040,370	
Remove Transmission Station Equipment	<u>(59,990,846)</u>	<u>(52,857,595)</u>	
Transmission Lines	96,766,003	72,182,775	24,583,228
Average No. of Customers	386,277 (a)	359,802 (b)	26,475
Transmission Rate Base Per Customer	251	201	929
<b>Distribution</b>			
Distribution Substation Rate Base	53,142,090	48,708,348	4,433,742
Average No. of Customers	386,277	359,802	26,475
Distribution Rate Base Per Customer	138	135	167
Transmission and Distribution Per Customer	389	336	<b>1,096</b>

**Notes:**

(a) Customer count as detailed in Case No. IPC-E-07-08, Exhibit No. 58, Pg 1 of 4.

(b) Customer count as detailed in Case No. IPC-E-05-28, Exhibit No. 50, Pg 1 of 23.