

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR AN) CASE NO. IPC-E-08-06
ORDER AUTHORIZING A CHANGE IN)
DEPRECIATION RATES APPLICABLE TO)
ELECTRIC PROPERTY) ORDER NO. 30639
)**

On April 1, 2008, Idaho Power Company filed an Application for an accounting order authorizing the Company to revise its depreciation rates for electric plant in service effective August 1, 2008. The Company's depreciation rates were last changed in October 2003. The depreciation rates proposed by the Company in this case are based on a study completed by Gannett Fleming, Inc. and are applicable to Idaho Power's electric plant in service as of December 31, 2006. The proposed depreciation rates are based on a straight-line, remaining-life method, and average service life procedure for all electric plant.

Based on depreciable electric plant in service at December 31, 2006 of \$3,467,925,739, the proposed changes in depreciation rates would result in a decrease of \$6,713,451 in the Company's total annual depreciation expense. Approximately \$6.2 million of the decrease would be allocated to Idaho Power's Idaho operations.

On April 17, 2008, the Commission issued a Notice of Application and Notice of Intervention Deadline in response to Idaho Power's Application. Order No. 30532. The period for filing petitions to intervene to become a party ended on May 8, 2008, with no petitions filed, leaving only the Company and Staff as parties. Thereafter, Staff and Idaho Power met in several informal workshops to review appropriate depreciation rates for the Company's electric plant.

On September 5, 2008, Idaho Power and Staff filed a Stipulation setting forth agreed-upon depreciation rates. The Stipulation identifies changes to the Company's proposal agreed to by the parties, primarily increases in the service life and life span of a steam generation plant and hydraulic production plants. The net effect of the agreed-upon changes is to further reduce the Company's annual depreciation expense from \$89.26 million, as proposed in the Application, to \$87.46 million. The parties also agreed to a detailed review in the next depreciation case of accrual rates for several plant assets, including Bridger Assets, Bennett Mountain, Clear Lake Hydraulic Production Plant, Meters, Computers and Corporate Aircraft. Idaho Power filed a

Motion with the Stipulation, asking the Commission to accept the Stipulation as filed and authorize the depreciation rates in the Stipulation to become effective as of August 1, 2008.

Commission Rule of Procedure 274 states that the Commission, when presented with a case stipulation, “will prescribe procedures appropriate to the nature of a settlement to consider the settlement.” The Commission may “summarily accept settlement of an essentially private dispute that has no significant implications for regulatory law or policy or for other utilities or customers upon the written request of the affected parties.” IDAPA 31 01.01.274. The Stipulation in this case is such a settlement; it does not significantly implicate regulatory law or policy or other utilities or customers.

We find that the depreciation rates set forth in the Stipulation, specifically in Attachment No. 1, are reasonable and in the public interest, and in accord with law and regulatory policy. The Commission therefore approves the Stipulation filed September 5, 2008, and we authorize an effective date of August 1, 2008 for the depreciation rates set forth in the Stipulation.

ORDER

IT IS HEREBY ORDERED that the depreciation rates for Idaho Power’s electric plant as set forth in Attachment No. 1 to the Stipulation are approved. These rates are effective as of August 1, 2008. Attachment No. 1 is also attached to this Order.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

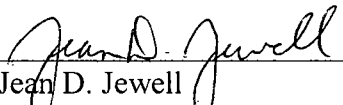
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 12th
day of September 2008.


