BEFORE THE

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IDAHO PUBLIC
UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 53

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	5,283	1,169		1,344		979		0
302	FRANCHISES & CONSENTS	P101P	20,638,881	4,565,936		5,249,913		3,823,141		20
303	MISCELLANEOUS	P101P	28,685,182	6,346,018		7,296,650		5,313,636		28
	TOTAL INTANGIBLE PLANT		49,329,345							
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	PI-S	830,511,211	337,353,654		493,157,557				
330-336	HYDRAULIC PRODUCTION	PI-H	639,743,359	259,863,753		379,879,607				
340-346	OTHER PRODUCTION	PI-O	162,077,482	162,077,482						
	TOTAL PRODUCTION PLANT		1,632,332,053							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS									
	TRANSMISSION SERVICE	T-100	26,970,007					26,970,007		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 350		26,970,007							
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	T-100	35,586,426					35,586,426		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 352		35,586,426							
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	T-100	247,176,792					247,176,792		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 353		247,176,792							
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	T-100	109,455,002					109,455,002		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 354		109,455,002							
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	T-100	74,501,606					74,501,606		
	DIRECT ASSIGNMENT	T-Direct	1,567							1,567
	TOTAL ACCOUNT 355		74,503,173							
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	T-100	141,821,328					141,821,328		
	DIRECT ASSIGNMENT	T-Direct	1,825							1,825
	TOTAL ACCOUNT 356		141,823,153							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
*** ***TABLE 1 - ELECTRIC PLANT IN SERVICE*** ***												
INTANGIBLE PLANT												
301	ORGANIZATION	P101P	294	28		412	225	24	61	33	22	248
302	FRANCHISES & CONSENTS	P101P	1,148,105	110,075		1,609,309	880,340	92,843	238,320	130,368	86,965	970,773
303	MISCELLANEOUS	P101P	1,595,706	152,989		2,236,716	1,223,550	129,039	331,232	181,194	120,869	1,349,240
	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	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 350											
352	STRUCTURES & IMPROVEMENTS											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 352											
353	STATION EQUIPMENT											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 353											
354	TOWERS & FIXTURES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 354											
355	POLES & FIXTURES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 355											
356	OVERHEAD CONDUCTORS & DEVICES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 356											

IDAHO POWER COMPANY
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BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	136	84	46	84	84	6	4
302	FRANCHISES & CONSENTS	P101P	531,042	326,844	178,794	329,150	328,188	23,691	15,063
303	MISCELLANEOUS	P101P	738,075	454,268	248,498	457,473	456,136	32,928	20,936
	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	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 350								
352	STRUCTURES & IMPROVEMENTS								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 352								
353	STATION EQUIPMENT								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 353								
354	TOWERS & FIXTURES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 354								
355	POLES & FIXTURES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 355								
356	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 356								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE 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
TABLE 1 - ELECTRIC PLANT IN SERVICE										
INTANGIBLE PLANT										
301	ORGANIZATION	P101P								
302	FRANCHISES & CONSENTS	P101P								
303	MISCELLANEOUS	P101P								
	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	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 350									
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 352									
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 353									
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 354									
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 355									
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 356									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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						
302	FRANCHISES & CONSENTS	P101P						
303	MISCELLANEOUS	P101P						
	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	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 350							
352	STRUCTURES & IMPROVEMENTS							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 352							
353	STATION EQUIPMENT							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 353							
354	TOWERS & FIXTURES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 354							
355	POLES & FIXTURES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 355							
356	OVERHEAD CONDUCTORS & DEVICES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 356							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
58										
59	359 ROADS & TRAILS									
60	TRANSMISSION SERVICE	T-100	260,235					260,235		
61	DIRECT ASSIGNMENT	T-Direct								
62	TOTAL ACCOUNT 359		260,235							
63	TOTAL TRANSMISSION PLANT		635,774,788							
64										
65										
66	DISTRIBUTION PLANT									
67	360 LAND & LAND RIGHTS									
68	DISTRIBUTION FUNCTION	D360	4,389,631							
69	LESS CIAC	CIAC	(91,066)							
70	TOTAL ACCOUNT 360		4,298,565							
71										
72	361 STRUCTURES & IMPROVEMENTS									
73	DISTRIBUTION FUNCTION	D361	27,124,633							
74	LESS CIAC	CIAC	(5,262,213)							
75	TOTAL ACCOUNT 361		21,862,421							
76										
77	362 STATION EQUIPMENT									
78	DISTRIBUTION FUNCTION	D362	177,715,459							
79	LESS CIAC	CIAC	(20,024,066)							
80	TOTAL ACCOUNT 362		157,691,393							
81										
82										
83	364 POLES, TOWERS & FIXTURES	D364	192,884,849							
84	365 OVERHEAD CONDUCTORS & DEVICES	D365	103,477,528							
85	366 UNDERGROUND CONDUIT	D366	46,127,462							
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367	171,052,419							
87	368 LINE TRANSFORMERS	D368	325,518,242							
88	369 SERVICES	SERVICE	54,736,192							
89	370 METERS	METER	54,576,228							
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	2,504,963							
91	373 STREET LIGHTING SYSTEMS	STLIGHT	3,939,774							
92										
93	TOTAL DISTRIBUTION PLANT		1,138,670,034							

1 **IDAHO POWER COMPANY**
2 **BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**
3 **BASE CASE CLASS COST OF SERVICE STUDY**
4 **FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008**
5 **FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

Line	Acct	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
6-9				* * * * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
57		*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***											
58													
59	359	ROADS & TRAILS											
60		TRANSMISSION SERVICE	T-100										
61		DIRECT ASSIGNMENT	T-Direct										
62		TOTAL ACCOUNT 359											
63		TOTAL TRANSMISSION PLANT											
64													
65													
66		DISTRIBUTION PLANT											
67	360	LAND & LAND RIGHTS											
68		DISTRIBUTION FUNCTION	D360	4,389,579	52								
69		LESS CIAC	CIAC			(91,066)							
70		TOTAL ACCOUNT 360											
71													
72	361	STRUCTURES & IMPROVEMENTS											
73		DISTRIBUTION FUNCTION	D361	23,653,414	3,471,219								
74		LESS CIAC	CIAC			(5,262,213)							
75		TOTAL ACCOUNT 361											
76													
77	362	STATION EQUIPMENT											
78		DISTRIBUTION FUNCTION	D362	162,881,689	14,833,770								
79		LESS CIAC	CIAC			(20,024,066)							
80		TOTAL ACCOUNT 362											
81													
82													
83	364	POLES, TOWERS & FIXTURES	D364				114,227,882	62,486,044	1,164,099				
84	365	OVERHEAD CONDUCTORS & DEVICES	D365				56,432,964	30,870,508	1,326,275				
85	366	UNDERGROUND CONDUIT	D366				10,479,263	5,732,469	2,471,633				
86	367	UNDERGROUND CONDUCTORS & DEVICES	D367				86,480,795	47,307,564	10,477,397				
87	368	LINE TRANSFORMERS	D368							39,631,571	21,679,647	14,461,827	161,435,296
88	369	SERVICES	SERVICE										
89	370	METERS	METER										
90	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
91	373	STREET LIGHTING SYSTEMS	STLIGHT										
92													
93		TOTAL DISTRIBUTION PLANT											

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BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	T-100							
61	DIRECT ASSIGNMENT	T-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	CIAC							
70	TOTAL ACCOUNT 360								
71									
72	361 STRUCTURES & IMPROVEMENTS								
73	DISTRIBUTION FUNCTION	D361							
74	LESS CIAC	CIAC							
75	TOTAL ACCOUNT 361								
76									
77	362 STATION EQUIPMENT								
78	DISTRIBUTION FUNCTION	D362							
79	LESS CIAC	CIAC							
80	TOTAL ACCOUNT 362								
81									
82									
83	364 POLES, TOWERS & FIXTURES	D364		9,700,411	5,306,413				
84	365 OVERHEAD CONDUCTORS & DEVICES	D365		9,597,606	5,250,176				
85	366 UNDERGROUND CONDUIT	D366		17,739,865	9,704,232				
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367		17,314,899	9,471,764				
87	368 LINE TRANSFORMERS	D368	88,309,901						
88	369 SERVICES	SERVICE				54,736,192			
89	370 METERS	METER					54,576,228		
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							2,504,963
91	373 STREET LIGHTING SYSTEMS	STLIGHT						3,939,774	
92									
93	TOTAL DISTRIBUTION PLANT								

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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
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
58										
59	359 ROADS & TRAILS									
60	TRANSMISSION SERVICE	T-100								
61	DIRECT ASSIGNMENT	T-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	CIAC								
70	TOTAL ACCOUNT 360									
71										
72	361 STRUCTURES & IMPROVEMENTS									
73	DISTRIBUTION FUNCTION	D361								
74	LESS CIAC	CIAC								
75	TOTAL ACCOUNT 361									
76										
77	362 STATION EQUIPMENT									
78	DISTRIBUTION FUNCTION	D362								
79	LESS CIAC	CIAC								
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	SERVICE								
89	370 METERS	METER								
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
91	373 STREET LIGHTING SYSTEMS	STLIGHT								
92										
93	TOTAL DISTRIBUTION PLANT									

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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	T-100						
61	DIRECT ASSIGNMENT	T-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	CIAC						
70	TOTAL ACCOUNT 360							
71								
72	361 STRUCTURES & IMPROVEMENTS							
73	DISTRIBUTION FUNCTION	D361						
74	LESS CIAC	CIAC						
75	TOTAL ACCOUNT 361							
76								
77	362 STATION EQUIPMENT							
78	DISTRIBUTION FUNCTION	D362						
79	LESS CIAC	CIAC						
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	SERVICE						
89	370 METERS	METER						
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
91	373 STREET LIGHTING SYSTEMS	STLIGHT						
92								
93	TOTAL DISTRIBUTION PLANT							

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BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	P-PTD	10,732,212	2,374,286		2,729,953		1,988,032		11
390	STRUCTURES & IMPROVEMENTS	P-PTD	68,268,980	15,103,135		17,365,582		12,646,129		67
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	42,054,461	9,303,701		10,697,394		7,790,158		42
392	TRANSPORTATION EQUIPMENT	P-PTD	53,560,749	11,849,235		13,624,249		9,921,580		53
393	STORES EQUIPMENT	P-PTD	1,031,295	228,153		262,331		191,037		1
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	4,247,176	939,602		1,080,354		786,746		4
395	LABORATORY EQUIPMENT	P-PTD	9,825,844	2,173,770		2,499,400		1,820,137		10
396	POWER OPERATED EQUIPMENT	P-PTD	8,119,972	1,796,380		2,065,478		1,504,142		8
397	COMMUNICATIONS EQUIPMENT	P-PTD	25,546,527	5,651,654		6,498,271		4,732,232		25
398	MISCELLANEOUS EQUIPMENT	P-PTD	3,039,356	672,396		773,121		563,010		3
	TOTAL GENERAL PLANT		226,426,572							
TOTAL ELECTRIC PLANT IN SERVICE			3,682,532,792	820,300,323		943,181,204		686,852,354		3,665

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	DISTRIBUTION FUNCTION	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***												
95													
96	GENERAL PLANT												
97	389	LAND & LAND RIGHTS	P-PTD	597,014	57,239		836,840	457,776	48,278	123,926	67,791	45,222	504,802
98	390	STRUCTURES & IMPROVEMENTS	P-PTD	3,797,683	364,106		5,323,247	2,911,974	307,105	788,312	431,230	287,660	3,211,110
99	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	2,339,415	224,293		3,279,180	1,793,809	189,180	485,609	265,642	177,202	1,978,080
100	392	TRANSPORTATION EQUIPMENT	P-PTD	2,979,490	285,661		4,176,379	2,284,603	240,941	618,474	338,323	225,685	2,519,291
101	393	STORES EQUIPMENT	P-PTD	57,369	5,500		80,415	43,989	4,639	11,909	6,514	4,345	48,508
102	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	236,263	22,652		331,172	181,161	19,106	49,043	26,828	17,896	199,771
103	395	LABORATORY EQUIPMENT	P-PTD	546,594	52,405		766,166	419,116	44,201	113,460	62,066	41,402	462,170
104	396	POWER OPERATED EQUIPMENT	P-PTD	451,700	43,307		633,152	346,353	36,527	93,762	51,291	34,215	381,932
105	397	COMMUNICATIONS EQUIPMENT	P-PTD	1,421,108	136,250		1,991,981	1,089,673	114,920	294,989	161,368	107,644	1,201,610
106	398	MISCELLANEOUS EQUIPMENT	P-PTD	169,074	16,210		236,993	129,642	13,672	35,096	19,198	12,807	142,960
107													
108		TOTAL GENERAL PLANT											
109													
110	TOTAL ELECTRIC PLANT IN SERVICE			206,264,498	19,775,756	(25,377,345)	289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
111													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
95									
96	GENERAL PLANT								
97	389 LAND & LAND RIGHTS	P-PTD	276,142	169,959	92,973	171,158	170,658	12,320	7,833
98	390 STRUCTURES & IMPROVEMENTS	P-PTD	1,756,572	1,081,131	591,411	1,088,758	1,085,576	78,366	49,826
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD	1,082,068	665,989	364,316	670,687	668,727	48,274	30,694
100	392 TRANSPORTATION EQUIPMENT	P-PTD	1,378,127	848,207	463,994	854,190	851,694	61,482	39,091
101	393 STORES EQUIPMENT	P-PTD	26,535	16,332	8,934	16,447	16,399	1,184	753
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	109,281	67,260	36,793	67,734	67,536	4,875	3,100
103	395 LABORATORY EQUIPMENT	P-PTD	252,821	155,605	85,121	156,703	156,245	11,279	7,171
104	396 POWER OPERATED EQUIPMENT	P-PTD	208,928	128,591	70,343	129,498	129,119	9,321	5,926
105	397 COMMUNICATIONS EQUIPMENT	P-PTD	657,316	404,564	221,308	407,417	406,227	29,325	18,645
106	398 MISCELLANEOUS EQUIPMENT	P-PTD	78,203	48,132	26,330	48,472	48,330	3,489	2,218
107									
108	TOTAL GENERAL PLANT								
109									
110	TOTAL ELECTRIC PLANT IN SERVICE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
111									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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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
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
95										
96	GENERAL PLANT									
97	389 LAND & LAND RIGHTS	P-PTD								
98	390 STRUCTURES & IMPROVEMENTS	P-PTD								
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD								
100	392 TRANSPORTATION EQUIPMENT	P-PTD								
101	393 STORES EQUIPMENT	P-PTD								
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
103	395 LABORATORY EQUIPMENT	P-PTD								
104	396 POWER OPERATED EQUIPMENT	P-PTD								
105	397 COMMUNICATIONS EQUIPMENT	P-PTD								
106	398 MISCELLANEOUS EQUIPMENT	P-PTD								
107										
108	TOTAL GENERAL PLANT									
109										
110	TOTAL ELECTRIC PLANT IN SERVICE									
111										

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		(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	P-PTD						
98	390 STRUCTURES & IMPROVEMENTS	P-PTD						
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD						
100	392 TRANSPORTATION EQUIPMENT	P-PTD						
101	393 STORES EQUIPMENT	P-PTD						
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
103	395 LABORATORY EQUIPMENT	P-PTD						
104	396 POWER OPERATED EQUIPMENT	P-PTD						
105	397 COMMUNICATIONS EQUIPMENT	P-PTD						
106	398 MISCELLANEOUS EQUIPMENT	P-PTD						
107								
108	TOTAL GENERAL PLANT							
109								
110	TOTAL ELECTRIC PLANT IN SERVICE							
111								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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		(A)	(B)	(C)	(CC)	(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	PI-S	509,137,703	206,811,735		302,325,968				
330-336	HYDRAULIC PRODUCTION	PI-H	289,065,792	117,418,525		171,647,267				
340-346	OTHER PRODUCTION	PI-O	13,083,257	13,083,257						
	TOTAL PRODUCTION PLANT		811,286,752							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	T-350	4,311,074					4,311,074		
352	STRUCTURES & IMPROVEMENTS	T-352	16,437,838					16,437,838		
353	STATION EQUIPMENT	T-353	70,911,371					70,911,371		
354	TOWERS & FIXTURES	T-354	28,211,713					28,211,713		
355	POLES & FIXTURES	T-355	38,421,455					38,420,647		808
356	OVERHEAD CONDUCTORS & DEVICES	T-356	40,148,925					40,148,408		517
359	ROADS & TRAILS	T-359	203,341					203,341		
	TOTAL TRANSMISSION PLANT		198,645,717							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	7,090,911							
362	STATION EQUIPMENT	D362N	38,012,695							
364	POLES, TOWERS & FIXTURES	D364	89,202,498							
365	OVERHEAD CONDUCTORS & DEVICES	D365	35,909,206							
366	UNDERGROUND CONDUIT	D366	9,616,806							
367	UNDERGROUND CONDUCTORS & DEVICES	D367	59,039,216							
368	LINE TRANSFORMERS	D368	126,570,212							
369	SERVICES	SERVICE	31,585,891							
370	METERS	METER	10,408,392							
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	2,547,603							
373	STREET LIGHTING SYSTEMS	STLIGHT	2,830,657							
	TOTAL DISTRIBUTION PLANT		412,814,085							

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				DISTRIBUTION FUNCTION									
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
112	*** ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION*** ***												
113													
114	PRODUCTION PLANT												
115	310-316	STEAM PRODUCTION	PI-S										
116	330-336	HYDRAULIC PRODUCTION	PI-H										
117	340-346	OTHER PRODUCTION	PI-O										
118		TOTAL PRODUCTION PLANT											
119													
120	TRANSMISSION PLANT												
121	350	LAND & LAND RIGHTS	T-350										
122	352	STRUCTURES & IMPROVEMENTS	T-352										
123	353	STATION EQUIPMENT	T-353										
124	354	TOWERS & FIXTURES	T-354										
125	355	POLES & FIXTURES	T-355										
126	356	OVERHEAD CONDUCTORS & DEVICES	T-356										
127	359	ROADS & TRAILS	T-359										
128		TOTAL TRANSMISSION PLANT											
129													
130	DISTRIBUTION PLANT												
131	360	LAND & LAND RIGHTS	D360N	0	0								
132	361	STRUCTURES & IMPROVEMENTS	D361N	7,071,458	19,453								
133	362	STATION EQUIPMENT	D362N	37,426,305	586,389								
134	364	POLES, TOWERS & FIXTURES	D364				52,826,401	28,897,610	538,355				
135	365	OVERHEAD CONDUCTORS & DEVICES	D365				19,583,604	10,712,813	460,249				
136	366	UNDERGROUND CONDUIT	D366				2,184,751	1,195,124	515,294				
137	367	UNDERGROUND CONDUCTORS & DEVICES	D367				29,849,086	16,328,336	3,616,302				
138	368	LINE TRANSFORMERS	D368							15,409,816	8,429,627	5,623,146	62,770,367
139	369	SERVICES	SERVICE										
140	370	METERS	METER										
141	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
142	373	STREET LIGHTING SYSTEMS	STLIGHT										
143		TOTAL DISTRIBUTION PLANT											
144													

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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
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
113									
114	PRODUCTION PLANT								
115	310-316 STEAM PRODUCTION	PI-S							
116	330-336 HYDRAULIC PRODUCTION	PI-H							
117	340-346 OTHER PRODUCTION	PI-O							
118	TOTAL PRODUCTION PLANT								
119									
120	TRANSMISSION PLANT								
121	350 LAND & LAND RIGHTS	T-350							
122	352 STRUCTURES & IMPROVEMENTS	T-352							
123	353 STATION EQUIPMENT	T-353							
124	354 TOWERS & FIXTURES	T-354							
125	355 POLES & FIXTURES	T-355							
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356							
127	359 ROADS & TRAILS	T-359							
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	D364		4,486,101	2,454,030				
135	365 OVERHEAD CONDUCTORS & DEVICES	D365		3,330,601	1,821,938				
136	366 UNDERGROUND CONDUIT	D366		3,698,466	2,023,171				
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367		5,976,285	3,269,206				
138	368 LINE TRANSFORMERS	D368	34,337,255						
139	369 SERVICES	SERVICE				31,585,891			
140	370 METERS	METER					10,408,392		
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							2,547,603
142	373 STREET LIGHTING SYSTEMS	STLIGHT						2,830,657	
143	TOTAL DISTRIBUTION PLANT								
144									

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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
112	**** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
113										
114	PRODUCTION PLANT									
115	310-316 STEAM PRODUCTION	PI-S								
116	330-336 HYDRAULIC PRODUCTION	PI-H								
117	340-346 OTHER PRODUCTION	PI-O								
118	TOTAL PRODUCTION PLANT									
119										
120	TRANSMISSION PLANT									
121	350 LAND & LAND RIGHTS	T-350								
122	352 STRUCTURES & IMPROVEMENTS	T-352								
123	353 STATION EQUIPMENT	T-353								
124	354 TOWERS & FIXTURES	T-354								
125	355 POLES & FIXTURES	T-355								
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356								
127	359 ROADS & TRAILS	T-359								
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	D364								
135	365 OVERHEAD CONDUCTORS & DEVICES	D365								
136	366 UNDERGROUND CONDUIT	D366								
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367								
138	368 LINE TRANSFORMERS	D368								
139	369 SERVICES	SERVICE								
140	370 METERS	METER								
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
142	373 STREET LIGHTING SYSTEMS	STLIGHT								
143	TOTAL DISTRIBUTION PLANT									
144										

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		(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	PI-S						
116	330-336 HYDRAULIC PRODUCTION	PI-H						
117	340-346 OTHER PRODUCTION	PI-O						
118	TOTAL PRODUCTION PLANT							
119								
120	TRANSMISSION PLANT							
121	350 LAND & LAND RIGHTS	T-350						
122	352 STRUCTURES & IMPROVEMENTS	T-352						
123	353 STATION EQUIPMENT	T-353						
124	354 TOWERS & FIXTURES	T-354						
125	355 POLES & FIXTURES	T-355						
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356						
127	359 ROADS & TRAILS	T-359						
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	D364						
135	365 OVERHEAD CONDUCTORS & DEVICES	D365						
136	366 UNDERGROUND CONDUIT	D366						
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367						
138	368 LINE TRANSFORMERS	D368						
139	369 SERVICES	SERVICE						
140	370 METERS	METER						
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
142	373 STREET LIGHTING SYSTEMS	STLIGHT						
143	TOTAL DISTRIBUTION PLANT							
144								

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		(A)	(B)	(C)	(CC)	(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	P-PTD	0	0		0		0		0
390	STRUCTURES & IMPROVEMENTS	P-PTD	17,391,482	3,847,515		4,423,872		3,221,594		17
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	19,392,723	4,290,249		4,932,927		3,592,303		19
392	TRANSPORTATION EQUIPMENT	P-PTD	19,389,904	4,289,625		4,932,210		3,591,781		19
393	STORES EQUIPMENT	P-PTD	453,778	100,389		115,428		84,058		0
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	2,041,087	451,549		519,191		378,090		2
395	LABORATORY EQUIPMENT	P-PTD	4,799,478	1,061,788		1,220,843		889,054		5
396	POWER OPERATED EQUIPMENT	P-PTD	2,197,292	486,107		558,925		407,026		2
397	COMMUNICATIONS EQUIPMENT	P-PTD	11,925,525	2,638,282		3,033,496		2,209,081		12
398	MISCELLANEOUS EQUIPMENT	P-PTD	1,225,405	271,096		311,706		226,994		1
	TOTAL GENERAL PLANT		78,816,674							
AMORTIZATION OF DISALLOWED COSTS		P101P	7,248,314	1,603,543		1,843,754		1,342,676		7
	TOTAL ACCUM PROVISION DEPRECIATION		1,508,811,543	356,353,659		495,865,589		214,587,050		1,410
AMORTIZATION OF OTHER UTILITY PLANT										
	INTANGIBLE PLANT	P101P	17,564,559	3,885,804		4,467,897		3,253,655		17
	HYDRAULIC PRODUCTION	PI-H	0	0		0				
	TOTAL AMORT OF OTHER UTILITY PLANT		17,564,559	3,885,804		4,467,897		3,253,655		17
	TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		1,526,376,102	360,239,464		500,333,487		217,840,704		1,427

IDAHO POWER COMPANY
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			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* DISTRIBUTION FUNCTION *									
8			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
145	*** ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION*** ***												
146													
147	GENERAL PLANT												
148	389	LAND & LAND RIGHTS	P-PTD	0	0		0	0	0	0	0	0	0
149	390	STRUCTURES & IMPROVEMENTS	P-PTD	967,457	92,756		1,356,094	741,824	78,235	200,822	109,856	73,281	818,028
150	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	1,078,783	103,429		1,512,140	827,186	87,237	223,931	122,497	81,714	912,159
151	392	TRANSPORTATION EQUIPMENT	P-PTD	1,078,626	103,414		1,511,920	827,065	87,225	223,898	122,479	81,702	912,026
152	393	STORES EQUIPMENT	P-PTD	25,243	2,420		35,383	19,356	2,041	5,240	2,866	1,912	21,344
153	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	113,542	10,886		159,153	87,061	9,182	23,569	12,893	8,600	96,005
154	395	LABORATORY EQUIPMENT	P-PTD	266,987	25,598		374,237	204,719	21,590	55,420	30,317	20,223	225,749
155	396	POWER OPERATED EQUIPMENT	P-PTD	122,231	11,719		171,333	93,724	9,884	25,372	13,879	9,259	103,352
156	397	COMMUNICATIONS EQUIPMENT	P-PTD	663,396	63,604		929,888	508,676	53,646	137,706	75,329	50,250	560,931
157	398	MISCELLANEOUS EQUIPMENT	P-PTD	68,167	6,536		95,550	52,269	5,512	14,150	7,740	5,163	57,638
158		TOTAL GENERAL PLANT											
159													
160	AMORTIZATION OF DISALLOWED COSTS		P101P	403,211	38,658		565,185	309,173	32,606	83,697	45,785	30,542	340,933
161													
162		TOTAL ACCUM PROVISION DEPRECIATION		49,285,407	1,064,861		111,154,727	60,804,937	5,517,361	16,403,621	8,973,268	5,985,792	66,818,532
163													
164	AMORTIZATION OF OTHER UTILITY PLANT												
165		INTANGIBLE PLANT	P101P	977,085	93,679		1,369,590	749,206	79,013	202,820	110,949	74,011	826,169
166		HYDRAULIC PRODUCTION	PI-H										
167													
168		TOTAL AMORT OF OTHER UTILITY PLANT		977,085	93,679		1,369,590	749,206	79,013	202,820	110,949	74,011	826,169
169													
170		TOTAL ACCUM PROVISION FOR DEPR											
171		& AMORTIZATION OF OTHER UTILITY PLANT		50,262,492	1,158,539		112,524,316	61,554,143	5,596,375	16,606,441	9,084,217	6,059,802	67,644,701
172													

			(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
1				IDAHO POWER COMPANY						
2				BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION						
3				BASE CASE CLASS COST OF SERVICE STUDY						
4				FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008						
5				FUNCTIONALIZATION AND CLASSIFICATION OF COSTS						
7				* * * DISTRIBUTION FUNCTION * * *						
8			ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
9				SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
145	*** ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION*** ***									
146										
147	GENERAL PLANT									
148	389	LAND & LAND RIGHTS	P-PTD	0	0	0	0	0	0	0
149	390	STRUCTURES & IMPROVEMENTS	P-PTD	447,486	275,418	150,662	277,360	276,550	19,964	12,693
150	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	498,978	307,110	167,998	309,276	308,372	22,261	14,154
151	392	TRANSPORTATION EQUIPMENT	P-PTD	498,905	307,065	167,974	309,231	308,328	22,258	14,152
152	393	STORES EQUIPMENT	P-PTD	11,676	7,186	3,931	7,237	7,216	521	331
153	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	52,518	32,323	17,682	32,551	32,456	2,343	1,490
154	395	LABORATORY EQUIPMENT	P-PTD	123,491	76,006	41,578	76,542	76,319	5,509	3,503
155	396	POWER OPERATED EQUIPMENT	P-PTD	56,537	34,797	19,035	35,043	34,940	2,522	1,604
156	397	COMMUNICATIONS EQUIPMENT	P-PTD	306,846	188,857	103,310	190,189	189,633	13,689	8,704
157	398	MISCELLANEOUS EQUIPMENT	P-PTD	31,530	19,406	10,616	19,543	19,486	1,407	894
158		TOTAL GENERAL PLANT								
159										
160	AMORTIZATION OF DISALLOWED COSTS		P101P	186,500	11 ,787	62,792	115,597	115,259	8,320	5,290
161										
162		TOTAL ACCUM PROVISION DEPRECIATION		36,551,722	18,854,408	10,313,921	32,958,460	11,776,950	2,929,451	2,610,418
163										
164	AMORTIZATION OF OTHER UTILITY PLANT									
165		INTANGIBLE PLANT	P101P	451,939	278,158	152,161	280,121	279,302	20,162	12,820
166		HYDRAULIC PRODUCTION	PI-H							
167										
168		TOTAL AM0RT OF OTHER UTILITY PLANT		451,939	278,158	152,161	280,121	279,302	20,162	12,820
169										
170		TOTAL ACCUM PROVISION FOR DEPR								
171		& AMORTIZATION OF OTHER UTILITY PLANT		37,003,661	19,132,567	10,466,082	33,238,581	12,056,252	2,949,613	2,623,237
172										

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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
145	***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***									
146										
147	GENERAL PLANT									
148	389 LAND & LAND RIGHTS	P-PTD								
149	390 STRUCTURES & IMPROVEMENTS	P-PTD								
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD								
151	392 TRANSPORTATION EQUIPMENT	P-PTD								
152	393 STORES EQUIPMENT	P-PTD								
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
154	395 LABORATORY EQUIPMENT	P-PTD								
155	396 POWER OPERATED EQUIPMENT	P-PTD								
156	397 COMMUNICATIONS EQUIPMENT	P-PTD								
157	398 MISCELLANEOUS EQUIPMENT	P-PTD								
158	TOTAL GENERAL PLANT									
159										
160	AMORTIZATION OF DISALLOWED COSTS	P101P								
161										
162	TOTAL ACCUM PROVISION DEPRECIATION									
163										
164	AMORTIZATION OF OTHER UTILITY PLANT									
165	INTANGIBLE PLANT	P101P								
166	HYDRAULIC PRODUCTION	PI-H								
167										
168	TOTAL AMORT OF OTHER UTILITY PLANT									
169										
170	TOTAL ACCUM PROVISION FOR DEPR									
171	& AMORTIZATION OF OTHER UTILITY PLANT									
172										

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
145	**** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION *****							
146								
147	GENERAL PLANT							
148	389 LAND & LAND RIGHTS	P-PTD						
149	390 STRUCTURES & IMPROVEMENTS	P-PTD						
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD						
151	392 TRANSPORTATION EQUIPMENT	P-PTD						
152	393 STORES EQUIPMENT	P-PTD						
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
154	395 LABORATORY EQUIPMENT	P-PTD						
155	396 POWER OPERATED EQUIPMENT	P-PTD						
156	397 COMMUNICATIONS EQUIPMENT	P-PTD						
157	398 MISCELLANEOUS EQUIPMENT	P-PTD						
158	TOTAL GENERAL PLANT							
159								
160	AMORTIZATION OF DISALLOWED COSTS	P101P						
161								
162	TOTAL ACCUM PROVISION DEPRECIATION							
163								
164	AMORTIZATION OF OTHER UTILITY PLANT							
165	INTANGIBLE PLANT	P101P						
166	HYDRAULIC PRODUCTION	PI-H						
167								
168	TOTAL AMORT OF OTHER UTILITY PLANT							
169								
170	TOTAL ACCUM PROVISION FOR DEPR							
171	& AMORTIZATION OF OTHER UTILITY PLANT							
172								

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		(A)	(B)	(C)	(CC)	(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		2,156,156,689	460,060,859		442,847,717		469,011,649		2,237
176	LESS:									
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
178	POWER SUPPLY	PI-SHO	0	0		0				
179	OTHER	CUSTADV	25,825,992							
180	TOTAL CUST ADV FOR CONSTRUCTION		25,825,992	0		0				
181										
182	ACCUMULATED DEFERRED INCOME TAXES									
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(30,482,555)	(6,814,121)		(7,834,876)		(5,705,587)		(30)
184	281 ACCELERATED AMORTIZATION	P111P	0	0		0		0		0
185	282 OTHER PROPERTY	P111P	209,323,947	46,792,625		53,802,154		39,180,314		209
186	283 OTHER	P111P	4,354,073	973,317		1,119,120		814,976		4
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		183,195,465	40,951,820		47,086,398		34,289,703		183
188										
189	NET ELECTIC PLANT IN SERVICE		1,947,135,232	419,109,039		395,761,320		434,721,947		2,054
190	ADD:									
191	WORKING CAPITAL									
192	151 FUEL INVENTORY	KWH-S	15,004,932			15,004,932				
193	154 PLANT MATERIALS & SUPPLIES									
194	PRODUCTION - GENERAL	PI-SHO	14,024,804	6,523,772		7,501,032				
195	TRANSMISSION - GENERAL	T-PLT	8,855,295					8,855,248		47
196	DISTRIBUTION - GENERAL	D3601	19,011,627							
197	OTHER-UNCLASSIFIED	P110P	3,217,195	711,739		818,358		595,952		3
198	TOTAL ACCOUNT 154		45,108,921							
199	165 PREPAID ITEMS									
200	AD VALOREM TAXES	LABOR	(0)	(0)		(0)		(0)		(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)		(0)		(0)		(0)
202	INSURANCE	LABOR	(0)	(0)		(0)		(0)		(0)
203	PENSION EXPENSE	LABOR	(0)	(0)		(0)		(0)		(0)
204	PREPAID RETIREE BENEFITS	LABOR	(0)	(0)		(0)		(0)		(0)
205	MISC PREPAYMENTS	LABOR	(0)	(0)		(0)		(0)		(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)		(0)		(0)		(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0		0		0		0
208										
209	TOTAL WORKING CAPITAL		60,113,854	7,235,512		23,324,323		9,451,200		50
210										
211	NET ELECTRIC PLANT IN SERVICE		2,007,249,086	426,344,550		419,085,643		444,173,147		2,105

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Line	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
			* * * * * * * * DISTRIBUTION FUNCTION * * * * * * * *									
173	*** ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE*** ***											
174												
175	NET ELECTRIC PLANT IN SERVICE		156,002,006	18,617,217	(25,377,345)	176,598,549	96,604,652	11,083,506	26,209,322	14,337,278	9,563,958	106,761,089
176	LESS:											
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION											
178	POWER SUPPLY	PI-SHO										
179	OTHER	CUSTADV				8,912,512	4,875,409		19	10		81
180	TOTAL CUST ADV FOR CONSTRUCTION					8,912,512	4,875,409		19	10		81
181												
182	ACCUMULATED DEFERRED INCOME TAXES											
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(1,529,503)	(29,641)		(2,401,704)	(1,313,803)	(138,557)	(355,665)	(194,559)	(129,784)	(1,448,765)
184	281 ACCELERATED AMORTIZATION	P111P	0	0		0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	10,503,111	203,542		16,492,518	9,021,897	951,475	2,442,352	1,336,039	891,231	9,948,679
186	283 OTHER	P111P	218,471	4,234		343,055	187,661	19,791	50,802	27,790	18,538	206,939
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		9,192,079	178,135		14,433,869	7,895,755	832,709	2,137,490	1,169,270	779,984	8,706,853
188												
189	NET ELECTIC PLANT IN SERVICE		146,809,927	18,439,081	(25,377,345)	153,252,167	83,833,488	10,250,797	24,071,814	13,167,998	8,783,974	98,054,155
190	ADD:											
191	WORKING CAPITAL											
192	151 FUEL INVENTORY	KWH-S										
193	154 PLANT MATERIALS & SUPPLIES											
194	PRODUCTION - GENERAL	PI-SHO										
195	TRANSMISSION - GENERAL	T-PLT										
196	DISTRIBUTION - GENERAL	D3601	3,118,248	298,964		4,370,878	2,391,000	252,162	647,277	354,080	236,196	2,636,617
197	OTHER-UNCLASSIFIED	P110P	178,967	17,159		250,860	137,228	14,472	37,149	20,322	13,556	151,324
198	TOTAL ACCOUNT 154											
199	165 PREPAID ITEMS											
200	AD VALOREM TAXES	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
202	INSURANCE	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
203	PENSION EXPENSE	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
204	PREPAID RETIREE BENEFITS	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
205	MISC PREPAYMENTS	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0		0	0	0	0	0	0	0
208												
209	TOTAL WORKING CAPITAL		3,297,215	316,123		4,621,737	2,528,228	266,634	684,426	374,401	249,752	2,787,942
210												
211	NET ELECTRIC PLANT IN SERVICE		150,107,142	18,755,204	(25,377,345)	157,873,904	86,361,716	10,517,431	24,756,240	13,542,399	9,033,725	100,842,097

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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
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
174									
175	NET ELECTRIC PLANT IN SERVICE		58,401,486	39,587,180	21,655,363	25,895,382	46,904,895	1,306,701	82,987
176	LESS:								
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION								
178	POWER SUPPLY	PI-SHO							
179	OTHER	CUSTADV	44	3,388,304	1,853,504	6,730,476	846	93,525	(28,738)
180	TOTAL CUST ADV FOR CONSTRUCTION		44	3,388,304	1,853,504	6,730,476	846	93,525	(28,738)
181									
182	ACCUMULATED DEFERRED INCOME TAXES								
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(792,517)	(487,777)	(266,828)	(491,218)	(489,782)	(35,357)	(22,480)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	5,442,223	3,349,567	1,832,313	3,373,195	3,363,337	242,794	154,372
186	283 OTHER	P111P	113,202	69,673	38,113	70,165	69,960	5,050	3,211
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		4,762,907	2,931,464	1,603,598	2,952,142	2,943,515	212,488	135,103
188									
189	NET ELECTIC PLANT IN SERVICE		53,638,535	33,267,412	18,198,262	16,212,764	43,960,534	1,000,689	(23,378)
190	ADD:								
191	WORKING CAPITAL								
192	151 FUEL INVENTORY	KWH-S							
193	154 PLANT MATERIALS & SUPPLIES								
194	PRODUCTION - GENERAL	PI-SHO							
195	TRANSMISSION - GENERAL	T-PLT							
196	DISTRIBUTION - GENERAL	D3601	1,442,308	887,709	485,603	893,971	891,358	64,346	40,912
197	OTHER-UNCLASSIFIED	P110P	82,779	50,949	27,870	51,308	51,158	3,693	2,348
198	TOTAL ACCOUNT 154								
199	165 PREPAID ITEMS								
200	AD VALOREM TAXES	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
202	INSURANCE	LABOR	(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	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0	0	0	0	0	0
208									
209	TOTAL WORKING CAPITAL		1,525,087	938,657	513,473	945,279	942,516	68,039	43,260
210									
211	NET ELECTRIC PLANT IN SERVICE		55,163,622	34,206,069	18,711,735	17,158,042	44,903,050	1,068,727	19,882

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

IDAHO POWER COMPANY
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		(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							
176	LESS:							
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
178	POWER SUPPLY	PI-SHO						
179	OTHER	CUSTADV						
180	TOTAL CUST ADV FOR CONSTRUCTION							
181								
182	ACCUMULATED DEFERRED INCOME TAXES							
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P						
184	281 ACCELERATED AMORTIZATION	P111P						
185	282 OTHER PROPERTY	P111P						
186	283 OTHER	P111P						
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES							
188								
189	NET ELECTIC PLANT IN SERVICE							
190	ADD:							
191	WORKING CAPITAL							
192	151 FUEL INVENTORY	KWH-S						
193	154 PLANT MATERIALS & SUPPLIES							
194	PRODUCTION - GENERAL	PI-SHO						
195	TRANSMISSION - GENERAL	T-PLT						
196	DISTRIBUTION - GENERAL	D3601						
197	OTHER-UNCLASSIFIED	P110P						
198	TOTAL ACCOUNT 154							
199	165 PREPAID ITEMS							
200	AD VALOREM TAXES	LABOR						
201	OTHER PROD-RELATED PP	LABOR						
202	INSURANCE	LABOR						
203	PENSION EXPENSE	LABOR						
204	PREPAID RETIREE BENEFITS	LABOR						
205	MISC PREPAYMENTS	LABOR						
206	TOTAL ACCOUNT 165	LABOR						
207	WORKING CASH ALLOWANCE	O&M-T						0
208								
209	TOTAL WORKING CAPITAL							0
210								
211	NET ELECTRIC PLANT IN SERVICE							0

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	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
		TOTALS	** PRODUCTION FUNCTION **			TRANSMISSION FUNCTION			
	ALLOCATOR		DEMAND Base-load	Peak	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
212 *** *TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE* ***									
213									
214 NET ELECTRIC PLANT IN SERVICE		2,007,249,086	426,344,550		419,085,643		444,173,147		2,105
215 ADD:									
216 105 PLANT HELD FOR FUTURE USE									
217 HYDRAULIC PRODUCTION	PI-H	0	0		0				
218 TRANS LAND & LAND RIGHTS	T-350	201,052					201,052		
219 TRANS STRUCTURES & IMPROVEMENTS	T-352	0					0		
220 TRANS STATION EQUIPMENT	T-353	0					0		
221 DIST LAND & LAND RIGHTS	D360	873,726							
222 DIST STRUCTURES & IMPROVEMENTS	NONE	0							
223 GEN LAND & LAND RIGHTS	P-PTD	711,772	157,465		181,053		131,848		1
224 GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)		(0)		(0)		(0)
225 TOTAL PLANT HELD FOR FUTURE USE		1,786,549	157,465		181,053		332,900		1
226									
227 ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(81,423)							
228									
229 DEFERRED PROGRAMS									
230 182 / CONSERVATION PROGRAMS									
231 IDAHO DEFERRED CONSERVATION	PI-H	4,863,935	1,975,730		2,888,205				
232 OREGON DEFERRED CONSERVATION	PI-H								
233 OTHER DEFERRED CONSERVATION	PI-H								
234 TOTAL CONSERVATION		4,863,935							
235 182 / MISC. OTHER REGULATORY ASSETS									
236 REORGANIZATION COSTS									
237 AM. FALLS BOND REF/BOARDMAN COAL	KWH-T	958,536			958,536				
238 INTERVENOR FUNDING	NONE								
239 PROFESSIONAL FEES	NONE								
240 GRID WEST - FERC	T-PLT	256,512					256,511		1
241 INCREMENTAL SECURITY COSTS	NONE								
242 TOTAL OTHER REG ASSETS		1,215,048							
243 TOTAL DEFERRED PROGRAMS		6,078,983	1,975,730		3,846,741		256,511		1
244									
245 DEVELOPMENT OF SUBSIDIARY RATE BASE									
246 123 INVESTMENT IN IERCO	KWH-S	54,371,391			54,371,391				
247 186 PREPAID COAL ROYALTIES	KWH-S	1,501,540			1,501,540				
248 233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	22,492,732			22,492,732				
249 TOTAL SUBSIDIARY RATE BASE		78,365,663			78,365,663				
250									
251 TOTAL COMBINED RATE BASE		2,093,398,859	428,477,746		501,479,100		444,762,558		2,107

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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			DISTRIBUTION FUNCTION									
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
212	*** ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE*** ***											
213												
214	NET ELECTRIC PLANT IN SERVICE		150,107,142	18,755,204	(25,377,345)	157,873,904	86,361,716	10,517,431	24,756,240	13,542,399	9,033,725	100,842,097
215	ADD:											
216	105 PLANT HELD FOR FUTURE USE											
217	HYDRAULIC PRODUCTION	PI-H										
218	TRANS LAND & LAND RIGHTS	T-350										
219	TRANS STRUCTURES & IMPROVEMENTS	T-352										
220	TRANS STATION EQUIPMENT	T-353										
221	DIST LAND & LAND RIGHTS	D360	873,715	10								
222	DIST STRUCTURES & IMPROVEMENTS	NONE										
223	GEN LAND & LAND RIGHTS	P-PTD	39,595	3,796		55,500	30,360	3,202	8,219	4,496	2,999	33,479
224	GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
225	TOTAL PLANT HELD FOR FUTURE USE		913,310	3,806		55,500	30,360	3,202	8,219	4,496	2,999	33,479
226												
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(13,355)	(1,280)		(18,720)	(10,240)	(1,080)	(2,772)	(1,516)	(1,012)	(11,292)
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											
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T										
238	INTERVENOR FUNDING	NONE										
239	PROFESSIONAL FEES	NONE										
240	GRID WEST - FERC	T-PLT										
241	INCREMENTAL SECURITY COSTS	NONE										
242	TOTAL OTHER REG ASSETS											
243	TOTAL DEFERRED PROGRAMS											
244												
245	DEVELOPMENT OF SUBSIDIARY RATE BASE											
246	123 INVESTMENT IN IERCO	KWH-S										
247	186 PREPAID COAL ROYALTIES	KWH-S										
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S										
249	TOTAL SUBSIDIARY RATE BASE											
250												
251	TOTAL COMBINED RATE BASE		151,007,097	18,757,730	(25,377,345)	157,910,685	86,381,836	10,519,553	24,761,686	13,545,379	9,035,713	100,864,284

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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 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
NET ELECTRIC PLANT IN SERVICE		55,163,622	34,206,069	18,711,735	17,158,042	44,903,050	1,068,727	19,882
ADD:								
105 PLANT HELD FOR FUTURE USE								
HYDRAULIC PRODUCTION	PI-H							
TRANS LAND & LAND RIGHTS	T-350							
TRANS STRUCTURES & IMPROVEMENTS	T-352							
TRANS STATION EQUIPMENT	T-353							
DIST LAND & LAND RIGHTS	D360							
DIST STRUCTURES & IMPROVEMENTS	NONE							
GEN LAND & LAND RIGHTS	P-PTD	18,314	11,272	6,166	11,351	11,318	817	519
GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TOTAL PLANT HELD FOR FUTURE USE		18,314	11,272	6,166	11,351	11,318	817	519
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(6,177)	(3,802)	(2,080)	(3,829)	(3,818)	(276)	(175)
DEFERRED PROGRAMS								
182 / CONSERVATION PROGRAMS								
IDAHO DEFERRED CONSERVATION	PI-H							
OREGON DEFERRED CONSERVATION	PI-H							
OTHER DEFERRED CONSERVATION	PI-H							
TOTAL CONSERVATION								
182 / MISC. OTHER REGULATORY ASSETS								
REORGANIZATION COSTS								
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T							
INTERVENOR FUNDING	NONE							
PROFESSIONAL FEES	NONE							
GRID WEST - FERC	T-PLT							
INCREMENTAL SECURITY COSTS	NONE							
TOTAL OTHER REG ASSETS								
TOTAL DEFERRED PROGRAMS								
DEVELOPMENT OF SUBSIDIARY RATE BASE								
123 INVESTMENT IN IERCO	KWH-S							
186 PREPAID COAL ROYALTIES	KWH-S							
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S							
TOTAL SUBSIDIARY RATE BASE								
TOTAL COMBINED RATE BASE		55,175,759	34,213,539	18,715,822	17,165,565	44,910,551	1,069,269	20,226

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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
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
213										
214	NET ELECTRIC PLANT IN SERVICE		(0)	(0)	0		(0)			
215	ADD:									
216	105 PLANT HELD FOR FUTURE USE									
217	HYDRAULIC PRODUCTION	PI-H								
218	TRANS LAND & LAND RIGHTS	T-350								
219	TRANS STRUCTURES & IMPROVEMENTS	T-352								
220	TRANS STATION EQUIPMENT	T-353								
221	DIST LAND & LAND RIGHTS	D360								
222	DIST STRUCTURES & IMPROVEMENTS	NONE								
223	GEN LAND & LAND RIGHTS	P-PTD								
224	GEN STRUCTURES & IMPROVEMENTS	P-PTD								
225	TOTAL PLANT HELD FOR FUTURE USE									
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									
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T								
238	INTERVENOR FUNDING	NONE								
239	PROFESSIONAL FEES	NONE								
240	GRID WEST - FERC	T-PLT								
241	INCREMENTAL SECURITY COSTS	NONE								
242	TOTAL OTHER REG ASSETS									
243	TOTAL DEFERRED PROGRAMS									
244										
245	DEVELOPMENT OF SUBSIDIARY RATE BASE									
246	123 INVESTMENT IN IERCO	KWH-S								
247	186 PREPAID COAL ROYALTIES	KWH-S								
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S								
249	TOTAL SUBSIDIARY RATE BASE									
250										
251	TOTAL COMBINED RATE BASE		(0)	(0)	0		(0)			

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	(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	
215 ADD:							
216 105 PLANT HELD FOR FUTURE USE							
217 HYDRAULIC PRODUCTION	PI-H						
218 TRANS LAND & LAND RIGHTS	T-350						
219 TRANS STRUCTURES & IMPROVEMENTS	T-352						
220 TRANS STATION EQUIPMENT	T-353						
221 DIST LAND & LAND RIGHTS	D360						
222 DIST STRUCTURES & IMPROVEMENTS	NONE						
223 GEN LAND & LAND RIGHTS	P-PTD						
224 GEN STRUCTURES & IMPROVEMENTS	P-PTD						
225 TOTAL PLANT HELD FOR FUTURE USE							
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							
237 AM. FALLS BOND REF/BOARDMAN COAL	KWH-T						
238 INTERVENOR FUNDING	NONE						
239 PROFESSIONAL FEES	NONE						
240 GRID WEST - FERC	T-PLT						
241 INCREMENTAL SECURITY COSTS	NONE						
242 TOTAL OTHER REG ASSETS							
243 TOTAL DEFERRED PROGRAMS							
244							
245 DEVELOPMENT OF SUBSIDIARY RATE BASE							
246 123 INVESTMENT IN IERCO	KWH-S						
247 186 PREPAID COAL ROYALTIES	KWH-S						
248 233 NOTES PAYABLE TO SUBSIDIARY	KWH-S						
249 TOTAL SUBSIDIARY RATE BASE							
250							
251 TOTAL COMBINED RATE BASE						0	

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		(A)	(B)	(C)	(CC)	(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	TAX-REV	673,169,540							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	1,348,211	298,264		342,944		249,742		1
259	447 FIRM SALES FOR RESALE	TAX-REV								
260	447 SYSTEM OPPORTUNITY SALES	KWH-O	104,465,634			104,465,634				
261	TOTAL SALES OF ELECTRICITY		778,983,386	298,264		104,808,579		249,742		1
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV	972,824			189,805				
265										
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV	3,437,162							
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	T-353	5,653,318					5,653,318		
270	TRANSFORMER RENTAL	T-PLT	14,867					14,867		0
271	LINE RENTALS	P-PTD	1,679,800	371,622		427,291		311,166		2
272	COGENERATION	COGEN-EXP	515,918	23,013		492,905				
273	REAL ESTATE RENTS	P-PTD	327,951	72,553		83,421		60,750		0
274	DARK FIBER PROJECT	D-FIBER	448,953					400,000		
275	POLE ATTACHMENTS	D364	1,637,450							
276	FACILITIES CHARGES	OTH-REV	6,002,349							
277	OTHER RENTALS (PARKS)	PI-H	374,693	152,200		222,493				
278	TOTAL ACCOUNT 454		16,655,299							
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	NONE								
282	TRANS POINT TO POINT	T-100	9,361,652					9,361,652		
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT	62,680					62,680		0
284	PHOTOVOLTAIC STATION SERVICE	D3601	9,932							
285	TRANSMISSION FOR IES	NONE								
286	STANDBY CHARGE	D3601	314,343							
287	SIERRA PACIFIC USAGE CHARGE	PI-H	65,939	26,784		39,155				
288	MISCELLANEOUS	P-PTD	28,767	6,364		7,318		5,329		0
289	TOTAL ACCOUNT 456		9,843,313	26,784		39,155		9,424,332		0
290										
291	TOTAL OTHER OPERATING REVENUES		30,908,597	652,537		1,462,386		15,869,760		2
292										
293	TOTAL OPERATING REVENUES		809,891,983	950,801		106,270,965		16,119,502		4

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Line	Acct	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				DISTRIBUTION FUNCTION									
252		*** ***TABLE 4 - OPERATING REVENUES*** ***											
253													
254		OPERATING REVENUES											
255		SALES OF ELECTRICITY											
256		FIRM ENERGY SALES											
257	440-448	RETAIL	TAX-REV										
258		ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	74,999	7,191		105,126	57,507	6,065	15,568	8,516	5,681	63,415
259	447	FIRM SALES FOR RESALE	TAX-REV										
260	447	SYSTEM OPPORTUNITY SALES	KWH-O										
261		TOTAL SALES OF ELECTRICITY		74,999	7,191		105,126	57,507	6,065	15,568	8,516	5,681	63,415
262													
263		OTHER OPERATING REVENUES											
264	415	MERCHANDISING REVENUES	M-REV				232,773	127,334	13,429	34,471	18,857	12,579	140,414
265													
266	451	MISCELLANEOUS SERVICE REVENUES	MISC-REV										
267													
268	454	RENTS FROM ELECTRIC PROPERTY											
269		SUBSTATION EQUIPMENT	T-353										
270		TRANSFORMER RENTAL	T-PLT										
271		LINE RENTALS	P-PTD	93,444	8,959		130,982	71,651	7,557	19,397	10,611	7,078	79,011
272		COGENERATION	COGEN-EXP										
273		REAL ESTATE RENTS	P-PTD	18,243	1,749		25,572	13,989	1,475	3,787	2,072	1,362	15,426
274		DARK FIBER PROJECT	D-FIBER	8,029	770		11,255	6,157	649	1,667	912	608	6,789
275		POLE ATTACHMENTS	D364				969,711	530,460	9,882				
276		FACILITIES CHARGES	OTH-REV										
277		OTHER RENTALS (PARKS)	PI-H										
278		TOTAL ACCOUNT 454											
279													
280	456	OTHER ELECTRIC REVENUES											
281		TRANS FOR OTHERS - FIRM	NONE										
282		TRANS POINT TO POINT	T-100										
283		ANTELOPE - ALT. SERVICE CHARGE	T-PLT										
284		PHOTOVOLTAIC STATION SERVICE	D3601	1,629	156		2,283	1,249	132	338	185	123	1,377
285		TRANSMISSION FOR IES	NONE										
286		STANDBY CHARGE	D3601	51,558	4,943		72,269	39,533	4,169	10,702	5,854	3,905	43,594
287		SIERRA PACIFIC USAGE CHARGE	PI-H										
288		MISCELLANEOUS	P-PTD	1,600	153		2,243	1,227	129	332	182	121	1,353
289		TOTAL ACCOUNT 456		53,187	5,099		74,553	40,783	4,301	11,040	6,039	4,029	44,972
290													
291		TOTAL OTHER OPERATING REVENUES		174,504	16,731		1,447,088	791,600	37,423	70,694	38,672	25,797	287,965
292													
293		TOTAL OPERATING REVENUES		249,503	23,921		1,552,214	849,107	43,488	86,262	47,188	31,478	351,380

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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
252	*** TABLE 4 - OPERATING REVENUES ***								
253									
254	OPERATING REVENUES								
255	SALES OF ELECTRICITY								
256	FIRM ENERGY SALES								
257	440-448 RETAIL	TAX-REV							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	34,690	21,351	11,679	21,501	21,439	1,548	984
259	447 FIRM SALES FOR RESALE	TAX-REV							
260	447 SYSTEM OPPORTUNITY SALES	KWH-O							
261	TOTAL SALES OF ELECTRICITY		34,690	21,351	11,679	21,501	21,439	1,548	984
262									
263	OTHER OPERATING REVENUES								
264	415 MERCHANDISING REVENUES	M-REV	76,811	47,275	25,861	47,609		3,427	2,179
265									
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV							
267									
268	454 RENTS FROM ELECTRIC PROPERTY								
269	SUBSTATION EQUIPMENT	T-353							
270	TRANSFORMER RENTAL	T-PLT							
271	LINE RENTALS	P-PTD	43,222	26,602	14,552	26,790	26,711	1,928	1,226
272	COGENERATION	COGEN-EXP							
273	REAL ESTATE RENTS	P-PTD	8,438	5,194	2,841	5,230	5,215	376	239
274	DARK FIBER PROJECT	D-FIBER	3,714	2,286	1,250	2,302	2,295	166	105
275	POLE ATTACHMENTS	D364		82,349	45,048				
276	FACILITIES CHARGES	OTH-REV							
277	OTHER RENTALS (PARKS)	PI-H							
278	TOTAL ACCOUNT 454								
279									
280	456 OTHER ELECTRIC REVENUES								
281	TRANS FOR OTHERS - FIRM	NONE							
282	TRANS POINT TO POINT	T-100							
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT							
284	PHOTOVOLTAIC STATION SERVICE	D3601	753	464	254	467	466	34	21
285	TRANSMISSION FOR IES	NONE							
286	STANDBY CHARGE	D3601	23,847	14,678	8,029	14,781	14,738	1,064	676
287	SIERRA PACIFIC USAGE CHARGE	PI-H							
288	MISCELLANEOUS	P-PTD	740	456	249	459	457	33	21
289	TOTAL ACCOUNT 456		24,601	15,141	8,283	15,248	15,204	1,098	698
290									
291	TOTAL OTHER OPERATING REVENUES		157,526	179,303	98,084	97,637	49,882	7,028	4,468
292									
293	TOTAL OPERATING REVENUES		192,215	200,654	109,763	119,139	71,321	8,575	5,452

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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	TAX-REV								
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD								
259	447 FIRM SALES FOR RESALE	TAX-REV								
260	447 SYSTEM OPPORTUNITY SALES	KWH-O								
261	TOTAL SALES OF ELECTRICITY									
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV								
265										
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV								
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	T-353								
270	TRANSFORMER RENTAL	T-PLT								
271	LINE RENTALS	P-PTD								
272	COGENERATION	COGEN-EXP								
273	REAL ESTATE RENTS	P-PTD								
274	DARK FIBER PROJECT	D-FIBER								
275	POLE ATTACHMENTS	D364								
276	FACILITIES CHARGES	OTH-REV								
277	OTHER RENTALS (PARKS)	PI-H								
278	TOTAL ACCOUNT 454									
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	NONE								
282	TRANS POINT TO POINT	T-100								
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT								
284	PHOTOVOLTAIC STATION SERVICE	D3601								
285	TRANSMISSION FOR IES	NONE								
286	STANDBY CHARGE	D3601								
287	SIERRA PACIFIC USAGE CHARGE	PI-H								
288	MISCELLANEOUS	P-PTD								
289	TOTAL ACCOUNT 456									
290										
291	TOTAL OTHER OPERATING REVENUES									
292										
293	TOTAL OPERATING REVENUES									

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		(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	TAX-REV						673,169,540
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD						
259	447 FIRM SALES FOR RESALE	TAX-REV						
260	447 SYSTEM OPPORTUNITY SALES	KWH-O						
261	TOTAL SALES OF ELECTRICITY							673,169,540
262								
263	OTHER OPERATING REVENUES							
264	415 MERCHANDISING REVENUES	M-REV						
265								
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV				3,437,162		
267								
268	454 RENTS FROM ELECTRIC PROPERTY							
269	SUBSTATION EQUIPMENT	T-353						
270	TRANSFORMER RENTAL	T-PLT						
271	LINE RENTALS	P-PTD						
272	COGENERATION	COGEN-EXP						
273	REAL ESTATE RENTS	P-PTD						
274	DARK FIBER PROJECT	D-FIBER						
275	POLE ATTACHMENTS	D364						
276	FACILITIES CHARGES	OTH-REV					6,002,349	
277	OTHER RENTALS (PARKS)	PI-H						
278	TOTAL ACCOUNT 454							
279								
280	456 OTHER ELECTRIC REVENUES							
281	TRANS FOR OTHERS - FIRM	NONE						
282	TRANS POINT TO POINT	T-100						
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT						
284	PHOTOVOLTAIC STATION SERVICE	D3601						
285	TRANSMISSION FOR IES	NONE						
286	STANDBY CHARGE	D3601						
287	SIERRA PACIFIC USAGE CHARGE	PI-H						
288	MISCELLANEOUS	P-PTD						
289	TOTAL ACCOUNT 456							
290								
291	TOTAL OTHER OPERATING REVENUES					3,437,162	6,002,349	
292								
293	TOTAL OPERATING REVENUES					3,437,162	6,002,349	673,169,540

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		(A)	(B)	(C)	(CC)	(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
294	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
295				Base-load	Peak					
296	STEAM POWER GENERATION									
297	OPERATION									
298	500-OP SUPERVISION & ENGINEERING	PI-S	1,688,126	685,717		1,002,409				
299	501-OP FUEL	KWH-S	126,463,579			126,463,579				
300										
301	502-OP STEAM EXPENSES									
302	LABOR	PI-S	2,510,367	1,019,711		1,490,656				
303	OTHER	KWH-S	4,442,766			4,442,766				
304	TOTAL ACCOUNT 502		6,953,133							
305	505-OP ELECTRIC EXPENSES									
306	LABOR	PI-S	1,039,468	422,232		617,236				
307	OTHER	KWH-S	1,105,984			1,105,984				
308	TOTAL ACCOUNT 505		2,145,453							
309	506-OP MISCELLANEOUS EXPENSES	PI-S	8,215,073	3,336,963		4,878,110				
310	507-OP RENTS	PI-S	301,171	122,336		178,835				
311	TOTAL STEAM OPERATION EXPENSES		145,766,536							
312										
313	MAINTENANCE									
314	510-MT SUPERVISION & ENGINEERING	PI-S	2,627,329	1,067,221		1,560,108				
315	511-MT STRUCTURES	PI-S	661,111	268,543		392,568				
316	512-MT BOILER PLANT									
317	LABOR	PI-S	6,460,534	2,624,269		3,836,265				
318	OTHER	KWH-S	8,414,156			8,414,156				
319	TOTAL ACCOUNT 512		14,874,690							
320	513-MT ELECTRIC PLANT									
321	LABOR	PI-S	2,005,155	814,494		1,190,661				
322	OTHER	KWH-S	3,773,951			3,773,951				
323	TOTAL ACCOUNT 513		5,779,105							
324	514-MT MISCELLANEOUS STEAM PLANT	PI-S	6,043,146	2,454,726		3,588,420				
325	TOTAL STEAM MAINTENANCE EXPENSES		29,985,381							
326										
327	TOTAL STEAM GENERATION EXPENSES		175,751,917							
328										
329	HYDRAULIC POWER GENERATION									
330	535-OP SUPERVISION & ENGINEERING	L-535	5,265,486	2,138,840		3,126,646				
331	536-OP WATER FOR POWER	PI-H	5,182,676	2,105,203		3,077,473				
332	537-OP HYDRAULIC EXPENSES	PI-H	9,612,614	3,904,644		5,707,970				
333	538-OP ELECTRIC EXPENSES									
334	LABOR	PI-H	994,545	403,984		590,561				
335	OTHER	KWH-H	404,352			404,352				
336	TOTAL ACCOUNT 538		1,398,897							
337										
338	539-OP MISCELLANEOUS EXPENSES	PI-H	2,850,292	1,157,788		1,692,503				
339	540-OP RENTS	PI-H	430,859	175,015		255,844				
340	TOTAL HYDRAULIC OPERATION EXPENSES		24,740,823							

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			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * * * * * * *	* * * *	* * * *	* * * *	* * * * DISTRIBUTION FUNCTION	* * * *	* * * *	* * * *	* * * *	* * * *
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
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-535										
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											

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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 5 - OPERATION & MAINTENANCE EXPENSES ***									
STEAM POWER GENERATION									
OPERATION									
500-OP	SUPERVISION & ENGINEERING	PI-S							
501-OP	FUEL	KWH-S							
502-OP	STEAM EXPENSES								
	LABOR	PI-S							
	OTHER	KWH-S							
	TOTAL ACCOUNT 502								
505-OP	ELECTRIC EXPENSES								
	LABOR	PI-S							
	OTHER	KWH-S							
	TOTAL ACCOUNT 505								
506-OP	MISCELLANEOUS EXPENSES	PI-S							
507-OP	RENTS	PI-S							
	TOTAL STEAM OPERATION EXPENSES								
MAINTENANCE									
510-MT	SUPERVISION & ENGINEERING	PI-S							
511-MT	STRUCTURES	PI-S							
512-MT	BOILER PLANT								
	LABOR	PI-S							
	OTHER	KWH-S							
	TOTAL ACCOUNT 512								
513-MT	ELECTRIC PLANT								
	LABOR	PI-S							
	OTHER	KWH-S							
	TOTAL ACCOUNT 513								
514-MT	MISCELLANEOUS STEAM PLANT	PI-S							
	TOTAL STEAM MAINTENANCE EXPENSES								
	TOTAL STEAM GENERATION EXPENSES								
HYDRAULIC POWER GENERATION									
535-OP	SUPERVISION & ENGINEERING	L-535							
536-OP	WATER FOR POWER	PI-H							
537-OP	HYDRAULIC EXPENSES	PI-H							
538-OP	ELECTRIC EXPENSES								
	LABOR	PI-H							
	OTHER	KWH-H							
	TOTAL ACCOUNT 538								
539-OP	MISCELLANEOUS EXPENSES	PI-H							
540-OP	RENTS	PI-H							
	TOTAL HYDRAULIC OPERATION 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
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-535								
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									

