IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** SUMMARY OF OTHER REVENUES ******

	ALLOCATION FACTOR	(A) TOTAL OTHER REVENUES	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
FUNCTION									
PRODUCTION									
DEMAND - POWER SUPPLY	D10	274,597	0	0	0	0	0	0	0
DEMAND - Summer	D10S	122,909	43,881	2,142	2,691	26,032	0	14,554	27,405
DEMAND - Non-Summer	D10NS	151,687	65,821	2,416	3,927	34,901	27	21,199	13,373
ENERGY - POWER SUPPLY	E10	154,377,217	0	0	0	0	0	0	0
ENERGY - Summer	E10S	53,793,459	15,976,223	726,709	1,216,686	11,075,795	19,328	7,136,102	14,093,942
ENERGY - Non-Summer	E10NS	100,583,758	41,038,633	1,666,890	2,785,345	24,445,804	47,937	16,681,724	5,058,320
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,324,159	3,779,749	153,981	225,205	2,073,383	897	1,220,920	1,310,494
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	25	0	0	9	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	86,202	34,676	1,507	1,998	17,423	44	9,233	21,023
SUBSTATIONS - DIRECT	DA3602	8,797	0	0	0	0	0	32	0
LINES - PRIMARY DEMAND	D20	1,537,124	618,328	26,863	35,621	310,677	786	164,645	374,869
LINES - PRIMARY CUSTOMER	C20	872,917	733,353	59,107	256	47,053	0	220	29,190
LINES - SECONDARY DIRECT	DA3647	48,467	0	0	9,295	0	1,579	32,459	0
LINE TRANS - PRIMARY DEMAND	D50	97,833	39,355	1,710	2,267	19,774	50	10,479	23,859
LINE TRANS - PRIMARY CUST	C50	55,559	46,676	3,762	16	2,995	0	14	1,858
LINE TRANS - SECOND DIRECT	DA368	35,807	0	0	8,946	0	0	23,956	0
LINE TRANS - SECOND DEMAND	D60	378,881	175,139	7,609	0	87,998	223	220	106,181
LINE TRANS - SECOND CUSTOMER	C60	215,163	180,860	14,577	0	11,604	0	0	7,199
LINES - SECONDARY DEMAND	D30	207,139	133,033	5,780	0	66,842	169	167	0
LINES - SECONDARY CUSTOMER	C30	117,632	102,302	8,245	0	6,564	0	0	0
SERVICES	CW369	128,995	105,288	9,285	194	8,355	0	448	5,410
METERS	CW370	25,793	13,371	2,947	369	5,314	0	447	3,300
STREET LIGHTS	DA373	10,098	0	0	34	0	0	4	0
INSTALL ON CUST PREMISES	DA371	6,305	0	0	7	0	6,292	1	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	4,933,621	4,593,857	191,440	649	60,157	1,630	188	83,604
FACILITIES CHARGE REVENUE	DA454	5,648,745	34,648	435	1,185,953	0	96,465	3,635,498	0
RETAIL SALES REVENUE		0							
TOTALS		178,391,078	67,715,192	2,885,405	5,479,467	38,300,672	175,427	28,952,513	21,160,024

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** SUMMARY OF OTHER REVENUES ******

FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - POWE	D10	274,597	0	0	0	0	0	0
DEMAND - Summ	D10S	122,909	82	0	27	1,098	934	4,064
DEMAND - Non-S	D10NS	151,687	137	82	55	2,059	1,620	6,069
ENERGY - POWE	E10	154,377,217	0	0	0	0	0	0
ENERGY - Summ	E10S	53,793,459	53,591	67,975	17,959	598,944	552,209	2,257,996
ENERGY - Non-S	E10NS	100,583,758	132,583	167,807	44,429	1,683,953	1,489,166	5,341,168
		0						
TRANSMISSION								
DEMAND - POWE	D11	0	0	0	0	0	0	0
DEMAND - TRAN	D13	9,324,159	8,201	3,147	2,752	110,218	88,338	346,874
DEMAND - SUBT	D15	0	0	0	0	0	0	0
DEMAND - DIREC	DA3509	25	0	0	0	0	17	0
		0						
DISTRIBUTION								
SUBSTATIONS -	D20	86,202	123	156	20	0	0	0
SUBSTATIONS -	DA3602	8,797	0	0	0	0	705	8,059
LINES - PRIMARY	D20	1,537,124	2,198	2,789	348	0	0	0
LINES - PRIMARY	C20	872,917	3,229	260	249	0	0	0
LINES - SECOND.	DA3647	48,467	0	0	0	0	5,134	0
LINE TRANS - PR	D50	97,833	140	178	22	0	0	0
LINE TRANS - PR	C50	55,559	206	17	16	0	0	0
LINE TRANS - SE	DA368	35,807	0	0	0	0	2,905	0
LINE TRANS - SE	D60	378,881	622	790	99	0	0	0
LINE TRANS - SE	C60	215,163	796	64	61	0	0	0
LINES - SECOND.	D30	207,139	473	600	75	0	0	0
LINES - SECOND.	C30	117,632	450	36	35	0	0	0
SERVICES	CW369	128,995	0	0	0	0	15	0
METERS	CW370	25,793	0	0	2	5	7	30
STREET LIGHTS	DA373	10,098	0	10,060	0	0	0	0
INSTALL ON CUS	DA371	6,305	0	0	0	0	6	0
CUSTOMER ACCC								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACC	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLE	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSI	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	4,933,621	188	83	1,823	0	0	0
OTHER	DA454	0	0	177,574	0	0	518,172	0
SUBSTATION CI	0	0						
TOTALS		178,391,078	203,022	431,620	67,972	2,396,278	2,659,227	7,964,260

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	(A) TOTAL	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
TOTAL RATE BASE		1,882,670,920	827,606,274	44,004,261	42,188,350	387,350,671	913,558	211,479,023	276,394,990
REVENUES FROM RATES									
RETAIL		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL OTHER OPERATING REVENUES		178,391,078	67,715,192	2,885,405	5,479,467	38,300,672	175,427	28,952,513	21,160,024
TOTAL REVENUES		796,211,346	361,802,802	18,266,733	18,252,164	164,521,882	1,106,574	94,821,987	91,910,683
OPERATING EXPENSES									
WITHOUT INC TAX		629,346,490	271,184,909	14,857,145	14,666,474	129,325,914	897,422	78,800,703	79,955,754
OPERATING INCOME									
BEFORE INCOME TAXES		166,864,856	90,617,893	3,409,588	3,585,690	35,195,968	209,152	16,021,285	11,954,929
TOTAL FEDERAL INCOME TAX		46,753,611	20,552,493	1,092,787	1,047,691	9,619,335	22,687	5,251,798	6,863,899
TOTAL STATE INCOME TAX		2,849,268	1,252,514	66,597	63,849	586,224	1,383	320,056	418,301
TOTAL OPERATING EXPENSES		678,949,369	292,989,917	16,016,529	15,778,014	139,531,473	921,491	84,372,557	87,237,955
TOTAL OPERATING INCOME		117,261,977	68,812,885	2,250,204	2,474,150	24,990,409	185,082	10,449,430	4,672,728
ADD: IERCO OPERATING INCOME	E10	4,969,962	1,835,515	77,059	128,840	1,143,569	2,165	766,782	616,581
CONSOLIDATED OPER INCOME		122,231,938	70,648,400	2,327,263	2,602,990	26,133,978	187,248	11,216,212	5,289,309
RATES OF RETURN		6.49	8.536	5.289	6.170	6.747	20.497	5.304	1.914
RATES OF RETURN - INDEX		1.000	1.315	0.815	0.950	1.039	3.157	0.817	0.295
AVERAGE MILLS/KWH		50.20	59.24	73.93	35.41	40.86	157.75	30.70	45.96
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	294,420,893	17,745,713	14,429,072	137,759,729	752,106	77,180,402	100,918,906
REVENUE DEFICIENCY		63,945,258	333,283	2,364,385	1,656,375	11,538,519	(179,041)	11,310,928	30,168,247
PERCENT CHANGE REQUIRED		10.35%	0.11%	15.37%	12.97%	9.14%	-19.23%	17.17%	42.64%
RETURN AT CLAIMED ROR		161,175,457	70,851,373	3,767,205	3,611,745	33,161,091	78,210	18,104,719	23,662,175
EARNINGS DEFICIENCY		38,943,519	202,974	1,439,942	1,008,754	7,027,113	(109,038)	6,888,507	18,372,866
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
REQUESTED CHANGE IN REVENUE (%)		10.35%	0.11%	15.37%	12.97%	9.14%	-19.23%	17.17%	42.64%
SALES REVENUE REQUIRED		681,765,526	294,420,893	17,745,713	14,429,072	137,759,729	752,106	77,180,402	100,918,906
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	59.31	85.30	40.00	44.59	127.42	35.98	65.56
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-3.25	0.13	-1.44	-7.12	-3.44	1.06	-8.75	-5.97
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.17	3.93	-3.20	-0.46	-18.54	-3.40	4.95

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	TOTAL	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
TOTAL RATE BASE		1,882,670,920	2,437,669	2,913,835	568,638	15,994,277	16,637,006	54,182,368
REVENUES FROM RATES		0						
RETAIL		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL OTHER OPERATING REVENUES		178,391,078	203,022	431,620	67,972	2,396,278	2,659,227	7,964,260
TOTAL REVENUES		796,211,346	1,083,632	2,487,766	256,515	7,781,127	7,317,108	26,602,374
OPERATING EXPENSES		0						
WITHOUT INC TAX		629,346,490	824,438	2,230,854	212,851	6,770,636	6,231,279	23,388,111
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		166,864,856	259,194	256,912	43,664	1,010,492	1,085,829	3,214,263
TOTAL FEDERAL INCOME TAX		46,753,611	60,536	72,361	14,121	397,196	413,158	1,345,547
TOTAL STATE INCOME TAX		2,849,268	3,689	4,410	861	24,206	25,179	82,001
TOTAL OPERATING EXPENSES		678,949,369	888,664	2,307,625	227,833	7,192,038	6,669,616	24,815,658
TOTAL OPERATING INCOME		117,261,977	194,968	180,141	28,682	589,089	647,492	1,786,716
		0						
ADD: IERCO OPERATING INCOME	E10	4,969,962	5,994	7,591	2,008	73,495	65,719	244,645
CONSOLIDATED OPER INCOME		122,231,938	200,962	187,731	30,690	662,584	713,212	2,031,360
RATES OF RETURN		6.492	8.244	6.443	5.397	4.143	4.287	3.749
RATES OF RETURN - INDEX		1.000	1.270	0.992	0.831	0.638	0.660	0.577
AVERAGE MILLS/KWH		50.201	53.90	109.93	34.44	24.99	24.73	26.54
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	893,298	2,157,494	218,084	6,545,228	5,825,478	22,919,124
REVENUE DEFICIENCY		63,945,258	12,688	101,348	29,541	1,160,379	1,167,597	4,281,010
PERCENT CHANGE REQUIRED		10.35	1.44%	4.93%	15.67%	21.55%	25.07%	22.97%
RETURN AT CLAIMED ROR		161,175,457	208,689	249,453	48,681	1,369,270	1,424,294	4,638,553
EARNINGS DEFICIENCY		38,943,519	7,727	61,722	17,991	706,686	711,082	2,607,192
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
REQUESTED CHANGE IN REVENUE (%)		10.35%	1.44%	4.93%	15.67%	21.55%	25.07%	22.97%
SALES REVENUE REQUIRED		681,765,526	893,298	2,157,494	218,084	6,545,228	5,825,478	22,919,124
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	54.68	115.35	39.83	30.37	30.93	32.64
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(3.25)	-0.33	-8.63	-6.91	-11.30	-12.09	-11.40
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.19	-5.15	-1.71	-4.04	-5.07	-3.50

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** RESIDENTIAL SERVICE - SCHEDULE 1 ******

	(A) RETURN @ 0.133%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 0.173%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KWH)	(H) NON-SUMMER ($/KWH)	(I) SERVICE ($/CUST/MO)	
FUNCTION										
PRODUCTION										
DEMAND - POWER SUPPLY	0	0	0	0	4,964,097,044	0.00000				
DEMAND - Summer	80,484	12,791,076	12,871,560	12,895,997	1,228,355,483	0.01050	0.01050			
DEMAND - Non-Summer	120,726	19,186,614	19,307,341	19,343,996	3,735,741,561	0.00518		0.00518		
ENERGY - POWER SUPPLY	0	0	0	0	4,964,097,044	0.00000				
ENERGY - Summer	65,417	39,159,804	39,225,221	39,245,083	1,228,355,483	0.03195	0.03195			
ENERGY - Non-Summer	168,039	100,591,033	100,759,072	100,810,092	3,735,741,561	0.02699		0.02699		
ENERGY - ANNUAL						0.0347				
TRANSMISSION										
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000				
DEMAND - TRANSMISSION	207,899	21,834,074	22,041,973	22,105,095	4,964,097,044	0.00445	0.00445	0.00445		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000				
DEMAND - DIRECT	0	0	0	0	0	0.00000				
DISTRIBUTION										
SUBSTATIONS - GENERAL	70,485	7,128,850	7,199,334	7,220,735	4,964,097,044	0.00145	0.00145	0.00145		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000				
LINES - PRIMARY DEMAND	74,885	13,778,006	13,852,891	13,875,628	4,964,097,044	0.00280	0.00280	0.00280		
LINES - PRIMARY CUSTOMER	88,816	16,341,091	16,429,907	16,456,873	4,623,896	3.55909			3.55909	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - PRIMARY DEMAND	11,778	978,799	990,577	994,153	4,964,097,044	0.00020	0.00020	0.00020		
LINE TRANS - PRIMARY CUST	13,969	1,160,882	1,174,851	1,179,092	4,623,896	0.25500			0.25500	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - SECOND DEMAND	52,414	4,355,924	4,408,339	4,424,253	4,964,097,044	0.00089	0.00089	0.00089		
LINE TRANS - SECOND CUSTOMER	54,127	4,498,216	4,552,343	4,568,777	4,623,896	0.98808			0.98808	
LINES - SECONDARY DEMAND	26,013	3,869,049	3,895,062	3,902,960	4,964,097,044	0.00079	0.00079	0.00079		
LINES - SECONDARY CUSTOMER	20,004	2,975,270	2,995,274	3,001,347	4,623,896	0.64909			0.64909	
SERVICES	12,616	2,957,650	2,970,267	2,974,097	4,623,896	0.64320			0.64320	
METERS	30,131	8,163,734	8,193,865	8,203,014	4,623,896	1.77405			1.77405	
STREET LIGHTS	0	0	0	0	0	0.00000				
INSTALL ON CUST PREMISES	0	1,982,914	1,982,914	1,982,914	4,623,896	0.42884			0.42884	
CUSTOMER ACCOUNTING										
METER READING	0	7,008,071	7,008,071	7,008,071	4,623,896	1.51562			1.51562	
CUSTOMER ACCOUNTS	0	14,269,027	14,269,027	14,269,027	4,623,896	3.08593			3.08593	
UNCOLLECTIBLES	0	2,466,737	2,466,737	2,466,737	4,623,896	0.53348			0.53348	
MISC	0	0	0	0	4,623,896	0.00000				
CONSUMER INFORMATION										
CUSTOMER ASSIST	0	6,763,178	6,763,178	6,763,178	4,623,896	1.46266			1.46266	
SALES EXPENSE	0	0	0	0	4,623,896	0.00000				
ADVERTISING	0	0	0	0	4,623,896	0.00000				
MISC	0	0	0	0	4,623,896	0.00000				9.44378
MISCELLANEOUS										
DEMAND	0	0	0	0	0	0.00000				
ENERGY	0	717,304	717,304	717,304	4,964,097,044	0.00014	0.000144	0.000144		
CUSTOMER	0	0	0	0	4,623,896	0.00000				
REVENUE	0	0	0	0	4,623,896	0.00000				
OTHER	0	14,805	14,805	14,805	4,623,896	0.00320			0.0032	
SUBSTATION CIAC	(110)	(2,192)	(2,302)	(2,335)	4,623,896	(0.00051)			(0.0005)	
TOTALS	1,097,693	292,989,917	294,087,610	294,420,893			0.053173	0.042888	14.89774	

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** SMALL GENERAL SERVICE - SCHEDULE 7 ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FUNCTION	RETURN @ -1.443%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 3.930%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - POWER SUPPLY	0	0	0	0	208,043,392	0.00000			
DEMAND - Summer	(42,755)	624,345	581,590	740,736	58,681,959	0.01262	0.012623		
DEMAND - Non-Summer	(48,237)	704,390	656,153	835,702	149,361,433	0.00560		0.005595	
ENERGY - POWER SUPPLY	0	0	0	0	208,043,392	0.00000			
ENERGY - Summer	(32,384)	1,781,259	1,748,875	1,869,418	58,681,959	0.03186	0.031857		
ENERGY - Non-Summer	(74,282)	4,085,763	4,011,482	4,287,978	149,361,433	0.02871		0.028709	
ENERGY - ANNUAL						0.03717			
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	(92,176)	889,487	797,311	1,140,414	208,043,392	0.00548	0.005482	0.005482	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	(33,327)	309,715	276,388	400,440	208,043,392	0.00192	0.00192	0.0019	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	(35,408)	598,589	563,182	694,979	208,043,392	0.00334	0.00334	0.0033	
LINES - PRIMARY CUSTOMER	(77,906)	1,317,053	1,239,146	1,529,134	374,514	4.08298			4.082979
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	(5,569)	42,524	36,955	57,684	208,043,392	0.00028	0.00028	0.0003	
LINE TRANS - PRIMARY CUST	(12,253)	93,564	81,311	126,920	374,514	0.33889			0.338892
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	(24,783)	189,244	164,461	256,710	208,043,392	0.00123	0.00123	0.0012	
LINE TRANS - SECOND CUSTOMER	(47,478)	362,545	315,068	491,793	374,514	1.31315			1.313148
LINES - SECONDARY DEMAND	(12,300)	168,092	155,792	201,575	208,043,392	0.00097	0.00097	0.0010	
LINES - SECONDARY CUSTOMER	(17,547)	239,800	222,253	287,566	374,514	0.76784			0.767837
SERVICES	(12,109)	260,822	248,714	293,785	374,514	0.78444			0.78444
METERS	(72,282)	1,799,479	1,727,197	1,996,251	374,514	5.33024			5.33024
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	0	159,817	159,817	159,817	374,514	0.42673			0.42673
CUSTOMER ACCOUNTING									
METER READING	0	616,260	616,260	616,260	374,514	1.64549			1.64549
CUSTOMER ACCOUNTS	0	1,150,050	1,150,050	1,150,050	374,514	3.07078			3.07078
UNCOLLECTIBLES	0	57,586	57,586	57,586	374,514	0.15376			0.15376
MISC	0	0	0	0	374,514	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	0	545,096	545,096	545,096	374,514	1.45547			1.45547
SALES EXPENSE	0	0	0	0	374,514	0.00000			
ADVERTISING	0	0	0	0	374,514	0.00000			
MISC	0	0	0	0	374,514	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	30,062	30,062	30,062	208,043,392	0.00014	0.000144	0.000144	
CUSTOMER	0	0	0	0	374,514	0.00000			
REVENUE	0	0	0	0	374,514	0.00000			
OTHER	0	1,193	1,193	1,193	374,514	0.00319			0.0032
SUBSTATION CIAC	5,594	(10,209)	(4,616)	(25,436)	374,514	(0.06792)			(0.06792)
TOTALS	(635,201)	16,016,529	15,381,328	17,745,713			0.057851	0.047675	19.305043

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

**** * * LARGE GENERAL SERVICE - SCHEDULE 9 SECONDARY * * ****

FUNCTION	(A) RETURN @ -3.44%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -0.46%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)
PRODUCTION											
DEMAND - POWER SUPPLY					9,628,751	1.80464					
DEMAND - Summer	(1,236,994)	7,588,198	6,351,203	7,423,540	2,643,288	2.80845	2.80845				
DEMAND - Non-Summer	(1,658,460)	10,173,628	8,515,168	9,952,869	6,985,463	1.42480		1.42480			
ENERGY - POWER SUPPLY	0	0	0	0	3,089,296,204	0.00000					
ENERGY - Summer	(1,174,943)	27,148,216	25,973,273	26,991,818	827,392,135	0.03262			0.032623		
ENERGY - Non-Summer	(2,593,261)	59,919,850	57,326,589	59,574,658	2,261,904,069	0.02634				0.026338	
ENERGY - ANNUAL						0.02802					
TRANSMISSION											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000					
DEMAND - TRANSMISSION	(2,954,575)	11,977,093	9,022,518	11,583,806	9,628,751	1.20304	1.20304	1.20304			
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000					
DEMAND - DIRECT	0	0	0	0	0	0.00000					
DISTRIBUTION											
SUBSTATIONS - GENERAL	(917,512)	3,581,873	2,664,361	3,459,742	12,215,389	0.28323					
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000					
LINES - PRIMARY DEMAND	(974,793)	6,922,726	5,947,933	6,792,970	12,215,389	0.55610					
LINES - PRIMARY CUSTOMER	(147,635)	1,048,464	900,829	1,028,812	296,325	3.47191					3.47191
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - PRIMARY DEMAND	(153,313)	491,795	338,482	471,387	12,215,389	0.03859					
LINE TRANS - PRIMARY CUST	(23,220)	74,484	51,264	71,393	296,325	0.24093					0.24093
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - SECOND DEMAND	(682,286)	2,188,624	1,506,338	2,097,804	12,215,389	0.17173					
LINE TRANS - SECOND CUSTOMER	(89,972)	288,611	198,639	276,635	296,325	0.93355					0.93355
LINES - SECONDARY DEMAND	(338,613)	1,943,994	1,605,381	1,898,921	12,215,389	0.15545					
LINES - SECONDARY CUSTOMER	(33,251)	190,897	157,646	186,471	296,325	0.62928					0.62928
SERVICES	(25,939)	234,713	208,774	231,260	296,325	0.78043					0.78043
METERS	(310,246)	3,244,561	2,934,315	3,203,264	296,325	10.80997					10.80997
STREET LIGHTS	0	0	0	0	0	0.00000					0.00000
INSTALL ON CUST PREMISES	0	127,226	127,226	127,226	296,325	0.42935					0.42935
CUSTOMER ACCOUNTING											
METER READING	0	513,636	513,636	513,636	296,325	1.73335					1.73335
CUSTOMER ACCOUNTS	0	915,518	915,518	915,518	296,325	3.08957					3.08957
UNCOLLECTIBLES	0	80,678	80,678	80,678	296,325	0.27226					0.27226
MISC	0	0	0	0	296,325	0.00000					
CONSUMER INFORMATION											
CUSTOMER ASSIST	0	433,934	433,934	433,934	296,325	1.46438					1.46438
SALES EXPENSE	0	0	0	0	296,325	0.00000					
ADVERTISING	0	0	0	0	296,325	0.00000					
MISC	0	0	0	0	296,325	0.00000					
MISCELLANEOUS											
DEMAND	0	0	0	0	0	0.00000					
ENERGY	0	446,398	446,398	446,398	3,089,296,204	0.00014			0.000144	0.000144	
CUSTOMER	0	0	0	0	296,325	0.00000					
REVENUE	0	0	0	0	296,325	0.00000					
OTHER	0	0	0	0	3,089,296,204	0.00000					0.00000
SUBSTATION CIAC	4,749	(3,642)	1,108	(3,009)	12,215,389	(0.00025)					
TOTALS	(13,310,263)	139,531,473	126,221,210	137,759,729			4.01149	2.62784	0.032767	0.026483	23.8550

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

**** * * LARGE GENERAL SERVICE - SCHEDULE 9 PRIMARY * * ****

FUNCTION	(A) RETURN @ -7.12%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -3.20%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)
PRODUCTION											
DEMAND - POWER SUPPLY	0	0	0	0	861,123	0.00000					
DEMAND - Summer	(265,095)	784,434	519,339	665,446	234,758	2.83460	2.83460				
DEMAND - Non-Summer	(386,822)	1,144,633	757,811	971,008	626,365	1.55023		1.55023			
ENERGY - POWER SUPPLY	0	0	0	0	360,734,755	0.00000					
ENERGY - Summer	(267,569)	2,982,255	2,714,686	2,862,156	95,218,949	0.03006			0.030059		
ENERGY - Non-Summer	(612,543)	6,827,243	6,214,700	6,552,302	265,515,806	0.02468				0.024678	
ENERGY - ANNUAL						0.02610					
TRANSMISSION											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000					
DEMAND - TRANSMISSION	(665,288)	1,300,920	635,632	1,002,304	861,123	1.16395	1.16395	1.16395			
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000					
DEMAND - DIRECT	(52)	103	52	80	861,123	0.00009	0.00009	0.00009			
DISTRIBUTION											
SUBSTATIONS - GENERAL	(218,083)	410,681	192,598	312,794	1,043,325	0.29981					
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000					
LINES - PRIMARY DEMAND	(231,698)	793,728	562,030	689,730	1,043,325	0.66109					
LINES - PRIMARY CUSTOMER	(1,667)	5,711	4,044	4,963	1,591	3.11947					3.11947
LINES - SECONDARY DIRECT	(136,287)	313,549	177,262	252,376	1,043,325	0.24190					
LINE TRANS - PRIMARY DEMAND	(36,441)	56,387	19,946	40,030	1,043,325	0.03837					
LINE TRANS - PRIMARY CUST	(262)	406	144	288	1,591	0.18105					0.18105
LINE TRANS - SECOND DIRECT	(143,791)	222,493	78,702	157,952	1,043,325	0.15139					
LINE TRANS - SECOND DEMAND	0	0	0	0	1,043,325	0.00000					
LINE TRANS - SECOND CUSTOMER	0	0	0	0	1,591	0.00000					
LINES - SECONDARY DEMAND	0	0	0	0	1,043,325	0.00000					
LINES - SECONDARY CUSTOMER	0	0	0	0	1,591	0.00000					
SERVICES	(1,249)	5,450	4,202	4,890	1,591	3.07374					
METERS	(44,657)	225,281	180,624	205,237	1,591	129.00659					129.00659
STREET LIGHTS	(263)	5,173	4,910	5,055	1,591	3.17755					
INSTALL ON CUST PREMISES	(6)	695	688	692	1,591	0.43486					
CUSTOMER ACCOUNTING											
METER READING	0	590,782	590,782	590,782	1,591	371.35098					371.35098
CUSTOMER ACCOUNTS	0	55,987	55,987	55,987	1,591	35.19195					35.19195
UNCOLLECTIBLES	0	0	0	0	1,591	0.00000					
MISC	0	0	0	0	1,591	0.00000					
CONSUMER INFORMATION											
CUSTOMER ASSIST	0	2,364	2,364	2,364	1,591	1.48574					1.48574
SALES EXPENSE	0	0	0	0	1,591	0.00000					
ADVERTISING	0	0	0	0	1,591	0.00000					
MISC	0	0	0	0	1,591	0.00000					
MISCELLANEOUS											
DEMAND	0	0	0	0	0	0.00000					
ENERGY	0	52,126	52,126	52,126	360,734,755	0.00014			0.000144	0.000144	
CUSTOMER	0	0	0	0	1,591	0.00000					
REVENUE	0	0	0	0	1,591	0.00000					
OTHER	0	0	0	0	360,734,755	0.00000					0.00000
SUBSTATION CIAC	6,454	(2,387)	4,067	510	1,043,325	0.00049					
TOTALS	(3,005,317)	15,778,014	12,772,697	14,429,072			3.99865	2.71427	0.030203	0.024822	540.33577

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** LARGE POWER - SCHEDULE 19 PRIMARY ******

FUNCTION	(A) RETURN @ -8.75%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -3.40%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)
PRODUCTION											
DEMAND - POWER SUPPLY	0	0	0	0	4,174,327	0.00000					
DEMAND - Summer	(1,760,880)	4,242,347	2,481,467	3,557,892	1,140,408	3.11984	3.11984				
DEMAND - Non-Summer	(2,564,905)	6,179,419	3,614,514	5,182,439	3,033,919	1.70817		1.70817			
ENERGY - POWER SUPPLY	0	0	0	0	2,145,340,040	0.00000					
ENERGY - Summer	(1,927,514)	17,491,516	15,564,003	16,742,291	558,708,042	0.02997			0.029966		
ENERGY - Non-Summer	(4,505,856)	40,889,078	36,383,222	39,137,650	1,586,631,998	0.02467				0.024667	
ENERGY - ANNUAL						0.02605					
TRANSMISSION											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000					
DEMAND - TRANSMISSION	(4,429,933)	7,052,760	2,622,827	5,330,843	4,174,327	1.27705	1.27705	1.27705			
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000					
DEMAND - DIRECT	0	0	0	0	0	0.00000					
DISTRIBUTION											
SUBSTATIONS - GENERAL	(1,238,070)	1,898,232	660,162	1,416,994	4,842,029	0.29264					
SUBSTATIONS - DIRECT	(5,971)	6,012	42	3,692	4,842,029	0.00076					
LINES - PRIMARY DEMAND	(1,315,364)	3,668,735	2,353,371	3,157,452	4,842,029	0.65209					
LINES - PRIMARY CUSTOMER	(1,759)	4,907	3,148	4,223	1,395	3.02687					3.02687
LINES - SECONDARY DIRECT	(584,573)	1,094,994	510,421	867,770	4,842,029	0.17922					
LINE TRANS - PRIMARY DEMAND	(206,878)	260,629	53,752	180,216	4,842,029	0.03722					
LINE TRANS - PRIMARY CUST	(277)	349	72	241	1,395	0.17276					0.17276
LINE TRANS - SECOND DIRECT	(472,938)	595,813	122,875	411,982	4,842,029	0.08508					
LINE TRANS - SECOND DEMAND	(4,350)	5,480	1,130	3,789	4,842,029	0.00078					
LINE TRANS - SECOND CUSTOMER	(9)	12	2	8	1,395	0.00577					
LINES - SECONDARY DEMAND	(2,159)	4,868	2,709	4,029	4,842,029	0.00083					
LINES - SECONDARY CUSTOMER	(3)	8	4	6	1,395	0.00457					
SERVICES	(3,541)	12,585	9,044	11,208	1,395	8.03299					
METERS	(66,462)	272,979	206,517	247,146	1,395	177.12720					177.12720
STREET LIGHTS	(41)	655	614	639	1,395	0.45832					
INSTALL ON CUST PREMISES	(1)	594	592	593	1,395	0.42519					
CUSTOMER ACCOUNTING											
METER READING	0	507,635	507,635	507,635	1,395	363.81792					363.81792
CUSTOMER ACCOUNTS	0	48,107	48,107	48,107	1,395	34.47806					34.47806
UNCOLLECTIBLES	0	0	0	0	1,395	0.00000					
MISC	0	0	0	0	1,395	0.00000					
CONSUMER INFORMATION											
CUSTOMER ASSIST	0	2,031	2,031	2,031	1,395	1.45560					1.45560
SALES EXPENSE	0	0	0	0	1,395	0.00000					
ADVERTISING	0	0	0	0	1,395	0.00000					
MISC	0	0	0	0	1,395	0.00000					
MISCELLANEOUS											
DEMAND	0	0	0	0	0	0.00000					
ENERGY	0	309,998	309,998	309,998	2,145,340,040	0.00014			0.00014	0.00014	
CUSTOMER	0	0	0	0	1,395	0.00000					
REVENUE	0	0	0	0	1,395	0.00000					
OTHER	0	0	0	0	2,145,340,040	0.00000					0.00
SUBSTATION CIAC	588,401	(177,186)	411,215	51,526	4,842,029	0.01064					
TOTALS	(18,503,083)	84,372,557	65,869,474	77,180,402			4.39690	2.98522	0.03011	0.02481	580.07841

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** IRRIGATION - SCHEDULE 24 SECONDARY ******

FUNCTION	(A) RETURN @ -5.97%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 4.95%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) DEMAND ($/KW)	(H) ENERGY ($/KWH)	(I) SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - POWER SUPPLY	0	0	0	14,677,767	5,190,205	2.82797	2.82797		
DEMAND - Summer	(2,260,617)	7,988,419	5,727,803	9,864,250	3,025,809	3.26004			
DEMAND - Non-Summer	(1,103,127)	3,898,156	2,795,030	4,813,517	2,164,396	2.22395			
ENERGY - POWER SUPPLY	0	0	0	0	1,539,304,092	0.00000			
ENERGY - Summer	(2,595,442)	34,546,087	31,950,645	36,699,752	1,109,400,571	0.03308			
ENERGY - Non-Summer	(931,505)	12,398,600	11,467,095	13,171,551	429,903,521	0.03064			
ENERGY - ANNUAL				49,871,303	1,539,304,092	0.03240		0.032399	
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	(3,241,808)	7,570,189	4,328,381	10,260,200	5,190,205	1.97684	1.97684		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	(1,921,849)	4,321,961	2,400,112	5,916,687	5,190,205	1.13997	1.13997		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	(2,041,831)	8,353,102	6,311,270	10,047,388	5,190,205	1.93584	1.93584		
LINES - PRIMARY CUSTOMER	(158,990)	650,425	491,435	782,353	195,076	4.01051			4.01051
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	(321,135)	593,410	272,275	859,884	5,190,205	0.16567	0.16567		
LINE TRANS - PRIMARY CUST	(25,006)	46,207	21,201	66,956	195,076	0.34323			0.34323
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	(1,429,137)	2,640,838	1,211,701	3,826,718	5,190,205	0.73730	0.73730		
LINE TRANS - SECOND CUSTOMER	(96,892)	179,043	82,150	259,443	195,076	1.32996			1.32996
LINES - SECONDARY DEMAND	0	0	0	0	5,190,205	0.00000			
LINES - SECONDARY CUSTOMER	0	0	0	0	195,076	0.00000			
SERVICES	(29,154)	151,964	122,810	176,155	195,076	0.90301			0.90301
METERS	(334,399)	2,014,550	1,680,151	2,292,030	195,076	11.74943			11.74943
STREET LIGHTS	0	0	0	0	5,190,205	0.00000			
INSTALL ON CUST PREMISES	0	78,926	78,926	78,926	195,076	0.40459			0.40459
CUSTOMER ACCOUNTING									
METER READING	0	394,716	394,716	394,716	195,076	2.02340			2.02340
CUSTOMER ACCOUNTS	0	567,951	567,951	567,951	195,076	2.91144			2.91144
UNCOLLECTIBLES	0	318,726	318,726	318,726	195,076	1.63386			1.63386
MISC	0	0	0	0	195,076	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	0	269,195	269,195	269,195	195,076	1.37995			1.37995
SALES EXPENSE	0	0	0	0	195,076	0.00000			
ADVERTISING	0	0	0	0	195,076	0.00000			
MISC	0	0	0	0	195,076	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	222,427	222,427	222,427	1,539,304,092	0.00014		0.000144	
CUSTOMER	0	0	0	0	195,076	0.00000			
REVENUE	0	0	0	0	195,076	0.00000			
OTHER	0	34,651	34,651	34,651	195,076	0.17763			0.17763
SUBSTATION CIAC	3,594	(1,588)	2,007	(4,570)	5,190,205	(0.00088)	(0.00088)		
TOTALS	(16,487,296)	87,237,955	70,750,659	100,918,906			8.78271	0.032543	26.8670

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,210,437	1,193,549	36,884	49,136	490,137	1,298	286,265	1,031
February		2,250,001	1,201,564	38,337	50,741	512,824	323	296,694	1,334
March		2,017,048	1,027,500	32,203	49,326	475,629	0	281,005	7,382
April		1,823,237	807,559	26,757	48,623	431,261	0	282,639	84,561
May		2,247,643	751,370	34,722	56,717	522,850	0	315,886	427,281
June		2,752,148	902,106	47,867	58,891	587,087	0	320,269	698,440
July		2,883,810	1,065,895	52,458	63,257	603,494	0	345,202	609,905
August		2,708,910	1,030,939	43,392	61,072	577,905	0	323,835	528,095
September		2,426,855	859,348	39,344	66,129	540,273	0	312,115	470,243
October		1,777,799	787,609	24,130	55,098	403,060	0	299,455	66,383
November		2,020,505	978,746	33,318	56,780	491,048	679	300,966	9,454
December		2,260,109	1,172,831	36,809	57,743	521,122	1,174	316,280	1,623
Total		27,378,503	11,779,016	446,222	673,513	6,156,690	3,474	3,680,611	2,905,733
Ratio		1.0000	0.4302	0.0163	0.0246	0.2249	0.0001	0.1344	0.1061
Actual	D10S	0.3048	0.1095	0.0052	0.0067	0.0646	0.0000	0.0361	0.0671
Actual	D10NS	0.6952	0.3207	0.0110	0.0179	0.1603	0.0001	0.0983	0.0391
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	14.33	32,208,741	10,767,135	497,560	812,749	7,492,437	0	4,526,651	6,122,930
June	14.62	40,236,416	13,188,791	699,822	860,992	8,583,212	0	4,682,327	10,211,196
July	15.34	44,237,663	16,350,829	804,704	970,357	9,257,598	0	5,295,400	9,355,947
August	7.49	20,289,744	7,721,735	325,008	457,427	4,328,508	0	2,425,526	3,955,433
September	8.99	21,817,439	7,725,536	353,702	594,503	4,857,054	0	2,805,913	4,227,481
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	8.23	18,600,703	9,652,396	302,936	475,227	4,288,834	9,662	2,602,985	13,358
Total		177,390,705	65,406,424	2,983,733	4,171,256	38,807,643	9,662	22,338,803	33,886,345
Ratio		1.0000	0.3687	0.0168	0.0235	0.2188	0.0001	0.1259	0.1910
Weighted	D10S	0.5906	0.2101	0.0103	0.0129	0.1250	0.0000	0.0699	0.1326
Weighted	D10NS	0.4094	0.1587	0.0065	0.0106	0.0938	0.0001	0.0560	0.0584
Average	D10S	0.4477	0.1598	0.0078	0.0098	0.0948	0.0000	0.0530	0.0998
Average	D10NS	0.5523	0.2397	0.0088	0.0143	0.1270	0.0001	0.0772	0.0487
Total Ratio		1.0000	0.3995	0.0166	0.0241	0.2218	0.0001	0.1302	0.1486

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,068	4,458	706	2,065,531	37,132	23,494	84,280	144,906
February		2,289	1,119	706	2,105,932	35,907	23,748	84,414	144,070
March		2,068	0	706	1,875,819	34,351	22,892	83,985	141,229
April		2,137	0	706	1,684,243	30,953	23,940	84,101	138,994
May		2,068	0	706	2,111,599	22,462	23,554	90,029	136,044
June		2,137	0	706	2,617,504	26,231	17,156	91,257	134,644
July		2,068	0	706	2,742,985	23,752	23,504	93,569	140,825
August		2,068	0	706	2,568,013	24,519	24,021	92,357	140,897
September		2,137	0	704	2,290,292	23,253	22,556	90,754	136,564
October		2,068	0	704	1,638,506	29,932	23,883	85,478	139,293
November		2,134	2,413	726	1,876,265	34,844	23,161	86,235	144,240
December		2,071	4,165	692	2,114,509	35,922	23,630	86,047	145,599
Total		25,311	12,154	8,475	25,691,198	359,260	275,539	1,052,507	1,687,305
Ratio		0.0009	0.0004	0.0003	0.9384	0.0131	0.0101	0.0384	0.0616
Actual	D10S	0.0002	0.0000	0.0001	0.2896	0.0027	0.0024	0.0101	0.0152
Actual	D10NS	0.0007	0.0004	0.0002	0.6488	0.0104	0.0077	0.0283	0.0464
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	14.33	29,632	0	10,120	30,259,228	321,875	337,523	1,290,116	1,949,513
June	14.62	31,239	0	10,325	38,267,918	383,503	250,824	1,334,171	1,968,498
July	15.34	31,720	0	10,833	42,077,405	364,363	360,547	1,435,348	2,160,257
August	7.49	15,488	0	5,290	19,234,422	183,650	179,920	691,752	1,055,322
September	8.99	19,209	0	6,325	20,589,733	209,046	202,779	815,881	1,227,706
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	8.23	17,041	34,277	5,694	17,402,420	295,638	194,475	708,170	1,198,283
Total		144,328	34,277	48,587	167,831,126	1,758,075	1,526,068	6,275,437	9,559,579
Ratio		0.0008	0.0002	0.0003	0.9461	0.0099	0.0086	0.0354	0.0539
Weighted	D10S	0.0004	0.0000	0.0001	0.5614	0.0053	0.0045	0.0195	0.0292
Weighted	D10NS	0.0004	0.0002	0.0001	0.3848	0.0047	0.0041	0.0159	0.0247
Average	D10S	0.0003	0.0000	0.0001	0.4255	0.0040	0.0034	0.0148	0.0222
Average	D10NS	0.0005	0.0003	0.0002	0.5168	0.0075	0.0059	0.0221	0.0355
Total Ratio		0.0009	0.0003	0.0003	0.9422	0.0115	0.0093	0.0369	0.0578

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,210,437	1,193,549	36,884	49,136	490,137	1,298	286,265	1,031
February		2,250,001	1,201,564	38,337	50,741	512,824	323	296,694	1,334
March		2,017,048	1,027,500	32,203	49,326	475,629	0	281,005	7,382
April		1,823,237	807,559	26,757	48,623	431,261	0	282,639	84,561
May		2,247,643	751,370	34,722	56,717	522,850	0	315,886	427,281
June		2,752,148	902,106	47,867	58,891	587,087	0	320,269	698,440
July		2,883,810	1,065,895	52,458	63,257	603,494	0	345,202	609,905
August		2,708,910	1,030,939	43,392	61,072	577,905	0	323,835	528,095
September		2,426,855	859,348	39,344	66,129	540,273	0	312,115	470,243
October		1,777,799	787,609	24,130	55,098	403,060	0	299,455	66,383
November		2,020,505	978,746	33,318	56,780	491,048	679	300,966	9,454
December		2,260,109	1,172,831	36,809	57,743	521,122	1,174	316,280	1,623
Total		27,378,503	11,779,016	446,222	673,513	6,156,690	3,474	3,680,611	2,905,733
Actual	D13	1.0000	0.4302	0.0163	0.0246	0.2249	0.0001	0.1344	0.1061
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	3.08	6,808,150	3,676,130	113,604	151,338	1,509,623	3,998	881,695	3,174
February	2.30	5,175,006	2,763,598	88,176	116,704	1,179,495	743	682,395	3,069
March	3.32	6,696,603	3,411,301	106,914	163,763	1,579,087	0	932,936	24,509
April	2.07	3,774,103	1,671,646	55,387	100,650	892,711	0	585,063	175,042
May	24.25	54,505,371	18,220,727	841,999	1,375,378	12,679,106	0	7,660,244	10,361,553
June	24.80	68,253,291	22,372,232	1,187,113	1,460,506	14,559,757	0	7,942,661	17,321,317
July	26.81	77,314,976	28,576,645	1,406,396	1,695,912	16,179,675	0	9,254,868	16,351,561
August	14.09	38,168,557	14,525,935	611,396	860,500	8,142,680	0	4,562,839	7,440,861
September	16.68	40,479,964	14,333,920	656,258	1,103,037	9,011,754	0	5,206,077	7,843,646
October	2.44	4,337,832	1,921,766	58,877	134,439	983,466	0	730,669	161,975
November	2.72	5,495,777	2,662,190	90,625	154,443	1,335,651	1,847	818,629	25,715
December	13.45	30,398,475	15,774,572	495,078	776,647	7,009,091	15,791	4,253,967	21,831
Total		341,407,969	129,910,662	5,711,823	8,093,317	75,062,096	22,378	43,512,044	59,734,253
Weighted	D13	1.0000	0.3805	0.0167	0.0237	0.2199	0.0001	0.1274	0.1750
Average	D13	1.0000	0.4054	0.0165	0.0242	0.2224	0.0001	0.1309	0.1405

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January	0.00	2,068	4,458	706	2,065,531	37,132	23,494	84,280	144,906
February	0.00	2,289	1,119	706	2,105,932	35,907	23,748	84,414	144,070
March	0.00	2,068	0	706	1,875,819	34,351	22,892	83,985	141,229
April	0.00	2,137	0	706	1,684,243	30,953	23,940	84,101	138,994
May	0.00	2,068	0	706	2,111,599	22,462	23,554	90,029	136,044
June	0.00	2,137	0	706	2,617,504	26,231	17,156	91,257	134,644
July	0.00	2,068	0	706	2,742,985	23,752	23,504	93,569	140,825
August	0.00	2,068	0	706	2,568,013	24,519	24,021	92,357	140,897
September	0.00	2,137	0	704	2,290,292	23,253	22,556	90,754	136,564
October	0.00	2,068	0	704	1,638,506	29,932	23,883	85,478	139,293
November	0.00	2,134	2,413	726	1,876,265	34,844	23,161	86,235	144,240
December	0.00	2,071	4,165	692	2,114,509	35,922	23,630	86,047	145,599
Total		25,311	12,154	8,475	25,691,198	359,260	275,539	1,052,507	1,687,305
Actual	D13	0.0009	0.0004	0.0003	0.9384	0.0131	0.0101	0.0384	0.0616
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	3.08	6,369	13,730	2,175	6,361,839	114,366	72,361	259,584	446,311
February	2.30	5,265	2,573	1,624	4,843,646	82,587	54,621	194,152	331,360
March	3.32	6,865	0	2,345	6,227,724	114,047	76,002	278,831	468,880
April	2.07	4,423	0	1,462	3,486,386	64,073	49,556	174,088	287,717
May	24.25	50,144	0	17,126	51,206,300	544,694	571,174	2,183,203	3,299,071
June	24.80	52,991	0	17,514	64,914,115	650,539	425,474	2,263,163	3,339,176
July	26.81	55,438	0	18,934	73,539,455	636,803	630,135	2,508,583	3,775,522
August	14.09	29,135	0	9,951	36,183,312	345,479	338,461	1,301,306	1,985,246
September	16.68	35,641	0	11,735	38,202,085	387,862	376,235	1,513,782	2,277,879
October	2.44	5,045	0	1,717	3,997,957	73,033	58,275	208,566	339,875
November	2.72	5,804	6,562	1,974	5,103,443	94,776	62,998	234,560	392,334
December	13.45	27,850	56,018	9,306	28,440,164	483,151	317,824	1,157,337	1,958,312
Total		284,970	78,884	95,862	322,506,424	3,591,410	3,033,115	12,277,156	18,901,681
Weighted	D13	0.0008	0.0002	0.0003	0.9446	0.0105	0.0089	0.0360	0.0554
Average	D13	0.0009	0.0003	0.0003	0.9415	0.0118	0.0095	0.0372	0.0585

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,247,214	598,762	23,513	29,634	295,314	545	193,284	753
February		1,121,172	527,975	20,869	27,784	268,854	542	178,808	880
March		1,077,183	459,945	19,556	29,978	275,122	547	183,814	5,390
April		1,038,774	390,531	16,686	29,144	263,791	544	179,296	59,753
May		1,159,421	358,799	15,786	32,037	271,100	548	186,039	193,624
June		1,357,569	364,300	17,870	31,635	282,711	544	192,692	376,089
July		1,624,165	493,954	22,092	35,201	320,285	546	204,499	444,234
August		1,511,625	464,457	20,596	35,186	324,288	544	203,336	360,944
September		1,182,565	350,944	16,220	36,136	279,878	543	193,456	209,080
October		1,065,848	386,664	16,335	33,941	278,412	546	201,058	48,471
November		1,105,792	485,864	17,909	32,275	270,156	547	191,964	6,681
December		1,293,607	629,321	23,588	33,631	299,819	550	199,061	1,185
Total		14,784,934	5,511,515	231,020	386,583	3,429,730	6,546	2,307,305	1,707,083
Ratio		1.0000	0.3728	0.0156	0.0261	0.2320	0.0004	0.1561	0.1155
Actual	E10S	0.3039	0.0895	0.0041	0.0069	0.0627	0.0001	0.0406	0.0799
Actual	E10NS	0.6961	0.2833	0.0115	0.0192	0.1693	0.0003	0.1154	0.0356
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	64.34	80,245,729	38,524,373	1,512,830	1,906,658	19,000,522	35,046	12,435,890	48,420
February	64.78	72,629,536	34,202,207	1,351,919	1,799,835	17,416,390	35,133	11,583,168	57,001
March	64.97	69,984,562	29,882,641	1,270,523	1,947,695	17,874,656	35,552	11,942,378	350,208
April	55.33	57,475,360	21,608,062	923,231	1,612,565	14,595,531	30,096	9,920,423	3,306,108
May	54.86	63,605,816	19,683,701	866,012	1,757,564	14,872,522	30,084	10,206,076	10,622,190
June	58.68	79,662,135	21,377,107	1,048,627	1,856,362	16,589,510	31,906	11,307,177	22,068,920
July	127.75	207,487,074	63,102,647	2,822,282	4,496,887	40,916,402	69,727	26,124,787	56,750,862
August	111.10	167,941,504	51,601,184	2,288,241	3,909,143	36,028,436	60,408	22,590,647	40,100,929
September	77.66	91,837,995	27,254,273	1,259,618	2,806,358	21,735,311	42,199	15,023,789	16,237,126
October	71.37	76,069,607	27,596,217	1,165,837	2,422,382	19,870,267	38,950	14,349,493	3,459,402
November	78.92	87,269,095	38,344,383	1,413,375	2,547,146	21,320,694	43,184	15,149,784	527,225
December	80.24	103,799,056	50,496,718	1,892,709	2,698,547	24,057,461	44,130	15,972,629	95,096
Total		1,158,007,470	423,673,515	17,815,203	29,761,141	264,277,700	496,414	176,606,239	153,623,487
Ratio		1.0000	0.3659	0.0154	0.0257	0.2282	0.0004	0.1525	0.1327
Weighted	E10S	0.3930	0.1175	0.0053	0.0089	0.0808	0.0001	0.0518	0.1027
Weighted	E10NS	0.6070	0.2484	0.0101	0.0168	0.1474	0.0003	0.1007	0.0300
Average	E10S	0.3485	0.1035	0.0047	0.0079	0.0717	0.0001	0.0462	0.0913
Average	E10NS	0.6515	0.2658	0.0108	0.0180	0.1584	0.0003	0.1081	0.0328
Total Ratio		1.0000	0.3693	0.0155	0.0259	0.2301	0.0004	0.1543	0.1241