MACK A. REDFORD, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


JIM D. KEMPTON, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

b1s/O:IPC-E-08-06_ws2

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	203,015.26	133,168	69,847	3,209	1.58	21.8
311.00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1	*	13,664,764.34	10,401,832	4,629,409	204,502	1.50	22.6
	Jim Bridger	100-S1	*	63,196,974.93	46,843,278	20,779,625	957,574	1.52	21.7
	Valmy Unit 1	100-S1	*	29,417,622.31	21,939,527	10,419,858	442,158	1.50	23.6
	Valmy Unit 2	100-S1	*	24,255,332.32	15,671,964	11,008,903	402,266	1.66	27.4
	Total Account 311			130,536,693.90	94,856,601	46,837,795	2,006,500	1.54	23.3
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3	*	56,908,365.65	41,166,395	21,865,558	1,018,118	1.73	21.5
	Valmy Unit 2	60-R3	*	20,941,250.57	13,659,862	8,328,451	316,666	1.51	26.3
	Total Account 312.1			79,849,616.22	54,826,257	30,194,009	1,334,784	1.67	22.6
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5	*	35,288,034.40	24,991,899	12,060,537	547,888	1.55	22.0
	Jim Bridger	70-R1.5	*	229,201,271.84	121,268,927	123,976,435	5,829,371	2.54	21.3
	Valmy Unit 1	70-R1.5	*	76,723,967.25	48,661,408	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5	*	80,418,334.11	49,735,349	34,703,902	1,325,456	1.65	26.2
	Total Account 312.2			421,631,607.60	244,677,583	202,619,631	9,094,042	2.16	22.3
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,498,563.91	592,002	606,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.91	1,350,050	632,722	57,260	2.31	11.1
	Total Account 312.3			3,977,041.82	1,942,052	1,239,571	101,454	2.55	12.2
314.00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5	*	12,082,591.21	6,914,566	5,772,136	282,044	2.33	20.5
	Jim Bridger	50-S0.5	*	68,938,574.30	32,920,951	40,843,324	2,061,912	2.99	19.8
	Valmy Unit 1	50-S0.5	*	17,109,524.14	11,867,785	6,077,214	301,862	1.76	20.1
	Valmy Unit 2	50-S0.5	*	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	Total Account 314			122,585,941.95	67,129,260	62,964,751	3,095,815	2.53	20.3
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5	*	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5	*	25,368,186.72	20,271,169	6,872,790	342,507	1.35	20.1
	Valmy Unit 1	65-S1.5	*	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5	*	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	Total Account 315			61,359,209.42	44,747,342	18,387,640	826,657	1.35	22.2

IDAHO POWER COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Boardman	50-R0.5 *	(6)	1,695,292.87	839,166	940,893	45,979	2.71	20.5
	Jim Bridger	50-R0.5 *	(7)	4,859,302.37	3,107,280	2,092,174	105,818	2.18	19.8
	Valmy Unit 1	50-R0.5 *	(5)	3,066,769.39	1,784,820	1,435,289	68,204	2.22	21.0