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		(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-535						
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							

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		(A)	(B)	(C)	(CC)	(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-541	1,879,043	763,267		1,115,776				
345	542-MT STRUCTURES	PI-H	1,295,796	526,352		769,443				
346	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	546,592	222,026		324,566				
347	544-MT ELECTRIC PLANT									
348	LABOR	PI-H	1,463,057	594,294		868,764				
349	OTHER	KWH-H	639,156			639,156				
350	TOTAL ACCOUNT 544		2,102,214							
351										
352	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	2,785,071	1,131,296		1,653,775				
353										
354	TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,608,716							
355										
356	TOTAL HYDRAULIC GENERATION EXPENSES		33,349,539							
357										
358	OTHER POWER GENERATION									
359	OPERATION									
360	546-OP SUPERVISION & ENGINEERING	L-546	354,391	354,391						
361	547-OP FUEL	KWH-O	6,717,460			6,717,460				
362	548-OP GENERATING EXPENSES									
363	LABOR	PI-O	258,072	258,072						
364	OTHER	KWH-O	140,111			140,111				
365	TOTAL ACCOUNT 548		398,183							
366										
367	549-OP MISCELLANEOUS EXPENSES	PI-O	487,201	487,201						
368	550-OP RENTS	PI-O	(0)	(0)						
369										
370	TOTAL OTHER POWER OPER EXPENSES		7,957,234							
371										
372	MAINTENANCE									
373	551-MT SUPERVISION & ENGINEERING	L-551	(0)	(0)						
374	552-MT STRUCTURES	PI-O	229,204	229,204						
375	553-MT GENERATING & ELECTRIC PLANT									
376	LABOR	PI-O	23,852	23,852						
377	OTHER	KWH-O	20,786			20,786				
378	TOTAL ACCOUNT 553		44,638							
379										
380	554-MT MISCELLANEOUS EXPENSES	PI-O	680,061	680,061						
381	TOTAL OTHER POWER MAINT EXPENSES		953,903							
382										
383	TOTAL OTHER POWER GEN EXPENSES		8,911,137							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * DISTRIBUTION FUNCTION * * *									
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***												
342													
343	MAINTENANCE												
344	541-MT	SUPERVISION & ENGINEERING	L-541										
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-546										
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-551										
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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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-541							
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-546							
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-551							
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
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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
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
342										
343	MAINTENANCE									
344	541-MT SUPERVISION & ENGINEERING	L-541								
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-546								
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-551								
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
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BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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-541						
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-546						
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-551						
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
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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
384	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
385										
386	OTHER POWER SUPPLY EXPENSE									
387	555.1 PURCHASED POWER									
388	ENERGY RELATED	PP-KWH	57,989,095			57,989,095				
389										
390	555.2 COGENERATION & SMALL POWER PROD									
391	CAPACITY RELATED	PP-KW	2,675,468	2,675,468						
392	ENERGY RELATED	PP-KWH	57,303,517			57,303,517				
393	TOTAL COGEN & SMALL POWER PROD		59,978,985							
394										
395	TOTAL ACCOUNT 555		117,968,079							
396										
397	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	82,305	82,305						
398	557 OTHER EXPENSES	PP-KW	2,546,736	2,546,736						
399										
400	TOTAL OTHER POWER SUPPLY EXPENSES		120,597,121							
401										
402	TOTAL PRODUCTION EXPENSES		338,609,714							
403										
404										
405	TRANSMISSION EXPENSES									
406										
407	OPERATION									
408	560-OP SUPERVISION & ENGINEERING	L-560	2,027,872			0		2,027,863		9
409	561-OP LOAD DISPATCHING	T-PLT	2,845,617					2,845,602		15
410	562-OP STATION EXPENSES	T-353	1,521,036					1,521,036		
411	563-OP OVERHEAD LINE EXPENSES	T-354-356	806,882					806,873		8
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	9,923,985			9,923,985				
413	566-OP MISCELLANEOUS EXPENSES	T-PLT	545,021					545,018		3
414	567-OP RENTS	T-354-359	1,027,151					1,027,140		11
415										
416	TOTAL TRANSMISSION OPERATION		18,697,563							

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * * * * * * * * * * * * * *				* * * * DISTRIBUTION FUNCTION	* * * * *				* * * * *
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
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-560										
409	561-OP	LOAD DISPATCHING	T-PLT										
410	562-OP	STATION EXPENSES	T-353										
411	563-OP	OVERHEAD LINE EXPENSES	T-354-356										
412	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T										
413	566-OP	MISCELLANEOUS EXPENSES	T-PLT										
414	567-OP	RENTS	T-354-359										
415													
416		TOTAL TRANSMISSION OPERATION											

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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
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-560							
409	561-OP LOAD DISPATCHING	T-PLT							
410	562-OP STATION EXPENSES	T-353							
411	563-OP OVERHEAD LINE EXPENSES	T-354-356							
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
413	566-OP MISCELLANEOUS EXPENSES	T-PLT							
414	567-OP RENTS	T-354-359							
415									
416	TOTAL TRANSMISSION OPERATION								

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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
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-560								
409	561-OP LOAD DISPATCHING	T-PLT								
410	562-OP STATION EXPENSES	T-353								
411	563-OP OVERHEAD LINE EXPENSES	T-354-356								
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
413	566-OP MISCELLANEOUS EXPENSES	T-PLT								
414	567-OP RENTS	T-354-359								
415										
416	TOTAL TRANSMISSION OPERATION									

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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
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-560						
409	561-OP LOAD DISPATCHING	T-PLT						
410	562-OP STATION EXPENSES	T-353						
411	563-OP OVERHEAD LINE EXPENSES	T-354-356						
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
413	566-OP MISCELLANEOUS EXPENSES	T-PLT						
414	567-OP RENTS	T-354-359						
415								
416	TOTAL TRANSMISSION OPERATION							

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		(A)	(B)	(C)	(CC)	(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-568	388,683					388,682		1
569-MT	STRUCTURES	T-352	393,975					393,975		
570-MT	STATION EQUIPMENT	T-353	2,530,962					2,530,962		
571-MT	OVERHEAD LINES	T-354-356	2,048,199					2,048,178		21
573-MT	MISCELLANEOUS PLANT	T-PLT	2,230					2,230		0
	TOTAL TRANSMISSION MAINTENANCE		5,364,049							
	TOTAL TRANSMISSION EXPENSES		24,061,612							
DISTRIBUTION EXPENSES				Base-load	Peak					
OPERATION										
580-OP	SUPERVISION & ENGINEERING	L-580	3,113,767							
581-OP	LOAD DISPATCHING	D3601	2,860,653							
582-OP	STATION EXPENSES	D362	1,079,263							
583-OP	OVERHEAD LINE EXPENSES	D-364-365	3,131,512							
584-OP	UNDERGROUND LINE EXPENSES	D-366-367	2,078,983							
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST	140,650							
586-OP	METER EXPENSES	METER	4,264,248							
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST	1,214,152							
588-OP	MISCELLANEOUS EXPENSES	D3601	5,161,012							
589-OP	RENTS	D3601	610,342							
	TOTAL DISTRIBUTION OPERATION		23,654,583							
MAINTENANCE										
590-MT	SUPERVISION & ENGINEERING	L-590	243,591							
591-MT	STRUCTURES	D361	0							
592-MT	STATION EQUIPMENT	D362	3,372,716							
593-MT	OVERHEAD LINES	D-364-365	11,557,515							
594-MT	UNDERGROUND LINES	D-366-367	1,320,307							
595-MT	LINE TRANSFORMERS	D368	154,768							
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	450,744							
597-MT	METERS	METER	873,289							
598-MT	MISCELLANEOUS PLANT	CUSTINST	119,331							
	TOTAL DISTRIBUTION MAINTENANCE		18,092,261							
	TOTAL DISTRIBUTION EXPENSES		41,746,844							

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Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * *	DISTRIBUTION FUNCTION	* * * * *	* * * * *	* * * * *	* * * * *
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***												
418	MAINTENANCE												
419	568-MT	SUPERVISION & ENGINEERING	L-568										
420	569-MT	STRUCTURES	T-352										
421	570-MT	STATION EQUIPMENT	T-353										
422	571-MT	OVERHEAD LINES	T-354-356										
423	573-MT	MISCELLANEOUS PLANT	T-PLT										
424													
425		TOTAL TRANSMISSION MAINTENANCE											
426													
427		TOTAL TRANSMISSION EXPENSES											
428													
429	DISTRIBUTION EXPENSES												
430													
431	OPERATION												
432	580-OP	SUPERVISION & ENGINEERING	L-580	352,476	33,102		705,211	385,771	32,912	43,261	23,665	15,786	176,218
33	581-OP	LOAD DISPATCHING	D3601	469,199	44,985		657,680	359,770	37,942	97,395	53,278	35,540	396,728
434	582-OP	STATION EXPENSES	D362	989,178	90,085								
435	583-OP	OVERHEAD LINE EXPENSES	D-364-365				1,803,287	986,452	26,315				
436	584-OP	UNDERGROUND LINE EXPENSES	D-366-367				928,163	507,733	123,956				
437	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST										
438	586-OP	METER EXPENSES	METER										
439	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST										
440	588-OP	MISCELLANEOUS EXPENSES	D3601	846,499	81,159		1,186,545	649,075	68,453	175,714	96,121	64,119	715,752
441	589-OP	RENTS	D3601	100,107	9,598		140,321	76,760	8,095	20,780	11,367	7,583	84,645
442		TOTAL DISTRIBUTION OPERATION											
443													
444	MAINTENANCE												
445	590-MT	SUPERVISION & ENGINEERING	L-590	65,760	5,991		75,696	41,408	2,529	200	110	73	816
446	591-MT	STRUCTURES	D361	0	0								
447	592-MT	STATION EQUIPMENT	D362	3,091,198	281,518								
448	593-MT	OVERHEAD LINES	D-364-365				6,655,417	3,640,711	97,119				
449	594-MT	UNDERGROUND LINES	D-366-367				589,451	322,447	78,721				
450	595-MT	LINE TRANSFORMERS	D368							18,843	10,308	6,876	76,755
451	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
452	597-MT	METERS	METER										
453	598-MT	MISCELLANEOUS PLANT	CUSTINST										
454		TOTAL DISTRIBUTION MAINTENANCE											
455													
456		TOTAL DISTRIBUTION EXPENSES											

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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 5 - OPERATION & MAINTENANCE EXPENSES ***									
MAINTENANCE									
568-MT	SUPERVISION & ENGINEERING	L-568							
569-MT	STRUCTURES	T-352							
570-MT	STATION EQUIPMENT	T-353							
571-MT	OVERHEAD LINES	T-354-356							
573-MT	MISCELLANEOUS PLANT	T-PLT							
	TOTAL TRANSMISSION MAINTENANCE								
	TOTAL TRANSMISSION EXPENSES								
DISTRIBUTION EXPENSES									
OPERATION									
580-OP	SUPERVISION & ENGINEERING	L-580	96,396	126,992	69,468	59,748	766,390	19,665	206,705
581-OP	LOAD DISPATCHING	D3601	217,022	133,572	73,068	134,515	134,121	9,682	6,156
582-OP	STATION EXPENSES	D362							
583-OP	OVERHEAD LINE EXPENSES	D-364-365		203,912	111,546				
584-OP	UNDERGROUND LINE EXPENSES	D-366-367		335,566	183,565				
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST							140,650
586-OP	METER EXPENSES	METER					4,264,248		
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							1,214,152
588-OP	MISCELLANEOUS EXPENSES	D3601	391,538	240,983	131,825	242,683	241,973	17,468	11,106
589-OP	RENTS	D3601	46,303	28,499	15,590	28,700	28,616	2,066	1,313
	TOTAL DISTRIBUTION OPERATION								
MAINTENANCE									
590-MT	SUPERVISION & ENGINEERING	L-590	446	11,535	6,310	129	24,516	8,067	6
591-MT	STRUCTURES	D361							
592-MT	STATION EQUIPMENT	D362							
593-MT	OVERHEAD LINES	D-364-365		752,582	411,685				
594-MT	UNDERGROUND LINES	D-366-367		213,109	116,577				
595-MT	LINE TRANSFORMERS	D368	41,987						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						450,744	
597-MT	METERS	METER					873,289		
598-MT	MISCELLANEOUS PLANT	CUSTINST							119,331
	TOTAL DISTRIBUTION MAINTENANCE								
	TOTAL DISTRIBUTION 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
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
418	MAINTENANCE									
419	568-MT SUPERVISION & ENGINEERING	L-568								
420	569-MT STRUCTURES	T-352								
421	570-MT STATION EQUIPMENT	T-353								
422	571-MT OVERHEAD LINES	T-354-356								
423	573-MT MISCELLANEOUS PLANT	T-PLT								
424										
425	TOTAL TRANSMISSION MAINTENANCE									
426										
427	TOTAL TRANSMISSION EXPENSES									
428										
429	DISTRIBUTION EXPENSES									
430										
431	OPERATION									
432	580-OP SUPERVISION & ENGINEERING	L-580								
33	581-OP LOAD DISPATCHING	D3601								
434	582-OP STATION EXPENSES	D362								
435	583-OP OVERHEAD LINE EXPENSES	D-364-365								
436	584-OP UNDERGROUND LINE EXPENSES	D-366-367								
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST								
438	586-OP METER EXPENSES	METER								
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST								
440	588-OP MISCELLANEOUS EXPENSES	D3601								
441	589-OP RENTS	D3601								
442	TOTAL DISTRIBUTION OPERATION									
443										
444	MAINTENANCE									
445	590-MT SUPERVISION & ENGINEERING	L-590								
446	591-MT STRUCTURES	D361								
447	592-MT STATION EQUIPMENT	D362								
448	593-MT OVERHEAD LINES	D-364-365								
449	594-MT UNDERGROUND LINES	D-366-367								
450	595-MT LINE TRANSFORMERS	D368								
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
452	597-MT METERS	METER								
453	598-MT MISCELLANEOUS PLANT	CUSTINST								
454	TOTAL DISTRIBUTION MAINTENANCE									
455										
456	TOTAL DISTRIBUTION EXPENSES									

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
MAINTENANCE								
568-MT	SUPERVISION & ENGINEERING	L-568						
569-MT	STRUCTURES	T-352						
570-MT	STATION EQUIPMENT	T-353						
571-MT	OVERHEAD LINES	T-354-356						
573-MT	MISCELLANEOUS PLANT	T-PLT						
	TOTAL TRANSMISSION MAINTENANCE							
	TOTAL TRANSMISSION EXPENSES							
DISTRIBUTION EXPENSES								
OPERATION								
580-OP	SUPERVISION & ENGINEERING	L-580						
581-OP	LOAD DISPATCHING	D3601						
582-OP	STATION EXPENSES	D362						
583-OP	OVERHEAD LINE EXPENSES	D-364-365						
584-OP	UNDERGROUND LINE EXPENSES	D-366-367						
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST						
586-OP	METER EXPENSES	METER						
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST						
588-OP	MISCELLANEOUS EXPENSES	D3601						
589-OP	RENTS	D3601						
	TOTAL DISTRIBUTION OPERATION							
MAINTENANCE								
590-MT	SUPERVISION & ENGINEERING	L-590						
591-MT	STRUCTURES	D361						
592-MT	STATION EQUIPMENT	D362						
593-MT	OVERHEAD LINES	D-364-365						
594-MT	UNDERGROUND LINES	D-366-367						
595-MT	LINE TRANSFORMERS	D368						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
597-MT	METERS	METER						
598-MT	MISCELLANEOUS PLANT	CUSTINST						
	TOTAL DISTRIBUTION MAINTENANCE							
	TOTAL DISTRIBUTION EXPENSES							

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		(A)	(B)	(C)	(CC)	(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
457	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *									
458										
459	CUSTOMER ACCOUNTING EXPENSES									
460	901-OP SUPERVISION	L-901	376,197							
461	902-OP METER READING	M-READ	3,507,453							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD	7,799,195							
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR	1,877,765							
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904	286							
465	TOTAL CUSTOMER ACCOUNTING EXPENSES		13,560,896							
466	CUSTOMER SERVICES & INFORMATION EXPENSES									
467	907-OP SUPERVISION	L-907	291,536	68,122		99,584				
468	908-OP CUSTOMER ASSISTANCE									
469	ENERGY EFFICIENCY PROGRAMS	PI-H	4,709,662	1,913,065		2,796,597				
470	OTHER	C-ASSIST	3,477,472							
471	TOTAL ACCOUNT 908		8,187,134							
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST	(0)							
473	910-OP MISCELLANEOUS EXPENSES	D-908-909	855,858	199,986		292,348				
474	TOTAL CUST SERV & INFO EXPENSES		9,334,529							
475										
476	ADMINISTRATIVE & GENERAL EXPENSES									
477										
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	49,656,960	8,246,370		8,583,888		6,208,371		24
479	921-OP OFFICE SUPPLIES	LABOR	17,842,644	2,963,070		3,084,346		2,230,780		8
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(26,303,816)	(4,368,189)		(4,546,976)		(3,288,640)		(13)
481	923-OP OUTSIDE SERVICES	LABOR	11,297,038	1,876,062		1,952,848		1,412,414		5
482										
483	924-OP PROPERTY INSURANCE									
484	PRODUCTION - STEAM	PI-S	986,560	400,741		585,819				
485	ALL RISK & MISCELLANEOUS	P110P-L20	2,003,756	336,313		313,386		478,309		3
486	TOTAL ACCOUNT 924		2,990,316							

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Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * DISTRIBUTION FUNCTION * * *									
457		*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
458													
459		CUSTOMER ACCOUNTING EXPENSES											
460	901-OP	SUPERVISION	L-901										
461	902-OP	METER READING	M-READ										
462	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD										
463	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR										
464	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904										
465		TOTAL CUSTOMER ACCOUNTING EXPENSES											
466		CUSTOMER SERVICES & INFORMATION EXPENSES											
467	907-OP	SUPERVISION	L-907										
468	908-OP	CUSTOMER ASSISTANCE											
469		ENERGY EFFICIENCY PROGRAMS	PI-H										
470		OTHER	C-ASSIST										
471		TOTAL ACCOUNT 908											
472	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST										
473	910-OP	MISCELLANEOUS EXPENSES	D-908-909										
474		TOTAL CUST SERV & INFO EXPENSES											
475													
476		ADMINISTRATIVE & GENERAL EXPENSES											
477													
478	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,951,389	273,007		4,645,133	2,541,026	194,158	184,770	101,075	67,424	752,642
479	921-OP	OFFICE SUPPLIES	LABOR	1,060,488	98,096		1,669,080	913,037	69,765	66,391	36,318	24,227	270,438
480	922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,563,382)	(144,614)		(2,460,576)	(1,346,008)	(102,848)	(97,875)	(53,540)	(35,715)	(398,682)
481	923-OP	OUTSIDE SERVICES	LABOR	671,446	62,109		1,056,775	578,087	44,171	42,035	22,995	15,339	171,227
482													
483	924-OP	PROPERTY INSURANCE											
484		PRODUCTION - STEAM	PI-S										
485		ALL RISK & MISCELLANEOUS	P110P-L20	143,638	13,771		201,339	110,138	11,615	29,816	16,310	10,880	121,452
486		TOTAL ACCOUNT 924											

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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
457	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *								
458									
459	CUSTOMER ACCOUNTING EXPENSES								
460	901-OP SUPERVISION	L-901							
461	902-OP METER READING	M-READ							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD							
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR							
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904							
465	TOTAL CUSTOMER ACCOUNTING EXPENSES								
466	CUSTOMER SERVICES & INFORMATION EXPENSES								
467	907-OP SUPERVISION	L-907							
468	908-OP CUSTOMER ASSISTANCE								
469	ENERGY EFFICIENCY PROGRAMS	PI-H							
470	OTHER	C-ASSIST							
471	TOTAL ACCOUNT 908								
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST							
473	910-OP MISCELLANEOUS EXPENSES	D-908-909							
474	TOTAL CUST SERV & INFO EXPENSES								
475									
476	ADMINISTRATIVE & GENERAL EXPENSES								
477									
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	411,718	789,214	431,723	251,857	3,746,062	263,825	861,400
479	921-OP OFFICE SUPPLIES	LABOR	147,938	283,579	155,126	90,497	1,346,028	94,797	309,517
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(218,091)	(418,055)	(228,688)	(133,411)	(1,984,329)	(139,751)	(456,293)
481	923-OP OUTSIDE SERVICES	LABOR	93,666	179,547	98,218	57,298	852,235	60,021	195,970
482									
483	924-OP PROPERTY INSURANCE								
484	PRODUCTION - STEAM	PI-S							
485	ALL RISK & MISCELLANEOUS	P110P-L20	66,438	40,891	22,369	41,180	41,059	2,964	1,885
486	TOTAL ACCOUNT 924								

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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
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
458										
459	CUSTOMER ACCOUNTING EXPENSES									
460	901-OP SUPERVISION	L-901	111,860	264,337						
461	902-OP METER READING	M-READ	3,507,453							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD		7,799,195						
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR			1,877,765					
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904	76	169	41					
465	TOTAL CUSTOMER ACCOUNTING EXPENSES									
466	CUSTOMER SERVICES & INFORMATION EXPENSES									
467	907-OP SUPERVISION	L-907					123,830			
468	908-OP CUSTOMER ASSISTANCE									
469	ENERGY EFFICIENCY PROGRAMS	PI-H								
470	OTHER	C-ASSIST					3,477,472			
471	TOTAL ACCOUNT 908									
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST					(0)			
473	910-OP MISCELLANEOUS EXPENSES	D-908-909					363,524			
474	TOTAL CUST SERV & INFO EXPENSES									
475										
476	ADMINISTRATIVE & GENERAL EXPENSES									
477										
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,032,121	4,802,114			1,317,649			
479	921-OP OFFICE SUPPLIES	LABOR	730,178	1,725,487			473,455			
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,076,436)	(2,543,731)			(697,973)			
481	923-OP OUTSIDE SERVICES	LABOR	462,311	1,092,489			299,767			
482										
483	924-OP PROPERTY INSURANCE									
484	PRODUCTION - STEAM	PI-S								
485	ALL RISK & MISCELLANEOUS	P110P-L20								
486	TOTAL ACCOUNT 924									

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		(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-901						
461	902-OP METER READING	M-READ						
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD						
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR						
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904						
465	TOTAL CUSTOMER ACCOUNTING EXPENSES							
466	CUSTOMER SERVICES & INFORMATION EXPENSES							
467	907-OP SUPERVISION	L-907						
468	908-OP CUSTOMER ASSISTANCE							
469	ENERGY EFFICIENCY PROGRAMS	PI-H						
470	OTHER	C-ASSIST						
471	TOTAL ACCOUNT 908							
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST						
473	910-OP MISCELLANEOUS EXPENSES	D-908-909						
474	TOTAL CUST SERV & INFO EXPENSES							
475								
476	ADMINISTRATIVE & GENERAL EXPENSES							
477								
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR						
479	921-OP OFFICE SUPPLIES	LABOR						
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
481	923-OP OUTSIDE SERVICES	LABOR						
482								
483	924-OP PROPERTY INSURANCE							
484	PRODUCTION - STEAM	PI-S						
485	ALL RISK & MISCELLANEOUS	P110P-L20						
486	TOTAL ACCOUNT 924							

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			(A)	(B)	(C)	(CC)	(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	5,478,295	909,763		946,999		684,925		3
926-OP		EMPLOYEE PENSIONS & BENEFITS	LABOR	23,767,035	3,946,914		4,108,458		2,971,478		11
927-OP		FRANCHISE REQUIREMENTS	P101P	1,313	290		334		243		0
928-OP		REGULATORY COMMISSION EXPENSES									
		FERC ADMIN ASSESS & SECURITIES									
		CAPACITY RELATED	PI-SHO	1,617,717	752,497		865,221				
		ENERGY RELATED	KWH-T	699,770			699,770				
		FERC RATE CASE	NONE								
		FERC ORDER 472	KWH-O	298,774			298,774				
		FERC OTHER	NONE								
		FERC OTHER	NONE								
		SEC EXPENSES	NONE	0							
		IDAHO PUC -RATE CASE	P101P	271,185	59,994		68,981		50,234		0
		-OTHER	OTH-EXP	22,610							
		OREGON PUC -RATE CASE	OTH-EXP								
		-OTHER	OTH-EXP								
		NEVADA PUC -RATE CASE	OTH-EXP								
		-OTHER	OTH-EXP	0							
		TOTAL ACCOUNT 928		2,910,057							
929-OP		DUPLICATE CHARGES-CR	LABOR	0	0		0		0		0
9301-OP		GENERAL ADVERTISING	LABOR	0	0		0		0		0
9302-OP		MISCELLANEOUS EXPENSES	LABOR	3,332,920	553,487		576,141		416,699		2
931-OP		RENTS	L GEN-PLT	11,726	2,594		2,983		2,172		0
		TOTAL ADM & GEN OPERATION		90,984,487							
935-MT		GENERAL PLANT MAINTENANCE	L GEN-PLT	3,834,594	848,326		975,406		710,319		4
		TOTAL ADMIN & GENERAL EXPENSES		94,819,080							
	416	MERCHANDISING EXPENSE	M-EXP	601,616			94,354				
		TOTAL OPER & MAINT EXPENSES		522,734,292	51,985,617		337,056,750		26,014,865		115

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line	Acct	Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * * * * *	* * * *	* * * *	* * * *	* * * *	* * DISTRIBUTION FUNCTION * *		* * * *	* * * *	* * * *
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
487		*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
488													
489	925-OP	INJURIES & DAMAGES	LABOR	325,606	30,119		512,464	280,333	21,420	20,384	11,151	7,438	83,034
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	1,412,607	130,668		2,223,274	1,216,197	92,929	88,435	48,377	32,271	360,233
491	927-OP	FRANCHISE REQUIREMENTS	P101P	73	7		102	56	6	15	8	6	62
492													
493	928-OP	REGULATORY COMMISSION EXPENSES											
494		FERC ADMIN ASSESS & SECURITIES											
495		CAPACITY RELATED	PI-SHO										
496		ENERGY RELATED	KWH-T										
497		FERC RATE CASE	NONE										
498		FERC ORDER 472	KWH-O										
499		FERC OTHER	NONE										
500		FERC OTHER	NONE										
501		SEC EXPENSES	NONE										
502		IDAHO PUC -RATE CASE	P101P	15,086	1,446		21,146	11,567	1,220	3,131	1,713	1,143	12,755
503		-OTHER	OTH-EXP										
504		OREGON PUC -RATE CASE	OTH-EXP										
505		-OTHER	OTH-EXP										
506		NEVADA PUC -RATE CASE	OTH-EXP										
507		-OTHER	OTH-EXP										
508		TOTAL ACCOUNT 928											
509													
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0		0	0	0	0	0	0	0
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0		0	0	0	0	0	0	0
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	198,094	18,324		311,776	170,551	13,032	12,402	6,784	4,525	50,516
513	931-OP	RENTS	L GEN-PLT	652	63		914	500	53	135	74	49	552
514		TOTAL ADM & GEN OPERATION											
515													
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	213,312	20,451		299,001	163,562	17,250	44,279	24,222	16,158	180,364
517													
518		TOTAL ADMIN & GENERAL EXPENSES											
519													
520	416	MERCHANDISING EXPENSE	M-EXP				150,797	82,491	8,700	22,331	12,216	8,149	90,965
521													
522		TOTAL OPER & MAINT EXPENSES		11,343,424	1,049,884		21,372,998	11,691,665	847,515	772,443	422,549	281,870	3,146,472
523													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE 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
487	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *									
488										
489	925-OP	INJURIES & DAMAGES	LABOR	45,422	87,068	47,629	27,786	413,276	29,106	95,032
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	197,058	377,737	206,633	120,545	1,792,957	126,273	412,287
491	927-OP	FRANCHISE REQUIREMENTS	P101P	34	21	11	21	21	2	1
492										
493	928-OP	REGULATORY COMMISSION EXPENSES								
494		FERC ADMIN ASSESS & SECURITIES								
495		CAPACITY RELATED	PI-SHO							
496		ENERGY RELATED	KWH-T							
497		FERC RATE CASE	NONE							
498		FERC ORDER 472	KWH-O							
499		FERC OTHER	NONE							
500		FERC OTHER	NONE							
501		SEC EXPENSES	NONE							
502		IDAHO PUC -RATE CASE	P101P	6,978	4,295	2,349	4,325	4,312	311	198
503		-OTHER	OTH-EXP							
504		OREGON PUC -RATE CASE	OTH-EXP							
505		-OTHER	OTH-EXP							
506		NEVADA PUC -RATE CASE	OTH-EXP							
507		-OTHER	OTH-EXP							
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	27,634	52,971	28,977	16,904	251,432	17,708	57,816
513	931-OP	RENTS	L GEN-PLT	302	186	102	187	186	13	9
514		TOTAL ADM & GEN OPERATION								
515										
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	98,665	60,726	33,219	61,154	60,976	4,402	2,799
517										
518		TOTAL ADMIN & GENERAL EXPENSES								
519										
520	416	MERCHANDISING EXPENSE	M-EXP	49,760	30,626	16,754	30,842		2,220	1,411
521										
522		TOTAL OPER & MAINT EXPENSES		1,721,214	3,535,557	1,934,055	1,034,958	12,857,370	969,582	3,181,451
523										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	224,189	529,783			145,367			
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	972,623	2,298,409			630,659			
491	927-OP	FRANCHISE REQUIREMENTS	P101P								
492											
493	928-OP	REGULATORY COMMISSION EXPENSES									
494		FERC ADMIN ASSESS & SECURITIES									
495		CAPACITY RELATED	PI-SHO								
496		ENERGY RELATED	KWH-T								
497		FERC RATE CASE	NONE								
498		FERC ORDER 472	KWH-O								
499		FERC OTHER	NONE								
500		FERC OTHER	NONE								
501		SEC EXPENSES	NONE								
502		IDAHO PUC -RATE CASE	P101P								
503		-OTHER	OTH-EXP								
504		OREGON PUC -RATE CASE	OTH-EXP								
505		-OTHER	OTH-EXP								
506		NEVADA PUC -RATE CASE	OTH-EXP								
507		-OTHER	OTH-EXP								
508		TOTAL ACCOUNT 928									
509											
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0			0			
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0			0			
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	136,394	322,313			88,439			
513	931-OP	RENTS	L GEN-PLT								
514		TOTAL ADM & GEN OPERATION									
515											
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT								
517											
518		TOTAL ADMIN & GENERAL EXPENSES									
519											
520	416	MERCHANDISING EXPENSE	M-EXP								
521											
522		TOTAL OPER & MAINT EXPENSES		7,100,769	16,290,565	1,877,805		6,222,191			
523											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE 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
487	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
488									
489	925-OP	INJURIES & DAMAGES	LABOR						
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR						
491	927-OP	FRANCHISE REQUIREMENTS	P101P						
492									
493	928-OP	REGULATORY COMMISSION EXPENSES							
494		FERC ADMIN ASSESS & SECURITIES							
495		CAPACITY RELATED	PI-SHO						
496		ENERGY RELATED	KWH-T						
497		FERC RATE CASE	NONE						
498		FERC ORDER 472	KWH-O						
499		FERC OTHER	NONE						
500		FERC OTHER	NONE						
501		SEC EXPENSES	NONE						
502		IDAHO PUC -RATE CASE	P101P						
503		-OTHER	OTH-EXP					22,610	
504		OREGON PUC -RATE CASE	OTH-EXP						
505		-OTHER	OTH-EXP						
506		NEVADA PUC -RATE CASE	OTH-EXP						
507		-OTHER	OTH-EXP					0	
508		TOTAL ACCOUNT 928							
509									
510	929-OP	DUPLICATE CHARGES-CR	LABOR						
511	9301-OP	GENERAL ADVERTISING	LABOR						
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR						
513	931-OP	RENTS	L GEN-PLT						
514		TOTAL ADM & GEN OPERATION							
515									
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT						
517									
518		TOTAL ADMIN & GENERAL EXPENSES							
519									
520	416	MERCHANDISING EXPENSE	M-EXP						
521									
522		TOTAL OPER & MAINT EXPENSES						22,610	
523									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	PI-S	17,781,878	7,222,999		10,558,879				
330-336	HYDRAULIC PRODUCTION	PI-H	14,253,867	5,789,921		8,463,946				
340-346	OTHER PRODUCTION	PI-O	5,923,980	5,923,980						
	TOTAL PRODUCTION PLANT		37,959,725							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	T-350	401,544					401,544		
352	STRUCTURES & IMPROVEMENTS	T-352	632,942					632,942		
353	STATION EQUIPMENT	T-353	5,048,516					5,048,516		
354	TOWERS & FIXTURES	T-354	2,213,006					2,213,006		
355	POLES & FIXTURES	T-355	2,354,300					2,354,250		50
356	OVERHEAD CONDUCTORS & DEVICES	T-356	2,363,844					2,363,813		30
359	ROADS & TRAILS	T-359	2,561					2,561		
	TOTAL TRANSMISSION PLANT		13,016,711							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	434,314							
362	STATION EQUIPMENT	D362N	3,015,166							
364	POLES, TOWERS & FIXTURES	D364	6,523,013							
365	OVERHEAD CONDUCTORS & DEVICES	D365	3,080,055							
366	UNDERGROUND CONDUIT	D366	916,934							
367	UNDERGROUND CONDUCTORS & DEVICES	D367	3,423,999							
368	LINE TRANSFORMERS	D368	5,513,133							
369	SERVICES	SERVICE	1,615,969							
370	METERS	METER	3,831,203							
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	23,245							
373	STREET LIGHTING SYSTEMS	STLIGHT	161,919							
	TOTAL DISTRIBUTION PLANT		28,538,953							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line			(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* DISTRIBUTION FUNCTION *									
524	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***												
525													
526	DEPRECIATION EXPENSE												
527	310-316	STEAM PRODUCTION	PI-S										
528	330-336	HYDRAULIC PRODUCTION	PI-H										
529	340-346	OTHER PRODUCTION	PI-O										
530		TOTAL PRODUCTION PLANT											
531													
532	TRANSMISSION PLANT												
533	350	LAND & LAND RIGHTS	T-350										
534	352	STRUCTURES & IMPROVEMENTS	T-352										
535	353	STATION EQUIPMENT	T-353										
536	354	TOWERS & FIXTURES	T-354										
537	355	POLES & FIXTURES	T-355										
538	356	OVERHEAD CONDUCTORS & DEVICES	T-356										
539	359	ROADS & TRAILS	T-359										
540		TOTAL TRANSMISSION PLANT											
541													
542	DISTRIBUTION PLANT												
543	360	LAND & LAND RIGHTS	D360N	0	0								
544	361	STRUCTURES & IMPROVEMENTS	D361N	433,122	1,191								
545	362	STATION EQUIPMENT	D362N	2,968,653	46,512								
546	364	POLES, TOWERS & FIXTURES	D364				3,862,978	2,113,164	39,368				
547	365	OVERHEAD CONDUCTORS & DEVICES	D365				1,679,752	918,874	39,477				
548	366	UNDERGROUND CONDUIT	D366				208,310	113,952	49,132				
549	367	UNDERGROUND CONDUCTORS & DEVICES	D367				1,731,108	946,967	209,729				
550	368	LINE TRANSFORMERS	D368							671,219	367,177	244,932	2,734,146
551	369	SERVICES	SERVICE										
552	370	METERS	METER										
553	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
554	373	STREET LIGHTING SYSTEMS	STLIGHT										
555		TOTAL DISTRIBUTION PLANT											

IDAHO POWER COMPANY
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BASE CASE 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 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
DEPRECIATION EXPENSE									
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	T-350							
352	STRUCTURES & IMPROVEMENTS	T-352							
353	STATION EQUIPMENT	T-353							
354	TOWERS & FIXTURES	T-354							
355	POLES & FIXTURES	T-355							
356	OVERHEAD CONDUCTORS & DEVICES	T-356							
359	ROADS & TRAILS	T-359							
	TOTAL TRANSMISSION PLANT								
DISTRIBUTION PLANT									
360	LAND & LAND RIGHTS	D360N							
361	STRUCTURES & IMPROVEMENTS	D361N							
362	STATION EQUIPMENT	D362N							
364	POLES, TOWERS & FIXTURES	D364		328,050	179,453				
365	OVERHEAD CONDUCTORS & DEVICES	D365		285,677	156,274				
366	UNDERGROUND CONDUIT	D366		352,638	192,903				
367	UNDERGROUND CONDUCTORS & DEVICES	D367		346,597	189,599				
368	LINE TRANSFORMERS	D368	1,495,659						
369	SERVICES	SERVICE				1,615,969			
370	METERS	METER					3,831,203		
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							23,245
373	STREET LIGHTING SYSTEMS	STLIGHT						161,919	
	TOTAL DISTRIBUTION PLANT								

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 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
DEPRECIATION EXPENSE										
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	T-350								
352	STRUCTURES & IMPROVEMENTS	T-352								
353	STATION EQUIPMENT	T-353								
354	TOWERS & FIXTURES	T-354								
355	POLES & FIXTURES	T-355								
356	OVERHEAD CONDUCTORS & DEVICES	T-356								
359	ROADS & TRAILS	T-359								
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N								
361	STRUCTURES & IMPROVEMENTS	D361N								
362	STATION EQUIPMENT	D362N								
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	SERVICE								
370	METERS	METER								
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
373	STREET LIGHTING SYSTEMS	STLIGHT								
	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	PI-S						
528	330-336 HYDRAULIC PRODUCTION	PI-H						
529	340-346 OTHER PRODUCTION	PI-O						
530	TOTAL PRODUCTION PLANT							
531								
532	TRANSMISSION PLANT							
533	350 LAND & LAND RIGHTS	T-350						
534	352 STRUCTURES & IMPROVEMENTS	T-352						
535	353 STATION EQUIPMENT	T-353						
536	354 TOWERS & FIXTURES	T-354						
537	355 POLES & FIXTURES	T-355						
538	356 OVERHEAD CONDUCTORS & DEVICES	T-356						
539	359 ROADS & TRAILS	T-359						
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	D364						
547	365 OVERHEAD CONDUCTORS & DEVICES	D365						
548	366 UNDERGROUND CONDUIT	D366						
549	367 UNDERGROUND CONDUCTORS & DEVICES	D367						
550	368 LINE TRANSFORMERS	D368						
551	369 SERVICES	SERVICE						
552	370 METERS	METER						
553	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
554	373 STREET LIGHTING SYSTEMS	STLIGHT						
555	TOTAL DISTRIBUTION PLANT							

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		(A)	(B)	(C)	(CC)	(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	P-PTD	0	0		0		0		0
390	STRUCTURES & IMPROVEMENTS	P-PTD	1,522,061	336,725		387,167		281,946		2
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	7,787,897	1,722,915		1,981,008		1,442,628		8
392	TRANSPORTATION EQUIPMENT	P-PTD	0	0		0		0		0
393	STORES EQUIPMENT	P-PTD	57,780	12,783		14,697		10,703		0
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	211,314	6,749		53,752		39,144		0
395	LABORATORY EQUIPMENT	P-PTD	549,439	121,552		139,761		101,778		1
396	POWER OPERATED EQUIPMENT	P-PTD	0	0		0		0		0
397	COMMUNICATIONS EQUIPMENT	P-PTD	1,667,160	368,825		424,075		308,824		2
398	MISCELLANEOUS EQUIPMENT	P-PTD	310,591	68,712		79,005		57,534		0
	TOTAL GENERAL PLANT		12,106,240							
DEPRECIATION ON DISALLOWED COSTS		P101P	(277,409)	(61,371)		(70,565)		(51,387)		(0)
	TOTAL DEPRECIATION EXPENSE		91,344,219	21,553,790		22,031,725		15,207,801		92
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P	6,878,287	1,521,682		1,749,630		1,274,132		7
	HYDRAULIC PRODUCTION	PI-H								
	ADJUSTMENTS, GAINS & LOSSES	P101P	(30,785)	(6,811)		(7,831)		(5,703)		(0)
	TOTAL AMORTIZATION EXPENSE		6,847,502	1,514,872		1,741,799		1,268,430		7
	TOTAL DEPRECIATION & AMORTIZATION EXP		98,191,722	23,068,661		23,773,525		16,476,231		98

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* DISTRIBUTION FUNCTION *									
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
556	*** ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE*** ***												
557													
558	GENERAL PLANT												
559	389	LAND & LAND RIGHTS	P-PTD	0	0		0	0	0	0	0	0	0
560	390	STRUCTURES & IMPROVEMENTS	P-PTD	84,670	8,118		118,682	64,923	6,847	17,575	9,614	6,413	71,592
561	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	433,227	41,536		607,258	332,188	35,034	89,928	49,193	32,815	366,313
562	392	TRANSPORTATION EQUIPMENT	P-PTD	0	0		0	0	0	0	0	0	0
563	393	STORES EQUIPMENT	P-PTD	3,214	308		4,505	2,465	260	667	365	243	2,718
564	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	11,755	1,127		16,477	9,013	951	2,440	1,335	890	9,939
565	395	LABORATORY EQUIPMENT	P-PTD	30,564	2,930		42,842	23,436	2,472	6,344	3,471	2,315	25,843
566	396	POWER OPERATED EQUIPMENT	P-PTD	0	0		0	0	0	0	0	0	0
567	397	COMMUNICATIONS EQUIPMENT	P-PTD	92,741	8,892		129,996	71,112	7,500	19,251	10,531	7,025	78,417
568	398	MISCELLANEOUS EQUIPMENT	P-PTD	17,278	1,657		24,218	13,248	1,397	3,586	1,962	1,309	14,609
569		TOTAL GENERAL PLANT											
570													
571	DEPRECIATION ON DISALLOWED COSTS		P101P	(15,432)	(1,480)		(21,631)	(11,833)	(1,248)	(3,203)	(1,752)	(1,169)	(13,048)
572		TOTAL DEPRECIATION EXPENSE		4,059,793	110,792		8,404,497	4,597,510	390,917	807,809	441,895	294,775	3,290,528
573													
574	AMORTIZATION EXPENSE												
575		INTANGIBLE PLANT	P101P	382,627	36,685		536,332	293,389	30,942	79,425	43,448	28,983	323,528
576		HYDRAULIC PRODUCTION	PI-H										
577		ADJUSTMENTS, GAINS & LOSSES	P101P	(1,713)	(164)		(2,400)	(1,313)	(138)	(355)	(194)	(130)	(1,448)
578		TOTAL AMORTIZATION EXPENSE		380,914	36,520		533,931	292,076	30,803	79,069	43,253	28,853	322,080
579													
580		TOTAL DEPRECIATION & AMORTIZATION EXP		4,440,707	147,312		8,938,428	4,889,586	421,720	886,878	485,148	323,628	3,612,608
581													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	P-PTD	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	P-PTD	39,163	24,104	13,186	24,274	24,203	1,747	1,111
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	200,384	123,332	67,466	124,202	123,839	8,940	5,684
392	TRANSPORTATION EQUIPMENT	P-PTD	0	0	0	0	0	0	0
393	STORES EQUIPMENT	P-PTD	1,487	915	501	921	919	66	42
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	5,437	3,346	1,831	3,370	3,360	243	154
395	LABORATORY EQUIPMENT	P-PTD	14,137	8,701	4,760	8,762	8,737	631	401
396	POWER OPERATED EQUIPMENT	P-PTD	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	P-PTD	42,896	26,402	14,443	26,588	26,510	1,914	1,217
398	MISCELLANEOUS EQUIPMENT	P-PTD	7,992	4,919	2,691	4,953	4,939	357	227
	TOTAL GENERAL PLANT								
DEPRECIATION ON DISALLOWED COSTS		P101P	(7,138)	(4,393)	(2,403)	(4,424)	(4,411)	(318)	(202)
	TOTAL DEPRECIATION EXPENSE		1,800,017	1,500,287	820,702	1,804,616	4,019,299	175,497	31,879
AMORTIZATION EXPENSE									
	INTANGIBLE PLANT	P101P	176,979	108,927	59,586	109,695	109,375	7,896	5,020
	HYDRAULIC PRODUCTION	PI-H							
	ADJUSTMENTS, GAINS & LOSSES	P101P	(792)	(488)	(267)	(491)	(490)	(35)	(22)
	TOTAL AMORTIZATION EXPENSE		176,187	108,439	59,320	109,204	108,885	7,860	4,998
	TOTAL DEPRECIATION & AMORTIZATION EXP		1,976,204	1,608,727	880,021	1,913,821	4,128,184	183,358	36,876

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	P-PTD								
390	STRUCTURES & IMPROVEMENTS	P-PTD								
391	OFFICE FURNITURE & EQUIPMENT	P-PTD								
392	TRANSPORTATION EQUIPMENT	P-PTD								
393	STORES EQUIPMENT	P-PTD								
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
395	LABORATORY EQUIPMENT	P-PTD								
396	POWER OPERATED EQUIPMENT	P-PTD								
397	COMMUNICATIONS EQUIPMENT	P-PTD								
398	MISCELLANEOUS EQUIPMENT	P-PTD								
	TOTAL GENERAL PLANT									
DEPRECIATION ON DISALLOWED COSTS		P101P								
	TOTAL DEPRECIATION EXPENSE									
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P								
	HYDRAULIC PRODUCTION	PI-H								
	ADJUSTMENTS, GAINS & LOSSES	P101P								
	TOTAL AMORTIZATION EXPENSE									
	TOTAL DEPRECIATION & AMORTIZATION EXP									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE 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	P-PTD						
390	STRUCTURES & IMPROVEMENTS	P-PTD						
391	OFFICE FURNITURE & EQUIPMENT	P-PTD						
392	TRANSPORTATION EQUIPMENT	P-PTD						
393	STORES EQUIPMENT	P-PTD						
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
395	LABORATORY EQUIPMENT	P-PTD						
396	POWER OPERATED EQUIPMENT	P-PTD						
397	COMMUNICATIONS EQUIPMENT	P-PTD						
398	MISCELLANEOUS EQUIPMENT	P-PTD						
	TOTAL GENERAL PLANT							
DEPRECIATION ON DISALLOWED COSTS		P101P						
	TOTAL DEPRECIATION EXPENSE							
AMORTIZATION EXPENSE								
	INTANGIBLE PLANT	P101P						
	HYDRAULIC PRODUCTION	PI-H						
	ADJUSTMENTS, GAINS & LOSSES	P101P						
	TOTAL AMORTIZATION EXPENSE							
	TOTAL DEPRECIATION & AMORTIZATION EXP							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(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	NONE								
FICA	LABOR	0	0		0		0		0
FUTA	LABOR	0	0		0		0		0
LESS PAYROLL DEDUCTION	LABOR	0	0		0		0		0
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	PI-S	874,567	355,249		519,318				
VALMY	PI-S	857,431	348,288		509,142				
BOARDMAN	PI-S	331,084	134,486		196,598				
OTHER-PRODUCTION PLANT	PI-HO	3,470,673	1,826,368		1,644,305				
OTHER-TRANSMISSION PLANT	T-PLT	2,764,132					2,764,117		15
OTHER-DISTRIBUTION PLANT	D3602N	5,294,071							
OTHER-GENERAL PLANT	GEN-PLT	871,111	192,716		221,585		161,364		1
LICENSES - HYDRO PROJECTS	PI-H	2,910	1,182		1,728				
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P	1,728,713	382,443		439,733		320,226		2
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
FRANCHISE TAXES									
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	NONE								
HYDRO GENERATION TAX	KWH-TAX	1,666,608							
IRRIGATION-PIC	KWH-TAX	295,743							
TOTAL TAXES OTHER THAN INCOME		18,157,045	3,240,733		3,532,409		3,245,708		17

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * * *	* * DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
582	*** ***TABLE 7 - TAXES OTHER THAN INCOME TAXES*** ***											
583												
584	TAXES OTHER THAN INCOME											
585	FEDERAL TAXES	NONE										
586	FICA	LABOR	0	0		0	0	0	0	0	0	0
587	FUTA	LABOR	0	0		0	0	0	0	0	0	0
588	LESS PAYROLL DEDUCTION	LABOR	0	0		0	0	0	0	0	0	0
589												
590	STATE TAXES											
591	AD VALOREM TAXES											
592	JIM BRIDGER STATION	PI-S										
593	VALMY	PI-S										
594	BOARDMAN	PI-S										
595	OTHER-PRODUCTION PLANT	PI-HO										
596	OTHER-TRANSMISSION PLANT	T-PLT										
597	OTHER-DISTRIBUTION PLANT	D3602N	794,808	10,873		1,258,027	688,178	72,577	186,299	101,911	67,982	758,872
598	OTHER-GENERAL PLANT	GEN-PLT	48,458	4,646		67,925	37,157	3,919	10,059	5,502	3,671	40,974
599												
600	LICENSES - HYDRO PROJECTS	PI-H										
601												
602	REGULATORY COMMISSION FEES											
603	STATE OF IDAHO	P101P	96,165	9,220		134,796	73,737	7,777	19,962	10,920	7,284	81,312
604	STATE OF OREGON	NONE										
605	STATE OF NEVADA	NONE										
606												
607	FRANCHISE TAXES											
608	STATE OF OREGON	NONE										
609	STATE OF NEVADA	NONE										
610												
611	OTHER STATE TAXES											
612	UNEMPLOYMENT TAXES	NONE										
613	HYDRO GENERATION TAX	KWH-TAX										
614	IRRIGATION-PIC	KWH-TAX										
615												
616	TOTAL TAXES OTHER THAN INCOME		939,432	24,739		1,460,748	799,072	84,272	216,320	118,333	78,937	881,158

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	NONE							
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	PI-S							
VALMY	PI-S							
BOARDMAN	PI-S							
OTHER-PRODUCTION PLANT	PI-HO							
OTHER-TRANSMISSION PLANT	T-PLT							
OTHER-DISTRIBUTION PLANT	D3602N	415,126	255,501	139,766	257,303	256,551	18,520	11,775
OTHER-GENERAL PLANT	GEN-PLT	22,414	13,795	7,546	13,893	13,852	1,000	636
LICENSES - HYDRO PROJECTS	PI-H							
REGULATORY COMMISSION FEES								
STATE OF IDAHO	P101P	44,480	27,376	14,976	27,570	27,489	1,984	1,262
STATE OF OREGON	NONE							
STATE OF NEVADA	NONE							
FRANCHISE TAXES								
STATE OF OREGON	NONE							
STATE OF NEVADA	NONE							
OTHER STATE TAXES								
UNEMPLOYMENT TAXES	NONE							
HYDRO GENERATION TAX	KWH-TAX							
IRRIGATION-PIC	KWH-TAX							
TOTAL TAXES OTHER THAN INCOME		482,020	296,672	162,289	298,765	297,892	21,504	13,673

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	NONE								
FICA	LABOR	0	0			0			
FUTA	LABOR	0	0			0			
LESS PAYROLL DEDUCTION	LABOR	0	0			0			
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	PI-S								
VALMY	PI-S								
BOARDMAN	PI-S								
OTHER-PRODUCTION PLANT	PI-HO								
OTHER-TRANSMISSION PLANT	T-PLT								
OTHER-DISTRIBUTION PLANT	D3602N								
OTHER-GENERAL PLANT	GEN-PLT								
LICENSES - HYDRO PROJECTS	PI-H								
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P								
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
FRANCHISE TAXES									
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	NONE								
HYDRO GENERATION TAX	KWH-TAX								
IRRIGATION-PIC	KWH-TAX								
TOTAL TAXES OTHER THAN INCOME		0	0			0			

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
**** * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * ****							
TAXES OTHER THAN INCOME							
FEDERAL TAXES	NONE						
FICA	LABOR						
FUTA	LABOR						
LESS PAYROLL DEDUCTION	LABOR						
STATE TAXES							
AD VALOREM TAXES							
JIM BRIDGER STATION	PI-S						
VALMY	PI-S						
BOARDMAN	PI-S						
OTHER-PRODUCTION PLANT	PI-HO						
OTHER-TRANSMISSION PLANT	T-PLT						
OTHER-DISTRIBUTION PLANT	D3602N						
OTHER-GENERAL PLANT	GEN-PLT						
LICENSES - HYDRO PROJECTS	PI-H						
REGULATORY COMMISSION FEES							
STATE OF IDAHO	P101P						
STATE OF OREGON	NONE						
STATE OF NEVADA	NONE						
FRANCHISE TAXES							
STATE OF OREGON	NONE						
STATE OF NEVADA	NONE						
OTHER STATE TAXES							
UNEMPLOYMENT TAXES	NONE						
HYDRO GENERATION TAX	KWH-TAX		1,666,608				
IRRIGATION-PIC	KWH-TAX		295,743				
TOTAL TAXES OTHER THAN INCOME			1,962,351				

IDAHO POWER COMPANY
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BASE CASE CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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		NONE								
*** TABLE 9 - INCOME TAXES ***										
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	13,385,781	2,992,280		3,440,523		2,505,490		13
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	2,805,136	627,065		720,999		525,053		3
SUMMARY OF INCOME TAXES										
TOTAL FEDERAL INCOME TAX		TAX-REV	19,062,439							
STATE INCOME TAXES										
	STATE OF IDAHO	TAX-REV	(3,894,429)							
	STATE OF OREGON	TAX-REV	183,313							
	OTHER STATES	TAX-REV	49,637							
	TOTAL STATE INCOME TAXES		(3,661,479)							
TOTAL OPERATING EXPENSES			670,674,935							
NET OPERATING INCOME			139,217,049							
				Base-load	Peak					

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* *					DISTRIBUTION FUNCTION	* * * * * * * * * * * * * * * * * * *			
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
617	*** *TABLE 8 - REGULATORY DEBITS/CREDITS* ***												
619	REGULATORY DEBITS/CREDITS		NONE										
621	*** *TABLE 9 - INCOME TAXES* ***												
623	410/411	NET PROVISION FOR DEFER INC TAXES	P111P	671,650	13,016		1,054,658	576,929	60,845	156,183	85,437	56,992	636,195
625	411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	140,751	2,728		221,015	120,902	12,751	32,730	17,904	11,943	133,322
627	SUMMARY OF INCOME TAXES												
629	TOTAL FEDERAL INCOME TAX		TAX-REV										
631	STATE INCOME TAXES												
632		STATE OF IDAHO	TAX-REV										
633		STATE OF OREGON	TAX-REV										
634		OTHER STATES	TAX-REV										
635		TOTAL STATE INCOME TAXES											
637	TOTAL OPERATING EXPENSES												
639	NET OPERATING INCOME												

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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
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***								
618									
619	REGULATORY DEBITS/CREDITS	NONE							
620									
621	*** TABLE 9 - INCOME TAXES ***								
622									
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P	348,018	214,197	117,172	215,708	215,078	15,526	9,872
624									
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	72,931	44,887	24,555	45,204	45,072	3,254	2,069
626									
627	SUMMARY OF INCOME TAXES								
628									
629	TOTAL FEDERAL INCOME TAX	TAX-REV							
630									
631	STATE INCOME TAXES								
632	STATE OF IDAHO	TAX-REV							
633	STATE OF OREGON	TAX-REV							
634	OTHER STATES	TAX-REV							
635	TOTAL STATE INCOME TAXES								
636									
637	TOTAL OPERATING EXPENSES								
638									
639	NET OPERATING INCOME								
640									
641									

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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
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***									
618										
619	REGULATORY DEBITS/CREDITS	NONE								
620										
621	*** TABLE 9 - INCOME TAXES ***									
622										
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P								
624										
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P								
626										
627	SUMMARY OF INCOME TAXES									
628										
629	TOTAL FEDERAL INCOME TAX	TAX-REV								
630										
631	STATE INCOME TAXES									
632	STATE OF IDAHO	TAX-REV								
633	STATE OF OREGON	TAX-REV								
634	OTHER STATES	TAX-REV								
635	TOTAL STATE INCOME TAXES									
636										
637	TOTAL OPERATING EXPENSES									
638										
639	NET OPERATING INCOME									
640										
641										

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		(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	NONE						
620								
621	*** TABLE 9 - INCOME TAXES ***							
622								
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P						
624								
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P						
626								
627	SUMMARY OF INCOME TAXES							
628								
629	TOTAL FEDERAL INCOME TAX	TAX-REV						19,062,439
630								
631	STATE INCOME TAXES							
632	STATE OF IDAHO	TAX-REV						(3,894,429)
633	STATE OF OREGON	TAX-REV						183,313
634	OTHER STATES	TAX-REV						49,637
635	TOTAL STATE INCOME TAXES							
636								
637	TOTAL OPERATING EXPENSES							
638								
639	NET OPERATING INCOME							
640								
641								

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		(A)	(B)	(C)	(CC)	(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-500	228,999	93,019		135,980				
646	501 / FUEL	PI-S	0	0		0				
647	502 / STEAM EXPENSES									
648	LABOR	PI-S								
649	OTHER	PI-S								
650	TOTAL ACCOUNT 502									
651	505 / ELECTRIC EXPENSES									
652	LABOR	PI-S	12,304	4,998		7,306				
653	OTHER	PI-S								
654	TOTAL ACCOUNT 505									
655	506 / MISCELLANEOUS EXPENSES	PI-S								
656	507 / RENTS	PI-S								
657	STEAM OPERATION EXPENSES		241,303							
658										
659	MAINTENANCE									
660	510 / SUPERVISION & ENGINEERING	L-510	0	0		0				
661	511 / STRUCTURES	PI-S	0	0		0				
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	0	0		0				
671	STEAM MAINTENANCE EXPENSES		0							
672	TOTAL STEAM GENERATION EXPENSES		241,303							
673										
674	HYDRAULIC POWER GENERATION									
675	535-OP SUPERVISION & ENGINEERING	L-535	3,483,718	1,415,086		2,068,632				
676	536-OP WATER FOR POWER	PI-H	297,346	120,782		176,564				
677	537-OP HYDRAULIC EXPENSES	PI-H	3,519,229	1,429,511		2,089,718				
678	538-OP ELECTRIC EXPENSES	PI-H	920,619	373,956		546,664				
679	539-OP MISCELLANEOUS EXPENSES	PI-H	1,544,886	627,533		917,353				
680	540-OP RENTS		0							
681	TOTAL HYDRAULIC OPERATION EXPENSES		9,765,799							
682	541-MT SUPERVISION & ENGINEERING	L-541	1,480,785	601,495		879,290				
683	542-MT STRUCTURES	PI-H	649,016	263,630		385,386				
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	285,751	116,072		169,679				
685	544-MT ELECTRIC PLANT	PI-H	1,354,307	550,119		804,187				
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	1,666,403	676,893		989,510				
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,436,262							
688	TOTAL HYDRAULIC GENERATION EXPENSES		15,202,061							

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Line	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
			* * * * DISTRIBUTION FUNCTION * * * *									
642	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
643	STEAM POWER GENERATION											
644	OPERATION											
645	500 / SUPERVISION & ENGINEERING	L-500										
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-510										
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-535										
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-541										
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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		(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-500							
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-510							
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-535							
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-541							
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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		(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-500								
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-510								
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-535								
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-541								
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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		(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-500						
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-510						
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-535						
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-541						
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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		(A)	(B)	(C)	(CC)	(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-546	268,464	268,464						
693	548-OP GENERATING EXPENSES	PI-O	230,916	230,916						
694	549-OP MISCELLANEOUS EXPENSES	PI-O	209,421	209,421						
695	550-OP RENTS	PI-O	0	0						
696	TOTAL OTHER POWER OPER EXPENSES		708,801							
697										
698	551-MT SUPERVISION & ENGINEERING	L-551	0	0						
699	552-MT STRUCTURES	PI-O	158,045	158,045						
700	553-MT GENERATING & ELECTRIC PLANT	PI-O	21,342	21,342						
701	554-MT MISCELLANEOUS EXPENSES	PI-O	187,625	187,625						
702	TOTAL OTHER POWER MAINT EXPENSES		367,012							
703	TOTAL OTHER POWER GEN EXPENSES		1,075,813							
704	555 PURCHASED POWER		0							
705	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	0	0						
706	557 OTHER EXPENSES	PI-O	1,818,024	1,818,024						
707	TOTAL OTHER POWER SUPPLY EXPENSES		1,818,024							
708										
709	TOTAL PRODUCTION EXPENSES		18,337,201							
710										
711	TRANSMISSION EXPENSES									
712	560-OP SUPERVISION & ENGINEERING	L-560	1,340,746			0		1,340,740		6
713	561-OP LOAD DISPATCHING	T-PLT	2,469,813					2,469,799		13
714	562-OP STATION EXPENSES	T-353	1,034,014					1,034,014		
715	563-OP OVERHEAD LINE EXPENSES	T-354-356	286,426					286,423		3
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	0			0				
717	566-OP MISCELLANEOUS EXPENSES	T-PLT	181,613					181,612		1
718	567-OP RENTS	T-PLT	0					0		0
719	TOTAL TRANSMISSION OPERATION		5,312,612							
720	568-MT SUPERVISION & ENGINEERING	L-568	62,470					62,470		0
721	569-MT STRUCTURES	T-352	279,530					279,530		
722	570-MT STATION EQUIPMENT	T-353	1,363,568					1,363,568		
723	571-MT OVERHEAD LINES	T-354-356	548,397					548,391		6
724	573-MT MISCELLANEOUS PLANT	T-PLT	0					0		0
725	TOTAL TRANSMISSION MAINTENANCE		2,253,965							
726	TOTAL TRANSMISSION EXPENSES		7,566,577							

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Line	Account	Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				* * * * * * * * * * *	* * * * * * *	* * * * * * *	* * * * * * *	* * * * * * DISTRIBUTION FUNCTION	* * * * * * *	* * * * * * *	* * * * * * *	* * * * * * *	* * * * * * *
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***												
690													
691	OTHER POWER GENERATION												
692	546-OP	SUPERVISION & ENGINEERING	L-546										
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-551										
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-560										
713	561-OP	LOAD DISPATCHING	T-PLT										
714	562-OP	STATION EXPENSES	T-353										
715	563-OP	OVERHEAD LINE EXPENSES	T-354-356										
716	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T										
717	566-OP	MISCELLANEOUS EXPENSES	T-PLT										
718	567-OP	RENTS	T-PLT										
719		TOTAL TRANSMISSION OPERATION											
720	568-MT	SUPERVISION & ENGINEERING	L-568										
721	569-MT	STRUCTURES	T-352										
722	570-MT	STATION EQUIPMENT	T-353										
723	571-MT	OVERHEAD LINES	T-354-356										
724	573-MT	MISCELLANEOUS PLANT	T-PLT										
725		TOTAL TRANSMISSION MAINTENANCE											
726		TOTAL TRANSMISSION EXPENSES											

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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
689	* * * TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR * * *								
690									
691	OTHER POWER GENERATION								
692	546-OP SUPERVISION & ENGINEERING	L-546							
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-551							
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-560							
713	561-OP LOAD DISPATCHING	T-PLT							
714	562-OP STATION EXPENSES	T-353							
715	563-OP OVERHEAD LINE EXPENSES	T-354-356							
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
717	566-OP MISCELLANEOUS EXPENSES	T-PLT							
718	567-OP RENTS	T-PLT							
719	TOTAL TRANSMISSION OPERATION								
720	568-MT SUPERVISION & ENGINEERING	L-568							
721	569-MT STRUCTURES	T-352							
722	570-MT STATION EQUIPMENT	T-353							
723	571-MT OVERHEAD LINES	T-354-356							
724	573-MT MISCELLANEOUS PLANT	T-PLT							
725	TOTAL TRANSMISSION MAINTENANCE								
726	TOTAL TRANSMISSION 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
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
690										
691	OTHER POWER GENERATION									
692	546-OP SUPERVISION & ENGINEERING	L-546								
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-551								
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-560								
713	561-OP LOAD DISPATCHING	T-PLT								
714	562-OP STATION EXPENSES	T-353								
715	563-OP OVERHEAD LINE EXPENSES	T-354-356								
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
717	566-OP MISCELLANEOUS EXPENSES	T-PLT								
718	567-OP RENTS	T-PLT								
719	TOTAL TRANSMISSION OPERATION									
720	568-MT SUPERVISION & ENGINEERING	L-568								
721	569-MT STRUCTURES	T-352								
722	570-MT STATION EQUIPMENT	T-353								
723	571-MT OVERHEAD LINES	T-354-356								
724	573-MT MISCELLANEOUS PLANT	T-PLT								
725	TOTAL TRANSMISSION MAINTENANCE									
726	TOTAL TRANSMISSION EXPENSES									