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,510	1,871	506	1,145,692	22,758	17,313	61,451	101,522
February		1,510	1,878	506	1,029,606	20,282	15,792	55,492	91,566
March		1,510	1,885	506	978,253	19,967	17,461	61,502	98,930
April		1,510	1,892	506	943,652	18,302	17,071	59,749	95,122
May		1,510	1,900	506	1,061,847	17,525	17,567	62,480	97,573
June		1,510	1,907	506	1,269,765	16,569	10,258	60,977	87,804
July		1,510	1,914	506	1,524,741	17,281	17,470	64,672	99,424
August		1,510	1,922	506	1,413,289	16,652	17,310	64,374	98,335
September		1,510	1,929	504	1,090,200	14,955	16,532	60,878	92,365
October		1,510	1,936	504	969,378	16,944	16,970	62,557	96,471
November		1,508	1,944	520	1,009,367	19,299	16,671	60,455	96,425
December		1,512	1,951	496	1,191,113	22,507	17,327	62,660	102,494
Total		18,118	22,929	6,071	13,626,903	223,043	197,742	737,247	1,158,032
Ratio		0.0012	0.0016	0.0004	0.9217	0.0151	0.0134	0.0499	0.0783
Actual	E10S	0.0003	0.0004	0.0001	0.2846	0.0034	0.0030	0.0129	0.0193
Actual	E10NS	0.0009	0.0012	0.0003	0.6371	0.0117	0.0103	0.0370	0.0590
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	64.34	97,144	120,363	32,553	73,713,798	1,464,267	1,113,920	3,953,744	6,531,931
February	64.78	97,808	121,669	32,776	66,697,907	1,313,852	1,023,022	3,594,755	5,931,630
March	64.97	98,095	122,464	32,872	63,557,083	1,297,282	1,134,431	3,995,767	6,427,479
April	55.33	83,540	104,706	27,995	52,212,256	1,012,652	944,521	3,305,931	5,263,104
May	54.86	82,830	104,212	27,757	58,252,947	961,446	963,744	3,427,679	5,352,869
June	58.68	88,598	111,906	29,690	74,509,804	972,256	601,950	3,578,126	5,152,332
July	127.75	192,883	244,549	64,636	194,785,662	2,207,710	2,231,823	8,261,880	12,701,412
August	111.10	167,744	213,504	56,212	157,016,448	1,850,055	1,923,099	7,151,903	10,925,057
September	77.66	117,255	149,821	39,143	84,664,894	1,161,415	1,283,874	4,727,812	7,173,101
October	71.37	107,758	138,201	35,984	69,184,490	1,209,326	1,211,132	4,464,659	6,885,117
November	78.92	118,994	153,409	41,032	79,659,227	1,523,077	1,315,647	4,771,144	7,609,868
December	80.24	121,316	156,554	39,773	95,574,934	1,805,928	1,390,346	5,027,848	8,224,122
Total		1,373,965	1,741,359	460,423	1,069,829,447	16,779,266	15,137,508	56,261,248	88,178,023
Ratio		0.0012	0.0015	0.0004	0.9239	0.0145	0.0131	0.0486	0.0761
Weighted	E10S	0.0004	0.0005	0.0001	0.3681	0.0043	0.0041	0.0164	0.0249
Weighted	E10NS	0.0008	0.0010	0.0003	0.5557	0.0101	0.0090	0.0322	0.0513
Average	E10S	0.0003	0.0004	0.0001	0.3264	0.0039	0.0036	0.0146	0.0221
Average	E10NS	0.0009	0.0011	0.0003	0.5964	0.0109	0.0096	0.0346	0.0552
Total Ratio		0.0012	0.0015	0.0004	0.9228	0.0148	0.0132	0.0492	0.0772

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	(A) TOTAL	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
TOTAL RATE BASE		1,882,670,920	850,560,205	43,900,503	42,635,117	390,376,759	897,997	215,267,999	242,931,905
REVENUES FROM RATES									
RETAIL		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL OTHER OPERATING REVENUES		178,391,078	68,492,124	2,913,448	5,510,988	38,619,031	169,948	29,251,866	19,505,516
TOTAL REVENUES		796,211,346	362,579,734	18,294,776	18,283,685	164,840,241	1,101,095	95,121,340	90,256,175
OPERATING EXPENSES									
WITHOUT INC TAX		629,346,490	275,698,996	14,898,164	14,785,515	130,343,187	884,520	79,878,321	72,356,452
OPERATING INCOME									
BEFORE INCOME TAXES		166,864,856	86,880,738	3,396,613	3,498,171	34,497,054	216,575	15,243,018	17,899,723
TOTAL FEDERAL INCOME TAX		46,753,611	21,122,524	1,090,210	1,058,786	9,694,484	22,301	5,345,892	6,032,889
TOTAL STATE INCOME TAX		2,849,268	1,287,253	66,440	64,525	590,803	1,359	325,791	367,658
TOTAL OPERATING EXPENSES		678,949,369	298,108,773	16,054,814	15,908,825	140,628,474	908,179	85,550,004	78,756,998
TOTAL OPERATING INCOME		117,261,977	64,470,961	2,239,963	2,374,860	24,211,767	192,915	9,571,335	11,499,177
ADD: IERCO OPERATING INCOME	E10	4,969,962	1,852,802	78,028	129,716	1,153,031	1,988	775,314	574,031
CONSOLIDATED OPER INCOME		122,231,938	66,323,763	2,317,991	2,504,576	25,364,798	194,903	10,346,649	12,073,207
RATES OF RETURN		6.49	7.798	5.280	5.874	6.498	21.704	4.806	4.970
RATES OF RETURN - INDEX		1.000	1.201	0.813	0.905	1.001	3.343	0.740	0.765
AVERAGE MILLS/KWH		50.20	59.24	73.93	35.41	40.86	157.75	30.70	45.96
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	304,748,617	17,746,351	14,653,471	139,448,105	737,348	79,140,847	85,075,784
REVENUE DEFICIENCY		63,945,258	10,661,007	2,365,023	1,880,774	13,226,895	(193,799)	13,271,373	14,325,125
PERCENT CHANGE REQUIRED		10.35%	3.63%	15.38%	14.72%	10.48%	-20.81%	20.15%	20.25%
RETURN AT CLAIMED ROR		161,175,457	72,816,459	3,758,322	3,649,992	33,420,154	76,878	18,429,093	20,797,400
EARNINGS DEFICIENCY		38,943,519	6,492,696	1,440,331	1,145,416	8,055,356	(118,026)	8,082,444	8,724,193
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
REQUESTED CHANGE IN REVENUE (%)		10.35%	3.63%	15.38%	14.72%	10.48%	-20.81%	20.15%	20.25%
SALES REVENUE REQUIRED		681,765,526	304,748,617	17,746,351	14,653,471	139,448,105	737,348	79,140,847	85,075,784
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	61.39	85.30	40.62	45.14	124.92	36.89	55.27
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-3.25	-0.47	-1.53	-7.36	-3.69	2.56	-9.14	-3.30
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.78	3.85	-2.94	-0.30	-19.02	-2.98	2.60

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	TOTAL	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
TOTAL RATE BASE		1,882,670,920	2,480,692	3,010,622	568,544	17,245,322	17,219,365	55,575,891
REVENUES FROM RATES		0						
RETAIL		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL OTHER OPERATING REVENUES		178,391,078	202,318	443,451	67,380	2,456,845	2,677,125	8,081,037
TOTAL REVENUES		796,211,346	1,082,928	2,499,597	255,923	7,841,694	7,335,006	26,719,151
OPERATING EXPENSES		0						
WITHOUT INC TAX		629,346,490	830,150	2,267,181	211,553	7,052,793	6,342,709	23,796,950
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		166,864,856	252,778	232,417	44,370	788,901	992,297	2,922,202
TOTAL FEDERAL INCOME TAX		46,753,611	61,605	74,765	14,119	428,264	427,620	1,380,153
TOTAL STATE INCOME TAX		2,849,268	3,754	4,556	860	26,099	26,060	84,110
TOTAL OPERATING EXPENSES		678,949,369	895,509	2,346,502	226,532	7,507,157	6,796,389	25,261,212
TOTAL OPERATING INCOME		117,261,977	187,419	153,096	29,391	334,537	538,617	1,457,939
		0						
ADD: IERCO OPERATING INCOME	E10	4,969,962	5,964	7,952	1,988	75,046	66,100	248,001
CONSOLIDATED OPER INCOME		122,231,938	193,383	161,047	31,379	409,583	604,717	1,705,940
RATES OF RETURN		6.492	7.796	5.349	5.519	2.375	3.512	3.070
RATES OF RETURN - INDEX		1.000	1.201	0.824	0.850	0.366	0.541	0.473
AVERAGE MILLS/KWH		50.201	53.90	109.93	34.44	24.99	24.73	26.54
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	911,790	2,214,914	216,940	7,136,516	6,085,490	23,649,353
REVENUE DEFICIENCY		63,945,258	31,180	158,768	28,397	1,751,667	1,427,609	5,011,239
PERCENT CHANGE REQUIRED		10.35	3.54%	7.72%	15.06%	32.53%	30.65%	26.89%
RETURN AT CLAIMED ROR		161,175,457	212,372	257,739	48,673	1,476,372	1,474,150	4,757,852
EARNINGS DEFICIENCY		38,943,519	18,989	96,692	17,294	1,066,789	869,433	3,051,912
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
REQUESTED CHANGE IN REVENUE (%)		10.35%	3.54%	7.72%	15.06%	32.53%	30.65%	26.89%
SALES REVENUE REQUIRED		681,765,526	911,790	2,214,914	216,940	7,136,516	6,085,490	23,649,353
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	55.81	118.42	39.63	33.12	32.31	33.68
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(3.25)	-0.60	-9.64	-6.68	-12.31	-12.42	-11.92
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.66	-4.37	-1.69	-2.15	-4.13	-2.90

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION ----------			
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
INTANGIBLE PLANT										
301	ORGANIZATION	P101P	57,591	10,773	1,836	15,204	0	10,336	0	0
302	FRANCHISES & CONSENTS	P101P	20,619,798	3,857,030	657,313	5,443,742	0	3,700,694	0	22
303	MISCELLANEOUS	P101P	45,980,589	8,600,885	1,465,759	12,139,132	0	8,252,268	0	49
	TOTAL INTANGIBLE PLANT		66,657,978							
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	PI-S	811,572,392	336,559,071	0	475,013,321				
330-336	HYDRAULIC PRODUCTION	PI-H	631,938,086	262,064,724	0	369,873,361				
340-346	OTHER PRODUCTION	PI-O	102,017,218	0	102,017,218	0				
	TOTAL PRODUCTION PLANT		1,545,527,696							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS									
	TRANSMISSION SERVICE	DIRECT	28,162,526					28,162,526		
	DIRECT ASSIGNMENT	DIRECT	0							0
	TOTAL ACCOUNT 350		28,162,526							
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	DIRECT	32,312,989					32,312,989		
	DIRECT ASSIGNMENT	DIRECT	0							0
	TOTAL ACCOUNT 352		32,312,989							
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	DIRECT	219,824,104					219,824,104		
	DIRECT ASSIGNMENT	DIRECT	0							0
	TOTAL ACCOUNT 353		219,824,104							
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	DIRECT	87,600,302					87,600,302		
	DIRECT ASSIGNMENT	DIRECT	0							0
	TOTAL ACCOUNT 354		87,600,302							
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	DIRECT	71,972,928					71,972,928		
	DIRECT ASSIGNMENT	DIRECT	1,567							1,567
	TOTAL ACCOUNT 355		71,974,495							
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	DIRECT	134,226,112					134,226,112		
	DIRECT ASSIGNMENT	DIRECT	1,825							1,825
	TOTAL ACCOUNT 356		134,227,937							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * **									
INTANGIBLE PLANT									
301	ORGANIZATION	P101P	1,487	911	517	892	927	70	44
302	FRANCHISES & CONSENTS	P101P	532,419	326,186	185,238	319,197	331,925	24,988	15,603
303	MISCELLANEOUS	P101P	1,187,254	727,371	413,067	711,784	740,167	55,722	34,793
	TOTAL INTANGIBLE PLANT								
PRODUCTION PLANT									
310-316	STEAM PRODUCTION	PI-S							
330-336	HYDRAULIC PRODUCTION	PI-H							
340-346	OTHER PRODUCTION	PI-O							
	TOTAL PRODUCTION PLANT								
TRANSMISSION PLANT									
350	LAND & LAND RIGHTS								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 350								
352	STRUCTURES & IMPROVEMENTS								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 352								
353	STATION EQUIPMENT								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 353								
354	TOWERS & FIXTURES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 354								
355	POLES & FIXTURES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 355								
356	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE	DIRECT							
	DIRECT ASSIGNMENT	DIRECT							
	TOTAL ACCOUNT 356								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
INTANGIBLE PLANT										
301	ORGANIZATION	P101P	0	0	0	0	0	0	0	0
302	FRANCHISES & CONSENTS	P101P	0	0	0	0	0	0	0	0
303	MISCELLANEOUS	P101P	0	0	0	0	0	0	0	0
	TOTAL INTANGIBLE PLANT									
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	PI-S								
330-336	HYDRAULIC PRODUCTION	PI-H								
340-346	OTHER PRODUCTION	PI-O								
	TOTAL PRODUCTION PLANT									
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 350									
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 352									
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 353									
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 354									
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 355									
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 356									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
INTANGIBLE PLANT								
301	ORGANIZATION	P101P	0	0	0	0	0	0
302	FRANCHISES & CONSENTS	P101P	0	0	0	0	0	0
303	MISCELLANEOUS	P101P	0	0	0	0	0	0
	TOTAL INTANGIBLE PLANT							
PRODUCTION PLANT								
310-316	STEAM PRODUCTION	PI-S						
330-336	HYDRAULIC PRODUCTION	PI-H						
340-346	OTHER PRODUCTION	PI-O						
	TOTAL PRODUCTION PLANT							
TRANSMISSION PLANT								
350	LAND & LAND RIGHTS							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 350							
352	STRUCTURES & IMPROVEMENTS							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 352							
353	STATION EQUIPMENT							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 353							
354	TOWERS & FIXTURES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 354							
355	POLES & FIXTURES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 355							
356	OVERHEAD CONDUCTORS & DEVICES							
	TRANSMISSION SERVICE	DIRECT						
	DIRECT ASSIGNMENT	DIRECT						
	TOTAL ACCOUNT 356							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION ----------			
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
359	ROADS & TRAILS									
	TRANSMISSION SERVICE	DIRECT	261,033					261,033		
	DIRECT ASSIGNMENT	DIRECT	0							0
	TOTAL ACCOUNT 359		261,033							
	TOTAL TRANSMISSION PLANT		574,363,386							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS									
	DISTRIBUTION FUNCTION	D360	4,836,436							
	LESS CIAC	DIRECT	(89,667)							
	TOTAL ACCOUNT 360		4,746,769							
361	STRUCTURES & IMPROVEMENTS									
	DISTRIBUTION FUNCTION	D361	24,640,654							
	LESS CIAC	DIRECT	(4,446,840)							
	TOTAL ACCOUNT 361		20,193,814							
362	STATION EQUIPMENT									
	DISTRIBUTION FUNCTION	D362	160,260,685							
	LESS CIAC	DIRECT	(17,699,824)							
	TOTAL ACCOUNT 362		142,560,861							
364	POLES, TOWERS & FIXTURES	D364	182,456,998							
365	OVERHEAD CONDUCTORS & DEVICES	D365	94,533,683							
366	UNDERGROUND CONDUIT	D366	43,563,269							
367	UNDERGROUND CONDUCTORS & DEVICES	D367	161,917,821							
368	LINE TRANSFORMERS	D368	300,804,060							
369	SERVICES	DIRECT	49,540,356							
370	METERS	DIRECT	51,515,844							
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	2,421,618							
373	STREET LIGHTING SYSTEMS	DIRECT	3,878,268							
	TOTAL DISTRIBUTION PLANT		1,058,133,361							

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * *		* * * DISTRIBUTION FUNCTION			* * * * * * * * * * * * * *	
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
57	*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***								
58									
59	359 ROADS & TRAILS								
60	TRANSMISSION SERVICE	DIRECT							
61	DIRECT ASSIGNMENT	DIRECT							
62	TOTAL ACCOUNT 359								
63	TOTAL TRANSMISSION PLANT								
64									
65									
66	DISTRIBUTION PLANT								
67	360 LAND & LAND RIGHTS								
68	DISTRIBUTION FUNCTION	D360							
69	LESS CIAC	DIRECT							
70	TOTAL ACCOUNT 360								
71									
72	361 STRUCTURES & IMPROVEMENTS								
73	DISTRIBUTION FUNCTION	D361							
74	LESS CIAC	DIRECT							
75	TOTAL ACCOUNT 361								
76									
77	362 STATION EQUIPMENT								
78	DISTRIBUTION FUNCTION	D362							
79	LESS CIAC	DIRECT							
80	TOTAL ACCOUNT 362								
81									
82									
83	364 POLES, TOWERS & FIXTURES	D364		8,999,732	5,110,855				
84	365 OVERHEAD CONDUCTORS & DEVICES	D365		8,761,308	4,975,456				
85	366 UNDERGROUND CONDUIT	D366		16,472,420	9,354,516				
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367		16,391,758	9,308,709				
87	368 LINE TRANSFORMERS	D368	82,633,163						
88	369 SERVICES	DIRECT				49,540,356			
89	370 METERS	DIRECT					51,515,844		
90	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							2,421,618
91	373 STREET LIGHTING SYSTEMS	DIRECT						3,878,268	
92									
93	TOTAL DISTRIBUTION PLANT								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
359	ROADS & TRAILS									
	TRANSMISSION SERVICE	DIRECT								
	DIRECT ASSIGNMENT	DIRECT								
	TOTAL ACCOUNT 359									
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS									
	DISTRIBUTION FUNCTION	D360								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 360									
361	STRUCTURES & IMPROVEMENTS									
	DISTRIBUTION FUNCTION	D361								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 361									
362	STATION EQUIPMENT									
	DISTRIBUTION FUNCTION	D362								
	LESS CIAC	DIRECT								
	TOTAL ACCOUNT 362									
364	POLES, TOWERS & FIXTURES	D364								
365	OVERHEAD CONDUCTORS & DEVICES	D365								
366	UNDERGROUND CONDUIT	D366								
367	UNDERGROUND CONDUCTORS & DEVICES	D367								
368	LINE TRANSFORMERS	D368								
369	SERVICES	DIRECT								
370	METERS	DIRECT								
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
373	STREET LIGHTING SYSTEMS	DIRECT								
	TOTAL DISTRIBUTION PLANT									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
58									
59	359	ROADS & TRAILS							
60		TRANSMISSION SERVICE	DIRECT						
61		DIRECT ASSIGNMENT	DIRECT						
62		TOTAL ACCOUNT 359							
63		TOTAL TRANSMISSION PLANT							
64									
65									
66	DISTRIBUTION PLANT								
67	360	LAND & LAND RIGHTS							
68		DISTRIBUTION FUNCTION	D360						
69		LESS CIAC	DIRECT						
70		TOTAL ACCOUNT 360							
71									
72	361	STRUCTURES & IMPROVEMENTS							
73		DISTRIBUTION FUNCTION	D361						
74		LESS CIAC	DIRECT						
75		TOTAL ACCOUNT 361							
76									
77	362	STATION EQUIPMENT							
78		DISTRIBUTION FUNCTION	D362						
79		LESS CIAC	DIRECT						
80		TOTAL ACCOUNT 362							
81									
82									
83	364	POLES, TOWERS & FIXTURES	D364						
84	365	OVERHEAD CONDUCTORS & DEVICES	D365						
85	366	UNDERGROUND CONDUIT	D366						
86	367	UNDERGROUND CONDUCTORS & DEVICES	D367						
87	368	LINE TRANSFORMERS	D368						
88	369	SERVICES	DIRECT						
89	370	METERS	DIRECT						
90	371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
91	373	STREET LIGHTING SYSTEMS	DIRECT						
92									
93		TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L P-PTD	11,711,433	2,190,679	373,335	3,091,884	0	2,101,885	0	12
390	STRUCTURES & IMPROVEMENTS	L P-PTD	59,865,263	11,198,078	1,908,372	15,804,763	0	10,744,191	0	63
391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	34,448,720	6,443,795	1,098,149	9,094,654	0	6,182,611	0	37
392	TRANSPORTATION EQUIPMENT	L P-PTD	48,922,099	9,151,108	1,559,528	12,915,707	0	8,780,190	0	52
393	STORES EQUIPMENT	L P-PTD	867,165	162,207	27,643	228,936	0	155,633	0	1
394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	4,065,761	760,520	129,607	1,073,384	0	729,694	0	4
395	LABORATORY EQUIPMENT	L P-PTD	9,346,377	1,748,284	297,942	2,467,496	0	1,677,421	0	10
396	POWER OPERATED EQUIPMENT	L P-PTD	6,754,521	1,263,465	215,319	1,783,231	0	1,212,253	0	7
397	COMMUNICATIONS EQUIPMENT	L P-PTD	26,210,834	4,902,859	835,543	6,919,806	0	4,704,134	0	28
398	MISCELLANEOUS EQUIPMENT	L P-PTD	4,147,649	775,837	132,218	1,095,002	0	744,390	0	4
	TOTAL GENERAL PLANT		206,339,822							
TOTAL ELECTRIC PLANT IN SERVICE			3,451,022,243	649,689,315	110,719,783	916,959,624	0	623,355,694	0	3,681

IDAHO POWER COMPANY
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ST OF SERVICE STUDY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L P-PTD	302,398	185,264	105,210	181,294	188,524	14,193	8,862
390	STRUCTURES & IMPROVEMENTS	L P-PTD	1,545,767	947,014	537,799	926,720	963,674	72,548	45,300
391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	889,492	544,947	309,470	533,270	554,534	41,747	26,067
392	TRANSPORTATION EQUIPMENT	L P-PTD	1,263,206	773,903	439,492	757,319	787,518	59,287	37,019
393	STORES EQUIPMENT	L P-PTD	22,391	13,718	7,790	13,424	13,959	1,051	656
394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	104,981	64,317	36,525	62,938	65,448	4,927	3,077
395	LABORATORY EQUIPMENT	L P-PTD	241,331	147,851	83,963	144,683	150,452	11,326	7,072
396	POWER OPERATED EQUIPMENT	L P-PTD	174,407	106,850	60,679	104,561	108,730	8,186	5,111
397	COMMUNICATIONS EQUIPMENT	L P-PTD	676,784	414,632	235,465	405,746	421,926	31,764	19,834
398	MISCELLANEOUS EQUIPMENT	L P-PTD	107,095	65,612	37,260	64,206	66,766	5,026	3,139
	TOTAL GENERAL PLANT								
TOTAL ELECTRIC PLANT IN SERVICE			89,682,174	54,943,795	31,202,011	53,766,390	55,910,396	4,209,103	2,628,194

IDAHO POWER COMPANY
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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L P-PTD	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L P-PTD	0	0	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L P-PTD	0	0	0	0	0	0	0	0
	TOTAL GENERAL PLANT									
TOTAL ELECTRIC PLANT IN SERVICE			0	0	0	0	0	0	0	0

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
94	*** * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * ***							
95								
96	GENERAL PLANT							
97	389 LAND & LAND RIGHTS	L P-PTD	0	0	0	0	0	0
98	390 STRUCTURES & IMPROVEMENTS	L P-PTD	0	0	0	0	0	0
99	391 OFFICE FURNITURE & EQUIPMENT	L P-PTD	0	0	0	0	0	0
100	392 TRANSPORTATION EQUIPMENT	L P-PTD	0	0	0	0	0	0
101	393 STORES EQUIPMENT	L P-PTD	0	0	0	0	0	0
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	L P-PTD	0	0	0	0	0	0
103	395 LABORATORY EQUIPMENT	L P-PTD	0	0	0	0	0	0
104	396 POWER OPERATED EQUIPMENT	L P-PTD	0	0	0	0	0	0
105	397 COMMUNICATIONS EQUIPMENT	L P-PTD	0	0	0	0	0	0
106	398 MISCELLANEOUS EQUIPMENT	L P-PTD	0	0	0	0	0	0
107								
108	TOTAL GENERAL PLANT							
109								
110	TOTAL ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
111								

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		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	L 20	496,519,963	205,906,829	0	290,613,135				
330-336	HYDRAULIC PRODUCTION	L 21	274,971,024	114,030,484	0	160,940,540				
340-346	OTHER PRODUCTION	L 22	3,701,590	0	3,701,590	0				
	TOTAL PRODUCTION PLANT		775,192,578							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	L 30	3,945,684				0	3,945,684	0	0
352	STRUCTURES & IMPROVEMENTS	L 35	16,035,544				0	16,035,544	0	0
353	STATION EQUIPMENT	L 40	67,443,999				0	67,443,999	0	0
354	TOWERS & FIXTURES	L 46	26,127,738				0	26,127,738	0	0
355	POLES & FIXTURES	L 51	37,247,023				0	37,246,212	0	811
356	OVERHEAD CONDUCTORS & DEVICES	L 56	38,579,135				0	38,578,610	0	525
359	ROADS & TRAILS	L 62	201,060				0	201,060	0	0
	TOTAL TRANSMISSION PLANT		189,580,181							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	6,556,440							
362	STATION EQUIPMENT	D362N	35,523,069							
364	POLES, TOWERS & FIXTURES	L 83	84,892,528							
365	OVERHEAD CONDUCTORS & DEVICES	L 84	34,527,350							
366	UNDERGROUND CONDUIT	L 85	9,063,841							
367	UNDERGROUND CONDUCTORS & DEVICES	L 86	56,142,217							
368	LINE TRANSFORMERS	L 87	125,347,735							
369	SERVICES	DIRECT	30,323,987							
370	METERS	DIRECT	7,910,587							
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	2,386,274							
373	STREET LIGHTING SYSTEMS	DIRECT	2,702,155							
	TOTAL DISTRIBUTION PLANT		395,376,183							

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
112	**** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
113									
114	PRODUCTION PLANT								
115	310-316 STEAM PRODUCTION	L 20							
116	330-336 HYDRAULIC PRODUCTION	L 21							
117	340-346 OTHER PRODUCTION	L 22							
118	TOTAL PRODUCTION PLANT								
119									
120	TRANSMISSION PLANT								
121	350 LAND & LAND RIGHTS	L 30							
122	352 STRUCTURES & IMPROVEMENTS	L 35							
123	353 STATION EQUIPMENT	L 40							
124	354 TOWERS & FIXTURES	L 46							
125	355 POLES & FIXTURES	L 51							
126	356 OVERHEAD CONDUCTORS & DEVICES	L 56							
127	359 ROADS & TRAILS	L 62							
128	TOTAL TRANSMISSION PLANT								
129									
130	DISTRIBUTION PLANT								
131	360 LAND & LAND RIGHTS	D360N							
132	361 STRUCTURES & IMPROVEMENTS	D361N							
133	362 STATION EQUIPMENT	D362N							
134	364 POLES, TOWERS & FIXTURES	L 83		4,187,343	2,377,949				
135	365 OVERHEAD CONDUCTORS & DEVICES	L 84		3,199,968	1,817,229				
136	366 UNDERGROUND CONDUIT	L 85		3,427,277	1,946,315				
137	367 UNDERGROUND CONDUCTORS & DEVICES	L 86		5,683,560	3,227,634				
138	368 LINE TRANSFORMERS	L 87	34,433,976						
139	369 SERVICES	DIRECT				30,323,987			
140	370 METERS	DIRECT					7,910,587		
141	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							2,386,274
142	373 STREET LIGHTING SYSTEMS	DIRECT						2,702,155	
143	TOTAL DISTRIBUTION PLANT								
144									

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
113										
114	PRODUCTION PLANT									
115	310-316 STEAM PRODUCTION	L 20								
116	330-336 HYDRAULIC PRODUCTION	L 21								
117	340-346 OTHER PRODUCTION	L 22								
118	TOTAL PRODUCTION PLANT									
119										
120	TRANSMISSION PLANT									
121	350 LAND & LAND RIGHTS	L 30								
122	352 STRUCTURES & IMPROVEMENTS	L 35								
123	353 STATION EQUIPMENT	L 40								
124	354 TOWERS & FIXTURES	L 46								
125	355 POLES & FIXTURES	L 51								
126	356 OVERHEAD CONDUCTORS & DEVICES	L 56								
127	359 ROADS & TRAILS	L 62								
128	TOTAL TRANSMISSION PLANT									
129										
130	DISTRIBUTION PLANT									
131	360 LAND & LAND RIGHTS	D360N								
132	361 STRUCTURES & IMPROVEMENTS	D361N								
133	362 STATION EQUIPMENT	D362N								
134	364 POLES, TOWERS & FIXTURES	L 83								
135	365 OVERHEAD CONDUCTORS & DEVICES	L 84								
136	366 UNDERGROUND CONDUIT	L 85								
137	367 UNDERGROUND CONDUCTORS & DEVICES	L 86								
138	368 LINE TRANSFORMERS	L 87								
139	369 SERVICES	DIRECT								
140	370 METERS	DIRECT								
141	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
142	373 STREET LIGHTING SYSTEMS	DIRECT								
143	TOTAL DISTRIBUTION PLANT									
144										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
112	**** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ******							
113								
114	PRODUCTION PLANT							
115	310-316 STEAM PRODUCTION	L 20						
116	330-336 HYDRAULIC PRODUCTION	L 21						
117	340-346 OTHER PRODUCTION	L 22						
118	TOTAL PRODUCTION PLANT							
119								
120	TRANSMISSION PLANT							
121	350 LAND & LAND RIGHTS	L 30						
122	352 STRUCTURES & IMPROVEMENTS	L 35						
123	353 STATION EQUIPMENT	L 40						
124	354 TOWERS & FIXTURES	L 46						
125	355 POLES & FIXTURES	L 51						
126	356 OVERHEAD CONDUCTORS & DEVICES	L 56						
127	359 ROADS & TRAILS	L 62						
128	TOTAL TRANSMISSION PLANT							
129								
130	DISTRIBUTION PLANT							
131	360 LAND & LAND RIGHTS	D360N						
132	361 STRUCTURES & IMPROVEMENTS	D361N						
133	362 STATION EQUIPMENT	D362N						
134	364 POLES, TOWERS & FIXTURES	L 83						
135	365 OVERHEAD CONDUCTORS & DEVICES	L 84						
136	366 UNDERGROUND CONDUIT	L 85						
137	367 UNDERGROUND CONDUCTORS & DEVICES	L 86						
138	368 LINE TRANSFORMERS	L 87						
139	369 SERVICES	DIRECT						
140	370 METERS	DIRECT						
141	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
142	373 STREET LIGHTING SYSTEMS	DIRECT						
143	TOTAL DISTRIBUTION PLANT							
144								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	16,133,957	3,017,932	514,315	4,259,455	0	2,895,608	0	17
391	OFFICE FURNITURE & EQUIPMENT	L 99	15,874,355	2,969,373	506,039	4,190,918	0	2,849,016	0	17
392	TRANSPORTATION EQUIPMENT	L 100	17,440,736	3,262,371	555,972	4,604,451	0	3,130,139	0	18
393	STORES EQUIPMENT	L 101	422,858	79,098	13,480	111,637	0	75,892	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	1,820,755	340,581	58,042	480,689	0	326,776	0	2
395	LABORATORY EQUIPMENT	L 103	4,333,977	810,691	138,158	1,144,194	0	777,831	0	5
396	POWER OPERATED EQUIPMENT	L 104	1,592,332	297,853	50,760	420,385	0	285,780	0	2
397	COMMUNICATIONS EQUIPMENT	L 105	10,699,270	2,001,349	341,069	2,824,667	0	1,920,229	0	11
398	MISCELLANEOUS EQUIPMENT	L 106	1,119,269	209,364	35,680	295,493	0	200,878	0	1
	TOTAL GENERAL PLANT		69,437,509							
AMORTIZATION OF DISALLOWED COSTS		P101P	7,504,071	1,403,672	239,213	1,981,117	0	1,346,777	0	8
	TOTAL ACCUM PROVISION DEPRECIATION		1,437,090,522	334,329,596	6,154,317	471,866,681	0	203,387,772	0	1,417
AMORTIZATION OF OTHER UTILITY PLANT										
	INTANGIBLE PLANT	P101P	36,633,103	6,852,394	1,167,782	9,671,343	0	6,574,648	0	39
	HYDRAULIC PRODUCTION	L 21	0	0	0	0				
	TOTAL AMORT OF OTHER UTILITY PLANT		36,633,103	6,852,394	1,167,782	9,671,343	0	6,574,648	0	39
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		1,473,723,625	341,181,990	7,322,099	481,538,024	0	209,962,420	0	1,456

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION			* * * * * * * * * * * *	
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	416,591	255,225	144,939	249,755	259,715	19,552	12,208
391	OFFICE FURNITURE & EQUIPMENT	L 99	409,888	251,118	142,607	245,737	255,536	19,237	12,012
392	TRANSPORTATION EQUIPMENT	L 100	450,333	275,897	156,679	269,984	280,750	21,136	13,197
393	STORES EQUIPMENT	L 101	10,919	6,689	3,799	6,546	6,807	512	320
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	47,013	28,803	16,357	28,185	29,309	2,206	1,378
395	LABORATORY EQUIPMENT	L 103	111,907	68,560	38,934	67,090	69,766	5,252	3,279
396	POWER OPERATED EQUIPMENT	L 104	41,115	25,189	14,305	24,649	25,632	1,930	1,205
397	COMMUNICATIONS EQUIPMENT	L 105	276,263	169,253	96,117	165,626	172,230	12,966	8,096
398	MISCELLANEOUS EQUIPMENT	L 106	28,900	17,706	10,055	17,326	18,017	1,356	847
	TOTAL GENERAL PLANT								
AMORTIZATION OF DISALLOWED COSTS		P101P	193,761	118,708	67,413	116,164	120,796	9,094	5,678
	TOTAL ACCUM PROVISION DEPRECIATION		36,420,666	17,715,293	10,060,331	31,515,050	9,149,146	2,795,397	2,444,495
AMORTIZATION OF OTHER UTILITY PLANT									
	INTANGIBLE PLANT	P101P	945,895	579,502	329,093	567,084	589,697	44,394	27,720
	HYDRAULIC PRODUCTION	L 21							
	TOTAL AMORT OF OTHER UTILITY PLANT		945,895	579,502	329,093	567,084	589,697	44,394	27,720
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		37,366,561	18,294,796	10,389,425	32,082,134	9,738,843	2,839,792	2,472,215

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0	0	0
	TOTAL GENERAL PLANT									
AMORTIZATION OF DISALLOWED COSTS		P101P	0	0	0	0	0	0	0	0
	TOTAL ACCUM PROVISION DEPRECIATION		0	0	0	0	0	0	0	0
AMORTIZATION OF OTHER UTILITY PLANT										
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21								
	TOTAL AMORT OF OTHER UTILITY PLANT		0	0	0	0	0	0	0	0
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
GENERAL PLANT								
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0
	TOTAL GENERAL PLANT							
AMORTIZATION OF DISALLOWED COSTS		P101P	0	0	0	0	0	0
	TOTAL ACCUM PROVISION DEPRECIATION		0	0	0	0	0	0
AMORTIZATION OF OTHER UTILITY PLANT								
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21						
	TOTAL AMORT OF OTHER UTILITY PLANT		0	0	0	0	0	0
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
174										
175	NET ELECTRIC PLANT IN SERVICE		1,977,298,618	308,507,325	103,397,683	435,421,599	0	413,393,273	0	2,226
176	LESS:									
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
178	POWER SUPPLY	L 24	0	0	0	0				
179	OTHER	CUSTADV	29,809,228							
180	TOTAL CUST ADV FOR CONSTRUCTION		29,809,228	0	0	0	0	0	0	0
181										
182	ACCUMULATED DEFERRED INCOME TAXES									
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(22,412,638)	(4,227,088)	(720,378)	(5,966,034)	0	(4,055,753)	0	(24)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	209,271,651	39,469,231	6,726,330	55,706,152	0	37,869,439	0	224
186	283 OTHER	P111P	4,289,687	809,047	137,878	1,141,875	0	776,254	0	5
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		191,148,701	36,051,191	6,143,829	50,881,992	0	34,589,941	0	204
188										
189	NET ELECTIC PLANT IN SERVICE		1,756,340,690	272,456,134	97,253,854	384,539,607	0	378,803,332	0	2,021
190	ADD:									
191	WORKING CAPITAL									
192	151 FUEL INVENTORY	L KWH -S&O	13,870,445	0	0	13,870,445				
193	154 PLANT MATERIALS & SUPPLIES									
194	PRODUCTION - GENERAL	L 24	13,277,087	5,142,567	876,394	7,258,125				
195	TRANSMISSION - GENERAL	L 63	6,866,481				0	6,866,441	0	41
196	DISTRIBUTION - GENERAL	D3601	14,936,728							
197	OTHER-UNCLASSIFIED	P110P	2,928,685	547,824	93,360	773,189	0	525,620	0	3
198	TOTAL ACCOUNT 154		38,008,982							
199	165 PREPAID ITEMS									
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21	0	0	0	0				
202	INSURANCE	P110P	0	0	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0	0	0
206	TOTAL ACCOUNT 165		0							
207	WORKING CASH ALLOWANCE	L 522	0	0	0	0	0	0	0	0
208										
209	TOTAL WORKING CAPITAL		51,879,427	5,690,391	969,754	21,901,760	0	7,392,060	0	44
210										
211	NET ELECTRIC PLANT IN SERVICE		1,808,220,117	278,146,525	98,223,609	406,441,367	0	386,195,392	0	2,065

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
·ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
174									
175	NET ELECTRIC PLANT IN SERVICE		52,315,613	36,648,999	20,812,586	21,684,255	46,171,553	1,369,311	155,979
176	LESS:								
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION								
178	POWER SUPPLY	L 24							
179	OTHER	CUSTADV	653	3,804,071	2,160,292	7,772,371	918	95,982	(34,436)
180	TOTAL CUST ADV FOR CONSTRUCTION		653	3,804,071	2,160,292	7,772,371	918	95,982	(34,436)
181									
182	ACCUMULATED DEFERRED INCOME TAXES								
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(583,501)	(357,482)	(203,010)	(349,821)	(363,771)	(27,386)	(17,100)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	5,448,276	3,337,887	1,895,551	3,266,358	3,396,609	255,707	159,665
186	283 OTHER	P111P	111,680	68,421	38,855	66,954	69,624	5,242	3,273
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		4,976,454	3,048,825	1,731,396	2,983,491	3,102,462	233,563	145,838
188									
189	NET ELECTIC PLANT IN SERVICE		47,338,505	29,796,103	16,920,898	10,928,393	43,068,173	1,039,767	44,577
190	ADD:								
191	WORKING CAPITAL								
192	151 FUEL INVENTORY	L KWH -S&O							
193	154 PLANT MATERIALS & SUPPLIES								
194	PRODUCTION - GENERAL	L 24							
195	TRANSMISSION - GENERAL	L 63							
196	DISTRIBUTION - GENERAL	D3601	1,142,451	699,923	397,479	684,924	712,236	53,619	33,480
197	OTHER-UNCLASSIFIED	P110P	75,621	46,329	26,310	45,336	47,144	3,549	2,216
198	TOTAL ACCOUNT 154								
199	165 PREPAID ITEMS								
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21							
202	INSURANCE	P110P	0	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0	0
206	TOTAL ACCOUNT 165								
207	WORKING CASH ALLOWANCE	L 522	0	0	0	0	0	0	0
208									
209	TOTAL WORKING CAPITAL		1,218,072	746,252	423,789	730,260	759,380	57,168	35,696
210									
211	NET ELECTRIC PLANT IN SERVICE		48,556,577	30,542,354	17,344,686	11,658,653	43,827,553	1,096,935	80,273

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
174										
175	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
176	LESS:									
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
178	POWER SUPPLY	L 24								
179	OTHER	CUSTADV								
180	TOTAL CUST ADV FOR CONSTRUCTION		0	0	0	0	0	0	0	0
181										
182	ACCUMULATED DEFERRED INCOME TAXES									
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	0	0	0	0	0	0	0	0
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	0	0	0	0	0	0	0	0
186	283 OTHER	P111P	0	0	0	0	0	0	0	0
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0
188										
189	NET ELECTIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
190	ADD:									
191	WORKING CAPITAL									
192	151 FUEL INVENTORY	L KWH -S&O								
193	154 PLANT MATERIALS & SUPPLIES									
194	PRODUCTION - GENERAL	L 24								
195	TRANSMISSION - GENERAL	L 63								
196	DISTRIBUTION - GENERAL	D3601	0	0	0	0	0	0	0	0
197	OTHER-UNCLASSIFIED	P110P	0	0	0	0	0	0	0	0
198	TOTAL ACCOUNT 154									
199	165 PREPAID ITEMS									
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21								
202	INSURANCE	P110P	0	0	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0	0	0
206	TOTAL ACCOUNT 165									
207	WORKING CASH ALLOWANCE	L 522	0	0	0	0	0	0	0	0
208										
209	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0
210										
211	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
173	**** * * TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE * * ******							
174								
175	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
176	LESS:							
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
178	POWER SUPPLY	L 24						
179	OTHER	CUSTADV						
180	TOTAL CUST ADV FOR CONSTRUCTION		0	0	0	0	0	0
181								
182	ACCUMULATED DEFERRED INCOME TAXES							
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	0	0	0	0	0	0
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	0	0	0	0	0	0
186	283 OTHER	P111P	0	0	0	0	0	0
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0
188								
189	NET ELECTIC PLANT IN SERVICE		0	0	0	0	0	0
190	ADD:							
191	WORKING CAPITAL							
192	151 FUEL INVENTORY	L KWH -S&O						
193	154 PLANT MATERIALS & SUPPLIES							
194	PRODUCTION - GENERAL	L 24						
195	TRANSMISSION - GENERAL	L 63						
196	DISTRIBUTION - GENERAL	D3601	0	0	0	0	0	0
197	OTHER-UNCLASSIFIED	P110P	0	0	0	0	0	0
198	TOTAL ACCOUNT 154							
199	165 PREPAID ITEMS							
200	AD VALOREM TAXES	P112P	0	0	0	0	0	0
201	OTHER PROD-RELATED PP	L 21						
202	INSURANCE	P110P	0	0	0	0	0	0
203	PENSION EXPENSE	LABOR	0	0	0	0	0	0
204	PREPAID RETIREE BENEFITS	LABOR	0	0	0	0	0	0
205	MISC PREPAYMENTS	P110P	0	0	0	0	0	0
206	TOTAL ACCOUNT 165							
207	WORKING CASH ALLOWANCE	L 522	0	0	0	0	0	0
208								
209	TOTAL WORKING CAPITAL		0	0	0	0	0	0
210								
211	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
		TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
	ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
			Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
NET ELECTRIC PLANT IN SERVICE		1,808,220,117	278,146,525	98,223,609	406,441,367	0	386,195,392	0	2,065
ADD:									
105 PLANT HELD FOR FUTURE USE									
HYDRAULIC PRODUCTION	L 21	0	0	0	0				
TRANS LAND & LAND RIGHTS	L 30	218,994				0	218,994	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 35	0				0	0	0	0
TRANS STATION EQUIPMENT	L 40	0				0	0	0	0
DIST LAND & LAND RIGHTS	L 68	570,230				0	0	0	
DIST STRUCTURES & IMPROVEMENTS	L 75	0				0	0	0	
GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		789,224	0	0	0	0	218,994	0	0
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(104,146)							
DEFERRED PROGRAMS									
182 / CONSERVATION PROGRAMS									
IDAHO DEFERRED CONSERVATION	PI-H	8,106,539	3,361,782	0	4,744,757				
OREGON DEFERRED CONSERVATION	PI-H	0	0	0	0				
OTHER DEFERRED CONSERVATION	PI-H	0	0	0	0				
TOTAL CONSERVATION		8,106,539		0					
182 / MISC. OTHER REGULATORY ASSETS									
REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0	0
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T	1,016,867	0	0	1,016,867				
INTERVENOR FUNDING	L 63	0					0	0	0
PROFESSIONAL FEES	LABOR	0	0	0	0	0	0	0	0
GRID WEST - FERC	L 63	257,665					257,663	0	2
INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0	0	0
TOTAL OTHER REG ASSETS		1,274,531							
TOTAL DEFERRED PROGRAMS		9,381,070	3,361,782	0	5,761,624	0	257,663	0	2
DEVELOPMENT OF SUBSIDIARY RATE BASE									
123 INVESTMENT IN IERCO	KWH-S	51,418,126	0	0	51,418,126	0	0	0	0
186 PREPAID COAL ROYALTIES	KWH-S	1,582,937	0	0	1,582,937	0	0	0	0
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	11,383,591	0	0	11,383,591	0	0	0	0
TOTAL SUBSIDIARY RATE BASE		64,384,654	0	0	64,384,654	0	0	0	0
TOTAL COMBINED RATE BASE		1,882,670,920	281,508,307	98,223,609	476,587,645	0	386,672,049	0	2,066

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ****								
213									
214	NET ELECTRIC PLANT IN SERVICE		48,556,577	30,542,354	17,344,686	11,658,653	43,827,553	1,096,935	80,273
215	ADD:								
216	105 PLANT HELD FOR FUTURE USE								
217	HYDRAULIC PRODUCTION	L 21							
218	TRANS LAND & LAND RIGHTS	L 30							
219	TRANS STRUCTURES & IMPROVEMENTS	L 35							
220	TRANS STATION EQUIPMENT	L 40							
221	DIST LAND & LAND RIGHTS	L 68							
222	DIST STRUCTURES & IMPROVEMENTS	L 75							
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0
226									
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(7,966)	(4,880)	(2,771)	(4,776)	(4,966)	(374)	(233)
228									
229	DEFERRED PROGRAMS								
230	182 / CONSERVATION PROGRAMS								
231	IDAHO DEFERRED CONSERVATION	PI-H							
232	OREGON DEFERRED CONSERVATION	PI-H							
233	OTHER DEFERRED CONSERVATION	PI-H							
234	TOTAL CONSERVATION								
235	182 / MISC. OTHER REGULATORY ASSETS								
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T							
238	INTERVENOR FUNDING	L 63							
239	PROFESSIONAL FEES	LABOR	0	0	0	0	0	0	0
240	GRID WEST - FERC	L 63							
241	INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0	0
242	TOTAL OTHER REG ASSETS								
243	TOTAL DEFERRED PROGRAMS		0	0	0	0	0	0	0
244									
245	DEVELOPMENT OF SUBSIDIARY RATE BASE								
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0	0
250									
251	TOTAL COMBINED RATE BASE		48,548,611	30,537,474	17,341,915	11,653,877	43,822,587	1,096,561	80,040

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
212	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***									
213										
214	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0
215	ADD:									
216	105 PLANT HELD FOR FUTURE USE									
217	HYDRAULIC PRODUCTION	L 21								
218	TRANS LAND & LAND RIGHTS	L 30								
219	TRANS STRUCTURES & IMPROVEMENTS	L 35								
220	TRANS STATION EQUIPMENT	L 40								
221	DIST LAND & LAND RIGHTS	L 68								
222	DIST STRUCTURES & IMPROVEMENTS	L 75								
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0	0
226										
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601								
228										
229	DEFERRED PROGRAMS									
230	182 / CONSERVATION PROGRAMS									
231	IDAHO DEFERRED CONSERVATION	PI-H								
232	OREGON DEFERRED CONSERVATION	PI-H								
233	OTHER DEFERRED CONSERVATION	PI-H								
234	TOTAL CONSERVATION									
235	182 / MISC. OTHER REGULATORY ASSETS									
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T								
238	INTERVENOR FUNDING	L 63								
239	PROFESSIONAL FEES	LABOR	0	0	0	0	0	0	0	0
240	GRID WEST - FERC	L 63								
241	INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0	0	0
242	TOTAL OTHER REG ASSETS									
243	TOTAL DEFERRED PROGRAMS		0	0	0	0	0	0	0	0
244										
245	DEVELOPMENT OF SUBSIDIARY RATE BASE									
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0	0	0
250										
251	TOTAL COMBINED RATE BASE		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
213								
214	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0
215	ADD:							
216	105 PLANT HELD FOR FUTURE USE							
217	HYDRAULIC PRODUCTION	L 21						
218	TRANS LAND & LAND RIGHTS	L 30						
219	TRANS STRUCTURES & IMPROVEMENTS	L 35						
220	TRANS STATION EQUIPMENT	L 40						
221	DIST LAND & LAND RIGHTS	L 68						
222	DIST STRUCTURES & IMPROVEMENTS	L 75						
223	GEN LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
224	GEN STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
225	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0
226								
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601						
228								
229	DEFERRED PROGRAMS							
230	182 / CONSERVATION PROGRAMS							
231	IDAHO DEFERRED CONSERVATION	PI-H						
232	OREGON DEFERRED CONSERVATION	PI-H						
233	OTHER DEFERRED CONSERVATION	PI-H						
234	TOTAL CONSERVATION							
235	182 / MISC. OTHER REGULATORY ASSETS							
236	REORGANIZATION COSTS	LABOR	0	0	0	0	0	0
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T						
238	INTERVENOR FUNDING	L 63						
239	PROFESSIONAL FEES	LABOR	0	0	0	0	0	0
240	GRID WEST - FERC	L 63						
241	INCREMENTAL SECURITY COSTS	P101P	0	0	0	0	0	0
242	TOTAL OTHER REG ASSETS							
243	TOTAL DEFERRED PROGRAMS		0	0	0	0	0	0
244								
245	DEVELOPMENT OF SUBSIDIARY RATE BASE							
246	123 INVESTMENT IN IERCO	KWH-S	0	0	0	0	0	0
247	186 PREPAID COAL ROYALTIES	KWH-S	0	0	0	0	0	0
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	0	0	0	0	0	0
249	TOTAL SUBSIDIARY RATE BASE		0	0	0	0	0	0
250								
251	TOTAL COMBINED RATE BASE		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
252	*** TABLE 4 - OPERATING REVENUES ***									
253										
254	OPERATING REVENUES									
255	SALES OF ELECTRICITY									
256	FIRM ENERGY SALES									
257	440-448 RETAIL	DIRECT	617,820,268							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	328,357	61,421	10,467	86,688	0	58,931	0	0
259	447 FIRM SALES FOR RESALE	DIRECT	0							
260	447 SYSTEM OPPORTUNITY SALES	KWH-T	141,394,143	0	0	141,394,143				
261	TOTAL SALES OF ELECTRICITY		759,542,768	61,421	10,467	141,480,831	0	58,931	0	0
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV	2,021,281			256,500				
265										
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT	4,933,621							
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	L 40	5,620,287				0	5,620,287	0	0
270	STATION AND LINE RENTALS	L 28-61	1,990,027				0	1,990,016	0	12
271	TRANSFORMER RENTAL	I 108	0	0	0	0	0	0	0	0
272	COGENERATION	L 393	465,492	14,118	0	451,374				
273	DARK FIBER PROJECT	DIRECT	448,000					400,000		
274	POLE ATTACHMENTS	L 83	1,527,005				0	0	0	0
275	FACILITIES CHARGES	DIRECT	5,648,745							
276	OTHER RENTALS (PARKS)	L 21	266,918	110,691	0	156,227	0	0	0	0
277	REAL ESTATE RENTS	P-PTD	339,142	63,438	10,811	89,535	0	60,867	0	0
278	TOTAL ACCOUNT 454		16,305,615							
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	L 44-61	1,128,117				0	1,128,104	0	13
282	TRANS FOR OTHERS - NON FIRM	KWH-T	11,938,347	0	0	11,938,347				
283	ANTELOPE - ALT. SERVICE CHARGE	DIRECT	62,962					62,962		
284	PHOTOVOLTAIC STATION SERVICE	D3601	15,759							
285	TRANSMISSION FOR IES	44-55	0	0	0	0	0	0	0	0
286	STANDBY CHARGE	D3601	246,198							
287	SIERRA PACIFIC USAGE CHARGE	PI-H	0	0	0	0				
288	MISCELLANEOUS	P-PTD	16,677	3,119	532	4,403	0	2,993	0	0
289	TOTAL ACCOUNT 456		13,408,060	0	0	11,938,347	0	1,191,066	0	13
290										
291	TOTAL OTHER OPERATING REVENUES		36,668,577	191,366	11,343	12,896,386	0	9,265,228	0	25
292										
293	TOTAL OPERATING REVENUES		796,211,346	252,787	21,810	154,377,217	0	9,324,159	0	25