	Valmy Unit 2	50-R0.5 *	(5)	1,686,053.18	905,737	864,619	36,244	2.15	23.9
	Total Account 316			11,307,417.81	6,637,003	5,332,975	256,245	2.27	20.8
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	10-L2.5	25	58,859.95	1,746	42,399	5,601	9.52	7.6
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS								
	Jim Bridger	10-L2.5	25	208,142.12	180,864	(24,757)	0	-	-
	Valmy Unit 1	10-L2.5	25	18,003.44	15,151	(1,648)	0	-	-
	Total Account 316.4			226,145.56	196,015	(26,405)	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS								
	Boardman	10-L2.5	25	41,585.39	6,149	25,040	2,900	6.97	8.6
	Jim Bridger	10-L2.5	25	23,360.90	10,238	7,283	958	4.10	7.6
	Valmy Unit 1	10-L2.5	25	59,433.94	16,251	28,324	3,529	5.94	8.0
	Total Account 316.5			124,380.23	32,638	60,647	7,387	5.94	8.2
316.70	MISCELLANEOUS POWER PLANT EQUIP.-LARGE TRUCKS	19-S2	25	251,360.52	25,575	162,945	9,760	3.88	16.7
316.80	MISCELLANEOUS POWER PLANT EQUIP.-POWER OPERATED EQ	16-S0	30	1,114,431.30	(579,840)	1,359,943	145,714	13.08	9.3
	TOTAL STEAM PRODUCTION PLANT			833,225,721.54	514,625,410	369,245,748	16,887,168	2.03	
HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS								
	Hagerman Maintenance Shop	100-R2.5 *	(25)	1,558,200.45	588,724	1,359,027	64,117	4.11	21.2
	Millner Dam	100-R2.5 *	(25)	814,224.25	230,864	786,926	13,990	1.72	56.3
	Niagara Springs Hatchery	100-R2.5 *	(25)	5,029,555.80	1,275,880	5,011,064	179,766	3.57	27.9
	Hells Canyon Maintenance Shop	100-R2.5 *	(25)	1,604,833.95	566,934	1,439,107	51,501	3.21	27.9
	Rapid River Hatchery	100-R2.5 *	(25)	2,402,683.49	928,540	2,074,814	74,310	3.09	27.9
	American Falls	100-R2.5 *	(25)	11,857,401.29	6,038,675	8,783,073	197,107	1.66	44.6
	Brownlee	100-R2.5 *	(25)	30,068,208.63	17,491,534	20,093,727	726,270	2.42	27.7
	Bliss	100-R2.5 *	(25)	666,848.63	400,703	432,861	17,049	2.56	25.4
	Cascade	100-R2.5 *	(25)	7,364,153.73	3,051,973	6,153,221	123,336	1.67	49.9
	Clear Lake	100-R2.5 *	(25)	193,278.70	178,418	63,181	4,730	2.45	13.4
	Hells Canyon	100-R2.5 *	(25)	2,403,495.64	894,612	2,109,757	76,124	3.17	27.7
	Lower Malad	100-R2.5 *	(25)	600,746.78	373,630	377,303	15,214	2.53	24.8
	Lower Salmon	100-R2.5 *	(25)	888,303.03	527,177	583,200	22,849	2.57	25.5
	Millner	100-R2.5 *	(25)	9,512,589.19	2,729,102	9,161,634	159,676	1.68	57.4
	Oxbow Hatchery	100-R2.5 *	(25)	1,472,035.50	726,845	1,113,198	40,052	2.72	27.8
	Oxbow	100-R2.5 *	(25)	9,830,938.42	4,836,770	7,451,902	273,365	2.78	27.3
	Oxbow Common	100-R2.5 *	(25)	111,952.27	111,952	27,988	1,038	0.93	27.0
	Pahsimerio Accum. Ponds	100-R2.5 *	(25)	4,187,993.72	289,623	4,935,370	175,424	4.19	28.1
	Pahsimerio Trapping	100-R2.5 *	(25)	935,129.61	547,693	621,219	22,406	2.40	27.7
	Shoshone Falls	100-R2.5 *	(25)	1,139,956.09	668,822	756,120	32,266	2.83	23.4