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		(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-546						
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-551						
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-560						
713	561-OP LOAD DISPATCHING	T-PLT						
714	562-OP STATION EXPENSES	T-353						
715	563-OP OVERHEAD LINE EXPENSES	T-354-356						
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
717	566-OP MISCELLANEOUS EXPENSES	T-PLT						
718	567-OP RENTS	T-PLT						
719	TOTAL TRANSMISSION OPERATION							
720	568-MT SUPERVISION & ENGINEERING	L-568						
721	569-MT STRUCTURES	T-352						
722	570-MT STATION EQUIPMENT	T-353						
723	571-MT OVERHEAD LINES	T-354-356						
724	573-MT MISCELLANEOUS PLANT	T-PLT						
725	TOTAL TRANSMISSION MAINTENANCE							
726	TOTAL TRANSMISSION EXPENSES							

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		(A)	(B)	(C)	(CC)	(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-580	2,261,056							
581-OP	LOAD DISPATCHING	D3601	2,471,316							
582-OP	STATION EXPENSES	D362	684,091							
583-OP	OVERHEAD LINE EXPENSES	D-364-365	2,484,618							
584-OP	UNDERGROUND LINE EXPENSES	D-366-367	822,003							
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	66,866							
586-OP	METER EXPENSES	METER	3,076,088							
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST	887,685							
588-OP	MISCELLANEOUS EXPENSES	D3601	3,056,706							
589-OP	RENTS	D3601	1,836							
	TOTAL DISTRIBUTION OPERATION		15,812,264							
590-MT	SUPERVISION & ENGINEERING	L-590	201,981							
591-MT	STRUCTURES	D361	0							
592-MT	STATION EQUIPMENT	D362	1,899,126							
593-MT	OVERHEAD LINES	D-364-365	2,930,486							
594-MT	UNDERGROUND LINES	D-366-367	701,208							
595-MT	LINE TRANSFORMERS	D368	23,434							
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	214,743							
597-MT	METERS	METER	649,951							
598-MT	MISCELLANEOUS PLANT	D3601	73,044							
	TOTAL DISTRIBUTION MAINTENANCE		6,693,972							
	TOTAL DISTRIBUTION EXPENSES		22,506,236							
	CUSTOMER ACCOUNTING EXPENSES									
901-OP	SUPERVISION	L-901	250,855							
902-OP	METER READING	M-READ	2,402,088							
903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD	5,676,386							
904-OP	UNCOLLECTIBLE ACCOUNTS	UAR								
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758								
	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,329,329							
	CUSTOMER SERVICES & INFORMATION EXPENSES									
907-OP	SUPERVISION	L-907	250,237	58,472		85,477				
908-OP	CUSTOMER ASSISTANCE	D-908	2,979,932	696,312		1,017,898				
909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST	0							
910-OP	MISCELLANEOUS EXPENSES	L 764-765	550,669	128,673		188,100				
	TOTAL CUST SERV & INFO EXPENSES		3,780,839							

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			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				DISTRIBUTION FUNCTION									
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
727		**** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ****											
728													
729		DISTRIBUTION EXPENSES											
730	580-OP	SUPERVISION & ENGINEERING	L-580	255,950	24,037		512,088	280,127	23,899	31,414	17,184	11,463	127,960
731	581-OP	LOAD DISPATCHING	D3601	405,340	38,862		568,169	310,805	32,778	84,139	46,027	30,703	342,733
732	582-OP	STATION EXPENSES	D362	626,991	57,101								
733	583-OP	OVERHEAD LINE EXPENSES	D-364-365				1,430,772	782,675	20,879				
734	584-OP	UNDERGROUND LINE EXPENSES	D-366-367				366,984	200,751	49,011				
735	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
736	586-OP	METER EXPENSES	METER										
737	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST										
738	588-OP	MISCELLANEOUS EXPENSES	D3601	501,355	48,068		702,754	384,427	40,543	104,070	56,929	37,976	423,918
739	589-OP	RENTS	D3601	301	29		422	231	24	63	34	23	255
740		TOTAL DISTRIBUTION OPERATION											
741													
742	590-MT	SUPERVISION & ENGINEERING	L-590	54,527	4,968		62,765	34,334	2,097	166	91	61	677
743	591-MT	STRUCTURES	D361	0	0								
744	592-MT	STATION EQUIPMENT	D362	1,740,607	158,519								
745	593-MT	OVERHEAD LINES	D-364-365				1,687,526	923,127	24,625				
746	594-MT	UNDERGROUND LINES	D-366-367				313,055	171,250	41,808				
747	595-MT	LINE TRANSFORMERS	D368							2,853	1,561	1,041	11,622
748	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
749	597-MT	METERS	METER										
750	598-MT	MISCELLANEOUS PLANT	D3601	11,981	1,149		16,793	9,186	969	2,487	1,360	907	10,130
751		TOTAL DISTRIBUTION MAINTENANCE											
752		TOTAL DISTRIBUTION EXPENSES											
753													
754		CUSTOMER ACCOUNTING EXPENSES											
755	901-OP	SUPERVISION	L-901										
756	902-OP	METER READING	M-READ										
757	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD										
758	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR										
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-907										
764	908-OP	CUSTOMER ASSISTANCE	D-908										
765	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST										
766	910-OP	MISCELLANEOUS EXPENSES	L 764-765										
767		TOTAL CUST SERV & INFO EXPENSES											
768													

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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 ***									
	DISTRIBUTION EXPENSES								
580-OP	SUPERVISION & ENGINEERING	L-580	69,998	92,215	50,444	43,386	556,513	14,280	150,098
581-OP	LOAD DISPATCHING	D3601	187,485	115,393	63,123	116,207	115,867	8,364	5,318
582-OP	STATION EXPENSES	D362							
583-OP	OVERHEAD LINE EXPENSES	D-364-365		161,789	88,503				
584-OP	UNDERGROUND LINE EXPENSES	D-366-367		132,679	72,579				
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						66,866	
586-OP	METER EXPENSES	METER					3,076,088		
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							887,685
588-OP	MISCELLANEOUS EXPENSES	D3601	231,896	142,727	78,076	143,733	143,313	10,346	6,578
589-OP	RENTS	D3601	139	86	47	86	86	6	4
	TOTAL DISTRIBUTION OPERATION								
590-MT	SUPERVISION & ENGINEERING	L-590	370	9,564	5,232	107	20,328	6,689	5
591-MT	STRUCTURES	D361							
592-MT	STATION EQUIPMENT	D362							
593-MT	OVERHEAD LINES	D-364-365		190,822	104,386				
594-MT	UNDERGROUND LINES	D-366-367		113,181	61,913				
595-MT	LINE TRANSFORMERS	D368	6,357						
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						214,743	
597-MT	METERS	METER					649,951		
598-MT	MISCELLANEOUS PLANT	D3601	5,541	3,411	1,866	3,435	3,425	247	157
	TOTAL DISTRIBUTION MAINTENANCE								
	TOTAL DISTRIBUTION EXPENSES								
	CUSTOMER ACCOUNTING EXPENSES								
901-OP	SUPERVISION	L-901							
902-OP	METER READING	M-READ							
903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD							
904-OP	UNCOLLECTIBLE ACCOUNTS	UAR							
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758							
	TOTAL CUSTOMER ACCOUNTING EXPENSES								
	CUSTOMER SERVICES & INFORMATION EXPENSES								
907-OP	SUPERVISION	L-907							
908-OP	CUSTOMER ASSISTANCE	D-908							
909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST							
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
*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
	DISTRIBUTION EXPENSES									
580-OP	SUPERVISION & ENGINEERING	L-580								
581-OP	LOAD DISPATCHING	D3601								
582-OP	STATION EXPENSES	D362								
583-OP	OVERHEAD LINE EXPENSES	D-364-365								
584-OP	UNDERGROUND LINE EXPENSES	D-366-367								
585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
586-OP	METER EXPENSES	METER								
587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST								
588-OP	MISCELLANEOUS EXPENSES	D3601								
589-OP	RENTS	D3601								
	TOTAL DISTRIBUTION OPERATION									
590-MT	SUPERVISION & ENGINEERING	L-590								
591-MT	STRUCTURES	D361								
592-MT	STATION EQUIPMENT	D362								
593-MT	OVERHEAD LINES	D-364-365								
594-MT	UNDERGROUND LINES	D-366-367								
595-MT	LINE TRANSFORMERS	D368								
596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
597-MT	METERS	METER								
598-MT	MISCELLANEOUS PLANT	D3601								
	TOTAL DISTRIBUTION MAINTENANCE									
	TOTAL DISTRIBUTION EXPENSES									
	CUSTOMER ACCOUNTING EXPENSES									
901-OP	SUPERVISION	L-901	74,590	176,265						
902-OP	METER READING	M-READ	2,402,088							
903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD		5,676,386						
904-OP	UNCOLLECTIBLE ACCOUNTS	UAR								
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758								
	TOTAL CUSTOMER ACCOUNTING EXPENSES									
	CUSTOMER SERVICES & INFORMATION EXPENSES									
907-OP	SUPERVISION	L-907					106,288			
908-OP	CUSTOMER ASSISTANCE	D-908					1,265,722			
909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST					0			
910-OP	MISCELLANEOUS EXPENSES	L 764-765					233,896			
	TOTAL CUST SERV & INFO EXPENSES									

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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-580						
731	581-OP LOAD DISPATCHING	D3601						
732	582-OP STATION EXPENSES	D362						
733	583-OP OVERHEAD LINE EXPENSES	D-364-365						
734	584-OP UNDERGROUND LINE EXPENSES	D-366-367						
735	585-OP STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
736	586-OP METER EXPENSES	METER						
737	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST						
738	588-OP MISCELLANEOUS EXPENSES	D3601						
739	589-OP RENTS	D3601						
740	TOTAL DISTRIBUTION OPERATION							
741								
742	590-MT SUPERVISION & ENGINEERING	L-590						
743	591-MT STRUCTURES	D361						
744	592-MT STATION EQUIPMENT	D362						
745	593-MT OVERHEAD LINES	D-364-365						
746	594-MT UNDERGROUND LINES	D-366-367						
747	595-MT LINE TRANSFORMERS	D368						
748	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
749	597-MT METERS	METER						
750	598-MT MISCELLANEOUS PLANT	D3601						
751	TOTAL DISTRIBUTION MAINTENANCE							
752	TOTAL DISTRIBUTION EXPENSES							
753								
754	CUSTOMER ACCOUNTING EXPENSES							
755	901-OP SUPERVISION	L-901						
756	902-OP METER READING	M-READ						
757	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD						
758	904-OP UNCOLLECTIBLE ACCOUNTS	UAR						
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-907						
764	908-OP CUSTOMER ASSISTANCE	D-908						
765	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST						
766	910-OP MISCELLANEOUS EXPENSES	L 764-765						
767	TOTAL CUST SERV & INFO EXPENSES							
768								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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		(A)	(B)	(C)	(CC)	(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	31,492,411	5,229,842		5,443,896		3,937,345		15
921-OP	OFFICE SUPPLIES	LABOR	1,704,621	283,081		294,667		213,121		1
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0		0		0		0
923-OP	OUTSIDE SERVICES	O&M-M	0	0		0		0		0
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM	NONE								
	ALL RISK & MISCELLANEOUS	P101P	139,385	30,836		35,455		25,820		0
	TOTAL ACCOUNT 924		139,385							
925-OP	INJURIES & DAMAGES	LABOR	96,842	16,082		16,741		12,108		0
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0		0		0		0
927-OP	FRANCHISE REQUIREMENTS	NONE	0							
928-OP	REGULATORY COMMISSION EXPENSES									
	FERC ADMIN ASSESSMENTS	NONE								
	FERC RATE CASE EXPENSE	NONE								
	SEC EXPENSES	NONE								
	IDAHO PUC - RATE CASE	NONE								
	- OTHER	NONE								
	OREGON PUC - RATE CASE	NONE								
	-OTHER	NONE								
	NEVADA PSC - RATE CASE	NONE								
	-OTHER	NONE								
	TOTAL ACCOUNT 928									
929-OP	DUPLICATE CHARGES-CR	NONE	0							
9301-OP	GENERAL ADVERTISING	LABOR	0	0		0		0		0
9302-OP	MISCELLANEOUS EXPENSES	LABOR	244,202	40,554		42,214		30,531		0
931-OP	RENTS	NONE	0							
935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	769,863	170,317		195,830		142,609		1
	TOTAL ADMIN & GENERAL EXPENSES		34,447,324							
	TOTAL OPER & MAINT EXPENSES		94,967,506	15,821,102		16,490,548		11,928,082		46
	TOTAL LABOR - RATIO (%)		1.0000	0.1666		0.1736		0.1256		0.0000

1 IDAHO POWER COMPANY
2 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3 BASE CASE CLASS COST OF SERVICE STUDY
4 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
5 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
7				* * * * * * * * * *	* * * * *	* * * * *	* * * * *	* * * * * DISTRIBUTION	FUNCTION	* * * * *	* * * * *	* * * * *	* * * * *
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***												
770													
771	ADMINISTRATIVE & GENERAL EXPENSES												
772	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,871,769	173,141		2,945,940	1,611,517	123,135	117,181	64,101	42,760	477,325
773	921-OP	OFFICE SUPPLIES	LABOR	101,315	9,372		159,458	87,228	6,665	6,343	3,470	2,315	25,837
774	922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0		0	0	0	0	0	0	0
775	923-OP	OUTSIDE SERVICES	O&M-M	0	0		0	0	0	0	0	0	0
776	924-OP	PROPERTY INSURANCE											
777		PRODUCTION - STEAM	NONE										
778		ALL RISK & MISCELLANEOUS	P101P	7,754	743		10,869	5,945	627	1,610	880	587	6,556
779		TOTAL ACCOUNT 924											
780													
781	925-OP	INJURIES & DAMAGES	LABOR	5,756	532		9,059	4,956	379	360	197	131	1,468
782	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0		0	0	0	0	0	0	0
783	927-OP	FRANCHISE REQUIREMENTS	NONE										
784	928-OP	REGULATORY COMMISSION EXPENSES											
785		FERC ADMIN ASSESSMENTS	NONE										
786		FERC RATE CASE EXPENSE	NONE										
787		SEC EXPENSES	NONE										
788		IDAHO PUC - RATE CASE	NONE										
789		- OTHER	NONE										
790		OREGON PUC - RATE CASE	NONE										
791		-OTHER	NONE										
792		NEVADA PSC - RATE CASE	NONE										
793		-OTHER	NONE										
794		TOTAL ACCOUNT 928											
795													
796	929-OP	DUPLICATE CHARGES-CR	NONE										
797	9301-OP	GENERAL ADVERTISING	LABOR	0	0		0	0	0	0	0	0	0
798	9302-OP	MISCELLANEOUS EXPENSES	LABOR	14,514	1,343		22,844	12,496	955	909	497	332	3,701
799	931-OP	RENTS	NONE										
800	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	42,826	4,106		60,030	32,838	3,463	8,890	4,863	3,244	36,211
801		TOTAL ADMIN & GENERAL EXPENSES											
802		TOTAL OPER & MAINT EXPENSES		5,640,985	521,968		8,869,526	4,851,894	371,858	360,483	197,195	131,543	1,468,392
803													
804		TOTAL LABOR - RATIO (%)		0.0594	0.0055		0.0934	0.0511	0.0039	0.0038	0.0021	0.0014	0.0155

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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
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
770									
771	ADMINISTRATIVE & GENERAL EXPENSES								
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	261,111	500,519	273,799	159,727	2,375,750	167,318	546,300
773	921-OP OFFICE SUPPLIES	LABOR	14,133	27,092	14,820	8,646	128,595	9,057	29,570
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0
775	923-OP OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0
776	924-OP PROPERTY INSURANCE								
777	PRODUCTION - STEAM	NONE							
778	ALL RISK & MISCELLANEOUS	P101P	3,586	2,207	1,207	2,223	2,216	160	102
779	TOTAL ACCOUNT 924								
780									
781	925-OP INJURIES & DAMAGES	LABOR	803	1,539	842	491	7,306	515	1,680
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0
783	927-OP FRANCHISE REQUIREMENTS	NONE							
784	928-OP REGULATORY COMMISSION EXPENSES								
785	FERC ADMIN ASSESSMENTS	NONE							
786	FERC RATE CASE EXPENSE	NONE							
787	SEC EXPENSES	NONE							
788	IDAHO PUC - RATE CASE	NONE							
789	- OTHER	NONE							
790	OREGON PUC - RATE CASE	NONE							
791	-OTHER	NONE							
792	NEVADA PSC - RATE CASE	NONE							
793	-OTHER	NONE							
794	TOTAL ACCOUNT 928								
795									
796	929-OP DUPLICATE CHARGES-CR	NONE							
797	9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
798	9302-OP MISCELLANEOUS EXPENSES	LABOR	2,025	3,881	2,123	1,239	18,422	1,297	4,236
799	931-OP RENTS	NONE							
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	19,809	12,192	6,669	12,278	12,242	884	562
801	TOTAL ADMIN & GENERAL EXPENSES								
802	TOTAL OPER & MAINT EXPENSES		803,254	1,509,297	825,630	491,558	7,110,102	500,771	1,632,294
803									
804	TOTAL LABOR - RATIO (%)		0.0085	0.0159	0.0087	0.0052	0.0749	0.0053	0.0172

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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
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
770										
771	ADMINISTRATIVE & GENERAL EXPENSES									
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,288,770	3,045,498			835,652			
773	921-OP OFFICE SUPPLIES	LABOR	69,759	164,847			45,232			
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0			0			
775	923-OP OUTSIDE SERVICES	O&M-M	0	0	0		0			
776	924-OP PROPERTY INSURANCE									
777	PRODUCTION - STEAM	NONE								
778	ALL RISK & MISCELLANEOUS	P101P								
779	TOTAL ACCOUNT 924									
780										
781	925-OP INJURIES & DAMAGES	LABOR	3,963	9,365			2,570			
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0			0			
783	927-OP FRANCHISE REQUIREMENTS	NONE								
784	928-OP REGULATORY COMMISSION EXPENSES									
785	FERC ADMIN ASSESSMENTS	NONE								
786	FERC RATE CASE EXPENSE	NONE								
787	SEC EXPENSES	NONE								
788	IDAHO PUC - RATE CASE	NONE								
789	- OTHER	NONE								
790	OREGON PUC - RATE CASE	NONE								
791	-OTHER	NONE								
792	NEVADA PSC - RATE CASE	NONE								
793	-OTHER	NONE								
794	TOTAL ACCOUNT 928									
795										
796	929-OP DUPLICATE CHARGES-CR	NONE								
797	9301-OP GENERAL ADVERTISING	LABOR	0	0			0			
798	9302-OP MISCELLANEOUS EXPENSES	LABOR	9,994	23,616			6,480			
799	931-OP RENTS	NONE								
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT								
801	TOTAL ADMIN & GENERAL EXPENSES									
802	TOTAL OPER & MAINT EXPENSES		3,849,163	9,095,976	0		2,495,839			
803										
804	TOTAL LABOR - RATIO (%)		0.0405	0.0958	0.0000		0.0263			

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
769	**** * * TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR * * ******							
770								
771	ADMINISTRATIVE & GENERAL EXPENSES							
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR						
773	921-OP OFFICE SUPPLIES	LABOR						
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
775	923-OP OUTSIDE SERVICES	O&M-M						
776	924-OP PROPERTY INSURANCE							
777	PRODUCTION - STEAM	NONE						
778	ALL RISK & MISCELLANEOUS	P101P						
779	TOTAL ACCOUNT 924							
780								
781	925-OP INJURIES & DAMAGES	LABOR						
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR						
783	927-OP FRANCHISE REQUIREMENTS	NONE						
784	928-OP REGULATORY COMMISSION EXPENSES							
785	FERC ADMIN ASSESSMENTS	NONE						
786	FERC RATE CASE EXPENSE	NONE						
787	SEC EXPENSES	NONE						
788	IDAHO PUC - RATE CASE	NONE						
789	- OTHER	NONE						
790	OREGON PUC - RATE CASE	NONE						
791	-OTHER	NONE						
792	NEVADA PSC - RATE CASE	NONE						
793	-OTHER	NONE						
794	TOTAL ACCOUNT 928							
795								
796	929-OP DUPLICATE CHARGES-CR	NONE						
797	9301-OP GENERAL ADVERTISING	LABOR						
798	9302-OP MISCELLANEOUS EXPENSES	LABOR						
799	931-OP RENTS	NONE						
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT						
801	TOTAL ADMIN & GENERAL EXPENSES							
802	TOTAL OPER & MAINT EXPENSES							
803								
804	TOTAL LABOR - RATIO (%)							

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	(A)	(B)	(C)	(CC)	(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* ***									
DIRECT ASSIGNMENT ALLOCATORS									
PRODUCTION DIRECT ASSIGNMENT ALLOCATORS									
KWH GENERATION - BY STEAM UNITS	KWH-S	100%			100%				
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	100%			100%				
KWH GENERATION - BY OTHER UNITS	KWH-O	100%			100%				
KWH GENERATION - BY OTHER	KWH-O	100%			100%				
KWH GENERATION - ANNUAL	KWH-T	100%			100%				
555 PURCHASED POWER - CAPACITY	PP-KW	100%	100%						
555 PURCHASED POWER - ENERGY	PP-KWH	100%			100%				
555 PURCHAS D POWER - OTHER	PP-OT								
555 PURCHASED POWER - TOTAL	PP-T	100%	50%		50%				
TOTAL COGEN & SMALL POWER PROD	COGEN-EXP	100%	4%		96%				
PRODUCTION - STEAM INVESTMENT	PI-S	100%	41%		59%				
PRODUCTION - HYDRAULIC INVESTMENT	PI-H	100%	41%		59%				
PRODUCTION - OTHER INVESTMENT	PI-O	100%	100%						
TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS									
TRANSMISSION PLANT	T-100	100%					100%		
TRANSMISSION DIRECT ASSIGNMENT	T-Direct	100%							100%
DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS									
SUBSTATION CIAC	CIAC	100%							
SERVICES	SERVICE	100%							
METERS	METER	100%							
METER READING	M-READ	100%							
CUSTOMER RECORDS	C-RECORD	100%							
CUSTOMER ASSISTANCE	C-ASSIST	100%							
UNCOLLECTIBLE ACCOUNTS	UAR	100%							
INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	100%							
STREET LIGHTING SYSTEMS	STLIGHT	100%							
OTHER DIRECT ASSIGNMENT ALLOCATORS									
MISC. REVENUE	MISC-REV	100%							
OTHER REVENUE	OTH-REV	100%							
OTHER EXPENSE	OTH-EXP	100%							
INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV	100%							
KWH-TAX	KWH-TAX	100%							
NULL REV. REQ. VALUE	NONE								
DERIVED ALLOCATORS									
PRODUCTION ALLOCATORS									
PRODUCTION - HYDRAULIC & OTHER INVESTMENT		801,820,842	421,941,235		379,879,607				
L 21-22	PI-HO	100%	53%		47%				
TOTAL PRODUCTION PLANT INVESTMENT		1,632,332,053	759,294,889		873,037,164				
L 24	PI-SHO	100%	47%		53%				
TRANSMISSION ALLOCATORS									
350 LAND & LAND RIGHTS		26,970,007					26,970,007		
L 30	T-350	100%					100%		
352 STRUCTURES & IMPROVEMENTS		35,586,426					35,586,426		

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Row		(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
			* * * * * * * * DISTRIBUTION FUNCTION * * * * * * * *									
805	*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***											
806												
807	**DIRECT ASSIGNMENT ALLOCATORS**											
808	PRODUCTION DIRECT ASSIGNMENT ALLOCATORS											
809	KWH GENERATION - BY STEAM UNITS	KWH-S										
810	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H										
811	KWH GENERATION - BY OTHER UNITS	KWH-O										
812	KWH GENERATION - BY OTHER	KWH-O										
813	KWH GENERATION - ANNUAL	KWH-T										
814	555 PURCHASED POWER - CAPACITY	PP-KW										
815	555 PURCHASED POWER - ENERGY	PP-KWH										
816	555 PURCHASED POWER - OTHER	PP-OT										
817	555 PURCHASED POWER - TOTAL	PP-T										
818	TOTAL COGEN & SMALL POWER PROD	COGEN-EXP										
819	PRODUCTION - STEAM INVESTMENT	PI-S										
820	PRODUCTION - HYDRAULIC INVESTMENT	PI-H										
821	PRODUCTION - OTHER INVESTMENT	PI-O										
822	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS											
823	TRANSMISSION PLANT	T-100										
824	TRANSMISSION DIRECT ASSIGNMENT	T-Direct										
825	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS											
826	SUBSTATION CIAC	CIAC			100%							
827	SERVICES	SERVICE										
828	METERS	METER										
29	METER READING	M-READ										
830	CUSTOMER RECORDS	C-RECORD										
831	CUSTOMER ASSISTANCE	C-ASSIST										
832	UNCOLLECTIBLE ACCOUNTS	UAR										
833	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
834	STREET LIGHTING SYSTEMS	STLIGHT										
835	OTHER DIRECT ASSIGNMENT ALLOCATORS											
836	MilSC. REVENUE	MISC-REV										
837	OTHER REVENUE	OTH-REV										
838	OTHER EXPENSE	OTH-EXP										
839	INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV										
840	KWH-TAX	KWH-TAX										
841	NULL REV. REQ. VALUE	NONE										
842	**DERIVED ALLOCATORS**											
843	PRODUCTION ALLOCATORS											
844	PRODUCTION - HYDRAULIC & OTHER INVESTMENT											
845	L 21-22	PI-HO										
846	TOTAL PRODUCTION PLANT INVESTMENT											
847	L 24	PI-SHO										
848	TRANSMISSION ALLOCATORS											
849	350 LAND & LAND RIGHTS											
850	L 30	T-350										
851	352 STRUCTURES & IMPROVEMENTS											

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Line	Description	(A) ALLOCATOR	(S) LINE TRANS SEC CUST	(T) SEC LINES DEMAND	(U) SEC LINES CUSTOMER	(V) SERVICES	(W) METERS	(X) STREET LIGHTS	(Y) INSTALLATION CUST PREM
			* * * * * * * * * * * *	* * * DISTRIBUTION FUNCTION * * *				* * * * * * * * * * * *	
805	*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***								
806									
807	**DIRECT ASSIGNMENT ALLOCATORS**								
808	PRODUCTION DIRECT ASSIGNMENT ALLOCATORS								
809	KWH GENERATION - BY STEAM UNITS	KWH-S							
810	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H							
811	KWH GENERATION - BY OTHER UNITS	KWH-O							
812	KWH GENERATION - BY OTHER	KWH-O							
813	KWH GENERATION - ANNUAL	KWH-T							
814	555 PURCHASED POWER - CAPACITY	PP-KW							
815	555 PURCHASED POWER - ENERGY	PP-KWH							
816	555 PURCHASED POWER - OTHER	PP-OT							
817	555 PURCHASED POWER - TOTAL	PP-T							
818	TOTAL COGEN & SMALL POWER PROD	COGEN-EXP							
819	PRODUCTION - STEAM INVESTMENT	PI-S							
820	PRODUCTION - HYDRAULIC INVESTMENT	PI-H							
821	PRODUCTION - OTHER INVESTMENT	PI-O							
822	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS								
823	TRANSMISSION PLANT	T-100							
824	TRANSMISSION DIRECT ASSIGNMENT	T-Direct							
825	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS								
826	SUBSTATION CIAC	CIAC							
827	SERVICES	SERVICE				100%			
828	METERS	METER					100%		
29	METER READING	M-READ							
830	CUSTOMER RECORDS	C-RECORD							
831	CUSTOMER ASSISTANCE	C-ASSIST							
832	UNCOLLECTIBLE ACCOUNTS	UAR							
833	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							100%
834	STREET LIGHTING SYSTEMS	STLIGHT						100%	
835	OTHER DIRECT ASSIGNMENT ALLOCATORS								
836	MISC. REVENUE	MISC-REV							
837	OTHER REVENUE	OTH-REV							
838	OTHER EXPENSE	OTH-EXP							
839	INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV							
840	KWH-TAX	KWH-TAX							
841	NULL REV. REQ. VALUE	NONE							
842	**DERIVED ALLOCATORS**								
843	PRODUCTION ALLOCATORS								
844	PRODUCTION - HYDRAULIC & OTHER INVESTMENT								
845	L 21-22	PI-HO							
846	TOTAL PRODUCTION PLANT INVESTMENT								
847	L 24	PI-SHO							
848	TRANSMISSION ALLOCATORS								
849	350 LAND & LAND RIGHTS								
850	L 30	T-350							
851	352 STRUCTURES & IMPROVEMENTS								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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
805 *** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***									
806									
807 **DIRECT ASSIGNMENT ALLOCATORS**									
808 PRODUCTION DIRECT ASSIGNMENT ALLOCATORS									
809 KWH GENERATION - BY STEAM UNITS	KWH-S								
810 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H								
811 KWH GENERATION - BY OTHER UNITS	KWH-O								
812 KWH GENERATION - BY OTHER	KWH-O								
813 KWH GENERATION - ANNUAL	KWH-T								
814 555 PURCHASED POWER - CAPACITY	PP-KW								
815 555 PURCHASED POWER - ENERGY	PP-KWH								
816 555 PURCHASED POWER - OTHER	PP-OT								
817 555 PURCHASED POWER - TOTAL	PP-T								
818 TOTAL COGEN & SMALL POWER PROD	COGEN-EXP								
819 PRODUCTION - STEAM INVESTMENT	PI-S								
820 PRODUCTION - HYDRAULIC INVESTMENT	PI-H								
821 PRODUCTION - OTHER INVESTMENT	PI-O								
822 TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS									
823 TRANSMISSION PLANT	T-100								
824 TRANSMISSION DIRECT ASSIGNMENT	T-Direct								
825 DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS									
826 SUBSTATION CIAC	CIAC								
827 SERVICES	SERVICE								
828 METERS	METER								
29 METER READING	M-READ	100%							
830 CUSTOMER RECORDS	C-RECORD		100%						
831 CUSTOMER ASSISTANCE	C-ASSIST					100%			
832 UNCOLLECTIBLE ACCOUNTS	UAR			100%					
833 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
834 STREET LIGHTING SYSTEMS	STLIGHT								
835 OTHER DIRECT ASSIGNMENT ALLOCATORS									
836 MISC. REVENUE	MISC-REV								
837 OTHER REVENUE	OTH-REV								
838 OTHER EXPENSE	OTH-EXP								
839 INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV								
840 KWH-TAX	KWH-TAX								
841 NULL REV. REQ. VALUE	NONE								
842 **DERIVED ALLOCATORS**									
843 PRODUCTION ALLOCATORS									
844 PRODUCTION - HYDRAULIC & OTHER INVESTMENT									
845 L 21-22	PI-HO								
846 TOTAL PRODUCTION PLANT INVESTMENT									
847 L 24	PI-SHO								
848 TRANSMISSION ALLOCATORS									
849 350 LAND & LAND RIGHTS									
850 L 30	T-350								
851 352 STRUCTURES & IMPROVEMENTS									

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***							
DIRECT ASSIGNMENT ALLOCATORS							
PRODUCTION DIRECT ASSIGNMENT ALLOCATORS							
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 PURCHASED POWER - CAPACITY	PP-KW						
555 PURCHASED POWER - ENERGY	PP-KWH						
555 PURCHASED POWER - OTHER	PP-OT						
555 PURCHASED POWER - TOTAL	PP-T						
TOTAL COGEN & SMALL POWER PROD	COGEN-EXP						
PRODUCTION - STEAM INVESTMENT	PI-S						
PRODUCTION - HYDRAULIC INVESTMENT	PI-H						
PRODUCTION - OTHER INVESTMENT	PI-O						
TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS							
TRANSMISSION PLANT	T-100						
TRANSMISSION DIRECT ASSIGNMENT	T-Direct						
DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS							
SUBSTATION CIAC	CIAC						
SERVICES	SERVICE						
METERS	METER						
METER READING	M-READ						
CUSTOMER RECORDS	C-RECORD						
CUSTOMER ASSISTANCE	C-ASSIST						
UNCOLLECTIBLE ACCOUNTS	UAR						
INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
STREET LIGHTING SYSTEMS	STLIGHT						
OTHER DIRECT ASSIGNMENT ALLOCATORS							
MISC. REVENUE	MISC-REV				100%		
OTHER REVENUE	OTH-REV					100%	
OTHER EXPENSE	OTH-EXP					100%	
INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV						100%
KWH-TAX	KWH-TAX		100%				
NULL REV. REQ. VALUE	NONE						
DERIVED ALLOCATORS							
PRODUCTION ALLOCATORS							
PRODUCTION - HYDRAULIC & OTHER INVESTMENT							
L 21-22	PI-HO						
TOTAL PRODUCTION PLANT INVESTMENT							
L 24	PI-SHO						
TRANSMISSION ALLOCATORS							
350 LAND & LAND RIGHTS							
L 30	T-350						
352 STRUCTURES & IMPROVEMENTS							

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		(A)	(B)	(C)	(CC)	(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***									
	L 35	T-352	100%					100%		
353	STATION EQUIPMENT		247,176,792					247,176,792		
	L 40	T-353	100%					100%		
354	TOWERS & FIXTURES		109,455,002					109,455,002		
	L 46	T-354	100%					100%		
355	POLES & FIXTURES		74,503,173					74,501,606		1,567
	L 51	T-355	100%					99.998%		0.002%
356	OVERHEAD CONDUCTORS & DEVICES		141,823,153					141,821,328		1,825
	L 56	T-356	100%					99.999%		0.001%
359	ROADS & TRAILS		260,235					260,235		
	L 62	T-359	100%					100%		
354-359	COMBINED TRANSMISSION ALLOCATOR		326,041,564					326,038,172		3,392
	L 44-61	T-354-359	100%					99.999%		0.001%
354 - 356	COMBINED TRANSMISSION ALLOCATOR		325,781,329					325,777,937		3,392
	L 44-55	T-354-356	100%					99.999%		0.001%
TOTAL TRANSMISSION PLANT			635,774,788					635,771,396		3,392
	L 63	T-PLT	100%					99.999%		0.001%
DISTRIBUTION ALLOCATORS										
#360 LAND			4,321,638							
(DERIVED FROM ACTUALS)		D360	100%							
#361 STRUCTURES & IMPROVEMENTS			25,805,988							
(DERIVED FROM ACTUALS)		D361	100%							
#362 STATION EQUIPMENT			164,859,942							
(DERIVED FROM ACTUALS)		D362	100%							
#360 NET PLANT			4,231,998							
(DERIVED FROM ACTUALS)		D360N	100%							
#361 NET PLANT			20,940,816							
(DERIVED FROM ACTUALS)		D361N	100%							
#362 NET PLANT			146,220,301							
(DERIVED FROM ACTUALS)		D362N	100%							
#364 POLES, TOWERS, & FIXTURES			183,071,352							
(DERIVED FROM ACTUALS)		D364	100%							
#365 OVERHEAD CONDUCTORS & DEVICES			95,219,159							
(DERIVED FROM ACTUALS)		D365	100%							
#366 UNDERGROUN CONDUIT			44,294,740							
(DERIVED FROM ACTUALS)		D366	100%							
#367 UNDERGROUND CONDUCTORS & DEVICES			163,391,437							
(DERIVED FROM ACTUALS)		D367	100%							
#368 LINE TRANSFORMERS			304,738,985							
(DERIVED FROM ACTUALS)		D368	100%							
TOTAL DISTRIBUTION PLANT			1,164,047,379							
		D3601	100%							
TOTAL NET DISTRIBUTION PLANT			1,126,210,773							

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Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7			* * * * * * * * * * * *	* * * * * * * *	* * * * * *	* * * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * *	* * * * * *	* * * * * *	* * * * * *
8		ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9			GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
852	*** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***											
853												
854	L 35	T-352										
855	353 STATION EQUIPMENT											
856	L 40	T-353										
857	354 TOWERS & FIXTURES											
858	L 46	T-354										
859	355 POLES & FIXTURES											
860	L 51	T-355										
861	356 OVERHEAD CONDUCTORS & DEVICES											
862	L 56	T-356										
863	359 ROADS & TRAILS											
864	L 62	T-359										
865	354-359 COMBINED TRANSMISSION ALLOCATOR											
866	L 44-61	T-354-359										
867	354 - 356 COMBINED TRANSMISSION ALLOCATOR											
868	L 44-55	T-354-356										
869	TOTAL TRANSMISSION PLANT											
870	L 63	T-PLT										
871	DISTRIBUTION ALLOCATORS											
872	#360 LAND		4,321,587	51								
873	(DERIVED FROM ACTUALS)	D360	100%	0%								
874	#361 STRUCTURES & IMPROVEMENTS		22,503,520	3,302,468								
875	(DERIVED FROM ACTUALS)	D361	87%	13%								
876	#362 STATION EQUIPMENT		151,099,212	13,760,730								
877	(DERIVED FROM ACTUALS)	D362	92%	8%								
878	#360 NET PLANT		4,231,947	51								
879	(DERIVED FROM ACTUALS)	D360N	100%	0%								
880	#361 NET PLANT		20,883,369	57,447								
881	(DERIVED FROM ACTUALS)	D361N	100%	0%								
882	#362 NET PLANT		143,964,685	2,255,616								
883	(DERIVED FROM ACTUALS)	D362N	98%	2%								
884	#364 POLES, TOWERS, & FIXTURES					108,416,254	59,306,911	1,104,873				
885	(DERIVED FROM ACTUALS)	D364				59%	32%	1%				
886	#365 OVERHEAD CONDUCTORS & DEVICES					51,929,143	28,406,784	1,220,427				
887	(DERIVED FROM ACTUALS)	D365				55%	30%	1%				
888	#366 UNDERGROUN CONDUIT					10,062,904	5,504,708	2,373,431				
889	(DERIVED FROM ACTUALS)	D366				23%	12%	5%				
890	#367 UNDERGROUND CONDUCTORS & DEVICES					82,607,551	45,188,784	10,008,142				
891	(DERIVED FROM ACTUALS)	D367				51%	28%	6%				
892	#368 LINE TRANSFORMERS								37,101,714	20,295,740	13,538,665	151,130,173
893	(DERIVED FROM ACTUALS)	D368							12%	7%	4%	50%
894	TOTAL DISTRIBUTION PLANT		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
895		D3601	16%	2%		23%	13%	1%	3%	2%	1%	14%
896	TOTAL NET DISTRIBUTION PLANT		169,080,003	2,313,114		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296

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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
852	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
853									
854	L 35	T-352							
855	353 STATION EQUIPMENT								
856	L 40	T-353							
857	354 TOWERS & FIXTURES								
858	L 46	T-354							
859	355 POLES & FIXTURES								
860	L 51	T-355							
861	356 OVERHEAD CONDUCTORS & DEVICES								
862	L 56	T-356							
863	359 ROADS & TRAILS								
864	L 62	T-359							
865	354-359 COMBINED TRANSMISSION ALLOCATOR								
866	L 44-61	T-354-359							
867	354 - 356 COMBINED TRANSMISSION ALLOCATOR								
868	L 44-55	T-354-356							
869	TOTAL TRANSMISSION PLANT								
870	L 63	T-PLT							
871	DISTRIBUTION ALLOCATORS								
872	#360 LAND								
873	(DERIVED FROM ACTUALS)	D360							
874	#361 STRUCTURES & IMPROVEMENTS								
875	(DERIVED FROM ACTUALS)	D361							
876	#362 STATION EQUIPMENT								
877	(DERIVED FROM ACTUALS)	D362							
878	#360 NET PLANT								
879	(DERIVED FROM ACTUALS)	D360N							
880	#361 NET PLANT								
881	(DERIVED FROM ACTUALS)	D361N							
882	#362 NET PLANT								
883	(DERIVED FROM ACTUALS)	D362N							
884	#364 POLES, TOWERS, & FIXTURES			9,206,878	5,036,436				
885	(DERIVED FROM ACTUALS)	D364		5%	3%				
886	#365 OVERHEAD CONDUCTORS & DEVICES			8,831,637	4,831,168				
887	(DERIVED FROM ACTUALS)	D365		9%	5%				
888	#366 UNDERGROUN CONDUIT			17,035,030	9,318,667				
889	(DERIVED FROM ACTUALS)	D366		38%	21%				
890	#367 UNDERGROUND CONDUCTORS & DEVICES			16,539,411	9,047,549				
891	(DERIVED FROM ACTUALS)	D367		10%	6%				
892	#368 LINE TRANSFORMERS		82,672,693						
893	(DERIVED FROM ACTUALS)	D368	27%						
894	TOTAL DISTRIBUTION PLANT		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
895		D3601	8%	5%	3%	5%	5%	0%	0%
896	TOTAL NET DISTRIBUTION PLANT		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963

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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* ***										
	L 35	T-352								
353	STATION EQUIPMENT									
	L 40	T-353								
354	TOWERS & FIXTURES									
	L 46	T-354								
355	POLES & FIXTURES									
	L 51	T-355								
356	OVERHEAD CONDUCTORS & DEVICES									
	L 56	T-356								
359	ROADS & TRAILS									
	L 62	T-359								
354-359	COMBINED TRANSMISSION ALLOCATOR									
	L 44-61	T-354-359								
354 - 356	COMBINED TRANSMISSION ALLOCATOR									
	L 44-55	T-354-356								
TOTAL TRANSMISSION PLANT										
	L 63	T-PLT								
DISTRIBUTION ALLOCATORS										
#360 LAND										
(DERIVED FROM ACTUALS)		D360								
#361 STRUCTURES & IMPROVEMENTS										
(DERIVED FROM ACTUALS)		D361								
#362 STATION EQUIPMENT										
(DERIVED FROM ACTUALS)		D362								
#360 NET PLANT										
(DERIVED FROM ACTUALS)		D360N								
#361 NET PLANT										
(DERIVED FROM ACTUALS)		D361N								
#362 NET PLANT										
(DERIVED FROM ACTUALS)		D362N								
#364 POLES, TOWERS, & FIXTURES										
(DERIVED FROM ACTUALS)		D364								
#365 OVERHEAD CONDUCTORS & DEVICES										
(DERIVED FROM ACTUALS)		D365								
#366 UNDERGROUN CONDUIT										
(DERIVED FROM ACTUALS)		D366								
#367 UNDERGROUND CONDUCTORS & DEVICES										
(DERIVED FROM ACTUALS)		D367								
#368 LINE TRANSFORMERS										
(DERIVED FROM ACTUALS)		D368								
TOTAL DISTRIBUTION PLANT										
		D3601								
TOTAL NET DISTRIBUTION PLANT										

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			(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
				- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
			ALLOCATOR						& REVENUES
				DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
852	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
853									
854		L 35	T-352						
855	353	STATION EQUIPMENT							
856		L 40	T-353						
857	354	TOWERS & FIXTURES							
858		L 46	T-354						
859	355	POLES & FIXTURES							
860		L 51	T-355						
861	356	OVERHEAD CONDUCTORS & DEVICES							
862		L 56	T-356						
863	359	ROADS & TRAILS							
864		L 62	T-359						
865	354-359	COMBINED TRANSMISSION ALLOCATOR							
866		L 44-61	T-354-359						
867	354 - 356	COMBINED TRANSMISSION ALLOCATOR							
868		L 44-55	T-354-356						
869	TOTAL TRANSMISSION PLANT								
870		L 63	T-PLT						
871	<u>DISTRIBUTION ALLOCATORS</u>								
872	#360 LAND								
873	(DERIVED FROM ACTUALS)		D360						
874	#361 STRUCTURES & IMPROVEMENTS								
875	(DERIVED FROM ACTUALS)		D361						
876	#362 STATION EQUIPMENT								
877	(DERIVED FROM ACTUALS)		D362						
878	#360 NET PLANT								
879	(DERIVED FROM ACTUALS)		D360N						
880	#361 NET PLANT								
881	(DERIVED FROM ACTUALS)		D361N						
882	#362 NET PLANT								
883	(DERIVED FROM ACTUALS)		D362N						
884	#364 POLES, TOWERS, & FIXTURES								
885	(DERIVED FROM ACTUALS)		D364						
886	#365 OVERHEAD CONDUCTORS & DEVICES								
887	(DERIVED FROM ACTUALS)		D365						
888	#366 UNDERGROUN CONDUIT								
889	(DERIVED FROM ACTUALS)		D366						
890	#367 UNDERGROUND CONDUCTORS & DEVICES								
891	(DERIVED FROM ACTUALS)		D367						
892	#368 LINE TRANSFORMERS								
893	(DERIVED FROM ACTUALS)		D368						
894	TOTAL DISTRIBUTION PLANT								
895			D3601						
896	TOTAL NET DISTRIBUTION PLANT								

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	(A)	(B)	(C)	(CC)	(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***									
	D3602N	100%							
DARK FIBER PROJECT REVENUE (ACCT 454)		1,164,047,379			400,000				
(DERIVED FROM ACTUALS)	D-FIBER	100%							
MERCHANDISING REVENUE		900,241,428			189,805				
(DERIVED FROM ACTUALS)	M-REV	100%							
MERCHANDISING EXPENSE		900,241,428			94,354				
(DERIVED FROM ACTUALS)	M-EXP	100%							
CUSTOMER ADVANCES FOR CONSTRUCTION		25,796,515							
	CUSTADV	100%							
364-365 COMBINED DISTRIBUTION ALLOCATOR		296,362,376							
L 83-84	D-364-365	100%							
366-367 COMBINED DISTRIBUTION ALLOCATOR		217,179,881							
L 85-86	D-366-367	100%							
902-904 COMBINED DISTRIBUTION ALLOCATOR		13,184,413							
L 461-463	D-902-904	100%							
908 COMBINED DISTRIBUTION ALLOCATOR		8,187,134	1,913,065		2,796,597				
468-470	D-908	100%	23%		34%				
908-909 COMBINED DISTRIBUTION ALLOCATOR		8,187,134	1,913,065		2,796,597				
L 468-472	D-908-909	100%	23%		34%				
PLANT-RELATED ALLOCATORS									
"P112P' NET TOTAL PLANT PLUS INTANGIBLE		3,670,073,528	820,300,323		943,181,204		686,852,354		3,665
	P112P	100%	22%		26%		19%		0%
"P111P" NET TOTAL PLANT LESS INTANGIBLE		3,620,744,183	809,387,200		930,633,297		677,714,598		3,616
	P111P	100%	22%		26%		19%		0%
"P101P" TOTAL PLANT LESS INTANGIBLE		3,658,580,792	809,387,200		930,633,297		677,714,598		3,616
	P101P	100%	22%		25%		19%		0%
"P110P" TOTAL PLANT INCLUDING INTANGIBLE		3,707,910,137	820,300,323		943,181,204		686,852,354		3,665
	P110P	100%	22%		25%		19%		0%
"PTD" PLANT		3,432,154,220	759,294,889		873,037,164		635,771,396		3,392
	P-PTD	100%	22%		25%		19%		0%
P110P - LESS STEAM PRODUCTION		2,877,398,926	482,946,669		450,023,647		686,852,354		3,665
	P110P-L20	100%	17%		16%		24%		0%
TOTAL GENERAL PLANT		226,426,572	50,092,312		57,596,133		41,943,202		224
	GEN-PLT	100%	22%		25%		19%		0%
O&M /LABOR ALLOCATORS									
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		60,520,182	10,050,390		10,461,745		7,566,548		29
	LABOR	100%	17%		17%		13%		0%
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		427,313,595	35,457,384		318,446,017		14,137,559		68
	O&M-M	100%	8%		75%		3%		0%
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		95,420,697	16,528,233		18,610,733		11,877,306		47
	O&M-AG	100%	17%		20%		12%		0%
TOTAL OPERATING EXPENSES		522,734,292	51,985,617		337,056,750		26,014,865		115
L 522	O&M-T	100%	10%		64%		5%		0%
SUPERVISION 500 - 501-507		12,304	4,998		7,306				
L 646-656	L-500	100%	41%		59%				

1 **IDAHO POWER COMPANY**
2 **BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**
3 **BASE CASE CLASS COST OF SERVICE STUDY**
4 **FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008**
5 **FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7			* * * * * * * * * * * * * *	* * * *	* * * *	* * * *	* * * *	DISTRIBUTION	FUNCTION * * *	* * * *	* * * *	* * * *
8		ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9			GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
897	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***											
898												
899		D3602N	15%	0%		24%	13%	1%	4%	2%	1%	14%
900	DARK FIBER PROJECT REVENUE (ACCT 454)		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
901	(DERIVED FROM ACTUALS)	D-FIBER	16%	2%		23%	13%	1%	3%	2%	1%	14%
902	MERCHANDISING REVENUE					267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
903	(DERIVED FROM ACTUALS)	M-REV				30%	16%	2%	4%	2%	2%	18%
904	MERCHANDISING EXPENSE					267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
905	(DERIVED FROM ACTUALS)	M-EXP				30%	16%	2%	4%	2%	2%	18%
906	CUSTOMER ADVANCES FOR CONSTRUCTION					8,902,340	4,869,844		19	10		81
907		CUSTADV				35%	19%		0%	0%		0%
908	364-365 COMBINED DISTRIBUTION ALLOCATOR					170,660,845	93,356,552	2,490,374				
909	L 83-84	D-364-365				58%	32%	1%				
910	366-367 COMBINED DISTRIBUTION ALLOCATOR					96,960,058	53,040,032	12,949,030				
911	L 85-86	D-366-367				45%	24%	6%				
912	902-904 COMBINED DISTRIBUTION ALLOCATOR											
913	L 461-463	D-902-904										
914	908 COMBINED DISTRIBUTION ALLOCATOR											
915	468-470	D-908										
916	908-909 COMBINED DISTRIBUTION ALLOCATOR											
917	L 468-472	D-908-909										
918	PLANT-RELATED ALLOCATORS											
919	"P112P' NET TOTAL PLANT PLUS INTANGIBLE		184,419,816	3,783,830		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
920		P112P	5%	0%		8%	4%	0%	1%	1%	0%	5%
921	"P111P" NET TOTAL PLANT LESS INTANGIBLE		181,675,712	3,520,737		285,276,428	156,054,681	16,457,975	42,246,151	23,109,900	15,415,905	172,085,528
922		P111P	5%	0%		8%	4%	0%	1%	1%	0%	5%
923	"P101P" TOTAL PLANT LESS INTANGIBLE		203,520,394	19,512,663		285,276,428	156,054,681	16,457,975	42,246,151	23,109,900	15,415,905	172,085,528
924		P101P	6%	1%		8%	4%	0%	1%	1%	0%	5%
925	"P110P" TOTAL PLANT INCLUDING INTANGIBLE		206,264,498	19,775,756		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
926		P110P	6%	1%		8%	4%	0%	1%	1%	0%	5%
927	"PTD" PLANT		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
928		P-PTD	6%	1%		8%	4%	0%	1%	1%	0%	5%
929	P110P - LESS STEAM PRODUCTION		206,264,498	19,775,756		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
930		P110P-L20	7%	1%		10%	5%	1%	1%	1%	1%	6%
931	TOTAL GENERAL PLANT		12,595,711	1,207,623		17,655,525	9,658,096	1,018,571	2,614,580	1,430,253	954,078	10,650,233
932		GEN-PLT	6%	1%		8%	4%	0%	1%	1%	0%	5%
933	O&M /LABOR ALLOCATORS											
934	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		3,597,051	332,731		5,661,327	3,096,914	236,634	225,191	123,186	82,174	917,294
935		LABOR	6%	1%		9%	5%	0%	0%	0%	0%	2%
936	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		5,914,416	546,437		12,741,772	6,970,128	476,044	356,192	194,848	129,977	1,450,914
937		O&M-M	1%	0%		3%	2%	0%	0%	0%	0%	0%
938	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		5,429,008	503,447		8,631,226	4,721,537	371,471	416,251	227,702	151,893	1,695,558
939		O&M-AG	6%	1%		9%	5%	0%	0%	0%	0%	2%
940	TOTAL OPERATING EXPENSES		11,343,424	1,049,884		21,372,998	11,691,665	847,515	772,443	422,549	281,870	3,146,472
941	L 522	O&M-T	2%	0%		4%	2%	0%	0%	0%	0%	1%
942	SUPERVISION 500 - 501-507											
943	L 646-656	L-500										

IDAHO POWER COMPANY
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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 11 - FUNCTIONALIZATION ALLOCATORS***								
	D3602N	8%	5%	3%	5%	5%	0%	0%
DARK FIBER PROJECT REVENUE (ACCT 454)		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
(DERIVED FROM ACTUALS)	D-FIBER	8%	5%	3%	5%	5%	0%	0%
MERCHANDISING REVENUE		88,309,901	54,352,780	29,732,585	54,736,192		3,939,774	2,504,963
(DERIVED FROM ACTUALS)	M-REV	10%	6%	3%	6%		0%	0%
MERCHANDISING EXPENSE		88,309,901	54,352,780	29,732,585	54,736,192		3,939,774	2,504,963
(DERIVED FROM ACTUALS)	M-EXP	10%	6%	3%	6%		0%	0%
CUSTOMER ADVANCES FOR CONSTRUCTION		44	3,384,437	1,851,388	6,722,794	845	93,418	(28,705)
	CUSTADV	0%	13%	7%	26%	0%	0%	0%
364-365 COMBINED DISTRIBUTION ALLOCATOR			19,298,016	10,556,589				
L 83-84	D-364-365		7%	4%				
366-367 COMBINED DISTRIBUTION ALLOCATOR			35,054,764	19,175,997				
L 85-86	D-366-367		16%	9%				
902-904 COMBINED DISTRIBUTION ALLOCATOR								
L 461-463	D-902-904							
908 COMBINED DISTRIBUTION ALLOCATOR								
468-470	D-908							
908-909 COMBINED DISTRIBUTION ALLOCATOR								
L 468-472	D-908-909							
PLANT-RELATED ALLOCATORS								
"P112P' NET TOTAL PLANT PLUS INTANGIBLE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P112P	3%	2%	1%	2%	2%	0%	0%
"P111P" NET TOTAL PLANT LESS INTANGIBLE		94,135,895	57,938,550	31,694,108	58,347,255	58,176,739	4,199,689	2,670,221
	P111P	3%	2%	1%	2%	2%	0%	0%
"P101P" TOTAL PLANT LESS INTANGIBLE		94,135,895	57,938,550	31,694,108	58,347,255	58,176,739	4,199,689	2,670,221
	P101P	3%	2%	1%	2%	2%	0%	0%
"P110P" TOTAL PLANT INCLUDING INTANGIBLE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P110P	3%	2%	1%	2%	2%	0%	0%
"PTD" PLANT		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
	P-PTD	3%	2%	1%	2%	2%	0%	0%
P110P - LESS STEAM PRODUCTION		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P110P-L20	3%	2%	1%	2%	2%	0%	0%
TOTAL GENERAL PLANT		5,825,994	3,585,769	1,961,522	3,611,064	3,600,511	259,915	165,258
	GEN-PLT	3%	2%	1%	2%	2%	0%	0%
O&M /LABOR ALLOCATORS								
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		501,787	961,866	526,170	306,954	4,565,571	321,541	1,049,845
	LABOR	1%	2%	1%	1%	8%	1%	2%
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		793,693	2,046,751	1,119,634	465,774	6,333,154	507,691	1,699,420
	O&M-M	0%	0%	0%	0%	1%	0%	0%
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		927,520	1,488,806	814,421	569,184	6,524,216	461,890	1,482,032
	O&M-AG	1%	2%	1%	1%	7%	0%	2%
TOTAL OPERATING EXPENSES		1,721,214	3,535,557	1,934,055	1,034,958	12,857,370	969,582	3,181,451
L 522	O&M-T	0%	1%	0%	0%	2%	0%	1%
SUPERVISION 500 - 501-507								
L 646-656	L-500							

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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***									
	D3602N								
DARK FIBER PROJECT REVENUE (ACCT 454)									
(DERIVED FROM ACTUALS)	D-FIBER								
MERCHANDISING REVENUE									
(DERIVED FROM ACTUALS)	M-REV								
MERCHANDISING EXPENSE									
(DERIVED FROM ACTUALS)	M-EXP								
CUSTOMER ADVANCES FOR CONSTRUCTION									
	CUSTADV								
364-365 COMBINED DISTRIBUTION ALLOCATOR									
L 83-84	D-364-365								
366-367 COMBINED DISTRIBUTION ALLOCATOR									
L 85-86	D-366-367								
902-904 COMBINED DISTRIBUTION ALLOCATOR		3,507,453	7,799,195	1,877,765					
L 461-463	D-902-904	27%	59%	14%					
908 COMBINED DISTRIBUTION ALLOCATOR						3,477,472			
468-470	D-908					42%			
908-909 COMBINED DISTRIBUTION ALLOCATOR						3,477,472			
L 468-472	D-908-909					42%			
PLANT-RELATED ALLOCATORS									
"P112P' NET TOTAL PLANT PLUS INTANGIBLE									
	P112P								
"P111P" NET TOTAL PLANT LESS INTANGIBLE									
	P111P								
"P101P" TOTAL PLANT LESS INTANGIBLE									
	P101P								
"P110P" TOTAL PLANT INCLUDING INTANGIBLE									
	P110P								
"PTD" PLANT									
	P-PTD								
P110P - LESS STEAM PRODUCTION									
	P110P-L20								
TOTAL GENERAL PLANT									
	GEN-PLT								
O&M /LABOR ALLOCATORS									
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		2,476,679	5,852,651			1,605,905			
	LABOR	4%	10%			3%			
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		3,619,389	8,063,701	1,877,805		3,964,826			
	O&M-M	1%	2%	0%		1%			
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		3,481,379	8,226,864			2,257,364			
	O&M-AG	4%	9%			2%			
TOTAL OPERATING EXPENSES		7,100,769	16,290,565	1,877,805		6,222,191			
L 522	O&M-T	1%	3%	0%		1%			
SUPERVISION 500 - 501-507									
L 646-656	L-500								

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
897 *** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***							
898							
899	D3602N						
900 DARK FIBER PROJECT REVENUE (ACCT 454)							
901 (DERIVED FROM ACTUALS)	D-FIBER						
902 MERCHANDISING REVENUE							
903 (DERIVED FROM ACTUALS)	M-REV						
904 MERCHANDISING EXPENSE							
905 (DERIVED FROM ACTUALS)	M-EXP						
906 CUSTOMER ADVANCES FOR CONSTRUCTION							
907	CUSTADV						
908 364-365 COMBINED DISTRIBUTION ALLOCATOR							
909 L 83-84	D-364-365						
910 366-367 COMBINED DISTRIBUTION ALLOCATOR							
911 L 85-86	D-366-367						
912 902-904 COMBINED DISTRIBUTION ALLOCATOR							
913 L 461-463	D-902-904						
914 908 COMBINED DISTRIBUTION ALLOCATOR							
915 468-470	D-908						
916 908-909 COMBINED DISTRIBUTION ALLOCATOR							
917 L 468-472	D-908-909						
918 PLANT-RELATED ALLOCATORS							
919 "P112P' NET TOTAL PLANT PLUS INTANGIBLE							
920	P112P						
921 "P111P" NET TOTAL PLANT LESS INTANGIBLE							
922	P111P						
923 "P101P" TOTAL PLANT LESS INTANGIBLE							
924	P101P						
925 "P110P" TOTAL PLANT INCLUDING INTANGIBLE							
926	P110P						
927 "PTD" PLANT							
928	P-PTD						
929 P110P - LESS STEAM PRODUCTION							
930	P110P-L20						
931 TOTAL GENERAL PLANT							
932	GEN-PLT						
933 O&M /LABOR ALLOCATORS							
934 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)							
935	LABOR						
936 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)							
937	O&M-M						
938 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)						22,610	
939	O&M-AG					0%	
940 TOTAL OPERATING EXPENSES						22,610	
941 L 522	O&M-T					0%	
942 SUPERVISION 500 - 501-507							
943 L 646-656	L-500						

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	(A)	(B)	(C)	(CC)	(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* ***									
SUPERVISION 510 - 511-514			0%		0%				
L 661-670	L-510	100%	41%		59%				
SUPERVISION 535 - 536-540		6,282,081	2,551,781		3,730,300				
L 676-680	L-535	100%	41%		59%				
SUPERVISION 541 - 542-545		3,955,477	1,606,715		2,348,762				
L 683-686	L-541	100%	41%		59%				
SUPERVISION 546 - 548-550		440,337	440,337						
L 693-695	L-546	100%	100%						
SUPERVISION 551 - 552-554		367,012	367,012						
L 699-701	L-551	100%	100%						
SUPERVISION 560 - 561-567		3,971,866			0		3,971,849		17
L 713-718	L-560	100%			0%		100%		0%
SUPERVISION 568 - 569-573		2,191,494					2,191,489		6
L 721-724	L-568	100%					100%		0%
SUPERVISION 580 - 581-589		13,551,208							
L 731-739	L-580	100%							
SUPERVISION 590 - 591-598		6,491,991							
L 743-750	L-590	100%							
SUPERVISION 901- 902-905		8,078,474							
L 756-759	L-901	100%							
SUPERVISION 907 - 908-910		3,530,602	824,986		1,205,998				
L 764-766	L-907	100%	23%		34%				

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Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7			DISTRIBUTION FUNCTION									
8		ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9			GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
944	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***											
945												
946	SUPERVISION 510 - 511-514											
947	L 661-670	L-510										
948	SUPERVISION 535 - 536-540											
949	L 676-680	L-535										
950	SUPERVISION 541 - 542-545											
951	L 683-686	L-541										
952	SUPERVISION 546 - 548-550											
953	L 693-695	L-546										
954	SUPERVISION 551 - 552-554											
955	L 699-701	L-551										
956	SUPERVISION 560 - 561-567											
957	L 713-718	L-560										
958	SUPERVISION 568 - 569-573											
959	L 721-724	L-568										
960	SUPERVISION 580 - 581-589		1,533,987	144,059		3,069,100	1,678,889	143,235	188,271	102,990	68,702	766,905
961	L 731-739	L-580	11%	1%		23%	12%	1%	1%	1%	1%	6%
962	SUPERVISION 590 - 591-598		1,752,588	159,667		2,017,374	1,103,563	67,403	5,340	2,921	1,949	21,752
963	L 743-750	L-590	27%	2%		31%	17%	1%	0%	0%	0%	0%
964	SUPERVISION 901- 902-905											
965	L 756-759	L-901										
966	SUPERVISION 907 - 908-910											
967	L 764-766	L-907										

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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 11 - FUNCTIONALIZATION ALLOCATORS* ***								
SUPERVISION 510 - 511-514								
L 661-670	L-510							
SUPERVISION 535 - 536-540								
L 676-680	L-535							
SUPERVISION 541 - 542-545								
L 683-686	L-541							
SUPERVISION 546 - 548-550								
L 693-695	L-546							
SUPERVISION 551 - 552-554								
L 699-701	L-551							
SUPERVISION 560 - 561-567								
L 713-718	L-560							
SUPERVISION 568 - 569-573								
L 721-724	L-568							
SUPERVISION 580 - 581-589		419,520	552,673	302,329	260,027	3,335,355	85,582	899,585
L 731-739	L-580	3%	4%	2%	2%	25%	1%	7%
SUPERVISION 590 - 591-598		11,899	307,414	168,165	3,435	653,375	214,990	157
L 743-750	L-590	0%	5%	3%	0%	10%	3%	0%
SUPERVISION 901- 902-905								
L 756-759	L-901							
SUPERVISION 907 - 908-910								
L 764-766	L-907							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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 11 - FUNCTIONALIZATION ALLOCATORS* ***									
SUPERVISION 510 - 511-514									
L 661-670	L-510								
SUPERVISION 535 - 536-540									
L 676-680	L-535								
SUPERVISION 541 - 542-545									
L 683-686	L-541								
SUPERVISION 546 - 548-550									
L 693-695	L-546								
SUPERVISION 551 - 552-554									
L 699-701	L-551								
SUPERVISION 560 - 561-567									
L 713-718	L-560								
SUPERVISION 568 - 569-573									
L 721-724	L-568								
SUPERVISION 580 - 581-589									
L 731-739	L-580								
SUPERVISION 590 - 591-598									
L 743-750	L-590								
SUPERVISION 901- 902-905		2,402,088	5,676,386						
L 756-759	L-901	30%	70%						
SUPERVISION 907 - 908-910						1,499,618			
L 764-766	L-907					42%			