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * *	* * * * * * * * * * *	
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
252	*** TABLE 4 - OPERATING REVENUES ***								
253									
254	OPERATING REVENUES								
255	SALES OF ELECTRICITY								
256	FIRM ENERGY SALES								
257	440-448 RETAIL	DIRECT							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	8,478	5,194	2,950	5,083	5,286	398	248
259	447 FIRM SALES FOR RESALE	DIRECT							
260	447 SYSTEM OPPORTUNITY SALES	KWH-T							
261	TOTAL SALES OF ELECTRICITY		8,478	5,194	2,950	5,083	5,286	398	248
262									
263	OTHER OPERATING REVENUES								
264	415 MERCHANDISING REVENUES	M-REV	173,789	106,472	60,464	104,190	0	8,157	5,093
265									
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT							
267									
268	454 RENTS FROM ELECTRIC PROPERTY								
269	SUBSTATION EQUIPMENT	L 40							
270	STATION AND LINE RENTALS	L 28-61							
271	TRANSFORMER RENTAL	I 108	0	0	0	0	0	0	0
272	COGENERATION	L 393							
273	DARK FIBER PROJECT	DIRECT	3,671	2,249	1,277	2,201	2,289	172	108
274	POLE ATTACHMENTS	L 83		75,320	42,773				
275	FACILITIES CHARGES	DIRECT							
276	OTHER RENTALS (PARKS)	L 21	0	0	0	0	0	0	0
277	REAL ESTATE RENTS	P-PTD	8,757	5,365	3,047	5,250	5,459	411	257
278	TOTAL ACCOUNT 454								
279									
280	456 OTHER ELECTRIC REVENUES								
281	TRANS FOR OTHERS - FIRM	L 44-61							
282	TRANS FOR OTHERS - NON FIRM	KWH-T							
283	ANTELOPE - ALT. SERVICE CHARGE	DIRECT							
284	PHOTOVOLTAIC STATION SERVICE	D3601	1,205	738	419	723	751	57	35
285	TRANSMISSION FOR IES	44-55	0	0	0	0	0	0	0
286	STANDBY CHARGE	D3601	18,831	11,537	6,552	11,289	11,740	884	552
287	SIERRA PACIFIC USAGE CHARGE	PI-H							
288	MISCELLANEOUS	P-PTD	431	264	150	258	268	20	13
289	TOTAL ACCOUNT 456		20,036	12,275	6,971	12,012	12,491	940	587
290									
291	TOTAL OTHER OPERATING REVENUES		206,684	201,945	114,682	123,912	20,508	9,700	6,057
292									
293	TOTAL OPERATING REVENUES		215,163	207,139	117,632	128,995	25,793	10,098	6,305

IDAHO POWER COMPANY
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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
252	*** TABLE 4 - OPERATING REVENUES ***									
253										
254	OPERATING REVENUES									
255	SALES OF ELECTRICITY									
256	FIRM ENERGY SALES									
257	440-448 RETAIL	DIRECT								
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	0	0	0	0	0	0	0	0
259	447 FIRM SALES FOR RESALE	DIRECT								
260	447 SYSTEM OPPORTUNITY SALES	KWH-T								
261	TOTAL SALES OF ELECTRICITY		0	0	0	0	0	0	0	0
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV								
265										
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT								
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	L 40								
270	STATION AND LINE RENTALS	L 28-61								
271	TRANSFORMER RENTAL	I 108	0	0	0	0	0	0	0	0
272	COGENERATION	L 393								
273	DARK FIBER PROJECT	DIRECT								
274	POLE ATTACHMENTS	L 83								
275	FACILITIES CHARGES	DIRECT								
276	OTHER RENTALS (PARKS)	L 21	0	0	0	0	0	0	0	0
277	REAL ESTATE RENTS	P-PTD	0	0	0	0	0	0	0	0
278	TOTAL ACCOUNT 454									
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	L 44-61								
282	TRANS FOR OTHERS - NON FIRM	KWH-T								
283	ANTELOPE - ALT. SERVICE CHARGE	DIRECT								
284	PHOTOVOLTAIC STATION SERVICE	D3601								
285	TRANSMISSION FOR IES	44-55	0	0	0	0	0	0	0	0
286	STANDBY CHARGE	D3601								
287	SIERRA PACIFIC USAGE CHARGE	PI-H								
288	MISCELLANEOUS	P-PTD	0	0	0	0	0	0	0	0
289	TOTAL ACCOUNT 456		0	0	0	0	0	0	0	0
290										
291	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0
292										
293	TOTAL OPERATING REVENUES		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
252	**** TABLE 4 - OPERATING REVENUES ******							
253								
254	OPERATING REVENUES							
255	SALES OF ELECTRICITY							
256	FIRM ENERGY SALES							
257	440-448 RETAIL	DIRECT						617,820,268
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	0	0	0	0	0	0
259	447 FIRM SALES FOR RESALE	DIRECT						0
260	447 SYSTEM OPPORTUNITY SALES	KWH-T						
261	TOTAL SALES OF ELECTRICITY		0	0	0	0	0	617,820,268
262								
263	OTHER OPERATING REVENUES							
264	415 MERCHANDISING REVENUES	M-REV						
265								
266	451 MISCELLANEOUS SERVICE REVENUES	DIRECT				4,933,621		
267								
268	454 RENTS FROM ELECTRIC PROPERTY							
269	SUBSTATION EQUIPMENT	L 40						
270	STATION AND LINE RENTALS	L 28-61						
271	TRANSFORMER RENTAL	I 108	0	0	0	0	0	0
272	COGENERATION	L 393						
273	DARK FIBER PROJECT	DIRECT						
274	POLE ATTACHMENTS	L 83						
275	FACILITIES CHARGES	DIRECT					5,648,745	
276	OTHER RENTALS (PARKS)	L 21	0	0	0	0	0	0
277	REAL ESTATE RENTS	P-PTD	0	0	0	0	0	0
278	TOTAL ACCOUNT 454							
279								
280	456 OTHER ELECTRIC REVENUES							
281	TRANS FOR OTHERS - FIRM	L 44-61						
282	TRANS FOR OTHERS - NON FIRM	KWH-T						
283	ANTELOPE - ALT. SERVICE CHARGE	DIRECT						
284	PHOTOVOLTAIC STATION SERVICE	D3601						
285	TRANSMISSION FOR IES	44-55	0	0	0	0	0	0
286	STANDBY CHARGE	D3601						
287	SIERRA PACIFIC USAGE CHARGE	PI-H						
288	MISCELLANEOUS	P-PTD	0	0	0	0	0	0
289	TOTAL ACCOUNT 456		0	0	0	0	0	0
290								
291	TOTAL OTHER OPERATING REVENUES		0	0	0	4,933,621	5,648,745	0
292								
293	TOTAL OPERATING REVENUES		0	0	0	4,933,621	5,648,745	617,820,268

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
				Base-load	Peak					
STEAM POWER GENERATION										
OPERATION										
500-OP	SUPERVISION & ENGINEERING	PI-S	1,746,066	724,093	0	1,021,972				
501-OP	FUEL	KWH-S	113,149,878	0	0	113,149,878				
502-OP	STEAM EXPENSES									
	LABOR	PI-S	2,278,817	945,026	0	1,333,792				
	OTHER	KWH-S	4,885,856	0	0	4,885,856				
	TOTAL ACCOUNT 502		7,164,673							
505-OP	ELECTRIC EXPENSES									
	LABOR	PI-S	834,151	345,923	0	488,229				
	OTHER	KWH-S	622,884	0	0	622,884				
	TOTAL ACCOUNT 505		1,457,035							
506-OP	MISCELLANEOUS EXPENSES	PI-S	8,225,787	3,411,234	0	4,814,553				
507-OP	RENTS	PI-S	251,130	104,143	0	146,986				
	TOTAL STEAM OPERATION EXPENSES		131,994,568							
MAINTENANCE										
510-MT	SUPERVISION & ENGINEERING	PI-S	2,550,920	1,057,866	0	1,493,053				
511-MT	STRUCTURES	PI-S	412,968	171,258	0	241,710				
512-MT	BOILER PLANT									
	LABOR	PI-S	5,884,264	2,440,204	0	3,444,060				
	OTHER	KWH-S	9,620,424	0	0	9,620,424				
	TOTAL ACCOUNT 512		15,504,689							
513-MT	ELECTRIC PLANT									
	LABOR	PI-S	1,743,244	722,923	0	1,020,321				
	OTHER	KWH-S	2,727,453	0	0	2,727,453				
	TOTAL ACCOUNT 513		4,470,697							
514-MT	MISCELLANEOUS STEAM PLANT	PI-S	4,621,725	1,916,630	0	2,705,096				
	TOTAL STEAM MAINTENANCE EXPENSES		27,560,999							
	TOTAL STEAM GENERATION EXPENSES		159,555,567							
HYDRAULIC POWER GENERATION										
535-OP	SUPERVISION & ENGINEERING	L 675	4,808,421	1,994,052	0	2,814,369				
536-OP	WATER FOR POWER	PI-H	3,649,622	1,513,498	0	2,136,124				
537-OP	HYDRAULIC EXPENSES	PI-H	8,590,436	3,562,454	0	5,027,982				
538-OP	ELECTRIC EXPENSES									
	LABOR	PI-H	1,080,811	448,212	0	632,599				
	OTHER	KWH-H	391,013	0	0	391,013				
	TOTAL ACCOUNT 538		1,471,824							
539-OP	MISCELLANEOUS EXPENSES	PI-H	2,536,269	1,051,791	0	1,484,478				
540-OP	RENTS	PI-H	413,617	171,527	0	242,090				
	TOTAL HYDRAULIC OPERATION EXPENSES		21,470,189							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
294	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
295									
296	STEAM POWER GENERATION								
297	OPERATION								
298	500-OP SUPERVISION & ENGINEERING	PI-S							
299	501-OP FUEL	KWH-S							
300									
301	502-OP STEAM EXPENSES								
302	LABOR	PI-S							
303	OTHER	KWH-S							
304	TOTAL ACCOUNT 502								
305	505-OP ELECTRIC EXPENSES								
306	LABOR	PI-S							
307	OTHER	KWH-S							
308	TOTAL ACCOUNT 505								
309	506-OP MISCELLANEOUS EXPENSES	PI-S							
310	507-OP RENTS	PI-S							
311	TOTAL STEAM OPERATION EXPENSES								
312									
313	MAINTENANCE								
314	510-MT SUPERVISION & ENGINEERING	PI-S							
315	511-MT STRUCTURES	PI-S							
316	512-MT BOILER PLANT								
317	LABOR	PI-S							
318	OTHER	KWH-S							
319	TOTAL ACCOUNT 512								
320	513-MT ELECTRIC PLANT								
321	LABOR	PI-S							
322	OTHER	KWH-S							
323	TOTAL ACCOUNT 513								
324	514-MT MISCELLANEOUS STEAM PLANT	PI-S							
325	TOTAL STEAM MAINTENANCE EXPENSES								
326									
327	TOTAL STEAM GENERATION EXPENSES								
328									
329	HYDRAULIC POWER GENERATION								
330	535-OP SUPERVISION & ENGINEERING	L 675							
331	536-OP WATER FOR POWER	PI-H							
332	537-OP HYDRAULIC EXPENSES	PI-H							
333	538-OP ELECTRIC EXPENSES								
334	LABOR	PI-H							
335	OTHER	KWH-H							
336	TOTAL ACCOUNT 538								
337									
338	539-OP MISCELLANEOUS EXPENSES	PI-H							
339	540-OP RENTS	PI-H							
340	TOTAL HYDRAULIC OPERATION EXPENSES								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
294	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
295										
296	STEAM POWER GENERATION									
297	OPERATION									
298	500-OP SUPERVISION & ENGINEERING	PI-S								
299	501-OP FUEL	KWH-S								
300										
301	502-OP STEAM EXPENSES									
302	LABOR	PI-S								
303	OTHER	KWH-S								
304	TOTAL ACCOUNT 502									
305	505-OP ELECTRIC EXPENSES									
306	LABOR	PI-S								
307	OTHER	KWH-S								
308	TOTAL ACCOUNT 505									
309	506-OP MISCELLANEOUS EXPENSES	PI-S								
310	507-OP RENTS	PI-S								
311	TOTAL STEAM OPERATION EXPENSES									
312										
313	MAINTENANCE									
314	510-MT SUPERVISION & ENGINEERING	PI-S								
315	511-MT STRUCTURES	PI-S								
316	512-MT BOILER PLANT									
317	LABOR	PI-S								
318	OTHER	KWH-S								
319	TOTAL ACCOUNT 512									
320	513-MT ELECTRIC PLANT									
321	LABOR	PI-S								
322	OTHER	KWH-S								
323	TOTAL ACCOUNT 513									
324	514-MT MISCELLANEOUS STEAM PLANT	PI-S								
325	TOTAL STEAM MAINTENANCE EXPENSES									
326										
327	TOTAL STEAM GENERATION EXPENSES									
328										
329	HYDRAULIC POWER GENERATION									
330	535-OP SUPERVISION & ENGINEERING	L 675								
331	536-OP WATER FOR POWER	PI-H								
332	537-OP HYDRAULIC EXPENSES	PI-H								
333	538-OP ELECTRIC EXPENSES									
334	LABOR	PI-H								
335	OTHER	KWH-H								
336	TOTAL ACCOUNT 538									
337										
338	539-OP MISCELLANEOUS EXPENSES	PI-H								
339	540-OP RENTS	PI-H								
340	TOTAL HYDRAULIC OPERATION EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
294	**** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ******							
295								
296	STEAM POWER GENERATION							
297	OPERATION							
298	500-OP SUPERVISION & ENGINEERING	PI-S						
299	501-OP FUEL	KWH-S						
300								
301	502-OP STEAM EXPENSES							
302	LABOR	PI-S						
303	OTHER	KWH-S						
304	TOTAL ACCOUNT 502							
305	505-OP ELECTRIC EXPENSES							
306	LABOR	PI-S						
307	OTHER	KWH-S						
308	TOTAL ACCOUNT 505							
309	506-OP MISCELLANEOUS EXPENSES	PI-S						
310	507-OP RENTS	PI-S						
311	TOTAL STEAM OPERATION EXPENSES							
312								
313	MAINTENANCE							
314	510-MT SUPERVISION & ENGINEERING	PI-S						
315	511-MT STRUCTURES	PI-S						
316	512-MT BOILER PLANT							
317	LABOR	PI-S						
318	OTHER	KWH-S						
319	TOTAL ACCOUNT 512							
320	513-MT ELECTRIC PLANT							
321	LABOR	PI-S						
322	OTHER	KWH-S						
323	TOTAL ACCOUNT 513							
324	514-MT MISCELLANEOUS STEAM PLANT	PI-S						
325	TOTAL STEAM MAINTENANCE EXPENSES							
326								
327	TOTAL STEAM GENERATION EXPENSES							
328								
329	HYDRAULIC POWER GENERATION							
330	535-OP SUPERVISION & ENGINEERING	L 675						
331	536-OP WATER FOR POWER	PI-H						
332	537-OP HYDRAULIC EXPENSES	PI-H						
333	538-OP ELECTRIC EXPENSES							
334	LABOR	PI-H						
335	OTHER	KWH-H						
336	TOTAL ACCOUNT 538							
337								
338	539-OP MISCELLANEOUS EXPENSES	PI-H						
339	540-OP RENTS	PI-H						
340	TOTAL HYDRAULIC OPERATION EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION ----------			
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
342										
343	MAINTENANCE									
344	541-MT SUPERVISION & ENGINEERING	L 682	2,007,823	832,644	0	1,175,179				
345	542-MT STRUCTURES	PI-H	1,253,838	519,966	0	733,871				
346	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	996,274	413,155	0	583,119				
347	544-MT ELECTRIC PLANT									
348	LABOR	PI-H	1,584,672	657,163	0	927,508				
349	OTHER	KWH-H	678,535	0	0	678,535				
350	TOTAL ACCOUNT 544		2,263,207							
351										
352	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	3,387,230	1,404,684	0	1,982,546				
353										
354	TOTAL HYDRAULIC MAINTENANCE EXPENSES		9,908,370							
355										
356	TOTAL HYDRAULIC GENERATION EXPENSES		31,378,559							
357										
358	OTHER POWER GENERATION									
359	OPERATION									
360	546-OP SUPERVISION & ENGINEERING	L 692	344,957	0	344,957	0				
361	547-OP FUEL	KWH-O	6,710,215	0	0	6,710,215				
362	548-OP GENERATING EXPENSES									
363	LABOR	PI-O	208,194	0	208,194	0				
364	OTHER	KWH-O	98,574	0	0	98,574				
365	TOTAL ACCOUNT 548		306,768							
366										
367	549-OP MISCELLANEOUS EXPENSES	PI-O	310,605	0	310,605	0				
368	550-OP RENTS	PI-O	0	0	0	0				
369										
370	TOTAL OTHER POWER OPER EXPENSES		7,672,545							
371										
372	MAINTENANCE									
373	551-MT SUPERVISION & ENGINEERING	L 698	175	0	175	0				
374	552-MT STRUCTURES	PI-O	188,669	0	188,669	0				
375	553-MT GENERATING & ELECTRIC PLANT									
376	LABOR	PI-O	86,177	0	86,177	0				
377	OTHER	KWH-O	44,967	0	0	44,967				
378	TOTAL ACCOUNT 553		131,145							
379										
380	554-MT MISCELLANEOUS EXPENSES	PI-O	408,506	0	408,506	0				
381	TOTAL OTHER POWER MAINT EXPENSES		728,495							
382										
383	TOTAL OTHER POWER GEN EXPENSES		8,401,040							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
'ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
342									
343	MAINTENANCE								
344	541-MT SUPERVISION & ENGINEERING	L 682							
345	542-MT STRUCTURES	PI-H							
346	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H							
347	544-MT ELECTRIC PLANT								
348	LABOR	PI-H							
349	OTHER	KWH-H							
350	TOTAL ACCOUNT 544								
351									
352	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H							
353									
354	TOTAL HYDRAULIC MAINTENANCE EXPENSES								
355									
356	TOTAL HYDRAULIC GENERATION EXPENSES								
357									
358	OTHER POWER GENERATION								
359	OPERATION								
360	546-OP SUPERVISION & ENGINEERING	L 692							
361	547-OP FUEL	KWH-O							
362	548-OP GENERATING EXPENSES								
363	LABOR	PI-O							
364	OTHER	KWH-O							
365	TOTAL ACCOUNT 548								
366									
367	549-OP MISCELLANEOUS EXPENSES	PI-O							
368	550-OP RENTS	PI-O							
369									
370	TOTAL OTHER POWER OPER EXPENSES								
371									
372	MAINTENANCE								
373	551-MT SUPERVISION & ENGINEERING	L 698							
374	552-MT STRUCTURES	PI-O							
375	553-MT GENERATING & ELECTRIC PLANT								
376	LABOR	PI-O							
377	OTHER	KWH-O							
378	TOTAL ACCOUNT 553								
379									
380	554-MT MISCELLANEOUS EXPENSES	PI-O							
381	TOTAL OTHER POWER MAINT EXPENSES								
382									
383	TOTAL OTHER POWER GEN EXPENSES								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
MAINTENANCE										
541-MT	SUPERVISION & ENGINEERING	L 682								
542-MT	STRUCTURES	PI-H								
543-MT	RESERVOIRS, DAMS & WATERWAYS	PI-H								
544-MT	ELECTRIC PLANT									
	LABOR	PI-H								
	OTHER	KWH-H								
	TOTAL ACCOUNT 544									
545-MT	MISCELLANEOUS HYDRAULIC PLANT	PI-H								
	TOTAL HYDRAULIC MAINTENANCE EXPENSES									
	TOTAL HYDRAULIC GENERATION EXPENSES									
OTHER POWER GENERATION										
OPERATION										
546-OP	SUPERVISION & ENGINEERING	L 692								
547-OP	FUEL	KWH-O								
548-OP	GENERATING EXPENSES									
	LABOR	PI-O								
	OTHER	KWH-O								
	TOTAL ACCOUNT 548									
549-OP	MISCELLANEOUS EXPENSES	PI-O								
550-OP	RENTS	PI-O								
	TOTAL OTHER POWER OPER EXPENSES									
MAINTENANCE										
551-MT	SUPERVISION & ENGINEERING	L 698								
552-MT	STRUCTURES	PI-O								
553-MT	GENERATING & ELECTRIC PLANT									
	LABOR	PI-O								
	OTHER	KWH-O								
	TOTAL ACCOUNT 553									
554-MT	MISCELLANEOUS EXPENSES	PI-O								
	TOTAL OTHER POWER MAINT EXPENSES									
	TOTAL OTHER POWER GEN EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
341	*** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ***							
342								
343	MAINTENANCE							
344	541-MT SUPERVISION & ENGINEERING	L 682						
345	542-MT STRUCTURES	PI-H						
346	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H						
347	544-MT ELECTRIC PLANT							
348	LABOR	PI-H						
349	OTHER	KWH-H						
350	TOTAL ACCOUNT 544							
351								
352	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H						
353								
354	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
355								
356	TOTAL HYDRAULIC GENERATION EXPENSES							
357								
358	OTHER POWER GENERATION							
359	OPERATION							
360	546-OP SUPERVISION & ENGINEERING	L 692						
361	547-OP FUEL	KWH-O						
362	548-OP GENERATING EXPENSES							
363	LABOR	PI-O						
364	OTHER	KWH-O						
365	TOTAL ACCOUNT 548							
366								
367	549-OP MISCELLANEOUS EXPENSES	PI-O						
368	550-OP RENTS	PI-O						
369								
370	TOTAL OTHER POWER OPER EXPENSES							
371								
372	MAINTENANCE							
373	551-MT SUPERVISION & ENGINEERING	L 698						
374	552-MT STRUCTURES	PI-O						
375	553-MT GENERATING & ELECTRIC PLANT							
376	LABOR	PI-O						
377	OTHER	KWH-O						
378	TOTAL ACCOUNT 553							
379								
380	554-MT MISCELLANEOUS EXPENSES	PI-O						
381	TOTAL OTHER POWER MAINT EXPENSES							
382								
383	TOTAL OTHER POWER GEN EXPENSES							

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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
OTHER POWER SUPPLY EXPENSE										
555.1	PURCHASED POWER									
	ENERGY RELATED	PP-KWH	55,450,025	0	0	55,450,025				
555.2	COGENERATION & SMALL POWER PROD									
	CAPACITY RELATED	PP-KW	2,673,562	2,673,562	0	0				
	ENERGY RELATED	PP-KWH	85,479,748	0	0	85,479,748				
	TOTAL COGEN & SMALL POWER PROD		88,153,310							
	TOTAL ACCOUNT 555		143,603,335							
556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	76,907	76,907	0	0				
557	OTHER EXPENSES	PP-KW	2,362,972	2,362,972	0	0				
	TOTAL OTHER POWER SUPPLY EXPENSES		146,043,214							
	TOTAL PRODUCTION EXPENSES		345,378,380							
TRANSMISSION EXPENSES										
OPERATION										
560-OP	SUPERVISION & ENGINEERING	L 712	2,411,540	0	0	0	0	2,411,529	0	11
561-OP	LOAD DISPATCHING	L 63	3,386,627				0	3,386,607	0	20
562-OP	STATION EXPENSES	L 38-39	1,773,058				0	1,773,058	0	0
563-OP	OVERHEAD LINE EXPENSES	L 44-55	804,318				0	804,309	0	9
565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	5,788,367	0	0	5,788,367				
566-OP	MISCELLANEOUS EXPENSES	L 63	416,195				0	416,193	0	2
567-OP	RENTS	L 63	1,037,802				0	1,037,790	0	12
	TOTAL TRANSMISSION OPERATION		15,617,908							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
384	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
385									
386	OTHER POWER SUPPLY EXPENSE								
387	555.1 PURCHASED POWER								
388	ENERGY RELATED	PP-KWH							
389									
390	555.2 COGENERATION & SMALL POWER PROD								
391	CAPACITY RELATED	PP-KW							
392	ENERGY RELATED	PP-KWH							
393	TOTAL COGEN & SMALL POWER PROD								
394									
395	TOTAL ACCOUNT 555								
396									
397	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW							
398	557 OTHER EXPENSES	PP-KW							
399									
400	TOTAL OTHER POWER SUPPLY EXPENSES								
401									
402	TOTAL PRODUCTION EXPENSES								
403									
404									
405	TRANSMISSION EXPENSES								
406									
407	OPERATION								
408	560-OP SUPERVISION & ENGINEERING	L 712							
409	561-OP LOAD DISPATCHING	L 63							
410	562-OP STATION EXPENSES	L 38-39							
411	563-OP OVERHEAD LINE EXPENSES	L 44-55							
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
413	566-OP MISCELLANEOUS EXPENSES	L 63							
414	567-OP RENTS	L 63							
415									
416	TOTAL TRANSMISSION OPERATION								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
384	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***										
385											
386	OTHER POWER SUPPLY EXPENSE										
387	555.1	PURCHASED POWER									
388		ENERGY RELATED	PP-KWH								
389											
390	555.2	COGENERATION & SMALL POWER PROD									
391		CAPACITY RELATED	PP-KW								
392		ENERGY RELATED	PP-KWH								
393		TOTAL COGEN & SMALL POWER PROD									
394											
395		TOTAL ACCOUNT 555									
396											
397	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW								
398	557	OTHER EXPENSES	PP-KW								
399											
400		TOTAL OTHER POWER SUPPLY EXPENSES									
401											
402		TOTAL PRODUCTION EXPENSES									
403											
404											
405	TRANSMISSION EXPENSES										
406											
407	OPERATION										
408	560-OP	SUPERVISION & ENGINEERING	L 712								
409	561-OP	LOAD DISPATCHING	L 63								
410	562-OP	STATION EXPENSES	L 38-39								
411	563-OP	OVERHEAD LINE EXPENSES	L 44-55								
412	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
413	566-OP	MISCELLANEOUS EXPENSES	L 63								
414	567-OP	RENTS	L 63								
415											
416		TOTAL TRANSMISSION OPERATION									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
384	**** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
385									
386	OTHER POWER SUPPLY EXPENSE								
387	555.1	PURCHASED POWER							
388		ENERGY RELATED	PP-KWH						
389									
390	555.2	COGENERATION & SMALL POWER PROD							
391		CAPACITY RELATED	PP-KW						
392		ENERGY RELATED	PP-KWH						
393		TOTAL COGEN & SMALL POWER PROD							
394									
395		TOTAL ACCOUNT 555							
396									
397	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW						
398	557	OTHER EXPENSES	PP-KW						
399									
400		TOTAL OTHER POWER SUPPLY EXPENSES							
401									
402		TOTAL PRODUCTION EXPENSES							
403									
404									
405	TRANSMISSION EXPENSES								
406									
407	OPERATION								
408	560-OP	SUPERVISION & ENGINEERING	L 712						
409	561-OP	LOAD DISPATCHING	L 63						
410	562-OP	STATION EXPENSES	L 38-39						
411	563-OP	OVERHEAD LINE EXPENSES	L 44-55						
412	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
413	566-OP	MISCELLANEOUS EXPENSES	L 63						
414	567-OP	RENTS	L 63						
415									
416		TOTAL TRANSMISSION OPERATION							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
MAINTENANCE										
568-MT	SUPERVISION & ENGINEERING	L 720	426,491				0	426,490	0	1
569-MT	STRUCTURES	L 33-34	194,415				0	194,415	0	0
570-MT	STATION EQUIPMENT	L 38-39	2,726,669				0	2,726,669	0	0
571-MT	OVERHEAD LINES	L 44-55	2,074,417				0	2,074,393	0	24
573-MT	MISCELLANEOUS PLANT	L 63	28,427				0	28,426	0	0
	TOTAL TRANSMISSION MAINTENANCE		5,450,419							
	TOTAL TRANSMISSION EXPENSES		21,068,326							
DISTRIBUTION EXPENSES				Base-load	Peak					
OPERATION										
580-OP	SUPERVISION & ENGINEERING	L 730	3,178,292							
581-OP	LOAD DISPATCHING	D3601	3,210,386							
582-OP	STATION EXPENSES	L 78	1,226,275							
583-OP	OVERHEAD LINE EXPENSES	L 83-84	3,945,861							
584-OP	UNDERGROUND LINE EXPENSES	L 85-86	2,178,127							
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	159,714							
586-OP	METER EXPENSES	DIRECT	4,555,225							
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT	1,145,542							
588-OP	MISCELLANEOUS EXPENSES	D3601	5,773,794							
589-OP	RENTS	D3601	149,470							
	TOTAL DISTRIBUTION OPERATION		25,522,684							
MAINTENANCE										
590-MT	SUPERVISION & ENGINEERING	L 742	241,088							
591-MT	STRUCTURES	L 73	0							
592-MT	STATION EQUIPMENT	L 78	2,996,968							
593-MT	OVERHEAD LINES	L 83-84	10,915,305							
594-MT	UNDERGROUND LINES	L 85-86	1,209,361							
595-MT	LINE TRANSFORMERS	L 87	562,787							
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	733,614							
597-MT	METERS	DIRECT	949,341							
598-MT	MISCELLANEOUS PLANT	DIRECT	153,910							
	TOTAL DISTRIBUTION MAINTENANCE		17,762,374							
	TOTAL DISTRIBUTION EXPENSES		43,285,058							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
·ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
MAINTENANCE									
568-MT	SUPERVISION & ENGINEERING	L 720							
569-MT	STRUCTURES	L 33-34							
570-MT	STATION EQUIPMENT	L 38-39							
571-MT	OVERHEAD LINES	L 44-55							
573-MT	MISCELLANEOUS PLANT	L 63							
	TOTAL TRANSMISSION MAINTENANCE								
	TOTAL TRANSMISSION EXPENSES								
DISTRIBUTION EXPENSES									
OPERATION									
580-OP	SUPERVISION & ENGINEERING	L 730	100,262	129,920	73,780	60,109	779,295	19,426	186,236
581-OP	LOAD DISPATCHING	D3601	245,550	150,436	85,431	147,212	153,083	11,525	7,196
582-OP	STATION EXPENSES	L 78							
583-OP	OVERHEAD LINE EXPENSES	L 83-84		253,014	143,684				
584-OP	UNDERGROUND LINE EXPENSES	L 85-86		348,365	197,833				
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT							159,714
586-OP	METER EXPENSES	DIRECT					4,555,225		
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT							1,145,542
588-OP	MISCELLANEOUS EXPENSES	D3601	441,614	270,555	153,645	264,757	275,315	20,727	12,942
589-OP	RENTS	D3601	11,432	7,004	3,978	6,854	7,127	537	335
	TOTAL DISTRIBUTION OPERATION								
MAINTENANCE									
590-MT	SUPERVISION & ENGINEERING	L 742	648	11,401	6,474	152	23,867	10,637	7
591-MT	STRUCTURES	L 73							
592-MT	STATION EQUIPMENT	L 78							
593-MT	OVERHEAD LINES	L 83-84		699,905	397,469				
594-MT	UNDERGROUND LINES	L 85-86		193,422	109,843				
595-MT	LINE TRANSFORMERS	L 87	154,602						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						733,614	
597-MT	METERS	DIRECT					949,341		
598-MT	MISCELLANEOUS PLANT	DIRECT							153,910
	TOTAL DISTRIBUTION MAINTENANCE								
	TOTAL DISTRIBUTION EXPENSES								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
418	MAINTENANCE									
419	568-MT SUPERVISION & ENGINEERING	L 720								
420	569-MT STRUCTURES	L 33-34								
421	570-MT STATION EQUIPMENT	L 38-39								
422	571-MT OVERHEAD LINES	L 44-55								
423	573-MT MISCELLANEOUS PLANT	L 63								
424										
425	TOTAL TRANSMISSION MAINTENANCE									
426										
427	TOTAL TRANSMISSION EXPENSES									
428										
429	DISTRIBUTION EXPENSES									
430										
431	OPERATION									
432	580-OP SUPERVISION & ENGINEERING	L 730								
433	581-OP LOAD DISPATCHING	D3601								
434	582-OP STATION EXPENSES	L 78								
435	583-OP OVERHEAD LINE EXPENSES	L 83-84								
436	584-OP UNDERGROUND LINE EXPENSES	L 85-86								
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
438	586-OP METER EXPENSES	DIRECT								
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	DIRECT								
440	588-OP MISCELLANEOUS EXPENSES	D3601								
441	589-OP RENTS	D3601								
442	TOTAL DISTRIBUTION OPERATION									
443										
444	MAINTENANCE									
445	590-MT SUPERVISION & ENGINEERING	L 742								
446	591-MT STRUCTURES	L 73								
447	592-MT STATION EQUIPMENT	L 78								
448	593-MT OVERHEAD LINES	L 83-84								
449	594-MT UNDERGROUND LINES	L 85-86								
450	595-MT LINE TRANSFORMERS	L 87								
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
452	597-MT METERS	DIRECT								
453	598-MT MISCELLANEOUS PLANT	DIRECT								
454	TOTAL DISTRIBUTION MAINTENANCE									
455										
456	TOTAL DISTRIBUTION EXPENSES									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
418	MAINTENANCE								
419	568-MT	SUPERVISION & ENGINEERING	L 720						
420	569-MT	STRUCTURES	L 33-34						
421	570-MT	STATION EQUIPMENT	L 38-39						
422	571-MT	OVERHEAD LINES	L 44-55						
423	573-MT	MISCELLANEOUS PLANT	L 63						
424									
425		TOTAL TRANSMISSION MAINTENANCE							
426									
427		TOTAL TRANSMISSION EXPENSES							
428									
429	DISTRIBUTION EXPENSES								
430									
431	OPERATION								
432	580-OP	SUPERVISION & ENGINEERING	L 730						
433	581-OP	LOAD DISPATCHING	D3601						
434	582-OP	STATION EXPENSES	L 78						
435	583-OP	OVERHEAD LINE EXPENSES	L 83-84						
436	584-OP	UNDERGROUND LINE EXPENSES	L 85-86						
437	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
438	586-OP	METER EXPENSES	DIRECT						
439	587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT						
440	588-OP	MISCELLANEOUS EXPENSES	D3601						
441	589-OP	RENTS	D3601						
442		TOTAL DISTRIBUTION OPERATION							
443									
444	MAINTENANCE								
445	590-MT	SUPERVISION & ENGINEERING	L 742						
446	591-MT	STRUCTURES	L 73						
447	592-MT	STATION EQUIPMENT	L 78						
448	593-MT	OVERHEAD LINES	L 83-84						
449	594-MT	UNDERGROUND LINES	L 85-86						
450	595-MT	LINE TRANSFORMERS	L 87						
451	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
452	597-MT	METERS	DIRECT						
453	598-MT	MISCELLANEOUS PLANT	DIRECT						
454		TOTAL DISTRIBUTION MAINTENANCE							
455									
456		TOTAL DISTRIBUTION EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION ----------			
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
CUSTOMER ACCOUNTING EXPENSES										
901-OP	SUPERVISION	L 755	570,065							
902-OP	METER READING	DIRECT	5,485,191							
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT	10,838,886							
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT	2,926,348							
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 461-463	376							
	TOTAL CUSTOMER ACCOUNTING EXPENSES		19,820,866							
CUSTOMER SERVICES & INFORMATION EXPENSES										
907-OP	SUPERVISION	L 763	316,026	63,809	0	90,059				
908-OP	CUSTOMER ASSISTANCE									
	SYSTEM CONSERVATION	PI-H	4,663,213	1,933,834	0	2,729,379				
	OTHER	DIRECT	4,914,434							
	TOTAL ACCOUNT 908		9,577,647							
909-OP	INFORMATION & INSTRUCTIONAL	DIRECT	206							
910-OP	MISCELLANEOUS EXPENSES	L 468-472	912,271	184,194	0	259,968	0			
	TOTAL CUST SERV & INFO EXPENSES		10,806,149							
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	45,209,055	5,355,701	1,877,933	7,558,938	0	6,206,091	0	27
921-OP	OFFICE SUPPLIES	LABOR	14,810,214	1,754,495	615,200	2,476,263	0	2,033,078	0	9
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(29,377,730)	(3,480,239)	(1,220,318)	(4,911,946)	0	(4,032,839)	0	(17)
923-OP	OUTSIDE SERVICES	LABOR	8,169,775	967,834	339,363	1,365,984	0	1,121,509	0	5
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM	PI-S	923,405	382,936	0	540,469				
	ALL RISK & MISCELLANEOUS	P110P- L20	2,014,179	236,955	83,785	334,434	0	471,712	0	3
	TOTAL ACCOUNT 924		2,937,584							

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
457	*** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ***								
458									
459	CUSTOMER ACCOUNTING EXPENSES								
460	901-OP SUPERVISION	L 755							
461	902-OP METER READING	DIRECT							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT							
463	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT							
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 461-463							
465	TOTAL CUSTOMER ACCOUNTING EXPENSES								
466	CUSTOMER SERVICES & INFORMATION EXPENSES								
467	907-OP SUPERVISION	L 763							
468	908-OP CUSTOMER ASSISTANCE								
469	SYSTEM CONSERVATION	PI-H							
470	OTHER	DIRECT							
471	TOTAL ACCOUNT 908								
472	909-OP INFORMATION & INSTRUCTIONAL	DIRECT							
473	910-OP MISCELLANEOUS EXPENSES	L 468-472							
474	TOTAL CUST SERV & INFO EXPENSES								
475									
476	ADMINISTRATIVE & GENERAL EXPENSES								
477									
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	376,333	697,050	395,848	220,936	3,298,465	281,310	675,329
479	921-OP OFFICE SUPPLIES	LABOR	123,284	228,349	129,677	72,377	1,080,557	92,155	221,234
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(244,548)	(452,957)	(257,229)	(143,569)	(2,143,407)	(182,801)	(438,842)
481	923-OP OUTSIDE SERVICES	LABOR	68,008	125,965	71,534	39,926	596,069	50,836	122,039
482									
483	924-OP PROPERTY INSURANCE								
484	PRODUCTION - STEAM	PI-S							
485	ALL RISK & MISCELLANEOUS	P110P- L20	67,865	41,578	23,612	40,687	42,309	3,185	1,989
486	TOTAL ACCOUNT 924								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
458										
459	CUSTOMER ACCOUNTING EXPENSES									
460	901-OP SUPERVISION	L 755	227,957	342,107	0	0				
461	902-OP METER READING	DIRECT	5,485,191							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	DIRECT		10,838,886						
463	904-OP UNCOLLECTIBLE ACCOUNTS	DIRECT			2,926,348					
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 461-463	107	212	57					
465	TOTAL CUSTOMER ACCOUNTING EXPENSES									
466	CUSTOMER SERVICES & INFORMATION EXPENSES									
467	907-OP SUPERVISION	L 763					162,158	0	0	0
468	908-OP CUSTOMER ASSISTANCE									
469	SYSTEM CONSERVATION	PI-H								
470	OTHER	DIRECT					4,914,434			
471	TOTAL ACCOUNT 908									
472	909-OP INFORMATION & INSTRUCTIONAL	DIRECT					206			
473	910-OP MISCELLANEOUS EXPENSES	L 468-472					468,109	0	0	0
474	TOTAL CUST SERV & INFO EXPENSES									
475										
476	ADMINISTRATIVE & GENERAL EXPENSES									
477										
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,519,957	3,781,829	0	0	1,606,102	0	0	0
479	921-OP OFFICE SUPPLIES	LABOR	825,523	1,238,904	0	0	526,149	0	0	0
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,637,518)	(2,457,506)	0	0	(1,043,677)	0	0	0
481	923-OP OUTSIDE SERVICES	LABOR	455,384	683,418	0	0	290,240	0	0	0
482										
483	924-OP PROPERTY INSURANCE									
484	PRODUCTION - STEAM	PI-S								
485	ALL RISK & MISCELLANEOUS	P110P- L20	0	0	0	0	0	0	0	0
486	TOTAL ACCOUNT 924									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
458									
459	CUSTOMER ACCOUNTING EXPENSES								
460	901-OP	SUPERVISION	L 755						
461	902-OP	METER READING	DIRECT						
462	903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT						
463	904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT						
464	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 461-463						
465		TOTAL CUSTOMER ACCOUNTING EXPENSES							
466	CUSTOMER SERVICES & INFORMATION EXPENSES								
467	907-OP	SUPERVISION	L 763						
468	908-OP	CUSTOMER ASSISTANCE							
469		SYSTEM CONSERVATION	PI-H						
470		OTHER	DIRECT						
471		TOTAL ACCOUNT 908							
472	909-OP	INFORMATION & INSTRUCTIONAL	DIRECT						
473	910-OP	MISCELLANEOUS EXPENSES	L 468-472						
474		TOTAL CUST SERV & INFO EXPENSES							
475									
476	ADMINISTRATIVE & GENERAL EXPENSES								
477									
478	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	0	0	0	0	0	0
479	921-OP	OFFICE SUPPLIES	LABOR	0	0	0	0	0	0
480	922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0
481	923-OP	OUTSIDE SERVICES	LABOR	0	0	0	0	0	0
482									
483	924-OP	PROPERTY INSURANCE							
484		PRODUCTION - STEAM	PI-S						
485		ALL RISK & MISCELLANEOUS	P110P- L20	0	0	0	0	0	0
486		TOTAL ACCOUNT 924							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
925-OP	INJURIES & DAMAGES	LABOR	5,168,547	612,293	214,696	864,179	0	709,514	0	3
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	24,580,279	2,911,908	1,021,037	4,109,814	0	3,374,267	0	14
927-OP	FRANCHISE REQUIREMENTS	P101P	2,144	401	68	566	0	385	0	0
928-OP	REGULATORY COMMISSION EXPENSES									
	FERC ADMIN ASSESS & SECURITIES									
	CAPACITY RELATED	L 24	1,804,769	699,035	119,129	986,605				
	ENERGY RELATED	KWH-T	193,670	0	0	193,670				
	FERC RATE CASE	DIRECT	0	0	0	0				
	FERC ORDER 472	DIRECT	302,835			302,835				
	FERC OTHER	DIRECT	0							
	FERC OTHER	DIRECT	0							
	SEC EXPENSES	P110P	0	0	0	0	0	0	0	0
	IDAHO PUC -RATE CASE	P101P	5,503	1,029	175	1,453	0	988	0	0
	-OTHER	DIRECT	50,649							
	OREGON PUC -RATE CASE	DIRECT	0							
	-OTHER	DIRECT	0							
	NEVADA PUC -RATE CASE	DIRECT	0							
	-OTHER	DIRECT	0							
	TOTAL ACCOUNT 928		2,357,426							
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	1,700,281	201,424	70,628	284,286	0	233,407	0	1
931-OP	RENTS	L 108	3,975	743	127	1,049	0	713	0	0
	TOTAL ADM & GEN OPERATION		75,561,550							
935-MT	GENERAL PLANT MAINTENANCE	L 108	3,982,356	744,918	126,949	1,051,364	0	714,725	0	4
	TOTAL ADMIN & GENERAL EXPENSES		79,543,906							
416	MERCHANDISING EXPENSE	M-EXP	1,648,830			138,100				
	TOTAL OPER & MAINT EXPENSES		521,551,516	42,093,159	4,796,056	338,475,044	0	26,113,429	0	129

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
				* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
			ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
487	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *									
488										
489	925-OP	INJURIES & DAMAGES	LABOR	43,024	79,691	45,255	25,259	377,099	32,161	77,207
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	204,613	378,988	215,223	120,124	1,793,384	152,949	367,178
491	927-OP	FRANCHISE REQUIREMENTS	P101P	55	34	19	33	35	3	2
492										
493	928-OP	REGULATORY COMMISSION EXPENSES								
494		FERC ADMIN ASSESS & SECURITIES								
495		CAPACITY RELATED	L 24							
496		ENERGY RELATED	KWH-T							
497		FERC RATE CASE	DIRECT							
498		FERC ORDER 472	DIRECT							
499		FERC OTHER	DIRECT							
500		FERC OTHER	DIRECT							
501		SEC EXPENSES	P110P	0	0	0	0	0	0	0
502		IDAHO PUC -RATE CASE	P101P	142	87	49	85	89	7	4
503		-OTHER	DIRECT							
504		OREGON PUC -RATE CASE	DIRECT							
505		-OTHER	DIRECT							
506		NEVADA PUC -RATE CASE	DIRECT							
507		-OTHER	DIRECT							
508		TOTAL ACCOUNT 928								
509										
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	14,154	26,216	14,888	8,309	124,053	10,580	25,399
513	931-OP	RENTS	L 108	103	63	36	62	64	5	3
514		TOTAL ADM & GEN OPERATION								
515										
516	935-MT	GENERAL PLANT MAINTENANCE	L 108	102,827	62,997	35,775	61,647	64,106	4,826	3,013
517										
518		TOTAL ADMIN & GENERAL EXPENSES								
519										
520	416	MERCHANDISING EXPENSE	M-EXP	148,771	91,145	51,760	89,192	0	6,982	4,360
521										
522		TOTAL OPER & MAINT EXPENSES		1,858,740	3,343,227	1,898,584	1,014,152	11,976,075	1,248,662	2,724,797
523										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
487	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
488											
489	925-OP	INJURIES & DAMAGES	LABOR	288,095	432,359	0	0	183,618	0	0	0
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	1,370,107	2,056,190	0	0	873,242	0	0	0
491	927-OP	FRANCHISE REQUIREMENTS	P101P	0	0	0	0	0	0	0	0
492											
493	928-OP	REGULATORY COMMISSION EXPENSES									
494		FERC ADMIN ASSESS & SECURITIES									
495		CAPACITY RELATED	L 24								
496		ENERGY RELATED	KWH-T								
497		FERC RATE CASE	DIRECT								
498		FERC ORDER 472	DIRECT								
499		FERC OTHER	DIRECT								
500		FERC OTHER	DIRECT								
501		SEC EXPENSES	P110P	0	0	0	0	0	0	0	0
502		IDAHO PUC -RATE CASE	P101P	0	0	0	0	0	0	0	0
503		-OTHER	DIRECT								
504		OREGON PUC -RATE CASE	DIRECT								
505		-OTHER	DIRECT								
506		NEVADA PUC -RATE CASE	DIRECT								
507		-OTHER	DIRECT								
508		TOTAL ACCOUNT 928									
509											
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	94,774	142,232	0	0	60,404	0	0	0
513	931-OP	RENTS	L 108	0	0	0	0	0	0	0	0
514		TOTAL ADM & GEN OPERATION									
515											
516	935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0	0	0
517											
518		TOTAL ADMIN & GENERAL EXPENSES									
519											
520	416	MERCHANDISING EXPENSE	M-EXP								
521											
522		TOTAL OPER & MAINT EXPENSES		9,629,578	17,058,632	2,926,405	0	8,040,987	0	0	0
523											

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
487	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
488									
489	925-OP	INJURIES & DAMAGES	LABOR	0	0	0	0	0	0
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0
491	927-OP	FRANCHISE REQUIREMENTS	P101P	0	0	0	0	0	0
492									
493	928-OP	REGULATORY COMMISSION EXPENSES							
494		FERC ADMIN ASSESS & SECURITIES							
495		CAPACITY RELATED	L 24						
496		ENERGY RELATED	KWH-T						
497		FERC RATE CASE	DIRECT					0	
498		FERC ORDER 472	DIRECT						
499		FERC OTHER	DIRECT					0	
500		FERC OTHER	DIRECT					0	
501		SEC EXPENSES	P110P	0	0	0	0	0	0
502		IDAHO PUC -RATE CASE	P101P	0	0	0	0	0	0
503		-OTHER	DIRECT					50,649	
504		OREGON PUC -RATE CASE	DIRECT					0	
505		-OTHER	DIRECT					0	
506		NEVADA PUC -RATE CASE	DIRECT					0	
507		-OTHER	DIRECT					0	
508		TOTAL ACCOUNT 928							
509									
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0
513	931-OP	RENTS	L 108	0	0	0	0	0	0
514		TOTAL ADM & GEN OPERATION							
515									
516	935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0
517									
518		TOTAL ADMIN & GENERAL EXPENSES							
519									
520	416	MERCHANDISING EXPENSE	M-EXP						
521									
522		TOTAL OPER & MAINT EXPENSES		0	0	0	0	50,649	0
523									