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CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE
	(1)	(2)						(3)	(4)	
STRUCTURES AND IMPROVEMENTS, cont.										
Strike		100-R2.5	*	(25)	2,789,968.67	1,649,271	1,838,190	76,335	2.74	24.1
Swan Falls		100-R2.5	*	(25)	25,223,735.85	6,914,133	24,615,536	753,550	2.99	32.7
Twin Falls		100-R2.5	*	(25)	661,285.30	316,699	509,908	15,857	2.40	32.2
Twin Falls (New)		100-R2.5	*	(25)	10,146,761.46	2,678,549	10,004,903	301,443	2.97	33.2
Thousand Springs		100-R2.5	*	(25)	327,624.51	327,625	81,903	11,021	3.36	7.4
Upper Malad		100-R2.5	*	(25)	357,819.86	274,952	172,323	7,041	1.97	24.5
Upper Salmon A		100-R2.5	*	(25)	859,310.39	566,928	507,208	20,532	2.39	24.7
Upper Salmon B		100-R2.5	*	(25)	326,935.58	151,070	257,600	10,033	3.07	25.7
Upper Salmon Common		100-R2.5	*	(25)	352,331.39	153,746	286,668	11,100	3.15	25.8
Total Account 332.1					133,688,302.18	55,501,434	111,608,931	3,477,502	2.60	32.1
RESERVOIRS, DAMS AND WATERWAYS - RELOCATION										
Brownlee	332.10	90-S4	*	(20)	8,639,663.66	4,592,743	5,774,863	212,233	2.46	27.2
Hells Canyon		90-S4	*	(20)	940,788.93	462,648	686,299	24,487	2.60	27.2
Oxbow		90-S4	*	(20)	56,309.00	29,019	38,552	1,417	2.52	27.2
Oxbow Common		90-S4	*	(20)	1,927,919.83	1,224,350	1,089,153	39,664	2.06	27.5
Brownlee Common		90-S4	*	(20)	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
Total Account 332.1					19,460,506.20	11,328,581	12,024,026	441,534	2.27	27.2
RESERVOIRS, DAMS AND WATERWAYS										
Milner Dam	332.20	90-S4	*	(20)	614,874.97	172,994	564,856	9,559	1.55	59.1
American Falls		90-S4	*	(20)	4,242,904.39	2,438,545	2,652,940	57,114	1.35	46.5
Brownlee		90-S4	*	(20)	52,631,542.49	31,583,559	31,574,292	1,143,926	2.17	27.6
Bliss		90-S4	*	(20)	7,480,783.71	5,874,296	3,102,646	131,012	1.75	23.7
Cascade		90-S4	*	(20)	3,145,630.46	1,335,517	2,439,240	46,756	1.49	52.2
Clear Lake		90-S4	*	(20)	584,984.73	450,439	251,543	18,715	3.20	13.4
Hells Canyon		90-S4	*	(20)	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
Lower Malad		90-S4	*	(20)	2,078,537.32	1,484,241	1,010,005	41,390	1.99	24.4
Lower Salmon		90-S4	*	(20)	6,602,823.37	4,705,338	3,218,051	134,181	2.03	24.0
Milner		90-S4	*	(20)	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
Oxbow		90-S4	*	(20)	30,319,404.87	16,297,679	20,085,606	731,526	2.41	27.5
Oxbow Common		90-S4	*	(20)	9,871.65	4,162	7,684	269	2.72	28.6
Shoshone Falls		90-S4	*	(20)	512,401.48	478,649	136,233	8,809	1.72	15.5
Strike		90-S4	*	(20)	9,764,915.58	7,374,540	4,343,360	187,848	1.92	23.1
Swan Falls		90-S4	*	(20)	13,641,458.81	5,426,542	10,943,208	329,280	2.41	33.2
Twin Falls		90-S4	*	(20)	263,089.08	203,663	112,044	4,996	1.90	22.4
Twin Falls (New)		90-S4	*	(20)	7,669,627.33	1,604,132	7,599,420	223,512	2.91	34.0
Thousand Springs		90-S4	*	(20)	2,083,442.82	2,083,443	416,690	55,559	2.67	7.5
Upper Malad		90-S4	*	(20)	1,292,528.44	1,009,149	541,886	23,284	1.80	23.3
Upper Salmon A		90-S4	*	(20)	1,153,590.73	342,659	1,041,650	42,594	3.69	24.5
Upper Salmon B		90-S4	*	(20)	2,758,487.94	1,945,794	1,364,392	56,122	2.03	24.3
Upper Salmon Common		90-S4	*	(20)	730,039.01	462,019	414,028	17,944	2.46	23.1
Hells Canyon Common		90-S4	*	(20)	3,723,168.70	2,606,285	1,861,518	65,487	1.76	28.4
Total Account 332.2					219,560,599.62	117,670,605	145,802,123	4,898,644	2.23	29.8
RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	332.30	Square	*	0	5,599,934.61	1,006,639	4,593,296	160,717	2.87	28.6