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
BASE CASE CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***							
SUPERVISION 510 - 511-514							
L 661-670	L-510						
SUPERVISION 535 - 536-540							
L 676-680	L-535						
SUPERVISION 541 - 542-545							
L 683-686	L-541						
SUPERVISION 546 - 548-550							
L 693-695	L-546						
SUPERVISION 551 - 552-554							
L 699-701	L-551						
SUPERVISION 560 - 561-567							
L 713-718	L-560						
SUPERVISION 568 - 569-573							
L 721-724	L-568						
SUPERVISION 580 - 581-589							
L 731-739	L-580						
SUPERVISION 590 - 591-598							
L 743-750	L-590						
SUPERVISION 901- 902-905							
L 756-759	L-901						
SUPERVISION 907 - 908-910							
L 764-766	L-907						

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 54

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
SUMMARY OF FUNCTIONALIZED COSTS

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

	(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
FUNCTION													
PRODUCTION													
DEMAND	820,300,323	356,353,659	3,885,804	0	460,060,859	0	40,951,820	0	7,235,512	1,975,730	0	157,465	428,477,746
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	943,181,204	495,865,589	4,467,897	0	442,847,717	0	47,086,398	0	23,324,323	3,846,741	78,365,663	181,053	501,479,100
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	686,852,354	214,587,050	3,253,655	0	469,011,649	0	34,289,703	0	9,451,200	256,511	0	332,900	444,762,558
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	3,665	1,410	17	0	2,237	0	183	0	50	1	0	1	2,107
	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	206,264,498	49,285,407	977,085	0	156,002,006	0	9,192,079	(13,355)	3,297,215	0	0	913,310	151,007,097
SUBSTATIONS - DIRECT	19,775,756	1,064,861	93,679	0	18,617,217	0	178,135	(1,280)	316,123	0	0	3,806	18,757,730
LINES - PRIMARY DEMAND	289,122,865	111,154,727	1,369,590	0	176,598,549	8,912,512	14,433,869	(18,720)	4,621,737	0	0	55,500	157,910,685
LINES - PRIMARY CUSTOMER	158,158,796	60,804,937	749,206	0	96,604,652	4,875,409	7,895,755	(10,240)	2,528,228	0	0	30,360	86,381,836
LINES - SECONDARY DIRECT	16,679,881	5,517,361	79,013	0	11,083,506	0	832,709	(1,080)	266,634	0	0	3,202	10,519,553
LINE TRANS - PRIMARY DEMAND	42,815,764	16,403,621	202,820	0	26,209,322	19	2,137,490	(2,772)	684,426	0	0	8,219	24,761,686
LINE TRANS - PRIMARY CUST	23,421,495	8,973,268	110,949	0	14,337,278	10	1,169,270	(1,516)	374,401	0	0	4,496	13,545,379
LINE TRANS - SECOND DIRECT	15,623,760	5,985,792	74,011	0	9,563,958	0	779,984	(1,012)	249,752	0	0	2,999	9,035,713
LINE TRANS - SECOND DEMAND	174,405,790	66,818,532	826,169	0	106,761,089	81	8,706,853	(11,292)	2,787,942	0	0	33,479	100,864,284
LINE TRANS - SECOND CUSTOMER	95,405,147	36,551,722	451,939	0	58,401,486	44	4,762,907	(6,177)	1,525,087	0	0	18,314	55,175,759
LINES - SECONDARY DEMAND	58,719,746	18,854,408	278,158	0	39,587,180	3,388,304	2,931,464	(3,802)	938,657	0	0	11,272	34,213,539
LINES - SECONDARY CUSTOMER	32,121,445	10,313,921	152,161	0	21,655,363	1,853,504	1,603,598	(2,080)	513,473	0	0	6,166	18,715,822
SERVICES	59,133,963	32,958,460	280,121	0	25,895,382	6,730,476	2,952,142	(3,829)	945,279	0	0	11,351	17,165,565
METERS	58,961,147	11,776,950	279,302	0	46,904,895	846	2,943,515	(3,818)	942,516	0	0	11,318	44,910,551
STREET LIGHTS	4,256,314	2,929,451	20,162	0	1,306,701	93,525	212,488	(276)	68,039	0	0	817	1,069,269
INSTALL ON CUST PREMISES	2,706,224	2,610,418	12,820	0	82,987	(28,738)	135,103	(175)	43,260	0	0	519	20,226
	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	(25,377,345)	(25,377,345)	0	0	0	0	0	0	0	(25,377,345)
TOTALS	3,707,910,137	1,508,811,543	17,564,559	(25,377,345)	2,156,156,689	25,825,992	183,195,465	(81,423)	60,113,854	6,078,983	78,365,663	1,786,549	2,093,398,859

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
SUMMARY OF FUNCTIONALIZED COSTS

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

FUNCTION	(A) OPERATION & MAINTENANCE	(B) DEPRECIATION EXPENSE	(C) AMORTIZATION EXPENSE	(D) OTHER TAXES	(E) REGULATORY DEB/CRED	(F) PROV FOR DEF FIT	(G) DEFERRED ITC	(H) CONST WORK IN PROGRESS	(I)	(J)	(K)	(L)	(M) TOTAL EXPENSES
PRODUCTION													
DEMAND	51,985,617	21,553,790	1,514,872	3,240,733	0	2,992,280	627,065	2,947,919					84,862,274
DEMAND - Not in Use	0	0	0	0	0	0	0						0
DEMAND - Not in Use	0	0	0	0	0	0	0						0
ENERGY - POWER SUPPLY	337,056,750	22,031,725	1,741,799	3,532,409	0	3,440,523	720,999	4,309,389					372,833,595
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	26,014,865	15,207,801	1,268,430	3,245,708	0	2,505,490	525,053						48,767,346
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0						0
DEMAND - DIRECT	115	92	7	17	0	13	3						247
	0	0	0	0	0	0	0						0
DISTRIBUTION	0	0	0	0	0	0	0						0
SUBSTATIONS - GENERAL	11,343,424	4,059,793	380,914	939,432	0	671,650	140,751						17,535,964
SUBSTATIONS - DIRECT	1,049,884	110,792	36,520	24,739	0	13,016	2,728						1,237,679
LINES - PRIMARY DEMAND	21,372,998	8,404,497	533,931	1,460,748	0	1,054,658	221,015						33,047,847
LINES - PRIMARY CUSTOMER	11,691,665	4,597,510	292,076	799,072	0	576,929	120,902						18,078,154
LINES - SECONDARY DIRECT	847,515	390,917	30,803	84,272	0	60,845	12,751						1,427,103
LINE TRANS - PRIMARY DEMANC	772,443	807,809	79,069	216,320	0	156,183	32,730						2,064,553
LINE TRANS - PRIMARY CUST	422,549	441,895	43,253	118,333	0	85,437	17,904						1,129,372
LINE TRANS - SECOND DIRECT	281,870	294,775	28,853	78,937	0	56,992	11,943						753,369
LINE TRANS - SECOND DEMAND	3,146,472	3,290,528	322,080	881,158	0	636,195	133,322						8,409,755
LINE TRANS - SECOND CUSTOMER	1,721,214	1,800,017	176,187	482,020	0	348,018	72,931						4,600,386
LINES - SECONDARY DEMAND	3,535,557	1,500,287	108,439	296,672	0	214,197	44,887						5,700,040
LINES - SECONDARY CUSTOMER	1,934,055	820,702	59,320	162,289	0	117,172	24,555						3,118,091
SERVICES	1,034,958	1,804,616	109,204	298,765	0	215,708	45,204						3,508,456
METERS	12,857,370	4,019,299	108,885	297,892	0	215,078	45,072						17,543,595
STREET LIGHTS	969,582	175,497	7,860	21,504	0	15,526	3,254						1,193,223
INSTALL ON CUST PREMISES	3,181,451	31,879	4,998	13,673	0	9,872	2,069						3,243,941
	0	0	0	0	0	0	0						0
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0						0
METER READING	7,100,769	0	0	0	0	0	0						7,100,769
CUSTOMER ACCOUNTS	16,290,565	0	0	0	0	0	0						16,290,565
UNCOLLECTIBLES	1,877,805	0	0	0	0	0	0						1,877,805
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	6,222,191	0	0	0	0	0	0						6,222,191
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	1,962,351	0	0	0						1,962,351
CUSTOMER	0	0	0	0	0	0	0						0
REVENUE	0	0	0	0	0	0	0						0
OTHER	22,610	0	0	0	0	0	0						22,610
RETAIL SALES REVENUE	0	0	0	0	0	0	0						0
TOTALS	522,734,292	91,344,219	6,847,502	18,157,045	0	13,385,781	2,805,136	7,257,308	0	0	0	0	662,531,282

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	950,801												950,801
DEMAND - Not in Use	0												0
DEMAND - Not in Use	0												0
ENERGY - POWER SUPPLY	106,270,965												106,270,965
ENERGY - Summer	0												0
ENERGY - Non-Summer	0												0
	0												
TRANSMISSION	0												
DEMAND - POWER SUPPLY	0												0
DEMAND - TRANSMISSION	16,119,502												16,119,502
DEMAND - SUBTRANSMISSION	0												0
DEMAND - DIRECT	4												4
	0												
DISTRIBUTION	0												
SUBSTATIONS - GENERAL	249,503												249,503
SUBSTATIONS - DIRECT	23,921												23,921
LINES - PRIMARY DEMAND	1,552,214												1,552,214
LINES - PRIMARY CUSTOMER	849,107												849,107
LINES - SECONDARY DIRECT	43,488												43,488
LINE TRANS - PRIMARY DEMAND	86,262												86,262
LINE TRANS - PRIMARY CUST	47,188												47,188
LINE TRANS - SECOND DIRECT	31,478												31,478
LINE TRANS - SECOND DEMAND	351,380												351,380
LINE TRANS - SECOND CUSTOMER	192,215												192,215
LINES - SECONDARY DEMAND	200,654												200,654
LINES - SECONDARY CUSTOMER	109,763												109,763
SERVICES	119,139												119,139
METERS	71,321												71,321
STREET LIGHTS	8,575												8,575
INSTALL ON CUST PREMISES	5,452												5,452
	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	3,437,162												3,437,162
FACILITIES CHARGE REVENUE	6,002,349												6,002,349
RETAIL SALES REVENUE													0
TOTALS	136,722,443	0	0	0	0	0	0	0	0	0		0	136,722,443

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BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 55

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	3,707,910,137	1,668,521,958	76,680,560	88,322,498	763,031,963	4,153,700	406,221,450	506,604,432
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,508,811,543	673,499,004	30,344,038	36,525,186	312,780,209	3,171,095	171,160,547	202,076,352
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	17,564,559	7,903,873	363,240	418,388	3,614,521	19,676	1,924,292	2,399,811
SUBSTATION CIAC	PAGE 2F	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
NET ELECTRIC PLANT IN SERVICE		2,156,156,689	986,954,052	45,554,265	51,277,161	446,451,195	962,772	224,599,512	302,025,804
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	25,825,992	17,101,955	1,141,090	226,849	3,809,051	(21,489)	922,992	2,470,901
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	183,195,465	82,833,777	3,811,624	4,382,705	37,861,745	206,803	20,165,806	25,039,250
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(81,423)	(44,294)	(2,738)	(1,363)	(13,622)	(235)	(5,022)	(12,124)
WORKING CAPITAL	PAGE 2K	60,113,854	26,690,067	1,238,374	1,455,654	12,503,879	68,957	6,813,529	8,011,496
DEFERRED PROGRAMS	PAGE 2L	6,078,983	2,370,443	85,490	170,366	1,390,914	1,762	852,400	772,913
SUBSIDIARY RATE BASE	PAGE 2M	78,365,663	29,426,307	1,104,956	2,272,604	18,361,075	31,346	11,747,013	9,200,129
PLANT HELD FOR FUTURE USE	PAGE 2N	1,786,549	772,057	30,575	43,363	373,607	1,262	190,927	322,468
TOTAL RATE BASE		2,093,398,859	946,232,900	43,058,209	50,608,231	437,396,252	880,551	223,109,561	292,810,534
RETURN UNDER PRESENT RATES									
SALES REVENUES	PAGE 1	673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
OTHER OPERATING REVENUES	PAGE 4C	136,722,443	52,554,786	2,009,107	5,058,400	29,375,710	142,366	22,034,259	15,346,742
TOTAL OPERATING REVENUES		809,891,983	370,511,247	17,170,486	20,593,489	171,284,886	1,146,874	92,305,365	92,392,316
OPERATING EXPENSES									
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	522,734,292	225,887,655	10,910,626	13,224,505	111,266,704	752,468	64,676,204	62,216,774
DEPRECIATION EXPENSE	PAGE 3D	91,344,219	41,633,501	2,100,096	2,149,786	18,913,901	39,760	9,750,156	12,399,888
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	6,847,502	3,084,755	141,883	163,108	1,409,348	3,564	750,177	935,697
TAXES OTHER THAN INCOME	PAGE 3F	18,157,045	8,190,493	380,777	437,066	3,755,224	9,945	2,021,807	2,453,294
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	13,385,781	6,059,334	279,051	320,238	2,766,958	6,998	1,473,475	1,829,845
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	2,805,136	1,269,799	58,478	67,109	579,846	1,466	308,783	383,464
CONSTRUCTION WORK IN PROGRESS	PAGE 3J	7,257,308	2,837,730	102,033	202,503	1,655,579	2,019	1,009,456	935,729
FEDERAL INCOME TAXES	PAGE 1	19,062,439	8,616,374	392,087	460,837	3,982,920	8,018	2,031,630	2,666,326
STATE INCOME TAXES	PAGE 1	(3,661,479)	(1,655,018)	(75,311)	(88,517)	(765,032)	(1,540)	(390,232)	(512,143)
TOTAL OPERATING EXPENSES		677,932,243	295,924,623	14,289,721	16,936,636	143,565,447	822,698	81,631,457	83,308,873
OPERATING INCOME		131,959,740	74,586,623	2,880,764	3,656,853	27,719,439	324,177	10,673,908	9,083,443
ADD: IERCO OPERATING INCOME	PAGE 1	6,472,703	2,430,500	91,265	187,708	1,516,554	2,589	970,258	759,895
CONSOLIDATED OPERATING INCOME		138,432,443	77,017,123	2,972,030	3,844,561	29,235,993	326,766	11,644,166	9,843,338
RATE OF RETURN UNDER PRESENT RATES		6.613%	8.139%	6.902%	7.597%	6.684%	37.109%	5.219%	3.362%
RATE OF RETURN INDEX		1.000	1.231	1.044	1.149	1.011	5.612	0.789	0.508

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

	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
****** SUMMARY OF RESULTS ******								
RATE BASE								
ELECTRIC PLANT IN SERVICE	PAGE 2C	3,707,910,137	4,746,976	8,257,544	894,917	30,843,433	31,175,876	118,454,830
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,508,811,543	1,915,705	4,596,329	371,897	13,672,895	13,032,954	45,665,333
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	17,564,559	22,487	39,116	4,239	146,107	147,682	561,127
SUBSTATION CIAC	PAGE 2F	(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
NET ELECTRIC PLANT IN SERVICE		2,156,156,689	2,808,371	3,621,507	518,725	17,024,431	17,919,641	56,439,255
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	25,825,992	45,895	122,377	5,741	0	629	1
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	183,195,465	235,504	410,117	44,478	1,539,795	1,491,542	5,172,320
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(81,423)	(152)	(384)	(20)	(1)	(291)	(1,178)
WORKING CAPITAL	PAGE 2K	60,113,854	79,701	141,340	15,299	530,921	537,885	2,026,754
DEFERRED PROGRAMS	PAGE 2L	6,078,983	6,428	7,297	1,600	80,897	71,615	266,858
SUBSIDIARY RATE BASE	PAGE 2M	78,365,663	94,039	125,385	23,510	1,144,139	1,034,427	3,800,735
PLANT HELD FOR FUTURE USE	PAGE 2N	1,786,549	2,262	3,385	369	8,273	7,915	30,086
TOTAL RATE BASE		2,093,398,859	2,709,251	3,366,036	509,263	17,248,864	18,079,019	57,390,189
RETURN UNDER PRESENT RATES								
SALES REVENUES	PAGE 1	673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
OTHER OPERATING REVENUES	PAGE 4C	136,722,443	151,179	369,378	37,917	1,750,629	2,093,328	5,798,642
TOTAL OPERATING REVENUES		809,891,983	1,117,670	2,683,639	193,120	7,578,804	7,111,487	25,802,600
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	522,734,292	688,805	1,641,188	147,006	5,801,075	5,379,360	20,141,921
DEPRECIATION EXPENSE	PAGE 3D	91,344,219	113,952	269,607	22,136	737,607	709,890	2,503,938
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	6,847,502	8,783	15,251	1,655	56,959	57,569	218,754
TAXES OTHER THAN INCOME	PAGE 3F	18,157,045	23,886	42,133	4,516	156,085	151,815	530,004
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	13,385,781	17,240	29,969	3,254	112,510	108,976	377,933
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	2,805,136	3,613	6,280	682	23,578	22,837	79,200
CONSTRUCTION WORK IN PROGRESS	PAGE 3J	7,257,308	7,530	8,369	1,882	95,344	84,300	314,836
FEDERAL INCOME TAXES	PAGE 3J	19,062,439	24,670	30,651	4,637	157,068	164,627	522,594
STATE INCOME TAXES	PAGE 1	(3,661,479)	(4,739)	(5,887)	(891)	(30,169)	(31,621)	(100,379)
TOTAL OPERATING EXPENSES		677,932,243	883,740	2,037,560	184,877	7,110,057	6,647,753	24,588,801
OPERATING INCOME		131,959,740	233,931	646,078	8,242	468,748	463,734	1,213,799
ADD: IERCO OPERATING INCOME	PAGE 1	6,472,703	7,767	10,356	1,942	94,501	85,440	313,926
CONSOLIDATED OPERATING INCOME		138,432,443	241,698	656,435	10,184	563,249	549,174	1,527,726
RATE OF RETURN UNDER PRESENT RATES		661.281%	8.921%	19.502%	2.000%	3.265%	3.038%	2.662%
RATE OF RETURN INDEX		1.000	1.349	2.949	0.302	0.494	0.459	0.403

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

		(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 - TOTAL		820,300,323							
DEMAND - Summer	D10S	379,881,079	135,185,493	5,085,862	8,941,274	75,139,510	0	41,261,106	96,057,168
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	440,419,243	204,172,750	6,398,343	12,632,625	104,588,291	82,030	59,881,924	23,542,619
ENERGY - POWER SUPPLY	E10	943,181,204	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	93,280,621	3,678,407	7,922,722	65,173,821	94,318	39,519,292	94,978,347
ENERGY - Non-Summer	E10NS	0	260,883,921	9,620,448	19,429,533	155,813,535	282,954	101,863,570	15,751,126
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	686,852,354	290,881,972	9,615,933	18,338,958	151,931,741	68,685	86,131,285	89,016,065
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,665	0	0	1,285	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	206,264,498	86,550,989	3,078,675	4,967,074	43,122,483	104,967	20,712,627	47,018,037
SUBSTATIONS - DIRECT	DA3602	19,775,756	0	0	0	0	0	72,922	0
LINES - PRIMARY DEMAND	D20	289,122,865	121,319,327	4,315,408	6,962,393	60,445,186	147,133	29,033,082	65,905,620
LINES - PRIMARY CUSTOMER	C20	158,158,796	132,497,256	10,548,680	49,408	9,036,311	0	37,564	5,239,991
LINES - SECONDARY DIRECT	DA3647	16,679,881	0	0	2,869,379	0	502,787	11,604,030	0
LINE TRANS - PRIMARY DEMAND	D50	42,815,764	17,965,994	639,062	1,031,050	8,951,235	21,789	4,299,465	9,759,863
LINE TRANS - PRIMARY CUST	C50	23,421,495	19,621,317	1,562,138	7,317	1,338,174	0	5,563	775,982
LINE TRANS - SECOND DIRECT	DA368	15,623,760	0	0	4,037,123	0	0	10,400,006	0
LINE TRANS - SECOND DEMAND	D60	174,405,790	83,542,459	2,971,660	0	41,623,537	101,318	98,158	45,383,681
LINE TRANS - SECOND CUSTOMER	C60	95,405,147	79,969,300	6,366,702	0	5,453,905	0	204	3,162,620
LINES - SECONDARY DEMAND	D30	58,719,746	38,021,328	1,352,443	0	18,943,447	46,111	44,673	0
LINES - SECONDARY CUSTOMER	C30	32,121,445	27,847,562	2,217,065	0	1,899,203	0	71	0
SERVICES	CW369	59,133,963	48,116,184	4,189,520	90,814	4,079,162	0	213,299	2,439,240
METERS	CW370	58,961,147	28,665,485	5,040,214	1,025,076	15,492,421	313	1,040,013	7,574,072
STREET LIGHTS	DA373	4,256,314	0	0	16,148	0	0	338	0
INSTALL ON CUST PREMISES	DA371	2,706,224	0	0	319	0	2,701,294	2,256	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	3,707,910,137	1,668,521,958	76,680,560	88,322,498	763,031,963	4,153,700	406,221,450	506,604,432

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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 - TOTAL		820,300,323						
DEMAND - Summer	D10S	379,881,079	246,090	0	82,030	3,117,141	2,871,051	11,894,355
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	440,419,243	410,150	410,150	82,030	5,906,162	4,757,742	17,554,427
ENERGY - POWER SUPPLY	E10	943,181,204	0	0	0	0	0	0
ENERGY - Summer	E10S	0	282,954	377,272	94,318	3,301,134	3,206,816	12,921,582
ENERGY - Non-Summer	E10NS	0	848,863	1,131,817	188,636	10,469,311	9,243,176	32,822,706
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	686,852,354	618,167	412,111	137,370	8,036,173	6,593,783	25,070,111
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,665	0	0	0	0	2,380	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	206,264,498	276,113	396,444	37,088	0	0	0
SUBSTATIONS - DIRECT	DA3602	19,775,756	0	0	0	0	1,584,980	18,117,854
LINES - PRIMARY DEMAND	D20	289,122,865	387,030	555,699	51,986	0	0	0
LINES - PRIMARY CUSTOMER	C20	158,158,796	627,757	47,378	74,451	0	0	0
LINES - SECONDARY DIRECT	DA3647	16,679,881	0	0	0	0	1,703,684	0
LINE TRANS - PRIMARY DEMAND	D50	42,815,764	57,315	82,293	7,699	0	0	0
LINE TRANS - PRIMARY CUST	C50	23,421,495	92,964	7,016	11,025	0	0	0
LINE TRANS - SECOND DIRECT	DA368	15,623,760	0	0	0	0	1,186,631	0
LINE TRANS - SECOND DEMAND	D60	174,405,790	266,515	382,664	35,799	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	95,405,147	378,885	28,595	44,935	0	0	0
LINES - SECONDARY DEMAND	D30	58,719,746	121,295	174,155	16,292	0	0	0
LINES - SECONDARY CUSTOMER	C30	32,121,445	131,939	9,958	15,648	0	0	0
SERVICES	CW369	59,133,963	0	0	0	0	5,744	0
METERS	CW370	58,961,147	939	2,163	15,608	13,512	17,535	73,795
STREET LIGHTS	DA373	4,256,314	0	4,239,828	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,706,224	0	0	0	0	2,355	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		3,707,910,137	4,746,976	8,257,544	894,917	30,843,433	31,175,876	118,454,830

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

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 - TOTAL		356,353,659							
DEMAND - Summer	D10S	165,027,380	58,727,083	2,209,393	3,884,255	32,641,995	0	17,924,589	41,729,014
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	191,326,280	88,696,426	2,779,559	5,487,846	45,435,092	35,635	26,013,817	10,227,350
ENERGY - POWER SUPPLY	E10	495,865,589	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	49,041,107	1,933,876	4,165,271	34,264,312	49,587	20,776,768	49,933,665
ENERGY - Non-Summer	E10NS	0	137,156,422	5,057,829	10,214,831	81,916,995	148,760	53,553,484	8,280,955
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	214,587,050	90,877,616	3,004,219	5,729,474	47,466,655	21,459	26,909,216	27,810,482
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,410	0	0	494	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	49,285,407	20,680,732	735,627	1,186,846	10,303,805	25,081	4,949,132	11,234,619
SUBSTATIONS - DIRECT	DA3602	1,064 861	0	0	0	0	0	3,927	0
LINES - PRIMARY DEMAND	D20	111,154,727	46,641,820	1,659,080	2,676,727	23,238,453	56,566	11,161,913	25,337,744
LINES - PRIMARY CUSTOMER	C20	60,804,937	50,939,230	4,055,493	18,995	3,474,055	0	14,442	2,014,541
LINES - SECONDARY DIRECT	DA3647	5,517 361	0	0	949,132	0	166,312	3,838,374	0
LINE TRANS - PRIMARY DEMAND	D50	16,403,621	6,883,151	244,838	395,017	3,429,407	8,348	1,647,216	3,739,209
LINE TRANS - PRIMARY CUST	C50	8,973,268	7,517,340	598,488	2,803	512,682	0	2,131	297,295
LINE TRANS - SECOND DIRECT	DA368	5,985 792	0	0	1,546,707	0	0	3,984,461	0
LINE TRANS - SECOND DEMAND	D60	66,818,532	32,006,876	1,138,505	0	15,946,854	38,817	37,606	17,387,444
LINE TRANS - SECOND CUSTOMER	C60	36,551,722	30,637,923	2,439,218	0	2,089,506	0	78	1,211,666
LINES - SECONDARY DEMAND	D30	18,854,408	12,208,323	434,258	0	6,082,579	14,806	14,344	0
LINES - SECONDARY CUSTOMER	C30	10,313,921	8,941,614	711,881	0	609,818	0	23	0
SERVICES	CW369	32,958,460	26,817,674	2,335,039	50,615	2,273,531	0	118,883	1,359,517
METERS	CW370	11,776,950	5,725,668	1,006,737	204,750	3,094,469	63	207,733	1,512,852
STREET LIGHTS	DA373	2,929 451	0	0	11,114	0	0	233	0
INSTALL ON CUST PREMISES	DA371	2,610 418	0	0	308	0	2,605,662	2,177	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	1,508,811,543	673,499,004	30,344,038	36,525,186	312,780,209	3,171,095	171,160,547	202,076,352

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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 - TOTAL		356,353,659						
DEMAND - Summer	D10S	165,027,380	106,906	0	35,635	1,354,144	1,247,238	5,167,128
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	191,326,280	178,177	178,177	35,635	2,565,746	2,066,851	7,625,968
ENERGY - POWER SUPPLY	E10	495,865,589	0	0	0	0	0	0
ENERGY - Summer	E10S	0	148,760	198,346	49,587	1,735,530	1,685,943	6,793,359
ENERGY - Non-Summer	E10NS	0	446,279	595,039	99,173	5,504,108	4,859,483	17,256,123
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	214,587,050	193,128	128,752	42,917	2,510,668	2,060,036	7,832,427
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,410	0	0	0	0	916	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	49,285,407	65,975	94,727	8,862	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,064,861	0	0	0	0	85,346	975,588
LINES - PRIMARY DEMAND	D20	111,154,727	148,796	213,641	19,986	0	0	0
LINES - PRIMARY CUSTOMER	C20	60,804,937	241,344	18,215	28,623	0	0	0
LINES - SECONDARY DIRECT	DA3647	5,517,361	0	0	0	0	563,544	0
LINE TRANS - PRIMARY DEMAND	D50	16,403,621	21,958	31,528	2,949	0	0	0
LINE TRANS - PRIMARY CUST	C50	8,973,268	35,616	2,688	4,224	0	0	0
LINE TRANS - SECOND DIRECT	DA368	5,985,792	0	0	0	0	454,623	0
LINE TRANS - SECOND DEMAND	D60	66,818,532	102,108	146,606	13,715	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	36,551,722	145,159	10,955	17,216	0	0	0
LINES - SECONDARY DEMAND	D30	18,854,408	38,947	55,920	5,231	0	0	0
LINES - SECONDARY CUSTOMER	C30	10,313,921	42,364	3,197	5,024	0	0	0
SERVICES	CW369	32,958,460	0	0	0	0	3,202	0
METERS	CW370	11,776,950	188	432	3,118	2,699	3,502	14,740
STREET LIGHTS	DA373	2,929,451	0	2,918,104	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,610,418	0	0	0	0	2,271	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	1,508,811,543	1,915,705	4,596,329	371,897	13,672,895	13,032,954	45,665,333

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
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ALLOCATION TO CLASSES

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

		(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 - TOTAL		3,885,804							
DEMAND - Summer	D10S	1,799,516	640,381	24,092	42,355	355,940	0	195,456	455,028
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	2,086,288	967,177	30,309	59,841	495,440	389	283,664	111,523
ENERGY - POWER SUPPLY	E10	4,467,897	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	441,875	17,425	37,530	308,732	447	187,205	449,917
ENERGY - Non-Summer	E10NS	0	1,235,820	45,573	92,039	738,097	1,340	482,533	74,614
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,253,655	1,377,923	45,551	86,873	719,708	325	408,008	421,674
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	6	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	977,085	409,996	14,584	23,529	204,273	497	98,117	222,727
SUBSTATIONS - DIRECT	DA3602	93,679	0	0	0	0	0	345	0
LINES - PRIMARY DEMAND	D20	1,369,590	574,696	20,442	32,981	286,332	697	137,531	312,198
LINES - PRIMARY CUSTOMER	C20	749,206	627,646	49,970	234	42,805	0	178	24,822
LINES - SECONDARY DIRECT	DA3647	79,013	0	0	13,592	0	2,382	54,969	0
LINE TRANS - PRIMARY DEMAND	D50	202,820	85,106	3,027	4,884	42,402	103	20,367	46,233
LINE TRANS - PRIMARY CUST	C50	110,949	92,947	7,400	35	6,339	0	26	3,676
LINE TRANS - SECOND DIRECT	DA368	74,011	0	0	19,124	0	0	49,265	0
LINE TRANS - SECOND DEMAND	D60	826,169	395,745	14,077	0	197,173	480	465	214,985
LINE TRANS - SECOND CUSTOMER	C60	451,939	378,819	30,159	0	25,835	0	1	14,981
LINES - SECONDARY DEMAND	D30	278,158	180,109	6,407	0	89,736	218	212	0
LINES - SECONDARY CUSTOMER	C30	152,161	131,915	10,502	0	8,997	0	0	0
SERVICES	CW369	280,121	227,929	19,846	430	19,323	0	1,010	11,555
METERS	CW370	279,302	135,790	23,876	4,856	73,388	1	4,927	35,879
STREET LIGHTS	DA373	20,162	0	0	76	0	0	2	0
INSTALL ON CUST PREMISES	DA371	12,820	0	0	2	0	12,796	11	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	17,564,559	7,903,873	363,240	418,388	3,614,521	19,676	1,924,292	2,399,811

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 - TOTAL		3,885,804						
DEMAND - Summer	D10S	1,799,516	1,166	0	389	14,766	13,600	56,344
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	2,086,288	1,943	1,943	389	27,978	22,538	83,156
ENERGY - POWER SUPPLY	E10	4,467,897	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,340	1,787	447	15,638	15,191	61,210
ENERGY - Non-Summer	E10NS	0	4,021	5,361	894	49,594	43,785	155,483
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,253,655	2,928	1,952	651	38,068	31,235	118,758
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	0	0	11	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	977,085	1,308	1,878	176	0	0	0
SUBSTATIONS - DIRECT	DA3602	93,679	0	0	0	0	7,508	85,825
LINES - PRIMARY DEMAND	D20	1,369,590	1,833	2,632	246	0	0	0
LINES - PRIMARY CUSTOMER	C20	749,206	2,974	224	353	0	0	0
LINES - SECONDARY DIRECT	DA3647	79,013	0	0	0	0	8,070	0
LINE TRANS - PRIMARY DEMAND	D50	202,820	272	390	36	0	0	0
LINE TRANS - PRIMARY CUST	C50	110,949	440	33	52	0	0	0
LINE TRANS - SECOND DIRECT	DA368	74,011	0	0	0	0	5,621	0
LINE TRANS - SECOND DEMAND	D60	826,169	1,262	1,813	170	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	451,939	1,795	135	213	0	0	0
LINES - SECONDARY DEMAND	D30	278,158	575	825	77	0	0	0
LINES - SECONDARY CUSTOMER	C30	152,161	625	47	74	0	0	0
SERVICES	CW369	280,121	0	0	0	0	27	0
METERS	CW370	279,302	4	10	74	64	83	350
STREET LIGHTS	DA373	20,162	0	20,084	0	0	0	0
INSTALL ON CUST PREMISES	DA371	12,820	0	0	0	0	11	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	17,564,559	22,487	39,116	4,239	146,107	147,682	561,127

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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 - TOTAL		0							
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
TOTALS	PAGE 2F	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)

IDAHO POWER COMPANY
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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
243	PRODUCTION								
244	DEMAND - Summer		0						
245	DEMAND - Summer	D10S	0	0	0	0	0	0	0
246	DEMAND - Not in Use		0	0	0	0	0	0	0
247	DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
248	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
249	ENERGY - Summer	E10S	0	0	0	0	0	0	0
250	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
251									
252	TRANSMISSION		0	0	0	0	0	0	0
253	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
254	DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
255	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
256	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
257									
258	DISTRIBUTION								
259	SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
260	SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
261	LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
262	LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
263	LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
264	LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
265	LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
266	LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
267	LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
268	LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
269	LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
270	LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
271	SERVICES	CW369	0	0	0	0	0	0	0
272	METERS	CW370	0	0	0	0	0	0	0
273	STREET LIGHTS	DA373	0	0	0	0	0	0	0
274	INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
275									
276	CUSTOMER ACCOUNTING								
277	METER READING	CW902	0	0	0	0	0	0	0
278	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
279	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
280	MISC	C10	0	0	0	0	0	0	0
281									
282	CONSUMER INFORMATION								
283	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
284	SALES EXPENSE	C10	0	0	0	0	0	0	0
285	ADVERTISING	C10	0	0	0	0	0	0	0
286	MISC	C10	0	0	0	0	0	0	0
287									
288	MISCELLANEOUS								
289	DEMAND	D99U	0	0	0	0	0	0	0
290	ENERGY	E99U	0	0	0	0	0	0	0
291	CUSTOMER	C10	0	0	0	0	0	0	0
292	REVENUE	R02	0	0	0	0	0	0	0
293	OTHER	R01	0	0	0	0	0	0	0
294	SUBSTATION CIAC	CIAC	(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
295									
296	TOTALS		(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)

IDAHO POWER COMPANY
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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)
		0							
DEMAND - TOTAL		0	0	0	0	0	0	0	0
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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	8,912,512	3,739,794	133,027	214,623	1,863,286	4,536	894,975	2,031,609
LINES - PRIMARY CUSTOMER	C20	4,875,409	4,084,365	325,174	1,523	278,554	0	1,158	161,528
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	19	8	0	0	4	0	2	4
LINE TRANS - PRIMARY CUST	C50	10	8	1	0	1	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	81	39	1	0	19	0	0	21
LINE TRANS - SECOND CUSTOMER	C60	44	37	3	0	3	0	0	1
LINES - SECONDARY DEMAND	D30	3,388,304	2,193,944	78,040	0	1,093,093	2,661	2,578	0
LINES - SECONDARY CUSTOMER	C30	1,853,504	1,606,888	127,931	0	109,590	0	4	0
SERVICES	W369	6,730,476	5,476,461	476,840	10,336	464,280	0	24,277	277,628
METERS	CW370	846	411	72	15	222	0	15	109
STREET LIGHTS	DA373	93,525	0	0	355	0	0	7	0
INSTALL ON CUST PREMISES	DA371	(28,738)	0	0	(3)	0	(28,685)	(24)	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	25,825,992	17,101,955	1,141,090	226,849	3,809,051	(21,489)	922,992	2,470,901

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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 - TOTAL		0						
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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	8,912,512	11,931	17,130	1,603	0	0	0
LINES - PRIMARY CUSTOMER	C20	4,875,409	19,351	1,460	2,295	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	19	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	10	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	81	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	44	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	3,388,304	6,999	10,049	940	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,853,504	7,613	575	903	0	0	0
SERVICES	CW369	6,730,476	0	0	0	0	654	0
METERS	CW370	846	0	0	0	0	0	1
STREET LIGHTS	DA373	93,525	0	93,162	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(28,738)	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 2H	25,825,992	45,895	122,377	5,741	0	629	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 - TOTAL		40,951,820							
DEMAND - Summer	D10S	18,964,788	6,748,860	253,901	446,375	3,751,187	0	2,059,877	4,795,458
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	21,987,032	10,192,908	319,424	630,658	5,221,357	4,095	2,989,483	1,175,317
ENERGY - POWER SUPPLY	E10	47,086,398	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	4,656,845	183,637	395,526	3,253,670	4,709	1,972,920	4,741,600
ENERGY - Non-Summer	E10NS	0	13,024,098	480,281	969,980	7,778,673	14,126	5,085,331	786,343
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,289,703	14,521,689	480,056	915,535	7,584,882	3,429	4,299,929	4,443,945
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	183	0	0	64	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	9,192,079	3,857,104	137,200	221,355	1,921,733	4,678	923,048	2,095,336
SUBSTATIONS - DIRECT	DA3602	178,135	0	0	0	0	0	657	0
LINES - PRIMARY DEMAND	D20	14,433,869	6,056,620	215,438	347,583	3,017,603	7,345	1,449,417	3,290,204
LINES - PRIMARY CUSTOMER	C20	7,895,755	6,614,655	526,621	2,467	451,119	0	1,875	261,596
LINES - SECONDARY DIRECT	DA3647	832,709	0	0	143,248	0	25,101	579,308	0
LINE TRANS - PRIMARY DEMAND	D50	2,137,490	896,916	31,904	51,473	446,872	1,088	214,642	487,241
LINE TRANS - PRIMARY CUST	C50	1,169,270	979,554	77,987	365	66,806	0	278	38,739
LINE TRANS - SECOND DIRECT	DA368	779,984	0	0	201,545	0	0	519,199	0
LINE TRANS - SECOND DEMAND	D60	8,706,853	4,170,687	148,354	0	2,077,970	5,058	4,900	2,265,688
LINE TRANS - SECOND CUSTOMER	C60	4,762,907	3,992,304	317,845	0	272,275	0	10	157,887
LINES - SECONDARY DEMAND	D30	2,931,464	1,898,137	67,518	0	945,713	2,302	2,230	0
LINES - SECONDARY CUSTOMER	C30	1,603,598	1,390,233	110,682	0	94,814	0	4	0
SERVICES	CW369	2,952,142	2,402,102	209,153	4,534	203,644	0	10,649	121,774
METERS	CW370	2,943,515	1,431,066	251,622	51,175	773,428	16	51,921	378,120
STREET LIGHTS	DA373	212,486	0	0	806	0	0	17	0
INSTALL ON CUST PREMISES	DA371	135,103	0	0	16	0	134,857	113	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	183,195,465	82,833,777	3,811,624	4,382,705	37,861,745	206,803	20,165,806	25,039,250

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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 - Summer	D10S	40,951,820	12,286	0	4,095	155,617	143,331	593,801
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	21,987,032	20,476	20,476	4,095	294,853	237,521	876,369
ENERGY - POWER SUPPLY	E10	47,086,398	0	0	0	0	0	0
ENERGY - Summer	E10S	0	14,126	18,835	4,709	164,802	160,094	645,084
ENERGY - Non-Summer	E10NS	0	42,378	56,504	9,417	522,659	461,447	1,638,607
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,289,703	30,861	20,574	6,858	401,190	329,181	1,251,574
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	183	0	0	0	0	119	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	9,192,079	12,305	17,667	1,653	0	0	0
SUBSTATIONS - DIRECT	DA3602	178,135	0	0	0	0	14,277	163,201
LINES - PRIMARY DEMAND	D20	14,433,869	19,322	27,742	2,595	0	0	0
LINES - PRIMARY CUSTOMER	C20	7,895,755	31,339	2,365	3,717	0	0	0
LINES - SECONDARY DIRECT	DA3647	832,709	0	0	0	0	85,053	0
LINE TRANS - PRIMARY DEMAND	D50	2,137,490	2,861	4,108	384	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,169,270	4,641	350	550	0	0	0
LINE TRANS - SECOND DIRECT	DA368	779,984	0	0	0	0	59,240	0
LINE TRANS - SECOND DEMAND	D60	8,706,853	13,305	19,104	1,787	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	4,762,907	18,915	1,428	2,243	0	0	0
LINES - SECONDARY DEMAND	D30	2,931,464	6,055	8,694	813	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,603,598	6,587	497	781	0	0	0
SERVICES	CW369	2,952,142	0	0	0	0	287	0
METERS	CW370	2,943,515	47	108	779	675	875	3,684
STREET LIGHTS	DA373	212,488	0	211,665	0	0	0	0
INSTALL ON CUST PREMISES	DA371	135,103	0	0	0	0	118	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	183,195,465	235,504	410,117	44,478	1,539,795	1,491,542	5,172,320

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

		(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)
DEMAND - TOTAL		0							
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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	(13,355)	(5,604)	(199)	(322)	(2,792)	(7)	(1,341)	(3,044)
SUBSTATIONS - DIRECT	DA3602	(1,280)	0	0	0	0	0	(5)	0
LINES - PRIMARY DEMAND	D20	(18,720)	(7,855)	(279)	(451)	(3,914)	(10)	(1,880)	(4,267)
LINES - PRIMARY CUSTOMER	C20	(10,240)	(8,579)	(683)	(3)	(585)	0	(2)	(339)
LINES - SECONDARY DIRECT	DA3647	(1,080)	0	0	(186)	0	(33)	(751)	0
LINE TRANS - PRIMARY DEMAND	D50	(2,772)	(1,163)	(41)	(67)	(580)	(1)	(278)	(632)
LINE TRANS - PRIMARY CUST	C50	(1,516)	(1,270)	(101)	(0)	(87)	0	(0)	(50)
LINE TRANS - SECOND DIRECT	DA368	(1,012)	0	0	(261)	0	0	(673)	0
LINE TRANS - SECOND DEMAND	D60	(11,292)	(5,409)	(192)	0	(2,695)	(7)	(6)	(2,938)
LINE TRANS - SECOND CUSTOMER	C60	(6,177)	(5,178)	(412)	0	(353)	0	(0)	(205)
LINES - SECONDARY DEMAND	D30	(3,802)	(2,462)	(88)	0	(1,227)	(3)	(3)	0
LINES - SECONDARY CUSTOMER	C30	(2,080)	(1,803)	(144)	0	(123)	0	(0)	0
SERVICES	CW369	(3,829)	(3,115)	(271)	(6)	(264)	0	(14)	(158)
METERS	CW370	(3,818)	(1,856)	(326)	(66)	(1,003)	(0)	(67)	(490)
STREET LIGHTS	DA373	(276)	0	0	(1)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(175)	0	0	(0)	0	(175)	(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	(81,423)	(44,294)	(2,738)	(1,363)	(13,622)	(235)	(5,022)	(12,124)

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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 - TOTAL								
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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	(13,355)	(18)	(26)	(2)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(1,280)	0	0	0	0	(103)	(1,173)
LINES - PRIMARY DEMAND	D20	(18,720)	(25)	(36)	(3)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(10,240)	(41)	(3)	(5)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(1,080)	0	0	0	0	(110)	0
LINE TRANS - PRIMARY DEMAND	D50	(2,772)	(4)	(5)	(0)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(1,516)	(6)	(0)	(1)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(1,012)	0	0	0	0	(77)	0
LINE TRANS - SECOND DEMAND	D60	(11,292)	(17)	(25)	(2)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(6,177)	(25)	(2)	(3)	0	0	0
LINES - SECONDARY DEMAND	D30	(3,802)	(8)	(11)	(1)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(2,080)	(9)	(1)	(1)	0	0	0
SERVICES	CW369	(3,829)	0	0	0	0	(0)	0
METERS	CW370	(3,818)	(0)	(0)	(1)	(1)	(1)	(5)
STREET LIGHTS	DA373	(276)	0	(275)	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(175)	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	(81,423)	(152)	(384)	(20)	(1)	(291)	(1,178)

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

****** 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 - TOTAL		7,235,512							
DEMAND - Summer	D10S	3,350,765	1,192,412	44,860	78,867	662,773	0	363,946	847,278
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	3,884,746	1,800,919	56,437	111,427	922,528	724	528,192	207,659
ENERGY - POWER SUPPLY	E10	23,324,323	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,306,776	90,965	195,924	1,611,711	2,332	977,289	2,348,759
ENERGY - Non-Summer	E10NS	0	6,451,508	237,908	480,481	3,853,178	6,997	2,519,027	389,516
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,451,200	4,002,583	132,317	252,347	2,090,606	945	1,185,181	1,224,876
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	50	0	0	18	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,297,215	1,383,550	49,214	79,401	689,329	1,678	331,099	751,601
SUBSTATIONS - DIRECT	DA3602	316,123	0	0	0	0	0	1,166	0
LINES - PRIMARY DEMAND	D20	4,621,737	1,939,335	68,983	111,296	966,239	2,352	464,105	1,053,526
LINES - PRIMARY CUSTOMER	C20	2,528,228	2,118,018	168,625	790	144,449	0	600	83,763
LINES - SECONDARY DIRECT	DA3647	266,634	0	0	45,868	0	8,037	185,495	0
LINE TRANS - PRIMARY DEMAND	D50	684,426	287,193	10,216	16,482	143,089	348	68,729	156,015
LINE TRANS - PRIMARY CUST	C50	374,401	313,654	24,971	117	21,391	0	89	12,404
LINE TRANS - SECOND DIRECT	DA368	249,752	0	0	64,535	0	0	166,248	0
LINE TRANS - SECOND DEMAND	D60	2,787,942	1,335,458	47,503	0	665,368	1,620	1,569	725,475
LINE TRANS - SECOND CUSTOMER	C60	1,525,087	1,278,339	101,774	0	87,183	0	3	50,556
LINES - SECONDARY DEMAND	D30	938,657	607,785	21,619	0	302,818	737	714	0
LINES - SECONDARY CUSTOMER	C30	513,473	445,154	35,441	0	30,359	0	1	0
SERVICES	CW369	945,279	769,155	66,971	1,452	65,207	0	3,410	38,992
METERS	CW370	942,516	458,229	80,570	16,386	247,652	5	16,625	121,074
STREET LIGHTS	DA373	68,039	0	0	258	0	0	5	0
INSTALL ON CUST PREMISES	DA371	43,260	0	0	5	0	43,181	36	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	60,113,854	26,690,067	1,238,374	1,455,654	12,503,879	68,957	6,813,529	8,011,496

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
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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 - TOTAL		7,235,512						
DEMAND - Summer	D10S	3,350,765	2,171	0	724	27,495	25,324	104,915
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	3,884,746	3,618	3,618	724	52,096	41,966	154,840
ENERGY - POWER SUPPLY	E10	23,324,323	0	0	0	0	0	0
ENERGY - Summer	E10S	0	6,997	9,330	2,332	81,635	79,303	319,543
ENERGY - Non-Summer	E10NS	0	20,992	27,989	4,665	258,900	228,578	811,686
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,451,200	8,506	5,671	1,890	110,579	90,732	344,969
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	50	0	0	0	0	33	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,297,215	4,414	6,337	593	0	0	0
SUBSTATIONS - DIRECT	DA3602	316,123	0	0	0	0	25,336	289,621
LINES - PRIMARY DEMAND	D20	4,621,737	6,187	8,883	831	0	0	0
LINES - PRIMARY CUSTOMER	C20	2,528,228	10,035	757	1,190	0	0	0
LINES - SECONDARY DIRECT	DA3647	266,634	0	0	0	0	27,234	0
LINE TRANS - PRIMARY DEMAND	D50	684,426	916	1,315	123	0	0	0
LINE TRANS - PRIMARY CUST	C50	374,401	1,486	112	176	0	0	0
LINE TRANS - SECOND DIRECT	DA368	249,752	0	0	0	0	18,969	0
LINE TRANS - SECOND DEMAND	D60	2,787,942	4,260	6,117	572	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,525,087	6,057	457	718	0	0	0
LINES - SECONDARY DEMAND	D30	938,657	1,939	2,784	260	0	0	0
LINES - SECONDARY CUSTOMER	C30	513,473	2,109	159	250	0	0	0
SERVICES	CW369	945,279	0	0	0	0	92	0
METERS	CW370	942,516	15	35	250	216	280	1,180
STREET LIGHTS	DA373	68,039	0	67,775	0	0	0	0
INSTALL ON CUST PREMISES	DA371	43,260	0	0	0	0	38	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	60,113,854	79,701	141,340	15,299	530,921	537,885	2,026,754

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

		(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)
DEMAND - TOTAL		1,975,730							
DEMAND - Summer	D10S	914,961	325,600	12,250	21,535	180,977	0	99,379	231,358
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,060,770	491,759	15,411	30,426	251,906	198	144,228	56,703
ENERGY - POWER SUPPLY	E10	3,846,741	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	380,443	15,002	32,313	265,810	385	161,178	387,367
ENERGY - Non-Summer	E10NS	0	1,064,008	39,237	79,243	635,482	1,154	415,448	64,241
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	256,511	108,632	3,591	6,849	56,740	26	32,166	33,244
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	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 2L	6,078,983	2,370,443	85,490	170,366	1,390,914	1,762	852,400	772,913

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 - TOTAL		1,975,730						
DEMAND - Summer	D10S	914,961	593	0	198	7,508	6,915	28,648
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,060,770	988	988	198	14,225	11,459	42,281
ENERGY - POWER SUPPLY	E10	3,846,741	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,154	1,539	385	13,464	13,079	52,700
ENERGY - Non-Summer	E10NS	0	3,462	4,616	769	42,699	37,698	133,867
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	256,511	231	154	51	3,001	2,463	9,363
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	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	6,078,983	6,428	7,297	1,600	80,897	71,615	266,858

IDAHO POWER COMPANY
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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)
DEMAND - TOTAL		0							
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	78,365,663	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	7,750,364	305,626	658,272	5,415,067	7,837	3,283,521	7,891,422
ENERGY - Non-Summer	E10NS	0	21,675,942	799,330	1,614,333	12,946,008	23,510	8,463,492	1,308,707
		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	78,365,663	29,426,307	1,104,956	2,272,604	18,361,075	31,346	11,747,013	9,200,129

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 - TOTAL		157,465							

Exhibit No. 5
Case No. IPC-E-08-10
T. Tatum, IPC

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

****** 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 - TOTAL		0						
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	78,365,663	0	0	0	0	0	0
ENERGY - Summer	E10S	0	23,510	31,346	7,837	274,280	266,443	1,073,610
ENERGY - Non-Summer	E10NS	0	70,529	94,039	15,673	869,859	767,983	2,727,125
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 ACCOUNT	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	78,365,663	94,039	125,385	23,510	1,144,139	1,034,427	3,800,735

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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 - TOTAL		157,465						

672	DEMAND - Summer	D10S	72,922	25,950	976	1,716	14,424	0	7,920	18,439
673	DEMAND - Not in Use		0	0	0	0	0	0	0	0
674	DEMAND - Non-Summer	D10NS	84,543	39,193	1,228	2,425	20,077	16	11,495	4,519
675	ENERGY - POWER SUPPLY	E10	181,053	0	0	0	0	0	0	0
676	ENERGY - Summer	E10S	0	17,906	706	1,521	12,511	18	7,586	18,232
677	ENERGY - Non-Summer	E10NS	0	50,079	1,847	3,730	29,910	54	19,554	3,024
678			0							
679	TRANSMISSION		0							
680	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
681	DEMAND - TRANSMISSION	D13	332,900	140,983	4,661	8,888	73,638	33	41,746	43,144
682	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
683	DEMAND - DIRECT	DA3509	1	0	0	0	0	0	0	0
684			0							
685	DISTRIBUTION		0							
686	SUBSTATIONS - GENERAL	D20	913,310	383,236	13,632	21,994	190,940	465	91,713	208,189
687	SUBSTATIONS - DIRECT	DA3602	3,806	0	0	0	0	0	14	0
688	LINES - PRIMARY DEMAND	D20	55,500	23,288	828	1,337	11,603	28	5,573	12,651
689	LINES - PRIMARY CUSTOMER	C20	30,360	25,434	2,025	9	1,735	0	7	1,006
690	LINES - SECONDARY DIRECT	DA3647	3,202	0	0	551	0	97	2,228	0
691	LINE TRANS - PRIMARY DEMAND	D50	8,219	3,449	123	198	1,718	4	825	1,874
692	LINE TRANS - PRIMARY CUST	C50	4,496	3,767	300	1	257	0	1	149
693	LINE TRANS - SECOND DIRECT	DA368	2,999	0	0	775	0	0	1,996	0
694	LINE TRANS - SECOND DEMAND	D60	33,479	16,037	570	0	7,990	19	19	8,712
695	LINE TRANS - SECOND CUSTOMER	C60	18,314	15,351	1,222	0	1,047	0	0	607
696	LINES - SECONDARY DEMAND	D30	11,272	7,299	260	0	3,636	9	9	0
697	LINES - SECONDARY CUSTOMER	C30	6,166	5,346	426	0	365	0	0	0
698	SERVICES	CW369	11,351	9,236	804	17	783	0	41	468
699	METERS	CW370	11,318	5,503	968	197	2,974	0	200	1,454
700	STREET LIGHTS	DA373	817	0	0	3	0	0	0	0
701	INSTALL ON CUST PREMISES	DA371	519	0	0	0	0	519	0	0
702			0							
703	CUSTOMER ACCOUNTING		0							
704	METER READING	CW902	0	0	0	0	0	0	0	0
705	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
706	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
707	MISC	C10	0	0	0	0	0	0	0	0
708			0							
709	CONSUMER INFORMATION		0							
710	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
711	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
712	ADVERTISING	C10	0	0	0	0	0	0	0	0
713	MISC	C10	0	0	0	0	0	0	0	0
714			0							
715	MISCELLANEOUS		0							
716	DEMAND	D99U	0	0	0	0	0	0	0	0
717	ENERGY	E99U	0	0	0	0	0	0	0	0
718	CUSTOMER	C10	0	0	0	0	0	0	0	0
719	REVENUE	R02	0	0	0	0	0	0	0	0
720	OTHER	R01	0	0	0	0	0	0	0	0
721	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
722										
723	TOTALS	PAGE 2N	1,786,549	772,057	30,575	43,363	373,607	1,262	190,927	322,468

672	DEMAND - Summer	D10S	72,922	47	0	16	598	551	2,283
673	DEMAND - Not in Use		0	0	0	0	0	0	0
674	DEMAND - Non-Summer	D10NS	84,543	79	79	16	1,134	913	3,370
675	ENERGY - POWER SUPPLY	E10	181,053	0	0	0	0	0	0
676	ENERGY - Summer	E10S	0	54	72	18	634	616	2,480
677	ENERGY - Non-Summer	E10NS	0	163	217	36	2,010	1,774	6,301
678									
679	TRANSMISSION		0						
680	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
681	DEMAND - TRANSMISSION	D13	332,900	300	200	67	3,895	3,196	12,151
682	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
683	DEMAND - DIRECT	DA3509	1	0	0	0	0	0	0
684									
685	DISTRIBUTION								
686	SUBSTATIONS - GENERAL	D20	913,310	1,223	1,755	164	0	0	0
687	SUBSTATIONS - DIRECT	DA3602	3,806	0	0	0	0	305	3,487
688	LINES - PRIMARY DEMAND	D20	55,500	74	107	10	0	0	0
689	LINES - PRIMARY CUSTOMER	C20	30,360	121	9	14	0	0	0
690	LINES - SECONDARY DIRECT	DA3647	3,202	0	0		0	327	0
691	LINE TRANS - PRIMARY DEMAND	D50	8,219	11	16	1	0	0	0
692	LINE TRANS - PRIMARY CUST	C50	4,496	18	1	2	0	0	0
693	LINE TRANS - SECOND DIRECT	DA368	2,999	0	0	0	0	228	0
694	LINE TRANS - SECOND DEMAND	D60	33,479	51	73	7	0	0	0
695	LINE TRANS - SECOND CUSTOMER	C60	18,314	73	5	9	0	0	0
696	LINES - SECONDARY DEMAND	D30	11,272	23	33	3	0	0	0
697	LINES - SECONDARY CUSTOMER	C30	6,166	25	2	3	0	0	0
698	SERVICES	CW369	11,351	0	0	0	0	1	0
699	METERS	CW370	11,318	0	0	3	3	3	14
700	STREET LIGHTS	DA373	817	0	814	0	0	0	0
701	INSTALL ON CUST PREMISES	DA371	519	0	0	0	0	0	0
702									
703	CUSTOMER ACCOUNTING								
704	METER READING	CW902	0	0	0	0	0	0	0
705	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
706	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
707	MISC	C10	0	0	0	0	0	0	0
708									
709	CONSUMER INFORMATION								
710	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
711	SALES EXPENSE	C10	0	0	0	0	0	0	0
712	ADVERTISING	C10	0	0	0	0		0	0
713	MISC	C10	0	0	0	0	0	0	0
714									
715	MISCELLANEOUS								
716	DEMAND	D99U	0	0	0	0	0	0	0
717	ENERGY	E99U	0	0	0	0	0	0	0
718	CUSTOMER	C10	0	0	0	0	0	0	0
719	REVENUE	R02	0	0	0	0	0	0	0
720	OTHER	R01	0	0	0	0	0	0	0
721	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
722									
723	TOTALS	PAGE 2N	1,786,549	2,262	3,385	369	8,273	7,915	30,086

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

		(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)
DEMAND - TOTAL		950,801							
DEMAND - Summer	D10S	440,316	156,692	5,895	10,364	87,093	0	47,825	111,339
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	510,485	236,654	7,416	14,642	121,227	95	69,408	27,288
ENERGY - POWER SUPPLY	E10	106,270,965	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	10,510,198	414,457	892,676	7,343,324	10,627	4,452,753	10,701,486
ENERGY - Non-Summer	E10NS	0	29,394,549	1,083,964	2,189,182	17,555,963	31,881	11,477,264	1,774,725
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	6,826,609	225,673	430,391	3,565,634	1,612	2,021,386	2,089,087
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	249,503	104,694	3,724	6,008	52,162	127	25,055	56,874
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	0	88	0
LINES - PRIMARY DEMAND	D20	1,552,214	651,327	23,168	37,379	324,512	790	155,870	353,828
LINES - PRIMARY CUSTOMER	C20	849,107	711,338	56,633	265	48,513	0	202	28,132
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	7,481	0	1,311	30,254	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	36,197	1,288	2,077	18,034	44	8,662	19,663
LINE TRANS - PRIMARY CUST	C50	47,188	39,532	3,147	15	2,696	0	11	1,563
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	8,134	0	0	20,953	0
LINE TRANS - SECOND DEMAND	D60	351,380	168,315	5,987	0	83,860	204	198	91,436
LINE TRANS - SECOND CUSTOMER	C60	192,215	161,116	12,827	0	10,988	0	0	6,372
LINES - SECONDARY DEMAND	D30	200,654	129,924	4,621	0	64,732	158	153	0
LINES - SECONDARY CUSTOMER	C30	109,763	95,159	7,576	0	6,490	0	0	0
SERVICES	CW369	119,139	96,941	8,441	183	8,218	0	430	4,914
METERS	CW370	71,321	34,674	6,097	1,240	18,740	0	1,258	9,162
STREET LIGHTS	DA373	8,575	0	0	33	0	0	1	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	1	0	5,442	5	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	3,437,162	3,160,680	137,779	420	63,522	1,997	105	70,872
FACILITIES CHARGE REVENUE	DA454	6,002,349	40,185	414	1,457,909	0	88,078	3,722,378	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 4C	136,722,443	52,554,786	2,009,107	5,058,400	29,375,710	142,366	22,034,259	15,346,742

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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 - TOTAL		950,801						
DEMAND - Summer	D10S	440,316	285	0	95	3,613	3,328	13,787
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	510,485	475	475	95	6,846	5,515	20,347
ENERGY - POWER SUPPLY	E10	106,270,965	0	0	0	0	0	0
ENERGY - Summer	E10S	0	31,881	42,508	10,627	371,948	361,321	1,455,912
ENERGY - Non-Summer	E10NS	0	95,644	127,525	21,254	1,179,608	1,041,455	3,698,230
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	14,508	9,672	3,224	188,598	154,747	588,362
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	0	0	2	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	249,503	334	480	45	0	0	0
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	1,917	21,916
LINES - PRIMARY DEMAND	D20	1,552,214	2,078	2,983	279	0	0	0
LINES - PRIMARY CUSTOMER	C20	849,107	3,370	254	400	0	0	0
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	0	0	4,442	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	115	166	16	0	0	0
LINE TRANS - PRIMARY CUST	C50	47,188	187	14	22	0	0	0
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	0	0	2,391	0
LINE TRANS - SECOND DEMAND	D60	351,380	537	771	72	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	192,215	763	58	91	0	0	0
LINES - SECONDARY DEMAND	D30	200,654	414	595	56	0	0	0
LINES - SECONDARY CUSTOMER	C30	109,763	451	34	53	0	0	0
SERVICES	CW369	119,139	0	0	0	0	12	0
METERS	CW370	71,321	1	3	19	16	21	89
STREET LIGHTS	DA373	8,575	0	8,542	0	0	0	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	0	0	5	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	3,437,162	134	84	1,569	0	0	0
FACILITIES CHARGE REVENUE	DA454	6,002,349	0	175,213	0	0	518,172	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 4C	136,722,443	151,179	369,378	37,917	1,750,629	2,093,328	5,798,642

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

		(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)
DEMAND - TOTAL		51,985,617							
DEMAND - Summer	D10S	24,074,539	8,567,230	322,311	566,643	4,761,882	0	2,614,877	6,087,516
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	27,911,078	12,939,220	405,488	800,578	6,628,166	5,199	3,794,950	1,491,987
ENERGY - POWER SUPPLY	E10	337,056,750	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	33,334,913	1,314,521	2,831,277	23,290,621	33,706	14,122,678	33,941,615
ENERGY - Non-Summer	E10NS	0	93,229,897	3,437,979	6,943,369	55,681,775	101,117	36,402,129	5,628,848
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,014,865	11,017,295	364,208	694,597	5,754,488	2,601	3,262,264	3,371,526
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	115	0	0	40	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	11,343,424	4,759,833	169,310	273,162	2,371,502	5,773	1,139,082	2,585,736
SUBSTATIONS - DIRECT	DA3602	1,049,884	0	0	0	0	0	3,871	0
LINES - PRIMARY DEMAND	D20	21,372,998	8,968,359	319,010	514,685	4,468,325	10,877	2,146,229	4,871,979
LINES - PRIMARY CUSTOMER	C20	11,691,665	9,794,672	779,796	3,652	667,996	0	2,777	387,359
LINES - SECONDARY DIRECT	DA3647	847,515	0	0	145,795	0	25,547	589,608	0
LINE TRANS - PRIMARY DEMAND	D50	772,443	324,126	11,529	18,601	161,490	393	77,567	176,079
LINE TRANS - PRIMARY CUST	C50	422,549	353,990	28,183	132	24,142	0	100	14,000
LINE TRANS - SECOND DIRECT	DA368	281,870	0	0	72,834	0	0	187,628	0
LINE TRANS - SECOND DEMAND	D60	3,146,472	1,507,198	53,612	0	750,934	1,828	1,771	818,771
LINE TRANS - SECOND CUSTOMER	C60	1,721,214	1,442,734	114,862	0	98,394	0	4	57,057
LINES - SECONDARY DEMAND	D30	3,535,557	2,289,291	81,432	0	1,140,598	2,776	2,690	0
LINES - SECONDARY CUSTOMER	C30	1,934,055	1,676,721	133,491	0	114,352	0	4	0
SERVICES	CW369	1,034,958	842,126	73,325	1,589	71,393	0	3,733	42,691
METERS	CW370	12,857,370	6,250,942	1,099,095	223,533	3,378,357	68	226,791	1,651,641
STREET LIGHTS	DA373	969,582	0	0	3,679	0	0	77	0
INSTALL ON CUST PREMISES	CWINSTAL	3,181,451	2,195,205	174,770	818	149,713	561,087	624	86,815
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	7,100,769	5,765,311	499,759	61,569	410,222	0	45,432	317,210
CUSTOMER ACCOUNTS	CW903	16,290,565	13,556,679	1,079,306	65,999	924,565	0	49,836	536,139
UNCOLLECTIBLES	CW904	1,877,605	1,850,411	32,932	0	60,860	1,497	0	(67,894)
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	6,222,191	5,212,596	414,997	1,944	355,499	0	1,478	206,147
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	22,610	8,907	710	8	1,428	0	6	11,552
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3C	522,734,292	225,887,655	10,910,626	13,224,505	111,266,704	752,468	64,676,204	62,216,774