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
DEPRECIATION EXPENSE										
310-316	STEAM PRODUCTION	L 20	23,661,994	9,812,629	0	13,849,365				
330-336	HYDRAULIC PRODUCTION	L 21	12,546,386	5,202,986	0	7,343,399				
340-346	OTHER PRODUCTION	L 22	2,908,740	0	2,908,740	0				
	TOTAL PRODUCTION PLANT		39,117,120							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	L 30	537,756				0	537,756	0	0
352	STRUCTURES & IMPROVEMENTS	L 35	427,166				0	427,166	0	0
353	STATION EQUIPMENT	L 40	4,749,295				0	4,749,295	0	0
354	TOWERS & FIXTURES	L 46	2,224,543				0	2,224,543	0	0
355	POLES & FIXTURES	L 51	2,335,851				0	2,335,800	0	51
356	OVERHEAD CONDUCTORS & DEVICES	L 56	2,341,169				0	2,341,138	0	32
359	ROADS & TRAILS	L 62	2,787				0	2,787	0	0
	TOTAL TRANSMISSION PLANT		12,618,566							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	429,078							
362	STATION EQUIPMENT	D362N	2,443,871							
364	POLES, TOWERS & FIXTURES	L 83	6,855,506							
365	OVERHEAD CONDUCTORS & DEVICES	L 84	3,160,045							
366	UNDERGROUND CONDUIT	L 85	900,263							
367	UNDERGROUND CONDUCTORS & DEVICES	L 86	4,487,077							
368	LINE TRANSFORMERS	L 87	5,395,095							
369	SERVICES	DIRECT	1,863,915							
370	METERS	DIRECT	2,143,691							
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT	256,374							
373	STREET LIGHTING SYSTEMS	DIRECT	224,071							
	TOTAL DISTRIBUTION PLANT		28,158,987							

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *	* * *	DISTRIBUTION FUNCTION		* * * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
DEPRECIATION EXPENSE									
310-316	STEAM PRODUCTION	L 20							
330-336	HYDRAULIC PRODUCTION	L 21							
340-346	OTHER PRODUCTION	L 22							
	TOTAL PRODUCTION PLANT								
TRANSMISSION PLANT									
350	LAND & LAND RIGHTS	L 30							
352	STRUCTURES & IMPROVEMENTS	L 35							
353	STATION EQUIPMENT	L 40							
354	TOWERS & FIXTURES	L 46							
355	POLES & FIXTURES	L 51							
356	OVERHEAD CONDUCTORS & DEVICES	L 56							
359	ROADS & TRAILS	L 62							
	TOTAL TRANSMISSION PLANT								
DISTRIBUTION PLANT									
360	LAND & LAND RIGHTS	D360N							
361	STRUCTURES & IMPROVEMENTS	D361N							
362	STATION EQUIPMENT	D362N							
364	POLES, TOWERS & FIXTURES	L 83		338,149	192,032				
365	OVERHEAD CONDUCTORS & DEVICES	L 84		292,871	166,318				
366	UNDERGROUND CONDUIT	L 85		340,413	193,317				
367	UNDERGROUND CONDUCTORS & DEVICES	L 86		454,249	257,964				
368	LINE TRANSFORMERS	L 87	1,482,074						
369	SERVICES	DIRECT				1,863,915			
370	METERS	DIRECT					2,143,691		
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT							256,374
373	STREET LIGHTING SYSTEMS	DIRECT						224,071	
	TOTAL DISTRIBUTION PLANT								

IDAHO POWER COMPANY
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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
DEPRECIATION EXPENSE										
310-316	STEAM PRODUCTION	L 20								
330-336	HYDRAULIC PRODUCTION	L 21								
340-346	OTHER PRODUCTION	L 22								
	TOTAL PRODUCTION PLANT									
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	L 30								
352	STRUCTURES & IMPROVEMENTS	L 35								
353	STATION EQUIPMENT	L 40								
354	TOWERS & FIXTURES	L 46								
355	POLES & FIXTURES	L 51								
356	OVERHEAD CONDUCTORS & DEVICES	L 56								
359	ROADS & TRAILS	L 62								
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N								
361	STRUCTURES & IMPROVEMENTS	D361N								
362	STATION EQUIPMENT	D362N								
364	POLES, TOWERS & FIXTURES	L 83								
365	OVERHEAD CONDUCTORS & DEVICES	L 84								
366	UNDERGROUND CONDUIT	L 85								
367	UNDERGROUND CONDUCTORS & DEVICES	L 86								
368	LINE TRANSFORMERS	L 87								
369	SERVICES	DIRECT								
370	METERS	DIRECT								
371	INSTALLATIONS ON CUSTOMER PREMISES	DIRECT								
373	STREET LIGHTING SYSTEMS	DIRECT								
	TOTAL DISTRIBUTION PLANT									

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
524	**** * * TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE * * ******							
525								
526	DEPRECIATION EXPENSE							
527	310-316 STEAM PRODUCTION	L 20						
528	330-336 HYDRAULIC PRODUCTION	L 21						
529	340-346 OTHER PRODUCTION	L 22						
530	TOTAL PRODUCTION PLANT							
531								
532	TRANSMISSION PLANT							
533	350 LAND & LAND RIGHTS	L 30						
534	352 STRUCTURES & IMPROVEMENTS	L 35						
535	353 STATION EQUIPMENT	L 40						
536	354 TOWERS & FIXTURES	L 46						
537	355 POLES & FIXTURES	L 51						
538	356 OVERHEAD CONDUCTORS & DEVICES	L 56						
539	359 ROADS & TRAILS	L 62						
540	TOTAL TRANSMISSION PLANT							
541								
542	DISTRIBUTION PLANT							
543	360 LAND & LAND RIGHTS	D360N						
544	361 STRUCTURES & IMPROVEMENTS	D361N						
545	362 STATION EQUIPMENT	D362N						
546	364 POLES, TOWERS & FIXTURES	L 83						
547	365 OVERHEAD CONDUCTORS & DEVICES	L 84						
548	366 UNDERGROUND CONDUIT	L 85						
549	367 UNDERGROUND CONDUCTORS & DEVICES	L 86						
550	368 LINE TRANSFORMERS	L 87						
551	369 SERVICES	DIRECT						
552	370 METERS	DIRECT						
553	371 INSTALLATIONS ON CUSTOMER PREMISES	DIRECT						
554	373 STREET LIGHTING SYSTEMS	DIRECT						
555	TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION ----------			
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	1,435,737	268,561	45,768	379,043	0	257,676	0	2
391	OFFICE FURNITURE & EQUIPMENT	L 99	5,699,469	1,066,112	181,686	1,504,692	0	1,022,900	0	6
392	TRANSPORTATION EQUIPMENT	L 100	70,796	13,243	2,257	18,691	0	12,706	0	0
393	STORES EQUIPMENT	L 101	65,028	12,164	2,073	17,168	0	11,671	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	350,649	65,591	11,178	92,573	0	62,932	0	0
395	LABORATORY EQUIPMENT	L 103	630,089	117,861	20,086	166,347	0	113,084	0	1
396	POWER OPERATED EQUIPMENT	L 104	(8,704)	(1,628)	(277)	(2,298)	0	(1,562)	0	(0)
397	COMMUNICATIONS EQUIPMENT	L 105	2,592,909	485,016	82,656	684,542	0	465,357	0	3
398	MISCELLANEOUS EQUIPMENT	L 106	476,346	89,103	15,185	125,758	0	85,491	0	1
	TOTAL GENERAL PLANT		11,312,320							
DEPRECIATION ON DISALLOWED COSTS		P101P	(276,604)	(51,740)	(8,818)	(73,025)	0	(49,643)	0	(0)
	TOTAL DEPRECIATION EXPENSE		90,930,388	17,079,897	3,260,534	24,106,255	0	14,599,095	0	94
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P	7,959,859	1,488,929	253,743	2,101,447	0	1,428,579	0	8
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	(21,213)	(3,968)	(676)	(5,600)	0	(3,807)	0	(0)
	TOTAL AMORTIZATION EXPENSE		7,938,646	1,484,961	253,066	2,095,847	0	1,424,772	0	8
	TOTAL DEPRECIATION & AMORTIZATION EXP		98,869,033	18,564,858	3,513,601	26,202,102	0	16,023,866	0	103

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
·ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
GENERAL PLANT									
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	37,072	22,712	12,898	22,225	23,112	1,740	1,086
391	OFFICE FURNITURE & EQUIPMENT	L 99	147,165	90,160	51,201	88,228	91,747	6,907	4,313
392	TRANSPORTATION EQUIPMENT	L 100	1,828	1,120	636	1,096	1,140	86	54
393	STORES EQUIPMENT	L 101	1,679	1,029	584	1,007	1,047	79	49
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	9,054	5,547	3,150	5,428	5,645	425	265
395	LABORATORY EQUIPMENT	L 103	16,269	9,967	5,660	9,754	10,143	764	477
396	POWER OPERATED EQUIPMENT	L 104	(225)	(138)	(78)	(135)	(140)	(11)	(7)
397	COMMUNICATIONS EQUIPMENT	L 105	66,951	41,017	23,293	40,138	41,739	3,142	1,962
398	MISCELLANEOUS EQUIPMENT	L 106	12,300	7,535	4,279	7,374	7,668	577	360
	TOTAL GENERAL PLANT								
DEPRECIATION ON DISALLOWED COSTS		P101P	(7,142)	(4,376)	(2,485)	(4,282)	(4,453)	(335)	(209)
	TOTAL DEPRECIATION EXPENSE		1,767,024	1,600,257	908,770	2,034,749	2,321,337	237,445	264,725
AMORTIZATION EXPENSE									
	INTANGIBLE PLANT	P101P	205,530	125,918	71,507	123,219	128,133	9,646	6,023
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	(548)	(336)	(191)	(328)	(341)	(26)	(16)
	TOTAL AMORTIZATION EXPENSE		204,982	125,582	71,317	122,891	127,791	9,621	6,007
	TOTAL DEPRECIATION & AMORTIZATION EXP		1,972,006	1,725,840	980,086	2,157,640	2,449,129	247,065	270,732

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0	0	0
	TOTAL GENERAL PLANT									
DEPRECIATION ON DISALLOWED COSTS		P101P	0	0	0	0	0	0	0	0
	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	0	0	0	0	0	0	0	0
	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0
	TOTAL DEPRECIATION & AMORTIZATION EXP		0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***								
GENERAL PLANT								
389	LAND & LAND RIGHTS	L 97	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	L 98	0	0	0	0	0	0
391	OFFICE FURNITURE & EQUIPMENT	L 99	0	0	0	0	0	0
392	TRANSPORTATION EQUIPMENT	L 100	0	0	0	0	0	0
393	STORES EQUIPMENT	L 101	0	0	0	0	0	0
394	TOOLS, SHOP & GARAGE EQUIPMENT	L 102	0	0	0	0	0	0
395	LABORATORY EQUIPMENT	L 103	0	0	0	0	0	0
396	POWER OPERATED EQUIPMENT	L 104	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	L 105	0	0	0	0	0	0
398	MISCELLANEOUS EQUIPMENT	L 106	0	0	0	0	0	0
	TOTAL GENERAL PLANT							
DEPRECIATION ON DISALLOWED COSTS		P101P	0	0	0	0	0	0
	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0
AMORTIZATION EXPENSE								
	INTANGIBLE PLANT	P101P	0	0	0	0	0	0
	HYDRAULIC PRODUCTION	L 21	0	0	0	0	0	0
	ADJUSTMENTS, GAINS & LOSSES	P101P	0	0	0	0	0	0
	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0
	TOTAL DEPRECIATION & AMORTIZATION EXP		0	0	0	0	0	0

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
		TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
	ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
			Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***									
TAXES OTHER THAN INCOME									
FEDERAL TAXES									
FICA	LABOR	0	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0	0
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	L 20	971,383	402,833	0	568,551				
VALMY	L 20	868,068	359,988	0	508,080				
BOARDMAN	L 20	323,433	134,128	0	189,305				
OTHER-PRODUCTION PLANT	L 21-22	3,241,517	1,157,410	450,560	1,633,548				
OTHER-TRANSMISSION PLANT	L 63	2,711,329				0	2,711,313	0	16
OTHER-DISTRIBUTION PLANT	D3602N	5,265,792							
OTHER-GENERAL PLANT	L 108	1,053,178	197,002	33,573	278,045	0	189,017	0	1
LICENSES - HYDRO PROJECTS	L 21	3,466	1,438	0	2,029				
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P	1,700,000	317,993	54,192	448,809	0	305,104	0	2
STATE OF OREGON	DIRECT	0							
STATE OF NEVADA	DIRECT	0							
FRANCHISE TAXES									
STATE OF OREGON	DIRECT	0							
STATE OF NEVADA	DIRECT	0							
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	LABOR	262,827	31,136	10,918	43,945	0	36,080	0	0
HYDRO GENERATION TAX	DIRECT	1,658,262							
IRRIGATION-PIC	DIRECT	286,572							
TOTAL TAXES OTHER THAN INCOME		18,345,826	2,601,926	549,242	3,672,311	0	3,241,513	0	19

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
		* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
**** * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * ****								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
FICA	LABOR	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0
STATE TAXES								
AD VALOREM TAXES								
JIM BRIDGER STATION	L 20							
VALMY	L 20							
BOARDMAN	L 20							
OTHER-PRODUCTION PLANT	L 21-22							
OTHER-TRANSMISSION PLANT	L 63							
OTHER-DISTRIBUTION PLANT	D3602N	413,461	253,307	143,850	247,879	257,763	19,405	12,117
OTHER-GENERAL PLANT	L 108	27,194	16,660	9,461	16,303	16,953	1,276	797
LICENSES - HYDRO PROJECTS	L 21							
REGULATORY COMMISSION FEES								
STATE OF IDAHO	P101P	43,895	26,892	15,272	26,316	27,366	2,060	1,286
STATE OF OREGON	DIRECT							
STATE OF NEVADA	DIRECT							
FRANCHISE TAXES								
STATE OF OREGON	DIRECT							
STATE OF NEVADA	DIRECT							
OTHER STATE TAXES								
UNEMPLOYMENT TAXES	LABOR	2,188	4,052	2,301	1,284	19,176	1,635	3,926
HYDRO GENERATION TAX	DIRECT							
IRRIGATION-PIC	DIRECT							
TOTAL TAXES OTHER THAN INCOME		486,738	300,912	170,885	291,783	321,258	24,377	18,126

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
	ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***									
TAXES OTHER THAN INCOME									
FEDERAL TAXES									
FICA	LABOR	0	0	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0	0
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	L 20								
VALMY	L 20								
BOARDMAN	L 20								
OTHER-PRODUCTION PLANT	L 21-22								
OTHER-TRANSMISSION PLANT	L 63								
OTHER-DISTRIBUTION PLANT	D3602N								
OTHER-GENERAL PLANT	L 108	0	0	0	0	0	0	0	0
LICENSES - HYDRO PROJECTS	L 21								
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P	0	0	0	0	0	0	0	0
STATE OF OREGON	DIRECT								
STATE OF NEVADA	DIRECT								
FRANCHISE TAXES									
STATE OF OREGON	DIRECT								
STATE OF NEVADA	DIRECT								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	LABOR	14,650	21,986	0	0	9,337	0	0	0
HYDRO GENERATION TAX	DIRECT								
IRRIGATION-PIC	DIRECT								
TOTAL TAXES OTHER THAN INCOME		14,650	21,986	0	0	9,337	0	0	0

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***							
TAXES OTHER THAN INCOME							
FEDERAL TAXES							
FICA	LABOR	0	0	0	0	0	0
FUTA	LABOR	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0
STATE TAXES							
AD VALOREM TAXES							
JIM BRIDGER STATION	L 20						
VALMY	L 20						
BOARDMAN	L 20						
OTHER-PRODUCTION PLANT	L 21-22						
OTHER-TRANSMISSION PLANT	L 63						
OTHER-DISTRIBUTION PLANT	D3602N						
OTHER-GENERAL PLANT	L 108	0	0	0	0	0	0
LICENSES - HYDRO PROJECTS	L 21						
REGULATORY COMMISSION FEES							
STATE OF IDAHO	P101P	0	0	0	0	0	0
STATE OF OREGON	DIRECT					0	
STATE OF NEVADA	DIRECT					0	
FRANCHISE TAXES							
STATE OF OREGON	DIRECT					0	
STATE OF NEVADA	DIRECT					0	
OTHER STATE TAXES							
UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0
HYDRO GENERATION TAX	DIRECT		1,658,262				
IRRIGATION-PIC	DIRECT		286,572				
TOTAL TAXES OTHER THAN INCOME		0	1,944,834	0	0	0	0

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***										
REGULATORY DEBITS/CREDITS		LABOR	0	0	0	0	0	0	0	0
*** TABLE 9 - INCOME TAXES ***										
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	(10,951,869)	(2,065,554)	(352,011)	(2,915,285)	0	(1,981,831)	0	(12)
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	1,531,983	288,936	49,240	407,800	0	277,225	0	2
SUMMARY OF INCOME TAXES										
TOTAL FEDERAL INCOME TAX		DIRECT	46,753,611							
STATE INCOME TAXES										
	STATE OF IDAHO	DIRECT	2,306,059							
	STATE OF OREGON	DIRECT	416,771							
	OTHER STATES	DIRECT	126,438							
	TOTAL STATE INCOME TAXES		2,849,268							
TOTAL OPERATING EXPENSES			678,949,369							
NET OPERATING INCOME			117,261,977							
				Base-load	Peak					

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***								
618									
619	REGULATORY DEBITS/CREDITS	LABOR	0	0	0	0	0	0	0
620									
621	*** TABLE 9 - INCOME TAXES ***								
622									
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P	(285,126)	(174,683)	(99,200)	(170,939)	(177,756)	(13,382)	(8,356)
624									
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	39,884	24,435	13,876	23,912	24,865	1,872	1,169
626									
627	SUMMARY OF INCOME TAXES								
628									
629	TOTAL FEDERAL INCOME TAX	DIRECT							
630									
631	STATE INCOME TAXES								
632	STATE OF IDAHO	DIRECT							
633	STATE OF OREGON	DIRECT							
634	OTHER STATES	DIRECT							
635	TOTAL STATE INCOME TAXES								
636									
637	TOTAL OPERATING EXPENSES								
638									
639	NET OPERATING INCOME								
640									
641									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***										
REGULATORY DEBITS/CREDITS		LABOR	0	0	0	0	0	0	0	0
*** TABLE 9 - INCOME TAXES ***										
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	0	0	0	0	0	0	0	0
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	0	0	0	0	0	0	0	0
SUMMARY OF INCOME TAXES										
TOTAL FEDERAL INCOME TAX		DIRECT								
STATE INCOME TAXES										
	STATE OF IDAHO	DIRECT								
	STATE OF OREGON	DIRECT								
	OTHER STATES	DIRECT								
	TOTAL STATE INCOME TAXES									
TOTAL OPERATING EXPENSES										
NET OPERATING INCOME										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
617	**** * * TABLE 8 - REGULATORY DEBITS/CREDITS * * ******							
618								
619	REGULATORY DEBITS/CREDITS	LABOR	0	0	0	0	0	0
620								
621	**** * * TABLE 9 - INCOME TAXES * * ******							
622								
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P	0	0	0	0	0	0
624								
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	0	0	0	0	0	0
626								
627	SUMMARY OF INCOME TAXES							
628								
629	TOTAL FEDERAL INCOME TAX	DIRECT						46,753,611
630								
631	STATE INCOME TAXES							
632	STATE OF IDAHO	DIRECT						2,306,059
633	STATE OF OREGON	DIRECT						416,771
634	OTHER STATES	DIRECT						126,438
635	TOTAL STATE INCOME TAXES							
636								
637	TOTAL OPERATING EXPENSES							
638								
639	NET OPERATING INCOME							
640								
641								

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		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
642	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
643	STEAM POWER GENERATION									
644	OPERATION									
645	500 / SUPERVISION & ENGINEERING	L 657	229,940	95,356	0	134,584				
646	501 / FUEL	PI-S	0	0	0	0				
647	502 / STEAM EXPENSES									
648	LABOR	PI-S	0	0	0	0				
649	OTHER	PI-S	0	0	0	0				
650	TOTAL ACCOUNT 502		0							
651	505 / ELECTRIC EXPENSES									
652	LABOR	PI-S	10,280	4,263	0	6,017				
653	OTHER	PI-S	0							
654	TOTAL ACCOUNT 505		0							
655	506 / MISCELLANEOUS EXPENSES	PI-S	0	0	0	0				
656	507 / RENTS	PI-S	0	0	0	0				
657	STEAM OPERATION EXPENSES		240,219							
658										
659	MAINTENANCE									
660	510 / SUPERVISION & ENGINEERING	L 671	0	0	0	0				
661	511 / STRUCTURES	PI-S	0	0	0	0				
662	512 / BOILER PLANT									
663	LABOR	PI-S	0	0	0	0				
664	OTHER	PI-S	0	0	0	0				
665	TOTAL ACCOUNT 512		0							
666	513 / ELECTRIC PLANT									
667	LABOR	PI-S	0	0	0	0				
668	OTHER	PI-S	0	0	0	0				
669	TOTAL ACCOUNT 513		0							
670	514 / MISCELLANEOUS STEAM PLANT	PI-S	0	0	0	0				
671	STEAM MAINTENANCE EXPENSES		0							
672	TOTAL STEAM GENERATION EXPENSES		240,219							
673										
674	HYDRAULIC POWER GENERATION									
675	535-OP SUPERVISION & ENGINEERING	L 676-680	3,396,380	1,408,479	0	1,987,901				
676	536-OP WATER FOR POWER	PI-H	249,421	103,435	0	145,986				
677	537-OP HYDRAULIC EXPENSES	PI-H	3,498,812	1,450,957	0	2,047,855				
678	538-OP ELECTRIC EXPENSES	PI-H	1,009,281	418,549	0	590,732				
679	539-OP MISCELLANEOUS EXPENSES	PI-H	1,475,119	611,732	0	863,387				
680	540-OP RENTS		0							
681	TOTAL HYDRAULIC OPERATION EXPENSES		9,629,013							
682	541-MT SUPERVISION & ENGINEERING	L 683-686	1,661,222	688,909	0	972,313				
683	542-MT STRUCTURES	PI-H	684,808	283,990	0	400,818				
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	565,087	234,342	0	330,746				
685	544-MT ELECTRIC PLANT	PI-H	1,479,799	613,673	0	866,126				
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	1,989,458	825,028	0	1,164,430				
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,380,375							
688	TOTAL HYDRAULIC GENERATION EXPENSES		16,009,388							

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
642	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
643	STEAM POWER GENERATION								
644	OPERATION								
645	500 / SUPERVISION & ENGINEERING	L 657							
646	501 / FUEL	PI-S							
647	502 / STEAM EXPENSES								
648	LABOR	PI-S							
649	OTHER	PI-S							
650	TOTAL ACCOUNT 502								
651	505 / ELECTRIC EXPENSES								
652	LABOR	PI-S							
653	OTHER	PI-S							
654	TOTAL ACCOUNT 505								
655	506 / MISCELLANEOUS EXPENSES	PI-S							
656	507 / RENTS	PI-S							
657	STEAM OPERATION EXPENSES								
658									
659	MAINTENANCE								
660	510 / SUPERVISION & ENGINEERING	L 671							
661	511 / STRUCTURES	PI-S							
662	512 / BOILER PLANT								
663	LABOR	PI-S							
664	OTHER	PI-S							
665	TOTAL ACCOUNT 512								
666	513 / ELECTRIC PLANT								
667	LABOR	PI-S							
668	OTHER	PI-S							
669	TOTAL ACCOUNT 513								
670	514 / MISCELLANEOUS STEAM PLANT	PI-S							
671	STEAM MAINTENANCE EXPENSES								
672	TOTAL STEAM GENERATION EXPENSES								
673									
674	HYDRAULIC POWER GENERATION								
675	535-OP SUPERVISION & ENGINEERING	L 676-680							
676	536-OP WATER FOR POWER	PI-H							
677	537-OP HYDRAULIC EXPENSES	PI-H							
678	538-OP ELECTRIC EXPENSES	PI-H							
679	539-OP MISCELLANEOUS EXPENSES	PI-H							
680	540-OP RENTS								
681	TOTAL HYDRAULIC OPERATION EXPENSES								
682	541-MT SUPERVISION & ENGINEERING	L 683-686							
683	542-MT STRUCTURES	PI-H							
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H							
685	544-MT ELECTRIC PLANT	PI-H							
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H							
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES								
688	TOTAL HYDRAULIC GENERATION EXPENSES								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
642	**** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR *****									
643	STEAM POWER GENERATION									
644	OPERATION									
645	500 / SUPERVISION & ENGINEERING	L 657								
646	501 / FUEL	PI-S								
647	502 / STEAM EXPENSES									
648	LABOR	PI-S								
649	OTHER	PI-S								
650	TOTAL ACCOUNT 502									
651	505 / ELECTRIC EXPENSES									
652	LABOR	PI-S								
653	OTHER	PI-S								
654	TOTAL ACCOUNT 505									
655	506 / MISCELLANEOUS EXPENSES	PI-S								
656	507 / RENTS	PI-S								
657	STEAM OPERATION EXPENSES									
658										
659	MAINTENANCE									
660	510 / SUPERVISION & ENGINEERING	L 671								
661	511 / STRUCTURES	PI-S								
662	512 / BOILER PLANT									
663	LABOR	PI-S								
664	OTHER	PI-S								
665	TOTAL ACCOUNT 512									
666	513 / ELECTRIC PLANT									
667	LABOR	PI-S								
668	OTHER	PI-S								
669	TOTAL ACCOUNT 513									
670	514 / MISCELLANEOUS STEAM PLANT	PI-S								
671	STEAM MAINTENANCE EXPENSES									
672	TOTAL STEAM GENERATION EXPENSES									
673										
674	HYDRAULIC POWER GENERATION									
675	535-OP SUPERVISION & ENGINEERING	L 676-680								
676	536-OP WATER FOR POWER	PI-H								
677	537-OP HYDRAULIC EXPENSES	PI-H								
678	538-OP ELECTRIC EXPENSES	PI-H								
679	539-OP MISCELLANEOUS EXPENSES	PI-H								
680	540-OP RENTS									
681	TOTAL HYDRAULIC OPERATION EXPENSES									
682	541-MT SUPERVISION & ENGINEERING	L 683-686								
683	542-MT STRUCTURES	PI-H								
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H								
685	544-MT ELECTRIC PLANT	PI-H								
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H								
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES									
688	TOTAL HYDRAULIC GENERATION EXPENSES									

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
642	**** ** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ** ****							
643	STEAM POWER GENERATION							
644	OPERATION							
645	500 / SUPERVISION & ENGINEERING	L 657						
646	501 / FUEL	PI-S						
647	502 / STEAM EXPENSES							
648	LABOR	PI-S						
649	OTHER	PI-S						
650	TOTAL ACCOUNT 502							
651	505 / ELECTRIC EXPENSES							
652	LABOR	PI-S						
653	OTHER	PI-S						
654	TOTAL ACCOUNT 505							
655	506 / MISCELLANEOUS EXPENSES	PI-S						
656	507 / RENTS	PI-S						
657	STEAM OPERATION EXPENSES							
658								
659	MAINTENANCE							
660	510 / SUPERVISION & ENGINEERING	L 671						
661	511 / STRUCTURES	PI-S						
662	512 / BOILER PLANT							
663	LABOR	PI-S						
664	OTHER	PI-S						
665	TOTAL ACCOUNT 512							
666	513 / ELECTRIC PLANT							
667	LABOR	PI-S						
668	OTHER	PI-S						
669	TOTAL ACCOUNT 513							
670	514 / MISCELLANEOUS STEAM PLANT	PI-S						
671	STEAM MAINTENANCE EXPENSES							
672	TOTAL STEAM GENERATION EXPENSES							
673								
674	HYDRAULIC POWER GENERATION							
675	535-OP SUPERVISION & ENGINEERING	L 676-680						
676	536-OP WATER FOR POWER	PI-H						
677	537-OP HYDRAULIC EXPENSES	PI-H						
678	538-OP ELECTRIC EXPENSES	PI-H						
679	539-OP MISCELLANEOUS EXPENSES	PI-H						
680	540-OP RENTS							
681	TOTAL HYDRAULIC OPERATION EXPENSES							
682	541-MT SUPERVISION & ENGINEERING	L 683-686						
683	542-MT STRUCTURES	PI-H						
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H						
685	544-MT ELECTRIC PLANT	PI-H						
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H						
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
688	TOTAL HYDRAULIC GENERATION EXPENSES							

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
690										
691	OTHER POWER GENERATION									
692	546-OP SUPERVISION & ENGINEERING	L 693-695	271,261	0	271,261	0				
693	548-OP GENERATING EXPENSES	PI-O	194,415	0	194,415	0				
694	549-OP MISCELLANEOUS EXPENSES	PI-O	145,953	0	145,953	0				
695	550-OP RENTS	PI-O	0	0	0	0				
696	TOTAL OTHER POWER OPER EXPENSES		611,628							
697										
698	551-MT SUPERVISION & ENGINEERING	L 699-701	0	0	0	0				
699	552-MT STRUCTURES	PI-O	139,888	0	139,888	0				
700	553-MT GENERATING & ELECTRIC PLANT	PI-O	80,474	0	80,474	0				
701	554-MT MISCELLANEOUS EXPENSES	PI-O	169,813	0	169,813	0				
702	TOTAL OTHER POWER MAINT EXPENSES		390,175							
703	TOTAL OTHER POWER GEN EXPENSES		1,001,803							
704	555 PURCHASED POWER		0							
705	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	0	0	0	0				
706	557 OTHER EXPENSES	PI-O	1,677,211	0	1,677,211	0				
707	TOTAL OTHER POWER SUPPLY EXPENSES		1,677,211							
708										
709	TOTAL PRODUCTION EXPENSES		18,928,621							
710										
711	TRANSMISSION EXPENSES									
712	560-OP SUPERVISION & ENGINEERING	L 713-718	1,749,982	0	0	0	0	1,749,974	0	8
713	561-OP LOAD DISPATCHING	L 63	2,879,509				0	2,879,492	0	17
714	562-OP STATION EXPENSES	L 38-39	1,214,241				0	1,214,241	0	0
715	563-OP OVERHEAD LINE EXPENSES	L 44-55	316,756				0	316,753	0	4
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	0	0	0	0				
717	566-OP MISCELLANEOUS EXPENSES	L 63	189,188				0	189,187	0	1
718	567-OP RENTS	L 63	0				0	0	0	0
719	TOTAL TRANSMISSION OPERATION		6,349,677							
720	568-MT SUPERVISION & ENGINEERING	L 721-724	156,260				0	156,259	0	0
721	569-MT STRUCTURES	L 33-34	210,487				0	210,487	0	0
722	570-MT STATION EQUIPMENT	L 38-39	1,499,085				0	1,499,085	0	0
723	571-MT OVERHEAD LINES	L 44-55	634,376				0	634,369	0	7
724	573-MT MISCELLANEOUS PLANT	L 63	3,611				0	3,611	0	0
725	TOTAL TRANSMISSION MAINTENANCE		2,503,819							
726	TOTAL TRANSMISSION EXPENSES		8,853,495							

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			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
				* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * * * *		
			ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
690										
691	OTHER POWER GENERATION									
692	546-OP	SUPERVISION & ENGINEERING	L 693-695							
693	548-OP	GENERATING EXPENSES	PI-O							
694	549-OP	MISCELLANEOUS EXPENSES	PI-O							
695	550-OP	RENTS	PI-O							
696		TOTAL OTHER POWER OPER EXPENSES								
697										
698	551-MT	SUPERVISION & ENGINEERING	L 699-701							
699	552-MT	STRUCTURES	PI-O							
700	553-MT	GENERATING & ELECTRIC PLANT	PI-O							
701	554-MT	MISCELLANEOUS EXPENSES	PI-O							
702		TOTAL OTHER POWER MAINT EXPENSES								
703		TOTAL OTHER POWER GEN EXPENSES								
704	555	PURCHASED POWER								
705	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW							
706	557	OTHER EXPENSES	PI-O							
707		TOTAL OTHER POWER SUPPLY EXPENSES								
708										
709		TOTAL PRODUCTION EXPENSES								
710										
711	TRANSMISSION EXPENSES									
712	560-OP	SUPERVISION & ENGINEERING	L 713-718							
713	561-OP	LOAD DISPATCHING	L 63							
714	562-OP	STATION EXPENSES	L 38-39							
715	563-OP	OVERHEAD LINE EXPENSES	L 44-55							
716	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
717	566-OP	MISCELLANEOUS EXPENSES	L 63							
718	567-OP	RENTS	L 63							
719		TOTAL TRANSMISSION OPERATION								
720	568-MT	SUPERVISION & ENGINEERING	L 721-724							
721	569-MT	STRUCTURES	L 33-34							
722	570-MT	STATION EQUIPMENT	L 38-39							
723	571-MT	OVERHEAD LINES	L 44-55							
724	573-MT	MISCELLANEOUS PLANT	L 63							
725		TOTAL TRANSMISSION MAINTENANCE								
726		TOTAL TRANSMISSION EXPENSES								

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
690											
691	OTHER POWER GENERATION										
692	546-OP	SUPERVISION & ENGINEERING	L 693-695								
693	548-OP	GENERATING EXPENSES	PI-O								
694	549-OP	MISCELLANEOUS EXPENSES	PI-O								
695	550-OP	RENTS	PI-O								
696		TOTAL OTHER POWER OPER EXPENSES									
697											
698	551-MT	SUPERVISION & ENGINEERING	L 699-701								
699	552-MT	STRUCTURES	PI-O								
700	553-MT	GENERATING & ELECTRIC PLANT	PI-O								
701	554-MT	MISCELLANEOUS EXPENSES	PI-O								
702		TOTAL OTHER POWER MAINT EXPENSES									
703		TOTAL OTHER POWER GEN EXPENSES									
704	555	PURCHASED POWER									
705	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW								
706	557	OTHER EXPENSES	PI-O								
707		TOTAL OTHER POWER SUPPLY EXPENSES									
708											
709		TOTAL PRODUCTION EXPENSES									
710											
711	TRANSMISSION EXPENSES										
712	560-OP	SUPERVISION & ENGINEERING	L 713-718								
713	561-OP	LOAD DISPATCHING	L 63								
714	562-OP	STATION EXPENSES	L 38-39								
715	563-OP	OVERHEAD LINE EXPENSES	L 44-55								
716	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
717	566-OP	MISCELLANEOUS EXPENSES	L 63								
718	567-OP	RENTS	L 63								
719		TOTAL TRANSMISSION OPERATION									
720	568-MT	SUPERVISION & ENGINEERING	L 721-724								
721	569-MT	STRUCTURES	L 33-34								
722	570-MT	STATION EQUIPMENT	L 38-39								
723	571-MT	OVERHEAD LINES	L 44-55								
724	573-MT	MISCELLANEOUS PLANT	L 63								
725		TOTAL TRANSMISSION MAINTENANCE									
726		TOTAL TRANSMISSION EXPENSES									

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CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
690									
691	OTHER POWER GENERATION								
692	546-OP	SUPERVISION & ENGINEERING	L 693-695						
693	548-OP	GENERATING EXPENSES	PI-O						
694	549-OP	MISCELLANEOUS EXPENSES	PI-O						
695	550-OP	RENTS	PI-O						
696		TOTAL OTHER POWER OPER EXPENSES							
697									
698	551-MT	SUPERVISION & ENGINEERING	L 699-701						
699	552-MT	STRUCTURES	PI-O						
700	553-MT	GENERATING & ELECTRIC PLANT	PI-O						
701	554-MT	MISCELLANEOUS EXPENSES	PI-O						
702		TOTAL OTHER POWER MAINT EXPENSES							
703		TOTAL OTHER POWER GEN EXPENSES							
704	555	PURCHASED POWER							
705	556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW						
706	557	OTHER EXPENSES	PI-O						
707		TOTAL OTHER POWER SUPPLY EXPENSES							
708									
709		TOTAL PRODUCTION EXPENSES							
710									
711	TRANSMISSION EXPENSES								
712	560-OP	SUPERVISION & ENGINEERING	L 713-718						
713	561-OP	LOAD DISPATCHING	L 63						
714	562-OP	STATION EXPENSES	L 38-39						
715	563-OP	OVERHEAD LINE EXPENSES	L 44-55						
716	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
717	566-OP	MISCELLANEOUS EXPENSES	L 63						
718	567-OP	RENTS	L 63						
719		TOTAL TRANSMISSION OPERATION							
720	568-MT	SUPERVISION & ENGINEERING	L 721-724						
721	569-MT	STRUCTURES	L 33-34						
722	570-MT	STATION EQUIPMENT	L 38-39						
723	571-MT	OVERHEAD LINES	L 44-55						
724	573-MT	MISCELLANEOUS PLANT	L 63						
725		TOTAL TRANSMISSION MAINTENANCE							
726		TOTAL TRANSMISSION EXPENSES							

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		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
	DISTRIBUTION EXPENSES									
580-OP	SUPERVISION & ENGINEERING	L 731-739	2,196,608	0	0	0	0	0	0	
581-OP	LOAD DISPATCHING	D3601	2,615,053							
582-OP	STATION EXPENSES	L 78	682,598				0	0	0	0
583-OP	OVERHEAD LINE EXPENSES	L 83+84	2,782,595							
584-OP	UNDERGROUND LINE EXPENSES	L 85+86	803,354							
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	65,959							
586-OP	METER EXPENSES	DIRECT	3,211,785							
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT	821,319							
588-OP	MISCELLANEOUS EXPENSES	D3601	3,258,611				0	0	0	0
589-OP	RENTS	D3601	0				0	0	0	0
	TOTAL DISTRIBUTION OPERATION		16,437,883							
590-MT	SUPERVISION & ENGINEERING	L 743-750	280,700							
591-MT	STRUCTURES	L 73	0				0	0	0	0
592-MT	STATION EQUIPMENT	L 78	1,795,688				0	0	0	0
593-MT	OVERHEAD LINES	L 83+84	2,963,998							
594-MT	UNDERGROUND LINES	L 85+86	718,480							
595-MT	LINE TRANSFORMERS	L 87	38,897							
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT	288,133							
597-MT	METERS	DIRECT	642,976							
598-MT	MISCELLANEOUS PLANT	D3601	89,963							
	TOTAL DISTRIBUTION MAINTENANCE		6,818,834							
	TOTAL DISTRIBUTION EXPENSES		23,256,717							
	CUSTOMER ACCOUNTING EXPENSES									
901-OP	SUPERVISION	L 756-759	363,439							
902-OP	METER READING	DIRECT	3,449,319							
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT	5,176,569							
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT	0							
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758	647							
	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,989,974							
	CUSTOMER SERVICES & INFORMATION EXPENSES									
907-OP	SUPERVISION	L 764-766	259,606	52,417	0	73,981				
908-OP	CUSTOMER ASSISTANCE	L 471	3,657,262	738,442	0	1,042,224				
909-OP	INFORMATION & INSTRUCTIONAL	L 472	0							
910-OP	MISCELLANEOUS EXPENSES	L 764-765	548,459	110,740	0	156,296				
	TOTAL CUST SERV & INFO EXPENSES		4,465,327							

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
	DISTRIBUTION EXPENSES								
580-OP	SUPERVISION & ENGINEERING	L 731-739	69,294	89,792	50,992	41,543	538,593	13,426	128,713
581-OP	LOAD DISPATCHING	D3601	200,015	122,539	69,589	119,913	124,695	9,387	5,862
582-OP	STATION EXPENSES	L 78							
583-OP	OVERHEAD LINE EXPENSES	L 83+84		178,424	101,325				
584-OP	UNDERGROUND LINE EXPENSES	L 85+86		128,487	72,966				
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						65,959	
586-OP	METER EXPENSES	DIRECT					3,211,785		
587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT							821,319
588-OP	MISCELLANEOUS EXPENSES	D3601	249,238	152,696	86,714	149,424	155,382	11,698	7,304
589-OP	RENTS	D3601	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION OPERATION								
590-MT	SUPERVISION & ENGINEERING	L 743-750	754	13,274	7,538	177	27,789	12,384	9
591-MT	STRUCTURES	L 73							
592-MT	STATION EQUIPMENT	L 78							
593-MT	OVERHEAD LINES	L 83+84		190,056	107,931				
594-MT	UNDERGROUND LINES	L 85+86		114,912	65,257				
595-MT	LINE TRANSFORMERS	L 87	10,685						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						288,133	
597-MT	METERS	DIRECT					642,976		
598-MT	MISCELLANEOUS PLANT	D3601	6,881	4,216	2,394	4,125	4,290	323	202
	TOTAL DISTRIBUTION MAINTENANCE								
	TOTAL DISTRIBUTION EXPENSES								
	CUSTOMER ACCOUNTING EXPENSES								
901-OP	SUPERVISION	L 756-759							
902-OP	METER READING	DIRECT							
903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT							
904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT							
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758							
	TOTAL CUSTOMER ACCOUNTING EXPENSES								
	CUSTOMER SERVICES & INFORMATION EXPENSES								
907-OP	SUPERVISION	L 764-766							
908-OP	CUSTOMER ASSISTANCE	L 471							
909-OP	INFORMATION & INSTRUCTIONAL	L 472							
910-OP	MISCELLANEOUS EXPENSES	L 764-765							
	TOTAL CUST SERV & INFO EXPENSES								

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			(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
				- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
			ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
727	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
728											
729		DISTRIBUTION EXPENSES									
730	580-OP	SUPERVISION & ENGINEERING	L 731-739								
731	581-OP	LOAD DISPATCHING	D3601								
732	582-OP	STATION EXPENSES	L 78								
733	583-OP	OVERHEAD LINE EXPENSES	L 83+84								
734	584-OP	UNDERGROUND LINE EXPENSES	L 85+86								
735	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
736	586-OP	METER EXPENSES	DIRECT								
737	587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT								
738	588-OP	MISCELLANEOUS EXPENSES	D3601								
739	589-OP	RENTS	D3601								
740		TOTAL DISTRIBUTION OPERATION									
741											
742	590-MT	SUPERVISION & ENGINEERING	L 743-750								
743	591-MT	STRUCTURES	L 73								
744	592-MT	STATION EQUIPMENT	L 78								
745	593-MT	OVERHEAD LINES	L 83+84								
746	594-MT	UNDERGROUND LINES	L 85+86								
747	595-MT	LINE TRANSFORMERS	L 87								
748	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT								
749	597-MT	METERS	DIRECT								
750	598-MT	MISCELLANEOUS PLANT	D3601								
751		TOTAL DISTRIBUTION MAINTENANCE									
752		TOTAL DISTRIBUTION EXPENSES									
753											
754		CUSTOMER ACCOUNTING EXPENSES									
755	901-OP	SUPERVISION	L 756-759	145,332	218,107	0	0				
756	902-OP	METER READING	DIRECT	3,449,319							
757	903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT		5,176,569						
758	904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT			0					
759	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758	259	388	0					
760		TOTAL CUSTOMER ACCOUNTING EXPENSES									
761											
762		CUSTOMER SERVICES & INFORMATION EXPENSES									
763	907-OP	SUPERVISION	L 764-766					133,208	0	0	0
764	908-OP	CUSTOMER ASSISTANCE	L 471					1,876,596	0	0	0
765	909-OP	INFORMATION & INSTRUCTIONAL	L 472					0	0	0	0
766	910-OP	MISCELLANEOUS EXPENSES	L 764-765					281,422	0	0	0
767		TOTAL CUST SERV & INFO EXPENSES									
768											

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			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
727	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
728									
729		DISTRIBUTION EXPENSES							
730	580-OP	SUPERVISION & ENGINEERING	L 731-739						
731	581-OP	LOAD DISPATCHING	D3601						
732	582-OP	STATION EXPENSES	L 78						
733	583-OP	OVERHEAD LINE EXPENSES	L 83+84						
734	584-OP	UNDERGROUND LINE EXPENSES	L 85+86						
735	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
736	586-OP	METER EXPENSES	DIRECT						
737	587-OP	CUSTOMER INSTALLATIONS EXPENSE	DIRECT						
738	588-OP	MISCELLANEOUS EXPENSES	D3601						
739	589-OP	RENTS	D3601						
740		TOTAL DISTRIBUTION OPERATION							
741									
742	590-MT	SUPERVISION & ENGINEERING	L 743-750						
743	591-MT	STRUCTURES	L 73						
744	592-MT	STATION EQUIPMENT	L 78						
745	593-MT	OVERHEAD LINES	L 83+84						
746	594-MT	UNDERGROUND LINES	L 85+86						
747	595-MT	LINE TRANSFORMERS	L 87						
748	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	DIRECT						
749	597-MT	METERS	DIRECT						
750	598-MT	MISCELLANEOUS PLANT	D3601						
751		TOTAL DISTRIBUTION MAINTENANCE							
752		TOTAL DISTRIBUTION EXPENSES							
753									
754		CUSTOMER ACCOUNTING EXPENSES							
755	901-OP	SUPERVISION	L 756-759						
756	902-OP	METER READING	DIRECT						
757	903-OP	CUSTOMER RECORDS & COLLECTIONS	DIRECT						
758	904-OP	UNCOLLECTIBLE ACCOUNTS	DIRECT						
759	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758						
760		TOTAL CUSTOMER ACCOUNTING EXPENSES							
761									
762		CUSTOMER SERVICES & INFORMATION EXPENSES							
763	907-OP	SUPERVISION	L 764-766						
764	908-OP	CUSTOMER ASSISTANCE	L 471						
765	909-OP	INFORMATION & INSTRUCTIONAL	L 472						
766	910-OP	MISCELLANEOUS EXPENSES	L 764-765						
767		TOTAL CUST SERV & INFO EXPENSES							
768									

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		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
			TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
		ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
				Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	33,690,522	3,991,155	1,399,466	5,633,043	0	4,624,879	0	20
921-OP	OFFICE SUPPLIES	LABOR	1,756,195	208,048	72,950	293,635	0	241,082	0	1
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM		0							
	ALL RISK & MISCELLANEOUS	P101P	135,673	25,378	4,325	35,818	0	24,350	0	0
	TOTAL ACCOUNT 924		135,673							
925-OP	INJURIES & DAMAGES	LABOR	98,569	11,677	4,094	16,481	0	13,531	0	0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS		0							
928-OP	REGULATORY COMMISSION EXPENSES		0							
	FERC ADMIN ASSESSMENTS		0							
	FERC RATE CASE EXPENSE		0							
	SEC EXPENSES		0							
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0	0	0
	OREGON PUC - RATE CASE		0							
	-OTHER		0							
	NEVADA PSC - RATE CASE		0							
	-OTHER		0							
	TOTAL ACCOUNT 928									
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	67,884	8,042	2,820	11,350	0	9,319	0	0
931-OP	RENTS		0							
935-MT	GENERAL PLANT MAINTENANCE	L 108	896,611	167,715	28,582	236,710	0	160,917	0	1
	TOTAL ADMIN & GENERAL EXPENSES		36,645,454							
	TOTAL OPER & MAINT EXPENSES		101,139,589	12,052,327	4,191,252	17,010,434	0	13,927,536	0	60
	TOTAL LABOR - RATIO (%)		1.0000	0.1192	0.0414	0.1682	0.0000	0.1377	0.0000	0.0000

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * *

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		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			* * * * * * * * * * *		* * * DISTRIBUTION FUNCTION		* * * * * * * * * * * *		
		ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
ADMINISTRATIVE & GENERAL EXPENSES									
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	280,449	519,453	294,992	164,645	2,458,070	209,637	503,266
921-OP	OFFICE SUPPLIES	LABOR	14,619	27,078	15,377	8,583	128,132	10,928	26,234
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE								
	PRODUCTION - STEAM								
	ALL RISK & MISCELLANEOUS	P101P	3,503	2,146	1,219	2,100	2,184	164	103
	TOTAL ACCOUNT 924								
925-OP	INJURIES & DAMAGES	LABOR	821	1,520	863	482	7,192	613	1,472
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS								
928-OP	REGULATORY COMMISSION EXPENSES								
	FERC ADMIN ASSESSMENTS								
	FERC RATE CASE EXPENSE								
	SEC EXPENSES								
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0	0
	OREGON PUC - RATE CASE								
	-OTHER								
	NEVADA PSC - RATE CASE								
	-OTHER								
	TOTAL ACCOUNT 928								
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	565	1,047	594	332	4,953	422	1,014
931-OP	RENTS								
935-MT	GENERAL PLANT MAINTENANCE	L 108	23,151	14,184	8,055	13,880	14,433	1,087	678
	TOTAL ADMIN & GENERAL EXPENSES								
	TOTAL OPER & MAINT EXPENSES		859,976	1,559,822	885,806	505,204	7,320,474	624,161	1,496,175
	TOTAL LABOR - RATIO (%)		0.0085	0.0154	0.0088	0.0050	0.0724	0.0062	0.0148

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		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
			- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION ******-			
		ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,877,913	2,818,280	0	0	1,196,893	0	0	0
921-OP	OFFICE SUPPLIES	LABOR	97,890	146,909	0	0	62,391	0	0	0
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM									
	ALL RISK & MISCELLANEOUS	P101P	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 924									
925-OP	INJURIES & DAMAGES	LABOR	5,494	8,246	0	0	3,502	0	0	0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS									
928-OP	REGULATORY COMMISSION EXPENSES									
	FERC ADMIN ASSESSMENTS									
	FERC RATE CASE EXPENSE									
	SEC EXPENSES									
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0	0	0
	OREGON PUC - RATE CASE									
	-OTHER									
	NEVADA PSC - RATE CASE									
	-OTHER									
	TOTAL ACCOUNT 928									
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	3,784	5,679	0	0	2,412	0	0	0
931-OP	RENTS									
935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0	0	0
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL OPER & MAINT EXPENSES		5,579,991	8,374,178	0	0	3,556,424	0	0	0
	TOTAL LABOR - RATIO (%)		0.0552	0.0828	0.0000	0.0000	0.0352	0.0000	0.0000	0.0000