IDaho Power Company
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 CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	WATER WHEELS, TURBINES AND GENERATORS		ACCESSORY ELECTRIC EQUIPMENT		SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	ACCOUNT (1)											
333.00												
		Miller Dam			80-R3	(5)	878,005.87	210,871	711,035	13,153	1.50	54.1
		American Falls			80-R3	(5)	26,401,757.45	12,972,335	14,749,510	351,166	1.33	42.0
		Brownlee			80-R3	(5)	41,621,633.25	24,952,949	18,749,765	692,584	1.66	27.1
		Bliss			80-R3	(5)	4,367,360.46	2,949,965	1,635,762	69,661	1.60	23.5
		Cascade			80-R3	(5)	9,087,779.30	3,368,774	6,153,395	130,379	1.43	47.2
		Clear Lake			80-R3	(5)	742,499.27	82,179	697,446	51,982	7.00	13.4
		Hells Canyon			80-R3	(5)	10,936,002.51	3,941,566	7,541,238	284,219	2.60	26.5
		Lower Malad			80-R3	(5)	528,365.79	390,110	164,673	7,357	1.39	22.4
		Lower Salmon			80-R3	(5)	4,472,826.76	3,222,402	1,474,065	63,203	1.41	23.3
		Miller			80-R3	(5)	23,352,421.08	5,440,945	19,079,097	347,172	1.49	55.0
		Oxbow			80-R3	(5)	10,849,416.56	5,703,638	5,688,249	219,701	2.03	25.9
		Shoshone Falls			80-R3	(5)	1,624,269.34	749,464	956,018	41,504	2.56	23.0
		Strike			80-R3	(5)	4,674,860.58	3,215,915	1,692,689	74,596	1.60	22.7
		Swan Falls			80-R3	(5)	25,775,660.82	6,244,039	20,820,406	638,355	2.48	32.6
		Twin Falls			80-R3	(5)	1,430,443.99	257,847	1,244,119	38,915	2.72	32.0
		Twin Falls (New)			80-R3	(5)	15,678,462.57	3,498,786	12,963,600	391,295	2.50	33.1
		Thousand Springs			80-R3	(5)	729,122.94	521,519	244,062	32,696	4.48	7.5
		Upper Malad			80-R3	(5)	476,465.37	333,132	167,178	7,249	1.52	23.1
		Upper Salmon A			80-R3	(5)	1,191,919.73	607,043	644,472	26,398	2.21	24.4
		Upper Salmon B			80-R3	(5)	2,621,614.05	739,588	2,013,106	78,786	3.01	25.6
		Total Account 333					187,440,907.69	79,423,067	117,389,885	3,560,371	1.90	33.0
334.00												
		Hagerman Maintenance Shop			50-R1.5	(5)	39,066.76	8,428	32,592	1,635	4.19	19.9
		Miller Dam			50-R1.5	(5)	270,948.91	80,106	204,390	5,429	2.00	37.7
		American Falls			50-R1.5	(5)	2,846,961.70	1,290,862	1,698,428	56,489	1.98	30.1
		Brownlee			50-R1.5	(5)	6,754,737.98	2,954,232	4,138,246	172,643	2.56	24.0
		Bliss			50-R1.5	(5)	1,865,123.93	181,345	1,798,035	74,840	3.97	24.0
		Cascade			50-R1.5	(5)	2,208,492.78	149,174	2,169,743	64,124	2.90	33.8
		Clear Lake			50-R1.5	(5)	96,497.80	91,125	10,197	807	0.84	12.6
		Hells Canyon			50-R1.5	(5)	3,361,249.91	671,330	2,857,984	120,257	3.58	23.8
		Lower Malad			50-R1.5	(5)	351,745.67	87,525	281,806	12,867	3.66	21.9
		Lower Salmon			50-R1.5	(5)	1,701,455.57	398,215	1,388,314	59,768	3.51	23.2
		Miller			50-R1.5	(5)	2,336,451.70	608,095	1,845,179	47,294	2.02	39.0
		Oxbow			50-R1.5	(5)	3,071,574.65	883,426	2,341,727	99,056	3.22	23.6
		Shoshone Falls			50-R1.5	(5)	383,367.51	167,847	234,686	11,534	3.01	20.4
		Strike			50-R1.5	(5)	2,005,701.48	526,901	1,579,086	71,377	3.56	22.1
		Swan Falls			50-R1.5	(5)	3,110,642.15	825,248	2,440,926	85,182	2.74	28.7
		Twin Falls			50-R1.5	(5)	538,522.21	45,023	520,424	18,380	3.41	28.3
		Twin Falls (New)			50-R1.5	(5)	2,240,671.31	547,716	1,804,987	61,888	2.76	29.2
		Thousand Springs			50-R1.5	(5)	752,163.68	466,758	323,013	44,135	5.87	7.3
		Upper Malad			50-R1.5	(5)	392,637.15	70,374	341,895	14,721	3.75	23.2
		Upper Salmon A			50-R1.5	(5)	1,207,098.47	316,302	951,152	41,434	3.43	23.0
		Upper Salmon B			50-R1.5	(5)	1,220,362.84	302,775	978,606	41,566	3.41	23.5
		Total Account 334					36,775,474.16	10,672,827	27,941,416	1,105,426	3.01	25.3