IDAHO POWER COMPANY
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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 - TOTAL		51,985,617						
DEMAND - Summer	D10S	24,074,539	15,596	0	5,199	197,545	181,950	753,791
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	27,911,078	25,993	25,993	5,199	374,296	301,517	1,112,492
ENERGY - POWER SUPPLY	E10	337,056,750	0	0	0	0	0	0
ENERGY - Summer	E10S	0	101,117	134,823	33,706	1,179,699	1,145,993	4,617,677
ENERGY - Non-Summer	E10NS	0	303,351	404,468	67,411	3,741,330	3,303,156	11,729,575
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,014,865	23,413	15,609	5,203	304,374	249,743	949,543
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	115	0	0	0	0	75	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	11,343,424	15,185	21,802	2,040	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,049,884	0	0	0	0	84,146	961,867
LINES - PRIMARY DEMAND	D20	21,372,998	28,611	41,079	3,843	0	0	0
LINES - PRIMARY CUSTOMER	C20	11,691,665	46,406	3,502	5,504	0	0	0
LINES - SECONDARY DIRECT	DA3647	847,515	0	0	0	0	86,565	0
LINE TRANS - PRIMARY DEMAND	D50	772,443	1,034	1,485	139	0	0	0
LINE TRANS - PRIMARY CUST	C50	422,549	1,677	127	199	0	0	0
LINE TRANS - SECOND DIRECT	DA368	281,870	0	0	0	0	21,408	0
LINE TRANS - SECOND DEMAND	D60	3,146,472	4,808	6,904	646	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,721,214	6,836	516	811	0	0	0
LINES - SECONDARY DEMAND	D30	3,535,557	7,303	10,486	981	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,934,055	7,944	600	942	0	0	0
SERVICES	CW369	1,034,958	0	0	0	0	101	0
METERS	CW370	12,857,370	205	472	3,404	2,946	3,824	16,092
STREET LIGHTS	DA373	969,582	0	965,826	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	3,181,451	10,400	786	1,234	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	7,100,769	0	0	0	422	422	422
CUSTOMER ACCOUNTS	CW903	16,290,565	64,230	4,848	7,618	449	449	449
UNCOLLECTIBLES	CW904	1,877,805	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	6,222,191	24,697	1,864	2,929	13	13	13
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	22,610	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3C	522,734,292	688,805	1,641,188	147,006	5,801,075	5,379,360	20,141,921

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****** 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 - TOTAL		21,553,790							
DEMAND - Summer	D10S	9,981,560	3,552,065	133,633	234,936	1,974,327	0	1,084,156	2,523,949
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	11,572,230	5,364,738	168,120	331,928	2,748,108	2,155	1,573,427	618,594
ENERGY - POWER SUPPLY	E10	22,031,725	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,178,938	85,924	185,066	1,522,392	2,203	923,129	2,218,595
ENERGY - Non-Summer	E10NS	0	6,093,975	224,724	453,854	3,639,641	6,610	2,379,426	367,930
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	15,207,801	6,440,504	212,909	406,048	3,363,966	1,521	1,907,058	1,970,931
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	92	0	0	32	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	4,059,793	1,703,536	60,596	97,764	848,757	2,066	407,675	925,431
SUBSTATIONS - DIRECT	DA3602	110,792	0	0	0	0	0	409	0
LINES - PRIMARY DEMAND	D20	8,404,497	3,526,625	125,444	202,389	1,757,078	4,277	843,961	1,915,807
LINES - PRIMARY CUSTOMER	C20	4,597,510	3,851,556	306,639	1,436	262,676	0	1,092	152,321
LINES - SECONDARY DIRECT	DA3647	390,917	0	0	67,248	0	11,784	271,957	0
LINE TRANS - PRIMARY DEMAND	D50	807,809	338,966	12,057	19,453	168,884	411	81,118	184,140
LINE TRANS - PRIMARY CUST	C50	441,895	370,197	29,473	138	25,247	0	105	14,641
LINE TRANS - SECOND DIRECT	DA368	294,775	0	0	76,169	0	0	196,218	0
LINE TRANS - SECOND DEMAND	D60	3,290,528	1,576,202	56,067	0	785,315	1,912	1,852	856,258
LINE TRANS - SECOND CUSTOMER	C60	1,800,017	1,508,787	120,121	0	102,899	0	4	59,669
LINES - SECONDARY DEMAND	D30	1,500,287	971,443	34,555	0	484,004	1,178	1,141	0
LINES - SECONDARY CUSTOMER	C30	820,702	711,504	56,646	0	48,525	0	2	0
SERVICES	CW369	1,804,616	1,468,382	127,853	2,771	124,486	0	6,509	74,439
METERS	CW370	4,019,299	1,954,086	343,584	69,878	1,056,097	21	70,896	516,314
STREET LIGHTS	DA373	175,497	0	0	666	0	0	14	0
INSTALL ON CUST PREMISES	CWINSTAL	31,879	21,996	1,751	8	1,500	5,622	6	870
		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	91,344,219	41,633,501	2,100,096	2,149,786	18,913,901	39,760	9,750,156	12,399,888

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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 - TOTAL		21,553,790						
DEMAND - Summer	D10S	9,981,560	6,466	0	2,155	81,904	75,438	312,530
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	11,572,230	10,777	10,777	2,155	155,187	125,012	461,251
ENERGY - POWER SUPPLY	E10	22,031,725	0	0	0	0	0	0
ENERGY - Summer	E10S	0	6,610	8,813	2,203	77,111	74,908	301,835
ENERGY - Non-Summer	E10NS	0	19,829	26,438	4,406	244,552	215,911	766,704
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	15,207,801	13,687	9,125	3,042	177,931	145,995	555,085
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	92	0	0	0	0	60	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	4,059,793	5,435	7,803	730	0	0	0
SUBSTATIONS - DIRECT	DA3602	110,792	0	0	0	0	8,880	101,503
LINES - PRIMARY DEMAND	D20	8,404,497	11,251	16,154	1,511	0	0	0
LINES - PRIMARY CUSTOMER	C20	4,597,510	18,248	1,377	2,164	0	0	0
LINES - SECONDARY DIRECT	DA3647	390,917	0	0	0	0	39,928	0
LINE TRANS - PRIMARY DEMAND	D50	807,809	1,081	1,553	145	0	0	0
LINE TRANS - PRIMARY CUST	C50	441,895	1,754	132	208	0	0	0
LINE TRANS - SECOND DIRECT	DA368	294,775	0	0	0	0	22,388	0
LINE TRANS - SECOND DEMAND	D60	3,290,528	5,028	7,220	675	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,800,017	7,148	540	848	0	0	0
LINES - SECONDARY DEMAND	D30	1,500,287	3,099	4,450	416	0	0	0
LINES - SECONDARY CUSTOMER	C30	820,702	3,371	254	400	0	0	0
SERVICES	CW369	1,804,616	0	0	0	0	175	0
METERS	CW370	4,019,299	64	147	1,064	921	1,195	5,030
STREET LIGHTS	DA373	175,497	0	174,818	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	31,879	104	8	12	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	91,344,219	113,952	269,607	22,136	737,607	709,890	2,503,938

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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 - TOTAL		1,514,872							
DEMAND - Summer	D10S	701,537	249,651	9,392	16,512	138,762	0	76,198	177,391
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	813,335	377,052	11,816	23,329	193,146	151	110,586	43,477
ENERGY - POWER SUPPLY	E10	1,741,799	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	172,264	6,793	14,631	120,358	174	72,981	175,399
ENERGY - Non-Summer	E10NS	0	481,782	17,766	35,881	287,745	523	188,114	29,088
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,268,430	537,180	17,758	33,867	280,577	127	159,061	164,388
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	7	0	0	2	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	380,914	159,836	5,685	9,173	79,636	194	38,251	86,830
SUBSTATIONS - DIRECT	DA3602	36,520	0	0	0	0	0	135	0
LINES - PRIMARY DEMAND	D20	533,931	224,044	7,969	12,858	111,626	272	53,616	121,710
LINES - PRIMARY CUSTOMER	C20	292,076	244,686	19,481	91	16,688	0	69	9,677
LINES - SECONDARY DIRECT	DA3647	30,803	0	0	5,299	0	929	21,429	0
LINE TRANS - PRIMARY DEMAND	D50	79,069	33,178	1,180	1,904	16,530	40	7,940	18,024
LINE TRANS - PRIMARY CUST	C50	43,253	36,235	2,885	14	2,471	0	10	1,433
LINE TRANS - SECOND DIRECT	DA368	28,853	0	0	7,455	0	0	19,206	0
LINE TRANS - SECOND DEMAND	D60	322,080	154,280	5,488	0	76,867	187	181	83,811
LINE TRANS - SECOND CUSTOMER	C60	176,187	147,682	11,758	0	10,072	0	0	5,840
LINES - SECONDARY DEMAND	D30	108,439	70,215	2,498	0	34,983	85	82	0
LINES - SECONDARY CUSTOMER	C30	59,320	51,427	4,094	0	3,507	0	0	0
SERVICES	CW369	109,204	88,858	7,737	168	7,533	0	394	4,505
METERS	CW370	108,885	52,937	9,308	1,893	28,610	1	1,921	13,987
STREET LIGHTS	DA373	7,860	0	0	30	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	4,998	3,448	275	1	235	881	1	136
		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	6,847,502	3,084,755	141,883	163,108	1,409,348	3,564	750,177	935,697

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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 - TOTAL		1,514,872						
DEMAND - Summer	D10S	701,537	454	0	151	5,757	5,302	21,966
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	813,335	757	757	151	10,907	8,786	32,418
ENERGY - POWER SUPPLY	E10	1,741,799	0	0	0	0	0	0
ENERGY - Summer	E10S	0	523	697	174	6,096	5,922	23,863
ENERGY - Non-Summer	E10NS	0	1,568	2,090	348	19,334	17,070	60,615
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,268,430	1,142	761	254	14,841	12,177	46,298
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	7	0	0	0	0	4	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	380,914	510	732	68	0	0	0
SUBSTATIONS - DIRECT	DA3602	36,520	0	0	0	0	2,927	33,459
LINES - PRIMARY DEMAND	D20	533,931	715	1,026	96	0	0	0
LINES - PRIMARY CUSTOMER	C20	292,076	1,159	87	137	0	0	0
LINES - SECONDARY DIRECT	DA3647	30,803	0	0	0	0	3,146	0
LINE TRANS - PRIMARY DEMAND	D50	79,069	106	152	14	0	0	0
LINE TRANS - PRIMARY CUST	C50	43,253	172	13	20	0	0	0
LINE TRANS - SECOND DIRECT	DA368	28,853	0	0	0	0	2,191	0
LINE TRANS - SECOND DEMAND	D60	322,080	492	707	66	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	176,187	700	53	83	0	0	0
LINES - SECONDARY DEMAND	D30	108,439	224	322	30	0	0	0
LINES - SECONDARY CUSTOMER	C30	59,320	244	18	29	0	0	0
SERVICES	CW369	109,204	0	0	0	0	11	0
METERS	CW370	108,885	2	4	29	25	32	136
STREET LIGHTS	DA373	7,860	0	7,830	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	4,998	16	1	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 3E	6,847,502	8,783	15,251	1,655	56,959	57,569	218,754

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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 - TOTAL		3,240,733							
DEMAND - Summer	D10S	1,500,784	534,073	20,093	35,324	296,851	0	163,009	379,490
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,739,950	806,619	25,278	49,907	413,193	324	236,574	93,009
ENERGY - POWER SUPPLY	E10	3,532,409	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	349,355	13,776	29,672	244,089	353	148,008	355,714
ENERGY - Non-Summer	E10NS	0	977,064	36,031	72,768	583,554	1,060	381,500	58,991
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,245,708	1,374,557	45,440	86,660	717,951	325	407,012	420,644
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	6	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	939,432	394,197	14,022	22,623	196,401	478	94,336	214,144
SUBSTATIONS - DIRECT	DA3602	24,739	0	0	0	0	0	91	0
LINES - PRIMARY DEMAND	D20	1,460,748	612,947	21,803	35,176	305,390	743	146,685	332,978
LINES - PRIMARY CUSTOMER	C20	799,072	669,422	53,296	250	45,655	0	190	26,474
LINES - SECONDARY DIRECT	DA3647	84,272	0	0	14,497	0	2,540	58,628	0
LINE TRANS - PRIMARY DEMAND	D50	216,320	90,770	3,229	5,209	45,225	110	21,722	49,310
LINE TRANS - PRIMARY CUST	C50	118,333	99,134	7,892	37	6,761	0	28	3,921
LINE TRANS - SECOND DIRECT	DA368	78,937	0	0	20,397	0	0	52,544	0
LINE TRANS - SECOND DEMAND	D60	881,158	422,085	15,014	0	210,296	512	496	229,294
LINE TRANS - SECOND CUSTOMER	C60	482,020	404,032	32,167	0	27,555	0	1	15,979
LINES - SECONDARY DEMAND	D30	296,672	192,097	6,833	0	95,709	233	226	0
LINES - SECONDARY CUSTOMER	C30	162,289	140,695	11,201	0	9,595	0	0	0
SERVICES	CW369	298,765	243,099	21,167	459	20,609	0	1,078	12,324
METERS	CW370	297,892	144,828	25,465	5,179	78,273	2	5,255	38,267
STREET LIGHTS	DA373	21,504	0	0	82	0	0	2	0
INSTALL ON CUST PREMISES	CWINSTAL	13,673	9,434	751	4	643	2,411	3	373
		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	1,962,351	726,085	27,321	58,817	457,473	854	304,421	222,383
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	18,157,045	8,190,493	380,777	437,066	3,755,224	9,945	2,021,807	2,453,294

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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 - TOTAL		3,240,733						
DEMAND - Summer	D10S	1,500,784	972	0	324	12,315	11,343	46,991
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,739,950	1,620	1,620	324	23,333	18,796	69,352
ENERGY - POWER SUPPLY	E10	3,532,409	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,060	1,413	353	12,363	12,010	48,394
ENERGY - Non-Summer	E10NS	0	3,179	4,239	706	39,210	34,618	122,928
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,245,708	2,921	1,947	649	37,975	31,159	118,468
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	0	0	11	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	939,432	1,258	1,806	169	0	0	0
SUBSTATIONS - DIRECT	DA3602	24,739	0	0	0	0	1,983	22,665
LINES - PRIMARY DEMAND	D20	1,460,748	1,955	2,808	263	0	0	0
LINES - PRIMARY CUSTOMER	C20	799,072	3,172	239	376	0	0	0
LINES - SECONDARY DIRECT	DA3647	84,272	0	0	0	0	8,608	0
LINE TRANS - PRIMARY DEMAND	D50	216,320	290	416	39	0	0	0
LINE TRANS - PRIMARY CUST	C50	118,333	470	35	56	0	0	0
LINE TRANS - SECOND DIRECT	DA368	78,937	0	0	0	0	5,995	0
LINE TRANS - SECOND DEMAND	D60	881,158	1,347	1,933	181	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	482,020	1,914	144	227	0	0	0
LINES - SECONDARY DEMAND	D30	296,672	613	880	82	0	0	0
LINES - SECONDARY CUSTOMER	C30	162,289	667	50	79	0	0	0
SERVICES	CW369	298,765	0	0	0	0	29	0
METERS	CW370	297,892	5	11	79	68	89	373
STREET LIGHTS	DA373	21,504	0	21,421	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	13,673	45	3	5	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	1,962,351	2,400	3,166	603	30,820	27,175	100,834
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	18,157,045	23,886	42,133	4,516	156,085	151,815	530,004

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****** 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 - TOTAL		0							
DEMAND - Summer	D10S	0	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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

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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 - TOTAL		0						
DEMAND - Summer	D10S	0	0	0	0	0	0	0
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	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 - TOTAL		2,992,280							
DEMAND - Summer	D10S	1,385,725	493,128	18,552	32,616	274,093	0	150,512	350,396
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,606,555	744,778	23,340	46,081	381,516	299	218,436	85,878
ENERGY - POWER SUPPLY	E10	3,440,523	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	340,268	13,418	28,900	237,740	344	144,158	346,461
ENERGY - Non-Summer	E10NS	0	951,649	35,093	70,875	568,374	1,032	371,576	57,457
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,505,490	1,061,075	35,077	66,897	554,214	251	314,188	324,712
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	13	0	0	5	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	671,650	281,832	10,025	16,174	140,418	342	67,446	153,103
SUBSTATIONS - DIRECT	DA3602	13,016	0	0	0	0	0	48	0
LINES - PRIMARY DEMAND	D20	1,054,658	442,547	15,742	25,397	220,491	537	105,906	240,410
LINES - PRIMARY CUSTOMER	C20	576,929	483,322	38,479	180	32,963	0	137	19,114
LINES - SECONDARY DIRECT	DA3647	60,845	0	0	10,467	0	1,834	42,329	0
LINE TRANS - PRIMARY DEMAND	D50	156,183	65,536	2,331	3,761	32,652	79	15,684	35,602
LINE TRANS - PRIMARY CUST	C50	85,437	71,574	5,698	27	4,881	0	20	2,831
LINE TRANS - SECOND DIRECT	DA368	56,992	0	0	14,727	0	0	37,937	0
LINE TRANS - SECOND DEMAND	D60	636,195	304,745	10,840	0	151,834	370	358	165,550
LINE TRANS - SECOND CUSTOMER	C60	348,018	291,711	23,224	0	19,895	0	1	11,537
LINES - SECONDARY DEMAND	D30	214,197	138,694	4,933	0	69,102	168	163	0
LINES - SECONDARY CUSTOMER	C30	117,172	101,582	8,087	0	6,928	0	0	0
SERVICES	CW369	215,708	175,518	15,282	331	14,880	0	778	8,898
METERS	CW370	215,078	104,566	18,386	3,739	56,513	1	3,794	27,629
STREET LIGHTS	DA373	15,526	0	0	59	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	9,872	6,812	542	3	465	1,741	2	269
		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	13,385,781	6,059,334	279,051	320,238	2,766,958	6,998	1,473,475	1,829,845

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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 - TOTAL		2,992,280						
DEMAND - Summer	D10S	1,385,725	898	0	299	11,371	10,473	43,388
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,606,555	1,496	1,496	299	21,544	17,355	64,035
ENERGY - POWER SUPPLY	E10	3,440,523	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,032	1,376	344	12,042	11,698	47,135
ENERGY - Non-Summer	E10NS	0	3,096	4,129	688	38,190	33,717	119,730
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,505,490	2,255	1,503	501	29,314	24,053	91,450
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	13	0	0	0	0	9	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	671,650	899	1,291	121	0	0	0
SUBSTATIONS - DIRECT	DA3602	13,016	0	0	0	0	1,043	11,925
LINES - PRIMARY DEMAND	D20	1,054,658	1,412	2,027	190	0	0	0
LINES - PRIMARY CUSTOMER	C20	576,929	2,290	173	272	0	0	0
LINES - SECONDARY DIRECT	DA3647	60,845	0	0	0	0	6,215	0
LINE TRANS - PRIMARY DEMAND	D50	156,183	209	300	28	0	0	0
LINE TRANS - PRIMARY CUST	C50	85,437	339	26	40	0	0	0
LINE TRANS - SECOND DIRECT	DA368	56,992	0	0	0	0	4,329	0
LINE TRANS - SECOND DEMAND	D60	636,195	972	1,396	131	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	348,018	1,382	104	164	0	0	0
LINES - SECONDARY DEMAND	D30	214,197	442	635	59	0	0	0
LINES - SECONDARY CUSTOMER	C30	117,172	481	36	57	0	0	0
SERVICES	CW369	215,708	0	0	0	0	21	0
METERS	CW370	215,078	3	8	57	49	64	269
STREET LIGHTS	DA373	15,526	0	15,466	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	9,872	32	2	4	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	13,385,781	17,240	29,969	3,254	112,510	108,976	377,933

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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 - TOTAL		627,065							
DEMAND - Summer	D10S	290,394	103,340	3,888	6,835	57,439	0	31,541	73,429
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	336,671	156,076	4,891	9,657	79,951	63	45,776	17,997
ENERGY - POWER SUPPLY	E10	720,999	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	71,307	2,812	6,056	49,821	72	30,210	72,605
ENERGY - Non-Summer	E10NS	0	199,428	7,354	14,853	119,109	216	77,868	12,041
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	525,053	222,360	7,351	14,019	116,142	53	65,842	68,047
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	140,751	59,061	2,101	3,389	29,426	72	14,134	32,084
SUBSTATIONS - DIRECT	DA3602	2,728	0	0	0	0	0	10	0
LINES - PRIMARY DEMAND	D20	221,015	92,741	3,299	5,322	46,206	112	22,194	50,360
LINES - PRIMARY CUSTOMER	C20	120,902	101,285	8,064	38	6,908	0	29	4,006
LINES - SECONDARY DIRECT	DA3647	12,751	0	0	2,193	0	384	8,871	0
LINE TRANS - PRIMARY DEMAND	D50	32,730	13,734	489	788	6,843	17	3,287	7,461
LINE TRANS - PRIMARY CUST	C50	17,904	14,999	1,194	6	1,023	0	4	593
LINE TRANS - SECOND DIRECT	DA368	11,943	0	0	3,086	0	0	7,950	0
LINE TRANS - SECOND DEMAND	D60	133,322	63,863	2,272	0	31,818	77	75	34,693
LINE TRANS - SECOND CUSTOMER	C60	72,931	61,131	4,867	0	4,169	0	0	2,418
LINES - SECONDARY DEMAND	D30	44,887	29,065	1,034	0	14,481	35	34	0
LINES - SECONDARY CUSTOMER	C30	24,555	21,288	1,695	0	1,452	0	0	0
SERVICES	CW369	45,204	36,782	3,203	69	3,118	0	163	1,865
METERS	CW370	45,072	21,913	3,853	784	11,843	0	795	5,790
STREET LIGHTS	DA373	3,254	0	0	12	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	2,069	1,427	114	1	97	365	0	56
		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	2,805,136	1,269,799	58,478	67,109	579,846	1,466	308,783	383,464

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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
1159	DEMAND - TOTAL		627,065						
1160	DEMAND - Summer	D10S	290,394	188	0	63	2,383	2,195	9,092
1161	DEMAND - Not in Use		0	0	0	0	0	0	0
1162	DEMAND - Non-Summer	D10NS	336,671	314	314	63	4,515	3,637	13,419
1163	ENERGY - POWER SUPPLY	E10	720,999	0	0	0	0	0	0
1164	ENERGY - Summer	E10S	0	216	288	72	2,523	2,451	9,878
1165	ENERGY - Non-Summer	E10NS	0	649	865	144	8,003	7,066	25,091
1166									
1167	TRANSMISSION		0						
1168	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
1169	DEMAND - TRANSMISSION	D13	525,053	473	315	105	6,143	5,041	19,164
1170	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
1171	DEMAND - DIRECT	DA3509	3	0	0	0	0	2	0
1172									
1173	DISTRIBUTION								
1174	SUBSTATIONS - GENERAL	D20	140,751	188	271	25	0	0	0
1175	SUBSTATIONS - DIRECT	DA3602	2,728	0	0	0	0	219	2,499
1176	LINES - PRIMARY DEMAND	D20	221,015	296	425	40	0	0	0
1177	LINES - PRIMARY CUSTOMER	C20	120,902	480	36	57	0	0	0
1178	LINES - SECONDARY DIRECT	DA3647	12,751	0	0	0	0	1,302	0
1179	LINE TRANS - PRIMARY DEMAND	D50	32,730	44	63	6	0	0	0
1180	LINE TRANS - PRIMARY CUST	C50	17,904	71	5	8	0	0	0
1181	LINE TRANS - SECOND DIRECT	DA368	11,943	0	0	0	0	907	0
1182	LINE TRANS - SECOND DEMAND	D60	133,322	204	293	27	0	0	0
1183	LINE TRANS - SECOND CUSTOMER	C60	72,931	290	22	34	0	0	0
1184	LINES - SECONDARY DEMAND	D30	44,887	93	133	12	0	0	0
1185	LINES - SECONDARY CUSTOMER	C30	24,555	101	8	12	0	0	0
1186	SERVICES	CW369	45,204	0	0	0	0	4	0
1187	METERS	CW370	45,072	1	2	12	10	13	56
1188	STREET LIGHTS	DA373	3,254	0	3,241	0	0	0	0
1189	INSTALL ON CUST PREMISES	CWINSTAL	2,069	7	1	1	0	0	0
1190									
1191	CUSTOMER ACCOUNTING								
1192	METER READING	CW902	0	0	0	0	0	0	0
1193	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
1194	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
1195	MISC	C10	0	0	0	0	0	0	0
1196									
1197	CONSUMER INFORMATION								
1198	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
1199	SALES EXPENSE	C10	0	0	0	0	0	0	0
1200	ADVERTISING	C10	0	0	0	0	0	0	0
1201	MISC	C10	0	0	0	0	0	0	0
1202									
1203	MISCELLANEOUS								
1204	DEMAND	D99U	0	0	0	0	0	0	0
1205	ENERGY	E99U	0	0	0	0	0	0	0
1206	CUSTOMER	C10	0	0	0	0	0	0	0
1207	REVENUE	R02	0	0	0	0	0	0	0
1208	OTHER	R01	0	0	0	0	0	0	0
1209	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
1210									
1211	TOTALS	PAGE 3I	2,805,136	3,613	6,280	682	23,578	22,837	79,200

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*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***

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 - TOTAL		2,947,919							
DEMAND - Summer	D10S	1,365,181	485,817	18,277	32,132	270,029	0	148,280	345,201
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,582,737	733,737	22,994	45,398	375,860	295	215,198	84,605
ENERGY - POWER SUPPLY	E10	4,309,389	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	426,199	16,807	36,199	297,779	431	180,563	433,956
ENERGY - Non-Summer	E10NS	0	1,191,977	43,956	88,773	711,911	1,293	465,414	71,967
TRANSMISSION									
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
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
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
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
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 3J	7,257,308	2,837,730	102,033	202,503	1,655,579	2,019	1,009,456	935,729

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*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***

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 - TOTAL		2,947,919						
DEMAND - Summer	D10S	1,365,181	684	0	295	11,202	10,318	42,745
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	1,582,737	1,474	1,474	295	21,225	17,098	63,085
ENERGY - POWER SUPPLY	E10	4,309,389	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,293	1,724	431	15,083	14,652	59,039
ENERGY - Non-Summer	E10NS	0	3,878	5,171	862	47,834	42,232	149,967
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 3J	7,257,308	7,530	8,369	1,882	95,344	84,300	314,836

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*** TABLE 21 - STATE INCOME TAXES ***

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL	GEN SRV	GEN SRV PRIMARY	GEN SRV SECONDARY	AREA LIGHTING	LG POWER PRIMARY	IRRIGATION SECONDARY
PRODUCTION			(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)
DEMAND - Summer	D10S	(347,062)	(123,507)	(4,646)	(8,169)	(68,648)	0	(37,696)	(87,759)
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	(402,371)	(186,534)	(5,846)	(11,541)	(95,553)	(75)	(54,709)	(21,509)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(302,079)	(86,747)	(3,421)	(7,368)	(60,609)	(88)	(36,751)	(88,326)
ENERGY - Non-Summer	E10NS	(575,038)	(242,611)	(8,947)	(18,069)	(144,900)	(263)	(94,729)	(14,648)
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(777,916)	(329,448)	(10,891)	(20,770)	(172,075)	(78)	(97,551)	(100,818)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(4)	0	0	(1)	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	(264,120)	(110,828)	(3,942)	(6,360)	(55,218)	(134)	(26,522)	(60,206)
SUBSTATIONS - DIRECT	DA3602	(32,808)	0	0	0	0	0	(121)	0
LINES - PRIMARY DEMAND	D20	(276,195)	(115,895)	(4,122)	(6,651)	(57,742)	(141)	(27,735)	(62,959)
LINES - PRIMARY CUSTOMER	C20	(151,087)	(126,573)	(10,077)	(47)	(8,632)	0	(36)	(5,006)
LINES - SECONDARY DIRECT	DA3647	(18,399)	0	0	(3,165)	0	(555)	(12,800)	0
LINE TRANS - PRIMARY DEMAND	D50	(43,310)	(18,173)	(646)	(1,043)	(9,054)	(22)	(4,349)	(9,872)
LINE TRANS - PRIMARY CUST	C50	(23,692)	(19,848)	(1,580)	(7)	(1,354)	0	(6)	(785)
LINE TRANS - SECOND DIRECT	DA368	(15,804)	0	0	(4,084)	0	0	(10,520)	0
LINE TRANS - SECOND DEMAND	D60	(176,418)	(84,506)	(3,006)	0	(42,104)	(102)	(99)	(45,907)
LINE TRANS - SECOND CUSTOMER	C60	(96,506)	(80,892)	(6,440)	0	(5,517)	0	(0)	(3,199)
LINES - SECONDARY DEMAND	D30	(59,842)	(38,748)	(1,378)	0	(19,305)	(47)	(46)	0
LINES - SECONDARY CUSTOMER	C30	(32,735)	(28,380)	(2,259)	0	(1,935)	0	(0)	0
SERVICES	CW369	(30,024)	(24,430)	(2,127)	(46)	(2,071)	0	(108)	(1,238)
METERS	CW370	(78,551)	(38,190)	(6,715)	(1,366)	(20,640)	(0)	(1,386)	(10,091)
STREET LIGHTS	DA373	(1,870)	0	0	(7)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(35)	0	0	(0)	0	(35)	(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	44,386	289	733	178	325	0	14,932	179
TOTALS		(3,661,479)	(1,655,018)	(75,311)	(88,517)	(765,032)	(1,540)	(390,232)	(512,143)

BASE CASE CLASS COST OF SERVICE STUDY
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ALLOCATION TO CLASSES

*** TABLE 21 - STATE INCOME TAXES ***

		(A)	(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR	TOTALS	UNMETERED GEN SERVICE	MUNICIPAL ST LIGHT	TRAFFIC CONTROL	SC DOE/INL	SC JR SIMPLOT	SC MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Summer	D10S	(347,062)	(225)	0	(75)	(2,848)	(2,623)	(10,867)
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	(402,371)	(375)	(375)	(75)	(5,396)	(4,347)	(16,038)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(302,079)	(263)	(351)	(88)	(3,070)	(2,982)	(12,017)
ENERGY - Non-Summer	E10NS	(575,038)	(789)	(1,053)	(175)	(9,736)	(8,596)	(30,524)
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(777,916)	(700)	(467)	(156)	(9,102)	(7,468)	(28,394)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(4)	0	0	0	0	(2)	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(264,120)	(354)	(508)	(47)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(32,808)	0	0	0	0	(2,630)	(30,058)
LINES - PRIMARY DEMAND	D20	(276,195)	(370)	(531)	(50)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(151,087)	(600)	(45)	(71)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(18,399)	0	0	0	0	(1,879)	0
LINE TRANS - PRIMARY DEMAND	D50	(43,310)	(58)	(83)	(8)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(23,692)	(94)	(7)	(11)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(15,804)	0	0	0	0	(1,200)	0
LINE TRANS - SECOND DEMAND	D60	(176,418)	(270)	(387)	(36)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(96,506)	(383)	(29)	(45)	0	0	0
LINES - SECONDARY DEMAND	D30	(59,842)	(124)	(177)	(17)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(32,735)	(134)	(10)	(16)	0	0	0
SERVICES	CW369	(30,024)	0	0	0	0	(3)	0
METERS	CW370	(78,551)	(1)	(3)	(21)	(18)	(23)	(98)
STREET LIGHTS	DA373	(1,870)	0	(1,863)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(35)	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	44,386	1	1	0	0	132	27,616
TOTALS		(3,661,479)	(4,739)	(5,887)	(891)	(30,169)	(31,621)	(100,379)

IDAHO POWER COMPANY
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*** TABLE 22 - FEDERAL INCOME TAXES ***

		(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 - Summer	D10S	1,806,881	643,001	24,191	42,529	357,396	0	196,256	456,890
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	2,094,827	971,135	30,433	60,086	497,468	390	284,825	111,979
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	1,572,688	451,623	17,809	38,358	315,542	457	191,335	459,842
ENERGY - Non-Summer	E10NS	2,993,769	1,263,082	46,578	94,069	754,379	1,370	493,177	76,260
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	4,049,997	1,715,174	56,700	108,135	895,859	405	507,870	524,880
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	1,375,067	576,994	20,524	33,113	287,477	700	138,081	313,447
SUBSTATIONS - DIRECT	DA3602	170,807	0	0	0	0	0	630	0
LINES - PRIMARY DEMAND	D20	1,437,931	603,373	21,462	34,627	300,620	732	144,394	327,777
LINES - PRIMARY CUSTOMER	C20	786,591	658,965	52,463	246	44,941	0	187	26,061
LINES - SECONDARY DIRECT	DA3647	95,791	0	0	16,479	0	2,887	66,641	0
LINE TRANS - PRIMARY DEMAND	D50	225,479	94,614	3,365	5,430	47,140	115	22,642	51,398
LINE TRANS - PRIMARY CUST	C50	123,344	103,331	8,227	39	7,047	0	29	4,087
LINE TRANS - SECOND DIRECT	DA368	82,279	0	0	21,261	0	0	54,769	0
LINE TRANS - SECOND DEMAND	D60	918,468	439,957	15,650	0	219,201	534	517	239,003
LINE TRANS - SECOND CUSTOMER	C60	502,429	421,140	33,529	0	28,722	0	1	16,655
LINES - SECONDARY DEMAND	D30	311,548	201,729	7,176	0	100,508	245	237	0
LINES - SECONDARY CUSTOMER	C30	170,426	147,750	11,763	0	10,077	0	0	0
SERVICES	CW369	156,309	127,186	11,074	240	10,782	0	564	6,448
METERS	CW370	408,954	198,824	34,959	7,110	107,455	2	7,214	52,534
STREET LIGHTS	DA373	9,737	0	0	37	0	0	1	0
INSTALL ON CUST PREMISES		184	0	0	0	0	184	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	(231,085)	(1,503)	(3,816)	(927)	(1,694)	(1)	(77,739)	(933)
TOTALS		19,062,439	8,616,374	392,087	460,837	3,982,920	8,018	2,031,630	2,666,326

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*** TABLE 22 - FEDERAL INCOME TAXES ***

		(A)	(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR	TOTALS	UNMETERED GEN SERVICE	MUNICIPAL ST LIGHT	TRAFFIC CONTROL	SC DOE/INL	SC JR SIMPLOT	SC MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Summer	D10S	1,806,881	1,171	0	390	14,826	13,656	56,575
DEMAND - Not in Use		0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	2,094,827	1,951	1,951	390	28,092	22,630	83,497
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	1,572,688	1,370	1,827	457	15,983	15,526	62,560
ENERGY - Non-Summer	E10NS	2,993,769	4,110	5,480	913	50,688	44,751	158,913
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	4,049,997	3,645	2,430	810	47,385	38,880	147,825
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	19	0	0	0	0	12	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,375,067	1,841	2,643	247	0	0	0
SUBSTATIONS - DIRECT	DA3602	170,807	0	0	0	0	13,690	156,488
LINES - PRIMARY DEMAND	D20	1,437,931	1,925	2,764	259	0	0	0
LINES - PRIMARY CUSTOMER	C20	786,591	3,122	236	370	0	0	0
LINES - SECONDARY DIRECT	DA3647	95,791	0	0	0	0	9,784	0
LINE TRANS - PRIMARY DEMAND	D50	225,479	302	433	41	0	0	0
LINE TRANS - PRIMARY CUST	C50	123,344	490	37	58	0	0	0
LINE TRANS - SECOND DIRECT	DA368	82,279	0	0	0	0	6,249	0
LINE TRANS - SECOND DEMAND	D60	918,468	1,404	2,015	189	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	502,429	1,995	151	237	0	0	0
LINES - SECONDARY DEMAND	D30	311,548	644	924	86	0	0	0
LINES - SECONDARY CUSTOMER	C30	170,426	700	53	83	0	0	0
SERVICES	CW369	156,309	0	0	0	0	15	0
METERS	CW370	408,954	7	15	108	94	122	512
STREET LIGHTS	DA373	9,737	0	9,699	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	184	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
		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	(231,085)	(4)	(5)	(1)	0	(688)	(143,775)
TOTALS		19,062,439	24,670	30,651	4,637	157,068	164,627	522,594

IDAHO POWER COMPANY
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*** TABLE 23 - 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 - Summer	D10S	0.4631	0.1648	0.0062	0.0109	0.0916	0.0000	0.0503	0.1171
DEMAND - Not in Use		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - Non-Summer	D10NS	0.5369	0.2489	0.0078	0.0154	0.1275	0.0001	0.0730	0.0287
DEMAND - TOTAL	D10B	1.0000	0.4137	0.0140	0.0263	0.2191	0.0001	0.1233	0.1458
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3444	0.0989	0.0039	0.0084	0.0691	0.0001	0.0419	0.1007
ENERGY - Non-Summer	E10NS	0.6556	0.2766	0.0102	0.0206	0.1652	0.0003	0.1080	0.0167
ENERGY - ANNUAL	E10	1.0000	0.3755	0.0141	0.0290	0.2343	0.0004	0.1499	0.1174
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	0.4235	0.0140	0.0267	0.2212	0.0001	0.1254	0.1296
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	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	0	62,920	0
LINES - PRIMARY DEMAND	D20	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
LINES - PRIMARY CUSTOMER	C20	467,354	391,525	31,171	146	26,702	0	111	15,484
LINES - SECONDARY DIRECT	DA3647	14,706,873	0	0	2,529,970	0	443,314	10,231,428	0
LINE TRANS - PRIMARY DEMAND	D50	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
LINE TRANS - PRIMARY CUST	C50	467,354	391,525	31,171	146	26,702	0	111	15,484
LINE TRANS - SECOND DIRECT	DA368	13,538,665	0	0	3,498,342	0	0	9,012,056	0
LINE TRANS - SECOND DEMAND	D60	2,869,515	1,374,532	48,893	0	684,836	1,667	1,615	746,702
LINE TRANS - SECOND CUSTOMER	C60	467,098	391,525	31,171	0	26,702	0	1	15,484
LINES - SECONDARY DEMAND	D30	2,122,813	1,374,532	48,893	0	684,836	1,667	1,615	0
LINES - SECONDARY CUSTOMER	C30	451,614	391,525	31,171	0	26,702	0	1	0
SERVICES	CW369	54,736,192	44,537,801	3,877,947	84,060	3,775,796	0	197,436	2,257,835
METERS	CW370	48,393,835	23,527,913	4,136,882	841,357	12,715,792	257	853,617	6,216,609
STREET LIGHTS	DA373	3,880,672	0	0	14,723	0	0	308	0
INSTALL ON CUST PREMISES	DA371	2,398,691	0	0	283	0	2,394,321	2,000	0
INSTALL ON CUST PREM	CWINSTAL	1,474,134	1,017,154	80,980	379	69,370	259,981	289	40,226
CUSTOMER ACCOUNTING									
METER READING	CW902	5,152,510	4,183,466	362,639	44,676	297,668	0	32,967	230,176
CUSTOMER ACCOUNTS	CW903	7,873,687	6,552,323	521,659	31,899	446,868	0	24,087	259,131
UNCOLLECTIBLES	CW904	1,877,765	1,850,371	32,931	0	60,859	1,497	0	(67,893)
MISC	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
SALES EXPENSE	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
ADVERTISING	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISC	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISCELLANEOUS									
DEMAND	D99U	22,681,196	0	0	976,665	10,308,484	0	4,238,815	5,474,258
ENERGY	E99U	13,689,144,863	5,065,086,947	190,586,226	410,298,295	3,191,280,136	5,957,094	2,123,608,415	1,551,322,661
CUSTOMER	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISC. REVENUE	R02	4,242,730	3,901,449	170,070	518	78,410	2,465	129	87,482
RETAIL SALES REVENUE	R01	673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
SUBSTATION CIAC	CIAC	(23,594,452)	(153,434)	(389,579)	(94,614)	(172,968)	(146)	(7,937,323)	(95,266)
FACILITIES CHARGE REVENUE	DA454	6,002,350	40,185	414	1,457,909	0	88,078	3,722,379	0
INTERVENOR FUNDING	INTFUND	23,676	9,327	743	8	1,495	0	6	12,097

IDAHO POWER COMPANY
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*** TABLE 23 - ALLOCATION FACTOR SUMMARY ***

FUNCTION	FACTOR NAME	TOTAL FACTOR	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) DOE/INL	(M) JR SIMPLOT	(N) SC MICRON
PRODUCTION			(40)	(41)	(42)			
DEMAND	D10S	0.4631	0.0003	0.0000	0.0001	0.0038	0.0035	0.0145
DEMAND - Not in Use		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - Not in Use	D10NS	0.5369	0.0005	0.0005	0.0001	0.0072	0.0058	0.0214
ENERGY - POWER SUPPLY	D10B	1.0000	0.0008	0.0005	0.0002	0.0110	0.0093	0.0359
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3444	0.0003	0.0004	0.0001	0.0035	0.0034	0.0137
ENERGY - Non-Summer	E10NS	0.6556	0.0009	0.0012	0.0002	0.0111	0.0098	0.0348
ENERGY - ANNUAL	E10	1.0000	0.0012	0.0016	0.0003	0.0146	0.0132	0.0485
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	0.0006	0.0002	0.0117	0.0096	0.0365
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	3,275,724	4,385	6,296	589	0	0	0
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	1,367,579	15,632,751
LINES - PRIMARY DEMAND	D20	3,275,724	4,385	6,296	589	0	0	0
LINES - PRIMARY CUSTOMER	C20	467,354	1,855	140	220	0	0	0
LINES - SECONDARY DIRECT	DA3647	14,706,873	0	0	0	0	1,502,161	0
LINE TRANS - PRIMARY DEMAND	D50	3,275,724	4,385	6,296	589	0	0	0
LINE TRANS - PRIMARY CUST	C50	467,354	1,855	140	220	0	0	0
LINE TRANS - SECOND DIRECT	DA368	13,538,665	0	0	0	0	1,028,267	0
LINE TRANS - SECOND DEMAND	D60	2,869,515	4,385	6,296	589	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	467,098	1,855	140	220	0	0	0
LINES - SECONDARY DEMAND	D30	2,122,613	4,385	6,296	589	0	0	0
LINES - SECONDARY CUSTOMER	C30	451,614	1,855	140	220	0	0	0
SERVICES	CW369	54,736,192	0	0	0	0	5,317	0
METERS	CW370	48,393,835	771	1,775	12,811	11,090	14,392	60,569
STREET LIGHTS	DA373	3,880,672	0	3,865,641	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,398,691	0	0	0	0	2,087	0
INSTALL ON CUST PREM	CWINSTAL	1,474,134	4,819	364	572	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	5,152,510	0	0	0	306	306	306
CUSTOMER ACCOUNTS	CW903	7,873,687	31,044	2,343	3,682	217	217	217
UNCOLLECTIBLES	CW904	1,877,765	0	0	0	0	0	0
MISC	C10	467,357	1,855	140	220	1	1	1
	0							
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	467,357	1,855	140	220	1	1	1
SALES EXPENSE	C10	467,357	1,855	140	220	1	1	1
ADVERTISING	C10	467,357	1,855	140	220	1	1	1
MISC	C10	467,357	1,855	140	220	1	1	1
MISCELLANEOUS								
DEMAND	D99U	22,681,196	0	0	0	377,580	287,254	1,018,140
ENERGY	E99U	13,689,144,863	16,739,169	22,084,297	4,207,305	215,000,001	189,569,677	703,404,640
CUSTOMER	C10	467,357	1,855	140	220	1	1	1
MISC. REVENUE	R02	4,242,730	166	104	1,937	0	0	0
RETAIL SALES REVENUE	R01	673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
SUBSTATION CIAC	CIAC	(23,594,452)	(384)	(551)	(52)	0	(70,288)	(14,679,847)
FACILITIES CHARGE REVENUE	DA454	6,002,350	0	175,213	0	0	518,172	0
INTERVENOR FUNDING	INTFUND							

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 56

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
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 - Summer	D10S	198,428,044	70,613,133	2,656,562	4,670,407	39,248,562	0	21,552,431	50,174,744
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	230,049,702	106,648,111	3,342,126	6,598,557	54,630,913	42,848	31,278,875	12,297,311
ENERGY - POWER SUPPLY	E10	501,479,100	0	0	0	0	0	0	0
ENERGY - Summer	E10S	172,709,402	49,596,283	1,955,768	4,212,424	34,652,206	50,148	21,011,974	50,498,945
ENERGY - Non-Summer	E10NS	328,769,698	138,709,119	5,115,087	10,330,469	82,844,347	150,444	54,159,743	8,374,701
			0	0	0	0	0	0	0
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	444,762,558	188,356,943	6,226,676	11,875,160	98,381,478	44,476	55,773,225	57,641,228
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2,107	0	0	739	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	151,007,097	63,364,339	2,253,911	3,636,415	31,570,149	76,847	15,163,801	34,422,101
SUBSTATIONS - DIRECT	DA3602	18,757,730	0	0	0	0	0	69,168	0
LINES - PRIMARY DEMAND	D20	157,910,685	66,261,165	2,356,953	3,802,661	33,013,441	80,360	15,857,044	35,995,775
LINES - PRIMARY CUSTOMER	C20	86,381,836	72,366,233	5,761,389	26,985	4,935,376	0	20,516	2,861,934
LINES - SECONDARY DIRECT	DA3647	10,519,553	0	0	1,809,641	0	317,094	7,318,350	0
LINE TRANS - PRIMARY DEMAND	D50	24,761,686	10,390,292	369,589	596,288	5,176,777	12,601	2,486,514	5,644,432
LINE TRANS - PRIMARY CUST	C50	13,545,379	11,347,617	903,433	4,232	773,907	0	3,217	448,775
LINE TRANS - SECOND DIRECT	DA368	9,035,713	0	0	2,334,795	0	0	6,014,651	0
LINE TRANS - SECOND DEMAND	D60	100,864,284	48,315,198	1,718,603	0	24,072,184	58,596	56,768	26,246,792
LINE TRANS - SECOND CUSTOMER	C60	55,175,759	46,248,729	3,682,062	0	3,154,163	0	118	1,829,041
LINES - SECONDARY DEMAND	D30	34,213,539	22,153,437	788,012	0	11,037,554	26,867	26,029	0
LINES - SECONDARY CUSTOMER	C30	18,715,822	16,225,609	1,291,791	0	1,106,586	0	41	0
SERVICES	CW369	17,165,565	13,967,295	1,216,145	26,362	1,184,110	0	61,917	708,069
METERS	CW370	44,910,551	21,834,424	3,839,118	780,798	11,800,537	239	792,175	5,769,151
STREET LIGHTS	DA373	1,069,269	0	0	4,057	0	0	85	0
INSTALL ON CUST PREMISES	DA371	20,226	0	0	2	0	20,189	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	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
TOTALS		2,093,398,859	946,232,900	43,058,209	50,608,231	437,396,252	880,551	223,109,561	292,810,534

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

				(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR		TOTAL RATE BASE	UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION									
DEMAND	D10S		198,428,044	128,543	0	42,848	1,628,215	1,499,672	6,212,927
DEMAND - Not in			0	0	0	0	0	0	0
DEMAND - Not in	D10NS		230,049,702	214,239	214,239	42,848	3,085,040	2,485,171	9,169,424
ENERGY - POWE	E10		501,479,100	0	0	0	0	0	0
ENERGY - Summ	E10S		172,709,402	150,444	200,592	50,148	1,755,177	1,705,029	6,870,264
ENERGY - Non-S	E10NS		328,769,698	451,331	601,775	100,296	5,566,418	4,914,495	17,451,473
		0	0	0	0	0	0	0	0
TRANSMISSION									
DEMAND - POWE	D11		0	0	0	0	0	0	0
DEMAND - TRAN	D13		444,762,558	400,286	266,858	88,953	5,203,722	4,269,721	16,233,833
DEMAND - SUBT	D15		0	0	0	0	0	0	0
DEMAND - DIREC	DA3509		2,107	0	0	0	0	1,368	0
			0						
DISTRIBUTION			0						
SUBSTATIONS -	D20		151,007,097	202,143	290,238	27,152	0	0	0
SUBSTATIONS -	DA3602		18,757,730	0	0	0	0	1,503,388	17,185,174
LINES - PRIMARY	D20		157,910,685	211,385	303,507	28,394	0	0	0
LINES - PRIMARY	C20		86,381,836	342,863	25,876	40,663	0	0	0
LINES - SECOND.	DA3647		10,519,553	0	0	0	0	1,074,468	0
LINE TRANS - PR	D50		24,761,686	33,147	47,592	4,452	0	0	0
LINE TRANS - PR	C50		13,545,379	53,764	4,058	6,376	0	0	0
LINE TRANS - SE	DA368		9,035,713	0	0	0	0	686,266	0
LINE TRANS - SE	D60		100,864,284	154,134	221,306	20,704	0	0	0
LINE TRANS - SE	C60		55,175,759	219,121	16,537	25,987	0	0	0
LINES - SECOND.	D30		34,213,539	70,673	101,473	9,493	0	0	0
LINES - SECOND.	C30		18,715,822	76,875	5,802	9,117	0	0	0
SERVICES	CW369		17,165,565	0	0	0	0	1,667	0
METERS	CW370		44,910,551	716	1,647	11,889	10,292	13,356	56,209
STREET LIGHTS	DA373		1,069,269	0	1,065,127	0	0	0	0
INSTALL ON CUS	DA371		20,226	0	0	0	0	18	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		(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
			0						
TOTALS			2,093,398,859	2,709,251	3,366,036	509,263	17,248,864	18,079,019	57,390,189

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IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

	FUNCTION	ALLOCATION FACTOR	(A) TOTAL EXPENSES	(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)
68	PRODUCTION									
69	DEMAND - Summer	D10S	39,299,719	13,985,303	526,146	924,999	7,773,384	0	4,268,572	9,937,372
70	DEMAND - Not in Use		0	0	0	0	0	0	0	0
71	DEMAND - Non-Summer	D10NS	45,562,555	21,122,220	661,926	1,306,879	10,819,940	8,486	6,194,946	2,435,547
72	ENERGY - POWER SUPPLY	E10	372,833,595	0	0	0	0	0	0	0
73	ENERGY - Summer	E10S	128,403,890	36,873,243	1,454,051	3,131,802	25,762,801	37,283	15,621,728	37,544,343
74	ENERGY - Non-Summer	E10NS	244,429,705	103,125,772	3,802,903	7,680,372	61,592,110	111,850	40,266,028	6,226,321
75										
76	TRANSMISSION									
77	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
78	DEMAND - TRANSMISSION	D13	48,767,346	20,652,971	682,743	1,302,088	10,787,337	4,877	6,115,425	6,320,248
79	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
80	DEMAND - DIRECT	DA3509	247	0	0	87	0	0	0	0
81										
82	DISTRIBUTION									
83	SUBSTATIONS - GENERAL	D20	17,535,964	7,358,295	261,739	422,285	3,666,139	8,924	1,760,923	3,997,327
84	SUBSTATIONS - DIRECT	DA3602	1,237,679	0	0	0	0	0	4,564	0
85	LINES - PRIMARY DEMAND	D20	33,047,847	13,867,262	493,268	795,828	6,909,115	16,818	3,318,592	7,533,264
86	LINES - PRIMARY CUSTOMER	C20	18,078,154	15,144,942	1,205,754	5,648	1,032,885	0	4,294	598,951
87	LINES - SECONDARY DIRECT	DA3647	1,427,103	0	0	245,499	0	43,018	992,821	0
88	LINE TRANS - PRIMARY DEMAND	D50	2,064,553	866,311	30,815	49,717	431,624	1,051	207,318	470,615
89	LINE TRANS - PRIMARY CUST	C50	1,129,372	946,129	75,325	353	64,526	0	268	37,417
90	LINE TRANS - SECOND DIRECT	DA368	753,369	0	0	194,668	0	0	501,483	0
91	LINE TRANS - SECOND DEMAND	D60	8,409,755	4,028,373	143,292	0	2,007,065	4,886	4,733	2,188,377
92	LINE TRANS - SECOND CUSTOMER	C60	4,600,386	3,856,077	306,999	0	262,984	0	10	152,500
93	LINES - SECONDARY DEMAND	D30	5,700,040	3,690,804	131,284	0	1,838,877	4,476	4,336	0
94	LINES - SECONDARY CUSTOMER	C30	3,118,091	2,703,217	215,215	0	184,359	0	7	0
95	SERVICES	CW369	3,508,456	2,854,764	248,567	5,388	242,019	0	12,655	144,722
96	METERS	CW370	17,543,595	8,529,272	1,499,691	305,006	4,609,693	93	309,451	2,253,627
97	STREET LIGHTS	DA373	1,193,223	0	0	4,527	0	0	95	0
98	INSTALL ON CUST PREMISES	CWINSTAL	3,243,941	2,238,323	178,202	834	152,654	572,107	636	88,520
99										
100	CUSTOMER ACCOUNTING									
101	METER READING	CW902	7,100,769	5,765,311	499,759	61,569	410,222	0	45,432	317,210
102	CUSTOMER ACCOUNTS	CW903	16,290,565	13,556,679	1,079,306	65,999	924,565	0	49,836	536,139
103	UNCOLLECTIBLES	CW904	1,877,805	1,850,411	32,932	0	60,860	1,497	0	(67,894)
104	MISC	C10	0	0	0	0	0	0	0	0
105										
106	CONSUMER INFORMATION									
107	CUSTOMER ASSIST	C10	6,222,191	5,212,596	414,997	1,944	355,499	0	1,478	206,147
108	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
109	ADVERTISING	C10	0	0	0	0	0	0	0	0
110	MISC	C10	0	0	0	0	0	0	0	0
111										
112	MISCELLANEOUS									
113	DEMAND	D99U	0	0	0	0	0	0	0	0
114	ENERGY	E99U	1,962,351	726,085	27,321	58,817	457,473	854	304,421	222,383
115	CUSTOMER	C10	0	0	0	0	0	0	0	0
116	REVENUE	R02	0	0	0	0	0	0	0	0
117	OTHER	INTFUND	22,610	8,907	710	8	1,428	0	6	11,552
118	RETAIL SALES REVENUE		0	0	0	0	0	0	0	0
119										
120	TOTALS		662,531,282	288,963,267	13,972,945	16,564,315	140,347,560	816,220	79,990,058	81,154,690

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	D10S	39,299,719	25,459	0	8,486	322,477	297,018	1,230,503
DEMAND - Not in		0	0	0	0	0	0	0
DEMAND - Not in	D10NS	45,562,555	42,431	42,431	8,486	611,008	492,201	1,816,053
ENERGY - POWE	E10	372,833,595	0	0	0	0	0	0
ENERGY - Summ	E10S	128,403,890	111,850	149,133	37,283	1,304,918	1,267,634	5,107,820
ENERGY - Non-S	E10NS	244,429,705	335,550	447,400	74,567	4,138,453	3,653,769	12,974,609
		0						
TRANSMISSION								
DEMAND - POWE	D11	0	0	0	0	0	0	0
DEMAND - TRAN	D13	48,767,346	43,891	29,260	9,753	570,578	468,167	1,780,008
DEMAND - SUBT	D15	0	0	0	0	0	0	0
DEMAND - DIREC	DA3509	247	0	0	0	0	161	0
DISTRIBUTION								
SUBSTATIONS -	D20	17,535,964	23,474	33,704	3,153	0	0	0
SUBSTATIONS -	DA3602	1,237,679	0	0	0	0	99,197	1,133,918
LINES - PRIMARY	D20	33,047,847	44,239	63,519	5,942	0	0	0
LINES - PRIMARY	C20	18,078,154	71,755	5,415	8,510	0	0	0
LINES - SECOND.	DA3647	1,427,103	0	0	0	0	145,764	0
LINE TRANS - PR	D50	2,064,553	2,764	3,968	371	0	0	0
LINE TRANS - PR	C50	1,129,372	4,483	338	532	0	0	0
LINE TRANS - SE	DA368	753,369	0	0	0	0	57,219	0
LINE TRANS - SE	D60	8,409,755	12,851	18,452	1,726	0	0	0
LINE TRANS - SE	C60	4,600,386	18,270	1,379	2,167	0	0	0
LINES - SECOND.	D30	5,700,040	11,774	16,906	1,582	0	0	0
LINES - SECOND.	C30	3,118,091	12,808	967	1,519	0	0	0
SERVICES	CW369	3,508,456	0	0	0	0	341	0
METERS	CW370	17,543,595	280	643	4,644	4,020	5,217	21,957
STREET LIGHTS	DA373	1,193,223	0	1,188,602	0	0	0	0
INSTALL ON CUS	CWINSTAL	3,243,941	10,605	801	1,259	0	0	0
CUSTOMER ACCC								
METER READING	CW902	7,100,769	0	0	0	422	422	422
CUSTOMER ACC	CW903	16,290,565	64,230	4,848	7,618	449	449	449
UNCOLLECTIBLE	CW904	1,877,805	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASS	C10	6,222,191	24,697	1,864	2,929	13	13	13
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	1,962,351	2,400	3,166	603	30,820	27,175	100,834
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	22,610	0	0	0	0	0	0
SUBSTATION CIA	0	0	0	0	0	0	0	0
	0							
TOTALS		662,531,282	863,808	2,012,797	181,131	6,983,158	6,514,747	24,166,586

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	RESIDENTIAL	GEN SRV	GEN SRV PRIMARY	GEN SRV SECONDARY	AREA LIGHTING	LG POWER PRIMARY	IRRIGATION SECONDARY
			(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)
PRODUCTION									
DEMAND - Summer	D10S	440,316	156,692	5,895	10,364	87,093	0	47,825	111,339
DEMAND - Not in Use		0	0	0	0	0	0	0	0
DEMAND - Non-Summer	D10NS	510,485	236,654	7,416	14,642	121,227	95	69,408	27,288
ENERGY - POWER SUPPLY	E10	106,270,965	0	0	0	0	0	0	0
ENERGY - Summer	E10S	36,599,720	10,510,198	414,457	892,676	7,343,324	10,627	4,452,753	10,701,486
ENERGY - Non-Summer	E10NS	69,671,245	29,394,549	1,083,964	2,189,182	17,555,963	31,881	11,477,264	1,774,725
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	6,826,609	225,673	430,391	3,565,634	1,612	2,021,386	2,089,087
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	1	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	249,503	104,694	3,724	6,008	52,162	127	25,055	56,874
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	0	88	0
LINES - PRIMARY DEMAND	D20	1,552,214	651,327	23,168	37,379	324,512	790	155,870	353,828
LINES - PRIMARY CUSTOMER	C20	849,107	711,338	56,633	265	48,513	0	202	28,132
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	7,481	0	1,311	30,254	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	36,197	1,288	2,077	18,034	44	8,662	19,663
LINE TRANS - PRIMARY CUST	C50	47,188	39,532	3,147	15	2,696	0	11	1,563
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	8,134	0	0	20,953	0
LINE TRANS - SECOND DEMAND	D60	351,380	168,315	5,987	0	83,860	204	198	91,436
LINE TRANS - SECOND CUSTOMER	C60	192,215	161,116	12,827	0	10,988	0	0	6,372
LINES - SECONDARY DEMAND	D30	200,654	129,924	4,621	0	64,732	158	153	0
LINES - SECONDARY CUSTOMER	C30	109,763	95,159	7,576	0	6,490	0	0	0
SERVICES	CW369	119,139	96,941	8,441	183	8,218	0	430	4,914
METERS	CW370	71,321	34,674	6,097	1,240	18,740	0	1,258	9,162
STREET LIGHTS	DA373	8,575	0	0	33	0	0	1	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	1	0	5,442	5	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	3,437,162	3,160,680	137,779	420	63,522	1,997	105	70,872
FACILITIES CHARGE REVENUE	DA454	6,002,349	40,185	414	1,457,909	0	88,078	3,722,378	0
RETAIL SALES REVENUE		0							
TOTALS		136,722,443	52,554,786	2,009,107	5,058,400	29,375,710	142,366	22,034,259	15,346,742

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	D10S	440,316	285	0	95	3,613	3,328	13,787
DEMAND - Not in		0	0	0	0	0	0	0
DEMAND - Not in	D10NS	510,485	475	475	95	6,846	5,515	20,347
ENERGY - POWE	E10	106,270,965	0	0	0	0	0	0
ENERGY - Summ	E10S	36,599,720	31,881	42,508	10,627	371,948	361,321	1,455,912
ENERGY - Non-S	E10NS	69,671,245	95,644	127,525	21,254	1,179,608	1,041,455	3,698,230
		0						
TRANSMISSION								
DEMAND - POWE	D11	0	0	0	0	0	0	0
DEMAND - TRAN	D13	16,119,502	14,508	9,672	3,224	188,598	154,747	588,362
DEMAND - SUBT	D15	0	0	0	0	0	0	0
DEMAND - DIREC	DA3509	4	0	0	0	0	2	0
		0						
DISTRIBUTION								
SUBSTATIONS -	D20	249,503	334	480	45	0	0	0
SUBSTATIONS -	DA3602	23,921	0	0	0	0	1,917	21,916
LINES - PRIMARY	D20	1,552,214	2,078	2,983	279	0	0	0
LINES - PRIMARY	C20	849,107	3,370	254	400	0	0	0
LINES - SECOND.	DA3647	43,488	0	0	0	0	4,442	0
LINE TRANS - PR	D50	86,262	115	166	16	0	0	0
LINE TRANS - PR	C50	47,188	187	14	22	0	0	0
LINE TRANS - SE	DA368	31,478	0	0	0	0	2,391	0
LINE TRANS - SE	D60	351,380	537	771	72	0	0	0
LINE TRANS - SE	C60	192,215	763	58	91	0	0	0
LINES - SECOND.	D30	200,654	414	595	56	0	0	0
LINES - SECOND.	C30	109,763	451	34	53	0	0	0
SERVICES	CW369	119,139	0	0	0	0	12	0
METERS	CW370	71,321	1	3	19	16	21	89
STREET LIGHTS	DA373	8,575	0	8,542	0	0	0	0
INSTALL ON CUS	DA371	5,452	0	0	0	0	5	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 ASS	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	3,437,162	134	84	1,569	0	0	0
OTHER	DA454	0	0	175,213	0	0	518,172	0
SUBSTATION CI	0	0						
TOTALS		136,722,443	151,179	369,378	37,917	1,750,629	2,093,328	5,798,642

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 57

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

****** 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		2,093,398,859	946,232,900	43,058,209	50,608,231	437,396,252	880,551	223,109,561	292,810,534
REVENUES FROM RATES									
RETAIL		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL OTHER OPERATING REVENUES		136,722,443	52,554,786	2,009,107	5,058,400	29,375,710	142,366	22,034,259	15,346,742
TOTAL REVENUES		809,891,983	370,511,247	17,170,486	20,593,489	171,284,886	1,146,874	92,305,365	92,392,316
OPERATING EXPENSES									
WITHOUT INC TAX		662,531,282	288,963,267	13,972,945	16,564,315	140,347,560	816,220	79,990,058	81,154,690
OPERATING INCOME									
BEFORE INCOME TAXES		147,360,700	81,547,980	3,197,540	4,029,174	30,937,327	330,655	12,315,306	11,237,626
TOTAL FEDERAL INCOME TAX		19,062,439	8,616,374	392,087	460,837	3,982,920	8,018	2,031,630	2,666,326
TOTAL STATE INCOME TAX		(3,661,479)	(1,655,018)	(75,311)	(88,517)	(765,032)	(1,540)	(390,232)	(512,143)
TOTAL OPERATING EXPENSES		677,932,243	295,924,623	14,289,721	16,936,636	143,565,447	822,698	81,631,457	83,308,873
TOTAL OPERATING INCOME		131,959,740	74,586,623	2,880,764	3,656,853	27,719,439	324,177	10,673,908	9,083,443
ADD: IERCO OPERATING INCOME	E10	6,472,703	2,430,500	91,265	187,708	1,516,554	2,589	970,258	759,895
CONSOLIDATED OPER INCOME		138,432,443	77,017,123	2,972,030	3,844,561	29,235,993	326,766	11,644,166	9,843,338
RATES OF RETURN		6.613	8.139	6.902	7.597	6.684	37.109	5.219	3.362
RATES OF RETURN - INDEX		1.000	1.231	1.044	1.149	1.011	5.612	0.789	0.508
AVERAGE MILLS/KWH		53.72	62.77	79.55	37.86	44.47	168.62	33.09	49.66
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	324,336,928	16,326,291	16,327,259	155,310,172	591,580	82,473,959	101,990,776
REVENUE DEFICIENCY		66,588,287	6,380,467	1,164,912	792,170	13,400,996	(412,928)	12,202,853	24,945,202
PERCENT CHANGE REQUIRED		9.89%	2.01%	7.68%	5.10%	9.44%	-41.11%	17.37%	32.38%
RETURN AT CLAIMED ROR		178,985,602	80,902,913	3,681,477	4,327,004	37,397,380	75,287	19,075,867	25,035,301
EARNINGS DEFICIENCY		40,553,159	3,885,790	709,447	482,442	8,161,386	(251,479)	7,431,701	15,191,962
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
REQUESTED CHANGE IN REVENUE (%)		9.89%	2.01%	7.68%	5.10%	9.44%	-41.11%	17.37%	32.38%
SALES REVENUE REQUIRED		739,757,827	324,336,928	16,326,291	16,327,259	155,310,172	591,580	82,473,959	101,990,776
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	64.03	85.66	39.79	48.67	99.31	38.84	65.74
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-0.23	2.33	2.02	-2.77	-0.38	20.65	-5.09	-2.14
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	3.00	4.73	-1.20	2.69	-26.25	0.38	6.38