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
ADMINISTRATIVE & GENERAL EXPENSES								
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	0	0	0	0	0	0
921-OP	OFFICE SUPPLIES	LABOR	0	0	0	0	0	0
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0
924-OP	PROPERTY INSURANCE							
	PRODUCTION - STEAM							
	ALL RISK & MISCELLANEOUS	P101P	0	0	0	0	0	0
	TOTAL ACCOUNT 924							
925-OP	INJURIES & DAMAGES	LABOR	0	0	0	0	0	0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0
927-OP	FRANCHISE REQUIREMENTS							
928-OP	REGULATORY COMMISSION EXPENSES							
	FERC ADMIN ASSESSMENTS							
	FERC RATE CASE EXPENSE							
	SEC EXPENSES							
	IDAHO PUC - RATE CASE	LABOR	0	0	0	0	0	0
	- OTHER	LABOR	0	0	0	0	0	0
	OREGON PUC - RATE CASE							
	-OTHER							
	NEVADA PSC - RATE CASE							
	-OTHER							
	TOTAL ACCOUNT 928							
929-OP	DUPLICATE CHARGES-CR	LABOR	0	0	0	0	0	0
9301-OP	GENERAL ADVERTISING	LABOR	0	0	0	0	0	0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0
931-OP	RENTS							
935-MT	GENERAL PLANT MAINTENANCE	L 108	0	0	0	0	0	0
	TOTAL ADMIN & GENERAL EXPENSES							
	TOTAL OPER & MAINT EXPENSES		0	0	0	0	0	0
	TOTAL LABOR - RATIO (%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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	(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
		TOTALS	** PRODUCTION FUNCTION **			---------- TRANSMISSION FUNCTION -			----------
	ALLOCATOR		DEMAND		ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
			Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT
*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***									
SYSTEM FUNCTIONALIZATION VECTORS									
KWH GENERATION - BY STEAM UNITS	KWH-S	100	0	0	100				
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	100	0	0	100				
KWH GENERATION - BY OTHER UNITS	KWH-O	100	0	0	100				
KWH GENERATION - BY OTHER	KWH-O	100	0	0	100				
KWH GENERATION - ANNUAL	KWH-T	400	0	0	400				
555.1 ($) PURCHASED POWER - CAPACITY	PP-KW	100	100	0	0				
555.2 ($) PURCHASED POWER - ENERGY	PP-KWH	100	0	0	100				
555.X ($) PURCHASED POWER - OTHER	PP-OT	0	0	0	0				
555.X ($) PURCHASED POWER - TOTAL	PP-T	200	100	0	100				
PRODUCTION - STEAM INVESTMENT	PI-S	1	0.4147	0	0.5853				
PRODUCTION - HYDRAULIC INVESTMENT	PI-H	1	0.4147	0	0.5853				
PRODUCTION - OTHER INVESTMENT	PI-O	1	0	1	0				
"P112P' NET TOTAL PLANT PLUS INTANGIBLE	P112P	3,445,295,152	649,689,315	110,719,783	916,959,624	0	623,355,694	0	3,681
"P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	3,378,637,174	637,220,627	108,594,874	899,361,546	0	611,392,395	0	3,611
"P101P" TOTAL PLANT LESS INTANGIBLE	P101P	3,406,600,597	637,220,627	108,594,874	899,361,546	0	611,392,395	0	3,611
"P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	3,473,258,574	649,689,315	110,719,783	916,959,624	0	623,355,694	0	3,681
"PTD" PLANT	P-PTD	3,200,260,774	598,623,795	102,017,218	844,886,683	0	574,359,994	0	3,392
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	64,494,135	7,640,312	2,679,014	10,783,396	0	8,853,457	0	38
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	440,358,780	31,703,724	1,547,283	323,176,982	0	15,279,879	0	81
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	81,192,736	10,389,434	3,248,772	15,298,063	0	10,833,550	0	48
DISTRIBUTION									
#360 LAND	D360	4,591,018							
#361 STRUCTURES & IMPROVEMENTS	D361	24,223,725							
#362 STATION EQUIPMENT	D362	155,194,615							
#360 NET PLANT	D360N	4,501,378							
#361 NET PLANT	D361N	19,777,500							
#362 NET PLANT	D362N	137,495,475							
#364 POLES, TOWERS, & FIXTURES	D364	175,657,962							
#365 OVERHEAD CONDUCTORS & DEVICES	D365	90,141,469							
#366 UNDERGROUN CONDUIT	D366	41,740,088							
#367 UNDERGROUND CONDUTORS & DEVICES	D367	154,097,140							
#368 LINE TRANSFORMERS	D368	277,225,021							
TOTAL DISTRIBUTION PLANT	D3601	1,080,369,692							
TOTAL NET DISTRIBUTION PLANT	D3602N	1,052,406,270							
MERCHANDISING REVENUE	M-REV	839,372,573			256,500				
MERCHANDISING EXPENSE	M-EXP	839,254,173			138,100				
CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV	24,223,071							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
ST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * *

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
		* * * * * * * * * * *	* * *	DISTRIBUTION FUNCTION	* * *	* * * * * * * * * * *	* * * * * * *	* * * * * * *
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
SYSTEM FUNCTIONALIZATION VECTORS								
KWH GENERATION - BY STEAM UNITS	KWH-S							
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H							
KWH GENERATION - BY OTHER UNITS	KWH-O							
KWH GENERATION - BY OTHER	KWH-O							
KWH GENERATION - ANNUAL	KWH-T							
555.1 ($) PURCHASED POWER - CAPACITY	PP-KW							
555.2 ($) PURCHASED POWER - ENERGY	PP-KWH							
555.X ($) PURCHASED POWER - OTHER	PP-OT							
555.X ($) PURCHASED POWER - TOTAL	PP-T							
PRODUCTION - STEAM INVESTMENT	PI-S							
PRODUCTION - HYDRAULIC INVESTMENT	PI-H							
PRODUCTION - OTHER INVESTMENT	PI-O							
"P112P" NET TOTAL PLANT PLUS INTANGIBLE	P112P	89,682,174	54,943,795	31,202,011	53,766,390	55,910,396	4,209,103	2,628,194
"P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	87,961,014	53,889,326	30,603,189	52,734,517	54,837,376	4,128,323	2,577,754
"P101P" TOTAL PLANT LESS INTANGIBLE	P101P	87,961,014	53,889,326	30,603,189	52,734,517	54,837,376	4,128,323	2,577,754
"P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	89,682,174	54,943,795	31,202,011	53,766,390	55,910,396	4,209,103	2,628,194
"PTD" PLANT	P-PTD	82,633,163	50,625,218	28,749,535	49,540,356	51,515,844	3,878,268	2,421,618
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	536,867	994,395	564,706	315,182	4,705,510	401,310	963,408
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	954,108	2,064,022	1,172,137	479,085	6,743,253	796,464	1,665,882
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	904,631	1,279,205	726,447	535,068	5,232,822	452,198	1,058,915
DISTRIBUTION								
#360 LAND	D360							
#361 STRUCTURES & IMPROVEMENTS	D361							
#362 STATION EQUIPMENT	D362							
#360 NET PLANT	D360N							
#361 NET PLANT	D361N							
#362 NET PLANT	D362N							
#364 POLES, TOWERS, & FIXTURES	D364		8,664,368	4,920,405				
#365 OVERHEAD CONDUCTORS & DEVICES	D365		8,354,241	4,744,287				
#366 UNDERGROUN CONDUIT	D366		15,783,027	8,963,017				
#367 UNDERGROUND CONDUTORS & DEVICES	D367		15,600,031	8,859,095				
#368 LINE TRANSFORMERS	D368	76,155,822						
TOTAL DISTRIBUTION PLANT	D3601	82,633,163	50,625,218	28,749,535	49,540,356	51,515,844	3,878,268	2,421,618
TOTAL NET DISTRIBUTION PLANT	D3602N	82,633,163	50,625,218	28,749,535	49,540,356	51,515,844	3,878,268	2,421,618
MERCHANDISING REVENUE	M-REV	82,633,163	50,625,218	28,749,535	49,540,356		3,878,268	2,421,618
MERCHANDISING EXPENSE	M-EXP	82,633,163	50,625,218	28,749,535	49,540,356		3,878,268	2,421,618
CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV	531	3,091,200	1,755,460	6,315,853	746	77,995	(27,983)

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		- - - - CUSTOMER ACCOUNTING FUNCTION			- - - -	******* CUSTOMER INFORMATION FUNCTION *******			
	ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER	CUSTOMER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***									
SYSTEM FUNCTIONALIZATION VECTORS									
KWH GENERATION - BY STEAM UNITS	KWH-S								
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H								
KWH GENERATION - BY OTHER UNITS	KWH-O								
KWH GENERATION - BY OTHER	KWH-O								
KWH GENERATION - ANNUAL	KWH-T								
555.1 ($) PURCHASED POWER - CAPACITY	PP-KW								
555.2 ($) PURCHASED POWER - ENERGY	PP-KWH								
555.X ($) PURCHASED POWER - OTHER	PP-OT								
555.X ($) PURCHASED POWER - TOTAL	PP-T								
PRODUCTION - STEAM INVESTMENT	PI-S								
PRODUCTION - HYDRAULIC INVESTMENT	PI-H								
PRODUCTION - OTHER INVESTMENT	PI-O								
"P112P' NET TOTAL PLANT PLUS INTANGIBLE	P112P	0	0	0	0	0	0	0	0
"P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	0	0	0	0	0	0	0	0
"P101P" TOTAL PLANT LESS INTANGIBLE	P101P	0	0	0	0	0	0	0	0
"P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	0	0	0	0	0	0	0	0
"PTD" PLANT	P-PTD	0	0	0	0	0	0	0	0
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	3,594,909	5,395,065	0	0	2,291,226	0	0	0
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	5,713,255	11,181,206	2,926,405	0	5,544,907	0	0	0
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	3,916,323	5,877,426	0	0	2,496,080	0	0	0
DISTRIBUTION									
#360 LAND	D360								
#361 STRUCTURES & IMPROVEMENTS	D361								
#362 STATION EQUIPMENT	D362								
#360 NET PLANT	D360N								
#361 NET PLANT	D361N								
#362 NET PLANT	D362N								
#364 POLES, TOWERS, & FIXTURES	D364								
#365 OVERHEAD CONDUCTORS & DEVICES	D365								
#366 UNDERGROUN CONDUIT	D366								
#367 UNDERGROUND CONDUTORS & DEVICES	D367								
#368 LINE TRANSFORMERS	D368								
TOTAL DISTRIBUTION PLANT	D3601								
TOTAL NET DISTRIBUTION PLANT	D3602N								
MERCHANDISING REVENUE	M-REV								
MERCHANDISING EXPENSE	M-EXP								
CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2007
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - -		MISCELLANEOUS	- - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
805 *** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***							
806							
807 SYSTEM FUNCTIONALIZATION VECTORS							
808 KWH GENERATION - BY STEAM UNITS	KWH-S						
809 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H						
810 KWH GENERATION - BY OTHER UNITS	KWH-O						
811 KWH GENERATION - BY OTHER	KWH-O						
812 KWH GENERATION - ANNUAL	KWH-T						
813 555.1 ($) PURCHASED POWER - CAPACITY	PP-KW						
814 555.2 ($) PURCHASED POWER - ENERGY	PP-KWH						
815 555.X ($) PURCHASED POWER - OTHER	PP-OT						
816 555.X ($) PURCHASED POWER - TOTAL	PP-T						
817							
818 PRODUCTION - STEAM INVESTMENT	PI-S						
819 PRODUCTION - HYDRAULIC INVESTMENT	PI-H						
820 PRODUCTION - OTHER INVESTMENT	PI-O						
821							
822 "P112P' NET TOTAL PLANT PLUS INTANGIBLE	P112P	0	0	0	0	0	0
823 "P111P" NET TOTAL PLANT LESS INTANGIBLE	P111P	0	0	0	0	0	0
824 "P101P" TOTAL PLANT LESS INTANGIBLE	P101P	0	0	0	0	0	0
825 "P110P" TOTAL PLANT INCLUDING INTANGIBLE	P110P	0	0	0	0	0	0
826 "PTD" PLANT	P-PTD	0	0	0	0	0	0
827							
828 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	LABOR	0	0	0	0	0	0
829 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	O&M-M	0	0	0	0	0	0
830 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	O&M-AG	0	0	0	0	50,649	0
831							
832 DISTRIBUTION							
833 #360 LAND	D360						
834 #361 STRUCTURES & IMPROVEMENTS	D361						
835 #362 STATION EQUIPMENT	D362						
836 #360 NET PLANT	D360N						
837 #361 NET PLANT	D361N						
838 #362 NET PLANT	D362N						
839 #364 POLES, TOWERS, & FIXTURES	D364						
840 #365 OVERHEAD CONDUCTORS & DEVICES	D365						
841 #366 UNDERGROUN CONDUIT	D366						
842 #367 UNDERGROUND CONDUTORS & DEVICES	D367						
843 #368 LINE TRANSFORMERS	D368						
844 TOTAL DISTRIBUTION PLANT	D3601						
845 TOTAL NET DISTRIBUTION PLANT	D3602N						
846 MERCHANDISING REVENUE	M-REV						
847 MERCHANDISING EXPENSE	M-EXP						
848 CUSTOMER ADVANCES FOR CONSTRUCTION	CUSTADV						

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
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SUMMARY OF FUNCTIONALIZED COSTS

****** RATE BASE ******

FUNCTION	(A) PLANT IN SERVICE	(B) DEPRECIATION RESERVE	(C) AMORTIZATION RESERVE	(D) SUBSTATION CIAC	(E) NET PLANT	(F) CUSTOMER ADV CONST	(G) ACCUM DEF INC TAXES	(H) ACQUISITION ADJUSTMENT	(I) WORKING CAPITAL	(J) DEFERRED PROGRAMS	(K) SUBSIDIARY RATE BASE	(L) PLNT HLD FOR FUTURE USE	(M) TOTAL RATE BASE
PRODUCTION													
DEMAND - Base-load	649,689,315	334,329,596	6,852,394	0	308,507,325	0	36,051,191	0	5,690,391	3,361,782	0	0	281,508,307
DEMAND - Peak	110,719,783	6,154,317	1,167,782	0	103,397,683	0	6,143,829	0	969,754	0	0	0	98,223,609
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	916,959,624	471,866,681	9,671,343	0	435,421,599	0	50,881,992	0	21,901,760	5,761,624	64,384,654	0	476,587,645
ENERGY - Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	623,355,694	203,387,772	6,574,648	0	413,393,273	0	34,589,941	0	7,392,060	257,663	0	218,994	386,672,049
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	3,681	1,417	39	0	2,226	0	204	0	44	2	0	0	2,066
	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	186,855,295	46,218,356	1,970,797	0	138,666,141	0	9,649,659	(16,597)	2,537,886	0	0	570,224	132,107,995
SUBSTATIONS - DIRECT	19,068,034	422,883	201,114	0	18,444,038	0	194,955	(1,694)	258,984	0	0	6	18,506,379
LINES - PRIMARY DEMAND	268,736,374	104,050,594	2,834,412	0	161,851,368	10,209,767	14,912,153	(23,870)	3,650,002	0	0	0	140,355,581
LINES - PRIMARY CUSTOMER	152,612,597	59,089,252	1,609,633	0	91,913,711	5,798,021	8,468,457	(13,555)	2,072,798	0	0	0	79,706,477
LINES - SECONDARY DIRECT	16,134,181	5,310,188	170,170	0	10,653,823	0	895,284	(1,433)	219,136	0	0	0	9,976,242
LINE TRANS - PRIMARY DEMAND	40,778,019	16,560,288	430,093	0	23,787,638	281	2,262,768	(3,622)	553,851	0	0	0	22,074,818
LINE TRANS - PRIMARY CUST	23,157,414	9,404,416	244,246	0	13,508,753	159	1,285,002	(2,057)	314,526	0	0	0	12,536,061
LINE TRANS - SECOND DIRECT	14,924,661	6,061,027	157,413	0	8,706,221	0	828,168	(1,326)	202,708	0	0	0	8,079,435
LINE TRANS - SECOND DEMAND	157,921,840	64,133,355	1,665,631	0	92,122,855	1,149	8,763,066	(14,027)	2,144,909	0	0	0	85,489,521
LINE TRANS - SECOND CUSTOMER	89,682,174	36,420,666	945,895	0	52,315,613	653	4,976,454	(7,966)	1,218,072	0	0	0	48,548,611
LINES - SECONDARY DEMAND	54,943,795	17,715,293	579,502	0	36,648,999	3,804,071	3,048,825	(4,880)	746,252	0	0	0	30,537,474
LINES - SECONDARY CUSTOMER	31,202,011	10,060,331	329,093	0	20,812,586	2,160,292	1,731,396	(2,771)	423,789	0	0	0	17,341,915
SERVICES	53,766,390	31,515,050	567,084	0	21,684,255	7,772,371	2,983,491	(4,776)	730,260	0	0	0	11,653,877
METERS	55,910,396	9,149,146	589,697	0	46,171,553	918	3,102,462	(4,966)	759,380	0	0	0	43,822,587
STREET LIGHTS	4,209,103	2,795,397	44,394	0	1,369,311	95,982	233,563	(374)	57,168	0	0	0	1,096,561
INSTALL ON CUST PREMISES	2,628,194	2,444,495	27,720	0	155,979	(34,436)	145,838	(233)	35,696	0	0	0	80,040
	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0	0	0
METER READING	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ASSIST	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	0	0	(22,236,331)	(22,236,331)	0	0	0	0	0	0	0	(22,236,331)
TOTALS	3,473,258,574	1,437,090,522	36,633,103	(22,236,331)	1,977,298,618	29,809,228	191,148,701	(104,146)	51,879,427	9,381,070	64,384,654	789,224	1,882,670,920

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
SUMMARY OF FUNCTIONALIZED COSTS

****** OPERATING EXPENSES ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FUNCTION	OPERATION & MAINTENANCE	DEPRECIATION EXPENSE	AMORTIZATION EXPENSE	OTHER TAXES	REGULATORY DEB/CRED	PROV FOR DEF FIT	DEFERRED ITC						TOTAL EXPENSES
PRODUCTION													
DEMAND - Base-load	42,093,159	17,079,897	1,484,961	2,601,926	0	(2,065,554)	288,936						61,483,326
DEMAND - Peak	4,796,056	3,260,534	253,066	549,242	0	(352,011)	49,240						8,556,128
DEMAND - Not in Use	0	0	0	0	0	0	0						0
ENERGY - POWER SUPPLY	338,475,044	24,106,255	2,095,847	3,672,311	0	(2,915,285)	407,800						365,841,972
ENERGY - Summer	0	0	0	0	0	0	0						0
ENERGY - Non-Summer	0	0	0	0	0	0	0						0
	0	0	0	0	0	0	0						0
TRANSMISSION	0	0	0	0	0	0	0						0
DEMAND - POWER SUPPLY	0	0	0	0	0	0	0						0
DEMAND - TRANSMISSION	26,113,429	14,599,095	1,424,772	3,241,513	0	(1,961,831)	277,225						43,674,202
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0						0
DEMAND - DIRECT	129	94	8	19	0	(12)	2						241
	0	0	0	0	0	0	0						0
DISTRIBUTION	0	0	0	0	0	0	0						0
SUBSTATIONS - GENERAL	9,904,028	3,425,314	427,085	960,337	0	(552,877)	77,338						14,241,226
SUBSTATIONS - DIRECT	978,884	101,924	43,583	28,106	0	(11,170)	1,562						1,142,889
LINES - PRIMARY DEMAND	20,208,661	8,989,314	614,237	1,475,989	0	(854,392)	119,515						30,553,323
LINES - PRIMARY CUSTOMER	11,476,289	5,104,938	348,819	838,199	0	(485,200)	67,871						17,350,915
LINES - SECONDARY DIRECT	827,842	463,358	36,877	88,195	0	(51,295)	7,175						1,372,152
LINE TRANS - PRIMARY DEMAND	845,159	803,457	93,204	221,317	0	(129,645)	18,135						1,851,627
LINE TRANS - PRIMARY CUST	479,957	456,275	52,930	125,684	0	(73,624)	10,299						1,051,520
LINE TRANS - SECOND DIRECT	309,326	294,063	34,113	81,002	0	(47,450)	6,637						677,691
LINE TRANS - SECOND DEMAND	3,273,065	3,111,563	360,954	857,100	0	(502,080)	70,233						7,170,834
LINE TRANS - SECOND CUSTOMER	1,858,740	1,767,024	204,982	486,738	0	(285,126)	39,884						4,072,242
LINES - SECONDARY DEMAND	3,343,227	1,600,257	125,582	300,912	0	(174,683)	24,435						5,219,732
LINES - SECONDARY CUSTOMER	1,898,584	908,770	71,317	170,885	0	(99,200)	13,876						2,964,231
SERVICES	1,014,152	2,034,749	122,691	291,783	0	(170,939)	23,912						3,316,547
METERS	11,976,075	2,321,337	127,791	321,258	0	(177,756)	24,865						14,593,571
STREET LIGHTS	1,248,662	237,445	9,621	24,377	0	(13,382)	1,872						1,508,594
INSTALL ON CUST PREMISES	2,724,797	264,725	6,007	18,126	0	(8,356)	1,169						3,006,468
	0	0	0	0	0	0	0						0
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0						0
METER READING	9,629,578	0	0	14,650	0	0	0						9,644,228
CUSTOMER ACCOUNTS	17,058,632	0	0	21,986	0	0	0						17,080,618
UNCOLLECTIBLES	2,926,405	0	0	0	0	0	0						2,926,405
MISC	0	0	0	0	0	0	0						0
	0	0	0	0	0	0	0						0
CONSUMER INFORMATION	0	0	0	0	0	0	0						0
CUSTOMER ASSIST	8,040,987	0	0	9,337	0	0	0						8,050,324
SALES EXPENSE	0	0	0	0	0	0	0						0
ADVERTISING	0	0	0	0	0	0	0						0
MISC	0	0	0	0	0	0	0						0
	0	0	0	0	0	0	0						0
MISCELLANEOUS	0	0	0	0	0	0	0						0
DEMAND	0	0	0	0	0	0	0						0
ENERGY	0	0	0	1,944,834	0	0	0						1,944,834
CUSTOMER	0	0	0	0	0	0	0						0
REVENUE	0	0	0	0	0	0	0						0
OTHER	50,649	0	0	0	0	0	0						50,649
RETAIL SALES REVENUE	0	0	0	0	0	0	0						0
TOTALS	521,551,516	90,930,388	7,938,646	18,345,826	0	(10,951,869)	1,531,983	0	0	0	0	0	629,346,490

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
SUMMARY OF FUNCTIONALIZED COSTS

****** OTHER REVENUES ******

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FUNCTION	REVENUES												TOTAL REVENUES
PRODUCTION													
DEMAND - Base-load	252,787												252,787
DEMAND - Peak	21,810												21,810
DEMAND - Not in Use	0												0
ENERGY - POWER SUPPLY	154,377,217												154,377,217
ENERGY - Summer	0												0
ENERGY - Non-Summer	0												0
	0												
TRANSMISSION	0												
DEMAND - POWER SUPPLY	0												0
DEMAND - TRANSMISSION	9,324,159												9,324,159
DEMAND - SUBTRANSMISSION	0												0
DEMAND - DIRECT	25												25
	0												
DISTRIBUTION	0												
SUBSTATIONS - GENERAL	86,202												86,202
SUBSTATIONS - DIRECT	8,797												8,797
LINES - PRIMARY DEMAND	1,537,124												1,537,124
LINES - PRIMARY CUSTOMER	872,917												872,917
LINES - SECONDARY DIRECT	48,467												48,467
LINE TRANS - PRIMARY DEMAND	97,833												97,833
LINE TRANS - PRIMARY CUST	55,559												55,559
LINE TRANS - SECOND DIRECT	35,807												35,807
LINE TRANS - SECOND DEMAND	378,881												378,881
LINE TRANS - SECOND CUSTOMER	215,163												215,163
LINES - SECONDARY DEMAND	207,139												207,139
LINES - SECONDARY CUSTOMER	117,632												117,632
SERVICES	128,995												128,995
METERS	25,793												25,793
STREET LIGHTS	10,098												10,098
INSTALL ON CUST PREMISES	6,305												6,305
	0												
CUSTOMER ACCOUNTING	0												
METER READING	0												0
CUSTOMER ACCOUNTS	0												0
UNCOLLECTIBLES	0												0
MISC	0												0
	0												
CONSUMER INFORMATION	0												
CUSTOMER ASSIST	0												0
SALES EXPENSE	0												0
ADVERTISING	0												0
MISC	0												0
	0												
MISCELLANEOUS	0												
DEMAND	0												0
ENERGY	0												0
CUSTOMER	0												0
MISC. REVENUE	4,933,621												4,933,621
FACILITIES CHARGE REVENUE	5,648,745												5,648,745
RETAIL SALES REVENUE													0
TOTALS	178,391,078	0	0	0	0	0	0	0	0	0		0	178,391,078

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

*** SUMMARY OF RESULTS ***	SOURCES & NOTES	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
RATE BASE									
ELECTRIC PLANT IN SERVICE	PAGE 2C	3,473,258,574	1,541,653,808	80,864,543	76,550,450	704,986,610	4,066,553	398,885,627	478,291,742
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,437,090,522	638,268,662	32,083,103	32,123,973	294,777,809	3,009,003	170,909,555	188,636,198
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	36,633,103	16,260,109	852,893	807,392	7,435,625	42,891	4,207,121	5,044,632
SUBSTATION CIAC	PAGE 2F	(22,236,331)	(83,182)	(387,497)	(90,598)	(138,218)	(64)	(6,725,065)	(60,259)
NET ELECTRIC PLANT IN SERVICE		1,977,298,618	887,041,855	47,541,049	43,528,486	402,634,959	1,014,596	217,043,885	284,550,654
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	29,809,228	19,645,669	1,388,222	250,297	4,228,171	(26,033)	1,125,207	3,010,297
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	191,148,701	85,257,011	4,474,601	4,231,116	38,974,327	225,285	22,053,933	26,365,030
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(104,146)	(56,048)	(3,891)	(1,712)	(16,502)	(314)	(6,694)	(16,307)
WORKING CAPITAL	PAGE 2K	51,879,427	22,452,471	1,166,485	1,169,788	10,692,138	58,928	6,250,142	7,067,026
DEFERRED PROGRAMS	PAGE 2L	9,381,070	3,678,588	148,718	238,298	2,139,096	2,872	1,374,474	1,108,018
SUBSIDIARY RATE BASE	PAGE 2M	64,384,654	23,778,650	998,276	1,669,089	14,814,659	28,054	9,933,477	7,987,654
PLANT HELD FOR FUTURE USE	PAGE 2N	789,224	318,160	13,579	18,514	163,955	314	89,744	169,833
TOTAL RATE BASE		1,882,670,920	832,310,996	44,001,393	42,141,050	387,225,807	905,197	211,505,888	271,491,551
RETURN UNDER PRESENT RATES									
SALES REVENUES	PAGE 1	617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
OTHER OPERATING REVENUES	PAGE 4C	178,391,078	67,722,341	2,885,235	5,479,987	38,301,522	175,460	28,952,934	21,150,441
TOTAL OPERATING REVENUES		796,211,346	361,809,951	18,266,563	18,252,684	164,522,732	1,106,607	94,822,408	91,901,100
OPERATING EXPENSES									
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	521,551,516	224,113,975	12,173,768	12,330,316	107,708,924	790,133	66,723,131	63,344,913
DEPRECIATION EXPENSE	PAGE 3D	90,930,388	41,110,427	2,274,736	1,977,551	16,303,465	95,567	10,287,676	12,302,944
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	7,938,646	3,527,639	185,147	174,962	1,611,605	4,592	911,712	1,093,364
TAXES OTHER THAN INCOME	PAGE 3F	18,345,826	8,183,932	436,602	406,981	3,723,235	11,916	2,122,174	2,522,916
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(10,951,869)	(4,890,313)	(256,817)	(242,415)	(2,233,389)	(6,366)	(1,263,580)	(1,510,804)
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	1,531,983	684,073	35,924	33,910	312,414	891	176,754	211,336
FEDERAL INCOME TAXES	PAGE 3J	46,753,611	20,669,329	1,092,716	1,046,517	9,616,234	22,479	5,252,465	6,742,129
STATE INCOME TAXES	PAGE 3K	2,849,268	1,259,635	66,593	63,777	586,035	1,370	320,097	410,880
TOTAL OPERATING EXPENSES		678,949,369	294,658,697	16,008,669	15,791,599	139,628,523	920,581	84,530,428	85,117,678
OPERATING INCOME		117,261,977	67,151,254	2,257,894	2,461,085	24,894,209	186,026	10,291,980	6,783,422
ADD: IERCO OPERATING INCOME	PAGE 1	4,969,962	1,835,515	77,059	128,840	1,143,569	2,165	766,782	616,581
CONSOLIDATED OPERATING INCOME		122,231,938	68,986,768	2,334,952	2,589,925	26,037,778	188,192	11,058,762	7,400,003
RATE OF RETURN UNDER PRESENT RATES		6.492%	8.289%	5.307%	6.146%	6.724%	20.790%	5.229%	2.726%
RATE OF RETURN INDEX		1.000	1.277	0.817	0.947	1.036	3.202	0.805	0.420

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

*** SUMMARY OF RESULTS ***	SOURCES & NOTES	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
RATE BASE								
ELECTRIC PLANT IN SERVICE	PAGE 2C	3,473,258,574	4,537,102	7,519,491	1,047,516	30,423,162	29,947,097	114,484,874
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,437,090,522	1,869,084	4,222,558	448,213	13,814,200	12,693,923	44,234,240
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	36,633,103	47,854	79,309	11,048	320,879	315,858	1,207,493
SUBSTATION CIAC	PAGE 2F	(22,236,331)	(178)	(226)	(28)	0	(70,292)	(14,680,723)
NET ELECTRIC PLANT IN SERVICE		1,977,298,618	2,619,986	3,217,398	588,226	16,288,084	16,867,023	54,362,417
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	29,809,228	53,007	127,562	5,981	0	846	1
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	191,146,701	250,736	415,951	57,964	1,688,178	1,592,584	5,561,985
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(104,146)	(195)	(504)	(23)	(1)	(397)	(1,557)
WORKING CAPITAL	PAGE 2K	51,879,427	68,802	114,984	16,623	494,435	485,644	1,841,961
DEFERRED PROGRAMS	PAGE 2L	9,381,070	10,206	10,222	3,414	132,281	112,590	422,291
SUBSIDIARY RATE BASE	PAGE 2M	64,384,654	77,646	98,335	26,020	952,106	851,377	3,169,312
PLANT HELD FOR FUTURE USE	PAGE 2N	789,224	1,012	1,100	195	2,584	2,081	8,152
TOTAL RATE BASE		1,882,670,920	2,473,715	2,898,022	570,510	16,181,312	16,724,890	54,240,590
RETURN UNDER PRESENT RATES								
SALES REVENUES	PAGE 1	617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
OTHER OPERATING REVENUES	PAGE 4C	178,391,078	203,237	431,269	68,017	2,396,433	2,659,638	7,964,543
TOTAL OPERATING REVENUES		796,211,346	1,083,847	2,487,435	256,560	7,781,282	7,317,519	26,602,657
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	521,551,516	689,643	1,871,260	180,733	5,914,789	5,385,921	20,324,012
DEPRECIATION EXPENSE	PAGE 3D	90,930,388	119,248	322,254	27,168	781,987	737,436	2,589,928
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	7,938,646	10,388	17,168	2,396	69,537	68,443	261,672
TAXES OTHER THAN INCOME	PAGE 3F	18,345,826	24,577	42,596	5,624	162,741	155,439	547,093
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(10,951,869)	(14,390)	(23,834)	(3,323)	(96,724)	(91,240)	(318,674)
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	1,531,983	2,013	3,334	465	13,530	12,763	44,577
FEDERAL INCOME TAXES	PAGE 3J	46,753,611	61,431	71,968	14,168	401,841	415,340	1,346,992
STATE INCOME TAXES	PAGE 3K	2,849,268	3,744	4,386	863	24,489	25,312	82,089
TOTAL OPERATING EXPENSES		678,949,369	896,653	2,309,152	228,093	7,272,190	6,709,415	24,877,690
OPERATING INCOME		117,261,977	187,194	178,282	28,466	509,092	608,105	1,724,967
ADD: IERCO OPERATING INCOME	PAGE 1	4,969,962	5,994	7,591	2,008	73,495	65,719	244,645
CONSOLIDATED OPERATING INCOME		122,231,938	193,188	185,873	30,475	582,587	673,824	1,969,612
RATE OF RETURN UNDER PRESENT RATES		649.247%	7.810%	6.414%	5.342%	3.600%	4.029%	3.631%
RATE OF RETURN INDEX		1.000	1.203	0.988	0.823	0.555	0.621	0.559

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** TABLE 1 - PLANT IN SERVICE ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - BASE-LOAD TOTAL		649,689,315							
DEMAND - Base-load Summer	D10BS	198,025,303	71,140,980	3,443,353	4,352,918	41,969,930	0	23,453,784	43,594,153
DEMAND - Peak	D10P	110,719,783	39,781,618	1,904,380	2,435,835	23,461,522	0	13,131,366	24,358,352
DEMAND - Base-load Non-Summer	D10BNS	451,664,012	208,355,363	7,211,551	11,629,439	104,145,197	64,969	63,864,460	25,402,852
ENERGY - POWER SUPPLY	E10	916,959,624	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	94,894,520	4,316,460	7,226,790	65,787,278	114,803	42,386,551	83,714,267
ENERGY - Non-Summer	E10NS	0	243,758,566	9,900,881	16,544,207	145,201,577	284,732	99,085,004	30,045,073
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	623,355,694	252,708,398	10,285,369	15,085,208	138,634,306	62,336	81,597,260	87,581,475
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,681	0	0	1,290	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	186,855,295	75,164,874	3,265,560	4,330,122	37,766,408	95,559	20,014,506	45,569,717
SUBSTATIONS - DIRECT	DA3602	19,068,034	0	0	0	0	0	70,313	0
LINES - PRIMARY DEMAND	D20	268,736,374	108,102,560	4,696,547	6,227,607	54,315,868	137,433	28,784,978	65,538,632
LINES - PRIMARY CUSTOMER	C20	152,612,597	128,212,585	10,333,627	44,809	8,226,275	0	38,503	5,103,251
LINES - SECONDARY DIRECT	DA3647	16,134,181	0	0	3,094,108	0	525,474	10,805,424	0
LINE TRANS - PRIMARY DEMAND	D50	40,778,019	16,403,467	712,653	944,976	8,241,882	20,854	4,367,829	9,944,823
LINE TRANS - PRIMARY CUST	C50	23,157,414	19,454,959	1,568,023	6,799	1,248,254	0	5,842	774,367
LINE TRANS - SECOND DIRECT	DA368	14,924,661	0	0	3,728,700	0	0	9,985,060	0
LINE TRANS - SECOND DEMAND	D60	157,921,840	72,999,958	3,171,504	0	36,678,651	92,806	91,843	44,257,207
LINE TRANS - SECOND CUSTOMER	C60	89,682,174	75,384,594	6,075,818	0	4,836,767	0	195	3,000,536
LINES - SECONDARY DEMAND	D30	54,943,795	35,287,095	1,533,058	0	17,729,915	44,861	44,396	0
LINES - SECONDARY CUSTOMER	C30	31,202,011	27,135,515	2,187,057	0	1,741,048	0	70	0
SERVICES	CW369	53,766,390	43,885,217	3,870,045	80,874	3,482,637	0	186,733	2,254,821
METERS	CW370	55,910,396	28,983,537	6,388,655	799,810	11,519,097	258	969,153	7,152,216
STREET LIGHTS	DA373	4,209,103	0	0	14,162	0	0	1,794	0
INSTALL ON CUST PREMISES	DA371	2,628,194	0	0	2,795	0	2,622,468	562	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2C	3,473,258,574	1,541,653,808	80,864,543	76,550,450	704,986,610	4,066,553	398,885,627	478,291,742

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** TABLE 1 - PLANT IN SERVICE ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - BASE-LOAD TOTAL		649,689,315						
DEMAND - Base-load Summer	D10BS	198,025,303	129,938	0	64,969	1,754,161	1,559,254	6,561,862
DEMAND - Peak	D10P	110,719,783	88,576	0	33,216	985,406	863,614	3,675,897
DEMAND - Base-load Non-Summer	D10BNS	451,664,012	454,783	259,876	129,938	6,756,769	5,002,608	18,386,208
ENERGY - POWER SUPPLY	E10	916,959,624	0	0	0	0	0	0
ENERGY - Summer	E10S	0	318,319	403,751	106,670	3,557,569	3,279,973	13,411,893
ENERGY - Non-Summer	E10NS	0	787,507	996,731	263,897	10,002,232	8,845,252	31,725,120
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	623,355,694	561,020	187,007	187,007	7,355,597	5,921,879	23,188,832
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,681	0	0	0	0	2,391	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	186,855,295	267,132	339,064	42,354	0	0	0
SUBSTATIONS - DIRECT	DA3602	19,068,034	0	0	0	0	1,528,258	17,469,464
LINES - PRIMARY DEMAND	D20	268,736,374	384,191	487,644	60,913	0	0	0
LINES - PRIMARY CUSTOMER	C20	152,612,597	564,594	45,473	43,481	0	0	0
LINES - SECONDARY DIRECT	DA3647	16,134,181	0	0	0	0	1,709,175	0
LINE TRANS - PRIMARY DEMAND	D50	40,778,019	58,297	73,995	9,243	0	0	0
LINE TRANS - PRIMARY CUST	C50	23,157,414	85,671	6,900	6,598	0	0	0
LINE TRANS - SECOND DIRECT	DA368	14,924,661	0	0	0	0	1,210,902	0
LINE TRANS - SECOND DEMAND	D60	157,921,840	259,438	329,298	41,134	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	89,682,174	331,962	26,736	25,566	0	0	0
LINES - SECONDARY DEMAND	D30	54,943,795	125,409	159,178	19,884	0	0	0
LINES - SECONDARY CUSTOMER	C30	31,202,011	119,493	9,624	9,203	0	0	0
SERVICES	CW369	53,766,390	0	0	0	0	6,063	0
METERS	CW370	55,910,396	772	1,070	3,444	11,427	15,358	65,598
STREET LIGHTS	DA373	4,209,103	0	4,193,146	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,628,194	0	0	0	0	2,369	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS		3,473,258,574	4,537,102	7,519,491	1,047,516	30,423,162	29,947,097	114,484,874

IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

****** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ******

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - BASE-LOAD TOTAL		334,329,596							
DEMAND - Base-load Summer	D10BS	101,903,661	36,609,091	1,771,947	2,240,008	21,597,692	0	12,069,298	22,433,516
DEMAND - Peak	D10P	6,154,317	2,211,246	105,854	135,395	1,304,100	0	729,902	1,353,950
DEMAND - Base-load Non-Summer	D10BNS	232,425,935	107,219,501	3,711,059	5,984,500	53,593,034	33,433	32,864,599	13,072,287
ENERGY - POWER SUPPLY	E10	471,866,681	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	48,832,643	2,221,247	3,718,900	33,854,080	59,078	21,812,085	43,079,294
ENERGY - Non-Summer	E10NS	0	125,437,961	5,094,985	8,513,636	74,720,614	146,523	50,989,063	15,461,170
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	203,387,772	82,453,403	3,355,898	4,921,984	45,233,441	20,339	26,623,459	28,575,982
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,417	0	0	497	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	46,218,356	18,591,911	807,731	1,071,049	9,341,460	23,636	4,950,556	11,271,596
SUBSTATIONS - DIRECT	DA3602	422,883	0	0	0	0	0	1,559	0
LINES - PRIMARY DEMAND	D20	104,050,594	41,855,650	1,818,431	2,411,234	21,030,269	53,212	11,145,101	25,375,551
LINES - PRIMARY CUSTOMER	C20	59,089,252	49,641,943	4,001,022	17,349	3,185,087	0	14,908	1,975,900
LINES - SECONDARY DIRECT	DA3647	5,310,188	0	0	1,018,353	0	172,948	3,556,352	0
LINE TRANS - PRIMARY DEMAND	D50	16,560,288	6,661,583	289,414	383,763	3,347,096	8,469	1,773,811	4,038,674
LINE TRANS - PRIMARY CUST	C50	9,404,416	7,900,819	636,787	2,761	506,926	0	2,373	314,477
LINE TRANS - SECOND DIRECT	DA368	6,061,027	0	0	1,514,256	0	0	4,055,015	0
LINE TRANS - SECOND DEMAND	D60	64,133,355	29,645,882	1,287,974	0	14,895,501	37,689	37,298	17,973,215
LINE TRANS - SECOND CUSTOMER	C60	36,420,666	30,614,302	2,467,439	0	1,964,251	0	79	1,218,542
LINES - SECONDARY DEMAND	D30	17,715,293	11,377,468	494,297	0	5,716,581	14,464	14,314	0
LINES - SECONDARY CUSTOMER	C30	10,060,331	8,749,188	705,164	0	561,359	0	23	0
SERVICES	CW369	31,515,050	25,723,223	2,268,418	47,404	2,041,340	0	109,453	1,321,658
METERS	CW370	9,149,146	4,742,850	1,045,436	130,881	1,884,979	42	158,592	1,170,385
STREET LIGHTS	DA373	2,795,397	0	0	9,406	0	0	1,192	0
INSTALL ON CUST PREMISES	DA371	2,444,495	0	0	2,599	0	2,439,170	523	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,437,090,522	638,268,662	32,083,103	32,123,973	294,777,809	3,009,003	170,909,555	188,636,198

IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

****** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - BASE-LOAD TOTAL		334,329,596						
DEMAND - Base-load Summer	D10BS	101,903,661	66,866	0	33,433	902,690	802,391	3,376,729
DEMAND - Peak	D10P	6,154,317	4,923	0	1,846	54,773	48,004	204,323
DEMAND - Base-load Non-Summer	D10BNS	232,425,935	234,031	133,732	66,866	3,477,028	2,574,338	9,461,528
ENERGY - POWER SUPPLY	E10	471,866,681	0	0	0	0	0	0
ENERGY - Summer	E10S	0	163,807	207,770	54,892	1,830,722	1,687,872	6,901,749
ENERGY - Non-Summer	E10NS	0	405,251	512,917	135,801	5,147,141	4,551,759	16,325,721
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	203,387,772	183,049	61,016	61,016	2,399,976	1,932,184	7,566,025
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,417	0	0	0	0	920	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	46,218,356	66,075	83,867	10,476	0	0	0
SUBSTATIONS - DIRECT	DA3602	422,883	0	0	0	0	33,893	387,430
LINES - PRIMARY DEMAND	D20	104,050,594	148,753	188,808	23,585	0	0	0
LINES - PRIMARY CUSTOMER	C20	59,089,252	218,602	17,606	16,835	0	0	0
LINES - SECONDARY DIRECT	DA3647	5,310,188	0	0	0	0	562,535	0
LINE TRANS - PRIMARY DEMAND	D50	16,560,288	23,675	30,050	3,754	0	0	0
LINE TRANS - PRIMARY CUST	C50	9,404,416	34,792	2,802	2,679	0	0	0
LINE TRANS - SECOND DIRECT	DA368	6,061,027	0	0	0	0	491,757	0
LINE TRANS - SECOND DEMAND	D60	64,133,355	105,360	133,731	16,705	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	36,420,666	134,812	10,858	10,382	0	0	0
LINES - SECONDARY DEMAND	D30	17,715,293	40,435	51,323	6,411	0	0	0
LINES - SECONDARY CUSTOMER	C30	10,060,331	38,528	3,103	2,967	0	0	0
SERVICES	CW369	31,515,050	0	0	0	0	3,554	0
METERS	CW370	9,149,146	126	175	564	1,870	2,513	10,734
STREET LIGHTS	DA373	2,795,397	0	2,784,800	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,444,495	0	0	0	0	2,203	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,437,090,522	1,869,084	4,222,558	448,213	13,814,200	12,693,923	44,234,240

IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

****** TABLE 3 - AMORTIZATION RESERVE******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - BASE-LOAD TOTAL		6,852,394							
DEMAND - Base-load Summer	D10BS	2,088,610	750,337	36,318	45,911	442,665	0	247,371	459,796
DEMAND - Peak	D10P	1,157,782	419,584	20,086	25,691	247,453	0	138,499	256,912
DEMAND - Base-load Non-Summer	D10BNS	4,763,784	2,197,563	76,062	122,658	1,098,439	685	673,590	267,929
ENERGY - POWER SUPPLY	E10	9,671,343	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,000,870	45,527	76,222	693,871	1,211	447,059	882,950
ENERGY - Non-Summer	E10NS	0	2,570,967	104,426	174,495	1,531,468	3,003	1,045,068	316,891
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	6,574,648	2,665,362	108,482	159,106	1,462,202	657	860,621	923,738
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	39	0	0	14	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	1,970,797	792,778	34,442	45,671	398,329	1,008	211,097	480,632
SUBSTATIONS - DIRECT	DA3602	201,114	0	0	0	0	0	742	0
LINES - PRIMARY DEMAND	D20	2,834,412	1,140,178	49,535	65,684	572,880	1,450	303,601	691,248
LINES - PRIMARY CUSTOMER	C20	1,609,633	1,352,282	108,991	473	86,764	0	406	53,825
LINES - SECONDARY DIRECT	DA3647	170,170	0	0	32,634	0	5,542	113,967	0
LINE TRANS - PRIMARY DEMAND	D50	430,093	173,010	7,516	9,967	86,929	220	46,068	104,890
LINE TRANS - PRIMARY CUST	C50	244,246	205,195	16,538	72	13,166	0	62	8,167
LINE TRANS - SECOND DIRECT	DA368	157,413	0	0	39,327	0	0	105,314	0
LINE TRANS - SECOND DEMAND	D60	1,665,631	769,944	33,450	0	386,857	979	969	466,789
LINE TRANS - SECOND CUSTOMER	C60	945,895	795,095	64,083	0	51,014	0	2	31,647
LINES - SECONDARY DEMAND	D30	579,502	372,180	16,169	0	187,001	473	468	0
LINES - SECONDARY CUSTOMER	C30	329,093	286,203	23,067	0	18,363	0	1	0
SERVICES	CW369	567,084	462,866	40,818	853	36,732	0	1,970	23,782
METERS	CW370	589,697	305,695	67,382	8,436	121,494	3	10,222	75,436
STREET LIGHTS	DA373	44,394	0	0	149	0	0	19	0
INSTALL ON CUST PREMISES	DA371	27,720	0	0	29	0	27,660	6	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2E	36,633,103	16,260,109	852,893	807,392	7,435,625	42,891	4,207,121	5,044,632

IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

****** TABLE 3 - AMORTIZATION RESERVE******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - BASE-LOAD TOTAL		6,852,394						
DEMAND - Base-load Summer	D10BS	2,088,610	1,370	0	685	18,501	16,446	69,209
DEMAND - Peak	D10P	1,167,782	934	0	350	10,393	9,109	38,770
DEMAND - Base-load Non-Summer	D10BNS	4,763,784	4,797	2,741	1,370	71,265	52,763	193,923
ENERGY - POWER SUPPLY	E10	9,671,343	0	0	0	0	0	0
ENERGY - Summer	E10S	0	3,357	4,258	1,125	37,522	34,594	141,458
ENERGY - Non-Summer	E10NS	0	8,306	10,513	2,783	105,495	93,293	334,611
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	6,574,648	5,917	1,972	1,972	77,581	62,459	244,577
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	39	0	0	0	0	25	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,970,797	2,817	3,576	447	0	0	0
SUBSTATIONS - DIRECT	DA3602	201,114	0	0	0	0	16,119	184,254
LINES - PRIMARY DEMAND	D20	2,834,412	4,052	5,143	642	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,609,633	5,955	480	459	0	0	0
LINES - SECONDARY DIRECT	DA3647	170,170	0	0	0	0	18,027	0
LINE TRANS - PRIMARY DEMAND	D50	430,093	615	780	97	0	0	0
LINE TRANS - PRIMARY CUST	C50	244,246	904	73	70	0	0	0
LINE TRANS - SECOND DIRECT	DA368	157,413	0	0	0	0	12,772	0
LINE TRANS - SECOND DEMAND	D60	1,665,631	2,736	3,473	434	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	945,895	3,501	282	270	0	0	0
LINES - SECONDARY DEMAND	D30	579,502	1,323	1,679	210	0	0	0
LINES - SECONDARY CUSTOMER	C30	329,093	1,260	102	97	0	0	0
SERVICES	CW369	567,084	0	0	0	0	64	0
METERS	CW370	589,697	8	11	36	121	162	692
STREET LIGHTS	DA373	44,394	0	44,226	0	0	0	0
INSTALL ON CUST PREMISES	DA371	27,720	0	0	0	0	25	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2E	36,633,103	47,854	79,309	11,048	320,879	315,858	1,207,493

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****** TABLE 4 - SUBSTATION CIAC ******

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - BASE-LOAD TOTAL		0							
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(22,236,331)	(83,182)	(387,497)	(90,598)	(138,218)	(64)	(6,725,065)	(60,259)
TOTALS	PAGE 2F	(22,236,331)	(83,182)	(387,497)	(90,598)	(138,218)	(64)	(6,725,065)	(60,259)

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****** TABLE 4 - SUBSTATION CIAC ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - Base-load Summer		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(22,236,331)	(178)	(226)	(28)	0	(70,292)	(14,680,723)
TOTALS		(22,236,331)	(178)	(226)	(28)	0	(70,292)	(14,680,723)

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****** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0							
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	10,209,767	4,107,006	178,430	236,598	2,063,555	5,221	1,093,592	2,489,928
LINES - PRIMARY CUSTOMER	C20	5,798,021	4,871,022	392,593	1,702	312,531	0	1,463	193,881
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	281	113	5	7	57	0	30	68
LINE TRANS - PRIMARY CUST	C50	159	133	11	0	9	0	0	5
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	1,149	531	23	0	267	1	1	322
LINE TRANS - SECOND CUSTOMER	C60	653	549	44	0	35	0	0	22
LINES - SECONDARY DEMAND	D30	3,804,071	2,443,126	106,142	0	1,227,543	3,106	3,074	0
LINES - SECONDARY CUSTOMER	C30	2,160,292	1,878,745	151,422	0	120,543	0	5	0
SERVICES	CW369	7,772,371	6,343,967	559,447	11,691	503,444	0	26,994	325,953
METERS	CW370	918	476	105	13	189	0	16	117
STREET LIGHTS	DA373	95,982	0	0	323	0	0	41	0
INSTALL ON CUST PREMISES	DA371	(34,436)	0	0	(37)	0	(34,361)	(7)	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2H	29,809,228	19,645,669	1,388,222	250,297	4,228,171	(26,033)	1,125,207	3,010,297