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE	
	(1)	(2)						(3)	(4)		(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	Hagerman Maintenance Shop	90-R2	*	0	976,871.66	337,013	639,861	30,435	3.12	21.0	
	Milner Dam	90-R2	*	0	48,307.16	9,127	39,181	720	1.49	54.4	
	Niagara Springs Hatchery	90-R2	*	0	73,522.57	17,040	56,483	2,039	2.77	27.7	
	Hells Canyon Maintenance Shop	90-R2	*	0	799,451.96	247,742	551,708	19,941	2.49	27.7	
	Rapid River Hatchery	90-R2	*	0	29,848.16	12,905	16,943	621	2.08	27.3	
	American Falls	90-R2	*	0	1,805,640.50	449,757	1,355,884	31,261	1.73	43.4	
	Brownlee	90-R2	*	0	3,254,248.62	1,616,111	1,638,139	60,553	1.86	27.1	
	Bliss	90-R2	*	0	562,062.64	201,451	360,612	14,148	2.52	25.5	
	Cascade	90-R2	*	0	1,101,278.52	379,155	722,123	15,056	1.37	25.5	
	Clear Lake	90-R2	*	0	22,720.55	6,584	16,136	1,210	5.33	13.3	
	Hells Canyon	90-R2	*	0	736,374.99	306,584	429,789	16,159	2.19	26.6	
	Lower Malad	90-R2	*	0	82,186.44	55,035	27,150	1,118	1.36	24.3	
	Lower Salmon	90-R2	*	0	285,836.81	193,195	92,639	3,723	1.30	24.9	
	Milner	90-R2	*	0	649,695.83	153,422	496,272	8,997	1.38	55.2	
	Oxbow Hatchery	90-R2	*	0	10,959.41	234	10,725	387	3.53	27.7	
	Oxbow	90-R2	*	0	800,618.15	258,834	541,783	20,007	2.50	27.1	
	Paisimero Accum. Ponds	90-R2	*	0	10,992.98	1,552	9,441	341	3.10	27.7	
	Paisimero Trapping	90-R2	*	0	13,001.12	324	12,676	467	3.59	27.1	
	Shoshone Falls	90-R2	*	0	203,507.40	45,848	157,658	6,676	3.28	23.6	
	Strike	90-R2	*	0	651,067.66	209,864	441,203	18,071	2.78	24.4	
	Swan Falls	90-R2	*	0	1,420,261.42	339,300	1,080,964	33,598	2.37	32.2	
	Twin Falls	90-R2	*	0	99,093.87	53,763	45,332	1,420	1.43	31.9	
	Twin Falls (New)	90-R2	*	0	468,032.70	90,717	377,317	11,531	2.46	32.7	
	Thousand Springs	90-R2	*	0	56,738.95	56,740	0	0	-	-	
	Upper Malad	90-R2	*	0	78,664.05	55,242	23,422	970	1.23	24.2	
	Upper Salmon A	90-R2	*	0	107,990.34	77,326	30,664	1,191	1.10	25.8	
	Upper Salmon B	90-R2	*	0	180,897.28	89,871	91,027	3,608	1.99	25.2	
	Upper Salmon Common	90-R2	*	0	1,930.37	528	1,402	54	2.80	26.0	
	Total Account 335				14,537,802.11	5,265,264	9,266,534	304,302	2.09	30.5	
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT										
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE										
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER										
335.00	ROADS, RAILROADS AND BRIDGES										
	Milner Dam	75-R3	*	0	12,737.21	2,530	10,207	194	1.52	52.6	
	Niagara Springs Hatchery	75-R3	*	0	46,667.72	46,668	0	0	-	-	
	Rapid River Hatchery	75-R3	*	0	7,197.39	7,197	0	0	-	-	
	American Falls	75-R3	*	0	306,332.58	118,400	187,932	4,644	1.52	40.5	
	Brownlee	75-R3	*	0	518,444.14	253,478	264,966	10,421	2.01	25.4	
	Bliss	75-R3	*	0	486,476.64	189,405	297,071	11,585	2.38	25.6	
	Cascade	75-R3	*	0	122,668.04	41,700	80,968	1,780	1.45	45.5	
	Clear Lake	75-R3	*	0	11,097.30	10,657	440	35	0.32	12.6	
	Hells Canyon	75-R3	*	0	819,191.89	494,335	324,857	12,820	1.56	25.3	
	Lower Malad	75-R3	*	0	244,565.45	118,578	125,987	5,022	2.05	25.1	
	Lower Salmon	75-R3	*	0	88,693.04	47,749	40,944	1,626	1.83	25.2	
	Milner	75-R3	*	0	489,139.50	97,083	392,057	7,347	1.50	53.4	
	Oxbow Hatchery	75-R3	*	0	3,070.44	3,070	0	0	-	-	
	Oxbow	75-R3	*	0	565,842.36	245,248	320,595	13,235	2.34	24.2	
	Paisimero Accum. Ponds	75-R3	*	0	26,502.74	21,010	5,493	204	0.77	26.9	