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

*** REVENUE REQUIREMENT SUMMARY ***

	SOURCES & NOTES	TOTA	(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		2,093,398,859	2,709,251	3,366,036	509,263	17,248,864	18,079,019	57,390,189
REVENUES FROM RATES		0						
RETAIL		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL OTHER OPERATING REVENUES		136,722,443	151,179	369,378	37,917	1,750,629	2,093,328	5,798,642
TOTAL REVENUES		809,891,983	1,117,670	2,683,639	193,120	7,578,804	7,111,487	25,802,600
OPERATING EXPENSES		0						
WITHOUT INC TAX		662,531,282	863,808	2,012,797	181,131	6,983,158	6,514,747	24,166,586
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		147,360,700	253,862	670,842	11,989	595,646	596,740	1,636,014
TOTAL FEDERAL INCOME TAX		19,062,439	24,670	30,651	4,637	157,068	164,627	522,594
TOTAL STATE INCOME TAX		(3,661,479)	(4,739)	(5,887)	(891)	(30,169)	(31,621)	(100,379)
TOTAL OPERATING EXPENSES		677,932,243	883,740	2,037,560	184,877	7,110,057	6,647,753	24,588,801
TOTAL OPERATING INCOME		131,959,740	233,931	646,078	8,242	468,748	463,734	1,213,799
		0						
ADD: IERCO OPERATING INCOME	E10	6,472,703	7,767	10,356	1,942	94,501	85,440	313,926
CONSOLIDATED OPER INCOME		138,432,443	241,698	656,435	10,184	563,249	549,174	1,527,726
RATES OF RETURN		6.613	8.921	19.502	2.000	3.265	3.038	2.662
RATES OF RETURN - INDEX		1.000	1.349	2.949	0.302	0.494	0.459	0.403
AVERAGE MILLS/KWH		53.715	57.74	104.79	36.89	27.11	26.47	28.44
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	949,977	1,708,957	209,977	7,324,905	6,654,547	25,552,499
REVENUE DEFICIENCY		66,588,287	(16,514)	(605,304)	54,774	1,496,730	1,636,388	5,548,541
PERCENT CHANGE REQUIRED		9.89	-1.71%	-26.16%	35.29%	25.68%	32.61%	27.74%
RETURN AT CLAIMED ROR		178,985,602	231,641	287,796	43,542	1,474,778	1,545,756	4,906,861
EARNINGS DEFICIENCY		40,553,159	(10,057)	(368,639)	33,358	911,529	996,582	3,379,136
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
REQUESTED CHANGE IN REVENUE (%)		9.89%	-1.71%	-26.16%	35.29%	25.68%	32.61%	27.74%
SALES REVENUE REQUIRED		739,757,827	949,977	1,708,957	209,977	7,324,905	6,654,547	25,552,499
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	56.75	77.38	49.91	34.07	35.10	36.33
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(0.23)	3.05	8.22	-5.83	-7.43	-9.01	-7.99
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	2.44	-9.76	4.93	1.25	0.04	1.68

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 58

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A) RETURN @ 2.328%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 3.003%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KWH)	(H) NON-SUMMER ($/KWH)	(I) SERVICE ($/CUST/MO)	
FUNCTION										
PRODUCTION										
DEMAND - Summer	1,644,138	14,504,798	16,148,935	16,625,081	1,199,565,275	0.01386	0.013859			
DEMAND - Not in Use	0	0	0	0	1,199,565,275	0.00000	0.00000			
DEMAND - Non-Summer	2,483,167	21,906,821	24,389,988	25,109,118	3,865,521,672	0.00650		0.00650		
ENERGY - POWER SUPPLY	0	0	0	0	5,065,086,947	0.00000				
ENERGY - Summer	1,154,787	37,238,118	38,392,905	38,727,334	1,199,565,275	0.03228	0.03228			
ENERGY - Non-Summer	3,229,667	104,146,244	107,375,910	108,311,229	3,865,521,672	0.02802		0.02802		
ENERGY - ANNUAL		0				0.0340				
TRANSMISSION		0								
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000				
DEMAND - TRANSMISSION	4,385,653	22,038,697	26,424,351	27,694,445	5,065,086,947	0.00547	0.00547	0.00547		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000				
DEMAND - DIRECT	0	0	0	0	0	0.00000				
DISTRIBUTION		0								
SUBSTATIONS - GENERAL	1,475,359	7,824,461	9,299,820	9,727,087	5,065,086,947	0.00192	0.00192	0.00192		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000				
LINES - PRIMARY DEMAND	1,542,808	14,354,740	15,897,547	16,344,348	5,065,086,947	0.00323	0.00323	0.00323		
LINES - PRIMARY CUSTOMER	1,684,956	15,677,334	17,362,291	17,850,258	4,692,682	3.80385			3.80385	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - PRIMARY DEMAND	241,925	942,751	1,184,676	1,254,738	5,065,086,947	0.00025	0.00025	0.00025		
LINE TRANS - PRIMARY CUST	264,215	1,029,613	1,293,828	1,370,345	4,692,682	0.29202			0.29202	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000				
LINE TRANS - SECOND DEMAND	1,124,958	4,383,824	5,508,782	5,834,573	5,065,086,947	0.00115	0.00115	0.00115		
LINE TRANS - SECOND CUSTOMER	1,076,843	4,196,325	5,273,169	5,585,025	4,692,682	1.19016			1.19016	
LINES - SECONDARY DEMAND	515,815	3,853,785	4,369,600	4,518,981	5,065,086,947	0.00089	0.00089	0.00089		
LINES - SECONDARY CUSTOMER	377,793	2,822,588	3,200,380	3,309,790	4,692,682	0.70531			0.70531	
SERVICES	325,211	2,957,520	3,282,731	3,376,913	4,692,682	0.71961			0.71961	
METERS	508,387	8,689,906	9,198,293	9,345,523	4,692,682	1.99151			1.99151	
STREET LIGHTS	0	0	0	0	0	0.00000				
INSTALL ON CUST PREMISES	0	2,238,323	2,238,323	2,238,323	4,692,682	0.47698			0.47698	
CUSTOMER ACCOUNTING		0								
METER READING	(0)	5,765,311	5,765,311	5,765,311	4,692,682	1.22857			1.22857	
CUSTOMER ACCOUNTS	(0)	13,556,679	13,556,679	13,556,679	4,692,682	2.88890			2.88890	
UNCOLLECTIBLES	0	1,850,411	1,850,411	1,850,411	4,692,682	0.39432			0.39432	
MISC	0	0	0	0	4,692,682	0.00000				
CONSUMER INFORMATION		0								
CUSTOMER ASSIST	(0)	5,212,596	5,212,596	5,212,596	4,692,682	1.11079			1.11079	
SALES EXPENSE	0	0	0	0	4,692,682	0.00000				
ADVERTISING	0	0	0	0	4,692,682	0.00000				
MISC	0	0	0	0	4,692,682	0.00000				8.81069
MISCELLANEOUS		0								
DEMAND	0	0	0	0	0	0.00000				
ENERGY	0	726,085	726,085	726,085	5,065,086,947	0.00014	0.000143	0.000143		
CUSTOMER	0	0	0	0	4,692,682	0.00000				
REVENUE	0	0	0	0	4,692,682	0.00000				
OTHER	0	8,907	8,907	8,907	4,692,682	0.00190			0.0019	
SUBSTATION CIAC	(3,842)	(1,214)	(5,057)	(6,169)	4,692,682	(0.00131)			(0.0013)	
TOTALS	22,031,838	295,924,623	317,956,461	324,336,928			0.059194	0.047566	14.80260	

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FUNCTION	RETURN @ 2.024%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 4.730%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - Summer	53,779	545,690	599,469	671,340	47,949,988	0.01400	0.014001		
DEMAND - Not in Use	0	0	0	0	47,949,988	0.00000	0.000000		
DEMAND - Non-Summer	67,657	686,513	754,171	844,590	142,636,238	0.00592		0.005921	
ENERGY - POWER SUPPLY	0	0	0	0	190,586,226	0.00000			
ENERGY - Summer	39,592	1,468,439	1,508,031	1,560,944	47,949,988	0.03255	0.032554		
ENERGY - Non-Summer	103,548	3,840,534	3,944,082	4,082,468	142,636,238	0.02862		0.028622	
ENERGY - ANNUAL		0				0.03404			
TRANSMISSION		0							
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	126,051	728,552	854,603	1,023,062	190,586,226	0.00537	0.005368	0.005368	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	45,628	278,321	323,949	384,927	190,586,226	0.00202	0.00202	0.00202	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	47,713	510,607	558,321	622,087	190,586,226	0.00326	0.00326	0.00326	
LINES - PRIMARY CUSTOMER	116,632	1,248,140	1,364,772	1,520,643	374,356	4.06203			4.062028
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	7,482	33,534	41,016	51,015	190,586,226	0.00027	0.00027	0.00027	
LINE TRANS - PRIMARY CUST	18,289	81,972	100,261	124,703	374,356	0.33311			0.333113
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	34,791	155,935	190,726	237,222	190,586,226	0.00124	0.00124	0.00124	
LINE TRANS - SECOND CUSTOMER	74,539	334,088	408,626	508,242	374,356	1.35765			1.357645
LINES - SECONDARY DEMAND	15,952	137,082	153,034	174,353	190,586,226	0.00091	0.00091	0.00091	
LINES - SECONDARY CUSTOMER	26,151	224,718	250,869	285,818	374,356	0.76349			0.763492
SERVICES	24,619	257,514	282,133	315,035	374,356	0.84154			0.84154
METERS	77,718	1,527,935	1,605,653	1,709,518	374,356	4.56656			4.56656
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	0	178,202	178,202	178,202	374,356	0.47602			0.47602
		0							
CUSTOMER ACCOUNTING		0							
METER READING	(0)	499,759	499,759	499,759	374,356	1.33499			1.33499
CUSTOMER ACCOUNTS	(0)	1,079,306	1,079,306	1,079,306	374,356	2.88310			2.88310
UNCOLLECTIBLES	0	32,932	32,932	32,932	374,356	0.08797			0.08797
MISC	0	0	0	0	374,356	0.00000			
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	(0)	414,997	414,997	414,997	374,356	1.10856			1.10856
SALES EXPENSE	0	0	0	0	374,356	0.00000			
ADVERTISING	0	0	0	0	374,356	0.00000			
MISC	0	0	0	0	374,356	0.00000			
MISCELLANEOUS		0							
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	27,321	27,321	27,321	190,586,226	0.00014	0.000143	0.000143	
CUSTOMER	0	0	0	0	374,356	0.00000			
REVENUE	0	0	0	0	374,356	0.00000			
OTHER	0	710	710	710	374,356	0.00190			0.00190
SUBSTATION CIAC	(8,482)	(3,083)	(11,565)	(22,901)	374,356	(0.06118)			(0.06118)
TOTALS	871,658	14,289,721	15,161,379	16,326,291			0.059777	0.047765	17.755748

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A) RETURN @ -0.38%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 2.69%	(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)
FUNCTION												
PRODUCTION												
DEMAND - Summer	(148,621)	8,062,133	7,913,512	9,116,014	2,739,073	3.32814	3.32814					
DEMAND - Not in Use	0	0	0	0	2,739,073	0.00000	0.00000					
DEMAND - Non-Summer	(206,869)	11,221,855	11,014,986	12,688,774	7,569,411	1.67632		1.67632				
ENERGY - POWER SUPPLY	0	0	0	0	3,191,280,136	0.00000						
ENERGY - Summer	(131,216)	26,017,735	25,886,519	26,948,197	851,711,736	0.03164			0.031640			
ENERGY - Non-Summer	(313,703)	62,201,589	61,887,885	64,426,080	2,339,568,400	0.02754				0.027538		
ENERGY - ANNUAL		0				0.02863						
TRANSMISSION		0										
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000						
DEMAND - TRANSMISSION	(372,537)	11,511,121	11,138,584	14,152,807	10,308,484	1.37293	1.37293	1.37293				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000						
DEMAND - DIRECT	0	0	0	0	0	0.00000						
DISTRIBUTION		0										
SUBSTATIONS - GENERAL	(119,545)	3,898,398	3,778,852	4,746,102	13,246,310	0.35830						0.35830
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000						
LINES - PRIMARY DEMAND	(125,011)	7,151,993	7,026,982	8,038,451	13,246,310	0.60684						0.60684
LINES - PRIMARY CUSTOMER	(18,689)	1,069,194	1,050,505	1,201,716	318,303	3.77538					3.77538	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - PRIMARY DEMAND	(19,603)	469,709	450,106	608,713	13,246,310	0.04595						0.04595
LINE TRANS - PRIMARY CUST	(2,931)	70,220	67,289	91,000	318,303	0.28589					0.28589	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - SECOND DEMAND	(91,153)	2,184,162	2,093,009	2,830,535	13,246,310	0.21368						0.21368
LINE TRANS - SECOND CUSTOMER	(11,944)	286,189	274,246	370,883	318,303	1.16519					1.16519	
LINES - SECONDARY DEMAND	(41,795)	1,920,080	1,878,284	2,216,454	13,246,310	0.16733						0.16733
LINES - SECONDARY CUSTOMER	(4,190)	192,500	188,310	222,214	318,303	0.69812					0.69812	
SERVICES	(4,484)	250,731	246,247	282,526	318,303	0.88760					0.88760	
METERS	(44,685)	4,696,508	4,651,824	5,013,370	318,303	15.75029					15.75029	
STREET LIGHTS	0	0	0	0	0	0.00000					0.00000	
INSTALL ON CUST PREMISES	0	152,654	152,654	152,654	318,303	0.47959					0.47959	
CUSTOMER ACCOUNTING		0										
METER READING	0	410,222	410,222	410,222	318,303	1.28878					1.28878	
CUSTOMER ACCOUNTS	0	924,565	924,565	924,565	318,303	2.90467					2.90467	
UNCOLLECTIBLES	(0)	60,860	60,860	60,860	318,303	0.19120					0.19120	
MISC	0	0	0	0	318,303	0.00000						
CONSUMER INFORMATION		0										
CUSTOMER ASSIST	0	355,499	355,499	355,499	318,303	1.11686					1.11686	
SALES EXPENSE	0	0	0	0	318,303	0.00000						
ADVERTISING	0	0	0	0	318,303	0.00000						
MISC	0	0	0	0	318,303	0.00000						
MISCELLANEOUS		0										
DEMAND	0	0	0	0	0	0.00000						
ENERGY	0	457,473	457,473	457,473	3,191,280,136	0.00014			0.000143	0.000143		
CUSTOMER	0	0	0	0	318,303	0.00000						
REVENUE	0	0	0	0	318,303	0.00000						
OTHER	(0)	1,428	1,428	1,428	3,191,280,136	0.00000					0.00000	
SUBSTATION CIAC	704	(1,369)	(664)	(6,364)	13,246,310	(0.00048)						(0.00048)
TOTALS	(1,656,271)	143,565,447	141,909,176	155,310,172			4.70107	3.04925	0.031783	0.027681	28.5436	1.39162

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

FUNCTION	(A) RETURN @ -2.77%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -1.20%	(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 - Summer	(129,342)	959,359	830,016	903,122	262,488	3.44062	3.44062						
DEMAND - Not in Use	0	0	0	0	262,488	0.00000	0.00000						
DEMAND - Non-Summer	(182,741)	1,355,424	1,172,683	1,275,970	714,177	1.78663		1.78663					
ENERGY - POWER SUPPLY	0	0	0	0	410,298,295	0.00000							
ENERGY - Summer	(116,659)	3,162,793	3,046,134	3,112,071	108,900,518	0.02858			0.028577				
ENERGY - Non-Summer	(286,093)	7,756,372	7,470,280	7,631,983	301,397,777	0.02532				0.025322			
ENERGY - ANNUAL		0				0.02619							
TRANSMISSION		0											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(328,871)	1,389,453	1,060,581	1,246,463	976,665	1.27624	1.27624	1.27624					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	(20)	92	72	83	976,665	0.00009	0.00009	0.00009					0.00009
DISTRIBUTION		0											
SUBSTATIONS - GENERAL	(100,707)	449,038	348,331	405,252	1,174,644	0.34500						0.34500	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000							
LINES - PRIMARY DEMAND	(105,311)	823,804	718,493	778,016	1,174,644	0.66234						0.66234	
LINES - PRIMARY CUSTOMER	(747)	5,846	5,099	5,521	1,775	3.11139					3.11139		
LINES - SECONDARY DIRECT	(50,116)	258,813	208,696	237,023	1,174,644	0.20178							0.20178
LINE TRANS - PRIMARY DEMAND	(16,514)	54,104	37,590	46,924	1,174,644	0.03995						0.03995	
LINE TRANS - PRIMARY CUST	(117)	384	267	333	1,775	0.18765					0.18765		
LINE TRANS - SECOND DIRECT	(64,660)	211,845	147,185	183,731	1,174,644	0.15641							0.15641
LINE TRANS - SECOND DEMAND	0	0	0	0	1,174,644	0.00000							
LINE TRANS - SECOND CUSTOMER	0	0	0	0	1,775	0.00000							
LINES - SECONDARY DEMAND	0	0	0	0	1,174,644	0.00000							
LINES - SECONDARY CUSTOMER	0	0	0	0	1,775	0.00000							
SERVICES	(730)	5,582	4,852	5,265	1,775	2.96678							2.96678
METERS	(21,623)	310,751	289,127	301,349	1,775	169.82191					169.82191		
STREET LIGHTS	(112)	4,557	4,445	4,508	1,775	2.54044							2.54044
INSTALL ON CUST PREMISES	(0)	834	834	834	1,775	0.47000							0.47000
CUSTOMER ACCOUNTING		0											
METER READING	0	61,569	61,569	61,569	1,775	34.69643					34.69643		
CUSTOMER ACCOUNTS	0	65,999	65,999	65,999	1,775	37.19282					37.19282		
UNCOLLECTIBLES	0	0	0	0	1,775	0.00000							
MISC	0	0	0	0	1,775	0.00000							
CONSUMER INFORMATION		0											
CUSTOMER ASSIST	0	1,944	1,944	1,944	1,775	1.09540					1.09540		
SALES EXPENSE	0	0	0	0	1,775	0.00000							
ADVERTISING	0	0	0	0	1,775	0.00000							
MISC	0	0	0	0	1,775	0.00000							
MISCELLANEOUS		0											
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	58,817	58,817	58,817	410,298,295	0.00014			0.000143	0.000143			
CUSTOMER	0	0	0	0	1,775	0.00000							
REVENUE	0	0	0	0	1,775	0.00000							
OTHER	(0)	8	8	8	410,298,295	0.00000					0.00000		
SUBSTATION CIAC	2,818	(749)	2,070	477	1,174,644	0.00041						0.00041	
TOTALS	(1,401,547)	16,936,636	15,535,089	16,327,259			4.71695	3.06296	0.028721	0.025465	246.10560	1.04769	6.33550

Exhibit No. 58
Case No. IPC-E-08-10
T. Tatum, IPC
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IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

FUNCTION	(A) RETURN @ -5.09%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 0.38%	(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 - Summer	(1,097,412)	4,427,132	3,329,720	4,508,518	1,087,067	4.14741	4.14741						
DEMAND - Not in Use	0	0	0	0	1,087,067	0.00000	0.00000						
DEMAND - Non-Summer	(1,592,666)	6,425,062	4,832,396	6,543,177	3,151,748	2.07605		2.07605					
ENERGY - POWER SUPPLY	0	0	0	0	2,123,608,415	0.00000							
ENERGY - Summer	(1,069,893)	15,776,311	14,706,418	15,855,656	546,058,468	0.02904			0.029037				
ENERGY - Non-Summer	(2,757,720)	40,664,477	37,906,757	40,868,994	1,577,549,947	0.02591				0.025907			
ENERGY - ANNUAL		0				0.02671							
TRANSMISSION		0											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(2,839,876)	6,525,744	3,685,869	6,736,354	4,238,815	1.58921	1.58921	1.58921					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	0	0	0	0	0	0.00000							
DISTRIBUTION		0											
SUBSTATIONS - GENERAL	(772,114)	1,872,482	1,100,367	1,929,743	4,936,040	0.39095						0.39095	
SUBSTATIONS - DIRECT	(3,522)	5,073	1,551	5,334	4,936,040	0.00108							0.00108
LINES - PRIMARY DEMAND	(807,413)	3,435,251	2,627,838	3,495,130	4,936,040	0.70808						0.70808	
LINES - PRIMARY CUSTOMER	(1,045)	4,445	3,400	4,522	1,335	3.38861					3.38861		
LINES - SECONDARY DIRECT	(372,638)	1,046,662	674,024	1,074,297	4,936,040	0.21764							0.21764
LINE TRANS - PRIMARY DEMAND	(126,609)	225,611	99,002	235,001	4,936,040	0.04761						0.04761	
LINE TRANS - PRIMARY CUST	(164)	292	128	304	1,335	0.22784					0.22784		
LINE TRANS - SECOND DIRECT	(306,256)	545,732	239,476	568,445	4,936,040	0.11516							0.11516
LINE TRANS - SECOND DEMAND	(2,891)	5,151	2,260	5,365	4,936,040	0.00109							0.00109
LINE TRANS - SECOND CUSTOMER	(6)	11	5	11	1,335	0.00837							
LINES - SECONDARY DEMAND	(1,325)	4,528	3,203	4,626	4,936,040	0.00094							0.00094
LINES - SECONDARY CUSTOMER	(2)	7	5	7	1,335	0.00552							
SERVICES	(3,153)	13,111	9,958	13,344	1,335	9.99962							9.99962
METERS	(40,336)	315,279	274,943	318,270	1,335	238.49395					238.49395		
STREET LIGHTS	(4)	95	91	96	1,335	0.07167							0.07167
INSTALL ON CUST PREMISES	(1)	636	635	636	1,335	0.47670							0.47670
CUSTOMER ACCOUNTING		0											
METER READING	0	45,432	45,432	45,432	1,335	34.04453					34.04453		
CUSTOMER ACCOUNTS	0	49,836	49,836	49,836	1,335	37.34411					37.34411		
UNCOLLECTIBLES	0	0	0	0	1,335	0.00000							
MISC	0	0	0	0	1,335	0.00000							
CONSUMER INFORMATION		0											
CUSTOMER ASSIST	0	1,478	1,478	1,478	1,335	1.10739					1.10739		
SALES EXPENSE	0	0	0	0	1,335	0.00000							
ADVERTISING	0	0	0	0	1,335	0.00000							
MISC	0	0	0	0	1,335	0.00000							
MISCELLANEOUS		0											
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	304,421	304,421	304,421	2,123,608,415	0.00014			0.00014	0.00014			
CUSTOMER	0	0	0	0	1,335	0.00000							
REVENUE	0	0	0	0	1,335	0.00000							
OTHER	(0)	6	6	6	2,123,608,415	0.00000					0.00000		
SUBSTATION CIAC	434,694	(62,807)	371,888	(95,044)	4,936,040	(0.01926)						(0.01926)	
TOTALS	(11,360,351)	81,631,457	70,271,106	82,473,959			5.73662	3.66525	0.02918	0.02605	314.60643	1.12739	10.88390

IDAHO POWER COMPANY
BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

(Production-related revenue and billing units are for June - September)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
FUNCTION	RETURN @ -2.14%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 6.38%	BILLING UNITS	UNIT COSTS ($/EACH)	IN-SEASON ($/KW)	OUT-SEASON ($/KW)	IN-SEASON ($/KWH)	OUT-SEASON ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION											
DEMAND - Summer	(1,073,252)	10,306,504	9,233,252	13,507,754	3,545,678	3.80964	3.80964				
DEMAND - Not in Use	0	0	0	0	3,545,678	0.00000	0.00000				
DEMAND - Non-Summer	(263,043)	2,526,018	2,262,975	3,310,611	1,928,580	1.71661		1.71661			
ENERGY - POWER SUPPLY	0	0	0	0	1,551,322,661	0.00000					
ENERGY - Summer	(1,080,186)	37,915,860	36,835,673	41,137,794	1,281,166,573	0.03211			0.032110		
ENERGY - Non-Summer	(179,137)	6,287,933	6,108,796	6,822,256	270,156,088	0.02525				0.025253	
ENERGY - ANNUAL		0		47,960,050	1,551,322,661	0.03092					
TRANSMISSION		0									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000					
DEMAND - TRANSMISSION	(1,232,962)	6,744,310	5,511,348	10,421,937	5,474,258	1.90381	1.90381	1.90381			
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000					
DEMAND - DIRECT	0	0	0	0	0	0.00000					
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	(736,298)	4,250,567	3,514,269	6,446,767	5,474,258	1.17765	1.17765	1.17765			
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000					
LINES - PRIMARY DEMAND	(769,960)	7,798,082	7,028,122	10,094,685	5,474,258	1.84403	1.84403	1.84403			
LINES - PRIMARY CUSTOMER	(61,218)	620,006	558,788	802,603	196,029	4.09430					4.09430
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - PRIMARY DEMAND	(120,736)	512,141	391,405	872,267	5,474,258	0.15934	0.15934	0.15934			
LINE TRANS - PRIMARY CUST	(9,599)	40,719	31,120	69,352	196,029	0.35378					0.35378
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - SECOND DEMAND	(561,426)	2,381,472	1,820,046	4,056,071	5,474,258	0.74094	0.74094	0.74094			
LINE TRANS - SECOND CUSTOMER	(39,124)	165,956	126,832	282,652	196,029	1.44189					1.44189
LINES - SECONDARY DEMAND	0	0	0	0	5,474,258	0.00000					
LINES - SECONDARY CUSTOMER	0	0	0	0	196,029	0.00000					
SERVICES	(15,146)	149,931	134,785	195,107	196,029	0.99530					0.99530
METERS	(123,404)	2,296,071	2,172,667	2,664,154	196,029	13.59060					13.59060
STREET LIGHTS	0	0	0	0	5,474,258	0.00000					
INSTALL ON CUST PREMISES	0	88,520	88,520	88,520	196,029	0.45157					0.45157
		0									
CUSTOMER ACCOUNTING		0									
METER READING	0	317,210	317,210	317,210	196,029	1.61818					1.61818
CUSTOMER ACCOUNTS	0	536,139	536,139	536,139	196,029	2.73500					2.73500
UNCOLLECTIBLES	0	(67,894)	(67,894)	(67,894)	196,029	(0.34635)					(0.34635)
MISC	0	0	0	0	196,029	0.00000					
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	0	206,147	206,147	206,147	196,029	1.05162					1.05162
SALES EXPENSE	0	0	0	0	196,029	0.00000					
ADVERTISING	0	0	0	0	196,029	0.00000					
MISC	0	0	0	0	196,029	0.00000					
MISCELLANEOUS		0									
DEMAND	0	0	0	0	0	0.00000					
ENERGY	0	222,383	222,383	222,383	1,551,322,661	0.00014			0.000143	0.000143	
CUSTOMER	0	0	0	0	196,029	0.00000					
REVENUE	0	0	0	0	196,029	0.00000					
OTHER	(0)	11,552	11,552	11,552	196,029	0.05893					0.05893
SUBSTATION CIAC	2,192	(754)	1,438	(7,291)	5,474,258	(0.00133)	(0.00133)	(0.00133)			
TOTALS	(6,263,299)	83,308,873	77,045,574	101,990,776			9.63407	7.54104	0.032253	0.025396	26.0448

Exhibit No. 58
Case No. IPC-E-08-10
T. Tatum, IPC
Page 6 of 6

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 59

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Ratio		1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Actual	D10S	0.3183	0.1128	0.0042	0.0074	0.0622	0.0000	0.0341	0.0823
Actual	D10NS	0.6817	0.3260	0.0100	0.0199	0.1626	0.0002	0.0946	0.0216
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	10.41	24,770,033	9,309,897	286,734	655,631	5,263,205	0	3,078,211	4,735,173
June	10.55	28,666,930	9,654,620	436,689	714,083	6,174,645	0	3,370,675	6,851,726
July	11.30	33,246,679	12,965,745	445,178	810,437	6,740,633	0	3,753,784	6,901,202
August	5.58	15,454,665	6,141,996	205,465	380,792	3,139,984	0	1,703,152	3,090,291
September	6.77	17,820,982	6,853,776	238,973	455,305	3,935,980	0	2,073,037	3,330,396
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	5.39	12,779,714	6,668,742	201,778	334,248	3,069,230	7,744	1,664,158	8,901
Total		132,739,004	51,594,777	1,814,816	3,350,495	28,323,677	7,744	15,643,018	24,917,690
Ratio		1.0000	0.3887	0.0137	0.0252	0.2134	0.0001	0.1178	0.1877
Weighted	D10S	0.6079	0.2167	0.0082	0.0144	0.1210	0.0000	0.0665	0.1520
Weighted	D10NS	0.3920	0.1720	0.0055	0.0109	0.0924	0.0001	0.0513	0.0357
Average	D10S	0.4418	0.1648	0.0062	0.0109	0.0916	0.0000	0.0503	0.1171
Average	D10NS	0.5582	0.2490	0.0078	0.0154	0.1275	0.0001	0.0730	0.0287
Total Ratio		1.0000	0.4138	0.0139	0.0263	0.2191	0.0001	0.1233	0.1458

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February		2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March		2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April		2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May		2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June		2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July		2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August		2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September		2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October		2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November		2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December		2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Ratio		0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Actual	D10S	0.0002	0.0000	0.0001	0.2858	0.0026	0.0024	0.0099	0.0149
Actual	D10NS	0.0007	0.0007	0.0002	0.6540	0.0101	0.0076	0.0276	0.0453
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	10.41	22,572	0	5,782	23,357,216	239,517	244,718	928,583	1,412,818
June	10.55	22,908	0	5,770	27,231,127	270,230	208,223	957,349	1,435,803
July	11.30	24,571	0	6,087	31,647,649	272,972	266,244	1,059,815	1,599,030
August	5.58	11,923	0	2,959	14,676,567	129,099	136,627	512,371	778,098
September	6.77	14,782	0	3,532	16,905,787	147,153	154,702	613,341	915,196
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	5.39	11,817	29,410	2,678	11,998,711	192,117	126,822	462,065	781,004
Total		108,573	29,410	26,808	125,817,057	1,251,087	1,137,336	4,533,524	6,921,947
Ratio		0.0008	0.0002	0.0002	0.9479	0.0094	0.0086	0.0342	0.0521
Weighted	D10S	0.0004	0.0000	0.0001	0.5541	0.0051	0.0046	0.0191	0.0287
Weighted	D10NS	0.0004	0.0002	0.0001	0.3937	0.0044	0.0040	0.0151	0.0234
Average	D10S	0.0003	0.0000	0.0001	0.4200	0.0038	0.0035	0.0145	0.0218
Average	D10NS	0.0005	0.0005	0.0001	0.5239	0.0072	0.0058	0.0214	0.0344
Total Ratio		0.0009	0.0005	0.0002	0.9438	0.0111	0.0093	0.0358	0.0562

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Actual	D13	1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	14,208,640	7,628,095	225,720	391,723	3,175,015	9,973	1,800,569	7,389
February	5.40	11,736,862	6,112,619	174,806	329,982	2,749,246	3,263	1,547,863	7,095
March	6.11	12,750,580	6,665,267	172,322	354,192	2,914,285	0	1,721,159	44,088
April	3.10	5,615,001	2,487,943	86,127	174,833	1,371,352	0	854,368	206,813
May	21.79	51,848,130	19,487,287	600,185	1,372,354	11,016,833	0	6,443,249	9,911,569
June	21.66	58,855,517	19,821,713	896,558	1,466,070	12,677,044	0	6,920,267	14,067,145
July	24.47	71,995,242	28,077,148	964,027	1,754,990	14,596,752	0	8,128,770	14,944,462
August	16.85	46,668,656	18,547,067	620,444	1,149,882	9,481,852	0	5,143,032	9,331,794
September	18.31	48,198,255	18,536,579	646,321	1,231,408	10,645,168	0	5,606,691	9,007,319
October	6.43	11,783,334	5,003,757	155,293	406,152	2,915,946	4,824	1,959,920	399,849
November	6.94	14,271,706	6,780,646	223,458	445,326	3,567,128	6,887	2,132,830	70,944
December	10.68	25,322,328	13,213,760	399,812	662,294	6,081,518	15,344	3,297,442	17,636
Total		373,254,103	152,361,883	5,165,074	9,739,206	81,192,138	40,290	45,556,160	58,016,104
Weighted	D13	1.0000	0.4082	0.0138	0.0261	0.2175	0.0001	0.1221	0.1554
Average	D13	1.0000	0.4235	0.0140	0.0267	0.2212	0.0001	0.1254	0.1296

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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	2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February	0.00	2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March	0.00	2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April	0.00	2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May	0.00	2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June	0.00	2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July	0.00	2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August	0.00	2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September	0.00	2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October	0.00	2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November	0.00	2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December	0.00	2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Actual	D13	0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	13,230	36,487	3,702	13,291,909	236,486	149,549	530,696	916,731
February	5.40	11,445	11,936	3,132	10,951,392	202,814	127,024	455,632	785,469
March	6.11	13,068	0	3,496	11,887,883	205,485	144,239	512,973	862,697
April	3.10	6,652	0	1,747	5,189,838	86,568	74,908	263,687	425,163
May	21.79	47,247	0	12,102	48,890,848	501,351	512,239	1,943,692	2,957,282
June	21.66	47,032	0	11,846	55,907,698	554,804	427,499	1,965,515	2,947,818
July	24.47	53,208	0	13,182	68,532,565	591,116	576,547	2,295,015	3,462,678
August	16.85	36,003	0	8,934	44,319,024	389,842	412,576	1,547,214	2,349,632
September	18.31	39,979	0	9,553	45,723,036	397,986	418,404	1,658,829	2,475,220
October	6.43	14,049	18,061	3,302	10,881,161	199,982	155,807	546,384	902,173
November	6.94	15,216	26,105	3,505	13,272,051	242,905	162,276	594,474	999,655
December	10.68	23,415	58,273	5,306	23,774,811	380,671	251,290	915,556	1,547,517
Total		320,543	150,863	79,808	352,622,217	3,990,010	3,412,358	13,229,667	20,632,034
Weighted	D13	0.0009	0.0004	0.0002	0.9447	0.0107	0.0091	0.0354	0.0553
Average	D13	0.0009	0.0006	0.0002	0.9423	0.0117	0.0096	0.0365	0.0577

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,274,427	612,425	22,375	37,265	301,939	544	193,019	858
February		1,122,676	518,667	18,253	33,789	273,341	547	178,930	897
March		1,117,677	482,641	17,128	35,234	288,100	552	185,330	5,269
April		1,015,976	388,521	14,385	33,345	259,325	551	173,777	47,141
May		1,187,259	362,501	15,169	36,268	284,693	551	183,370	202,869
June		1,368,775	364,366	16,174	36,557	285,496	551	193,305	380,683
July		1,654,970	513,947	19,237	39,957	337,989	551	196,830	443,660
August		1,516,012	460,745	18,250	40,421	327,322	553	195,878	371,723
September		1,218,353	374,947	15,226	36,764	291,459	553	189,758	213,480
October		1,076,046	389,435	15,300	38,344	285,143	553	200,848	45,406
November		1,121,665	483,023	16,754	36,421	281,844	549	195,573	7,223
December		1,362,890	674,712	23,395	35,918	326,172	550	194,534	1,206
Total		15,036,726	5,625,931	211,645	440,283	3,542,822	6,606	2,281,153	1,720,416
Ratio		1.0000	0.3741	0.0141	0.0293	0.2356	0.0004	0.1517	0.1144
Actual	E10S	0.3019	0.0891	0.0036	0.0078	0.0632	0.0001	0.0390	0.0937
Actual	E10NS	0.6981	0.2851	0.0105	0.0215	0.1724	0.0003	0.1127	0.0207
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	93,644,891	45,000,985	1,644,117	2,738,197	22,186,501	40,008	14,183,047	63,031
February	68.83	77,273,802	35,699,877	1,256,324	2,325,699	18,814,043	37,650	12,315,765	61,774
March	66.76	74,616,147	32,221,109	1,143,435	2,352,224	19,233,532	36,838	12,372,640	351,740
April	55.69	56,579,722	21,636,717	801,089	1,856,959	14,441,794	30,666	9,677,639	2,625,302
May	55.10	65,417,998	19,973,800	835,798	1,998,381	15,686,603	30,377	10,103,702	11,178,103
June	52.41	71,737,493	19,096,423	847,701	1,915,956	14,962,842	28,888	10,131,089	19,951,579
July	99.66	164,934,274	51,220,000	1,917,194	3,982,151	33,683,979	54,958	19,616,074	44,215,205
August	81.85	124,085,543	37,711,991	1,493,784	3,308,493	26,791,344	45,225	16,032,635	30,425,521
September	72.13	87,879,787	27,044,918	1,098,255	2,651,785	21,022,928	39,903	13,687,264	15,398,342
October	72.07	77,550,639	28,066,615	1,102,647	2,763,423	20,550,256	39,888	14,475,131	3,272,398
November	79.15	88,779,765	38,231,300	1,326,041	2,882,717	22,307,944	43,455	15,479,628	571,729
December	80.35	109,508,209	54,213,106	1,879,763	2,886,020	26,207,884	44,216	15,630,799	96,884
Total		1,092,008,268	410,116,841	15,346,148	31,662,005	255,889,651	472,073	163,705,413	128,211,609
Ratio		1.0000	0.3756	0.0141	0.0290	0.2343	0.0004	0.1499	0.1174
Weighted	**E10S**	**0.3445**	**0.0989**	**0.0039**	**0.0084**	**0.0691**	**0.0001**	**0.0419**	**0.1007**
Weighted	**E10NS**	**0.6555**	**0.2766**	**0.0102**	**0.0206**	**0.1652**	**0.0003**	**0.1080**	**0.0167**

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,507	1,992	422	1,172,346	23,043	17,521	61,517	102,081
February		1,518	2,001	416	1,028,360	20,824	15,845	57,647	94,317
March		1,532	2,010	410	1,018,205	20,284	17,536	61,654	99,473
April		1,537	2,019	404	921,004	18,043	17,038	59,892	94,973
May		1,553	2,027	398	1,089,401	17,802	17,533	62,523	97,858
June		1,556	2,036	392	1,281,116	16,179	10,283	61,197	87,659
July		1,558	2,045	386	1,556,162	16,470	17,513	64,824	98,808
August		1,531	2,054	380	1,418,858	15,618	17,534	64,001	97,154
September		1,564	2,063	374	1,126,189	14,937	16,644	60,583	92,164
October		1,565	2,072	368	979,035	17,607	17,217	62,188	97,011
November		1,571	2,081	362	1,025,401	19,386	16,826	60,052	96,264
December		1,571	2,090	356	1,260,503	22,332	17,559	62,496	102,387
Total		18,564	24,491	4,666	13,876,578	222,525	199,048	738,575	1,160,148
Ratio		0.0012	0.0016	0.0003	0.9228	0.0148	0.0132	0.0491	0.0772
Actual	E10S	0.0003	0.0004	0.0001	0.2830	0.0032	0.0030	0.0126	0.0189
Actual	E10NS	0.0009	0.0012	0.0002	0.6398	0.0116	0.0102	0.0365	0.0583
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	110,723	146,376	30,983	86,143,968	1,693,230	1,287,413	4,520,279	7,500,922
February	68.83	104,516	137,737	28,604	70,781,990	1,433,328	1,090,626	3,967,859	6,491,812
March	66.76	102,294	134,160	27,364	67,975,337	1,354,128	1,170,680	4,116,002	6,640,811
April	55.69	85,617	112,419	22,488	51,290,689	1,004,799	948,823	3,335,411	5,289,032
May	55.10	85,594	111,711	21,925	60,025,995	980,913	966,086	3,445,004	5,392,003
June	52.41	81,532	106,732	20,536	67,143,279	847,937	538,950	3,207,327	4,594,214
July	99.66	155,254	203,829	38,464	155,087,109	1,641,423	1,745,353	6,460,389	9,847,165
August	81.85	125,294	168,145	31,092	116,133,523	1,278,366	1,435,139	5,238,515	7,952,020
September	72.13	112,832	148,830	26,961	81,232,018	1,077,396	1,200,497	4,369,876	6,647,769
October	72.07	112,812	149,338	26,514	70,559,022	1,268,910	1,240,826	4,481,881	6,991,617
November	79.15	124,324	164,726	28,638	81,160,501	1,534,381	1,331,806	4,753,076	7,619,264
December	80.35	126,209	167,928	28,599	101,281,407	1,794,374	1,410,848	5,021,580	8,226,801
Total		1,327,001	1,751,931	332,167	1,008,814,838	15,909,185	14,367,048	52,917,198	83,193,431
Ratio		0.0012	0.0016	0.0003	0.9238	0.0146	0.0132	0.0485	0.0762
Weighted	**E10S**	**0.0003**	**0.0004**	**0.0001**	**0.3240**	**0.0035**	**0.0034**	**0.0137**	**0.0205**
Weighted	**E10NS**	**0.0009**	**0.0012**	**0.0002**	**0.5999**	**0.0111**	**0.0098**	**0.0348**	**0.0557**

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 60

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Ratio		1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Actual	D10S	0.3183	0.1128	0.0042	0.0074	0.0622	0.0000	0.0341	0.0823
Actual	D10NS	0.6817	0.3260	0.0100	0.0199	0.1626	0.0002	0.0946	0.0216
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	10.41	24,770,033	9,309,897	286,734	655,631	5,263,205	0	3,078,211	4,735,173
June	10.55	28,666,930	9,654,620	436,689	714,083	6,174,645	0	3,370,675	6,851,726
July	11.30	33,246,679	12,965,745	445,178	810,437	6,740,633	0	3,753,784	6,901,202
August	5.58	15,454,665	6,141,996	205,465	380,792	3,139,984	0	1,703,152	3,090,291
September	6.77	17,820,982	6,853,776	238,973	455,305	3,935,980	0	2,073,037	3,330,396
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	5.39	12,779,714	6,668,742	201,778	334,248	3,069,230	7,744	1,664,158	8,901
Total		132,739,004	51,594,777	1,814,816	3,350,495	28,323,677	7,744	15,643,018	24,917,690
Ratio		1.0000	0.3887	0.0137	0.0252	0.2134	0.0001	0.1178	0.1877
Weighted	D10S	0.6079	0.2167	0.0082	0.0144	0.1210	0.0000	0.0665	0.1520
Weighted	D10NS	0.3920	0.1720	0.0055	0.0109	0.0924	0.0001	0.0513	0.0357
Average	D10S	0.4418	0.1648	0.0062	0.0109	0.0916	0.0000	0.0503	0.1171
Average	D10NS	0.5582	0.2490	0.0078	0.0154	0.1275	0.0001	0.0730	0.0287
Total Ratio		1.0000	0.4138	0.0139	0.0263	0.2191	0.0001	0.1233	0.1458

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February		2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March		2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April		2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May		2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June		2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July		2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August		2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September		2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October		2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November		2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December		2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Ratio		0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Actual	D10S	0.0002	0.0000	0.0001	0.2858	0.0026	0.0024	0.0099	0.0149
Actual	D10NS	0.0007	0.0007	0.0002	0.6540	0.0101	0.0076	0.0276	0.0453
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	10.41	22,572	0	5,782	23,357,216	239,517	244,718	928,583	1,412,818
June	10.55	22,908	0	5,770	27,231,127	270,230	208,223	957,349	1,435,803
July	11.30	24,571	0	6,087	31,647,649	272,972	266,244	1,059,815	1,599,030
August	5.58	11,923	0	2,959	14,676,567	129,099	136,627	512,371	778,098
September	6.77	14,782	0	3,532	16,905,787	147,153	154,702	613,341	915,196
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	5.39	11,817	29,410	2,678	11,998,711	192,117	126,822	462,065	781,004
Total		108,573	29,410	26,808	125,817,057	1,251,087	1,137,336	4,533,524	6,921,947
Ratio		0.0008	0.0002	0.0002	0.9479	0.0094	0.0086	0.0342	0.0521
Weighted	D10S	0.0004	0.0000	0.0001	0.5541	0.0051	0.0046	0.0191	0.0287
Weighted	D10NS	0.0004	0.0002	0.0001	0.3937	0.0044	0.0040	0.0151	0.0234
Average	D10S	0.0003	0.0000	0.0001	0.4200	0.0038	0.0035	0.0145	0.0218
Average	D10NS	0.0005	0.0005	0.0001	0.5239	0.0072	0.0058	0.0214	0.0344
Total Ratio		0.0009	0.0005	0.0002	0.9438	0.0111	0.0093	0.0358	0.0562

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Actual	D13	1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	14,208,640	7,628,095	225,720	391,723	3,175,015	9,973	1,800,569	7,389
February	5.40	11,736,862	6,112,619	174,806	329,982	2,749,246	3,263	1,547,863	7,095
March	6.11	12,750,580	6,665,267	172,322	354,192	2,914,285	0	1,721,159	44,088
April	3.10	5,615,001	2,487,943	86,127	174,833	1,371,352	0	854,368	206,813
May	21.79	51,848,130	19,487,287	600,185	1,372,354	11,016,833	0	6,443,249	9,911,569
June	21.66	58,855,517	19,821,713	896,558	1,466,070	12,677,044	0	6,920,267	14,067,145
July	24.47	71,995,242	28,077,148	964,027	1,754,990	14,596,752	0	8,128,770	14,944,462
August	16.85	46,668,656	18,547,067	620,444	1,149,882	9,481,852	0	5,143,032	9,331,794
September	18.31	48,198,255	18,536,579	646,321	1,231,408	10,645,168	0	5,606,691	9,007,319
October	6.43	11,783,334	5,003,757	155,293	406,152	2,915,946	4,824	1,959,920	399,849
November	6.94	14,271,706	6,780,646	223,458	445,326	3,567,128	6,887	2,132,830	70,944
December	10.68	25,322,328	13,213,760	399,812	662,294	6,081,518	15,344	3,297,442	17,636
Total		373,254,103	152,361,883	5,165,074	9,739,206	81,192,138	40,290	45,556,160	58,016,104
Weighted	D13	1.0000	0.4082	0.0138	0.0261	0.2175	0.0001	0.1221	0.1554
Average	D13	1.0000	0.4235	0.0140	0.0267	0.2212	0.0001	0.1254	0.1296

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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	2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February	0.00	2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March	0.00	2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April	0.00	2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May	0.00	2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June	0.00	2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July	0.00	2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August	0.00	2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September	0.00	2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October	0.00	2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November	0.00	2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December	0.00	2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Actual	D13	0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	13,230	36,487	3,702	13,291,909	236,486	149,549	530,696	916,731
February	5.40	11,445	11,936	3,132	10,951,392	202,814	127,024	455,632	785,469
March	6.11	13,068	0	3,496	11,887,883	205,485	144,239	512,973	862,697
April	3.10	6,652	0	1,747	5,189,838	86,568	74,908	263,687	425,163
May	21.79	47,247	0	12,102	48,890,848	501,351	512,239	1,943,692	2,957,282
June	21.66	47,032	0	11,846	55,907,698	554,804	427,499	1,965,515	2,947,818
July	24.47	53,208	0	13,182	68,532,565	591,116	576,547	2,295,015	3,462,678
August	16.85	36,003	0	8,934	44,319,024	389,842	412,576	1,547,214	2,349,632
September	18.31	39,979	0	9,553	45,723,036	397,986	418,404	1,658,829	2,475,220
October	6.43	14,049	18,061	3,302	10,881,161	199,982	155,807	546,384	902,173
November	6.94	15,216	26,105	3,505	13,272,051	242,905	162,276	594,474	999,655
December	10.68	23,415	58,273	5,306	23,774,811	380,671	251,290	915,556	1,547,517
Total		320,543	150,863	79,808	352,622,217	3,990,010	3,412,358	13,229,667	20,632,034
Weighted	D13	0.0009	0.0004	0.0002	0.9447	0.0107	0.0091	0.0354	0.0553
Average	D13	0.0009	0.0006	0.0002	0.9423	0.0117	0.0096	0.0365	0.0577

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,274,427	612,425	22,375	37,265	301,939	544	193,019	858
February		1,122,676	518,667	18,253	33,789	273,341	547	178,930	897
March		1,117,677	482,641	17,128	35,234	288,100	552	185,330	5,269
April		1,015,976	388,521	14,385	33,345	259,325	551	173,777	47,141
May		1,187,259	362,501	15,169	36,268	284,693	551	183,370	202,869
June		1,368,775	364,366	16,174	36,557	285,496	551	193,305	380,683
July		1,654,970	513,947	19,237	39,957	337,989	551	196,830	443,660
August		1,516,012	460,745	18,250	40,421	327,322	553	195,878	371,723
September		1,218,353	374,947	15,226	36,764	291,459	553	189,758	213,480
October		1,076,046	389,435	15,300	38,344	285,143	553	200,848	45,406
November		1,121,665	483,023	16,754	36,421	281,844	549	195,573	7,223
December		1,362,890	674,712	23,395	35,918	326,172	550	194,534	1,206
Total		15,036,726	5,625,931	211,645	440,283	3,542,822	6,606	2,281,153	1,720,416
Ratio		1.0000	0.3741	0.0141	0.0293	0.2356	0.0004	0.1517	0.1144
Actual	E10S	0.3019	0.0891	0.0036	0.0078	0.0632	0.0001	0.0390	0.0937
Actual	E10NS	0.6981	0.2851	0.0105	0.0215	0.1724	0.0003	0.1127	0.0207
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	93,644,891	45,000,985	1,644,117	2,738,197	22,186,501	40,008	14,183,047	63,031
February	68.83	77,273,802	35,699,877	1,256,324	2,325,699	18,814,043	37,650	12,315,765	61,774
March	66.76	74,616,147	32,221,109	1,143,435	2,352,224	19,233,532	36,838	12,372,640	351,740
April	55.69	56,579,722	21,636,717	801,089	1,856,959	14,441,794	30,666	9,677,639	2,625,302
May	55.10	65,417,998	19,973,800	835,798	1,998,381	15,686,603	30,377	10,103,702	11,178,103
June	52.41	71,737,493	19,096,423	847,701	1,915,956	14,962,842	28,888	10,131,089	19,951,579
July	99.66	164,934,274	51,220,000	1,917,194	3,982,151	33,683,979	54,958	19,616,074	44,215,205
August	81.85	124,085,543	37,711,991	1,493,784	3,308,493	26,791,344	45,225	16,032,635	30,425,521
September	72.13	87,879,787	27,044,918	1,098,255	2,651,785	21,022,928	39,903	13,687,264	15,398,342
October	72.07	77,550,639	28,066,615	1,102,647	2,763,423	20,550,256	39,888	14,475,131	3,272,398
November	79.15	88,779,765	38,231,300	1,326,041	2,882,717	22,307,944	43,455	15,479,628	571,729
December	80.35	109,508,209	54,213,106	1,879,763	2,886,020	26,207,884	44,216	15,630,799	96,884
Total		1,092,008,268	410,116,841	15,346,148	31,662,005	255,889,651	472,073	163,705,413	128,211,609
Ratio		1.0000	0.3756	0.0141	0.0290	0.2343	0.0004	0.1499	0.1174
Weighted	E10S	0.3445	0.0989	0.0039	0.0084	0.0691	0.0001	0.0419	0.1007
Weighted	E10NS	0.6555	0.2766	0.0102	0.0206	0.1652	0.0003	0.1080	0.0167
Average	E10S	0.3232	0.0940	0.0037	0.0081	0.0662	0.0001	0.0404	0.0972
Average	E10NS	0.6768	0.2809	0.0103	0.0210	0.1688	0.0003	0.1104	0.0187
Total Ratio		1.0000	0.3749	0.0141	0.0291	0.2350	0.0004	0.1508	0.1159

IDAHO POWER COMPANY
DEVELOPMENT OF WEIGHTED DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,507	1,992	422	1,172,346	23,043	17,521	61,517	102,081
February		1,518	2,001	416	1,028,360	20,824	15,845	57,647	94,317
March		1,532	2,010	410	1,018,205	20,284	17,536	61,654	99,473
April		1,537	2,019	404	921,004	18,043	17,038	59,892	94,973
May		1,553	2,027	398	1,089,401	17,802	17,533	62,523	97,858
June		1,556	2,036	392	1,281,116	16,179	10,283	61,197	87,659
July		1,558	2,045	386	1,556,162	16,470	17,513	64,824	98,808
August		1,531	2,054	380	1,418,858	15,618	17,534	64,001	97,154
September		1,564	2,063	374	1,126,189	14,937	16,644	60,583	92,164
October		1,565	2,072	368	979,035	17,607	17,217	62,188	97,011
November		1,571	2,081	362	1,025,401	19,386	16,826	60,052	96,264
December		1,571	2,090	356	1,260,503	22,332	17,559	62,496	102,387
Total		18,564	24,491	4,666	13,876,578	222,525	199,048	738,575	1,160,148
Ratio		0.0012	0.0016	0.0003	0.9228	0.0148	0.0132	0.0491	0.0772
Actual	E10S	0.0003	0.0004	0.0001	0.2830	0.0032	0.0030	0.0126	0.0189
Actual	E10NS	0.0009	0.0012	0.0002	0.6398	0.0116	0.0102	0.0365	0.0583
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	110,723	146,376	30,983	86,143,968	1,693,230	1,287,413	4,520,279	7,500,922
February	68.83	104,516	137,737	28,604	70,781,990	1,433,328	1,090,626	3,967,859	6,491,812
March	66.76	102,294	134,160	27,364	67,975,337	1,354,128	1,170,680	4,116,002	6,640,811
April	55.69	85,617	112,419	22,488	51,290,689	1,004,799	948,823	3,335,411	5,289,032
May	55.10	85,594	111,711	21,925	60,025,995	980,913	966,086	3,445,004	5,392,003
June	52.41	81,532	106,732	20,536	67,143,279	847,937	538,950	3,207,327	4,594,214
July	99.66	155,254	203,829	38,464	155,087,109	1,641,423	1,745,353	6,460,389	9,847,165
August	81.85	125,294	168,145	31,092	116,133,523	1,278,366	1,435,139	5,238,515	7,952,020
September	72.13	112,832	148,830	26,961	81,232,018	1,077,396	1,200,497	4,369,876	6,647,769
October	72.07	112,812	149,338	26,514	70,559,022	1,268,910	1,240,826	4,481,881	6,991,617
November	79.15	124,324	164,726	28,638	81,160,501	1,534,381	1,331,806	4,753,076	7,619,264
December	80.35	126,209	167,928	28,599	101,281,407	1,794,374	1,410,848	5,021,580	8,226,801
Total		1,327,001	1,751,931	332,167	1,008,814,838	15,909,185	14,367,048	52,917,198	83,193,431
Ratio		0.0012	0.0016	0.0003	0.9238	0.0146	0.0132	0.0485	0.0762
Weighted	E10S	0.0003	0.0004	0.0001	0.3240	0.0035	0.0034	0.0137	0.0205
Weighted	E10NS	0.0009	0.0012	0.0002	0.5999	0.0111	0.0098	0.0348	0.0557
Average	E10S	0.0003	0.0004	0.0001	0.3035	0.0033	0.0032	0.0131	0.0197
Average	E10NS	0.0009	0.0012	0.0002	0.6198	0.0114	0.0100	0.0356	0.0570
Total Ratio		0.0012	0.0016	0.0003	0.9233	0.0147	0.0132	0.0488	0.0767

BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 61

IDAHO POWER COMPANY
MODIFIED BASE CASE CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

****** 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		2,093,398,859	945,932,013	43,058,209	50,658,378	437,747,287	880,551	223,560,892	292,058,315
REVENUES FROM RATES									
RETAIL		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL OTHER OPERATING REVENUES		136,722,443	52,498,261	2,009,088	5,068,505	29,447,134	142,310	22,124,772	15,192,913
TOTAL REVENUES		809,891,983	370,454,722	17,170,467	20,603,594	171,356,310	1,146,818	92,395,878	92,238,487
OPERATING EXPENSES									
WITHOUT INC TAX		662,531,282	290,495,002	13,968,421	16,474,918	139,889,177	802,647	79,081,422	81,948,210
OPERATING INCOME									
BEFORE INCOME TAXES		147,360,700	79,959,721	3,202,046	4,128,676	31,467,133	344,172	13,314,457	10,290,277
TOTAL FEDERAL INCOME TAX		19,062,439	8,613,634	392,087	461,294	3,986,116	8,018	2,035,740	2,659,476
TOTAL STATE INCOME TAX		(3,661,479)	(1,654,491)	(75,311)	(88,605)	(765,646)	(1,540)	(391,021)	(510,827)
TOTAL OPERATING EXPENSES		677,932,243	297,454,144	14,285,197	16,847,607	143,109,647	809,125	80,726,140	84,096,859
TOTAL OPERATING INCOME		131,959,740	73,000,578	2,885,270	3,755,986	28,246,663	337,694	11,669,738	8,141,628
ADD: IERCO OPERATING INCOME	E10	6,472,703	2,426,616	91,265	188,356	1,521,085	2,589	976,084	750,186
CONSOLIDATED OPER INCOME		138,432,443	75,427,194	2,976,535	3,944,342	29,767,748	340,283	12,645,822	8,891,815
RATES OF RETURN		6.613	7.974	6.913	7.786	6.800	38.644	5.657	3.045
RATES OF RETURN - INDEX		1.000	1.206	1.045	1.177	1.028	5.844	0.855	0.460
AVERAGE MILLS/KWH		53.72	62.77	79.55	37.86	44.47	168.62	33.09	49.66
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	326,905,349	16,318,893	16,170,460	154,486,313	569,385	80,892,604	103,447,573
REVENUE DEFICIENCY		66,588,287	8,948,888	1,157,514	635,371	12,577,137	(435,123)	10,621,498	26,401,999
PERCENT CHANGE REQUIRED		9.89%	2.81%	7.63%	4.09%	8.86%	-43.32%	15.12%	34.27%
RETURN AT CLAIMED ROR		178,985,602	80,877,187	3,681,477	4,331,291	37,427,393	75,287	19,114,456	24,970,986
EARNINGS DEFICIENCY		40,553,159	5,449,993	704,942	386,949	7,659,645	(264,996)	6,468,635	16,079,171
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
REQUESTED CHANGE IN REVENUE (%)		9.89%	2.81%	7.63%	4.09%	8.86%	-43.32%	15.12%	34.27%
SALES REVENUE REQUIRED		739,757,827	326,905,349	16,318,893	16,170,460	154,486,313	569,385	80,892,604	103,447,573
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	64.54	85.62	39.41	48.41	95.58	38.09	66.68
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-0.23	2.17	2.03	-2.59	-0.27	22.19	-4.68	-2.41
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	3.11	4.72	-1.34	2.60	-27.23	0.07	6.63

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

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

	SOURCES & NOTES	TOTA	(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		2,093,398,859	2,709,251	3,366,036	509,263	17,299,012	18,079,019	57,540,632
REVENUES FROM RATES		0						
RETAIL		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL OTHER OPERATING REVENUES		136,722,443	151,105	369,172	37,898	1,760,566	2,092,601	5,828,117
TOTAL REVENUES		809,891,983	1,117,596	2,683,433	193,101	7,588,741	7,110,760	25,832,075
OPERATING EXPENSES		0						
WITHOUT INC TAX		662,531,282	845,711	1,963,029	176,606	6,853,042	6,338,299	23,694,799
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		147,360,700	271,885	720,404	16,495	735,699	772,461	2,137,276
TOTAL FEDERAL INCOME TAX		19,062,439	24,670	30,651	4,637	157,524	164,627	523,964
TOTAL STATE INCOME TAX		(3,661,479)	(4,739)	(5,887)	(891)	(30,257)	(31,621)	(100,642)
TOTAL OPERATING EXPENSES		677,932,243	865,643	1,987,793	180,353	6,980,309	6,471,304	24,118,121
TOTAL OPERATING INCOME		131,959,740	251,953	695,640	12,748	608,432	639,455	1,713,954
		0						
ADD: IERCO OPERATING INCOME	E10	6,472,703	7,767	10,356	1,942	95,149	85,440	315,868
CONSOLIDATED OPER INCOME		138,432,443	259,721	705,997	14,690	703,581	724,895	2,029,822
RATES OF RETURN		6.613	9.586	20.974	2.885	4.067	4.010	3.528
RATES OF RETURN - INDEX		1.000	1.450	3.172	0.436	0.615	0.606	0.533
AVERAGE MILLS/KWH		53.715	57.74	104.79	36.89	27.11	26.47	28.44
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	920,384	1,627,575	202,578	7,101,521	6,366,013	24,749,177
REVENUE DEFICIENCY		66,588,287	(46,107)	(686,686)	47,375	1,273,346	1,347,854	4,745,219
PERCENT CHANGE REQUIRED		9.89	-4.77%	-29.67%	30.52%	21.85%	26.86%	23.72%
RETURN AT CLAIMED ROR		178,985,602	231,641	287,796	43,542	1,479,065	1,545,756	4,919,724
EARNINGS DEFICIENCY		40,553,159	(28,080)	(418,201)	28,852	775,485	820,861	2,889,902
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
REQUESTED CHANGE IN REVENUE (%)		9.89%	-4.77%	-29.67%	30.52%	21.85%	26.86%	23.72%
SALES REVENUE REQUIRED		739,757,827	920,384	1,627,575	202,578	7,101,521	6,366,013	24,749,177
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	54.98	73.70	48.15	33.03	33.58	35.18
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(0.23)	3.72	9.70	-4.94	-6.66	-8.04	-7.15
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	2.02	-10.70	4.36	0.70	-0.58	1.10

BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 62

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	5,283	919	249	1,344		979		0
302	FRANCHISES & CONSENTS	P101P	20,638,881	3,591,301	974,635	5,249,913		3,823,141		20
303	MISCELLANEOUS	P101P	28,685,182	4,991,410	1,354,608	7,296,650		5,313,636		28
	TOTAL INTANGIBLE PLANT		49,329,345							
PRODUCTION PLANT										
310-316	STEAM PRODUCTION	PI-S	830,511,211	337,353,654		493,157,557				
330-336	HYDRAULIC PRODUCTION	PI-H	639,743,359	259,863,753		379,879,607				
340-346	OTHER PRODUCTION	PI-O	162,077,482		162,077,482					
	TOTAL PRODUCTION PLANT		1,632,332,053							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS									
	TRANSMISSION SERVICE	T-100	26,970,007					26,970,007		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 350		26,970,007							
352	STRUCTURES & IMPROVEMENTS									
	TRANSMISSION SERVICE	T-100	35,586,426					35,586,426		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 352		35,586,426							
353	STATION EQUIPMENT									
	TRANSMISSION SERVICE	T-100	247,176,792					247,176,792		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 353		247,176,792							
354	TOWERS & FIXTURES									
	TRANSMISSION SERVICE	T-100	109,455,002					109,455,002		
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 354		109,455,002							
355	POLES & FIXTURES									
	TRANSMISSION SERVICE	T-100	74,501,606					74,501,606		
	DIRECT ASSIGNMENT	T-Direct	1,567							1,567
	TOTAL ACCOUNT 355		74,503,173							
356	OVERHEAD CONDUCTORS & DEVICES									
	TRANSMISSION SERVICE	T-100	141,821,328					141,821,328		
	DIRECT ASSIGNMENT	T-Direct	1,825							1,825
	TOTAL ACCOUNT 356		141,823,153							