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****** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	10,209,767	14,596	18,526	2,314	0	0	0
LINES - PRIMARY CUSTOMER	C20	5,798,021	21,450	1,728	1,652	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	281	0	1	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	159	1	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	1,149	2	2	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	653	2	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	3,804,071	8,683	11,021	1,377	0	0	0
LINES - SECONDARY CUSTOMER	C30	2,160,292	8,273	666	637	0	0	0
SERVICES	CW369	7,772,371	0	0	0	0	876	0
METERS	CW370	918	0	0	0	0	0	1
STREET LIGHTS	DA373	95,982	0	95,618	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(34,436)	0	0	0	0	(31)	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2H	29,809,228	53,007	127,562	5,981	0	846	1

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****** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		36,051,191							
DEMAND - Base-load Summer	D10BS	10,988,403	3,947,605	191,071	241,543	2,328,907	0	1,301,448	2,419,035
DEMAND - Peak	D10P	6,143,829	2,207,478	105,674	135,164	1,301,877	0	728,658	1,351,642
DEMAND - Base-load Non-Summer	D10BNS	25,062,788	11,561,617	400,168	645,316	5,779,006	3,605	3,543,832	1,409,602
ENERGY - POWER SUPPLY	E10	50,881,992	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	5,265,687	239,520	401,014	3,650,529	6,370	2,352,025	4,645,296
ENERGY - Non-Summer	E10NS	0	13,526,137	549,399	918,036	8,057,220	15,800	5,498,216	1,667,198
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,589,941	14,022,762	570,734	837,077	7,692,803	3,459	4,527,823	4,859,887
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	204	0	0	72	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	9,649,659	3,881,696	168,641	223,618	1,950,349	4,935	1,033,597	2,353,330
SUBSTATIONS - DIRECT	DA3602	194,955	0	0	0	0	0	719	0
LINES - PRIMARY DEMAND	D20	14,912,153	5,998,600	260,611	345,569	3,013,982	7,626	1,597,275	3,636,732
LINES - PRIMARY CUSTOMER	C20	8,468,457	7,114,503	573,412	2,486	456,475	0	2,137	283,179
LINES - SECONDARY DIRECT	DA3647	895,284	0	0	171,692	0	29,159	599,592	0
LINE TRANS - PRIMARY DEMAND	D50	2,262,766	910,227	39,545	52,437	457,341	1,157	242,370	551,837
LINE TRANS - PRIMARY CUST	C50	1,285,002	1,079,554	87,009	377	69,265	0	324	42,970
LINE TRANS - SECOND DIRECT	DA368	828,168	0	0	206,905	0	0	554,070	0
LINE TRANS - SECOND DEMAND	D60	8,763,066	4,050,760	175,986	0	2,035,294	5,150	5,096	2,455,828
LINE TRANS - SECOND CUSTOMER	C60	4,976,454	4,183,083	337,146	0	268,392	0	11	166,499
LINES - SECONDARY DEMAND	D30	3,048,825	1,958,077	85,069	0	983,831	2,489	2,464	0
LINES - SECONDARY CUSTOMER	C30	1,731,396	1,505,747	121,360	0	96,611	0	4	0
SERVICES	CW369	2,983,491	2,435,186	214,748	4,488	193,251	0	10,362	125,120
METERS	CW370	3,102,462	1,608,293	354,506	44,381	639,193	14	53,778	396,876
STREET LIGHTS	DA373	233,563	0	0	786	0	0	100	0
INSTALL ON CUST PREMISES	DA371	145,838	0	0	155	0	145,520	31	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2I	191,148,701	85,257,011	4,474,601	4,231,116	38,974,327	225,285	22,053,933	26,365,030

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****** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - Base-load Summer	D10BS	36,051,191	7,210	0	3,605	97,338	86,523	364,117
DEMAND - Peak	D10P	6,143,829	4,915	0	1,843	54,680	47,922	203,975
DEMAND - Base-load Non-Summer	D10BNS	25,062,788	25,236	14,420	7,210	374,932	277,594	1,020,249
ENERGY - POWER SUPPLY	E10	50,881,992	0	0	0	0	0	0
ENERGY - Summer	E10S	0	17,663	22,404	5,919	197,409	182,005	744,225
ENERGY - Non-Summer	E10NS	0	43,699	55,308	14,644	555,023	490,822	1,760,424
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,589,941	31,131	10,377	10,377	408,161	328,604	1,286,746
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	204	0	0	0	0	133	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	9,649,659	13,795	17,510	2,187	0	0	0
SUBSTATIONS - DIRECT	DA3602	194,955	0	0	0	0	15,625	178,611
LINES - PRIMARY DEMAND	D20	14,912,153	21,319	27,059	3,380	0	0	0
LINES - PRIMARY CUSTOMER	C20	8,468,457	31,329	2,523	2,413	0	0	0
LINES - SECONDARY DIRECT	DA3647	895,284	0	0	0	0	94,842	0
LINE TRANS - PRIMARY DEMAND	D50	2,262,768	3,235	4,106	513	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,285,002	4,754	383	366	0	0	0
LINE TRANS - SECOND DIRECT	DA368	828,168	0	0	0	0	67,193	0
LINE TRANS - SECOND DEMAND	D60	8,763,066	14,396	18,273	2,283	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	4,976,454	18,421	1,484	1,419	0	0	0
LINES - SECONDARY DEMAND	D30	3,048,825	6,959	8,833	1,103	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,731,396	6,631	534	511	0	0	0
SERVICES	CW369	2,983,491	0	0	0	0	336	0
METERS	CW370	3,102,462	43	59	191	634	852	3,640
STREET LIGHTS	DA373	233,563	0	232,677	0	0	0	0
INSTALL ON CUST PREMISES	DA371	145,838	0	0	0	0	131	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2I	191,148,701	250,736	415,951	57,964	1,688,178	1,592,584	5,561,985

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****** TABLE 7 - ACQUISITION ADJUSTMENT ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
		0							
DEMAND - BASE-LOAD TOTAL		0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	(16,597)	(6,676)	(290)	(385)	(3,354)	(8)	(1,778)	(4,048)
SUBSTATIONS - DIRECT	DA3602	(1,694)	0	0	0	0	0	(6)	0
LINES - PRIMARY DEMAND	D20	(23,870)	(9,602)	(417)	(553)	(4,824)	(12)	(2,557)	(5,821)
LINES - PRIMARY CUSTOMER	C20	(13,555)	(11,388)	(918)	(4)	(731)	0	(3)	(453)
LINES - SECONDARY DIRECT	DA3647	(1,433)	0	0	(275)	0	(47)	(960)	0
LINE TRANS - PRIMARY DEMAND	D50	(3,622)	(1,457)	(63)	(84)	(732)	(2)	(388)	(883)
LINE TRANS - PRIMARY CUST	C50	(2,057)	(1,728)	(139)	(1)	(111)	0	(1)	(69)
LINE TRANS - SECOND DIRECT	DA368	(1,326)	0	0	(331)	0	0	(887)	0
LINE TRANS - SECOND DEMAND	D60	(14,027)	(6,484)	(282)	0	(3,258)	(8)	(8)	(3,931)
LINE TRANS - SECOND CUSTOMER	C60	(7,966)	(6,696)	(540)	0	(430)	0	(0)	(267)
LINES - SECONDARY DEMAND	D30	(4,880)	(3,134)	(136)	0	(1,575)	(4)	(4)	0
LINES - SECONDARY CUSTOMER	C30	(2,771)	(2,410)	(194)	0	(155)	0	(0)	0
SERVICES	CW369	(4,776)	(3,898)	(344)	(7)	(309)	0	(17)	(200)
METERS	CW370	(4,966)	(2,574)	(567)	(71)	(1,023)	(0)	(86)	(635)
STREET LIGHTS	DA373	(374)	0	0	(1)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(233)	0	0	(0)	0	(233)	(0)	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2J	(104,146)	(56,048)	(3,891)	(1,712)	(16,502)	(314)	(6,694)	(16,307)

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****** TABLE 7 - ACQUISITION ADJUSTMENT ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL								
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(16,597)	(24)	(30)	(4)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(1,694)	0	0	0	0	(136)	(1,552)
LINES - PRIMARY DEMAND	D20	(23,870)	(34)	(43)	(5)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(13,555)	(50)	(4)	(4)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(1,433)	0	0	0	0	(152)	0
LINE TRANS - PRIMARY DEMAND	D50	(3,622)	(5)	(7)	(1)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(2,057)	(8)	(1)	(1)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(1,326)	0	0	0	0	(108)	0
LINE TRANS - SECOND DEMAND	D60	(14,027)	(23)	(29)	(4)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(7,966)	(29)	(2)	(2)	0	0	0
LINES - SECONDARY DEMAND	D30	(4,880)	(11)	(14)	(2)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(2,771)	(11)	(1)	(1)	0	0	0
SERVICES	CW369	(4,776)	0	0	0	0	(1)	0
METERS	CW370	(4,966)	(0)	(0)	(0)	(1)	(1)	(6)
STREET LIGHTS	DA373	(374)	0	(372)	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(233)	0	0	0	0	(0)	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2J	(104,146)	(195)	(504)	(23)	(1)	(397)	(1,557)

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****** TABLE 8 - WORKING CAPITAL ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		5,690.391							
DEMAND - Base-load Summer	D10BS	1,734.431	623,098	30,159	38,126	367,599	0	205,423	381,825
DEMAND - Peak	D10P	969.754	348,433	16,680	21,335	205,491	0	115,013	213,346
DEMAND - Base-load Non-Summer	D10BNS	3,955.960	1,824,909	63,163	101,858	912,170	569	559,365	222,494
ENERGY - POWER SUPPLY	E10	21,901,760	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,266,574	103,099	172,613	1,571,342	2,742	1,012,411	1,999,532
ENERGY - Non-Summer	E10NS	0	5,822,221	236,484	395,162	3,468,168	6,801	2,366,665	717,632
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	7,392.060	2,996,741	121,969	178,888	1,643,994	739	967,621	1,038,584
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	44	0	0	15	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	2,537.886	1,020,896	44,353	58,812	512,947	1,298	271,839	618,932
SUBSTATIONS - DIRECT	DA3602	258.984	0	0	0	0	0	955	0
LINES - PRIMARY DEMAND	D20	3,650.002	1,468,259	63,789	84,584	737,723	1,867	390,960	890,152
LINES - PRIMARY CUSTOMER	C20	2,072.798	1,741,395	140,352	609	111,730	0	523	69,313
LINES - SECONDARY DIRECT	DA3647	219.136	0	0	42,024	0	7,137	146,760	0
LINE TRANS - PRIMARY DEMAND	D50	553.851	222,793	9,679	12,835	111,942	283	59,324	135,072
LINE TRANS - PRIMARY CUST	C50	314.526	264,239	21,297	92	16,954	0	79	10,518
LINE TRANS - SECOND DIRECT	DA368	202.708	0	0	50,644	0	0	135,618	0
LINE TRANS - SECOND DEMAND	D60	2,144.909	991,492	43,076	0	498,173	1,261	1,247	601,105
LINE TRANS - SECOND CUSTOMER	C60	1,218.072	1,023,881	82,522	0	65,693	0	3	40,754
LINES - SECONDARY DEMAND	D30	746.252	479,273	20,822	0	240,809	609	603	0
LINES - SECONDARY CUSTOMER	C30	423.789	368,557	29,705	0	23,647	0	1	0
SERVICES	CW369	730.260	596,053	52,563	1,098	47,301	0	2,536	30,625
METERS	CW370	759.380	393,657	86,771	10,863	156,453	4	13,163	97,142
STREET LIGHTS	DA373	57,168	0	0	192	0	0	24	0
INSTALL ON CUST PREMISES	DA371	35,696	0	0	38	0	35,619	8	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2K	51,879,427	22,452,471	1,166,485	1,169,788	10,692,138	58,928	6,250,142	7,067,026

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****** TABLE 8 - WORKING CAPITAL ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		5,690,391						
DEMAND - Base-load Summer	D10BS	1,734,431	1,138	0	569	15,364	13,657	57,473
DEMAND - Peak	D10P	969,754	776	0	291	8,631	7,564	32,196
DEMAND - Base-load Non-Summer	D10BNS	3,955,960	3,983	2,276	1,138	59,180	43,816	161,038
ENERGY - POWER SUPPLY	E10	21,901,760	0	0	0	0	0	0
ENERGY - Summer	E10S	0	7,603	9,644	2,548	84,973	78,343	320,346
ENERGY - Non-Summer	E10NS	0	18,810	23,807	6,303	238,905	211,271	757,761
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	7,392,060	6,653	2,218	2,218	87,226	70,225	274,985
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	44	0	0	0	0	28	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	2,537,886	3,628	4,605	575	0	0	0
SUBSTATIONS - DIRECT	DA3602	258,984	0	0	0	0	20,757	237,272
LINES - PRIMARY DEMAND	D20	3,650,002	5,218	6,623	827	0	0	0
LINES - PRIMARY CUSTOMER	C20	2,072,798	7,668	618	591	0	0	0
LINES - SECONDARY DIRECT	DA3647	219,136	0	0	0	0	23,214	0
LINE TRANS - PRIMARY DEMAND	D50	553,851	792	1,005	126	0	0	0
LINE TRANS - PRIMARY CUST	C50	314,526	1,164	94	90	0	0	0
LINE TRANS - SECOND DIRECT	DA368	202,708	0	0	0	0	16,447	0
LINE TRANS - SECOND DEMAND	D60	2,144,909	3,524	4,473	559	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,218,072	4,509	363	347	0	0	0
LINES - SECONDARY DEMAND	D30	746,252	1,703	2,162	270	0	0	0
LINES - SECONDARY CUSTOMER	C30	423,789	1,623	131	125	0	0	0
SERVICES	CW369	730,260	0	0	0	0	82	0
METERS	CW370	759,380	10	15	47	155	209	891
STREET LIGHTS	DA373	57,168	0	56,952	0	0	0	0
INSTALL ON CUST PREMISES	DA371	35,696	0	0	0	0	32	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2K	51,879,427	68,802	114,984	16,623	494,435	485,644	1,841,961

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*** TABLE 9 - DEFERRED PROGRAMS ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		3,361,782							
DEMAND - Base-load Summer	D10BS	1,024,671	368,115	17,817	22,524	217,171	0	121,360	225,576
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	2,337,111	1,078,123	37,316	60,176	538,894	336	330,463	131,446
ENERGY - POWER SUPPLY	E10	5,761,624	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	596,260	27,122	45,409	413,368	721	266,332	526,010
ENERGY - Non-Summer	E10NS	0	1,531,633	62,211	103,954	912,360	1,789	622,591	188,785
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	257,663	104,457	4,251	6,235	57,304	26	33,728	36,202
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2L	9,381,070	3,678,588	148,718	238,298	2,139,096	2,872	1,374,474	1,108,018

IDAHO POWER COMPANY
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****** TABLE 9 - DEFERRED PROGRAMS ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		3,361,782						
DEMAND - Base-load Summer	D10BS	1,024,671	672	0	336	9,077	8,068	33,954
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	2,337,111	2,353	1,345	672	34,963	25,886	95,138
ENERGY - POWER SUPPLY	E10	5,761,624	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,000	2,537	670	22,354	20,609	84,272
ENERGY - Non-Summer	E10NS	0	4,948	6,263	1,658	62,848	55,578	199,342
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	257,663	232	77	77	3,040	2,448	9,585
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	0	0	1	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2L	9,381,070	10,206	10,222	3,414	132,281	112,590	422,291

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****** TABLE 10 - SUBSIDIARY RATE BASE ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
		0							
DEMAND - BASE-LOAD TOTAL		0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	64,384,654	6,663,053	303,082	507,432	4,619,278	8,061	2,976,187	5,878,028
ENERGY - Summer	E10S	0	17,115,597	695,194	1,161,658	10,195,382	19,993	6,957,290	2,109,626
ENERGY - Non-Summer	E10NS	0							
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2M	64,384,654	23,778,650	998,276	1,669,089	14,814,659	28,054	9,933,477	7,987,654

IDAHO POWER COMPANY
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****** TABLE 11 - PLANT HELD FOR FUTURE USE ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0							

Exhibit No. 11
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J. Tatum, IPC
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****** TABLE 10 - SUBSIDIARY RATE BASE ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	64,384,654	0	0	0	0	0	0
ENERGY - Summer	E10S	0	22,351	28,350	7,490	249,796	230,305	941,721
ENERGY - Non-Summer	E10NS	0	55,295	69,986	18,530	702,310	621,073	2,227,591
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2M	64,384,654	77,646	98,335	26,020	952,106	851,377	3,169,312

IDAHO POWER COMPANY
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****** TABLE 11 - PLANT HELD FOR FUTURE USE ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		0						

671	DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
672	DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
673	DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
674	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
675	ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
676	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
677			0							
678	TRANSMISSION		0							
679	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
680	DEMAND - TRANSMISSION	D13	218.994	88,780	3,613	5,300	48,704	22	28,666	30,769
681	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
682	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
683			0							
684	DISTRIBUTION		0							
685	SUBSTATIONS - GENERAL	D20	570.224	229,380	9,965	13,214	115,251	292	61,078	139,064
686	SUBSTATIONS - DIRECT	DA3602	6	0	0	0	0	0	0	0
687	LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
688	LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
689	LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
690	LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
691	LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
692	LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
693	LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
694	LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
695	LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
696	LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
697	SERVICES	CW369	0	0	0	0	0	0	0	0
698	METERS	CW370	0	0	0	0	0	0	0	0
699	STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
700	INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
701			0							
702	CUSTOMER ACCOUNTING		0							
703	METER READING	CW902	0	0	0	0	0	0	0	0
704	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
705	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
706	MISC	C10	0	0	0	0	0	0	0	0
707			0							
708	CONSUMER INFORMATION		0							
709	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
710	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
711	ADVERTISING	C10	0	0	0	0	0	0	0	0
712	MISC	C10	0	0	0	0	0	0	0	0
713			0							
714	MISCELLANEOUS		0							
715	DEMAND	D99U	0	0	0	0	0	0	0	0
716	ENERGY	E99U	0	0	0	0	0	0	0	0
717	CUSTOMER	C10	0	0	0	0	0	0	0	0
718	REVENUE	R02	0	0	0	0	0	0	0	0
719	OTHER	R01	0	0	0	0	0	0	0	0
720	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
721										
722	TOTALS	PAGE 2N	789,224	318,160	13,579	18,514	163,955	314	89,744	169,833

671	DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
672	DEMAND - Peak	D10P	0	0	0	0	0	0	0
673	DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
674	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
675	ENERGY - Summer	E10S	0	0	0	0	0	0	0
676	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
677									
678	TRANSMISSION		0						
679	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
680	DEMAND - TRANSMISSION	D13	218,994	197	66	66	2,584	2,080	8,147
681	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
682	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
683									
684	DISTRIBUTION								
685	SUBSTATIONS - GENERAL	D20	570,224	815	1,035	129	0	0	0
686	SUBSTATIONS - DIRECT	DA3602	6	0	0	0	0	1	6
687	LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
688	LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
689	LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
690	LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
691	LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
692	LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
693	LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
694	LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
695	LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
696	LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
697	SERVICES	CW369	0	0	0	0	0	0	0
698	METERS	CW370	0	0	0	0	0	0	0
699	STREET LIGHTS	DA373	0	0	0	0	0	0	0
700	INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
701									
702	CUSTOMER ACCOUNTING								
703	METER READING	CW902	0	0	0	0	0	0	0
704	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
705	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
706	MISC	C10	0	0	0	0	0	0	0
707									
708	CONSUMER INFORMATION								
709	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
710	SALES EXPENSE	C10	0	0	0	0	0	0	0
711	ADVERTISING	C10	0	0	0	0	0	0	0
712	MISC	C10	0	0	0	0	0	0	0
713									
714	MISCELLANEOUS								
715	DEMAND	D99U	0	0	0	0	0	0	0
716	ENERGY	E99U	0	0	0	0	0	0	0
717	CUSTOMER	C10	0	0	0	0	0	0	0
718	REVENUE	R02	0	0	0	0	0	0	0
719	OTHER	R01	0	0	0	0	0	0	0
720	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
721									
722	TOTALS	PAGE 2N	789,224	1,012	1,100	195	2,584	2,081	8,152

IDAHO POWER COMPANY
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****** TABLE 12 - OTHER REVENUES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		252,787							
DEMAND - Base-load Summer	D10BS	77,049	27,680	1,340	1,694	16,330	0	9,126	16,962
DEMAND - Peak	D10P	21,810	7,836	375	480	4,622	0	2,587	4,798
DEMAND - Base-load Non-Summer	D10BNS	175,737	81,069	2,806	4,525	40,522	25	24,849	9,884
ENERGY - POWER SUPPLY	E10	154,377,217	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	15,976,223	726,709	1,216,686	11,075,795	19,328	7,136,102	14,093,942
ENERGY - Non-Summer	E10NS	0	41,038,633	1,666,890	2,785,345	24,445,804	47,937	16,681,724	5,058,320
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,324,159	3,780,014	153,849	225,645	2,073,693	932	1,220,532	1,310,044
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	25	0	0	9	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	86,202	34,676	1,507	1,998	17,423	44	9,233	21,023
SUBSTATIONS - DIRECT	DA3602	8,797	0	0	0	0	0	32	0
LINES - PRIMARY DEMAND	D20	1,537,124	618,328	26,863	35,621	310,677	786	164,645	374,869
LINES - PRIMARY CUSTOMER	C20	872,917	733,353	59,107	256	47,053	0	220	29,190
LINES - SECONDARY DIRECT	DA3647	48,467	0	0	9,295	0	1,579	32,459	0
LINE TRANS - PRIMARY DEMAND	D50	97,833	39,355	1,710	2,267	19,774	50	10,479	23,859
LINE TRANS - PRIMARY CUST	C50	55,559	46,676	3,762	16	2,995	0	14	1,858
LINE TRANS - SECOND DIRECT	DA368	35,807	0	0	8,946	0	0	23,956	0
LINE TRANS - SECOND DEMAND	D60	378,881	175,139	7,609	0	87,998	223	220	106,181
LINE TRANS - SECOND CUSTOMER	C60	215,163	180,860	14,577	0	11,604	0	0	7,199
LINES - SECONDARY DEMAND	D30	207,139	133,033	5,780	0	66,842	169	167	0
LINES - SECONDARY CUSTOMER	C30	117,632	102,302	8,245	0	6,564	0	0	0
SERVICES	CW369	128,995	105,288	9,285	194	8,355	0	448	5,410
METERS	CW370	25,793	13,371	2,947	369	5,314	0	447	3,300
STREET LIGHTS	DA373	10,098	0	0	34	0	0	4	0
INSTALL ON CUST PREMISES	DA371	6,305	0	0	7	0	6,292	1	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
MISC. REVENUE	R02	4,933,621	4,593,857	191,440	649	60,157	1,630	188	83,604
FACILITIES CHARGE REVENUE	DA454	5,648,745	34,648	435	1,185,953	0	96,465	3,635,498	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 4C	178,391,078	67,722,341	2,885,235	5,479,987	38,301,522	175,460	28,952,934	21,150,441

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****** TABLE 12 - OTHER REVENUES ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		252,787						
DEMAND - Base-load Summer	D10BS	77,049	51	0	25	683	607	2,553
DEMAND - Peak	D10P	21,810	17	0	7	194	170	724
DEMAND - Base-load Non-Summer	D10BNS	175,737	177	101	51	2,629	1,946	7,154
ENERGY - POWER SUPPLY	E10	154,377,217	0	0	0	0	0	0
ENERGY - Summer	E10S	0	53,591	67,975	17,959	598,944	552,209	2,257,996
ENERGY - Non-Summer	E10NS	0	132,583	167,807	44,429	1,683,953	1,489,166	5,341,168
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,324,159	8,392	2,797	2,797	110,025	88,580	346,859
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	25	0	0	0	0	17	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	86,202	123	156	20	0	0	0
SUBSTATIONS - DIRECT	DA3602	8,797	0	0	0	0	705	8,059
LINES - PRIMARY DEMAND	D20	1,537,124	2,198	2,789	348	0	0	0
LINES - PRIMARY CUSTOMER	C20	872,917	3,229	260	249	0	0	0
LINES - SECONDARY DIRECT	DA3647	48,467	0	0	0	0	5,134	0
LINE TRANS - PRIMARY DEMAND	D50	97,833	140	178	22	0	0	0
LINE TRANS - PRIMARY CUST	C50	55,559	206	17	16	0	0	0
LINE TRANS - SECOND DIRECT	DA368	35,807	0	0	0	0	2,905	0
LINE TRANS - SECOND DEMAND	D60	378,881	622	790	99	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	215,163	796	64	61	0	0	0
LINES - SECONDARY DEMAND	D30	207,139	473	600	75	0	0	0
LINES - SECONDARY CUSTOMER	C30	117,632	450	36	35	0	0	0
SERVICES	CW369	128,995	0	0	0	0	15	0
METERS	CW370	25,793	0	0	2	5	7	30
STREET LIGHTS	DA373	10,098	0	10,060	0	0	0	0
INSTALL ON CUST PREMISES	DA371	6,305	0	0	0	0	6	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
MISC. REVENUE	R02	4,933,621	188	83	1,823	0	0	0
FACILITIES CHARGE REVENUE	DA454	5,648,745	0	177,574	0	0	518,172	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 4C	178,391,078	203,237	431,289	68,017	2,396,433	2,659,638	7,964,543

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****** TABLE 13 - OPERATION & MAINTENANCE EXPENSES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		42,093,159							
DEMAND - Base-load Summer	D10BS	12,829,995	4,609,201	223,094	282,024	2,719,218	0	1,519,563	2,824,451
DEMAND - Peak	D10P	4,796,056	1,723,223	82,492	105,513	1,016,284	0	568,812	1,055,132
DEMAND - Base-load Non-Summer	D10BNS	29,263,164	13,499,276	467,234	753,468	6,747,533	4,209	4,137,758	1,645,843
ENERGY - POWER SUPPLY	E10	338,475,044	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	35,028,180	1,593,324	2,667,607	24,283,896	42,377	15,646,043	30,901,241
ENERGY - Non-Summer	E10NS	0	89,977,998	3,654,688	6,106,922	53,597,900	105,102	36,575,003	11,090,464
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,113,429	10,586,384	430,872	631,945	5,807,627	2,611	3,418,248	3,668,937
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	129	0	0	45	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	9,904,028	3,984,019	173,087	229,513	2,001,761	5,065	1,060,844	2,415,365
SUBSTATIONS - DIRECT	DA3602	978,884	0	0	0	0	0	3,610	0
LINES - PRIMARY DEMAND	D20	20,206,661	8,129,186	353,175	468,309	4,084,490	10,335	2,164,597	4,928,428
LINES - PRIMARY CUSTOMER	C20	11,476,289	9,641,436	777,077	3,370	618,606	0	2,895	383,759
LINES - SECONDARY DIRECT	DA3647	827,842	0	0	158,758	0	26,962	554,424	0
LINE TRANS - PRIMARY DEMAND	D50	845,159	339,976	14,770	19,585	170,820	432	90,527	206,115
LINE TRANS - PRIMARY CUST	C50	479,957	403,221	32,499	141	25,871	0	121	16,049
LINE TRANS - SECOND DIRECT	DA368	309,326	0	0	77,280	0	0	206,949	0
LINE TRANS - SECOND DEMAND	D60	3,273,065	1,512,986	65,732	0	760,196	1,923	1,904	917,268
LINE TRANS - SECOND CUSTOMER	C60	1,858,740	1,562,410	125,926	0	100,246	0	4	62,189
LINES - SECONDARY DEMAND	D30	3,343,227	2,147,154	93,284	0	1,078,832	2,730	2,701	0
LINES - SECONDARY CUSTOMER	C30	1,898,584	1,651,145	133,078	0	105,939	0	4	0
SERVICES	CW369	1,014,152	827,772	72,998	1,525	65,690	0	3,522	42,531
METERS	CW370	11,976,075	6,208,309	1,368,458	171,320	2,467,405	55	207,594	1,532,013
STREET LIGHTS	DA373	1,248,662	0	0	4,201	0	0	532	0
INSTALL ON CUST PREMISES	CWINSTAL	2,724,797	1,797,138	144,844	627	115,306	585,652	538	71,531
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	9,629,578	6,997,425	615,324	589,885	512,856	0	506,864	394,116
CUSTOMER ACCOUNTS	CW903	17,058,632	14,250,660	1,148,570	55,915	914,339	0	48,045	567,220
UNCOLLECTIBLES	CW904	2,926,405	2,466,737	57,586	0	80,678	2,678	0	318,726
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	8,040,987	6,755,333	544,464	2,361	433,430	0	2,029	268,883
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	50,649	14,805	1,193	0	0	0	0	34,651
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3C	521,551,516	224,113,975	12,173,768	12,330,316	107,708,924	790,133	66,723,131	63,344,913

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****** TABLE 13 - OPERATION & MAINTENANCE EXPENSES ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		42,093,159						
DEMAND - Base-load Summer	D10BS	12,829,995	8,419	0	4,209	113,652	101,024	425,141
DEMAND - Peak	D10P	4,796,056	3,837	0	1,439	42,685	37,409	159,229
DEMAND - Base-load Non-Summer	D10BNS	29,263,164	29,465	16,837	8,419	437,769	324,117	1,191,236
ENERGY - POWER SUPPLY	E10	338,475,044	0	0	0	0	0	0
ENERGY - Summer	E10S	0	117,500	149,036	39,375	1,313,197	1,210,728	4,950,699
ENERGY - Non-Summer	E10NS	0	290,691	367,921	97,412	3,692,099	3,265,026	11,710,615
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,113,429	23,502	7,834	7,834	308,138	248,078	971,420
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	129	0	0	0	0	84	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	9,904,028	14,159	17,972	2,245	0	0	0
SUBSTATIONS - DIRECT	DA3602	978,884	0	0	0	0	78,455	896,819
LINES - PRIMARY DEMAND	D20	20,208,661	28,891	36,670	4,581	0	0	0
LINES - PRIMARY CUSTOMER	C20	11,476,289	42,457	3,420	3,270	0	0	0
LINES - SECONDARY DIRECT	DA3647	827,842	0	0	0	0	87,697	0
LINE TRANS - PRIMARY DEMAND	D50	845,159	1,208	1,534	192	0	0	0
LINE TRANS - PRIMARY CUST	C50	479,957	1,776	143	137	0	0	0
LINE TRANS - SECOND DIRECT	DA368	309,326	0	0	0	0	25,097	0
LINE TRANS - SECOND DEMAND	D60	3,273,065	5,377	6,825	853	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,858,740	6,880	554	530	0	0	0
LINES - SECONDARY DEMAND	D30	3,343,227	7,631	9,686	1,210	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,898,584	7,271	586	560	0	0	0
SERVICES	CW369	1,014,152	0	0	0	0	114	0
METERS	CW370	11,976,075	165	229	738	2,448	3,290	14,051
STREET LIGHTS	DA373	1,248,662	0	1,243,928	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	2,724,797	7,914	637	609	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	9,629,578	0	0	0	4,370	4,370	4,370
CUSTOMER ACCOUNTS	CW903	17,058,632	62,753	5,054	4,832	414	414	414
UNCOLLECTIBLES	CW904	2,926,405	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	8,040,987	29,748	2,396	2,291	17	17	17
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	50,649	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3C	521,551,516	689,643	1,871,260	180,733	5,914,789	5,385,921	20,324,012

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ALLOCATION TO CLASSES

****** TABLE 14 - DEPRECIATTION EXPENSE ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		17,079,897							
DEMAND - Base-load Summer	D10BS	5,205,953	1,870,249	90,523	114,435	1,103,361	0	616,584	1,146,061
DEMAND - Peak	D10P	3,260,534	1,171,510	56,081	71,732	690,907	0	386,699	717,318
DEMAND - Base-load Non-Summer	D10BNS	11,873,945	5,477,523	189,587	305,730	2,737,908	1,708	1,678,954	667,824
ENERGY - POWER SUPPLY	E10	24,106,255	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,494,713	113,477	189,987	1,729,504	3,018	1,114,314	2,200,792
ENERGY - Non-Summer	E10NS	0	6,408,250	260,288	434,936	3,817,252	7,485	2,604,878	789,865
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	14,599,095	5,918,473	240,885	353,298	3,246,839	1,460	1,911,022	2,051,173
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	94	0	0	33	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,425,314	1,377,875	59,862	79,377	692,310	1,752	366,893	835,355
SUBSTATIONS - DIRECT	DA3602	101,924	0	0	0	0	0	376	0
LINES - PRIMARY DEMAND	D20	8,989,314	3,616,064	157,101	208,315	1,816,882	4,597	962,866	2,192,287
LINES - PRIMARY CUSTOMER	C20	5,104,938	4,288,750	345,663	1,499	275,171	0	1,288	170,705
LINES - SECONDARY DIRECT	DA3647	463,358	0	0	88,860	0	15,091	310,321	0
LINE TRANS - PRIMARY DEMAND	D50	803,457	323,201	14,042	18,619	162,391	411	86,060	195,945
LINE TRANS - PRIMARY CUST	C50	456,275	383,325	30,895	134	24,595	0	115	15,257
LINE TRANS - SECOND DIRECT	DA368	294,063	0	0	73,467	0	0	196,737	0
LINE TRANS - SECOND DEMAND	D60	3,111,563	1,438,332	62,489	0	722,686	1,829	1,810	872,008
LINE TRANS - SECOND CUSTOMER	C60	1,767,024	1,485,316	119,713	0	95,300	0	4	59,120
LINES - SECONDARY DEMAND	D30	1,600,257	1,027,749	44,651	0	516,390	1,307	1,293	0
LINES - SECONDARY CUSTOMER	C30	908,770	790,331	63,699	0	50,709	0	2	0
SERVICES	CW369	2,034,749	1,660,803	146,459	3,061	131,798	0	7,067	85,332
METERS	CW370	2,321,337	1,203,364	265,250	33,207	478,260	11	40,238	296,952
STREET LIGHTS	DA373	237,445	0	0	799	0	0	101	0
INSTALL ON CUST PREMISES	CWINSTAL	264,725	174,599	14,072	61	11,202	56,898	52	6,950
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3D	90,930,388	41,110,427	2,274,736	1,977,551	18,303,465	95,567	10,287,676	12,302,944

IDAHO POWER COMPANY
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****** TABLE 14 - DEPRECIATTION EXPENSE ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		17,079,897						
DEMAND - Base-load Summer	D10BS	5,205,953	3,416	0	1,708	46,116	40,992	172,507
DEMAND - Peak	D10P	3,260,534	2,608	0	978	29,019	25,432	108,250
DEMAND - Base-load Non-Summer	D10BNS	11,873,945	11,956	6,832	3,416	177,631	131,515	483,361
ENERGY - POWER SUPPLY	E10	24,106,255	0	0	0	0	0	0
ENERGY - Summer	E10S	0	8,368	10,614	2,804	93,526	86,228	352,590
ENERGY - Non-Summer	E10NS	0	20,703	26,203	6,938	262,952	232,536	834,032
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	14,599,095	13,139	4,380	4,380	172,269	138,691	543,086
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	94	0	0	0	0	61	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,425,314	4,897	6,216	776	0	0	0
SUBSTATIONS - DIRECT	DA3602	101,924	0	0	0	0	8,169	93,379
LINES - PRIMARY DEMAND	D20	8,989,314	12,851	16,312	2,038	0	0	0
LINES - PRIMARY CUSTOMER	C20	5,104,938	18,886	1,521	1,454	0	0	0
LINES - SECONDARY DIRECT	DA3647	463,358	0	0	0	0	49,086	0
LINE TRANS - PRIMARY DEMAND	D50	803,457	1,149	1,458	182	0	0	0
LINE TRANS - PRIMARY CUST	C50	456,275	1,688	136	130	0	0	0
LINE TRANS - SECOND DIRECT	DA368	294,063	0	0	0	0	23,859	0
LINE TRANS - SECOND DEMAND	D60	3,111,563	5,112	6,488	810	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,767,024	6,541	527	504	0	0	0
LINES - SECONDARY DEMAND	D30	1,600,257	3,653	4,636	579	0	0	0
LINES - SECONDARY CUSTOMER	C30	908,770	3,480	280	268	0	0	0
SERVICES	CW369	2,034,749	0	0	0	0	229	0
METERS	CW370	2,321,337	32	44	143	474	638	2,724
STREET LIGHTS	DA373	237,445	0	236,545	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	264,725	769	62	59	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3D	90,930,388	119,248	322,254	27,168	781,987	737,436	2,589,928

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****** TABLE 15 - AMORTIZATION OF LIMITED TERM PLANT ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		1,484,961							
DEMAND - Base-load Summer	D10BS	452,616	162,603	7,870	9,949	95,928	0	53,607	99,641
DEMAND - Peak	D10P	253,066	90,927	4,353	5,567	53,625	0	30,014	55,675
DEMAND - Base-load Non-Summer	D10BNS	1,032,345	476,227	16,483	26,581	238,039	148	145,972	58,062
ENERGY - POWER SUPPLY	E10	2,095,847	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	216,895	9,866	16,518	150,367	262	96,881	191,341
ENERGY - Non-Summer	E10NS	0	557,146	22,630	37,814	331,880	651	226,473	68,672
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,424,772	577,602	23,509	34,479	316,869	142	186,503	200,180
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	8	0	0	3	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	427,085	171,800	7,464	9,897	86,321	218	45,746	104,156
SUBSTATIONS - DIRECT	DA3602	43,583	0	0	0	0	0	161	0
LINES - PRIMARY DEMAND	D20	614,237	247,084	10,735	14,234	124,147	314	65,792	149,798
LINES - PRIMARY CUSTOMER	C20	348,819	293,049	23,619	102	18,802	0	88	11,664
LINES - SECONDARY DIRECT	DA3647	36,877	0	0	7,072	0	1,201	24,697	0
LINE TRANS - PRIMARY DEMAND	D50	93,204	37,493	1,629	2,160	18,838	48	9,983	22,730
LINE TRANS - PRIMARY CUST	C50	52,930	44,467	3,584	16	2,853	0	13	1,770
LINE TRANS - SECOND DIRECT	DA368	34,113	0	0	8,522	0	0	22,822	0
LINE TRANS - SECOND DEMAND	D60	360,954	166,852	7,249	0	83,834	212	210	101,156
LINE TRANS - SECOND CUSTOMER	C60	204,982	172,303	13,887	0	11,055	0	0	6,858
LINES - SECONDARY DEMAND	D30	125,582	80,654	3,504	0	40,524	103	101	0
LINES - SECONDARY CUSTOMER	C30	71,317	62,022	4,999	0	3,979	0	0	0
SERVICES	CW369	122,891	100,306	8,846	185	7,960	0	427	5,154
METERS	CW370	127,791	66,246	14,602	1,828	26,329	1	2,215	16,347
STREET LIGHTS	DA373	9,621	0	0	32	0	0	4	0
INSTALL ON CUST PREMISES	CWINSTAL	6,007	3,962	319	1	254	1,291	1	158
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3E	7,938,646	3,527,639	185,147	174,962	1,611,605	4,592	911,712	1,093,364

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****** TABLE 15 - AMORTIZATION OF LIMITED TERM PLANT ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		1,484,961						
DEMAND - Base-load Summer	D10BS	452,616	297	0	148	4,009	3,564	14,998
DEMAND - Peak	D10P	253,066	202	0	76	2,252	1,974	8,402
DEMAND - Base-load Non-Summer	D10BNS	1,032,345	1,039	594	297	15,444	11,434	42,024
ENERGY - POWER SUPPLY	E10	2,095,847	0	0	0	0	0	0
ENERGY - Summer	E10S	0	728	923	244	8,131	7,497	30,655
ENERGY - Non-Summer	E10NS	0	1,800	2,278	603	22,862	20,217	72,512
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,424,772	1,282	427	427	16,812	13,535	53,002
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	8	0	0	0	0	5	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	427,085	611	775	97	0	0	0
SUBSTATIONS - DIRECT	DA3602	43,583	0	0	0	0	3,493	39,929
LINES - PRIMARY DEMAND	D20	614,237	878	1,115	139	0	0	0
LINES - PRIMARY CUSTOMER	C20	348,819	1,290	104	99	0	0	0
LINES - SECONDARY DIRECT	DA3647	36,877	0	0	0	0	3,907	0
LINE TRANS - PRIMARY DEMAND	D50	93,204	133	169	21	0	0	0
LINE TRANS - PRIMARY CUST	C50	52,930	196	16	15	0	0	0
LINE TRANS - SECOND DIRECT	DA368	34,113	0	0	0	0	2,768	0
LINE TRANS - SECOND DEMAND	D60	360,954	593	753	94	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	204,982	759	61	58	0	0	0
LINES - SECONDARY DEMAND	D30	125,582	287	364	45	0	0	0
LINES - SECONDARY CUSTOMER	C30	71,317	273	22	21	0	0	0
SERVICES	CW369	122,891	0	0	0	0	14	0
METERS	CW370	127,791	2	2	8	26	35	150
STREET LIGHTS	DA373	9,621	0	9,584	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	6,007	17	1	1	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3E	7,938,646	10,388	17,188	2,396	69,537	68,443	261,672

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****** TABLE 16 - TAXES OTHER THAN INCOME ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		2,601.926							
DEMAND - Base-load Summer	D10BS	793.067	284,911	13,790	17,433	168,084	0	93,930	174,589
DEMAND - Peak	D10P	549.242	197,343	9,447	12,083	116,384	0	65,140	120,833
DEMAND - Base-load Non-Summer	D10BNS	1,808.859	834,438	28,881	46,574	417,089	260	255,769	101,735
ENERGY - POWER SUPPLY	E10	3,672.311	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	380,041	17,287	28,942	263,470	460	169,753	335,265
ENERGY - Non-Summer	E10NS	0	976,223	39,652	66,258	581,515	1,140	396,823	120,327
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,241.513	1,314,110	53,485	78,445	720,913	324	424,314	455,433
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	19	0	0	7	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	960.337	386,308	16,783	22,255	194,099	491	102,864	234,204
SUBSTATIONS - DIRECT	DA3602	28,106	0	0	0	0	0	104	0
LINES - PRIMARY DEMAND	D20	1,475.989	593,735	25,795	34,204	298,321	755	158,097	359,960
LINES - PRIMARY CUSTOMER	C20	838.199	704,186	56,756	246	45,181	0	211	28,029
LINES - SECONDARY DIRECT	DA3647	88,195	0	0	16,913	0	2,872	59,066	0
LINE TRANS - PRIMARY DEMAND	D50	221.317	89,028	3,868	5,129	44,732	113	23,706	53,974
LINE TRANS - PRIMARY CUST	C50	125.684	105,589	8,510	37	6,775	0	32	4,203
LINE TRANS - SECOND DIRECT	DA368	81,002	0	0	20,237	0	0	54,193	0
LINE TRANS - SECOND DEMAND	D60	857.100	396,198	17,213	0	199,068	504	498	240,200
LINE TRANS - SECOND CUSTOMER	C60	486.738	409,140	32,976	0	26,251	0	1	16,285
LINES - SECONDARY DEMAND	D30	300.912	193,258	8,396	0	97,102	246	243	0
LINES - SECONDARY CUSTOMER	C30	170.885	148,614	11,978	0	9,535	0	0	0
SERVICES	CW369	291.783	238,159	21,002	439	18,900	0	1,013	12,237
METERS	CW370	321.258	166,538	36,709	4,596	66,188	1	5,569	41,096
STREET LIGHTS	DA373	24,377	0	0	82	0	0	10	0
INSTALL ON CUST PREMISES	CWINSTAL	18,126	11,955	964	4	767	3,896	4	476
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	14,650	10,646	936	897	780	0	771	600
CUSTOMER ACCOUNTS	CW903	21,986	18,367	1,480	72	1,178	0	62	731
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	9,337	7,844	632	3	503	0	2	312
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	1,944.834	717,304	30,062	52,126	446,398	853	309,998	222,427
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3F	18,345,826	8,183,932	436,602	406,981	3,723,235	11,916	2,122,174	2,522,916

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****** TABLE 16 - TAXES OTHER THAN INCOME ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		2,601,926						
DEMAND - Base-load Summer	D10BS	793,067	520	0	260	7,025	6,245	26,279
DEMAND - Peak	D10P	549,242	439	0	165	4,888	4,284	18,235
DEMAND - Base-load Non-Summer	D10BNS	1,808,859	1,821	1,041	520	27,060	20,035	73,635
ENERGY - POWER SUPPLY	E10	3,672,311	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,275	1,617	427	14,248	13,136	53,713
ENERGY - Non-Summer	E10NS	0	3,154	3,992	1,057	40,058	35,424	127,055
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,241,513	2,917	972	972	38,250	30,794	120,584
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	19	0	0	0	0	12	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	960,337	1,373	1,743	218	0	0	0
SUBSTATIONS - DIRECT	DA3602	28,106	0	0	0	0	2,253	25,749
LINES - PRIMARY DEMAND	D20	1,475,989	2,110	2,678	335	0	0	0
LINES - PRIMARY CUSTOMER	C20	838,199	3,101	250	239	0	0	0
LINES - SECONDARY DIRECT	DA3647	88,195	0	0	0	0	9,343	0
LINE TRANS - PRIMARY DEMAND	D50	221,317	316	402	50	0	0	0
LINE TRANS - PRIMARY CUST	C50	125,684	465	37	36	0	0	0
LINE TRANS - SECOND DIRECT	DA368	81,002	0	0	0	0	6,572	0
LINE TRANS - SECOND DEMAND	D60	857,100	1,408	1,787	223	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	486,738	1,802	145	139	0	0	0
LINES - SECONDARY DEMAND	D30	300,912	687	872	109	0	0	0
LINES - SECONDARY CUSTOMER	C30	170,885	654	53	50	0	0	0
SERVICES	CW369	291,783	0	0	0	0	33	0
METERS	CW370	321,258	4	6	20	66	88	377
STREET LIGHTS	DA373	24,377	0	24,285	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	18,126	53	4	4	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	14,650	0	0	0	7	7	7
CUSTOMER ACCOUNTS	CW903	21,986	81	7	6	1	1	1
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	9,337	35	3	3	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	1,944,834	2,361	2,703	791	31,139	27,213	101,458
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3F	18,345,826	24,577	42,596	5,624	162,741	155,439	547,093

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ALLOCATION TO CLASSES

****** TABLE 17 - REGULATORY DEBITS/CREDITS ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0							
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	0	0	0	0	0	0	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3G	0	0	0	0	0	0	0	0

IDAHO POWER COMPANY
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****** TABLE 17 - REGULATORY DEBITS/CREDITS ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3G	0	0	0	0	0	0	0

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****** TABLE 18 - PROVISIONS FOR DEFERRED INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		(2,065,554)							
DEMAND - Base-load Summer	D10BS	(629,581)	(226,178)	(10,947)	(13,839)	(133,435)	0	(74,566)	(138,599)
DEMAND - Peak	D10P	(352,011)	(126,477)	(6,055)	(7,744)	(74,591)	0	(41,748)	(77,442)
DEMAND - Base-load Non-Summer	D10BNS	(1,435,973)	(662,423)	(22,928)	(36,973)	(331,108)	(207)	(203,044)	(80,763)
ENERGY - POWER SUPPLY	E10	(2,915,285)	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	(301,698)	(13,723)	(22,976)	(209,157)	(365)	(134,759)	(266,152)
ENERGY - Non-Summer	E10NS	0	(774,980)	(31,478)	(52,599)	(461,639)	(905)	(315,020)	(95,522)
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(1,981,831)	(803,434)	(32,700)	(47,960)	(440,759)	(198)	(259,422)	(278,447)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(12)	0	0	(4)	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	(552,877)	(222,402)	(9,662)	(12,812)	(111,745)	(283)	(59,220)	(134,834)
SUBSTATIONS - DIRECT	DA3602	(11,170)	0	0	0	0	0	(41)	0
LINES - PRIMARY DEMAND	D20	(854,392)	(343,690)	(14,932)	(19,799)	(172,686)	(437)	(91,516)	(208,367)
LINES - PRIMARY CUSTOMER	C20	(485,200)	(407,626)	(32,854)	(142)	(26,154)	0	(122)	(16,225)
LINES - SECONDARY DIRECT	DA3647	(51,295)	0	0	(9,837)	0	(1,671)	(34,354)	0
LINE TRANS - PRIMARY DEMAND	D50	(129,645)	(52,151)	(2,266)	(3,004)	(26,203)	(66)	(13,887)	(31,618)
LINE TRANS - PRIMARY CUST	C50	(73,624)	(61,853)	(4,985)	(22)	(3,969)	0	(19)	(2,462)
LINE TRANS - SECOND DIRECT	DA368	(47,450)	0	0	(11,855)	0	0	(31,745)	0
LINE TRANS - SECOND DEMAND	D60	(502,080)	(232,088)	(10,083)	0	(116,612)	(295)	(292)	(140,707)
LINE TRANS - SECOND CUSTOMER	C60	(285,126)	(239,670)	(19,317)	0	(15,378)	0	(1)	(9,540)
LINES - SECONDARY DEMAND	D30	(174,683)	(112,188)	(4,874)	0	(56,369)	(143)	(141)	0
LINES - SECONDARY CUSTOMER	C30	(99,200)	(86,272)	(6,953)	0	(5,535)	0	(0)	0
SERVICES	CW369	(170,939)	(139,524)	(12,304)	(257)	(11,072)	0	(594)	(7,169)
METERS	CW370	(177,756)	(92,147)	(20,311)	(2,543)	(36,623)	(1)	(3,081)	(22,739)
STREET LIGHTS	DA373	(13,382)	0	0	(45)	0	0	(6)	0
INSTALL ON CUST PREMISES	CWINSTAL	(8,356)	(5,511)	(444)	(2)	(354)	(1,796)	(2)	(219)
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3H	(10,951,869)	(4,890,313)	(256,817)	(242,415)	(2,233,389)	(6,366)	(1,263,580)	(1,510,804)