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK DEPRECIATION RESERVE	(6) FUTURE ACCRUALS	(7) CALCULATED ANNUAL ACCRUAL AMOUNT	(8)=(7)/(4) ANNUAL ACCRAU RATE	(9)=(6)/(7) COMPOSITE REMAINING LIFE
	ROADS, RAILROADS AND BRIDGES, cont.								
	Pahsimero Trapping	75-R3	*	15,612.35	15,222	390	14	0.09	27.9
	Shoshone Falls	75-R3	*	51,383.40	36,807	14,577	779	1.52	18.7
	Strike	75-R3	*	238,870.92	173,076	65,795	3,016	1.26	21.8
	Swan Falls	75-R3	*	835,946.15	312,318	523,629	16,617	1.99	31.5
	Twin Falls	75-R3	*	893,773.50	314,396	579,377	18,122	2.03	32.0
	Twin Falls (New)	75-R3	*	1,023,829.64	211,075	812,755	24,659	2.41	33.0
	Thousand Springs	75-R3	*	52,910.46	45,228	7,683	1,029	1.94	7.5
	Upper Malad	75-R3	*	60,117.68	30,379	29,739	1,215	2.02	24.5
	Upper Salmon A	75-R3	*	1,650.89	661	990	38	2.30	26.1
	Upper Salmon Common	75-R3	*	27,708.47	27,708	0	0	-	-
	Total Account 336			6,950,429.90	2,863,978	4,086,452	134,402	1.93	30.4
	TOTAL HYDRAULIC PRODUCTION PLANT								
				625,096,093.97	284,481,498	433,051,697	14,187,032	2.27	
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	Salmon Diesel	Square	*	11,959.08	11,959	0	0	-	-
	Evander Andrews	Square	*	4,276,832.78	286,054	3,980,779	134,941	3.16	29.5
	Bennett Mountain	Square	*	1,012,940.68	50,665	962,276	27,892	2.75	34.5
	Total Account 341			5,301,732.54	368,678	4,943,055	162,833	3.07	30.4
342.00	FUEL HOLDERS								
	Salmon Diesel	Square	*	61,306.39	61,306	0	0	-	-
	Evander Andrews	Square	*	1,433,423.71	249,652	1,183,772	40,128	2.80	29.5
	Bennett Mountain	Square	*	2,025,861.34	101,331	1,924,550	55,784	2.75	34.5
	Total Account 342			3,520,611.44	412,289	3,108,322	95,912	2.72	32.4
343.00	PRIME MOVERS								
	Evander Andrews	Square	*	28,676,958.09	1,167,561	27,509,396	932,522	3.25	29.5
	Bennett Mountain	Square	*	1,280,075.86	63,332	1,216,744	35,268	2.76	34.5
	Total Account 343			29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7
344.00	GENERATORS								
	Salmon Diesel	Square	*	541,644.95	541,645	0	0	-	-
	Evander Andrews	Square	*	13,166,034.86	5,656,938	7,509,097	254,546	1.93	29.5
	Bennett Mountain	Square	*	47,977,781.77	(6,601,483)	54,579,265	1,582,007	3.30	34.5
	Total Account 344			61,685,461.58	(402,900)	62,086,362	1,836,553	2.98	33.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	Salmon Diesel	Square	*	285,139.96	68,989	216,151	20,586	7.22	10.5
	Evander Andrews	Square	*	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5
	Bennett Mountain	Square	*	1,519,410.98	75,998	1,443,413	41,838	2.75	34.5
	Total Account 345			4,681,678.28	412,360	4,269,319	150,891	3.22	28.3