IDAHO POWER COMPANY
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		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * * DISTRIBUTION FUNCTION * * *									
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
*** ***TABLE 1 - ELECTRIC PLANT IN SERVICE*** ***												
INTANGIBLE PLANT												
301	ORGANIZATION	P101P	294	28		412	225	24	61	33	22	248
302	FRANCHISES & CONSENTS	P101P	1,148,105	110,075		1,609,309	880,340	92,843	238,320	130,368	86,965	970,773
303	MISCELLANEOUS	P101P	1,595,706	152,989		2,236,716	1,223,550	129,039	331,232	181,194	120,869	1,349,240
	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	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 350											
352	STRUCTURES & IMPROVEMENTS											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 352											
353	STATION EQUIPMENT											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 353											
354	TOWERS & FIXTURES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 354											
355	POLES & FIXTURES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 355											
356	OVERHEAD CONDUCTORS & DEVICES											
	TRANSMISSION SERVICE	T-100										
	DIRECT ASSIGNMENT	T-Direct										
	TOTAL ACCOUNT 356											

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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 1 - ELECTRIC PLANT IN SERVICE ***									
INTANGIBLE PLANT									
301	ORGANIZATION	P101P	136	84	46	84	84	6	4
302	FRANCHISES & CONSENTS	P101P	531,042	326,844	178,794	329,150	328,188	23,691	15,063
303	MISCELLANEOUS	P101P	738,075	454,268	248,498	457,473	456,136	32,928	20,936
	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	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 350								
352	STRUCTURES & IMPROVEMENTS								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 352								
353	STATION EQUIPMENT								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 353								
354	TOWERS & FIXTURES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 354								
355	POLES & FIXTURES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 355								
356	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE	T-100							
	DIRECT ASSIGNMENT	T-Direct							
	TOTAL ACCOUNT 356								

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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 ******									
INTANGIBLE PLANT									
301 ORGANIZATION	P101P								
302 FRANCHISES & CONSENTS	P101P								
303 MISCELLANEOUS	P101P								
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	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 350									
352 STRUCTURES & IMPROVEMENTS									
TRANSMISSION SERVICE	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 352									
353 STATION EQUIPMENT									
TRANSMISSION SERVICE	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 353									
354 TOWERS & FIXTURES									
TRANSMISSION SERVICE	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 354									
355 POLES & FIXTURES									
TRANSMISSION SERVICE	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 355									
356 OVERHEAD CONDUCTORS & DEVICES									
TRANSMISSION SERVICE	T-100								
DIRECT ASSIGNMENT	T-Direct								
TOTAL ACCOUNT 356									

IDAHO POWER COMPANY
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		(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						
302	FRANCHISES & CONSENTS	P101P						
303	MISCELLANEOUS	P101P						
	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	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 350							
352	STRUCTURES & IMPROVEMENTS							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 352							
353	STATION EQUIPMENT							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 353							
354	TOWERS & FIXTURES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 354							
355	POLES & FIXTURES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 355							
356	OVERHEAD CONDUCTORS & DEVICES							
	TRANSMISSION SERVICE	T-100						
	DIRECT ASSIGNMENT	T-Direct						
	TOTAL ACCOUNT 356							

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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
57	* * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * *									
58										
59	359 ROADS & TRAILS									
60	TRANSMISSION SERVICE	T-100	260,235					260,235		
61	DIRECT ASSIGNMENT	T-Direct								
62	TOTAL ACCOUNT 359		260,235							
63	TOTAL TRANSMISSION PLANT		635,774,788							
64										
65										
66	DISTRIBUTION PLANT									
67	360 LAND & LAND RIGHTS									
68	DISTRIBUTION FUNCTION	D360	4,389,631							
69	LESS CIAC	CIAC	(91,066)							
70	TOTAL ACCOUNT 360		4,298,565							
71										
72	361 STRUCTURES & IMPROVEMENTS									
73	DISTRIBUTION FUNCTION	D361	27,124,633							
74	LESS CIAC	CIAC	(5,262,213)							
75	TOTAL ACCOUNT 361		21,862,421							
76										
77	362 STATION EQUIPMENT									
78	DISTRIBUTION FUNCTION	D362	177,715,459							
79	LESS CIAC	CIAC	(20,024,066)							
80	TOTAL ACCOUNT 362		157,691,393							
81										
82										
83	364 POLES, TOWERS & FIXTURES	D364	192,884,849							
84	365 OVERHEAD CONDUCTORS & DEVICES	D365	103,477,528							
85	366 UNDERGROUND CONDUIT	D366	46,127,462							
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367	171,052,419							
87	368 LINE TRANSFORMERS	D368	325,518,242							
88	369 SERVICES	SERVICE	54,736,192							
89	370 METERS	METER	54,576,228							
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	2,504,963							
91	373 STREET LIGHTING SYSTEMS	STLIGHT	3,939,774							
92										
93	TOTAL DISTRIBUTION PLANT		1,138,670,034							

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Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * * * * * * * * * * * * * *	DISTRIBUTION FUNCTION					* * * * * * * * * * * * * * * *			
8			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***												
58													
59	359	ROADS & TRAILS											
60		TRANSMISSION SERVICE	T-100										
61		DIRECT ASSIGNMENT	T-Direct										
62		TOTAL ACCOUNT 359											
63		TOTAL TRANSMISSION PLANT											
64													
65													
66	DISTRIBUTION PLANT												
67	360	LAND & LAND RIGHTS											
68		DISTRIBUTION FUNCTION	D360	4,389,579	52								
69		LESS CIAC	CIAC			(91,066)							
70		TOTAL ACCOUNT 360											
71													
72	361	STRUCTURES & IMPROVEMENTS											
73		DISTRIBUTION FUNCTION	D361	23,653,414	3,471,219								
74		LESS CIAC	CIAC			(5,262,213)							
75		TOTAL ACCOUNT 361											
76													
77	362	STATION EQUIPMENT											
78		DISTRIBUTION FUNCTION	D362	162,881,689	14,833,770								
79		LESS CIAC	CIAC			(20,024,066)							
80		TOTAL ACCOUNT 362											
81													
82													
83	364	POLES, TOWERS & FIXTURES	D364				114,227,882	62,486,044	1,164,099				
84	365	OVERHEAD CONDUCTORS & DEVICES	D365				56,432,964	30,870,508	1,326,275				
85	366	UNDERGROUND CONDUIT	D366				10,479,263	5,732,469	2,471,633				
86	367	UNDERGROUND CONDUCTORS & DEVICES	D367				86,480,795	47,307,564	10,477,397				
87	368	LINE TRANSFORMERS	D368							39,631,571	21,679,647	14,461,827	161,435,296
88	369	SERVICES	SERVICE										
89	370	METERS	METER										
90	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
91	373	STREET LIGHTING SYSTEMS	STLIGHT										
92													
93		TOTAL DISTRIBUTION PLANT											

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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
57	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
58									
59	359 ROADS & TRAILS								
60	TRANSMISSION SERVICE	T-100							
61	DIRECT ASSIGNMENT	T-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	CIAC							
70	TOTAL ACCOUNT 360								
71									
72	361 STRUCTURES & IMPROVEMENTS								
73	DISTRIBUTION FUNCTION	D361							
74	LESS CIAC	CIAC							
75	TOTAL ACCOUNT 361								
76									
77	362 STATION EQUIPMENT								
78	DISTRIBUTION FUNCTION	D362							
79	LESS CIAC	CIAC							
80	TOTAL ACCOUNT 362								
81									
82									
83	364 POLES, TOWERS & FIXTURES	D364		9,700,411	5,306,413				
84	365 OVERHEAD CONDUCTORS & DEVICES	D365		9,597,606	5,250,176				
85	366 UNDERGROUND CONDUIT	D366		17,739,865	9,704,232				
86	367 UNDERGROUND CONDUCTORS & DEVICES	D367		17,314,899	9,471,764				
87	368 LINE TRANSFORMERS	D368	88,309,901						
88	369 SERVICES	SERVICE				54,736,192			
89	370 METERS	METER					54,576,228		
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							2,504,963
91	373 STREET LIGHTING SYSTEMS	STLIGHT						3,939,774	
92									
93	TOTAL DISTRIBUTION PLANT								

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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 ***										
359	ROADS & TRAILS									
	TRANSMISSION SERVICE	T-100								
	DIRECT ASSIGNMENT	T-Direct								
	TOTAL ACCOUNT 359									
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS									
	DISTRIBUTION FUNCTION	D360								
	LESS CIAC	CIAC								
	TOTAL ACCOUNT 360									
361	STRUCTURES & IMPROVEMENTS									
	DISTRIBUTION FUNCTION	D361								
	LESS CIAC	CIAC								
	TOTAL ACCOUNT 361									
362	STATION EQUIPMENT									
	DISTRIBUTION FUNCTION	D362								
	LESS CIAC	CIAC								
	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	SERVICE								
370	METERS	METER								
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
373	STREET LIGHTING SYSTEMS	STLIGHT								
	TOTAL DISTRIBUTION PLANT									

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		(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	T-100						
61	DIRECT ASSIGNMENT	T-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	CIAC						
70	TOTAL ACCOUNT 360							
71								
72	361 STRUCTURES & IMPROVEMENTS							
73	DISTRIBUTION FUNCTION	D361						
74	LESS CIAC	CIAC						
75	TOTAL ACCOUNT 361							
76								
77	362 STATION EQUIPMENT							
78	DISTRIBUTION FUNCTION	D362						
79	LESS CIAC	CIAC						
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	SERVICE						
89	370 METERS	METER						
90	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
91	373 STREET LIGHTING SYSTEMS	STLIGHT						
92								
93	TOTAL DISTRIBUTION PLANT							

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		(A)	(B)	(C)	(CC)	(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	P-PTD	10,732,212	1,867,476	506,810	2,729,953		1,988,032		11
390	STRUCTURES & IMPROVEMENTS	P-PTD	68,268,980	11,879,252	3,223,883	17,365,582		12,646,129		67
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	42,054,461	7,317,753	1,985,948	10,697,394		7,790,158		42
392	TRANSPORTATION EQUIPMENT	P-PTD	53,560,749	9,319,922	2,529,313	13,624,249		9,921,580		53
393	STORES EQUIPMENT	P-PTD	1,031,295	179,452	48,701	262,331		191,037		1
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	4,247,176	739,036	200,565	1,080,354		786,746		4
395	LABORATORY EQUIPMENT	P-PTD	9,825,844	1,709,761	464,008	2,499,400		1,820,137		10
396	POWER OPERATED EQUIPMENT	P-PTD	8,119,972	1,412,929	383,451	2,065,478		1,504,142		8
397	COMMUNICATIONS EQUIPMENT	P-PTD	25,546,527	4,445,264	1,206,390	6,498,271		4,732,232		25
398	MISCELLANEOUS EQUIPMENT	P-PTD	3,039,356	528,868	143,528	773,121		563,010		3
	TOTAL GENERAL PLANT		226,426,572							
TOTAL ELECTRIC PLANT IN SERVICE			3,682,532,792	645,200,750	175,099,573	943,181,204		686,852,354		3,665

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Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	DISTRIBUTION FUNCTION	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***												
95													
96	GENERAL PLANT												
97	389	LAND & LAND RIGHTS	P-PTD	597,014	57,239		836,840	457,776	48,278	123,926	67,791	45,222	504,802
98	390	STRUCTURES & IMPROVEMENTS	P-PTD	3,797,683	364,106		5,323,247	2,911,974	307,105	788,312	431,230	287,660	3,211,110
99	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	2,339,415	224,293		3,279,180	1,793,809	189,180	485,609	265,642	177,202	1,978,080
100	392	TRANSPORTATION EQUIPMENT	P-PTD	2,979,490	285,661		4,176,379	2,284,603	240,941	618,474	338,323	225,685	2,519,291
101	393	STORES EQUIPMENT	P-PTD	57,369	5,500		80,415	43,989	4,639	11,909	6,514	4,345	48,508
102	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	236,263	22,652		331,172	181,161	19,106	49,043	26,828	17,896	199,771
103	395	LABORATORY EQUIPMENT	P-PTD	546,594	52,405		766,166	419,116	44,201	113,460	62,066	41,402	462,170
104	396	POWER OPERATED EQUIPMENT	P-PTD	451,700	43,307		633,152	346,353	36,527	93,762	51,291	34,215	381,932
105	397	COMMUNICATIONS EQUIPMENT	P-PTD	1,421,108	136,250		1,991,981	1,089,673	114,920	294,989	161,368	107,644	1,201,610
106	398	MISCELLANEOUS EQUIPMENT	P-PTD	169,074	16,210		236,993	129,642	13,672	35,096	19,198	12,807	142,960
107													
108		TOTAL GENERAL PLANT											
109													
110	TOTAL ELECTRIC PLANT IN SERVICE			206,264,498	19,775,756	(25,377,345)	289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
111													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP 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
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
95									
96	GENERAL PLANT								
97	389 LAND & LAND RIGHTS	P-PTD	276,142	169,959	92,973	171,158	170,658	12,320	7,833
98	390 STRUCTURES & IMPROVEMENTS	P-PTD	1,756,572	1,081,131	591,411	1,088,758	1,085,576	78,366	49,826
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD	1,082,068	665,989	364,316	670,687	668,727	48,274	30,694
100	392 TRANSPORTATION EQUIPMENT	P-PTD	1,378,127	848,207	463,994	854,190	851,694	61,482	39,091
101	393 STORES EQUIPMENT	P-PTD	26,535	16,332	8,934	16,447	16,399	1,184	753
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	109,281	67,260	36,793	67,734	67,536	4,875	3,100
103	395 LABORATORY EQUIPMENT	P-PTD	252,821	155,605	85,121	156,703	156,245	11,279	7,171
104	396 POWER OPERATED EQUIPMENT	P-PTD	208,928	128,591	70,343	129,498	129,119	9,321	5,926
105	397 COMMUNICATIONS EQUIPMENT	P-PTD	657,316	404,564	221,308	407,417	406,227	29,325	18,645
106	398 MISCELLANEOUS EQUIPMENT	P-PTD	78,203	48,132	26,330	48,472	48,330	3,489	2,218
107									
108	TOTAL GENERAL PLANT								
109									
110	TOTAL ELECTRIC PLANT IN SERVICE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
111									

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
94	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
95										
96	GENERAL PLANT									
97	389 LAND & LAND RIGHTS	P-PTD								
98	390 STRUCTURES & IMPROVEMENTS	P-PTD								
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD								
100	392 TRANSPORTATION EQUIPMENT	P-PTD								
101	393 STORES EQUIPMENT	P-PTD								
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
103	395 LABORATORY EQUIPMENT	P-PTD								
104	396 POWER OPERATED EQUIPMENT	P-PTD								
105	397 COMMUNICATIONS EQUIPMENT	P-PTD								
106	398 MISCELLANEOUS EQUIPMENT	P-PTD								
107										
108	TOTAL GENERAL PLANT									
109										
110	TOTAL ELECTRIC PLANT IN SERVICE									
111										

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		(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	P-PTD						
98	390 STRUCTURES & IMPROVEMENTS	P-PTD						
99	391 OFFICE FURNITURE & EQUIPMENT	P-PTD						
100	392 TRANSPORTATION EQUIPMENT	P-PTD						
101	393 STORES EQUIPMENT	P-PTD						
102	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
103	395 LABORATORY EQUIPMENT	P-PTD						
104	396 POWER OPERATED EQUIPMENT	P-PTD						
105	397 COMMUNICATIONS EQUIPMENT	P-PTD						
106	398 MISCELLANEOUS EQUIPMENT	P-PTD						
107								
108	TOTAL GENERAL PLANT							
109								
110	TOTAL ELECTRIC PLANT IN SERVICE							
111								

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

		(A)	(B)	(C)	(CC)	(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	PI-S	509,137,703	206,811,735		302,325,968				
330-336	HYDRAULIC PRODUCTION	PI-H	289,065,792	117,418,525		171,647,267				
340-346	OTHER PRODUCTION	PI-O	13,083,257		13,083,257					
	TOTAL PRODUCTION PLANT		811,286,752							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	T-350	4,311,074					4,311,074		
352	STRUCTURES & IMPROVEMENTS	T-352	16,437,838					16,437,838		
353	STATION EQUIPMENT	T-353	70,911,371					70,911,371		
354	TOWERS & FIXTURES	T-354	28,211,713					28,211,713		
355	POLES & FIXTURES	T-355	38,421,455					38,420,647		808
356	OVERHEAD CONDUCTORS & DEVICES	T-356	40,148,925					40,148,408		517
359	ROADS & TRAILS	T-359	203,341					203,341		
	TOTAL TRANSMISSION PLANT		198,645,717							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	7,090,911							
362	STATION EQUIPMENT	D362N	38,012,695							
364	POLES, TOWERS & FIXTURES	D364	89,202,498							
365	OVERHEAD CONDUCTORS & DEVICES	D365	35,909,206							
366	UNDERGROUND CONDUIT	D366	9,616,806							
367	UNDERGROUND CONDUCTORS & DEVICES	D367	59,039,216							
368	LINE TRANSFORMERS	D368	126,570,212							
369	SERVICES	SERVICE	31,585,891							
370	METERS	METER	10,408,392							
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	2,547,603							
373	STREET LIGHTING SYSTEMS	STLIGHT	2,830,657							
	TOTAL DISTRIBUTION PLANT		412,814,085							

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

Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* DISTRIBUTION FUNCTION *									
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
112	*** ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION*** ***												
113													
114	PRODUCTION PLANT												
115	310-316	STEAM PRODUCTION	PI-S										
116	330-336	HYDRAULIC PRODUCTION	PI-H										
117	340-346	OTHER PRODUCTION	PI-O										
118		TOTAL PRODUCTION PLANT											
119													
120	TRANSMISSION PLANT												
121	350	LAND & LAND RIGHTS	T-350										
122	352	STRUCTURES & IMPROVEMENTS	T-352										
123	353	STATION EQUIPMENT	T-353										
124	354	TOWERS & FIXTURES	T-354										
125	355	POLES & FIXTURES	T-355										
126	356	OVERHEAD CONDUCTORS & DEVICES	T-356										
127	359	ROADS & TRAILS	T-359										
128		TOTAL TRANSMISSION PLANT											
129													
130	DISTRIBUTION PLANT												
131	360	LAND & LAND RIGHTS	D360N	0	0								
132	361	STRUCTURES & IMPROVEMENTS	D361N	7,071,458	19,453								
133	362	STATION EQUIPMENT	D362N	37,426,305	586,389								
134	364	POLES, TOWERS & FIXTURES	D364				52,826,401	28,897,610	538,355				
135	365	OVERHEAD CONDUCTORS & DEVICES	D365				19,583,604	10,712,813	460,249				
136	366	UNDERGROUND CONDUIT	D366				2,184,751	1,195,124	515,294				
137	367	UNDERGROUND CONDUCTORS & DEVICES	D367				29,849,086	16,328,336	3,616,302				
138	368	LINE TRANSFORMERS	D368							15,409,816	8,429,627	5,623,146	62,770,367
139	369	SERVICES	SERVICE										
140	370	METERS	METER										
141	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
142	373	STREET LIGHTING SYSTEMS	STLIGHT										
143		TOTAL DISTRIBUTION PLANT											
144													

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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
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
113									
114	PRODUCTION PLANT								
115	310-316 STEAM PRODUCTION	PI-S							
116	330-336 HYDRAULIC PRODUCTION	PI-H							
117	340-346 OTHER PRODUCTION	PI-O							
118	TOTAL PRODUCTION PLANT								
119									
120	TRANSMISSION PLANT								
121	350 LAND & LAND RIGHTS	T-350							
122	352 STRUCTURES & IMPROVEMENTS	T-352							
123	353 STATION EQUIPMENT	T-353							
124	354 TOWERS & FIXTURES	T-354							
125	355 POLES & FIXTURES	T-355							
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356							
127	359 ROADS & TRAILS	T-359							
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	D364		4,486,101	2,454,030				
135	365 OVERHEAD CONDUCTORS & DEVICES	D365		3,330,601	1,821,938				
136	366 UNDERGROUND CONDUIT	D366		3,698,466	2,023,171				
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367		5,976,285	3,269,206				
138	368 LINE TRANSFORMERS	D368	34,337,255						
139	369 SERVICES	SERVICE				31,585,891			
140	370 METERS	METER					10,408,392		
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							2,547,603
142	373 STREET LIGHTING SYSTEMS	STLIGHT						2,830,657	
143	TOTAL DISTRIBUTION PLANT								
144									

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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
112	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
113										
114	PRODUCTION PLANT									
115	310-316 STEAM PRODUCTION	PI-S								
116	330-336 HYDRAULIC PRODUCTION	PI-H								
117	340-346 OTHER PRODUCTION	PI-O								
118	TOTAL PRODUCTION PLANT									
119										
120	TRANSMISSION PLANT									
121	350 LAND & LAND RIGHTS	T-350								
122	352 STRUCTURES & IMPROVEMENTS	T-352								
123	353 STATION EQUIPMENT	T-353								
124	354 TOWERS & FIXTURES	T-354								
125	355 POLES & FIXTURES	T-355								
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356								
127	359 ROADS & TRAILS	T-359								
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	D364								
135	365 OVERHEAD CONDUCTORS & DEVICES	D365								
136	366 UNDERGROUND CONDUIT	D366								
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367								
138	368 LINE TRANSFORMERS	D368								
139	369 SERVICES	SERVICE								
140	370 METERS	METER								
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
142	373 STREET LIGHTING SYSTEMS	STLIGHT								
143	TOTAL DISTRIBUTION PLANT									
144										

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		(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	PI-S						
116	330-336 HYDRAULIC PRODUCTION	PI-H						
117	340-346 OTHER PRODUCTION	PI-O						
118	TOTAL PRODUCTION PLANT							
119								
120	TRANSMISSION PLANT							
121	350 LAND & LAND RIGHTS	T-350						
122	352 STRUCTURES & IMPROVEMENTS	T-352						
123	353 STATION EQUIPMENT	T-353						
124	354 TOWERS & FIXTURES	T-354						
125	355 POLES & FIXTURES	T-355						
126	356 OVERHEAD CONDUCTORS & DEVICES	T-356						
127	359 ROADS & TRAILS	T-359						
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	D364						
135	365 OVERHEAD CONDUCTORS & DEVICES	D365						
136	366 UNDERGROUND CONDUIT	D366						
137	367 UNDERGROUND CONDUCTORS & DEVICES	D367						
138	368 LINE TRANSFORMERS	D368						
139	369 SERVICES	SERVICE						
140	370 METERS	METER						
141	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
142	373 STREET LIGHTING SYSTEMS	STLIGHT						
143	TOTAL DISTRIBUTION PLANT							
144								

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		(A)	(B)	(C)	(CC)	(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
145	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
146										
147	GENERAL PLANT									
148	389 LAND & LAND RIGHTS	P-PTD	0	0	0	0		0		0
149	390 STRUCTURES & IMPROVEMENTS	P-PTD	17,391,482	3,026,232	821,282	4,423,872		3,221,594		17
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD	19,392,723	3,374,461	915,787	4,932,927		3,592,303		19
151	392 TRANSPORTATION EQUIPMENT	P-PTD	19,389,904	3,373,971	915,654	4,932,210		3,591,781		19
152	393 STORES EQUIPMENT	P-PTD	453,778	78,960	21,429	115,428		84,058		0
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	2,041,087	355,163	96,387	519,191		378,090		2
154	395 LABORATORY EQUIPMENT	P-PTD	4,799,478	835,141	226,647	1,220,843		889,054		5
155	396 POWER OPERATED EQUIPMENT	P-PTD	2,197,292	382,343	103,763	558,925		407,026		2
156	397 COMMUNICATIONS EQUIPMENT	P-PTD	11,925,525	2,075,120	563,162	3,033,496		2,209,081		12
157	398 MISCELLANEOUS EQUIPMENT	P-PTD	1,225,405	213,229	57,868	311,706		226,994		1
158	TOTAL GENERAL PLANT		78,816,674							
159										
160	AMORTIZATION OF DISALLOWED COSTS	P101P	7,248,314	1,261,254	342,289	1,843,754		1,342,676		7
161										
162	TOTAL ACCUM PROVISION DEPRECIATION		1,508,811,543	339,206,134	17,147,525	495,865,589		214,587,050		1,410
163										
164	AMORTIZATION OF OTHER UTILITY PLANT									
165	INTANGIBLE PLANT	P101P	17,564,559	3,056,349	829,456	4,467,897		3,253,655		17
166	HYDRAULIC PRODUCTION	PI-H	0	0		0				
167										
168	TOTAL AMORT OF OTHER UTILITY PLANT		17,564,559	3,056,349	829,456	4,467,897		3,253,655		17
169										
170	TOTAL ACCUM PROVISION FOR DEPR									
171	& AMORTIZATION OF OTHER UTILITY PLANT		1,526,376,102	342,262,483	17,976,981	500,333,487		217,840,704		1,427
172										

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Line		Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * DISTRIBUTION	FUNCTION * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *
8			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
145		*** ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION*** ***											
146													
147		GENERAL PLANT											
148	389	LAND & LAND RIGHTS	P-PTD	0	0		0	0	0	0	0	0	0
149	390	STRUCTURES & IMPROVEMENTS	P-PTD	967,457	92,756		1,356,094	741,824	78,235	200,822	109,856	73,281	818,028
150	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	1,078,783	103,429		1,512,140	827,186	87,237	223,931	122,497	81,714	912,159
151	392	TRANSPORTATION EQUIPMENT	P-PTD	1,078,626	103,414		1,511,920	827,065	87,225	223,898	122,479	81,702	912,026
152	393	STORES EQUIPMENT	P-PTD	25,243	2,420		35,383	19,356	2,041	5,240	2,866	1,912	21,344
153	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	113,542	10,886		159,153	87,061	9,182	23,569	12,893	8,600	96,005
154	395	LABORATORY EQUIPMENT	P-PTD	266,987	25,598		374,237	204,719	21,590	55,420	30,317	20,223	225,749
155	396	POWER OPERATED EQUIPMENT	P-PTD	122,231	11,719		171,333	93,724	9,884	25,372	13,879	9,259	103,352
156	397	COMMUNICATIONS EQUIPMENT	P-PTD	663,396	63,604		929,888	508,676	53,646	137,706	75,329	50,250	560,931
157	398	MISCELLANEOUS EQUIPMENT	P-PTD	68,167	6,536		95,550	52,269	5,512	14,150	7,740	5,163	57,638
158		TOTAL GENERAL PLANT											
159													
160		AMORTIZATION OF DISALLOWED COSTS	P101P	403,211	38,658		565,185	309,173	32,606	83,697	45,785	30,542	340,933
161													
162		TOTAL ACCUM PROVISION DEPRECIATION		49,285,407	1,064,861		111,154,727	60,804,937	5,517,361	16,403,621	8,973,268	5,985,792	66,818,532
163													
164		AMORTIZATION OF OTHER UTILITY PLANT											
165		INTANGIBLE PLANT	P101P	977,085	93,679		1,369,590	749,206	79,013	202,820	110,949	74,011	826,169
166		HYDRAULIC PRODUCTION	PI-H										
167													
168		TOTAL AMORT OF OTHER UTILITY PLANT		977,085	93,679		1,369,590	749,206	79,013	202,820	110,949	74,011	826,169
169													
170		TOTAL ACCUM PROVISION FOR DEPR											
171		& AMORTIZATION OF OTHER UTILITY PLANT		50,262,492	1,158,539		112,524,316	61,554,143	5,596,375	16,606,441	9,084,217	6,059,802	67,644,701
172													

IDAHO POWER COMPANY
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3CP/12CP CLASS COST OF SERVICE STUDY
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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
145	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***								
146									
147	GENERAL PLANT								
148	389 LAND & LAND RIGHTS	P-PTD	0	0	0	0	0	0	0
149	390 STRUCTURES & IMPROVEMENTS	P-PTD	447,486	275,418	150,662	277,360	276,550	19,964	12,693
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD	498,978	307,110	167,998	309,276	308,372	22,261	14,154
151	392 TRANSPORTATION EQUIPMENT	P-PTD	498,905	307,065	167,974	309,231	308,328	22,258	14,152
152	393 STORES EQUIPMENT	P-PTD	11,676	7,186	3,931	7,237	7,216	521	331
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	52,518	32,323	17,682	32,551	32,456	2,343	1,490
154	395 LABORATORY EQUIPMENT	P-PTD	123,491	76,006	41,578	76,542	76,319	5,509	3,503
155	396 POWER OPERATED EQUIPMENT	P-PTD	56,537	34,797	19,035	35,043	34,940	2,522	1,604
156	397 COMMUNICATIONS EQUIPMENT	P-PTD	306,846	188,857	103,310	190,189	189,633	13,689	8,704
157	398 MISCELLANEOUS EQUIPMENT	P-PTD	31,530	19,406	10,616	19,543	19,486	1,407	894
158	TOTAL GENERAL PLANT								
159									
160	AMORTIZATION OF DISALLOWED COSTS	P101P	186,500	114,787	62,792	115,597	115,259	8,320	5,290
161									
162	TOTAL ACCUM PROVISION DEPRECIATION		36,551,722	18,854,408	10,313,921	32,958,460	11,776,950	2,929,451	2,610,418
163									
164	AMORTIZATION OF OTHER UTILITY PLANT								
165	INTANGIBLE PLANT	P101P	451,939	278,158	152,161	280,121	279,302	20,162	12,820
166	HYDRAULIC PRODUCTION	PI-H							
167									
168	TOTAL AMORT OF OTHER UTILITY PLANT		451,939	278,158	152,161	280,121	279,302	20,162	12,820
169									
170	TOTAL ACCUM PROVISION FOR DEPR								
171	& AMORTIZATION OF OTHER UTILITY PLANT		37,003,661	19,132,567	10,466,082	33,238,581	12,056,252	2,949,613	2,623,237
172									

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
145	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
146										
147	GENERAL PLANT									
148	389 LAND & LAND RIGHTS	P-PTD								
149	390 STRUCTURES & IMPROVEMENTS	P-PTD								
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD								
151	392 TRANSPORTATION EQUIPMENT	P-PTD								
152	393 STORES EQUIPMENT	P-PTD								
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
154	395 LABORATORY EQUIPMENT	P-PTD								
155	396 POWER OPERATED EQUIPMENT	P-PTD								
156	397 COMMUNICATIONS EQUIPMENT	P-PTD								
157	398 MISCELLANEOUS EQUIPMENT	P-PTD								
158	TOTAL GENERAL PLANT									
159										
160	AMORTIZATION OF DISALLOWED COSTS	P101P								
161										
162	TOTAL ACCUM PROVISION DEPRECIATION									
163										
164	AMORTIZATION OF OTHER UTILITY PLANT									
165	INTANGIBLE PLANT	P101P								
166	HYDRAULIC PRODUCTION	PI-H								
167										
168	TOTAL AMORT OF OTHER UTILITY PLANT									
169										
170	TOTAL ACCUM PROVISION FOR DEPR									
171	& AMORTIZATION OF OTHER UTILITY PLANT									
172										

IDAHO POWER COMPANY
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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
145	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***							
146								
147	GENERAL PLANT							
148	389 LAND & LAND RIGHTS	P-PTD						
149	390 STRUCTURES & IMPROVEMENTS	P-PTD						
150	391 OFFICE FURNITURE & EQUIPMENT	P-PTD						
151	392 TRANSPORTATION EQUIPMENT	P-PTD						
152	393 STORES EQUIPMENT	P-PTD						
153	394 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
154	395 LABORATORY EQUIPMENT	P-PTD						
155	396 POWER OPERATED EQUIPMENT	P-PTD						
156	397 COMMUNICATIONS EQUIPMENT	P-PTD						
157	398 MISCELLANEOUS EQUIPMENT	P-PTD						
158	TOTAL GENERAL PLANT							
159								
160	AMORTIZATION OF DISALLOWED COSTS	P101P						
161								
162	TOTAL ACCUM PROVISION DEPRECIATION							
163								
164	AMORTIZATION OF OTHER UTILITY PLANT							
165	INTANGIBLE PLANT	P101P						
166	HYDRAULIC PRODUCTION	PI-H						
167								
168	TOTAL AMORT OF OTHER UTILITY PLANT							
169								
170	TOTAL ACCUM PROVISION FOR DEPR							
171	& AMORTIZATION OF OTHER UTILITY PLANT							
172								

IDAHO POWER COMPANY
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		(A)	(B)	(C)	(CC)	(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		2,156,156,689	302,938,267	157,122,592	442,847,717		469,011,649		2,237
176	LESS:									
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
178	POWER SUPPLY	PI-SHO	0	0	0	0				
179	OTHER	CUSTADV	25,825,992							
180	TOTAL CUST ADV FOR CONSTRUCTION		25,825,992	0	0	0				
181										
182	ACCUMULATED DEFERRED INCOME TAXES									
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(30,482,555)	(5,359,593)	(1,454,528)	(7,834,876)		(5,705,587)		(30)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0		0		0
185	282 OTHER PROPERTY	P111P	209,323,947	36,804,370	9,988,255	53,802,154		39,180,314		209
186	283 OTHER	P111P	4,354,073	765,555	207,762	1,119,120		814,976		4
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		183,195,465	32,210,331	8,741,489	47,086,398		34,289,703		183
188										
189	NET ELECTIC PLANT IN SERVICE		1,947,135,232	270,727,936	148,381,103	395,761,320		434,721,947		2,054
190	ADD:									
191	WORKING CAPITAL									
192	151 FUEL INVENTORY	KWH-S	15,004,932			15,004,932				
193	154 PLANT MATERIALS & SUPPLIES									
194	PRODUCTION - GENERAL	PI-SHO	14,024,804	5,131,221	1,392,551	7,501,032				
195	TRANSMISSION - GENERAL	T-PLT	8,855,295					8,855,248		47
196	DISTRIBUTION - GENERAL	D3601	19,011,627							
197	OTHER-UNCLASSIFIED	P110P	3,217,195	559,813	151,926	818,358		595,952		3
198	TOTAL ACCOUNT 154		45,108,921							
199	165 PREPAID ITEMS									
200	AD VALOREM TAXES	LABOR	(0)	(0)	(0)	(0)		(0)		(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)	(0)	(0)		(0)		(0)
202	INSURANCE	LABOR	(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	LABOR	(0)	(0)	(0)	(0)		(0)		(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)	(0)	(0)		(0)		(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0	0	0		0		0
208										
209	TOTAL WORKING CAPITAL		60,113,854	5,691,035	1,544,477	23,324,323		9,451,200		50
210										
211	NET ELECTRIC PLANT IN SERVICE		2,007,249,086	276,418,970	149,925,580	419,085,643		444,173,147		2,105

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Line	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
			* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * DISTRIBUTION	FUNCTION * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *
173	*** ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE*** ***											
174												
175	NET ELECTRIC PLANT IN SERVICE		156,002,006	18,617,217	(25,377,345)	176,598,549	96,604,652	11,083,506	26,209,322	14,337,278	9,563,958	106,761,089
176	LESS:											
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION											
178	POWER SUPPLY	PI-SHO										
179	OTHER	CUSTADV				8,912,512	4,875,409		19	10		81
180	TOTAL CUST ADV FOR CONSTRUCTION					8,912,512	4,875,409		19	10		81
181												
182	ACCUMULATED DEFERRED INCOME TAXES											
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(1,529,503)	(29,641)		(2,401,704)	(1,313,803)	(138,557)	(355,665)	(194,559)	(129,784)	(1,448,765)
184	281 ACCELERATED AMORTIZATION	P111P	0	0		0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	10,503,111	203,542		16,492,518	9,021,897	951,475	2,442,352	1,336,039	891,231	9,948,679
186	283 OTHER	P111P	218,471	4,234		343,055	187,661	19,791	50,802	27,790	18,538	206,939
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		9,192,079	178,135		14,433,869	7,895,755	832,709	2,137,490	1,169,270	779,984	8,706,853
188												
189	NET ELECTIC PLANT IN SERVICE		146,809,927	18,439,081	(25,377,345)	153,252,167	83,833,488	10,250,797	24,071,814	13,167,998	8,783,974	98,054,155
190	ADD:											
191	WORKING CAPITAL											
192	151 FUEL INVENTORY	KWH-S										
193	154 PLANT MATERIALS & SUPPLIES											
194	PRODUCTION - GENERAL	PI-SHO										
195	TRANSMISSION - GENERAL	T-PLT										
196	DISTRIBUTION - GENERAL	D3601	3,118,248	298,964		4,370,878	2,391,000	252,162	647,277	354,080	236,196	2,636,617
197	OTHER-UNCLASSIFIED	P110P	178,967	17,159		250,860	137,228	14,472	37,149	20,322	13,556	151,324
198	TOTAL ACCOUNT 154											
199	165 PREPAID ITEMS											
200	AD VALOREM TAXES	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
202	INSURANCE	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
203	PENSION EXPENSE	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
204	PREPAID RETIREE BENEFITS	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
205	MISC PREPAYMENTS	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0		0	0	0	0	0	0	0
208												
209	TOTAL WORKING CAPITAL		3,297,215	316,123		4,621,737	2,528,228	266,634	684,426	374,401	249,752	2,787,942
210												
211	NET ELECTRIC PLANT IN SERVICE		150,107,142	18,755,204	(25,377,345)	157,873,904	86,361,716	10,517,431	24,756,240	13,542,399	9,033,725	100,842,097

IDAHO POWER COMPANY
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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
173	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
174									
175	NET ELECTRIC PLANT IN SERVICE		58,401,486	39,587,180	21,655,363	25,895,382	46,904,895	1,306,701	82,987
176	LESS:								
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION								
178	POWER SUPPLY	PI-SHO							
179	OTHER	CUSTADV	44	3,388,304	1,853,504	6,730,476	846	93,525	(28,738)
180	TOTAL CUST ADV FOR CONSTRUCTION		44	3,388,304	1,853,504	6,730,476	846	93,525	(28,738)
181									
182	ACCUMULATED DEFERRED INCOME TAXES								
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P	(792,517)	(487,777)	(266,828)	(491,218)	(489,782)	(35,357)	(22,480)
184	281 ACCELERATED AMORTIZATION	P111P	0	0	0	0	0	0	0
185	282 OTHER PROPERTY	P111P	5,442,223	3,349,567	1,832,313	3,373,195	3,363,337	242,794	154,372
186	283 OTHER	P111P	113,202	69,673	38,113	70,165	69,960	5,050	3,211
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES		4,762,907	2,931,464	1,603,598	2,952,142	2,943,515	212,488	135,103
188									
189	NET ELECTIC PLANT IN SERVICE		53,638,535	33,267,412	18,198,262	16,212,764	43,960,534	1,000,689	(23,378)
190	ADD:								
191	WORKING CAPITAL								
192	151 FUEL INVENTORY	KWH-S							
193	154 PLANT MATERIALS & SUPPLIES								
194	PRODUCTION - GENERAL	PI-SHO							
195	TRANSMISSION - GENERAL	T-PLT							
196	DISTRIBUTION - GENERAL	D3601	1,442,308	887,709	485,603	893,971	891,358	64,346	40,912
197	OTHER-UNCLASSIFIED	P110P	82,779	50,949	27,870	51,308	51,158	3,693	2,348
198	TOTAL ACCOUNT 154								
199	165 PREPAID ITEMS								
200	AD VALOREM TAXES	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
201	OTHER PROD-RELATED PP	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
202	INSURANCE	LABOR	(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	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
206	TOTAL ACCOUNT 165	LABOR	(0)	(0)	(0)	(0)	(0)	(0)	(0)
207	WORKING CASH ALLOWANCE	O&M-T	0	0	0	0	0	0	0
208									
209	TOTAL WORKING CAPITAL		1,525,087	938,657	513,473	945,279	942,516	68,039	43,260
210									
211	NET ELECTRIC PLANT IN SERVICE		55,163,622	34,206,069	18,711,735	17,158,042	44,903,050	1,068,727	19,882

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

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		(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							
176	LESS:							
177	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
178	POWER SUPPLY	PI-SHO						
179	OTHER	CUSTADV						
180	TOTAL CUST ADV FOR CONSTRUCTION							
181								
182	ACCUMULATED DEFERRED INCOME TAXES							
183	190 ACCUMULATED DEFERRED INCOME TAXES	P111P						
184	281 ACCELERATED AMORTIZATION	P111P						
185	282 OTHER PROPERTY	P111P						
186	283 OTHER	P111P						
187	TOTAL ACCUMULATED DEFERRED INCOME TAXES							
188								
189	NET ELECTIC PLANT IN SERVICE							
190	ADD:							
191	WORKING CAPITAL							
192	151 FUEL INVENTORY	KWH-S						
193	154 PLANT MATERIALS & SUPPLIES							
194	PRODUCTION - GENERAL	PI-SHO						
195	TRANSMISSION - GENERAL	T-PLT						
196	DISTRIBUTION - GENERAL	D3601						
197	OTHER-UNCLASSIFIED	P110P						
198	TOTAL ACCOUNT 154							
199	165 PREPAID ITEMS							
200	AD VALOREM TAXES	LABOR						
201	OTHER PROD-RELATED PP	LABOR						
202	INSURANCE	LABOR						
203	PENSION EXPENSE	LABOR						
204	PREPAID RETIREE BENEFITS	LABOR						
205	MISC PREPAYMENTS	LABOR						
206	TOTAL ACCOUNT 165	LABOR						
207	WORKING CASH ALLOWANCE	O&M-T						0
208								
209	TOTAL WORKING CAPITAL							0
210								
211	NET ELECTRIC PLANT IN SERVICE							0

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	(A)	(B)	(C)	(CC)	(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		2,007,249,086	276,418,970	149,925,580	419,085,643		444,173,147		2,105
ADD:									
105 PLANT HELD FOR FUTURE USE									
HYDRAULIC PRODUCTION	PI-H	0	0		0				
TRANS LAND & LAND RIGHTS	T-350	201,052					201,052		
TRANS STRUCTURES & IMPROVEMENTS	T-352	0					0		
TRANS STATION EQUIPMENT	T-353	0					0		
DIST LAND & LAND RIGHTS	D360	873,726							
DIST STRUCTURES & IMPROVEMENTS	NONE	0							
GEN LAND & LAND RIGHTS	P-PTD	711,772	123,853	33,612	181,053		131,848		1
GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)	(0)	(0)		(0)		(0)
TOTAL PLANT HELD FOR FUTURE USE		1,786,549	123,853	33,612	181,053		332,900		1
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(81,423)							
DEFERRED PROGRAMS									
182 / CONSERVATION PROGRAMS									
IDAHO DEFERRED CONSERVATION	PI-H	4,863,935	1,975,730		2,888,205				
OREGON DEFERRED CONSERVATION	PI-H								
OTHER DEFERRED CONSERVATION	PI-H								
TOTAL CONSERVATION		4,863,935							
182 / MISC. OTHER REGULATORY ASSETS									
REORGANIZATION COSTS									
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T	958,536			958,536				
INTERVENOR FUNDING	NONE								
PROFESSIONAL FEES	NONE								
GRID WEST - FERC	T-PLT	256,512					256,511		1
INCREMENTAL SECURITY COSTS	NONE								
TOTAL OTHER REG ASSETS		1,215,048							
TOTAL DEFERRED PROGRAMS		6,078,983	1,975,730		3,846,741		256,511		1
DEVELOPMENT OF SUBSIDIARY RATE BASE									
123 INVESTMENT IN IERCO	KWH-S	54,371,391			54,371,391				
186 PREPAID COAL ROYALTIES	KWH-S	1,501,540			1,501,540				
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	22,492,732			22,492,732				
TOTAL SUBSIDIARY RATE BASE		78,365,663			78,365,663				
TOTAL COMBINED RATE BASE		2,093,398,859	278,518,553	149,959,192	501,479,100		444,762,558		2,107

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Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			DISTRIBUTION FUNCTION									
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
212	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***											
213												
214	NET ELECTRIC PLANT IN SERVICE		150,107,142	18,755,204	(25,377,345)	157,873,904	86,361,716	10,517,431	24,756,240	13,542,399	9,033,725	100,842,097
215	ADD:											
216	105 PLANT HELD FOR FUTURE USE											
217	HYDRAULIC PRODUCTION	PI-H										
218	TRANS LAND & LAND RIGHTS	T-350										
219	TRANS STRUCTURES & IMPROVEMENTS	T-352										
220	TRANS STATION EQUIPMENT	T-353										
221	DIST LAND & LAND RIGHTS	D360	873,715	10								
222	DIST STRUCTURES & IMPROVEMENTS	NONE										
223	GEN LAND & LAND RIGHTS	P-PTD	39,595	3,796		55,500	30,360	3,202	8,219	4,496	2,999	33,479
224	GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
225	TOTAL PLANT HELD FOR FUTURE USE		913,310	3,806		55,500	30,360	3,202	8,219	4,496	2,999	33,479
226												
227	ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(13,355)	(1,280)		(18,720)	(10,240)	(1,080)	(2,772)	(1,516)	(1,012)	(11,292)
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											
237	AM. FALLS BOND REF/BOARDMAN COAL	KWH-T										
238	INTERVENOR FUNDING	NONE										
239	PROFESSIONAL FEES	NONE										
240	GRID WEST - FERC	T-PLT										
241	INCREMENTAL SECURITY COSTS	NONE										
242	TOTAL OTHER REG ASSETS											
243	TOTAL DEFERRED PROGRAMS											
244												
245	DEVELOPMENT OF SUBSIDIARY RATE BASE											
246	123 INVESTMENT IN IERCO	KWH-S										
247	186 PREPAID COAL ROYALTIES	KWH-S										
248	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S										
249	TOTAL SUBSIDIARY RATE BASE											
250												
251	TOTAL COMBINED RATE BASE		151,007,097	18,757,730	(25,377,345)	157,910,685	86,381,836	10,519,553	24,761,686	13,545,379	9,035,713	100,864,284

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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 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
NET ELECTRIC PLANT IN SERVICE		55,163,622	34,206,069	18,711,735	17,158,042	44,903,050	1,068,727	19,882
ADD:								
105 PLANT HELD FOR FUTURE USE								
HYDRAULIC PRODUCTION	PI-H							
TRANS LAND & LAND RIGHTS	T-350							
TRANS STRUCTURES & IMPROVEMENTS	T-352							
TRANS STATION EQUIPMENT	T-353							
DIST LAND & LAND RIGHTS	D360							
DIST STRUCTURES & IMPROVEMENTS	NONE							
GEN LAND & LAND RIGHTS	P-PTD	18,314	11,272	6,166	11,351	11,318	817	519
GEN STRUCTURES & IMPROVEMENTS	P-PTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TOTAL PLANT HELD FOR FUTURE USE		18,314	11,272	6,166	11,351	11,318	817	519
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(6,177)	(3,802)	(2,080)	(3,829)	(3,818)	(276)	(175)
DEFERRED PROGRAMS								
182 / CONSERVATION PROGRAMS								
IDAHO DEFERRED CONSERVATION	PI-H							
OREGON DEFERRED CONSERVATION	PI-H							
OTHER DEFERRED CONSERVATION	PI-H							
TOTAL CONSERVATION								
182 / MISC. OTHER REGULATORY ASSETS								
REORGANIZATION COSTS								
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T							
INTERVENOR FUNDING	NONE							
PROFESSIONAL FEES	NONE							
GRID WEST - FERC	T-PLT							
INCREMENTAL SECURITY COSTS	NONE							
TOTAL OTHER REG ASSETS								
TOTAL DEFERRED PROGRAMS								
DEVELOPMENT OF SUBSIDIARY RATE BASE								
123 INVESTMENT IN IERCO	KWH-S							
186 PREPAID COAL ROYALTIES	KWH-S							
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S							
TOTAL SUBSIDIARY RATE BASE								
TOTAL COMBINED RATE BASE		55,175,759	34,213,539	18,715,822	17,165,565	44,910,551	1,069,269	20,226

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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 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
NET ELECTRIC PLANT IN SERVICE		(0)	(0)	0		(0)			
ADD:									
105 PLANT HELD FOR FUTURE USE									
HYDRAULIC PRODUCTION	PI-H								
TRANS LAND & LAND RIGHTS	T-350								
TRANS STRUCTURES & IMPROVEMENTS	T-352								
TRANS STATION EQUIPMENT	T-353								
DIST LAND & LAND RIGHTS	D360								
DIST STRUCTURES & IMPROVEMENTS	NONE								
GEN LAND & LAND RIGHTS	P-PTD								
GEN STRUCTURES & IMPROVEMENTS	P-PTD								
TOTAL PLANT HELD FOR FUTURE USE									
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601								
DEFERRED PROGRAMS									
182 / CONSERVATION PROGRAMS									
IDAHO DEFERRED CONSERVATION	PI-H								
OREGON DEFERRED CONSERVATION	PI-H								
OTHER DEFERRED CONSERVATION	PI-H								
TOTAL CONSERVATION									
182 / MISC. OTHER REGULATORY ASSETS									
REORGANIZATION COSTS									
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T								
INTERVENOR FUNDING	NONE								
PROFESSIONAL FEES	NONE								
GRID WEST - FERC	T-PLT								
INCREMENTAL SECURITY COSTS	NONE								
TOTAL OTHER REG ASSETS									
TOTAL DEFERRED PROGRAMS									
DEVELOPMENT OF SUBSIDIARY RATE BASE									
123 INVESTMENT IN IERCO	KWH-S								
186 PREPAID COAL ROYALTIES	KWH-S								
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S								
TOTAL SUBSIDIARY RATE BASE									
TOTAL COMBINED RATE BASE		(0)	(0)	0		(0)			

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
**** * * TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE * * ****							
NET ELECTRIC PLANT IN SERVICE						0	
ADD:							
105 PLANT HELD FOR FUTURE USE							
HYDRAULIC PRODUCTION	PI-H						
TRANS LAND & LAND RIGHTS	T-350						
TRANS STRUCTURES & IMPROVEMENTS	T-352						
TRANS STATION EQUIPMENT	T-353						
DIST LAND & LAND RIGHTS	D360						
DIST STRUCTURES & IMPROVEMENTS	NONE						
GEN LAND & LAND RIGHTS	P-PTD						
GEN STRUCTURES & IMPROVEMENTS	P-PTD						
TOTAL PLANT HELD FOR FUTURE USE							
ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601						
DEFERRED PROGRAMS							
182 / CONSERVATION PROGRAMS							
IDAHO DEFERRED CONSERVATION	PI-H						
OREGON DEFERRED CONSERVATION	PI-H						
OTHER DEFERRED CONSERVATION	PI-H						
TOTAL CONSERVATION							
182 / MISC. OTHER REGULATORY ASSETS							
REORGANIZATION COSTS							
AM. FALLS BOND REF/BOARDMAN COAL	KWH-T						
INTERVENOR FUNDING	NONE						
PROFESSIONAL FEES	NONE						
GRID WEST - FERC	T-PLT						
INCREMENTAL SECURITY COSTS	NONE						
TOTAL OTHER REG ASSETS							
TOTAL DEFERRED PROGRAMS							
DEVELOPMENT OF SUBSIDIARY RATE BASE							
123 INVESTMENT IN IERCO	KWH-S						
186 PREPAID COAL ROYALTIES	KWH-S						
233 NOTES PAYABLE TO SUBSIDIARY	KWH-S						
TOTAL SUBSIDIARY RATE BASE							
TOTAL COMBINED RATE BASE						0	

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		(A)	(B)	(C)	(CC)	(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	TAX-REV	673,169,540							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	1,348,211	234,598	63,667	342,944		249,742		1
259	447 FIRM SALES FOR RESALE	TAX-REV								
260	447 SYSTEM OPPORTUNITY SALES	KWH-O	104,465,634			104,465,634				
261	TOTAL SALES OF ELECTRICITY		778,983,386	234,598	63,667	104,808,579		249,742		1
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV	972,824			189,605				
265										
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV	3,437,162							
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	T-353	5,653,318					5,653,318		
270	TRANSFORMER RENTAL	T-PLT	14,867					14,867		0
271	LINE RENTALS	P-PTD	1,679,800	292,296	79,326	427,291		311,166		2
272	COGENERATION	COGEN-EXP	515,918	164,833	44,734	306,352				
273	REAL ESTATE RENTS	P-PTD	327,951	57,066	15,487	83,421		60,750		0
274	DARK FIBER PROJECT	D-FIBER	448,953					400,000		
275	POLE ATTACHMENTS	D364	1,637,450							
276	FACILITIES CHARGES	OTH-REV	6,002,349							
277	OTHER RENTALS (PARKS)	PI-H	374,693	152,200		222,493				
278	TOTAL ACCOUNT 454		16,655,299							
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	NONE								
282	TRANS POINT TO POINT	T-100	9,361,652					9,361,652		
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT	62,680					62,680		0
284	PHOTOVOLTAIC STATION SERVICE	D3601	9,932							
285	TRANSMISSION FOR IES	NONE								
286	STANDBY CHARGE	D3601	314,343							
287	SIERRA PACIFIC USAGE CHARGE	PI-H	65,939	26,784		39,155				
288	MISCELLANEOUS	P-PTD	28,767	5,006	1,358	7,318		5,329		0
289	TOTAL ACCOUNT 456		9,843,313	26,784		39,155		9,424,332		0
290										
291	TOTAL OTHER OPERATING REVENUES		30,908,597	698,185	140,905	1,275,834		15,869,760		2
292										
293	TOTAL OPERATING REVENUES		809,891,983	932,782	204,571	106,084,413		16,119,502		4

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Row	Acct	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				DISTRIBUTION FUNCTION									
252		*** TABLE 4 - OPERATING REVENUES ***											
253													
254		OPERATING REVENUES											
255		SALES OF ELECTRICITY											
256		FIRM ENERGY SALES											
257	440-448	RETAIL	TAX-REV										
258		ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	74,999	7,191		105,126	57,507	6,065	15,568	8,516	5,681	63,415
259	447	FIRM SALES FOR RESALE	TAX-REV										
260	447	SYSTEM OPPORTUNITY SALES	KWH-O										
261		TOTAL SALES OF ELECTRICITY		74,999	7,191		105,126	57,507	6,065	15,568	8,516	5,681	63,415
262													
263		OTHER OPERATING REVENUES											
264	415	MERCHANDISING REVENUES	M-REV				232,773	127,334	13,429	34,471	18,857	12,579	140,414
265													
266	451	MISCELLANEOUS SERVICE REVENUES	MISC-REV										
267													
268	454	RENTS FROM ELECTRIC PROPERTY											
269		SUBSTATION EQUIPMENT	T-353										
270		TRANSFORMER RENTAL	T-PLT										
271		LINE RENTALS	P-PTD	93,444	8,959		130,982	71,651	7,557	19,397	10,611	7,078	79,011
272		COGENERATION	COGEN-EXP										
273		REAL ESTATE RENTS	P-PTD	18,243	1,749		25,572	13,989	1,475	3,787	2,072	1,382	15,426
274		DARK FIBER PROJECT	D-FIBER	8,029	770		11,255	6,157	649	1,667	912	608	6,789
275		POLE ATTACHMENTS	D364				969,711	530,460	9,882				
276		FACILITIES CHARGES	OTH-REV										
277		OTHER RENTALS (PARKS)	PI-H										
278		TOTAL ACCOUNT 454											
279													
280	456	OTHER ELECTRIC REVENUES											
281		TRANS FOR OTHERS - FIRM	NONE										
282		TRANS POINT TO POINT	T-100										
283		ANTELOPE - ALT. SERVICE CHARGE	T-PLT										
284		PHOTOVOLTAIC STATION SERVICE	D3601	1,629	156		2,283	1,249	132	338	185	123	1,377
285		TRANSMISSION FOR IES	NONE										
286		STANDBY CHARGE	D3601	51,558	4,943		72,269	39,533	4,169	10,702	5,854	3,905	43,594
287		SIERRA PACIFIC USAGE CHARGE	PI-H										
288		MISCELLANEOUS	P-PTD	1,600	153		2,243	1,227	129	332	182	121	1,353
289		TOTAL ACCOUNT 456		53,187	5,099		74,553	40,783	4,301	11,040	6,039	4,029	44,972
290													
291		TOTAL OTHER OPERATING REVENUES		174,504	16,731		1,447,088	791,600	37,423	70,694	38,672	25,797	287,965
292													
293		TOTAL OPERATING REVENUES		249,503	23,921		1,552,214	849,107	43,488	86,262	47,188	31,478	351,380

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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
252	*** TABLE 4 - OPERATING REVENUES ***								
253									
254	OPERATING REVENUES								
255	SALES OF ELECTRICITY								
256	FIRM ENERGY SALES								
257	440-448 RETAIL	TAX-REV							
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD	34,690	21,351	11,679	21,501	21,439	1,548	984
259	447 FIRM SALES FOR RESALE	TAX-REV							
260	447 SYSTEM OPPORTUNITY SALES	KWH-O							
261	TOTAL SALES OF ELECTRICITY		34,690	21,351	11,679	21,501	21,439	1,548	984
262									
263	OTHER OPERATING REVENUES								
264	415 MERCHANDISING REVENUES	M-REV	76,811	47,275	25,861	47,609		3,427	2,179
265									
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV							
267									
268	454 RENTS FROM ELECTRIC PROPERTY								
269	SUBSTATION EQUIPMENT	T-353							
270	TRANSFORMER RENTAL	T-PLT							
271	LINE RENTALS	P-PTD	43,222	26,602	14,552	26,790	26,711	1,928	1,226
272	COGENERATION	COGEN-EXP							
273	REAL ESTATE RENTS	P-PTD	8,438	5,194	2,841	5,230	5,215	376	239
274	DARK FIBER PROJECT	D-FIBER	3,714	2,286	1,250	2,302	2,295	166	105
275	POLE ATTACHMENTS	D364		82,349	45,048				
276	FACILITIES CHARGES	OTH-REV							
277	OTHER RENTALS (PARKS)	PI-H							
278	TOTAL ACCOUNT 454								
279									
280	456 OTHER ELECTRIC REVENUES								
281	TRANS FOR OTHERS - FIRM	NONE							
282	TRANS POINT TO POINT	T-100							
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT							
284	PHOTOVOLTAIC STATION SERVICE	D3601	753	464	254	467	466	34	21
285	TRANSMISSION FOR IES	NONE							
286	STANDBY CHARGE	D3601	23,847	14,678	8,029	14,781	14,738	1,064	676
287	SIERRA PACIFIC USAGE CHARGE	PI-H							
288	MISCELLANEOUS	P-PTD	740	456	249	459	457	33	21
289	TOTAL ACCOUNT 456		24,601	15,141	8,283	15,248	15,204	1,098	698
290									
291	TOTAL OTHER OPERATING REVENUES		157,526	179,303	98,084	97,637	49,882	7,028	4,468
292									
293	TOTAL OPERATING REVENUES		192,215	200,654	109,763	119,139	71,321	8,575	5,452

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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	TAX-REV								
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD								
259	447 FIRM SALES FOR RESALE	TAX-REV								
260	447 SYSTEM OPPORTUNITY SALES	KWH-O								
261	TOTAL SALES OF ELECTRICITY									
262										
263	OTHER OPERATING REVENUES									
264	415 MERCHANDISING REVENUES	M-REV								
265										
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV								
267										
268	454 RENTS FROM ELECTRIC PROPERTY									
269	SUBSTATION EQUIPMENT	T-353								
270	TRANSFORMER RENTAL	T-PLT								
271	LINE RENTALS	P-PTD								
272	COGENERATION	COGEN-EXP								
273	REAL ESTATE RENTS	P-PTD								
274	DARK FIBER PROJECT	D-FIBER								
275	POLE ATTACHMENTS	D364								
276	FACILITIES CHARGES	OTH-REV								
277	OTHER RENTALS (PARKS)	PI-H								
278	TOTAL ACCOUNT 454									
279										
280	456 OTHER ELECTRIC REVENUES									
281	TRANS FOR OTHERS - FIRM	NONE								
282	TRANS POINT TO POINT	T-100								
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT								
284	PHOTOVOLTAIC STATION SERVICE	D3601								
285	TRANSMISSION FOR IES	NONE								
286	STANDBY CHARGE	D3601								
287	SIERRA PACIFIC USAGE CHARGE	PI-H								
288	MISCELLANEOUS	P-PTD								
289	TOTAL ACCOUNT 456									
290										
291	TOTAL OTHER OPERATING REVENUES									
292										
293	TOTAL OPERATING REVENUES									

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		(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	TAX-REV						673,169,540
258	ADJUSTMENTS TO REVENUE/REFUNDS	P-PTD						
259	447 FIRM SALES FOR RESALE	TAX-REV						
260	447 SYSTEM OPPORTUNITY SALES	KWH-O						
261	TOTAL SALES OF ELECTRICITY							673,169,540
262								
263	OTHER OPERATING REVENUES							
264	415 MERCHANDISING REVENUES	M-REV						
265								
266	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV				3,437,162		
267								
268	454 RENTS FROM ELECTRIC PROPERTY							
269	SUBSTATION EQUIPMENT	T-353						
270	TRANSFORMER RENTAL	T-PLT						
271	LINE RENTALS	P-PTD						
272	COGENERATION	COGEN-EXP						
273	REAL ESTATE RENTS	P-PTD						
274	DARK FIBER PROJECT	D-FIBER						
275	POLE ATTACHMENTS	D364						
276	FACILITIES CHARGES	OTH-REV					6,002,349	
277	OTHER RENTALS (PARKS)	PI-H						
278	TOTAL ACCOUNT 454							
279								
280	456 OTHER ELECTRIC REVENUES							
281	TRANS FOR OTHERS - FIRM	NONE						
282	TRANS POINT TO POINT	T-100						
283	ANTELOPE - ALT. SERVICE CHARGE	T-PLT						
284	PHOTOVOLTAIC STATION SERVICE	D3601						
285	TRANSMISSION FOR IES	NONE						
286	STANDBY CHARGE	D3601						
287	SIERRA PACIFIC USAGE CHARGE	PI-H						
288	MISCELLANEOUS	P-PTD						
289	TOTAL ACCOUNT 456							
290								
291	TOTAL OTHER OPERATING REVENUES					3,437,162	6,002,349	
292								
293	TOTAL OPERATING REVENUES					3,437,162	6,002,349	673,169,540

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		(A)	(B)	(C)	(CC)	(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
294	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
295				Base-load	Peak					
296	STEAM POWER GENERATION									
297	OPERATION									
298	500-OP SUPERVISION & ENGINEERING	PI-S	1,688,126	685,717		1,002,409				
299	501-OP FUEL	KWH-S	126,463,579			126,463,579				
300										
301	502-OP STEAM EXPENSES									
302	LABOR	PI-S	2,510,367	1,019,711		1,490,656				
303	OTHER	KWH-S	4,442,766			4,442,766				
304	TOTAL ACCOUNT 502		6,953,133							
305	505-OP ELECTRIC EXPENSES									
306	LABOR	PI-S	1,039,468	422,232		617,236				
307	OTHER	KWH-S	1,105,984			1,105,984				
308	TOTAL ACCOUNT 505		2,145,453							
309	506-OP MISCELLANEOUS EXPENSES	PI-S	8,215,073	3,336,963		4,878,110				
310	507-OP RENTS	PI-S	301,171	122,336		178,835				
311	TOTAL STEAM OPERATION EXPENSES		145,766,536							
312										
313	MAINTENANCE									
314	510-MT SUPERVISION & ENGINEERING	PI-S	2,627,329	1,067,221		1,560,108				
315	511-MT STRUCTURES	PI-S	661,111	268,543		392,568				
316	512-MT BOILER PLANT									
317	LABOR	PI-S	6,460,534	2,624,269		3,836,265				
318	OTHER	KWH-S	8,414,156			8,414,156				
319	TOTAL ACCOUNT 512		14,874,690							
320	513-MT ELECTRIC PLANT									
321	LABOR	PI-S	2,005,155	814,494		1,190,661				
322	OTHER	KWH-S	3,773,951			3,773,951				
323	TOTAL ACCOUNT 513		5,779,105							
324	514-MT MISCELLANEOUS STEAM PLANT	PI-S	6,043,146	2,454,726		3,588,420				
325	TOTAL STEAM MAINTENANCE EXPENSES		29,985,381							
326										
327	TOTAL STEAM GENERATION EXPENSES		175,751,917							
328										
329	HYDRAULIC POWER GENERATION									
330	535-OP SUPERVISION & ENGINEERING	L-535	5,265,486	2,138,840		3,126,646				
331	536-OP WATER FOR POWER	PI-H	5,182,676	2,105,203		3,077,473				
332	537-OP HYDRAULIC EXPENSES	PI-H	9,612,614	3,904,644		5,707,970				
333	538-OP ELECTRIC EXPENSES									
334	LABOR	PI-H	994,545	403,984		590,561				
335	OTHER	KWH-H	404,352			404,352				
336	TOTAL ACCOUNT 538		1,398,897							
337										
338	539-OP MISCELLANEOUS EXPENSES	PI-H	2,850,292	1,157,788		1,692,503				
339	540-OP RENTS	PI-H	430,859	175,015		255,844				
340	TOTAL HYDRAULIC OPERATION EXPENSES		24,740,823							