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****** TABLE 18 - PROVISIONS FOR DEFERRED INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		(2,065,554)						
DEMAND - Base-load Summer	D10BS	(629,581)	(413)	0	(207)	(5,577)	(4,957)	(20,862)
DEMAND - Peak	D10P	(352,011)	(282)	0	(106)	(3,133)	(2,746)	(11,687)
DEMAND - Base-load Non-Summer	D10BNS	(1,435,973)	(1,446)	(826)	(413)	(21,482)	(15,905)	(58,455)
ENERGY - POWER SUPPLY	E10	(2,915,285)	0	0	0	0	0	0
ENERGY - Summer	E10S	0	(1,012)	(1,284)	(339)	(11,311)	(10,428)	(42,640)
ENERGY - Non-Summer	E10NS	0	(2,504)	(3,169)	(839)	(31,800)	(28,122)	(100,864)
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(1,981,831)	(1,784)	(595)	(595)	(23,386)	(18,827)	(73,724)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(12)	0	0	0	0	(8)	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(552,877)	(790)	(1,003)	(125)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(11,170)	0	0	0	0	(895)	(10,234)
LINES - PRIMARY DEMAND	D20	(854,392)	(1,221)	(1,550)	(194)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(485,200)	(1,795)	(145)	(138)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(51,295)	0	0	0	0	(5,434)	0
LINE TRANS - PRIMARY DEMAND	D50	(129,645)	(185)	(235)	(29)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(73,624)	(272)	(22)	(21)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(47,450)	0	0	0	0	(3,850)	0
LINE TRANS - SECOND DEMAND	D60	(502,080)	(825)	(1,047)	(131)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(285,126)	(1,055)	(85)	(81)	0	0	0
LINES - SECONDARY DEMAND	D30	(174,683)	(399)	(506)	(63)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(99,200)	(380)	(31)	(29)	0	0	0
SERVICES	CW369	(170,939)	0	0	0	0	(19)	0
METERS	CW370	(177,756)	(2)	(3)	(11)	(36)	(49)	(209)
STREET LIGHTS	DA373	(13,382)	0	(13,331)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(8,356)	(24)	(2)	(2)	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3H	(10,951,869)	(14,390)	(23,834)	(3,323)	(96,724)	(91,240)	(318,674)

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****** TABLE 19 - INVESTMENT TAX CREDIT ADJUSTMENT ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		288,936							
DEMAND - Base-load Summer	D10BS	88,068	31,639	1,531	1,936	18,665	0	10,431	19,388
DEMAND - Peak	D10P	49,240	17,692	847	1,083	10,434	0	5,840	10,833
DEMAND - Base-load Non-Summer	D10BNS	200,869	92,662	3,207	5,172	46,317	29	28,402	11,297
ENERGY - POWER SUPPLY	E10	407,800	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	42,202	1,920	3,214	29,258	51	18,851	37,230
ENERGY - Non-Summer	E10NS	0	108,407	4,403	7,358	64,576	127	44,066	13,362
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	277,225	112,387	4,574	6,709	61,655	28	36,289	38,950
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	77,338	31,110	1,352	1,792	15,631	40	8,284	18,861
SUBSTATIONS - DIRECT	DA3602	1,562	0	0	0	0	0	6	0
LINES - PRIMARY DEMAND	D20	119,515	48,076	2,089	2,770	24,156	61	12,802	29,147
LINES - PRIMARY CUSTOMER	C20	67,871	57,020	4,596	20	3,658	0	17	2,270
LINES - SECONDARY DIRECT	DA3647	7,175	0	0	1,376	0	234	4,805	0
LINE TRANS - PRIMARY DEMAND	D50	18,135	7,295	317	420	3,665	9	1,943	4,423
LINE TRANS - PRIMARY CUST	C50	10,299	8,652	697	3	555	0	3	344
LINE TRANS - SECOND DIRECT	DA368	6,637	0	0	1,658	0	0	4,441	0
LINE TRANS - SECOND DEMAND	D60	70,233	32,465	1,410	0	16,312	41	41	19,683
LINE TRANS - SECOND CUSTOMER	C60	39,884	33,526	2,702	0	2,151	0	0	1,334
LINES - SECONDARY DEMAND	D30	24,435	15,693	682	0	7,885	20	20	0
LINES - SECONDARY CUSTOMER	C30	13,876	12,068	973	0	774	0	0	0
SERVICES	CW369	23,912	19,517	1,721	36	1,549	0	83	1,003
METERS	CW370	24,865	12,890	2,841	356	5,123	0	431	3,181
STREET LIGHTS	DA373	1,872	0	0	6	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	1,169	771	62	0	49	251	0	31
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3I	1,531,983	684,073	35,924	33,910	312,414	891	176,754	211,336

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****** TABLE 19 - INVESTMENT TAX CREDIT ADJUSTMENT ******

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
DEMAND - BASE-LOAD TOTAL		288,936						
DEMAND - Base-load Summer	D10BS	88,068	58	0	29	780	693	2,918
DEMAND - Peak	D10P	49,240	39	0	15	438	384	1,635
DEMAND - Base-load Non-Summer	D10BNS	200,869	202	116	58	3,005	2,225	8,177
ENERGY - POWER SUPPLY	E10	407,800	0	0	0	0	0	0
ENERGY - Summer	E10S	0	142	180	47	1,582	1,459	5,965
ENERGY - Non-Summer	E10NS	0	350	443	117	4,448	3,934	14,109
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	277,225	250	83	83	3,271	2,634	10,313
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2	0	0	0	0	1	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	77,338	111	140	18	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,562	0	0	0	0	125	1,431
LINES - PRIMARY DEMAND	D20	119,515	171	217	27	0	0	0
LINES - PRIMARY CUSTOMER	C20	67,871	251	20	19	0	0	0
LINES - SECONDARY DIRECT	DA3647	7,175	0	0	0	0	760	0
LINE TRANS - PRIMARY DEMAND	D50	18,135	26	33	4	0	0	0
LINE TRANS - PRIMARY CUST	C50	10,299	38	3	3	0	0	0
LINE TRANS - SECOND DIRECT	DA368	6,637	0	0	0	0	539	0
LINE TRANS - SECOND DEMAND	D60	70,233	115	146	18	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	39,884	148	12	11	0	0	0
LINES - SECONDARY DEMAND	D30	24,435	56	71	9	0	0	0
LINES - SECONDARY CUSTOMER	C30	13,876	53	4	4	0	0	0
SERVICES	CW369	23,912	0	0	0	0	3	0
METERS	CW370	24,865	0	0	2	5	7	29
STREET LIGHTS	DA373	1,872	0	1,865	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,169	3	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3I	1,531,983	2,013	3,334	465	13,530	12,763	44,577

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****** TABLE 20 - STATE INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	129,857	46,651	2,258	2,854	27,522	0	15,380	28,587
DEMAND - Peak	D10P	148,653	53,411	2,557	3,270	31,500	0	17,630	32,704
DEMAND - Base-load Non-Summer	D10BNS	296,183	136,631	4,729	7,626	68,294	43	41,880	16,658
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	251,332	74,644	3,395	5,685	51,748	90	33,341	65,849
ENERGY - Non-Summer	E10NS	469,944	191,739	7,788	13,014	114,215	224	77,940	23,633
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	585,197	237,239	9,656	14,162	130,148	59	76,602	82,220
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	199,935	80,426	3,494	4,633	40,410	102	21,415	48,759
SUBSTATIONS - DIRECT	DA3602	28,008	0	0	0	0	0	103	0
LINES - PRIMARY DEMAND	D20	212,417	85,447	3,712	4,922	42,933	109	22,752	51,804
LINES - PRIMARY CUSTOMER	C20	120,629	101,343	8,168	35	6,502	0	30	4,034
LINES - SECONDARY DIRECT	DA3647	15,098	0	0	2,895	0	492	10,112	0
LINE TRANS - PRIMARY DEMAND	D50	33,408	13,439	584	774	6,752	17	3,578	8,148
LINE TRANS - PRIMARY CUST	C50	18,972	15,939	1,285	6	1,023	0	5	634
LINE TRANS - SECOND DIRECT	DA368	12,228	0	0	3,055	0	0	8,181	0
LINE TRANS - SECOND DEMAND	D60	129,381	59,807	2,598	0	30,050	76	75	36,259
LINE TRANS - SECOND CUSTOMER	C60	73,474	61,761	4,978	0	3,963	0	0	2,458
LINES - SECONDARY DEMAND	D30	46,216	29,682	1,290	0	14,914	38	37	0
LINES - SECONDARY CUSTOMER	C30	26,246	22,825	1,840	0	1,464	0	0	0
SERVICES	CW369	17,637	14,396	1,270	27	1,142	0	61	740
METERS	CW370	66,322	34,381	7,578	949	13,664	0	1,150	8,484
STREET LIGHTS	DA373	1,660	0	0	6	0	0	1	0
INSTALL ON CUST PREMISES	DA371	121	0	0	0	0	121	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(12,386)	(126)	(586)	(137)	(209)	(0)	(10,178)	(91)
TOTALS		2,870,535	1,259,635	66,593	63,777	586,035	1,370	320,097	410,880

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****** TABLE 20 - STATE INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Base-load Summer	D10BS	129,857	85	0	43	1,150	1,022	4,303
DEMAND - Peak	D10P	148,653	119	0	45	1,323	1,159	4,935
DEMAND - Base-load Non-Summer	D10BNS	296,183	298	170	85	4,431	3,281	12,057
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	251,332	250	318	84	2,798	2,580	10,550
ENERGY - Non-Summer	E10NS	469,944	619	784	208	7,868	6,958	24,955
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	585,197	527	176	176	6,905	5,559	21,769
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3	0	0	0	0	2	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	199,935	286	363	45	0	0	0
SUBSTATIONS - DIRECT	DA3602	28,008	0	0	0	0	2,245	25,660
LINES - PRIMARY DEMAND	D20	212,417	304	385	48	0	0	0
LINES - PRIMARY CUSTOMER	C20	120,629	446	36	34	0	0	0
LINES - SECONDARY DIRECT	DA3647	15,098	0	0	0	0	1,599	0
LINE TRANS - PRIMARY DEMAND	D50	33,408	48	61	8	0	0	0
LINE TRANS - PRIMARY CUST	C50	18,972	70	6	5	0	0	0
LINE TRANS - SECOND DIRECT	DA368	12,228	0	0	0	0	992	0
LINE TRANS - SECOND DEMAND	D60	129,381	213	270	34	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	73,474	272	22	21	0	0	0
LINES - SECONDARY DEMAND	D30	46,216	105	134	17	0	0	0
LINES - SECONDARY CUSTOMER	C30	26,246	101	8	8	0	0	0
SERVICES	CW369	17,637	0	0	0	0	2	0
METERS	CW370	66,322	1	1	4	14	18	78
STREET LIGHTS	DA373	1,660	0	1,653	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	121	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	0	0	0	0	0	0	0
SUBSTATION CIAC	0	(12,386)	(126)	(586)	0	(209)	(0)	0
TOTALS		2,870,535	3,618	3,800	863	24,280	25,418	104,307

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****** TABLE 21 - FEDERAL INCOME TAXES ******

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	2,130,821	765,502	37,052	46,839	451,611	0	252,371	469,088
DEMAND - Peak	D10P	2,439,252	876,423	41,955	53,664	516,877	0	289,295	536,635
DEMAND - Base-load Non-Summer	D10BNS	4,860,061	2,241,976	77,599	125,137	1,120,638	699	687,204	273,343
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	4,124,106	1,224,826	55,714	93,278	849,132	1,482	547,093	1,080,520
ENERGY - Non-Summer	E10NS	7,711,310	3,146,250	127,793	213,540	1,874,151	3,675	1,278,914	387,799
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,602,482	3,892,846	158,441	232,380	2,135,592	960	1,256,965	1,349,149
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	51	0	0	18	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,280,725	1,319,713	57,335	76,026	663,086	1,678	351,406	800,094
SUBSTATIONS - DIRECT	DA3602	459,581	0	0	0	0	0	1,695	0
LINES - PRIMARY DEMAND	D20	3,485,543	1,402,103	60,915	80,773	704,483	1,783	373,345	850,044
LINES - PRIMARY CUSTOMER	C20	1,979,404	1,662,933	134,028	581	106,696	0	499	66,190
LINES - SECONDARY DIRECT	DA3647	247,747	0	0	47,511	0	8,069	165,921	0
LINE TRANS - PRIMARY DEMAND	D50	548,199	220,520	9,581	12,704	110,800	280	58,719	133,693
LINE TRANS - PRIMARY CUST	C50	311,316	261,542	21,080	91	16,781	0	79	10,410
LINE TRANS - SECOND DIRECT	DA368	200,642	0	0	50,127	0	0	134,236	0
LINE TRANS - SECOND DEMAND	D60	2,123,018	981,373	42,636	0	493,088	1,248	1,235	594,971
LINE TRANS - SECOND CUSTOMER	C60	1,205,640	1,013,431	81,680	0	65,023	0	3	40,338
LINES - SECONDARY DEMAND	D30	758,357	487,047	21,160	0	244,716	619	613	0
LINES - SECONDARY CUSTOMER	C30	430,663	374,536	30,187	0	24,031	0	1	0
SERVICES	CW369	289,408	236,221	20,831	435	18,746	0	1,005	12,137
METERS	CW370	1,088,275	564,154	124,353	15,568	224,215	5	18,864	139,215
STREET LIGHTS	DA373	27,232	0	0	92	0	0	12	0
INSTALL ON CUST PREMISES		1,988	0	0	2	0	1,983	0	0
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
		0							
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	DA454	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(552,210)	(2,066)	(9,623)	(2,250)	(3,432)	(2)	(167,008)	(1,496)
TOTALS		46,753,611	20,669,329	1,092,716	1,046,517	9,616,234	22,479	5,252,465	6,742,129

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*** TABLE 21 - FEDERAL INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - Base-load Summer	D10BS	2,130,821	1,398	0	699	18,875	16,778	70,608
DEMAND - Peak	D10P	2,439,252	1,951	0	732	21,709	19,026	80,983
DEMAND - Base-load Non-Summer	D10BNS	4,860,061	4,894	2,796	1,398	72,705	53,830	197,842
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	4,124,106	4,109	5,211	1,377	45,918	42,335	173,110
ENERGY - Non-Summer	E10NS	7,711,310	10,165	12,865	3,406	129,101	114,168	409,484
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,602,482	8,642	2,881	2,881	113,309	91,224	357,212
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	51	0	0	0	0	33	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,280,725	4,690	5,953	744	0	0	0
SUBSTATIONS - DIRECT	DA3602	459,581	0	0	0	0	36,834	421,052
LINES - PRIMARY DEMAND	D20	3,485,543	4,983	6,325	790	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,979,404	7,323	590	564	0	0	0
LINES - SECONDARY DIRECT	DA3647	247,747	0	0	0	0	26,245	0
LINE TRANS - PRIMARY DEMAND	D50	548,199	784	995	124	0	0	0
LINE TRANS - PRIMARY CUST	C50	311,316	1,152	93	89	0	0	0
LINE TRANS - SECOND DIRECT	DA368	200,642	0	0	0	0	16,279	0
LINE TRANS - SECOND DEMAND	D60	2,123,018	3,488	4,427	553	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,205,640	4,463	359	344	0	0	0
LINES - SECONDARY DEMAND	D30	758,357	1,731	2,197	274	0	0	0
LINES - SECONDARY CUSTOMER	C30	430,663	1,649	133	127	0	0	0
SERVICES	CW369	289,408	0	0	0	0	33	0
METERS	CW370	1,088,275	15	21	67	222	299	1,277
STREET LIGHTS	DA373	27,232	0	27,128	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,988	0	0	0	0	2	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
		0						
MISCELLANEOUS		0						
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	0	0	0	0	0	0	0
SUBSTATION CIAC	. 0	(552,210)	(4)	(6)	(1)	0	(1,746)	(364,576)
TOTALS		46,753,611	61,431	71,968	14,168	401,841	415,340	1,346,992

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****** TABLE 22 - ALLOCATION FACTOR SUMMARY ******

FUNCTION	FACTOR NAME	(A) TOTAL FACTOR	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	0.3048	0.1095	0.0053	0.0067	0.0646	0.0000	0.0361	0.0671
DEMAND - Peak	D10P	1.0000	0.3593	0.0172	0.0220	0.2119	0.0000	0.1186	0.2200
DEMAND - Base-load Non-Summer	D10BNS	0.6952	0.3207	0.0111	0.0179	0.1603	0.0001	0.0983	0.0391
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3485	0.1035	0.0047	0.0079	0.0717	0.0001	0.0462	0.0913
ENERGY - Non-Summer	E10NS	0.6515	0.2658	0.0108	0.0180	0.1584	0.0003	0.1081	0.0328
ENERGY - ANNUAL	E10	1.0000	0.3693	0.0155	0.0259	0.2301	0.0004	0.1543	0.1241
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - TRANSMISSION	D13	1.0000	0.4054	0.0165	0.0242	0.2224	0.0001	0.1309	0.1405
DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - DIRECT	DA3509	3,392	0	0	1,189	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	3,202,946	1,288,425	55,976	74,224	647,366	1,638	343,075	781,125
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	0	62,920	0
LINES - PRIMARY DEMAND	D20	3,202,946	1,288,425	55,976	74,224	647,366	1,638	343,075	781,125
LINES - PRIMARY CUSTOMER	C20	459,789	386,277	31,133	135	24,784	0	116	15,375
LINES - SECONDARY DIRECT	DA3647	14,180,018	0	0	2,719,351	0	461,829	9,496,677	0
LINE TRANS - PRIMARY DEMAND	D50	3,202,946	1,288,425	55,976	74,224	647,366	1,638	343,075	781,125
LINE TRANS - PRIMARY CUST	C50	459,789	386,277	31,133	135	24,784	0	116	15,375
LINE TRANS - SECOND DIRECT	DA368	12,673,643	0	0	3,166,317	0	0	8,479,059	0
LINE TRANS - SECOND DEMAND	D60	2,787,268	1,288,425	55,976	0	647,366	1,638	1,621	781,125
LINE TRANS - SECOND CUSTOMER	C60	459,539	386,277	31,133	0	24,784	0	1	15,375
LINES - SECONDARY DEMAND	D30	2,006,143	1,288,425	55,976	0	647,366	1,638	1,621	0
LINES - SECONDARY CUSTOMER	C30	444,164	386,277	31,133	0	24,784	0	1	0
SERVICES	CW369	47,149,600	38,484,459	3,393,776	70,921	3,054,044	0	163,753	1,977,330
METERS	CW370	48,089,582	24,929,285	5,495,002	687,932	9,907,792	222	833,587	6,151,755
STREET LIGHTS	DA373	3,821,476	0	0	12,858	0	0	1,629	0
INSTALL ON CUST PREMISES	DA371	2,315,417	0	0	2,462	0	2,310,373	495	0
INSTALL ON CUST PREM	CWINSTAL	1,459,163	962,390	77,566	336	61,748	313,624	288	38,306
CUSTOMER ACCOUNTING									
METER READING	CW902	4,962,976	3,606,394	317,131	304,020	264,320	0	261,232	203,123
CUSTOMER ACCOUNTS	CW903	9,761,117	8,154,368	657,223	31,995	523,194	0	27,492	324,569
UNCOLLECTIBLES	CW904	2,926,347	2,466,688	57,585	0	80,676	2,678	0	318,720
MISC	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
SALES EXPENSE	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
ADVERTISING	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
MISC	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
MISCELLANEOUS									
DEMAND	D99U	21,522,090	0	0	861,123	9,628,751	0	4,174,327	5,190,205
ENERGY	E99U	13,459,200,892	4,964,097,044	208,043,392	360,734,755	3,089,296,204	5,902,712	2,145,340,040	1,539,304,092
CUSTOMER	C10	459,792	386,277	31,133	135	24,784	0	116	15,375
MISC. REVENUE	R02	4,846,408	4,512,650	188,056	638	59,094	1,601	185	82,126
RETAIL SALES REVENUE	R01	617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
SUBSTATION CIAC	CIAC	(22,235,004)	(83,177)	(387,474)	(90,593)	(138,210)	(64)	(6,724,664)	(60,255)
FACILITIES CHARGE REVENUE	DA454	5,648,745	34,648	435	1,185,953	0	96,465	3,635,498	0
INTERVENOR FUNDING	INTFUND	50,649	14,805	1,193	0	0	0	0	34,651

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****** TABLE 22 - ALLOCATION FACTOR SUMMARY ******

FUNCTION	FACTOR NAME	TOTAL FACTOR	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) DOE/INL	(M) JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - Base-load	D10BS	0.3048	0.0002	0.0000	0.0001	0.0027	0.0024	0.0101
DEMAND - Peak	D10P	1.0000	0.0008	0.0000	0.0003	0.0089	0.0078	0.0332
DEMAND - No in Use	D10BNS	0.6952	0.0007	0.0004	0.0002	0.0104	0.0077	0.0283
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3485	0.0003	0.0004	0.0001	0.0039	0.0036	0.0146
ENERGY - Non-Summer	E10NS	0.6515	0.0009	0.0011	0.0003	0.0109	0.0096	0.0346
ENERGY - ANNUAL	E10	1.0000	0.0012	0.0015	0.0004	0.0148	0.0132	0.0492
TRANSMISSION		0.0000						
DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - TRANSMISSION	D13	1.0000	0.0009	0.0003	0.0003	0.0118	0.0095	0.0372
DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - DIRECT	DA3509	3,392	0	0	0	0	2,203	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,202,946	4,579	5,812	726	0	0	0
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	1,367,579	15,632,751
LINES - PRIMARY DEMAND	D20	3,202,946	4,579	5,812	726	0	0	0
LINES - PRIMARY CUSTOMER	C20	459,789	1,701	137	131	0	0	0
LINES - SECONDARY DIRECT	DA3647	14,180,018	0	0	0	0	1,502,161	0
LINE TRANS - PRIMARY DEMAND	D50	3,202,946	4,579	5,812	726	0	0	0
LINE TRANS - PRIMARY CUST	C50	459,789	1,701	137	131	0	0	0
LINE TRANS - SECOND DIRECT	DA368	12,673,643	0	0	0	0	1,028,267	0
LINE TRANS - SECOND DEMAND	D60	2,787,268	4,579	5,812	726	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	459,539	1,701	137	131	0	0	0
LINES - SECONDARY DEMAND	D30	2,006,143	4,579	5,812	726	0	0	0
LINES - SECONDARY CUSTOMER	C30	444,164	1,701	137	131	0	0	0
SERVICES	CW369	47,149,600	0	0	0	0	5,317	0
METERS	CW370	48,089,582	664	920	2,962	9,829	13,210	56,422
STREET LIGHTS	DA373	3,821,476	0	3,806,989	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,315,417	0	0	0	0	2,087	0
INSTALL ON CUST PREM	CWINSTAL	1,459,163	4,238	341	326	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	4,962,976	0	0	0	2,252	2,252	2,252
CUSTOMER ACCOUNTS	CW903	9,761,117	35,908	2,892	2,765	237	237	237
UNCOLLECTIBLES	CW904	2,926,347	0	0	0	0	0	0
MISC	C10	459,792	1,701	137	131	1	1	1
0								
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	459,792	1,701	137	131	1	1	1
SALES EXPENSE	C10	459,792	1,701	137	131	1	1	1
ADVERTISING	C10	459,792	1,701	137	131	1	1	1
MISC	C10	459,792	1,701	137	131	1	1	1
MISCELLANEOUS								
DEMAND	D99U	21,522,090	0	0	0	366,600	285,559	1,015,525
ENERGY	E99U	13,459,200,892	16,337,412	18,704,636	5,474,735	215,500,001	188,325,624	702,140,245
CUSTOMER	C10	459,792	1,701	137	131	1	1	1
MISC. REVENUE	R02	4,846,408	185	82	1,791	0	0	0
RETAIL SALES REVENUE	R01	617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
SUBSTATION CIAC	CIAC	(22,235,004)	(178)	(226)	(28)	0	(70,288)	(14,679,847)
FACILITIES CHARGE REVENUE	DA454	5,648,745	0	177,574	0	0	518,172	0
INTERVENOR FUNDING	INTFUND							

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
***** SUMMARY OF RATE BASE *****									
FUNCTION	ALLOCATION FACTOR	TOTAL RATE BASE	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	85,803,732	30,825,160	1,491,994	1,886,106	18,185,437	0	10,162,450	18,889,207
DEMAND - Peak	D10P	98,223,609	35,291,743	1,689,446	2,160,919	20,813,583	0	11,649,320	21,609,194
DEMAND - Base-load Non-Summer	D10BNS	195,704,575	90,279,714	3,124,742	5,038,999	45,125,782	28,151	27,672,267	11,006,975
ENERGY - POWER SUPPLY	E10	476,587,645	0	0	0	0	0	0	0
ENERGY - Summer	E10S	166,069,180	49,321,207	2,243,470	3,756,107	34,192,786	59,669	22,030,312	43,510,297
ENERGY - Non-Summer	E10NS	310,518,465	126,692,951	5,145,960	8,598,814	75,468,184	147,989	51,499,202	15,615,857
			0	0	0	0	0	0	0
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	386,672,049	156,756,849	6,380,089	9,357,464	85,995,864	38,667	50,615,371	54,327,423
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2,066	0	0	724	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	132,107,995	53,142,090	2,308,774	3,061,427	26,701,113	67,561	14,150,395	32,218,107
SUBSTATIONS - DIRECT	DA3602	18,506,379	0	0	0	0	0	68,241	0
LINES - PRIMARY DEMAND	D20	140,355,581	56,459,784	2,452,912	3,252,553	28,368,081	71,778	15,033,813	34,229,504
LINES - PRIMARY CUSTOMER	C20	79,706,477	66,962,843	5,397,045	23,403	4,296,417	0	20,109	2,665,325
LINES - SECONDARY DIRECT	DA3647	9,976,242	0	0	1,913,178	0	324,916	6,681,314	0
LINE TRANS - PRIMARY DEMAND	D50	22,074,818	8,879,871	385,789	511,554	4,461,670	11,289	2,364,485	5,383,541
LINE TRANS - PRIMARY CUST	C50	12,536,061	10,531,770	848,835	3,681	675,731	0	3,163	419,196
LINE TRANS - SECOND DIRECT	DA368	8,079,435	0	0	2,018,524	0	0	5,405,392	0
LINE TRANS - SECOND DEMAND	D60	85,489,521	39,517,849	1,716,864	0	19,855,647	50,240	49,718	23,958,228
LINE TRANS - SECOND CUSTOMER	C60	48,548,611	40,808,749	3,289,087	0	2,618,339	0	106	1,624,312
LINES - SECONDARY DEMAND	D30	30,537,474	19,612,383	852,066	0	9,854,194	24,934	24,675	0
LINES - SECONDARY CUSTOMER	C30	17,341,915	15,081,778	1,215,555	0	967,665	0	39	0
SERVICES	CW369	11,653,877	9,512,131	838,833	17,529	754,862	0	40,475	488,733
METERS	CW370	43,822,587	22,717,306	5,007,430	626,892	9,028,672	202	759,623	5,605,909
STREET LIGHTS	DA373	1,096,561	0	0	3,690	0	0	467	0
INSTALL ON CUST PREMISES	DA371	80,040	0	0	85	0	79,865	17	0
	CWINSTAL		0	0	0	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(22,236,331)	(83,182)	(387,497)	(90,598)	(138,218)	(64)	(6,725,065)	(60,259)
TOTALS		1,882,670,920	832,310,996	44,001,393	42,141,050	387,225,807	905,197	211,505,888	271,491,551

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******* SUMMARY OF RATE BASE ******

FUNCTION	ALLOCATION FACTOR	TOTAL RATE BASE	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - Base-l	D10BS	85,803,732	56,302	0	28,151	760,072	675,620	2,843,234
DEMAND - Peak	D10P	98,223,609	78,579	0	29,467	874,190	766,144	3,261,024
DEMAND - No in L	D10BNS	195,704,575	197,056	112,603	56,302	2,927,686	2,167,614	7,966,685
ENERGY - POWE	E10	476,587,645	0	0	0	0	0	0
ENERGY - Summ	E10S	166,069,180	165,445	209,849	55,441	1,849,038	1,704,758	6,970,801
ENERGY - Non-S	E10NS	310,518,465	409,305	518,048	137,160	5,198,637	4,597,299	16,489,058
0		0	0	0	0	0	0	0
TRANSMISSION								
DEMAND - POWE	D11	0	0	0	0	0	0	0
DEMAND - TRAN	D13	386,672,049	348,005	116,002	116,002	4,562,730	3,673,384	14,384,200
DEMAND - SUBTI	D15	0	0	0	0	0	0	0
DEMAND - DIREC	DA3509	2,066	0	0	0	0	1,342	0
		0						
DISTRIBUTION		0						
SUBSTATIONS - (	D20	132,107,995	188,864	239,720	29,944	0	0	0
SUBSTATIONS - I	DA3602	18,506,379	0	0	0	0	1,483,242	16,954,896
LINES - PRIMARY	D20	140,355,581	200,655	254,686	31,814	0	0	0
LINES - PRIMARY	C20	79,706,477	294,876	23,750	22,709	0	0	0
LINES - SECOND.	DA3647	9,976,242	0	0	0	0	1,056,834	0
LINE TRANS - PR	D50	22,074,818	31,559	40,057	5,004	0	0	0
LINE TRANS - PR	C50	12,536,061	46,377	3,735	3,572	0	0	0
LINE TRANS - SE	DA368	8,079,435	0	0	0	0	655,519	0
LINE TRANS - SE	D60	85,489,521	140,445	178,262	22,267	0	0	0
LINE TRANS - SE	C60	48,548,611	179,704	14,474	13,840	0	0	0
LINES - SECOND.	D30	30,537,474	69,701	88,470	11,051	0	0	0
LINES - SECOND.	C30	17,341,915	66,414	5,349	5,115	0	0	0
SERVICES	CW369	11,653,877	0	0	0	0	1,314	0
METERS	CW370	43,822,587	605	838	2,699	8,957	12,038	51,416
STREET LIGHTS	DA373	1,096,561	0	1,092,404	0	0	0	0
INSTALL ON CUS	DA371	80,040	0	0	0	0	72	0
	CWINSTAL	0	0	0	0	0	0	0
CUSTOMER ACCC		0						
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACC	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLE	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
		0						
CONSUMER INFORMATION								
CUSTOMER ASSI	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIA	CIAC	(22,236,331)	(178)	(226)	(28)	0	(70,292)	(14,680,723)
		0						
TOTALS		1,882,670,920	2,473,715	2,898,022	570,510	16,181,312	16,724,890	54,240,590

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****** SUMMARY OF EXPENSES EXLUDING INCOME TAXES ******

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTAL EXPENSES	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	18,740,118	6,732,424	325,862	411,938	3,971,823	0	2,219,548	4,125,531
DEMAND - Peak	D10P	8,556,128	3,074,217	147,165	188,235	1,813,044	0	1,014,757	1,882,348
DEMAND - Base-load Non-Summer	D10BNS	42,743,208	19,717,703	682,465	1,100,552	9,855,777	6,148	6,043,811	2,403,998
ENERGY - POWER SUPPLY	E10	365,841,972	0	0	0	0	0	0	0
ENERGY - Summer	E10S	127,479,336	37,860,335	1,722,150	2,883,293	26,247,336	45,803	16,911,082	33,399,718
ENERGY - Non-Summer	E10NS	238,362,636	97,253,044	3,950,182	6,600,689	57,931,483	113,600	39,532,224	11,987,168
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	43,674,202	17,705,521	720,624	1,056,916	9,713,143	4,367	5,716,953	6,136,225
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	241	0	0	84	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	14,241,226	5,728,711	248,886	330,021	2,878,377	7,283	1,525,411	3,473,108
SUBSTATIONS - DIRECT	DA3602	1,142,889	0	0	0	0	0	4,214	0
LINES - PRIMARY DEMAND	D20	30,553,323	12,290,456	533,962	708,033	6,175,309	15,625	3,272,638	7,451,254
LINES - PRIMARY CUSTOMER	C20	17,350,915	14,576,816	1,174,856	5,094	935,266	0	4,377	580,202
LINES - SECONDARY DIRECT	DA3647	1,372,152	0	0	263,142	0	44,690	918,961	0
LINE TRANS - PRIMARY DEMAND	D50	1,851,627	744,840	32,360	42,909	374,243	947	198,332	451,569
LINE TRANS - PRIMARY CUST	C50	1,051,520	883,401	71,200	309	56,680	0	265	35,162
LINE TRANS - SECOND DIRECT	DA368	677,691	0	0	169,311	0	0	453,396	0
LINE TRANS - SECOND DEMAND	D60	7,170,834	3,314,745	144,010	0	1,665,485	4,214	4,170	2,009,609
LINE TRANS - SECOND CUSTOMER	C60	4,072,242	3,423,025	275,888	0	219,625	0	9	136,247
LINES - SECONDARY DEMAND	D30	5,219,732	3,352,320	145,643	0	1,684,365	4,262	4,218	0
LINES - SECONDARY CUSTOMER	C30	2,964,231	2,577,909	207,773	0	165,402	0	7	0
SERVICES	CW369	3,316,547	2,707,033	238,721	4,989	214,824	0	11,519	139,087
METERS	CW370	14,593,571	7,565,200	1,667,548	208,764	3,006,682	67	252,966	1,866,851
STREET LIGHTS	DA373	1,508,594	0	0	5,076	0	0	643	0
INSTALL ON CUST PREMISES	CWINSTAL	3,006,468	1,982,914	159,817	692	127,226	646,193	593	78,926
CUSTOMER ACCOUNTING									
METER READING	CW902	9,644,228	7,008,071	616,260	590,782	513,636	0	507,635	394,716
CUSTOMER ACCOUNTS	CW903	17,080,618	14,269,027	1,150,050	55,987	915,518	0	48,107	567,951
UNCOLLECTIBLES	CW904	2,926,405	2,466,737	57,586	0	80,678	2,678	0	318,726
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	8,050,324	6,763,178	545,096	2,364	433,934	0	2,031	269,195
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	1,944,834	717,304	30,062	52,126	446,398	853	309,998	222,427
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	50,649	14,805	1,193	0	0	0	0	34,651
RETAIL SALES REVENUE		0	0	0	0	0	0	0	0
TOTALS		629,346,490	272,729,734	14,849,361	14,681,305	129,426,254	896,731	78,957,866	77,964,669

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** SUMMARY OF EXPENSES EXLUDING INCOME TAXES ******

				(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR		TOTAL EXPENSES	UNMETERED GEN SERVICE	MUNICIPAL ST LIGHT	TRAFFIC CONTROL	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION				(40)	(41)	(42)			
DEMAND - Base-l	D10BS		18,740,118	12,297	0	6,148	166,005	147,560	620,982
DEMAND - Peak	D10P		8,556,128	6,845	0	2,567	76,150	66,738	284,063
DEMAND - No in L	D10BNS		42,743,208	43,038	24,593	12,297	639,427	473,422	1,739,978
ENERGY - POWE	E10		365,841,972	0	0	0	0	0	0
ENERGY - Summ	E10S		127,479,336	127,001	161,086	42,558	1,419,373	1,308,620	5,350,981
ENERGY - Non-S	E10NS		238,362,636	314,194	397,668	105,288	3,990,619	3,529,015	12,657,461
			0						
TRANSMISSION									
DEMAND - POWE	D11		0	0	0	0	0	0	0
DEMAND - TRAN	D13		43,674,202	39,307	13,102	13,102	515,356	414,905	1,624,680
DEMAND - SUBTI	D15		0	0	0	0	0	0	0
DEMAND - DIREC	DA3509		241	0	0	0	0	156	0
DISTRIBUTION									
SUBSTATIONS -	D20		14,241,226	20,360	25,842	3,228	0	0	0
SUBSTATIONS - I	DA3602		1,142,889	0	0	0	0	91,600	1,047,075
LINES - PRIMARY	D20		30,553,323	43,680	55,441	6,925	0	0	0
LINES - PRIMARY	C20		17,350,915	64,190	5,170	4,944	0	0	0
LINES - SECOND.	DA3647		1,372,152	0	0	0	0	145,359	0
LINE TRANS - PR	D50		1,851,627	2,647	3,360	420	0	0	0
LINE TRANS - PR	C50		1,051,520	3,890	313	300	0	0	0
LINE TRANS - SE	DA368		677,691	0	0	0	0	54,984	0
LINE TRANS - SE	D60		7,170,834	11,780	14,953	1,868	0	0	0
LINE TRANS - SE	C60		4,072,242	15,074	1,214	1,161	0	0	0
LINES - SECOND.	D30		5,219,732	11,914	15,122	1,889	0	0	0
LINES - SECOND.	C30		2,964,231	11,352	914	874	0	0	0
SERVICES	CW369		3,316,547	0	0	0	0	374	0
METERS	CW370		14,593,571	202	279	899	2,983	4,009	17,122
STREET LIGHTS	DA373		1,508,594	0	1,502,875	0	0	0	0
INSTALL ON CUS	CWINSTAL		3,006,468	8,732	703	672	0	0	0
CUSTOMER ACCC									
METER READING	CW902		9,644,228	0	0	0	4,376	4,376	4,376
CUSTOMER ACC	CW903		17,080,618	62,834	5,061	4,838	415	415	415
UNCOLLECTIBLE	CW904		2,926,405	0	0	0	0	0	0
MISC	C10		0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSI	C10		8,050,324	29,782	2,399	2,294	18	18	18
SALES EXPENSE	C10		0	0	0	0	0	0	0
ADVERTISING	C10		0	0	0	0	0	0	0
MISC	C10		0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U		0	0	0	0	0	0	0
ENERGY	E99U		1,944,834	2,361	2,703	791	31,139	27,213	101,458
CUSTOMER	C10		0	0	0	0	0	0	0
REVENUE	R02		0	0	0	0	0	0	0
OTHER	INTFUND		50,649	0	0	0	0	0	0
SUBSTATION CI		0	0	0	0	0	0	0	0
		0							
TOTALS			629,346,490	831,478	2,232,798	213,062	6,845,860	6,268,763	23,448,609

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** SUMMARY OF OTHER REVENUES ******

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	77,049	27,680	1,340	1,694	16,330	0	9,126	16,962
DEMAND - Peak	D10P	21,810	7,836	375	480	4,622	0	2,587	4,798
DEMAND - Base-load Non-Summer	D10BNS	175,737	81,069	2,806	4,525	40,522	25	24,849	9,884
ENERGY - POWER SUPPLY	E10	154,377,217	0	0	0	0	0	0	0
ENERGY - Summer	E10S	53,793,459	15,976,223	726,709	1,216,686	11,075,795	19,328	7,136,102	14,093,942
ENERGY - Non-Summer	E10NS	100,583,758	41,038,633	1,666,890	2,785,345	24,445,804	47,937	16,681,724	5,058,320
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,324,159	3,780,014	153,849	225,645	2,073,693	932	1,220,532	1,310,044
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	25	0	0	9	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	86,202	34,676	1,507	1,998	17,423	44	9,233	21,023
SUBSTATIONS - DIRECT	DA3602	8,797	0	0	0	0	0	32	0
LINES - PRIMARY DEMAND	D20	1,537,124	618,328	26,863	35,621	310,677	786	164,645	374,869
LINES - PRIMARY CUSTOMER	C20	872,917	733,353	59,107	256	47,053	0	220	29,190
LINES - SECONDARY DIRECT	DA3647	48,467	0	0	9,295	0	1,579	32,459	0
LINE TRANS - PRIMARY DEMAND	D50	97,833	39,355	1,710	2,267	19,774	50	10,479	23,859
LINE TRANS - PRIMARY CUST	C50	55,559	46,676	3,762	16	2,995	0	14	1,858
LINE TRANS - SECOND DIRECT	DA368	35,807	0	0	8,946	0	0	23,956	0
LINE TRANS - SECOND DEMAND	D60	378,881	175,139	7,609	0	87,998	223	220	106,181
LINE TRANS - SECOND CUSTOMER	C60	215,163	180,860	14,577	0	11,604	0	0	7,199
LINES - SECONDARY DEMAND	D30	207,139	133,033	5,780	0	66,842	169	167	0
LINES - SECONDARY CUSTOMER	C30	117,632	102,302	8,245	0	6,564	0	0	0
SERVICES	CW369	128,995	105,288	9,285	194	8,355	0	448	5,410
METERS	CW370	25,793	13,371	2,947	369	5,314	0	447	3,300
STREET LIGHTS	DA373	10,098	0	0	34	0	0	4	0
INSTALL ON CUST PREMISES	DA371	6,305	0	0	7	0	6,292	1	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
MISC. REVENUE	R02	4,933,621	4,593,857	191,440	649	60,157	1,630	188	83,604
FACILITIES CHARGE REVENUE	DA454	5,648,745	34,648	435	1,185,953	0	96,465	3,635,498	0
RETAIL SALES REVENUE		0							
TOTALS		178,391,078	67,722,341	2,885,235	5,479,987	38,301,522	175,460	28,952,934	21,150,441

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
ALLOCATION TO CLASSES

****** SUMMARY OF OTHER REVENUES ******

FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION								
DEMAND - Base-l	D10BS	77,049	51	0	25	683	607	2,553
DEMAND - Peak	D10P	21,810	17	0	7	194	170	724
DEMAND - No in L	D10BNS	175,737	177	101	51	2,629	1,946	7,154
ENERGY - POWE	E10	154,377,217	0	0	0	0	0	0
ENERGY - Summ	E10S	53,793,459	53,591	67,975	17,959	598,944	552,209	2,257,996
ENERGY - Non-S	E10NS	100,583,758	132,583	167,807	44,429	1,683,953	1,489,166	5,341,168
		0						
TRANSMISSION								
DEMAND - POWE	D11	0	0	0	0	0	0	0
DEMAND - TRAN	D13	9,324,159	8,392	2,797	2,797	110,025	88,580	346,859
DEMAND - SUBT	D15	0	0	0	0	0	0	0
DEMAND - DIREC	DA3509	25	0	0	0	0	17	0
		0						
DISTRIBUTION								
SUBSTATIONS -	D20	86,202	123	156	20	0	0	0
SUBSTATIONS - I	DA3602	8,797	0	0	0	0	705	8,059
LINES - PRIMARY	D20	1,537,124	2,198	2,789	348	0	0	0
LINES - PRIMARY	C20	872,917	3,229	260	249	0	0	0
LINES - SECOND.	DA3647	48,467	0	0	0	0	5,134	0
LINE TRANS - PR	D50	97,833	140	178	22	0	0	0
LINE TRANS - PR	C50	55,559	206	17	16	0	0	0
LINE TRANS - SE	DA368	35,807	0	0	0	0	2,905	0
LINE TRANS - SE	D60	378,881	622	790	99	0	0	0
LINE TRANS - SE	C60	215,163	796	64	61	0	0	0
LINES - SECOND.	D30	207,139	473	600	75	0	0	0
LINES - SECOND.	C30	117,632	450	36	35	0	0	0
SERVICES	CW369	128,995	0	0	0	0	15	0
METERS	CW370	25,793	0	0	2	5	7	30
STREET LIGHTS	DA373	10,098	0	10,060	0	0	0	0
INSTALL ON CUS	DA371	6,305	0	0	0	0	6	0
CUSTOMER ACCC								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACC	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLE	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSI	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	4,933,621	188	83	1,823	0	0	0
OTHER	DA454	0	0	177,574	0	0	518,172	0
SUBSTATION CIA	0	0						
TOTALS		178,391,078	203,237	431,289	68,017	2,396,433	2,659,638	7,964,543

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	(A) TOTAL	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
TOTAL RATE BASE		1,882,670,920	832,310,996	44,001,393	42,141,050	387,225,807	905,197	211,505,888	271,491,551
REVENUES FROM RATES									
RETAIL		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL OTHER OPERATING REVENUES		178,391,078	67,722,341	2,885,235	5,479,987	38,301,522	175,460	28,952,934	21,150,441
TOTAL REVENUES		796,211,346	361,809,951	18,266,563	18,252,684	164,522,732	1,106,607	94,822,408	91,901,100
OPERATING EXPENSES									
WITHOUT INC TAX		629,346,490	272,729,734	14,849,361	14,681,305	129,426,254	896,731	78,957,866	77,964,669
OPERATING INCOME									
BEFORE INCOME TAXES		166,864,856	89,080,217	3,417,202	3,571,379	35,096,478	209,875	15,864,543	13,936,431
TOTAL FEDERAL INCOME TAX		46,753,611	20,669,329	1,092,716	1,046,517	9,616,234	22,479	5,252,465	6,742,129
TOTAL STATE INCOME TAX		2,849,268	1,259,635	66,593	63,777	586,035	1,370	320,097	410,880
TOTAL OPERATING EXPENSES		678,949,369	294,658,697	16,008,669	15,791,599	139,628,523	920,581	84,530,428	85,117,678
TOTAL OPERATING INCOME		117,261,977	67,151,254	2,257,894	2,461,085	24,894,209	186,026	10,291,980	6,783,422
ADD: IERCO OPERATING INCOME	E10	4,969,962	1,835,515	77,059	128,840	1,143,569	2,165	766,782	616,581
CONSOLIDATED OPER INCOME		122,231,938	68,986,768	2,334,952	2,589,925	26,037,778	188,192	11,058,762	7,400,003
RATES OF RETURN		6.492	8.289	5.307	6.146	6.724	20.790	5.229	2.726
RATES OF RETURN - INDEX		1.000	1.277	0.817	0.947	1.036	3.202	0.805	0.420
AVERAGE MILLS/KWH		50.20	59.24	73.93	35.41	40.86	157.75	30.70	45.96
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	297,810,642	17,732,684	14,443,876	137,900,137	749,381	77,442,712	96,763,862
REVENUE DEFICIENCY		63,945,258	3,723,032	2,351,356	1,671,179	11,678,927	(181,766)	11,573,238	26,013,203
PERCENT CHANGE REQUIRED		10.35%	1.27%	15.29%	13.08%	9.25%	-19.52%	17.57%	36.77%
RETURN AT CLAIMED ROR		161,175,457	71,254,144	3,766,959	3,607,695	33,150,401	77,494	18,107,019	23,242,392
EARNINGS DEFICIENCY		38,943,519	2,267,376	1,432,007	1,017,770	7,112,623	(110,698)	7,048,257	15,842,389
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
REQUESTED CHANGE IN REVENUE (%)		10.35%	1.27%	15.29%	13.08%	9.25%	-19.52%	17.57%	36.77%
SALES REVENUE REQUIRED		681,765,526	297,810,642	17,732,684	14,443,876	137,900,137	749,381	77,442,712	96,763,862
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	59.99	85.24	40.04	44.64	126.96	36.10	62.86
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-3.25	-0.07	-1.43	-7.16	-3.46	1.17	-8.82	-5.29
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.38	3.92	-3.20	-0.45	-18.91	-3.35	4.29

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

*** REVENUE REQUIREMENT SUMMARY ***

	SOURCES & NOTES	TOTAL	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
TOTAL RATE BASE		1,882,670,920	2,473,715	2,898,022	570,510	16,181,312	16,724,890	54,240,590
REVENUES FROM RATES		0						
RETAIL		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL OTHER OPERATING REVENUES		178,391,078	203,237	431,289	68,017	2,396,433	2,659,638	7,964,543
TOTAL REVENUES		796,211,346	1,083,847	2,487,435	256,560	7,781,282	7,317,519	26,602,657
OPERATING EXPENSES		0						
WITHOUT INC TAX		629,346,490	831,478	2,232,798	213,062	6,845,860	6,268,763	23,448,609
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		166,864,856	252,369	254,637	43,497	935,422	1,048,757	3,154,048
TOTAL FEDERAL INCOME TAX		46,753,611	61,431	71,968	14,168	401,841	415,340	1,346,992
TOTAL STATE INCOME TAX		2,849,268	3,744	4,386	863	24,489	25,312	82,089
TOTAL OPERATING EXPENSES		678,949,369	896,653	2,309,152	228,093	7,272,190	6,709,415	24,877,690
TOTAL OPERATING INCOME		117,261,977	187,194	178,282	28,466	509,092	608,105	1,724,967
		0						
ADD: IERCO OPERATING INCOME	E10	4,969,962	5,994	7,591	2,008	73,495	65,719	244,645
CONSOLIDATED OPER INCOME		122,231,938	193,188	185,873	30,475	582,587	673,824	1,969,612
RATES OF RETURN		6.492	7.810	6.414	5.342	3.600	4.029	3.631
RATES OF RETURN - INDEX		1.000	1.203	0.988	0.823	0.555	0.621	0.559
AVERAGE MILLS/KWH		50.201	53.90	109.93	34.44	24.99	24.73	26.54
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	911,130	2,158,322	218,701	6,702,875	5,902,507	23,028,699
REVENUE DEFICIENCY		63,945,258	30,520	102,176	30,158	1,318,026	1,244,626	4,390,585
PERCENT CHANGE REQUIRED		10.35	3.47%	4.97%	16.00%	24.48%	26.72%	23.56%
RETURN AT CLAIMED ROR		161,175,457	211,775	248,100	48,841	1,385,282	1,431,818	4,643,537
EARNINGS DEFICIENCY		38,943,519	18,587	62,227	18,367	802,695	757,994	2,673,925
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
REQUESTED CHANGE IN REVENUE (%)		10.35%	3.47%	4.97%	16.00%	24.48%	26.72%	23.56%
SALES REVENUE REQUIRED		681,765,526	911,130	2,158,322	218,701	6,702,875	5,902,507	23,028,699
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	55.77	115.39	39.95	31.10	31.34	32.80
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(3.25)	-0.65	-8.73	-6.93	-11.66	-12.27	-11.50
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	0.59	-5.20	-1.65	-3.52	-4.82	-3.41