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAU RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Salmon Diesel	Square *	0	1,004.50	259	746	72	7.17	10.4
	Evander Andrews	Square *	0	1,380,971.70	354,602	1,026,370	34,792	2.52	29.5
	Bennett Mountain	Square *	0	4,132.42	129	4,003	116	2.81	34.5
	<i>Total Account 346</i>			1,386,108.62	354,990	1,031,719	34,980	2.52	29.5
	TOTAL OTHER PRODUCTION PLANT			106,532,626.41	2,366,310	104,166,317	3,248,959	3.05	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	65-R3	0	22,454,969.55	4,125,397	18,329,572	336,260	1.51	54.2
350.21	RIGHTS OF WAY	65-R3	0	3,837,633.30	171,293	3,666,340	57,533	1.50	63.7
352.00	STRUCTURES AND IMPROVEMENTS	60-R3	(30)	36,779,609.35	18,536,761	29,276,731	618,958	1.68	47.3
353.00	STATION EQUIPMENT	45-R1	(5)	245,790,680.50	78,937,911	179,142,305	5,061,625	2.06	35.4
354.00	TOWERS AND FIXTURES	65-S3	(25)	98,003,480.18	29,046,585	93,457,763	1,924,444	1.96	48.6
355.00	POLES AND FIXTURES	55-R2	(60)	77,282,149.59	43,843,782	79,807,657	2,174,304	2.81	36.7
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1.5	(30)	120,017,113.68	44,638,909	111,365,340	2,305,954	1.92	48.3
359.00	ROADS AND TRAILS	65-R3	0	318,351.06	243,747	74,604	3,134	0.98	23.8
	TOTAL TRANSMISSION PLANT			604,483,987.21	219,542,385	515,140,312	12,484,212	2.07	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(30)	20,494,136.28	6,687,719	19,854,660	379,681	1.85	52.6
362.00	STATION EQUIPMENT	40-R0.5	(5)	142,958,358.69	36,679,371	113,426,903	2,695,793	1.89	42.1
364.00	POLES, TOWERS AND FIXTURES	54-R1.5	(60)	194,701,581.47	89,991,024	202,061,348	6,407,092	3.29	31.5
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R0.5	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1
366.00	UNDERGROUND CONDUIT	60-R2	(20)	43,631,618.27	8,876,804	43,481,140	849,496	1.95	51.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-S0.5	(15)	162,350,092.50	55,349,272	131,353,327	3,198,488	1.97	41.1
368.00	LINE TRANSFORMERS	37-R1	5	318,764,969.11	138,262,721	164,564,000	5,337,672	1.67	30.8
369.00	SERVICES	35-R2.5	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6
370.00	METERS	20-O1	0	48,196,011.03	8,475,983	39,720,024	3,350,581	6.95	11.9
370.10	METERS - AMR EQUIPMENT	15-S3	0	4,426,243.43	104,830	4,321,414	299,334	6.76	14.4
371.10	PHOTOVOLTIC INSTALLATIONS	10-S4	(5)	359,317.71	359,318	17,966	13,219	1.4	1.4
371.20	INSTALLATION ON CUSTOMER PREMISES	15-R2	(5)	2,274,716.24	2,190,308	198,144	14,274	0.63	13.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	25-R1.5	(25)	4,067,069.77	2,771,816	2,312,019	166,226	4.09	13.9
	TOTAL DISTRIBUTION PLANT			1,092,415,405.82	417,141,508	864,286,410	27,214,307	2.49	
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	*	25,833,040.80	6,460,650	20,664,043	614,746	2.38	33.6
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	50-L2	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3
390.20	LEASEHOLD IMPROVEMENTS	30-S3	0	7,345,253.07	3,931,501	189,347	189,347	2.58	20.8
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	11,786,383.96	5,748,949	6,037,436	585,505	4.97	10.3
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	5-SQ	0	22,696,314.19	10,863,401	11,832,913	5,531,614	24.37	2.1
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	7-L4	0	2,867,432.50	1,301,146	1,566,016	400,302	13.96	3.9
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-L2.5	25	322,580.19	124,143	177,792	20,109	6.23	5.9
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	8-S2.5	50	2,580,219.74	333,471	956,640	222,334	8.62	4.3