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

**** RESIDENTIAL SERVICE - SCHEDULE 1 ****

	(A) RETURN @ -0.069%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 0.379%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KWH)	(H) NON-SUMMER ($/KWH)	(I) SERVICE ($/CUST/MO)	
PRODUCTION										
DEMAND - Base-load Summer	(21,151)	7,544,577	7,523,427	7,661,311	1,228,355,483	0.00624	0.006237			
DEMAND - Peak	(24,215)	4,004,051	3,979,836	4,137,700	1,228,355,483	0.00337	0.00337			
DEMAND - Base-load Non-Summer	(61,945)	22,096,309	22,034,364	22,438,197	3,735,741,561	0.00601		0.00601		
ENERGY - POWER SUPPLY	0	0	0	0	4,964,097,044	0.00000				
ENERGY - Summer	(33,842)	39,159,804	39,125,963	39,346,583	1,228,355,483	0.03203	0.03203			
ENERGY - Non-Summer	(86,930)	100,591,033	100,504,103	101,070,817	3,735,741,561	0.02706		0.02706		
ENERGY - ANNUAL						0.0336				
TRANSMISSION										
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000				
DEMAND - TRANSMISSION	(107,558)	21,835,607	21,728,048	22,429,241	4,964,097,044	0.00452	0.00452	0.00452		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000				
DEMAND - DIRECT	0	0	0	0	0	0.00000				
DISTRIBUTION										
SUBSTATIONS - GENERAL	(36,463)	7,128,850	7,092,386	7,330,098	4,964,097,044	0.00148	0.00148	0.00148		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000				
LINES - PRIMARY DEMAND	(38,740)	13,778,006	13,739,266	13,991,818	4,964,097,044	0.00282	0.00282	0.00282		
LINES - PRIMARY CUSTOMER	(45,946)	16,341,091	16,295,145	16,594,678	4,623,896	3.58890			3.58890	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - PRIMARY DEMAND	(6,093)	978,799	972,706	1,012,427	4,964,097,044	0.00020	0.00020	0.00020		
LINE TRANS - PRIMARY CUST	(7,226)	1,160,882	1,153,656	1,200,766	4,623,896	0.25969			0.25969	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - SECOND DEMAND	(27,115)	4,355,924	4,328,809	4,505,578	4,964,097,044	0.00091	0.00091	0.00091		
LINE TRANS - SECOND CUSTOMER	(28,001)	4,498,216	4,470,215	4,652,758	4,623,896	1.00624			1.00624	
LINES - SECONDARY DEMAND	(13,457)	3,869,049	3,855,592	3,943,320	4,964,097,044	0.00079	0.00079	0.00079		
LINES - SECONDARY CUSTOMER	(10,348)	2,975,270	2,964,922	3,032,384	4,623,896	0.65581			0.65581	
SERVICES	(6,527)	2,957,650	2,951,123	2,993,672	4,623,896	0.64744			0.64744	
METERS	(15,587)	8,163,734	8,148,147	8,249,764	4,623,896	1.78416			1.78416	
STREET LIGHTS	0	0	0	0	0	0.00000				
INSTALL ON CUST PREMISES	0	1,982,914	1,982,914	1,982,914	4,623,896	0.42884			0.42884	
CUSTOMER ACCOUNTING										
METER READING	0	7,008,071	7,008,071	7,008,071	4,623,896	1.51562			1.51562	
CUSTOMER ACCOUNTS	0	14,269,027	14,269,027	14,269,027	4,623,896	3.08593			3.08593	
UNCOLLECTIBLES	0	2,466,737	2,466,737	2,466,737	4,623,896	0.53348			0.53348	
MISC	0	0	0	0	4,623,896	0.00000				
CONSUMER INFORMATION										
CUSTOMER ASSIST	0	6,763,178	6,763,178	6,763,178	4,623,896	1.46266			1.46266	
SALES EXPENSE	0	0	0	0	4,623,896	0.00000				
ADVERTISING	0	0	0	0	4,623,896	0.00000				
MISC	0	0	0	0	4,623,896	0.00000				9.45812
MISCELLANEOUS										
DEMAND	0	0	0	0	0	0.00000				
ENERGY	0	717,304	717,304	717,304	4,964,097,044	0.00014	0.000144	0.000144		
CUSTOMER	0	0	0	0	4,623,896	0.00000				
REVENUE	0	0	0	0	4,623,896	0.00000				
OTHER	0	14,805	14,805	14,805	4,623,896	0.00320			0.0032	
SUBSTATION CIAC	57	(2,192)	(2,135)	(2,507)	4,623,896	(0.00054)			(0.0005)	
TOTALS	(571,087)	294,658,697	294,087,610	297,810,642			0.052501	0.043925	14.97141	

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IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** SMALL GENERAL SERVICE - SCHEDULE 7 ******

	(A) RETURN @ -1.426%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 3.918%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KWH)	(H) NON-SUMMER ($/KWH)	(I) SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - Base-load Summer	(21,272)	365,171	343,900	423,629	58,681,959	0.00722	0.007219		
DEMAND - Peak	(24,087)	191,677	167,590	257,871	58,681,959	0.00439	0.004394		
DEMAND - Base-load Non-Summer	(44,550)	764,793	720,242	887,223	149,361,433	0.00594		0.005940	
ENERGY - POWER SUPPLY	0	0	0	0	208,043,392	0.00000			
ENERGY - Summer	(31,986)	1,781,259	1,749,273	1,869,160	58,681,959	0.03185	0.031852		
ENERGY - Non-Summer	(73,367)	4,085,763	4,012,396	4,287,387	149,361,433	0.02870		0.028705	
ENERGY - ANNUAL						0.03510			
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	(90,963)	888,721	797,758	1,138,699	208,043,392	0.00547	0.005473	0.005473	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	(32,917)	309,715	276,798	400,175	208,043,392	0.00192	0.00192	0.0019	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	(34,972)	598,589	563,618	694,697	208,043,392	0.00334	0.00334	0.0033	
LINES - PRIMARY CUSTOMER	(76,947)	1,317,053	1,240,105	1,528,514	374,514	4.08132			4.081323
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	(5,500)	42,524	37,024	57,640	208,043,392	0.00028	0.00028	0.0003	
LINE TRANS - PRIMARY CUST	(12,102)	93,564	81,462	126,822	374,514	0.33863			0.338632
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	(24,478)	189,244	164,767	256,513	208,043,392	0.00123	0.00123	0.0012	
LINE TRANS - SECOND CUSTOMER	(46,894)	362,545	315,652	491,415	374,514	1.31214			1.312139
LINES - SECONDARY DEMAND	(12,148)	168,092	155,944	201,477	208,043,392	0.00097	0.00097	0.0010	
LINES - SECONDARY CUSTOMER	(17,331)	239,800	222,469	287,426	374,514	0.76746			0.767464
SERVICES	(11,959)	260,822	248,863	293,688	374,514	0.78418			0.78418
METERS	(71,392)	1,799,479	1,728,087	1,995,675	374,514	5.32870			5.32870
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	0	159,817	159,817	159,817	374,514	0.42673			0.42673
CUSTOMER ACCOUNTING									
METER READING	0	616,260	616,260	616,260	374,514	1.64549			1.64549
CUSTOMER ACCOUNTS	0	1,150,050	1,150,050	1,150,050	374,514	3.07078			3.07078
UNCOLLECTIBLES	0	57,586	57,586	57,586	374,514	0.15376			0.15376
MISC	0	0	0	0	374,514	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	0	545,096	545,096	545,096	374,514	1.45547			1.45547
SALES EXPENSE	0	0	0	0	374,514	0.00000			
ADVERTISING	0	0	0	0	374,514	0.00000			
MISC	0	0	0	0	374,514	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	30,062	30,062	30,062	208,043,392	0.00014	0.000144	0.000144	
CUSTOMER	0	0	0	0	374,514	0.00000			
REVENUE	0	0	0	0	374,514	0.00000			
OTHER	0	1,193	1,193	1,193	374,514	0.00319			0.00319
SUBSTATION CIAC	5,525	(10,209)	(4,685)	(25,392)	374,514	(0.06780)			(0.06780)
TOTALS	(627,341)	16,008,669	15,381,328	17,732,684			0.056825	0.048004	19.300069

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** LARGE GENERAL SERVICE - SCHEDULE 9 SECONDARY******

FUNCTION	(A) RETURN @ -3.46%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -0.45%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)	(L) BASIC ($/KW)
PRODUCTION												
DEMAND - Base-load Summer	(629,653)	4,450,956	3,821,303	4,369,785	2,643,288	1.65316	1.65316					
DEMAND - Peak	(720,650)	2,361,421	1,640,771	2,268,519	2,643,288	0.85822	0.85822					
DEMAND - Base-load Non-Summer	(1,562,436)	11,044,710	9,482,274	10,843,290	6,985,463	1.55227		1.55227				
ENERGY - POWER SUPPLY	0	0	0	0	3,089,296,204	0.00000						
ENERGY - Summer	(1,183,892)	27,148,216	25,964,325	26,995,596	827,392,135	0.03263			0.032627			
ENERGY - Non-Summer	(2,613,012)	59,919,850	57,306,838	59,582,997	2,261,904,069	0.02634				0.026342		
ENERGY - ANNUAL						0.02803						
TRANSMISSION												
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000						
DEMAND - TRANSMISSION	(2,977,522)	11,978,882	9,001,360	11,595,039	9,628,751	1.20421	1.20421	1.20421				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000						
DEMAND - DIRECT	0	0	0	0	0	0.00000						
DISTRIBUTION												
SUBSTATIONS - GENERAL	(924,500)	3,581,873	2,657,373	3,462,692	12,215,389	0.28347						0.28347
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000						
LINES - PRIMARY DEMAND	(982,217)	6,922,726	5,940,509	6,796,104	12,215,389	0.55636						0.55636
LINES - PRIMARY CUSTOMER	(148,759)	1,048,464	899,705	1,029,287	296,325	3.47351					3.47351	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - PRIMARY DEMAND	(154,481)	491,795	337,314	471,880	12,215,389	0.03863						0.03863
LINE TRANS - PRIMARY CUST	(23,397)	74,484	51,087	71,467	296,325	0.24118					0.24118	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - SECOND DEMAND	(687,482)	2,188,624	1,501,141	2,099,998	12,215,389	0.17191						0.17191
LINE TRANS - SECOND CUSTOMER	(90,657)	288,611	197,954	276,924	296,325	0.93453					0.93453	
LINES - SECONDARY DEMAND	(341,192)	1,943,994	1,602,802	1,900,010	12,215,389	0.15554						0.15554
LINES - SECONDARY CUSTOMER	(33,504)	190,897	157,392	186,578	296,325	0.62964					0.62964	
SERVICES	(26,136)	234,713	208,576	231,343	296,325	0.78071					0.78071	
METERS	(312,609)	3,244,561	2,931,952	3,204,261	296,325	10.81333					10.81333	
STREET LIGHTS	0	0	0	0	0	0.00000					0.00000	
INSTALL ON CUST PREMISES	0	127,226	127,226	127,226	296,325	0.42935					0.42935	
CUSTOMER ACCOUNTING												
METER READING	0	513,636	513,636	513,636	296,325	1.73335					1.73335	
CUSTOMER ACCOUNTS	0	915,518	915,518	915,518	296,325	3.08957					3.08957	
UNCOLLECTIBLES	0	80,678	80,678	80,678	296,325	0.27226					0.27226	
MISC	0	0	0	0	296,325	0.00000						
CONSUMER INFORMATION												
CUSTOMER ASSIST	0	433,934	433,934	433,934	296,325	1.46438					1.46438	
SALES EXPENSE	0	0	0	0	296,325	0.00000						
ADVERTISING	0	0	0	0	296,325	0.00000						
MISC	0	0	0	0	296,325	0.00000						
MISCELLANEOUS												
DEMAND	0	0	0	0	0	0.00000						
ENERGY	0	446,398	446,398	446,398	3,089,296,204	0.00014			0.000144	0.000144		
CUSTOMER	0	0	0	0	296,325	0.00000						
REVENUE	0	0	0	0	296,325	0.00000						
OTHER	0	0	0	0	3,089,296,204	0.00000					0.00000	
SUBSTATION CIAC	4,786	(3,642)	1,144	(3,025)	12,215,389	(0.00025)						(0.00025)
TOTALS	(13,407,313)	139,628,523	126,221,210	137,900,137			3.71559	2.75648	0.032772	0.026486	23.8618	1.20566

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

****** LARGE GENERAL SERVICE - SCHEDULE 9 PRIMARY******

	(A) RETURN @ -7.16%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -3.20%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)	(L) BASIC ($/KW)	(M) DIRECT ASSIGN
PRODUCTION													
DEMAND - Base-load Summer	(135,117)	461,632	326,515	401,312	234,758	1.70947	1.70947						
DEMAND - Peak	(154,804)	245,169	90,365	176,060	234,758	0.74996	0.74996						
DEMAND - Base-load Non-Summer	(360,984)	1,233,314	872,330	1,072,161	626,365	1.71172		1.71172					
ENERGY - POWER SUPPLY	0	0	0	0	360,734,755	0.00000							
ENERGY - Summer	(269,080)	2,982,255	2,713,175	2,862,130	95,218,949	0.03006			0.030058				
ENERGY - Non-Summer	(616,002)	6,827,243	6,211,241	6,552,242	265,515,806	0.02468				0.024677			
ENERGY - ANNUAL						0.02610							
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(670,350)	1,303,458	633,107	1,004,194	861,123	1.16614	1.16614	1.16614					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	(52)	103	52	80	861,123	0.00009	0.00009	0.00009					0.00009
DISTRIBUTION													
SUBSTATIONS - GENERAL	(219,315)	410,681	191,366	312,773	1,043,325	0.29978						0.29978	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000							
LINES - PRIMARY DEMAND	(233,007)	793,728	560,721	689,707	1,043,325	0.66107						0.66107	
LINES - PRIMARY CUSTOMER	(1,677)	5,711	4,035	4,963	1,591	3.11936					3.11936		
LINES - SECONDARY DIRECT	(137,056)	313,549	176,493	252,363	1,043,325	0.24188							0.24188
LINE TRANS - PRIMARY DEMAND	(36,647)	56,387	19,740	40,027	1,043,325	0.03836						0.03836	
LINE TRANS - PRIMARY CUST	(264)	406	142	288	1,591	0.18103					0.18103		
LINE TRANS - SECOND DIRECT	(144,603)	222,493	77,890	157,938	1,043,325	0.15138							0.15138
LINE TRANS - SECOND DEMAND	0	0	0	0	1,043,325	0.00000							
LINE TRANS - SECOND CUSTOMER	0	0	0	0	1,591	0.00000							
LINES - SECONDARY DEMAND	0	0	0	0	1,043,325	0.00000							
LINES - SECONDARY CUSTOMER	0	0	0	0	1,591	0.00000							
SERVICES	(1,256)	5,450	4,195	4,890	1,591	3.07366							3.07366
METERS	(44,909)	225,281	180,372	205,232	1,591	129.00385					129.00385		
STREET LIGHTS	(264)	5,173	4,909	5,055	1,591	3.17753							3.17753
INSTALL ON CUST PREMISES	(6)	695	688	692	1,591	0.43486							0.43486
CUSTOMER ACCOUNTING													
METER READING	0	590,782	590,782	590,782	1,591	371.35098					371.35098		
CUSTOMER ACCOUNTS	0	55,987	55,987	55,987	1,591	35.19195					35.19195		
UNCOLLECTIBLES	0	0	0	0	1,591	0.00000							
MISC	0	0	0	0	1,591	0.00000							
CONSUMER INFORMATION													
CUSTOMER ASSIST	0	2,364	2,364	2,364	1,591	1.48574					1.48574		
SALES EXPENSE	0	0	0	0	1,591	0.00000							
ADVERTISING	0	0	0	0	1,591	0.00000							
MISC	0	0	0	0	1,591	0.00000							
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	52,126	52,126	52,126	360,734,755	0.00014			0.000144	0.000144			
CUSTOMER	0	0	0	0	1,591	0.00000							
REVENUE	0	0	0	0	1,591	0.00000					0.00000		
OTHER	0	0	0	0	360,734,755	0.00000							
SUBSTATION CIAC	6,490	(2,387)	4,103	510	1,043,325	0.00049						0.00049	
TOTALS	(3,018,902)	15,791,599	12,772,697	14,443,876			3.62567	2.87796	0.030203	0.024822	540.33291	0.99970	7.07940

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IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

**** LARGE POWER - SCHEDULE 19 PRIMARY ****

FUNCTION	(A) RETURN @ -8.82%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -3.35%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)	(L) BASIC ($/KW)	(M) DIRECT ASSIGN
PRODUCTION													
DEMAND - Base-load Summer	(896,623)	2,487,299	1,590,676	2,146,748	1,140,408	1.88244	1.88244						
DEMAND - Peak	(1,027,808)	1,321,682	293,874	931,305	1,140,408	0.81664	0.81664						
DEMAND - Base-load Non-Summer	(2,441,497)	6,772,894	4,331,398	5,845,577	3,033,919	1.92674		1.92674					
ENERGY - POWER SUPPLY	0	0	0	0	2,145,340,040	0.00000							
ENERGY - Summer	(1,943,713)	17,491,516	15,547,804	16,753,265	558,708,042	0.02999			0.029986				
ENERGY - Non-Summer	(4,543,723)	40,889,078	36,345,354	39,163,302	1,586,631,998	0.02468				0.024683			
ENERGY - ANNUAL						0.02606							
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(4,465,744)	7,050,520	2,584,776	5,354,362	4,174,327	1.28269	1.28269	1.28269					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	0	0	0	0	0	0.00000							
DISTRIBUTION													
SUBSTATIONS - GENERAL	(1,248,475)	1,898,232	649,757	1,424,042	4,842,029	0.29410						0.29410	
SUBSTATIONS - DIRECT	(6,021)	6,012	(9)	3,725	4,842,029	0.00077							0.00077
LINES - PRIMARY DEMAND	(1,326,418)	3,668,735	2,342,316	3,164,941	4,842,029	0.65364						0.65364	
LINES - PRIMARY CUSTOMER	(1,774)	4,907	3,133	4,233	1,395	3.03404					3.03404		
LINES - SECONDARY DIRECT	(589,486)	1,094,994	505,508	871,098	4,842,029	0.17990							0.17990
LINE TRANS - PRIMARY DEMAND	(208,616)	260,629	52,013	181,394	4,842,029	0.03746						0.03746	
LINE TRANS - PRIMARY CUST	(279)	349	70	243	1,395	0.17389					0.17389		
LINE TRANS - SECOND DIRECT	(476,912)	595,813	118,900	414,674	4,842,029	0.08564							0.08564
LINE TRANS - SECOND DEMAND	(4,387)	5,480	1,094	3,814	4,842,029	0.00079							0.00079
LINE TRANS - SECOND CUSTOMER	(9)	12	2	8	1,395	0.00581							
LINES - SECONDARY DEMAND	(2,177)	4,868	2,691	4,041	4,842,029	0.00083							0.00083
LINES - SECONDARY CUSTOMER	(3)	8	4	6	1,395	0.00458							
SERVICES	(3,571)	12,585	9,014	11,229	1,395	8.04744							8.04744
METERS	(67,021)	272,979	205,959	247,524	1,395	177.39838					177.39838		
STREET LIGHTS	(41)	655	614	640	1,395	0.45849							0.45849
INSTALL ON CUST PREMISES	(2)	594	592	593	1,395	0.42519							0.42519
CUSTOMER ACCOUNTING													
METER READING	0	507,635	507,635	507,635	1,395	363.81792					363.81792		
CUSTOMER ACCOUNTS	0	48,107	48,107	48,107	1,395	34.47806					34.47806		
UNCOLLECTIBLES	0	0	0	0	1,395	0.00000							
MISC	0	0	0	0	1,395	0.00000							
CONSUMER INFORMATION													
CUSTOMER ASSIST	0	2,031	2,031	2,031	1,395	1.45560					1.45560		
SALES EXPENSE	0	0	0	0	1,395	0.00000							
ADVERTISING	0	0	0	0	1,395	0.00000							
MISC	0	0	0	0	1,395	0.00000							
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	309,998	309,998	309,998	2,145,340,040	0.00014			0.00014	0.00014			
CUSTOMER	0	0	0	0	1,395	0.00000							
REVENUE	0	0	0	0	1,395	0.00000							
OTHER	0	0	0	0	2,145,340,040	0.00000					0.00000		
SUBSTATION CIAC	593,346	(177,186)	416,160	48,176	4,842,029	0.00995						0.00995	
TOTALS	(18,660,954)	84,530,428	65,869,474	77,442,712			3.98177	3.20943	0.03013	0.02483	580.35789	0.99515	9.19906

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007
UNIT COSTS

*** IRRIGATION - SCHEDULE 24 SECONDARY ***

FUNCTION	(A) RETURN @ -5.29%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 4.29%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) DEMAND ($/KW)	(H) ENERGY ($/KWH)	(I) SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - Base-load Summer	(999,595)	4,623,207	3,623,612	5,433,498	3,025,809	1.79572	1.04688		
DEMAND - Peak	(1,143,534)	2,451,687	1,308,154	3,378,658	3,025,809	1.11661	0.65097		
DEMAND - Base-load Non-Summer	(582,476)	2,694,000	2,111,523	3,166,166	2,164,396	1.46284	0.61003		
ENERGY - POWER SUPPLY	0	0	0	0	1,539,304,092	0.00000			
ENERGY - Summer	(2,302,515)	34,546,087	32,243,572	36,412,550	1,109,400,571	0.03282			
ENERGY - Non-Summer	(826,373)	12,398,600	11,572,227	13,068,474	429,903,521	0.03040			
ENERGY - ANNUAL				49,481,024	1,539,304,092	0.03215		0.032145	
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	(2,874,944)	7,567,594	4,692,650	9,898,080	5,190,205	1.90707	1.90707		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION									
SUBSTATIONS - GENERAL	(1,704,945)	4,321,961	2,617,016	5,704,022	5,190,205	1.09900	1.09900		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	(1,811,386)	8,353,102	6,541,716	9,821,446	5,190,205	1.89230	1.89230		
LINES - PRIMARY CUSTOMER	(141,046)	650,425	509,379	764,760	195,076	3.92032			3.92032
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	(284,891)	593,410	308,519	824,348	5,190,205	0.15883	0.15883		
LINE TRANS - PRIMARY CUST	(22,183)	46,207	24,023	64,189	195,076	0.32905			0.32905
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	(1,267,842)	2,640,838	1,372,996	3,668,575	5,190,205	0.70683	0.70683		
LINE TRANS - SECOND CUSTOMER	(85,957)	179,043	93,086	248,721	195,076	1.27500			1.27500
LINES - SECONDARY DEMAND	0	0	0	0	5,190,205	0.00000			
LINES - SECONDARY CUSTOMER	0	0	0	0	195,076	0.00000			
SERVICES	(25,863)	151,964	126,101	172,929	195,076	0.88647			0.88647
METERS	(296,658)	2,014,550	1,717,892	2,255,027	195,076	11.55974			11.55974
STREET LIGHTS	0	0	0	0	5,190,205	0.00000			
INSTALL ON CUST PREMISES	0	78,926	78,926	78,926	195,076	0.40459			0.40459
CUSTOMER ACCOUNTING									
METER READING	0	394,716	394,716	394,716	195,076	2.02340			2.02340
CUSTOMER ACCOUNTS	0	567,951	567,951	567,951	195,076	2.91144			2.91144
UNCOLLECTIBLES	0	318,726	318,726	318,726	195,076	1.63386			1.63386
MISC	0	0	0	0	195,076	0.00000			
CONSUMER INFORMATION									
CUSTOMER ASSIST	0	269,195	269,195	269,195	195,076	1.37995			1.37995
SALES EXPENSE	0	0	0	0	195,076	0.00000			
ADVERTISING	0	0	0	0	195,076	0.00000			
MISC	0	0	0	0	195,076	0.00000			
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	222,427	222,427	222,427	1,539,304,092	0.00014		0.000144	
CUSTOMER	0	0	0	0	195,076	0.00000			
REVENUE	0	0	0	0	195,076	0.00000			
OTHER	0	34,651	34,651	34,651	195,076	0.17763			0.17763
SUBSTATION CIAC	3,189	(1,588)	1,601	(4,173)	5,190,205	(0.00080)	(0.00080)		
TOTALS	(14,367,019)	85,117,678	70,750,659	96,763,862			8.07109	0.032290	26.5014

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Twelve Monthly Coincident Demands @ Generation Level									
January		2,210,437	1,193,549	36,884	49,136	490,137	1,298	286,265	1,031
February		2,250,001	1,201,564	38,337	50,741	512,824	323	296,694	1,334
March		2,017,048	1,027,500	32,203	49,326	475,629	0	281,005	7,382
April		1,823,237	807,559	26,757	48,623	431,261	0	282,639	84,561
May		2,247,643	751,370	34,722	56,717	522,850	0	315,886	427,281
June		2,752,148	902,106	47,867	58,891	587,087	0	320,269	698,440
July		2,883,810	1,065,895	52,458	63,257	603,494	0	345,202	609,905
August		2,708,910	1,030,939	43,392	61,072	577,905	0	323,835	528,095
September		2,426,855	859,348	39,344	66,129	540,273	0	312,115	470,243
October		1,777,799	787,609	24,130	55,098	403,060	0	299,455	66,383
November		2,020,505	978,746	33,318	56,780	491,048	679	300,966	9,454
December		2,260,109	1,172,831	36,809	57,743	521,122	1,174	316,280	1,623
Total		27,378,503	11,779,016	446,222	673,513	6,156,690	3,474	3,680,611	2,905,733
Ratio		1.0000	0.4302	0.0163	0.0246	0.2249	0.0001	0.1344	0.1061
Actual	D10BS	0.3048	0.1095	0.0052	0.0067	0.0646	0.0000	0.0361	0.0671
Actual	D10BNS	0.6952	0.3207	0.0110	0.0179	0.1603	0.0001	0.0983	0.0391
Three Monthly Coincident Demands (June - August) @ Generation Level									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	1.00	2,752,149	902,106	47,867	58,891	587,087	0	320,269	698,440
July	1.00	2,883,811	1,065,895	52,458	63,257	603,494	0	345,202	609,905
August	1.00	2,708,911	1,030,939	43,392	61,072	577,905	0	323,835	528,095
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0
Total		8,344,871	2,998,940	143,718	183,220	1,768,486	0	989,306	1,836,441
Ratio	D10P	1.0000	0.3594	0.0172	0.0220	0.2119	0.0000	0.1186	0.2201

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,068	4,458	706	2,065,531	37,132	23,494	84,280	144,906
February		2,289	1,119	706	2,105,932	35,907	23,748	84,414	144,070
March		2,068	0	706	1,875,819	34,351	22,892	83,985	141,229
April		2,137	0	706	1,684,243	30,953	23,940	84,101	138,994
May		2,068	0	706	2,111,599	22,462	23,554	90,029	136,044
June		2,137	0	706	2,617,504	26,231	17,156	91,257	134,644
July		2,068	0	706	2,742,985	23,752	23,504	93,569	140,825
August		2,068	0	706	2,568,013	24,519	24,021	92,357	140,897
September		2,137	0	704	2,290,292	23,253	22,556	90,754	136,564
October		2,068	0	704	1,638,506	29,932	23,883	85,478	139,293
November		2,134	2,413	726	1,876,265	34,844	23,161	86,235	144,240
December		2,071	4,165	692	2,114,509	35,922	23,630	86,047	145,599
Total		25,311	12,154	8,475	25,691,198	359,260	275,539	1,052,507	1,687,305
Ratio		0.0009	0.0004	0.0003	0.9384	0.0131	0.0101	0.0384	0.0616
Actual	D10BS	0.0002	0.0000	0.0001	0.2896	0.0027	0.0024	0.0101	0.0152
Actual	D10BNS	0.0007	0.0004	0.0002	0.6488	0.0104	0.0077	0.0283	0.0464
Monthly Coincident Demands Weighted by Marginal Demand Costs									
Power Supply Service - Generation									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	1.00	2,137	0	706	2,617,505	26,231	17,156	91,257	134,644
July	1.00	2,068	0	706	2,742,986	23,752	23,504	93,569	140,825
August	1.00	2,068	0	706	2,568,014	24,519	24,021	92,357	140,897
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0
Total		6,272	0	2,119	7,928,504	74,503	64,681	277,182	416,367
Ratio	D10P	0.0008	0.0000	0.0003	0.9501	0.0089	0.0078	0.0332	0.0499

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January		2,210,437	1,193,549	36,884	49,136	490,137	1,298	286,265	1,031
February		2,250,001	1,201,564	38,337	50,741	512,824	323	296,694	1,334
March		2,017,048	1,027,500	32,203	49,326	475,629	0	281,005	7,382
April		1,823,237	807,559	26,757	48,623	431,261	0	282,639	84,561
May		2,247,643	751,370	34,722	56,717	522,850	0	315,886	427,281
June		2,752,148	902,106	47,867	58,891	587,087	0	320,269	698,440
July		2,883,810	1,065,895	52,458	63,257	603,494	0	345,202	609,905
August		2,708,910	1,030,939	43,392	61,072	577,905	0	323,835	528,095
September		2,426,855	859,348	39,344	66,129	540,273	0	312,115	470,243
October		1,777,799	787,609	24,130	55,098	403,060	0	299,455	66,383
November		2,020,505	978,746	33,318	56,780	491,048	679	300,966	9,454
December		2,260,109	1,172,831	36,809	57,743	521,122	1,174	316,280	1,623
Total		27,378,503	11,779,016	446,222	673,513	6,156,690	3,474	3,680,611	2,905,733
Actual	D13	1.0000	0.4302	0.0163	0.0246	0.2249	0.0001	0.1344	0.1061
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	3.08	6,808,150	3,676,130	113,604	151,338	1,509,623	3,998	881,695	3,174
February	2.30	5,175,006	2,763,598	88,176	116,704	1,179,495	743	682,395	3,069
March	3.32	6,696,603	3,411,301	106,914	163,763	1,579,087	0	932,936	24,509
April	2.07	3,774,103	1,671,646	55,387	100,650	892,711	0	585,063	175,042
May	24.25	54,505,371	18,220,727	841,999	1,375,378	12,679,106	0	7,660,244	10,361,553
June	24.80	68,253,291	22,372,232	1,187,113	1,460,506	14,559,757	0	7,942,661	17,321,317
July	26.81	77,314,976	28,576,645	1,406,396	1,695,912	16,179,675	0	9,254,868	16,351,561
August	14.09	38,168,557	14,525,935	611,396	860,500	8,142,680	0	4,562,839	7,440,861
September	16.68	40,479,964	14,333,920	656,258	1,103,037	9,011,754	0	5,206,077	7,843,646
October	2.44	4,337,832	1,921,766	58,877	134,439	983,466	0	730,669	161,975
November	2.72	5,495,777	2,662,190	90,625	154,443	1,335,651	1,847	818,629	25,715
December	13.45	30,398,475	15,774,572	495,078	776,647	7,009,091	15,791	4,253,967	21,831
Total		341,407,969	129,910,662	5,711,823	8,093,317	75,062,096	22,378	43,512,044	59,734,253
Weighted	D13	1.0000	0.3805	0.0167	0.0237	0.2199	0.0001	0.1274	0.1750
Average	D13	1.0000	0.4054	0.0165	0.0242	0.2224	0.0001	0.1309	0.1405

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS									
Monthly Coincident Demands @ Generation Level									
January	0.00	2,068	4,458	706	2,065,531	37,132	23,494	84,280	144,906
February	0.00	2,289	1,119	706	2,105,932	35,907	23,748	84,414	144,070
March	0.00	2,068	0	706	1,875,819	34,351	22,892	83,985	141,229
April	0.00	2,137	0	706	1,684,243	30,953	23,940	84,101	138,994
May	0.00	2,068	0	706	2,111,599	22,462	23,554	90,029	136,044
June	0.00	2,137	0	706	2,617,504	26,231	17,156	91,257	134,644
July	0.00	2,068	0	706	2,742,985	23,752	23,504	93,569	140,825
August	0.00	2,068	0	706	2,568,013	24,519	24,021	92,357	140,897
September	0.00	2,137	0	704	2,290,292	23,253	22,556	90,754	136,564
October	0.00	2,068	0	704	1,638,506	29,932	23,883	85,478	139,293
November	0.00	2,134	2,413	726	1,876,265	34,844	23,161	86,235	144,240
December	0.00	2,071	4,165	692	2,114,509	35,922	23,630	86,047	145,599
Total		25,311	12,154	8,475	25,691,198	359,260	275,539	1,052,507	1,687,305
Actual	D13	0.0009	0.0004	0.0003	0.9384	0.0131	0.0101	0.0384	0.0616
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	3.08	6,369	13,730	2,175	6,361,839	114,366	72,361	259,584	446,311
February	2.30	5,265	2,573	1,624	4,843,646	82,587	54,621	194,152	331,360
March	3.32	6,865	0	2,345	6,227,724	114,047	76,002	278,831	468,880
April	2.07	4,423	0	1,462	3,486,386	64,073	49,556	174,088	287,717
May	24.25	50,144	0	17,126	51,206,300	544,694	571,174	2,183,203	3,299,071
June	24.80	52,991	0	17,514	64,914,115	650,539	425,474	2,263,163	3,339,176
July	26.81	55,438	0	18,934	73,539,455	636,803	630,135	2,508,583	3,775,522
August	14.09	29,135	0	9,951	36,183,312	345,479	338,461	1,301,306	1,985,246
September	16.68	35,641	0	11,735	38,202,085	387,862	376,235	1,513,782	2,277,879
October	2.44	5,045	0	1,717	3,997,957	73,033	58,275	208,566	339,875
November	2.72	5,804	6,562	1,974	5,103,443	94,776	62,998	234,560	392,334
December	13.45	27,850	56,018	9,306	28,440,164	483,151	317,824	1,157,337	1,958,312
Total		284,970	78,884	95,862	322,506,424	3,591,410	3,033,115	12,277,156	18,901,681
Weighted	D13	0.0008	0.0002	0.0003	0.9446	0.0105	0.0089	0.0360	0.0554
Average	D13	0.0009	0.0003	0.0003	0.9415	0.0118	0.0095	0.0372	0.0585

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,247,214	598,762	23,513	29,634	295,314	545	193,284	753
February		1,121,172	527,975	20,869	27,784	268,854	542	178,808	880
March		1,077,183	459,945	19,556	29,978	275,122	547	183,814	5,390
April		1,038,774	390,531	16,686	29,144	263,791	544	179,296	59,753
May		1,159,421	358,799	15,786	32,037	271,100	548	186,039	193,624
June		1,357,569	364,300	17,870	31,635	282,711	544	192,692	376,089
July		1,624,165	493,954	22,092	35,201	320,285	546	204,499	444,234
August		1,511,625	464,457	20,596	35,186	324,288	544	203,336	360,944
September		1,182,565	350,944	16,220	36,136	279,878	543	193,456	209,080
October		1,065,848	386,664	16,335	33,941	278,412	546	201,058	48,471
November		1,105,792	485,864	17,909	32,275	270,156	547	191,964	6,681
December		1,293,607	629,321	23,588	33,631	299,819	550	199,061	1,185
Total		14,784,934	5,511,515	231,020	386,583	3,429,730	6,546	2,307,305	1,707,083
Ratio		1.0000	0.3728	0.0156	0.0261	0.2320	0.0004	0.1561	0.1155
Actual	E10S	0.3039	0.0895	0.0041	0.0069	0.0627	0.0001	0.0406	0.0799
Actual	E10NS	0.6961	0.2833	0.0115	0.0192	0.1693	0.0003	0.1154	0.0356
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	64.34	80,245,729	38,524,373	1,512,830	1,906,658	19,000,522	35,046	12,435,890	48,420
February	64.78	72,629,536	34,202,207	1,351,919	1,799,835	17,416,390	35,133	11,583,168	57,001
March	64.97	69,984,562	29,882,641	1,270,523	1,947,695	17,874,656	35,552	11,942,378	350,208
April	55.33	57,475,360	21,608,062	923,231	1,612,565	14,595,531	30,096	9,920,423	3,306,108
May	54.86	63,605,816	19,683,701	866,012	1,757,564	14,872,522	30,084	10,206,076	10,622,190
June	58.68	79,662,135	21,377,107	1,048,627	1,856,362	16,589,510	31,906	11,307,177	22,068,920
July	127.75	207,487,074	63,102,647	2,822,282	4,496,887	40,916,402	69,727	26,124,787	56,750,862
August	111.10	167,941,504	51,601,184	2,288,241	3,909,143	36,028,436	60,408	22,590,647	40,100,929
September	77.66	91,837,995	27,254,273	1,259,618	2,806,358	21,735,311	42,199	15,023,789	16,237,126
October	71.37	76,069,607	27,596,217	1,165,837	2,422,382	19,870,267	38,950	14,349,493	3,459,402
November	78.92	87,269,095	38,344,383	1,413,375	2,547,146	21,320,694	43,184	15,149,784	527,225
December	80.24	103,799,056	50,496,718	1,892,709	2,698,547	24,057,461	44,130	15,972,629	95,096
Total		1,158,007,470	423,673,515	17,815,203	29,761,141	264,277,700	496,414	176,606,239	153,623,487
Ratio		1.0000	0.3659	0.0154	0.0257	0.2282	0.0004	0.1525	0.1327
Weighted	E10S	0.3930	0.1175	0.0053	0.0089	0.0808	0.0001	0.0518	0.1027
Weighted	E10NS	0.6070	0.2484	0.0101	0.0168	0.1474	0.0003	0.1007	0.0300
Average	E10S	0.3485	0.1035	0.0047	0.0079	0.0717	0.0001	0.0462	0.0913
Average	E10NS	0.6515	0.2658	0.0108	0.0180	0.1584	0.0003	0.1081	0.0328
Total Ratio		1.0000	0.3693	0.0155	0.0259	0.2301	0.0004	0.1543	0.1241

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

Month	Multiplier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
ENERGY RELATED ALLOCATION FACTORS									
Monthly Energy Requirements @ Generation Level									
January		1,510	1,871	506	1,145,692	22,758	17,313	61,451	101,522
February		1,510	1,878	506	1,029,606	20,282	15,792	55,492	91,566
March		1,510	1,885	506	978,253	19,967	17,461	61,502	98,930
April		1,510	1,892	506	943,652	18,302	17,071	59,749	95,122
May		1,510	1,900	506	1,061,847	17,525	17,567	62,480	97,573
June		1,510	1,907	506	1,269,765	16,569	10,258	60,977	87,804
July		1,510	1,914	506	1,524,741	17,281	17,470	64,672	99,424
August		1,510	1,922	506	1,413,289	16,652	17,310	64,374	98,335
September		1,510	1,929	504	1,090,200	14,955	16,532	60,878	92,365
October		1,510	1,936	504	969,378	16,944	16,970	62,557	96,471
November		1,508	1,944	520	1,009,367	19,299	16,671	60,455	96,425
December		1,512	1,951	496	1,191,113	22,507	17,327	62,660	102,494
Total		18,118	22,929	6,071	13,626,903	223,043	197,742	737,247	1,158,032
Ratio		0.0012	0.0016	0.0004	0.9217	0.0151	0.0134	0.0499	0.0783
Actual	E10S	0.0003	0.0004	0.0001	0.2846	0.0034	0.0030	0.0129	0.0193
Actual	E10NS	0.0009	0.0012	0.0003	0.6371	0.0117	0.0103	0.0370	0.0590
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	64.34	97,144	120,363	32,553	73,713,798	1,464,267	1,113,920	3,953,744	6,531,931
February	64.78	97,808	121,669	32,776	66,697,907	1,313,852	1,023,022	3,594,755	5,931,630
March	64.97	98,095	122,464	32,872	63,557,083	1,297,282	1,134,431	3,995,767	6,427,479
April	55.33	83,540	104,706	27,995	52,212,256	1,012,652	944,521	3,305,931	5,263,104
May	54.86	82,830	104,212	27,757	58,252,947	961,446	963,744	3,427,679	5,352,869
June	58.68	88,598	111,906	29,690	74,509,804	972,256	601,950	3,578,126	5,152,332
July	127.75	192,883	244,549	64,636	194,785,662	2,207,710	2,231,823	8,261,880	12,701,412
August	111.10	167,744	213,504	56,212	157,016,448	1,850,055	1,923,099	7,151,903	10,925,057
September	77.66	117,255	149,821	39,143	84,664,894	1,161,415	1,283,874	4,727,812	7,173,101
October	71.37	107,758	138,201	35,984	69,184,490	1,209,326	1,211,132	4,464,659	6,885,117
November	78.92	118,994	153,409	41,032	79,659,227	1,523,077	1,315,647	4,771,144	7,609,868
December	80.24	121,316	156,554	39,773	95,574,934	1,805,928	1,390,346	5,027,848	8,224,122
Total		1,373,965	1,741,359	460,423	1,069,829,447	16,779,266	15,137,508	56,261,248	88,178,023
Ratio		0.0012	0.0015	0.0004	0.9239	0.0145	0.0131	0.0486	0.0761
Weighted	E10S	0.0004	0.0005	0.0001	0.3681	0.0043	0.0041	0.0164	0.0249
Weighted	E10NS	0.0008	0.0010	0.0003	0.5557	0.0101	0.0090	0.0322	0.0513
Average	E10S	0.0003	0.0004	0.0001	0.3264	0.0039	0.0036	0.0146	0.0221
Average	E10NS	0.0009	0.0011	0.0003	0.5964	0.0109	0.0096	0.0346	0.0552
Total Ratio		0.0012	0.0015	0.0004	0.9228	0.0148	0.0132	0.0492	0.0772

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	(A) TOTAL	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
TOTAL RATE BASE		1,882,670,920	816,152,419	43,804,338	42,563,313	389,224,516	989,650	217,586,467	274,109,578
REVENUES FROM RATES									
RETAIL		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
TOTAL OTHER OPERATING REVENUES		178,391,078	67,707,831	2,885,058	5,480,366	38,303,317	175,536	28,958,395	21,152,792
TOTAL REVENUES		796,211,346	361,795,441	18,266,386	18,253,063	164,524,527	1,106,683	94,827,869	91,903,451
OPERATING EXPENSES									
WITHOUT INC TAX		629,346,490	269,200,591	14,806,323	14,773,530	129,862,786	915,176	80,285,906	78,536,464
OPERATING INCOME									
BEFORE INCOME TAXES		166,864,856	92,594,850	3,460,063	3,479,533	34,661,741	191,506	14,541,963	13,366,987
TOTAL FEDERAL INCOME TAX		46,753,611	20,268,052	1,087,822	1,057,003	9,665,870	24,577	5,403,469	6,807,144
TOTAL STATE INCOME TAX		2,849,268	1,235,180	66,294	64,416	589,059	1,498	329,299	414,842
TOTAL OPERATING EXPENSES		678,949,369	290,703,823	15,960,439	15,894,949	140,117,715	941,251	86,018,674	85,758,451
TOTAL OPERATING INCOME		117,261,977	71,091,618	2,305,947	2,358,114	24,406,812	165,432	8,809,195	6,145,001
ADD: IERCO OPERATING INCOME	E10	4,969,962	1,835,515	77,059	128,840	1,143,569	2,165	766,782	616,581
CONSOLIDATED OPER INCOME		122,231,938	72,927,133	2,383,005	2,486,954	25,550,381	167,597	9,575,977	6,761,581
RATES OF RETURN		6.492	8.935	5.440	5.843	6.564	16.935	4.401	2.467
RATES OF RETURN - INDEX		1.000	1.376	0.838	0.900	1.011	2.608	0.678	0.380
AVERAGE MILLS/KWH		50.20	59.24	73.93	35.41	40.86	157.75	30.70	45.96
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	289,069,126	17,626,080	14,672,313	138,981,405	795,069	80,732,202	98,180,170
REVENUE DEFICIENCY		63,945,258	(5,018,484)	2,244,752	1,899,616	12,760,195	(136,078)	14,862,728	27,429,511
PERCENT CHANGE REQUIRED		10.35%	-1.71%	14.59%	14.87%	10.11%	-14.61%	22.56%	38.77%
RETURN AT CLAIMED ROR		161,175,457	69,870,809	3,750,089	3,643,845	33,321,511	84,724	18,627,577	23,466,521
EARNINGS DEFICIENCY		38,943,519	(3,056,324)	1,367,084	1,156,891	7,771,130	(82,874)	9,051,600	16,704,940
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		617,820,268	294,087,610	15,381,328	12,772,697	126,221,210	931,147	65,869,474	70,750,659
REQUESTED CHANGE IN REVENUE (%)		10.35%	-1.71%	14.59%	14.87%	10.11%	-14.61%	22.56%	38.77%
SALES REVENUE REQUIRED		681,765,526	289,069,126	17,626,080	14,672,313	138,981,405	795,069	80,732,202	98,180,170
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	58.23	84.72	40.67	44.99	134.70	37.63	63.78
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-3.25	0.41	-1.32	-7.34	-3.57	-1.02	-9.26	-5.48
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	-0.20	3.80	-2.87	-0.29	-14.77	-2.43	4.53

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2007

****** REVENUE REQUIREMENT SUMMARY ******

	SOURCES & NOTES	TOTAL	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
TOTAL RATE BASE		1,882,670,920	2,558,167	3,235,832	598,661	16,744,328	17,625,716	57,477,935
REVENUES FROM RATES		0						
RETAIL		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
TOTAL OTHER OPERATING REVENUES		178,391,078	203,313	431,592	68,042	2,396,939	2,660,447	7,967,450
TOTAL REVENUES		796,211,346	1,083,923	2,487,738	256,585	7,781,788	7,318,328	26,605,564
OPERATING EXPENSES		0						
WITHOUT INC TAX		629,346,490	849,923	2,306,578	219,211	6,968,826	6,465,509	24,155,667
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		166,864,856	234,000	181,160	37,374	812,961	852,819	2,449,897
TOTAL FEDERAL INCOME TAX		46,753,611	63,529	80,358	14,867	415,823	437,711	1,427,388
TOTAL STATE INCOME TAX		2,849,268	3,872	4,897	906	25,341	26,675	86,988
TOTAL OPERATING EXPENSES		678,949,369	917,324	2,391,833	234,983	7,409,990	6,929,895	25,670,043
TOTAL OPERATING INCOME		117,261,977	166,600	95,905	21,601	371,797	388,433	935,522
		0						
ADD: IERCO OPERATING INCOME	E10	4,969,962	5,994	7,591	2,008	73,495	65,719	244,645
CONSOLIDATED OPER INCOME		122,231,938	172,593	103,496	23,610	445,292	454,152	1,180,166
RATES OF RETURN		6.492	6.747	3.198	3.944	2.659	2.577	2.053
RATES OF RETURN - INDEX		1.000	1.039	0.493	0.607	0.410	0.397	0.316
AVERAGE MILLS/KWH		50.201	53.90	109.93	34.44	24.99	24.73	26.54
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUIRED REVENUE		681,765,526	956,817	2,341,072	233,930	7,007,457	6,389,839	24,780,048
REVENUE DEFICIENCY		63,945,258	76,207	284,926	45,387	1,622,608	1,731,958	6,141,934
PERCENT CHANGE REQUIRED		10.35	8.65%	13.86%	24.07%	30.13%	37.18%	32.95%
RETURN AT CLAIMED ROR		161,175,457	219,005	277,020	51,251	1,433,482	1,508,938	4,920,686
EARNINGS DEFICIENCY		38,943,519	46,411	173,524	27,641	988,190	1,054,786	3,740,520
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		617,820,268	880,610	2,056,146	188,543	5,384,849	4,657,881	18,638,114
REQUESTED CHANGE IN REVENUE (%)		10.35%	8.65%	13.86%	24.07%	30.13%	37.18%	32.95%
SALES REVENUE REQUIRED		681,765,526	956,817	2,341,072	233,930	7,007,457	6,389,839	24,780,048
RATE OF RETURN AT REQUIRED REVENUE		8.561	8.561	8.561	8.561	8.561	8.561	8.561
REQUESTED AVERAGE MILLS/KWH		55.40	58.57	125.16	42.73	32.52	33.93	35.29
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(3.25)	-1.44	-10.37	-7.76	-12.09	-12.89	-12.23
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		0.15	1.54	-1.57	-0.18	-2.40	-3.06	-1.55

Idaho Power Company
Before the Idaho Public Utilities Commission
State of Idaho
12-Months Ending December 31, 2007
Comparative Cost-Of-Service Study Results

Line No	Tariff Description	Rate Sch. No.	Base Case Percent Change	Base Case Revenue Change	Non-Weighted Percent Change	Non-Weighted Revenue Change	3 CP/12 CP Percent Change	3 CP/12 CP Revenue Change	3 CP/Energy Percent Change	3 CP/Energy Revenue Change
	Uniform Tariff Rates:									
1	Residential Service	1	0.11%	333,283	3.63%	10,661,007	1.27%	3,723,032	-1.71%	(5,018,484)
2	Small General Service	7	15.37%	2,364,385	15.38%	2,365,023	15.29%	2,351,356	14.59%	2,244,752
3	Large General Service	9	9.49%	13,194,893	10.87%	15,107,669	9.60%	13,350,104	10.55%	14,659,809
4	Dusk to Dawn Lighting	15	-19.23%	(179,041)	-20.81%	(193,799)	-19.52%	(181,766)	-14.61%	(136,078)
5	Large Power Service	19	17.17%	11,310,928	20.15%	13,271,373	17.57%	11,573,238	22.56%	14,862,728
6	Agricultural Irrigation Service	24	42.64%	30,168,247	20.25%	14,325,125	36.77%	26,013,203	38.77%	27,429,511
7	Unmetered General Service	40	1.44%	12,688	3.54%	31,180	3.47%	30,520	8.65%	76,207
8	Street Lighting	41	4.93%	101,348	7.72%	158,768	4.97%	102,176	13.86%	284,926
9	Traffic Control Lighting	42	15.67%	29,541	15.06%	28,397	16.00%	30,158	24.07%	45,387
10	*Total Uniform Tariffs*		9.73%	57,336,272	9.46%	55,754,743	9.67%	56,992,021	9.24%	54,448,758
	Special Contracts:									
11	Micron	26	22.97%	4,281,010	26.89%	5,011,239	23.56%	4,390,585	32.95%	6,141,934
12	J R Simplot	29	25.07%	1,167,597	30.65%	1,427,609	26.72%	1,244,626	37.18%	1,731,958
13	DOE	30	21.55%	1,160,379	32.53%	1,751,667	24.48%	1,318,026	30.13%	1,622,608
14	*Total Special Contracts*		23.04%	6,608,986	28.56%	8,190,515	24.24%	6,953,237	33.11%	9,496,500
15	***Total Idaho Retail Sales***		10.35%	63,945,258	10.35%	63,945,258	10.35%	63,945,258	10.35%	63,945,258