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Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
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-535										
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											

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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
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-535							
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								

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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
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-535								
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									

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		(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-535						
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							

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		(A)	(B)	(C)	(CC)	(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-541	1,879,043	763,267		1,115,776				
345	542-MT STRUCTURES	PI-H	1,295,796	526,352		769,443				
346	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	546,592	222,026		324,566				
347	544-MT ELECTRIC PLANT									
348	LABOR	PI-H	1,463,057	594,294		868,764				
349	OTHER	KWH-H	639,156			639,156				
350	TOTAL ACCOUNT 544		2,102,214							
351										
352	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	2,785,071	1,131,296		1,653,775				
353										
354	TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,608,716							
355										
356	TOTAL HYDRAULIC GENERATION EXPENSES		33,349,539							
357										
358	OTHER POWER GENERATION									
359	OPERATION									
360	546-OP SUPERVISION & ENGINEERING	L-546	354,391		354,391					
361	547-OP FUEL	KWH-O	6,717,460			6,717,460				
362	548-OP GENERATING EXPENSES									
363	LABOR	PI-O	258,072		258,072					
364	OTHER	KWH-O	140,111			140,111				
365	TOTAL ACCOUNT 548		398,183							
366										
367	549-OP MISCELLANEOUS EXPENSES	PI-O	487,201		487,201					
368	550-OP RENTS	PI-O	(0)		(0)					
369										
370	TOTAL OTHER POWER OPER EXPENSES		7,957,234							
371										
372	MAINTENANCE									
373	551-MT SUPERVISION & ENGINEERING	L-551	(0)		(0)					
374	552-MT STRUCTURES	PI-O	229,204		229,204					
375	553-MT GENERATING & ELECTRIC PLANT									
376	LABOR	PI-O	23,852		23,852					
377	OTHER	KWH-O	20,786			20,786				
378	TOTAL ACCOUNT 553		44,638							
379										
380	554-MT MISCELLANEOUS EXPENSES	PI-O	680,061		680,061					
381	TOTAL OTHER POWER MAINT EXPENSES		953,903							
382										
383	TOTAL OTHER POWER GEN EXPENSES		8,911,137							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* DISTRIBUTION FUNCTION *									
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***												
342													
343	MAINTENANCE												
344	541-MT	SUPERVISION & ENGINEERING	L-541										
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-546										
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-551										
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
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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
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
342									
343	MAINTENANCE								
344	541-MT SUPERVISION & ENGINEERING	L-541							
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-546							
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-551							
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
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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
341	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
342										
343	MAINTENANCE									
344	541-MT SUPERVISION & ENGINEERING	L-541								
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-546								
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-551								
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
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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-541						
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-546						
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-551						
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
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	57,989,095	18,527,133	5,028,037	34,433,924				
555.2	COGENERATION & SMALL POWER PROD									
	CAPACITY RELATED	PP-KWH	2,675,468	854,794	231,981	1,588,693				
	ENERGY RELATED	PP-KWH	57,303,517	18,308,096	4,968,593	34,026,828				
	TOTAL COGEN & SMALL POWER PROD		59,978,985							
	TOTAL ACCOUNT 555		117,968,079							
556	LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	82,305	64,737	17,569					
557	OTHER EXPENSES	PP-KW	2,546,736	2,003,115	543,621					
	TOTAL OTHER POWER SUPPLY EXPENSES		120,597,121							
	TOTAL PRODUCTION EXPENSES		338,609,714							
TRANSMISSION EXPENSES										
OPERATION										
560-OP	SUPERVISION & ENGINEERING	L-560	2,027,872			0		2,027,863		9
561-OP	LOAD DISPATCHING	T-PLT	2,845,617					2,845,602		15
562-OP	STATION EXPENSES	T-353	1,521,036					1,521,036		
563-OP	OVERHEAD LINE EXPENSES	T-354-356	806,882					806,873		8
565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	9,923,985			9,923,985				
566-OP	MISCELLANEOUS EXPENSES	T-PLT	545,021					545,018		3
567-OP	RENTS	T-354-359	1,027,151					1,027,140		11
	TOTAL TRANSMISSION OPERATION		18,697,563							

IDAHO POWER COMPANY
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Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * * DISTRIBUTION FUNCTION * * * * * * * *									
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-KWH										
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-560										
409	561-OP	LOAD DISPATCHING	T-PLT										
410	562-OP	STATION EXPENSES	T-353										
411	563-OP	OVERHEAD LINE EXPENSES	T-354-356										
412	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T										
413	566-OP	MISCELLANEOUS EXPENSES	T-PLT										
414	567-OP	RENTS	T-354-359										
415													
416		TOTAL TRANSMISSION OPERATION											

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
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-KWH							
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-560							
409	561-OP LOAD DISPATCHING	T-PLT							
410	562-OP STATION EXPENSES	T-353							
411	563-OP OVERHEAD LINE EXPENSES	T-354-356							
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
413	566-OP MISCELLANEOUS EXPENSES	T-PLT							
414	567-OP RENTS	T-354-359							
415									
416	TOTAL TRANSMISSION OPERATION								

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
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-KWH								
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-560								
409	561-OP LOAD DISPATCHING	T-PLT								
410	562-OP STATION EXPENSES	T-353								
411	563-OP OVERHEAD LINE EXPENSES	T-354-356								
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
413	566-OP MISCELLANEOUS EXPENSES	T-PLT								
414	567-OP RENTS	T-354-359								
415										
416	TOTAL TRANSMISSION OPERATION									

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		(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-KWH						
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-560						
409	561-OP LOAD DISPATCHING	T-PLT						
410	562-OP STATION EXPENSES	T-353						
411	563-OP OVERHEAD LINE EXPENSES	T-354-356						
412	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
413	566-OP MISCELLANEOUS EXPENSES	T-PLT						
414	567-OP RENTS	T-354-359						
415								
416	TOTAL TRANSMISSION OPERATION							

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		(A)	(B)	(C)	(CC)	(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
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
418	MAINTENANCE									
419	568-MT SUPERVISION & ENGINEERING	L-568	388,683					388,682		1
420	569-MT STRUCTURES	T-352	393,975					393,975		
421	570-MT STATION EQUIPMENT	T-353	2,530,962					2,530,962		
422	571-MT OVERHEAD LINES	T-354-356	2,048,199					2,048,178		21
423	573-MT MISCELLANEOUS PLANT	T-PLT	2,230					2,230		0
424										
425	TOTAL TRANSMISSION MAINTENANCE		5,364,049							
426										
427	TOTAL TRANSMISSION EXPENSES		24,061,612							
428										
429	DISTRIBUTION EXPENSES			Base-load	Peak					
430										
431	OPERATION									
432	580-OP SUPERVISION & ENGINEERING	L-580	3,113,767							
433	581-OP LOAD DISPATCHING	D3601	2,860,653							
434	582-OP STATION EXPENSES	D362	1,079,263							
435	583-OP OVERHEAD LINE EXPENSES	D-364-365	3,131,512							
436	584-OP UNDERGROUND LINE EXPENSES	D-366-367	2,078,983							
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST	140,650							
438	586-OP METER EXPENSES	METER	4,264,248							
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST	1,214,152							
440	588-OP MISCELLANEOUS EXPENSES	D3601	5,161,012							
441	589-OP RENTS	D3601	610,342							
442	TOTAL DISTRIBUTION OPERATION		23,654,583							
443										
444	MAINTENANCE									
445	590-MT SUPERVISION & ENGINEERING	L-590	243,591							
446	591-MT STRUCTURES	D361	0							
447	592-MT STATION EQUIPMENT	D362	3,372,716							
448	593-MT OVERHEAD LINES	D-364-365	11,557,515							
449	594-MT UNDERGROUND LINES	D-366-367	1,320,307							
450	595-MT LINE TRANSFORMERS	D368	154,768							
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	450,744							
452	597-MT METERS	METER	873,289							
453	598-MT MISCELLANEOUS PLANT	CUSTINST	119,331							
454	TOTAL DISTRIBUTION MAINTENANCE		18,092,261							
455										
456	TOTAL DISTRIBUTION EXPENSES		41,746,844							

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Row	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
417		**** * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * ****											
418	MAINTENANCE												
419	568-MT	SUPERVISION & ENGINEERING	L-568										
420	569-MT	STRUCTURES	T-352										
421	570-MT	STATION EQUIPMENT	T-353										
422	571-MT	OVERHEAD LINES	T-354-356										
423	573-MT	MISCELLANEOUS PLANT	T-PLT										
424													
425		TOTAL TRANSMISSION MAINTENANCE											
426													
427		TOTAL TRANSMISSION EXPENSES											
428													
429	DISTRIBUTION EXPENSES												
430													
431	OPERATION												
432	580-OP	SUPERVISION & ENGINEERING	L-580	352,476	33,102		705,211	385,771	32,912	43,261	23,665	15,786	176,218
33	581-OP	LOAD DISPATCHING	D3601	469,199	44,985		657,680	359,770	37,942	97,395	53,278	35,540	396,728
434	582-OP	STATION EXPENSES	D362	989,178	90,085								
435	583-OP	OVERHEAD LINE EXPENSES	D-364-365				1,803,287	986,452	26,315				
436	584-OP	UNDERGROUND LINE EXPENSES	D-366-367				928,163	507,733	123,956				
437	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST										
438	586-OP	METER EXPENSES	METER										
439	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST										
440	588-OP	MISCELLANEOUS EXPENSES	D3601	846,499	81,159		1,186,545	649,075	68,453	175,714	96,121	64,119	715,752
441	589-OP	RENTS	D3601	100,107	9,598		140,321	76,760	8,095	20,780	11,367	7,583	84,645
442		TOTAL DISTRIBUTION OPERATION											
443													
444	MAINTENANCE												
445	590-MT	SUPERVISION & ENGINEERING	L-590	65,760	5,991		75,696	41,408	2,529	200	110	73	816
446	591-MT	STRUCTURES	D361	0	0								
447	592-MT	STATION EQUIPMENT	D362	3,091,198	281,518								
448	593-MT	OVERHEAD LINES	D-364-365				6,655,417	3,640,711	97,119				
449	594-MT	UNDERGROUND LINES	D-366-367				589,451	322,447	78,721				
450	595-MT	LINE TRANSFORMERS	D368							18,843	10,308	6,876	76,755
451	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
452	597-MT	METERS	METER										
453	598-MT	MISCELLANEOUS PLANT	CUSTINST										
454		TOTAL DISTRIBUTION MAINTENANCE											
455													
456		TOTAL DISTRIBUTION EXPENSES											

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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
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
418	MAINTENANCE								
419	568-MT SUPERVISION & ENGINEERING	L-568							
420	569-MT STRUCTURES	T-352							
421	570-MT STATION EQUIPMENT	T-353							
422	571-MT OVERHEAD LINES	T-354-356							
423	573-MT MISCELLANEOUS PLANT	T-PLT							
424									
425	TOTAL TRANSMISSION MAINTENANCE								
426									
427	TOTAL TRANSMISSION EXPENSES								
428									
429	DISTRIBUTION EXPENSES								
430									
431	OPERATION								
432	580-OP SUPERVISION & ENGINEERING	L-580	96,396	126,992	69,468	59,748	766,390	19,665	206,705
33	581-OP LOAD DISPATCHING	D3601	217,022	133,572	73,068	134,515	134,121	9,682	6,156
434	582-OP STATION EXPENSES	D362							
435	583-OP OVERHEAD LINE EXPENSES	D-364-365		203,912	111,546				
436	584-OP UNDERGROUND LINE EXPENSES	D-366-367		335,566	183,565				
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST							140,650
438	586-OP METER EXPENSES	METER					4,264,248		
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							1,214,152
440	588-OP MISCELLANEOUS EXPENSES	D3601	391,538	240,983	131,825	242,683	241,973	17,468	11,106
441	589-OP RENTS	D3601	46,303	28,499	15,590	28,700	28,616	2,066	1,313
442	TOTAL DISTRIBUTION OPERATION								
443									
444	MAINTENANCE								
445	590-MT SUPERVISION & ENGINEERING	L-590	446	11,535	6,310	129	24,516	8,067	6
446	591-MT STRUCTURES	D361							
447	592-MT STATION EQUIPMENT	D362							
448	593-MT OVERHEAD LINES	D-364-365		752,582	411,685				
449	594-MT UNDERGROUND LINES	D-366-367		213,109	116,577				
450	595-MT LINE TRANSFORMERS	D368	41,987						
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						450,744	
452	597-MT METERS	METER					873,289		
453	598-MT MISCELLANEOUS PLANT	CUSTINST							119,331
454	TOTAL DISTRIBUTION MAINTENANCE								
455									
456	TOTAL DISTRIBUTION 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
417	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
418	MAINTENANCE									
419	568-MT SUPERVISION & ENGINEERING	L-568								
420	569-MT STRUCTURES	T-352								
421	570-MT STATION EQUIPMENT	T-353								
422	571-MT OVERHEAD LINES	T-354-356								
423	573-MT MISCELLANEOUS PLANT	T-PLT								
424										
425	TOTAL TRANSMISSION MAINTENANCE									
426										
427	TOTAL TRANSMISSION EXPENSES									
428										
429	DISTRIBUTION EXPENSES									
430										
431	OPERATION									
432	580-OP SUPERVISION & ENGINEERING	L-580								
33	581-OP LOAD DISPATCHING	D3601								
434	582-OP STATION EXPENSES	D362								
435	583-OP OVERHEAD LINE EXPENSES	D-364-365								
436	584-OP UNDERGROUND LINE EXPENSES	D-366-367								
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST								
438	586-OP METER EXPENSES	METER								
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST								
440	588-OP MISCELLANEOUS EXPENSES	D3601								
441	589-OP RENTS	D3601								
442	TOTAL DISTRIBUTION OPERATION									
443										
444	MAINTENANCE									
445	590-MT SUPERVISION & ENGINEERING	L-590								
446	591-MT STRUCTURES	D361								
447	592-MT STATION EQUIPMENT	D362								
448	593-MT OVERHEAD LINES	D-364-365								
449	594-MT UNDERGROUND LINES	D-366-367								
450	595-MT LINE TRANSFORMERS	D368								
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
452	597-MT METERS	METER								
453	598-MT MISCELLANEOUS PLANT	CUSTINST								
454	TOTAL DISTRIBUTION MAINTENANCE									
455										
456	TOTAL DISTRIBUTION EXPENSES									

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		(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-568						
420	569-MT STRUCTURES	T-352						
421	570-MT STATION EQUIPMENT	T-353						
422	571-MT OVERHEAD LINES	T-354-356						
423	573-MT MISCELLANEOUS PLANT	T-PLT						
424								
425	TOTAL TRANSMISSION MAINTENANCE							
426								
427	TOTAL TRANSMISSION EXPENSES							
428								
429	DISTRIBUTION EXPENSES							
430								
431	OPERATION							
432	580-OP SUPERVISION & ENGINEERING	L-580						
33	581-OP LOAD DISPATCHING	D3601						
434	582-OP STATION EXPENSES	D362						
435	583-OP OVERHEAD LINE EXPENSES	D-364-365						
436	584-OP UNDERGROUND LINE EXPENSES	D-366-367						
437	585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST						
438	586-OP METER EXPENSES	METER						
439	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST						
440	588-OP MISCELLANEOUS EXPENSES	D3601						
441	589-OP RENTS	D3601						
442	TOTAL DISTRIBUTION OPERATION							
443								
444	MAINTENANCE							
445	590-MT SUPERVISION & ENGINEERING	L-590						
446	591-MT STRUCTURES	D361						
447	592-MT STATION EQUIPMENT	D362						
448	593-MT OVERHEAD LINES	D-364-365						
449	594-MT UNDERGROUND LINES	D-366-367						
450	595-MT LINE TRANSFORMERS	D368						
451	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
452	597-MT METERS	METER						
453	598-MT MISCELLANEOUS PLANT	CUSTINST						
454	TOTAL DISTRIBUTION MAINTENANCE							
455								
456	TOTAL DISTRIBUTION EXPENSES							

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		(A)	(B)	(C)	(CC)	(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
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
458										
459	CUSTOMER ACCOUNTING EXPENSES									
460	901-OP SUPERVISION	L-901	376,197							
461	902-OP METER READING	M-READ	3,507,453							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD	7,799,195							
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR	1,877,765							
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904	286							
465	TOTAL CUSTOMER ACCOUNTING EXPENSES		13,560,896							
466	CUSTOMER SERVICES & INFORMATION EXPENSES									
467	907-OP SUPERVISION	L-907	291,536	68,122		99,584				
468	908-OP CUSTOMER ASSISTANCE									
469	ENERGY EFFICIENCY PROGRAMS	PI-H	4,709,662	1,913,065		2,796,597				
470	OTHER	C-ASSIST	3,477,472							
471	TOTAL ACCOUNT 908		8,187,134							
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST	(0)							
473	910-OP MISCELLANEOUS EXPENSES	D-908-909	855,858	199,986		292,348				
474	TOTAL CUST SERV & INFO EXPENSES		9,334,529							
475										
476	ADMINISTRATIVE & GENERAL EXPENSES									
477										
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	49,656,960	5,871,969	2,374,401	8,583,888		6,208,371		24
479	921-OP OFFICE SUPPLIES	LABOR	17,842,644	2,109,905	853,165	3,084,346		2,230,780		8
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(26,303,816)	(3,110,444)	(1,257,745)	(4,546,976)		(3,288,640)		(13)
481	923-OP OUTSIDE SERVICES	LABOR	11,297,038	1,335,882	540,180	1,952,848		1,412,414		5
482										
483	924-OP PROPERTY INSURANCE									
484	PRODUCTION - STEAM	PI-S	986,560	400,741		585,819				
485	ALL RISK & MISCELLANEOUS	P110P-L20	2,003,756	214,378	121,935	313,386		478,309		3
486	TOTAL ACCOUNT 924		2,990,316							

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Line	Account	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * * * * * * * * * * * * DISTRIBUTION FUNCTION * * * * * * * * * * * * * * * * * *									
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***												
458													
459	CUSTOMER ACCOUNTING EXPENSES												
460	901-OP	SUPERVISION	L-901										
461	902-OP	METER READING	M-READ										
462	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD										
463	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR										
464	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904										
465		TOTAL CUSTOMER ACCOUNTING EXPENSES											
466	CUSTOMER SERVICES & INFORMATION EXPENSES												
467	907-OP	SUPERVISION	L-907										
468	908-OP	CUSTOMER ASSISTANCE											
469		ENERGY EFFICIENCY PROGRAMS	PI-H										
470		OTHER	C-ASSIST										
471		TOTAL ACCOUNT 908											
472	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST										
473	910-OP	MISCELLANEOUS EXPENSES	D-908-909										
474		TOTAL CUST SERV & INFO EXPENSES											
475													
476	ADMINISTRATIVE & GENERAL EXPENSES												
477													
478	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,951,389	273,007		4,645,133	2,541,026	194,158	184,770	101,075	67,424	752,642
479	921-OP	OFFICE SUPPLIES	LABOR	1,060,488	98,096		1,669,080	913,037	69,765	66,391	36,318	24,227	270,438
480	922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,563,382)	(144,614)		(2,460,576)	(1,346,008)	(102,848)	(97,875)	(53,540)	(35,715)	(398,682)
481	923-OP	OUTSIDE SERVICES	LABOR	671,446	62,109		1,056,775	578,087	44,171	42,035	22,995	15,339	171,227
482													
483	924-OP	PROPERTY INSURANCE											
484		PRODUCTION - STEAM	PI-S										
485		ALL RISK & MISCELLANEOUS	P110P-L20	143,638	13,771		201,339	110,138	11,615	29,816	16,310	10,880	121,452
486		TOTAL ACCOUNT 924											

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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
457	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
458									
459	CUSTOMER ACCOUNTING EXPENSES								
460	901-OP SUPERVISION	L-901							
461	902-OP METER READING	M-READ							
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD							
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR							
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904							
465	TOTAL CUSTOMER ACCOUNTING EXPENSES								
466	CUSTOMER SERVICES & INFORMATION EXPENSES								
467	907-OP SUPERVISION	L-907							
468	908-OP CUSTOMER ASSISTANCE								
469	ENERGY EFFICIENCY PROGRAMS	PI-H							
470	OTHER	C-ASSIST							
471	TOTAL ACCOUNT 908								
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST							
473	910-OP MISCELLANEOUS EXPENSES	D-908-909							
474	TOTAL CUST SERV & INFO EXPENSES								
475									
476	ADMINISTRATIVE & GENERAL EXPENSES								
477									
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	411,718	789,214	431,723	251,857	3,746,062	263,825	861,400
479	921-OP OFFICE SUPPLIES	LABOR	147,938	283,579	155,126	90,497	1,346,028	94,797	309,517
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(218,091)	(418,055)	(228,688)	(133,411)	(1,984,329)	(139,751)	(456,293)
481	923-OP OUTSIDE SERVICES	LABOR	93,666	179,547	98,218	57,298	852,235	60,021	195,970
482									
483	924-OP PROPERTY INSURANCE								
484	PRODUCTION - STEAM	PI-S							
485	ALL RISK & MISCELLANEOUS	P110P-L20	66,438	40,891	22,369	41,180	41,059	2,964	1,885
486	TOTAL ACCOUNT 924								

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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 5 - OPERATION & MAINTENANCE EXPENSES ***										
CUSTOMER ACCOUNTING EXPENSES										
901-OP	SUPERVISION	L-901	111,860	264,337						
902-OP	METER READING	M-READ	3,507,453							
903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD		7,799,195						
904-OP	UNCOLLECTIBLE ACCOUNTS	UAR			1,877,765					
905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904	76	169	41					
	TOTAL CUSTOMER ACCOUNTING EXPENSES									
CUSTOMER SERVICES & INFORMATION EXPENSES										
907-OP	SUPERVISION	L-907					123,830			
908-OP	CUSTOMER ASSISTANCE									
	ENERGY EFFICIENCY PROGRAMS	PI-H								
	OTHER	C-ASSIST					3,477,472			
	TOTAL ACCOUNT 908									
909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST					(0)			
910-OP	MISCELLANEOUS EXPENSES	D-908-909					363,524			
	TOTAL CUST SERV & INFO EXPENSES									
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,032,121	4,802,114			1,317,649			
921-OP	OFFICE SUPPLIES	LABOR	730,178	1,725,487			473,455			
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	(1,076,436)	(2,543,731)			(697,973)			
923-OP	OUTSIDE SERVICES	LABOR	462,311	1,092,489			299,767			
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM	PI-S								
	ALL RISK & MISCELLANEOUS	P110P-L20								
	TOTAL ACCOUNT 924									

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		(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-901						
461	902-OP METER READING	M-READ						
462	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD						
463	904-OP UNCOLLECTIBLE ACCOUNTS	UAR						
464	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904						
465	TOTAL CUSTOMER ACCOUNTING EXPENSES							
466	CUSTOMER SERVICES & INFORMATION EXPENSES							
467	907-OP SUPERVISION	L-907						
468	908-OP CUSTOMER ASSISTANCE							
469	ENERGY EFFICIENCY PROGRAMS	PI-H						
470	OTHER	C-ASSIST						
471	TOTAL ACCOUNT 908							
472	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST						
473	910-OP MISCELLANEOUS EXPENSES	D-908-909						
474	TOTAL CUST SERV & INFO EXPENSES							
475								
476	ADMINISTRATIVE & GENERAL EXPENSES							
477								
478	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR						
479	921-OP OFFICE SUPPLIES	LABOR						
480	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
481	923-OP OUTSIDE SERVICES	LABOR						
482								
483	924-OP PROPERTY INSURANCE							
484	PRODUCTION - STEAM	PI-S						
485	ALL RISK & MISCELLANEOUS	P110P-L20						
486	TOTAL ACCOUNT 924							

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			(A)	(B)	(C)	(CC)	(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
487	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
488											
489	925-OP	INJURIES & DAMAGES	LABOR	5,478,295	647,812	261,951	946,999		684,925		3
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	23,767,035	2,810,468	1,136,446	4,108,458		2,971,478		11
491	927-OP	FRANCHISE REQUIREMENTS	P101P	1,313	228	62	334		243		0
492											
493	928-OP	REGULATORY COMMISSION EXPENSES									
494		FERC ADMIN ASSESS & SECURITIES									
495		CAPACITY RELATED	PI-SHO	1,617,717	591,870	160,626	865,221				
496		ENERGY RELATED	KWH-T	699,770			699,770				
497		FERC RATE CASE	NONE								
498		FERC ORDER 472	KWH-O	298,774			298,774				
499		FERC OTHER	NONE								
500		FERC OTHER	NONE								
501		SEC EXPENSES	NONE	0							
502		IDAHO PUC -RATE CASE	P101P	271,185	47,188	12,806	68,981		50,234		0
503		-OTHER	OTH-EXP	22,610							
504		OREGON PUC -RATE CASE	OTH-EXP								
505		-OTHER	OTH-EXP								
506		NEVADA PUC -RATE CASE	OTH-EXP								
507		-OTHER	OTH-EXP	0							
508		TOTAL ACCOUNT 928		2,910,057							
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	3,332,920	394,120	159,367	576,141		416,699		2
513	931-OP	RENTS	L GEN-PLT	11,726	2,040	554	2,983		2,172		0
514		TOTAL ADM & GEN OPERATION		90,984,487							
515											
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	3,834,594	667,245	181,082	975,406		710,319		4
517											
518		TOTAL ADMIN & GENERAL EXPENSES		94,819,080							
519											
520	416	MERCHANDISING EXPENSE	M-EXP	601,616			94,354				
521											
522		TOTAL OPER & MAINT EXPENSES		522,734,292	79,861,372	17,367,411	291,813,584		26,014,865		115
523											

1 IDAHO POWER COMPANY
2 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3 3CP/12CP CLASS COST OF SERVICE STUDY
4 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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Line	Account	Description		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7					* DISTRIBUTION FUNCTION *									
8				ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9					GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
487	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***													
488														
489	925-OP	INJURIES & DAMAGES		LABOR	325,606	30,119		512,464	280,333	21,420	20,384	11,151	7,438	83,034
490	926-OP	EMPLOYEE PENSIONS & BENEFITS		LABOR	1,412,607	130,668		2,223,274	1,216,197	92,929	88,435	48,377	32,271	360,233
491	927-OP	FRANCHISE REQUIREMENTS		P101P	73	7		102	56	6	15	8	6	62
492														
493	928-OP	REGULATORY COMMISSION EXPENSES												
494		FERC ADMIN ASSESS & SECURITIES												
495		CAPACITY RELATED		PI-SHO										
496		ENERGY RELATED		KWH-T										
497		FERC RATE CASE		NONE										
498		FERC ORDER 472		KWH-O										
499		FERC OTHER		NONE										
500		FERC OTHER		NONE										
501		SEC EXPENSES		NONE										
502		IDAHO PUC -RATE CASE		P101P	15,086	1,446		21,146	11,567	1,220	3,131	1,713	1,143	12,755
503		-OTHER		OTH-EXP										
504		OREGON PUC -RATE CASE		OTH-EXP										
505		-OTHER		OTH-EXP										
506		NEVADA PUC -RATE CASE		OTH-EXP										
507		-OTHER		OTH-EXP										
508		TOTAL ACCOUNT 928												
509														
510	929-OP	DUPLICATE CHARGES-CR		LABOR	0	0		0	0	0	0	0	0	0
511	9301-OP	GENERAL ADVERTISING		LABOR	0	0		0	0	0	0	0	0	0
512	9302-OP	MISCELLANEOUS EXPENSES		LABOR	198,094	18,324		311,776	170,551	13,032	12,402	6,784	4,525	50,516
513	931-OP	RENTS	L	GEN-PLT	652	63		914	500	53	135	74	49	552
514		TOTAL ADM & GEN OPERATION												
515														
516	935-MT	GENERAL PLANT MAINTENANCE	L	GEN-PLT	213,312	20,451		299,001	163,562	17,250	44,279	24,222	16,158	180,364
517														
518		TOTAL ADMIN & GENERAL EXPENSES												
519														
520	416	MERCHANDISING EXPENSE		M-EXP				150,797	82,491	8,700	22,331	12,216	8,149	90,965
521														
522		TOTAL OPER & MAINT EXPENSES			11,343,424	1,049,884		21,372,998	11,691,665	847,515	772,443	422,549	281,870	3,146,472
523														

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	45,422	87,068	47,629	27,786	413,276	29,106	95,032
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	197,058	377,737	206,633	120,545	1,792,957	126,273	412,287
491	927-OP	FRANCHISE REQUIREMENTS	P101P	34	21	11	21	21	2	1
492										
493	928-OP	REGULATORY COMMISSION EXPENSES								
494		FERC ADMIN ASSESS & SECURITIES								
495		CAPACITY RELATED	PI-SHO							
496		ENERGY RELATED	KWH-T							
497		FERC RATE CASE	NONE							
498		FERC ORDER 472	KWH-O							
499		FERC OTHER	NONE							
500		FERC OTHER	NONE							
501		SEC EXPENSES	NONE							
502		IDAHO PUC -RATE CASE	P101P	6,978	4,295	2,349	4,325	4,312	311	198
503		-OTHER	OTH-EXP							
504		OREGON PUC -RATE CASE	OTH-EXP							
505		-OTHER	OTH-EXP							
506		NEVADA PUC -RATE CASE	OTH-EXP							
507		-OTHER	OTH-EXP							
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	27,634	52,971	28,977	16,904	251,432	17,708	57,816
513	931-OP	RENTS	L GEN-PLT	302	186	102	187	186	13	9
514		TOTAL ADM & GEN OPERATION								
515										
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	98,665	60,726	33,219	61,154	60,976	4,402	2,799
517										
518		TOTAL ADMIN & GENERAL EXPENSES								
519										
520	416	MERCHANDISING EXPENSE	M-EXP	49,760	30,626	16,754	30,842		2,220	1,411
521										
522		TOTAL OPER & MAINT EXPENSES		1,721,214	3,535,557	1,934,055	1,034,958	12,857,370	969,582	3,181,451
523										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	224,189	529,783			145,367			
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	972,623	2,298,409			630,659			
491	927-OP	FRANCHISE REQUIREMENTS	P101P								
492											
493	928-OP	REGULATORY COMMISSION EXPENSES									
494		FERC ADMIN ASSESS & SECURITIES									
495		CAPACITY RELATED	PI-SHO								
496		ENERGY RELATED	KWH-T								
497		FERC RATE CASE	NONE								
498		FERC ORDER 472	KWH-O								
499		FERC OTHER	NONE								
500		FERC OTHER	NONE								
501		SEC EXPENSES	NONE								
502		IDAHO PUC -RATE CASE	P101P								
503		-OTHER	OTH-EXP								
504		OREGON PUC -RATE CASE	OTH-EXP								
505		-OTHER	OTH-EXP								
506		NEVADA PUC -RATE CASE	OTH-EXP								
507		-OTHER	OTH-EXP								
508		TOTAL ACCOUNT 928									
509											
510	929-OP	DUPLICATE CHARGES-CR	LABOR	0	0			0			
511	9301-OP	GENERAL ADVERTISING	LABOR	0	0			0			
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR	136,394	322,313			88,439			
513	931-OP	RENTS	L GEN-PLT								
514		TOTAL ADM & GEN OPERATION									
515											
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT								
517											
518		TOTAL ADMIN & GENERAL EXPENSES									
519											
520	416	MERCHANDISING EXPENSE	M-EXP								
521											
522		TOTAL OPER & MAINT EXPENSES		7,100,769	16,290,565	1,877,805		6,222,191			
523											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP 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
487	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *								
488									
489	925-OP	INJURIES & DAMAGES	LABOR						
490	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR						
491	927-OP	FRANCHISE REQUIREMENTS	P101P						
492									
493	928-OP	REGULATORY COMMISSION EXPENSES							
494		FERC ADMIN ASSESS & SECURITIES							
495		CAPACITY RELATED	PI-SHO						
496		ENERGY RELATED	KWH-T						
497		FERC RATE CASE	NONE						
498		FERC ORDER 472	KWH-O						
499		FERC OTHER	NONE						
500		FERC OTHER	NONE						
501		SEC EXPENSES	NONE						
502		IDAHO PUC -RATE CASE	P101P						
503		-OTHER	OTH-EXP					22,610	
504		OREGON PUC -RATE CASE	OTH-EXP						
505		-OTHER	OTH-EXP						
506		NEVADA PUC -RATE CASE	OTH-EXP						
507		-OTHER	OTH-EXP					0	
508		TOTAL ACCOUNT 928							
509									
510	929-OP	DUPLICATE CHARGES-CR	LABOR						
511	9301-OP	GENERAL ADVERTISING	LABOR						
512	9302-OP	MISCELLANEOUS EXPENSES	LABOR						
513	931-OP	RENTS	L GEN-PLT						
514		TOTAL ADM & GEN OPERATION							
515									
516	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT						
517									
518		TOTAL ADMIN & GENERAL EXPENSES							
519									
520	416	MERCHANDISING EXPENSE	M-EXP						
521									
522		TOTAL OPER & MAINT EXPENSES						22,610	
523									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
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		(A)	(B)	(C)	(CC)	(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	PI-S	17,781,878	7,222,999		10,558,879				
330-336	HYDRAULIC PRODUCTION	PI-H	14,253,867	5,789,921		8,463,946				
340-346	OTHER PRODUCTION	PI-O	5,923,980		5,923,980					
	TOTAL PRODUCTION PLANT		37,959,725							
TRANSMISSION PLANT										
350	LAND & LAND RIGHTS	T-350	401,544					401,544		
352	STRUCTURES & IMPROVEMENTS	T-352	632,942					632,942		
353	STATION EQUIPMENT	T-353	5,048,516					5,048,516		
354	TOWERS & FIXTURES	T-354	2,213,006					2,213,006		
355	POLES & FIXTURES	T-355	2,354,300					2,354,250		50
356	OVERHEAD CONDUCTORS & DEVICES	T-356	2,363,844					2,363,813		30
359	ROADS & TRAILS	T-359	2,561					2,561		
	TOTAL TRANSMISSION PLANT		13,016,711							
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N	0							
361	STRUCTURES & IMPROVEMENTS	D361N	434,314							
362	STATION EQUIPMENT	D362N	3,015,166							
364	POLES, TOWERS & FIXTURES	D364	6,523,013							
365	OVERHEAD CONDUCTORS & DEVICES	D365	3,080,055							
366	UNDERGROUND CONDUIT	D366	916,934							
367	UNDERGROUND CONDUCTORS & DEVICES	D367	3,423,999							
368	LINE TRANSFORMERS	D368	5,513,133							
369	SERVICES	SERVICE	1,615,969							
370	METERS	METER	3,831,203							
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	23,245							
373	STREET LIGHTING SYSTEMS	STLIGHT	161,919							
	TOTAL DISTRIBUTION PLANT		28,538,953							

1 IDAHO POWER COMPANY
2 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3 3CP/12CP CLASS COST OF SERVICE STUDY
4 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
5 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

6			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * * * * * *	* * * * * *	* * * * * *	* * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
524	*** ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE*** ***												
525													
526	DEPRECIATION EXPENSE												
527	310-316	STEAM PRODUCTION	PI-S										
528	330-336	HYDRAULIC PRODUCTION	PI-H										
529	340-346	OTHER PRODUCTION	PI-O										
530		TOTAL PRODUCTION PLANT											
531													
532	TRANSMISSION PLANT												
533	350	LAND & LAND RIGHTS	T-350										
534	352	STRUCTURES & IMPROVEMENTS	T-352										
535	353	STATION EQUIPMENT	T-353										
536	354	TOWERS & FIXTURES	T-354										
537	355	POLES & FIXTURES	T-355										
538	356	OVERHEAD CONDUCTORS & DEVICES	T-356										
539	359	ROADS & TRAILS	T-359										
540		TOTAL TRANSMISSION PLANT											
541													
542	DISTRIBUTION PLANT												
543	360	LAND & LAND RIGHTS	D360N	0	0								
544	361	STRUCTURES & IMPROVEMENTS	D361N	433,122	1,191								
545	362	STATION EQUIPMENT	D362N	2,968,653	46,512								
546	364	POLES, TOWERS & FIXTURES	D364				3,862,978	2,113,164	39,368				
547	365	OVERHEAD CONDUCTORS & DEVICES	D365				1,679,752	918,874	39,477				
548	366	UNDERGROUND CONDUIT	D366				208,310	113,952	49,132				
549	367	UNDERGROUND CONDUCTORS & DEVICES	D367				1,731,108	946,967	209,729				
550	368	LINE TRANSFORMERS	D368							671,219	367,177	244,932	2,734,146
551	369	SERVICES	SERVICE										
552	370	METERS	METER										
553	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
554	373	STREET LIGHTING SYSTEMS	STLIGHT										
555		TOTAL DISTRIBUTION PLANT											

IDAHO POWER COMPANY
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3CP/12CP CLASS COST OF SERVICE STUDY
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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
524	**** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***								
525									
526	DEPRECIATION EXPENSE								
527	310-316 STEAM PRODUCTION	PI-S							
528	330-336 HYDRAULIC PRODUCTION	PI-H							
529	340-346 OTHER PRODUCTION	PI-O							
530	TOTAL PRODUCTION PLANT								
531									
532	TRANSMISSION PLANT								
533	350 LAND & LAND RIGHTS	T-350							
534	352 STRUCTURES & IMPROVEMENTS	T-352							
535	353 STATION EQUIPMENT	T-353							
536	354 TOWERS & FIXTURES	T-354							
537	355 POLES & FIXTURES	T-355							
538	356 OVERHEAD CONDUCTORS & DEVICES	T-356							
539	359 ROADS & TRAILS	T-359							
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	D364		328,050	179,453				
547	365 OVERHEAD CONDUCTORS & DEVICES	D365		285,677	156,274				
548	366 UNDERGROUND CONDUIT	D366		352,638	192,903				
549	367 UNDERGROUND CONDUCTORS & DEVICES	D367		346,597	189,599				
550	368 LINE TRANSFORMERS	D368	1,495,659						
551	369 SERVICES	SERVICE				1,615,969			
552	370 METERS	METER					3,831,203		
553	371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							23,245
554	373 STREET LIGHTING SYSTEMS	STLIGHT						161,919	
555	TOTAL DISTRIBUTION PLANT								

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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* ***										
DEPRECIATION EXPENSE										
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	T-350								
352	STRUCTURES & IMPROVEMENTS	T-352								
353	STATION EQUIPMENT	T-353								
354	TOWERS & FIXTURES	T-354								
355	POLES & FIXTURES	T-355								
356	OVERHEAD CONDUCTORS & DEVICES	T-356								
359	ROADS & TRAILS	T-359								
	TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT										
360	LAND & LAND RIGHTS	D360N								
361	STRUCTURES & IMPROVEMENTS	D361N								
362	STATION EQUIPMENT	D362N								
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	SERVICE								
370	METERS	METER								
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
373	STREET LIGHTING SYSTEMS	STLIGHT								
	TOTAL DISTRIBUTION PLANT									

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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 ***								
DEPRECIATION EXPENSE								
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	T-350						
352	STRUCTURES & IMPROVEMENTS	T-352						
353	STATION EQUIPMENT	T-353						
354	TOWERS & FIXTURES	T-354						
355	POLES & FIXTURES	T-355						
356	OVERHEAD CONDUCTORS & DEVICES	T-356						
359	ROADS & TRAILS	T-359						
	TOTAL TRANSMISSION PLANT							
DISTRIBUTION PLANT								
360	LAND & LAND RIGHTS	D360N						
361	STRUCTURES & IMPROVEMENTS	D361N						
362	STATION EQUIPMENT	D362N						
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	SERVICE						
370	METERS	METER						
371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
373	STREET LIGHTING SYSTEMS	STLIGHT						
	TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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	P-PTD	0	0	0	0		0		0
390	STRUCTURES & IMPROVEMENTS	P-PTD	1,522,061	264,849	71,877	387,167		281,946		2
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	7,787,897	1,355,145	367,770	1,981,008		1,442,628		8
392	TRANSPORTATION EQUIPMENT	P-PTD	0	0	0	0		0		0
393	STORES EQUIPMENT	P-PTD	57,780	10,054	2,729	14,697		10,703		0
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	211,314	36,770	9,979	53,752		39,144		0
395	LABORATORY EQUIPMENT	P-PTD	549,439	95,606	25,946	139,761		101,778		1
396	POWER OPERATED EQUIPMENT	P-PTD	0	0	0	0		0		0
397	COMMUNICATIONS EQUIPMENT	P-PTD	1,667,160	290,097	78,729	424,075		308,824		2
398	MISCELLANEOUS EQUIPMENT	P-PTD	310,591	54,045	14,667	79,005		57,534		0
	TOTAL GENERAL PLANT		12,106,240							
DEPRECIATION ON DISALLOWED COSTS		P101P	(277,409)	(48,271)	(13,100)	(70,565)		(51,387)		(0)
	TOTAL DEPRECIATION EXPENSE		91,344,219	15,071,214	6,482,576	22,031,725		15,207,801		92
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P	6,878,287	1,196,867	324,815	1,749,630		1,274,132		7
	HYDRAULIC PRODUCTION	PHH								
	ADJUSTMENTS, GAINS & LOSSES	P101P	(30,785)	(5,357)	(1,454)	(7,831)		(5,703)		(0)
	TOTAL AMORTIZATION EXPENSE		6,847,502	1,191,510	323,361	1,741,799		1,268,430		7
	TOTAL DEPRECIATION & AMORTIZATION EXP		98,191,722	16,262,724	6,805,937	23,773,525		16,476,231		98

1 IDAHO POWER COMPANY
2 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3 3CP/12CP CLASS COST OF SERVICE STUDY
4 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
5 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Row			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* DISTRIBUTION FUNCTION *									
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
556	*** ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE*** ***												
557													
558	GENERAL PLANT												
559	389	LAND & LAND RIGHTS	P-PTD	0	0		0	0	0	0	0	0	0
560	390	STRUCTURES & IMPROVEMENTS	P-PTD	84,670	8,118		118,682	64,923	6,847	17,575	9,614	6,413	71,592
561	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	433,227	41,536		607,258	332,188	35,034	89,928	49,193	32,815	366,313
562	392	TRANSPORTATION EQUIPMENT	P-PTD	0	0		0	0	0	0	0	0	0
563	393	STORES EQUIPMENT	P-PTD	3,214	308		4,505	2,465	260	667	365	243	2,718
564	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	11,755	1,127		16,477	9,013	951	2,440	1,335	890	9,939
565	395	LABORATORY EQUIPMENT	P-PTD	30,564	2,930		42,842	23,436	2,472	6,344	3,471	2,315	25,843
566	396	POWER OPERATED EQUIPMENT	P-PTD	0	0		0	0	0	0	0	0	0
567	397	COMMUNICATIONS EQUIPMENT	P-PTD	92,741	8,892		129,996	71,112	7,500	19,251	10,531	7,025	78,417
568	398	MISCELLANEOUS EQUIPMENT	P-PTD	17,278	1,657		24,218	13,248	1,397	3,586	1,962	1,309	14,609
569		TOTAL GENERAL PLANT											
570													
571	DEPRECIATION ON DISALLOWED COSTS		P101P	(15,432)	(1,480)		(21,631)	(11,833)	(1,248)	(3,203)	(1,752)	(1,169)	(13,048)
572		TOTAL DEPRECIATION EXPENSE		4,059,793	110,792		8,404,497	4,597,510	390,917	807,809	441,895	294,775	3,290,528
573													
574	AMORTIZATION EXPENSE												
575		INTANGIBLE PLANT	P101P	382,627	36,685		536,332	293,389	30,942	79,425	43,448	28,983	323,528
576		HYDRAULIC PRODUCTION	PI-H										
577		ADJUSTMENTS, GAINS & LOSSES	P101P	(1,713)	(164)		(2,400)	(1,313)	(138)	(355)	(194)	(130)	(1,448)
578		TOTAL AMORTIZATION EXPENSE		380,914	36,520		533,931	292,076	30,803	79,069	43,253	28,853	322,080
579													
580		TOTAL DEPRECIATION & AMORTIZATION EXP		4,440,707	147,312		8,938,428	4,889,586	421,720	886,878	485,148	323,628	3,612,608
581													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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	P-PTD	0	0	0	0	0	0	0
390	STRUCTURES & IMPROVEMENTS	P-PTD	39,163	24,104	13,186	24,274	24,203	1,747	1,111
391	OFFICE FURNITURE & EQUIPMENT	P-PTD	200,384	123,332	67,466	124,202	123,839	8,940	5,684
392	TRANSPORTATION EQUIPMENT	P-PTD	0	0	0	0	0	0	0
393	STORES EQUIPMENT	P-PTD	1,487	915	501	921	919	66	42
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	5,437	3,346	1,831	3,370	3,360	243	154
395	LABORATORY EQUIPMENT	P-PTD	14,137	8,701	4,760	8,762	8,737	631	401
396	POWER OPERATED EQUIPMENT	P-PTD	0	0	0	0	0	0	0
397	COMMUNICATIONS EQUIPMENT	P-PTD	42,896	26,402	14,443	26,588	26,510	1,914	1,217
398	MISCELLANEOUS EQUIPMENT	P-PTD	7,992	4,919	2,691	4,953	4,939	357	227
	TOTAL GENERAL PLANT								
DEPRECIATION ON DISALLOWED COSTS		P101P	(7,138)	(4,393)	(2,403)	(4,424)	(4,411)	(318)	(202)
	TOTAL DEPRECIATION EXPENSE		1,800,017	1,500,287	820,702	1,804,616	4,019,299	175,497	31,879
AMORTIZATION EXPENSE									
	INTANGIBLE PLANT	P101P	176,979	108,927	59,586	109,695	109,375	7,896	5,020
	HYDRAULIC PRODUCTION	PI-H							
	ADJUSTMENTS, GAINS & LOSSES	P101P	(792)	(488)	(267)	(491)	(490)	(35)	(22)
	TOTAL AMORTIZATION EXPENSE		176,187	108,439	59,320	109,204	108,885	7,860	4,998
	TOTAL DEPRECIATION & AMORTIZATION EXP		1,976,204	1,608,727	880,021	1,913,821	4,128,184	183,358	36,876

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* ***										
GENERAL PLANT										
389	LAND & LAND RIGHTS	P-PTD								
390	STRUCTURES & IMPROVEMENTS	P-PTD								
391	OFFICE FURNITURE & EQUIPMENT	P-PTD								
392	TRANSPORTATION EQUIPMENT	P-PTD								
393	STORES EQUIPMENT	P-PTD								
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD								
395	LABORATORY EQUIPMENT	P-PTD								
396	POWER OPERATED EQUIPMENT	P-PTD								
397	COMMUNICATIONS EQUIPMENT	P-PTD								
398	MISCELLANEOUS EQUIPMENT	P-PTD								
	TOTAL GENERAL PLANT									
DEPRECIATION ON DISALLOWED COSTS		P101P								
	TOTAL DEPRECIATION EXPENSE									
AMORTIZATION EXPENSE										
	INTANGIBLE PLANT	P101P								
	HYDRAULIC PRODUCTION	PI-H								
	ADJUSTMENTS, GAINS & LOSSES	P101P								
	TOTAL AMORTIZATION EXPENSE									
	TOTAL DEPRECIATION & AMORTIZATION EXP									

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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	P-PTD						
390	STRUCTURES & IMPROVEMENTS	P-PTD						
391	OFFICE FURNITURE & EQUIPMENT	P-PTD						
392	TRANSPORTATION EQUIPMENT	P-PTD						
393	STORES EQUIPMENT	P-PTD						
394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD						
395	LABORATORY EQUIPMENT	P-PTD						
396	POWER OPERATED EQUIPMENT	P-PTD						
397	COMMUNICATIONS EQUIPMENT	P-PTD						
398	MISCELLANEOUS EQUIPMENT	P-PTD						
	TOTAL GENERAL PLANT							
DEPRECIATION ON DISALLOWED COSTS		P101P						
	TOTAL DEPRECIATION EXPENSE							
AMORTIZATION EXPENSE								
	INTANGIBLE PLANT	P101P						
	HYDRAULIC PRODUCTION	P-H						
	ADJUSTMENTS, GAINS & LOSSES	P101P						
	TOTAL AMORTIZATION EXPENSE							
	TOTAL DEPRECIATION & AMORTIZATION EXP							

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

	(A)	(B)	(C)	(CC)	(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	NONE								
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	PI-S	874,567	355,249		519,318				
VALMY	PI-S	857,431	348,288		509,142				
BOARDMAN	PI-S	331,084	134,486		196,598				
OTHER-PRODUCTION PLANT	PI-HO	3,470,673	1,124,818	701,551	1,644,305				
OTHER-TRANSMISSION PLANT	T-PLT	2,764,132					2,764,117		15
OTHER-DISTRIBUTION PLANT	D3602N	5,294,071							
OTHER-GENERAL PLANT	GEN-PLT	871,111	151,579	41,137	221,585		161,364		1
LICENSES - HYDRO PROJECTS	PI-H	2,910	1,182		1,728				
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P	1,728,713	300,807	81,635	439,733		320,226		2
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
FRANCHISE TAXES									
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	NONE								
HYDRO GENERATION TAX	KWH-TAX	1,666,608							
IRRIGATION-PIC	KWH-TAX	295,743							
TOTAL TAXES OTHER THAN INCOME		18,157,045	2,416,410	824,323	3,532,409		3,245,708		17

IDAHO POWER COMPANY
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3CP/12CP CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Line	Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7			DISTRIBUTION FUNCTION									
8-9		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
582	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***											
583												
584	TAXES OTHER THAN INCOME											
585	FEDERAL TAXES	NONE										
586	FICA	LABOR	0	0		0	0	0	0	0	0	0
587	FUTA	LABOR	0	0		0	0	0	0	0	0	0
588	LESS PAYROLL DEDUCTION	LABOR	0	0		0	0	0	0	0	0	0
589												
590	STATE TAXES											
591	AD VALOREM TAXES											
592	JIM BRIDGER STATION	PI-S										
593	VALMY	PI-S										
594	BOARDMAN	PI-S										
595	OTHER-PRODUCTION PLANT	PI-HO										
596	OTHER-TRANSMISSION PLANT	T-PLT										
597	OTHER-DISTRIBUTION PLANT	D3602N	794,808	10,873		1,258,027	688,178	72,577	186,299	101,911	67,982	758,872
598	OTHER-GENERAL PLANT	GEN-PLT	48,458	4,646		67,925	37,157	3,919	10,059	5,502	3,671	40,974
599												
600	LICENSES - HYDRO PROJECTS	PI-H										
601												
602	REGULATORY COMMISSION FEES											
603	STATE OF IDAHO	P101P	96,165	9,220		134,796	73,737	7,777	19,962	10,920	7,284	81,312
604	STATE OF OREGON	NONE										
605	STATE OF NEVADA	NONE										
606												
607	FRANCHISE TAXES											
608	STATE OF OREGON	NONE										
609	STATE OF NEVADA	NONE										
610												
611	OTHER STATE TAXES											
612	UNEMPLOYMENT TAXES	NONE										
613	HYDRO GENERATION TAX	KWH-TAX										
614	IRRIGATION-PIC	KWH-TAX										
615												
616	TOTAL TAXES OTHER THAN INCOME		939,432	24,739		1,460,748	799,072	84,272	216,320	118,333	78,937	881,158

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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 7 - TAXES OTHER THAN INCOME TAXES * * ****								
TAXES OTHER THAN INCOME								
FEDERAL TAXES	NONE							
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	PI-S							
VALMY	PI-S							
BOARDMAN	PI-S							
OTHER-PRODUCTION PLANT	PI-HO							
OTHER-TRANSMISSION PLANT	T-PLT							
OTHER-DISTRIBUTION PLANT	D3602N	415,126	255,501	139,766	257,303	256,551	18,520	11,775
OTHER-GENERAL PLANT	GEN-PLT	22,414	13,795	7,546	13,893	13,852	1,000	636
LICENSES - HYDRO PROJECTS	PI-H							
REGULATORY COMMISSION FEES								
STATE OF IDAHO	P101P	44,480	27,376	14,976	27,570	27,489	1,984	1,262
STATE OF OREGON	NONE							
STATE OF NEVADA	NONE							
FRANCHISE TAXES								
STATE OF OREGON	NONE							
STATE OF NEVADA	NONE							
OTHER STATE TAXES								
UNEMPLOYMENT TAXES	NONE							
HYDRO GENERATION TAX	KWH-TAX							
IRRIGATION-PIC	KWH-TAX							
TOTAL TAXES OTHER THAN INCOME		482,020	296,672	162,289	298,765	297,892	21,504	13,673

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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 7 - TAXES OTHER THAN INCOME TAXES ***									
TAXES OTHER THAN INCOME									
FEDERAL TAXES	NONE								
FICA	LABOR	0	0			0			
FUTA	LABOR	0	0			0			
LESS PAYROLL DEDUCTION	LABOR	0	0			0			
STATE TAXES									
AD VALOREM TAXES									
JIM BRIDGER STATION	PI-S								
VALMY	PI-S								
BOARDMAN	PI-S								
OTHER-PRODUCTION PLANT	PI-HO								
OTHER-TRANSMISSION PLANT	T-PLT								
OTHER-DISTRIBUTION PLANT	D3602N								
OTHER-GENERAL PLANT	GEN-PLT								
LICENSES - HYDRO PROJECTS	PI-H								
REGULATORY COMMISSION FEES									
STATE OF IDAHO	P101P								
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
FRANCHISE TAXES									
STATE OF OREGON	NONE								
STATE OF NEVADA	NONE								
OTHER STATE TAXES									
UNEMPLOYMENT TAXES	NONE								
HYDRO GENERATION TAX	KWH-TAX								
IRRIGATION-PIC	KWH-TAX								
TOTAL TAXES OTHER THAN INCOME		0	0			0			

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
582 *** *TABLE 7 - TAXES OTHER THAN INCOME TAXES* ***							
583							
584 TAXES OTHER THAN INCOME							
585 FEDERAL TAXES	NONE						
586 FICA	LABOR						
587 FUTA	LABOR						
588 LESS PAYROLL DEDUCTION	LABOR						
589							
590 STATE TAXES							
591 AD VALOREM TAXES							
592 JIM BRIDGER STATION	PI-S						
593 VALMY	PI-S						
594 BOARDMAN	PI-S						
595 OTHER-PRODUCTION PLANT	PI-HO						
596 OTHER-TRANSMISSION PLANT	T-PLT						
597 OTHER-DISTRIBUTION PLANT	D3602N						
598 OTHER-GENERAL PLANT	GEN-PLT						
599							
600 LICENSES - HYDRO PROJECTS	PI-H						
601							
602 REGULATORY COMMISSION FEES							
603 STATE OF IDAHO	P101P						
604 STATE OF OREGON	NONE						
605 STATE OF NEVADA	NONE						
606							
607 FRANCHISE TAXES							
608 STATE OF OREGON	NONE						
609 STATE OF NEVADA	NONE						
610							
611 OTHER STATE TAXES							
612 UNEMPLOYMENT TAXES	NONE						
613 HYDRO GENERATION TAX	KWH-TAX		1,666,608				
614 IRRIGATION-PIC	KWH-TAX		295,743				
615							
616 TOTAL TAXES OTHER THAN INCOME			1,962,351				

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(B)	(C)	(CC)	(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		NONE								
*** TABLE 9 - INCOME TAXES ***										
410/411	NET PROVISION FOR DEFER INC TAXES	P111P	13,385,781	2,353,554	638,726	3,440,523		2,505,490		13
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	2,805,136	493,213	133,852	720,999		525,053		3
SUMMARY OF INCOME TAXES										
TOTAL FEDERAL INCOME TAX		TAX-REV	19,062,439							
STATE INCOME TAXES										
	STATE OF IDAHO	TAX-REV	(3,894,429)							
	STATE OF OREGON	TAX-REV	183,313							
	OTHER STATES	TAX-REV	49,637							
	TOTAL STATE INCOME TAXES		(3,661,479)							
TOTAL OPERATING EXPENSES			670,674,935							
NET OPERATING INCOME			139,217,049							
				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)
				* * * * * * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	DISTRIBUTION FUNCTION	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***												
618													
619	REGULATORY DEBITS/CREDITS		NONE										
620													
621	*** TABLE 9 - INCOME TAXES ***												
622													
623	410/411	NET PROVISION FOR DEFER INC TAXES	P111P	671,650	13,016		1,054,658	576,929	60,845	156,183	85,437	56,992	636,195
624													
625	411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	140,751	2,728		221,015	120,902	12,751	32,730	17,904	11,943	133,322
626													
627	SUMMARY OF INCOME TAXES												
628													
629	TOTAL FEDERAL INCOME TAX		TAX-REV										
630													
631	STATE INCOME TAXES												
632		STATE OF IDAHO	TAX-REV										
633		STATE OF OREGON	TAX-REV										
634		OTHER STATES	TAX-REV										
635		TOTAL STATE INCOME TAXES											
636													
637	TOTAL OPERATING EXPENSES												
638													
639	NET OPERATING INCOME												
640													
641													

IDAHO POWER COMPANY
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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
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***								
618									
619	REGULATORY DEBITS/CREDITS	NONE							
620									
621	*** TABLE 9 - INCOME TAXES ***								
622									
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P	348,018	214,197	117,172	215,708	215,078	15,526	9,872
624									
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	72,931	44,887	24,555	45,204	45,072	3,254	2,069
626									
627	SUMMARY OF INCOME TAXES								
628									
629	TOTAL FEDERAL INCOME TAX	TAX-REV							
630									
631	STATE INCOME TAXES								
632	STATE OF IDAHO	TAX-REV							
633	STATE OF OREGON	TAX-REV							
634	OTHER STATES	TAX-REV							
635	TOTAL STATE INCOME TAXES								
636									
637	TOTAL OPERATING EXPENSES								
638									
639	NET OPERATING INCOME								
640									
641									

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
617	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***									
618										
619	REGULATORY DEBITS/CREDITS	NONE								
620										
621	*** TABLE 9 - INCOME TAXES ***									
622										
623	410/411 NET PROVISION FOR DEFER INC TAXES	P111P								
624										
625	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P								
626										
627	SUMMARY OF INCOME TAXES									
628										
629	TOTAL FEDERAL INCOME TAX	TAX-REV								
630										
631	STATE INCOME TAXES									
632	STATE OF IDAHO	TAX-REV								
633	STATE OF OREGON	TAX-REV								
634	OTHER STATES	TAX-REV								
635	TOTAL STATE INCOME TAXES									
636										
637	TOTAL OPERATING EXPENSES									
638										
639	NET OPERATING INCOME									
640										
641										

IDAHO POWER COMPANY
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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** *TABLE 8 - REGULATORY DEBITS/CREDITS* ***							
REGULATORY DEBITS/CREDITS	NONE						
*** *TABLE 9 - INCOME TAXES* ***							
410/411 NET PROVISION FOR DEFER INC TAXES	P111P						
411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P						
SUMMARY OF INCOME TAXES							
TOTAL FEDERAL INCOME TAX	TAX-REV						19,062,439
STATE INCOME TAXES							
STATE OF IDAHO	TAX-REV						(3,894,429)
STATE OF OREGON	TAX-REV						183,313
OTHER STATES	TAX-REV						49,637
TOTAL STATE INCOME TAXES							
TOTAL OPERATING EXPENSES							
NET OPERATING INCOME							

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		(A)	(B)	(C)	(CC)	(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-500	228,999	93,019		135,980				
646	501 / FUEL	PI-S	0	0		0				
647	502 / STEAM EXPENSES									
648	LABOR	PI-S								
649	OTHER	PI-S								
650	TOTAL ACCOUNT 502									
651	505 / ELECTRIC EXPENSES									
652	LABOR	PI-S	12,304	4,998		7,306				
653	OTHER	PI-S								
654	TOTAL ACCOUNT 505									
655	506 / MISCELLANEOUS EXPENSES	PI-S								
656	507 / RENTS	PI-S								
657	STEAM OPERATION EXPENSES		241,303							
658										
659	MAINTENANCE									
660	510 / SUPERVISION & ENGINEERING	L-510	0	0		0				
661	511 / STRUCTURES	PI-S	0	0		0				
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	0	0		0				
671	STEAM MAINTENANCE EXPENSES		0							
672	TOTAL STEAM GENERATION EXPENSES		241,303							
673										
674	HYDRAULIC POWER GENERATION									
675	535-OP SUPERVISION & ENGINEERING	L-535	3,483,718	1,415,086		2,068,632				
676	536-OP WATER FOR POWER	PI-H	297,346	120,782		176,564				
677	537-OP HYDRAULIC EXPENSES	PI-H	3,519,229	1,429,511		2,089,718				
678	538-OP ELECTRIC EXPENSES	PI-H	920,619	373,956		546,664				
679	539-OP MISCELLANEOUS EXPENSES	PI-H	1,544,886	627,533		917,353				
680	540-OP RENTS		0							
681	TOTAL HYDRAULIC OPERATION EXPENSES		9,765,799							
682	541-MT SUPERVISION & ENGINEERING	L-541	1,480,785	601,495		879,290				
683	542-MT STRUCTURES	PI-H	649,016	263,630		385,386				
684	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	285,751	116,072		169,679				
685	544-MT ELECTRIC PLANT	PI-H	1,354,307	550,119		804,187				
686	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	1,666,403	676,893		989,510				
687	TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,436,262							
688	TOTAL HYDRAULIC GENERATION EXPENSES		15,202,061							

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Line	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
			* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	DISTRIBUTION FUNCTION	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *	* * * * * * * * *
642	*** **TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR** ***											
643	STEAM POWER GENERATION											
644	OPERATION											
645	500 / SUPERVISION & ENGINEERING	L-500										
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-510										
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-535										
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-541										
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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		(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-500							
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-510							
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-535							
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-541							
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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		(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-500								
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-510								
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-535								
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-541								
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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		(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-500						
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-510						
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-535						
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-541						
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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		(A)	(B)	(C)	(CC)	(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-546	268,464		268,464					
693	548-OP GENERATING EXPENSES	PI-O	230,916		230,916					
694	549-OP MISCELLANEOUS EXPENSES	PI-O	209,421		209,421					
695	550-OP RENTS	PI-O	0		0					
696	TOTAL OTHER POWER OPER EXPENSES		708,801							
697										
698	551-MT SUPERVISION & ENGINEERING	L-551	0		0					
699	552-MT STRUCTURES	PI-O	158,045		158,045					
700	553-MT GENERATING & ELECTRIC PLANT	PI-O	21,342		21,342					
701	554-MT MISCELLANEOUS EXPENSES	PI-O	187,625		187,625					
702	TOTAL OTHER POWER MAINT EXPENSES		367,012							
703	TOTAL OTHER POWER GEN EXPENSES		1,075,813							
704	555 PURCHASED POWER		0							
705	556 LOAD CONTROL & DISPATCHING EXPENSES	PP-KW	0	0	0					
706	557 OTHER EXPENSES	PI-O	1,818,024		1,818,024					
707	TOTAL OTHER POWER SUPPLY EXPENSES		1,818,024							
708										
709	TOTAL PRODUCTION EXPENSES		18,337,201							
710										
711	TRANSMISSION EXPENSES									
712	560-OP SUPERVISION & ENGINEERING	L-560	1,340,746				0	1,340,740		6
713	561-OP LOAD DISPATCHING	T-PLT	2,469,813					2,469,799		13
714	562-OP STATION EXPENSES	T-353	1,034,014					1,034,014		
715	563-OP OVERHEAD LINE EXPENSES	T-354-356	286,426					286,423		3
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T	0				0			
717	566-OP MISCELLANEOUS EXPENSES	T-PLT	181,613					181,612		1
718	567-OP RENTS	T-PLT	0					0		0
719	TOTAL TRANSMISSION OPERATION		5,312,612							
720	568-MT SUPERVISION & ENGINEERING	L-568	62,470					62,470		0
721	569-MT STRUCTURES	T-352	279,530					279,530		
722	570-MT STATION EQUIPMENT	T-353	1,363,568					1,363,568		
723	571-MT OVERHEAD LINES	T-354-356	548,397					548,391		6
724	573-MT MISCELLANEOUS PLANT	T-PLT	0					0		0
725	TOTAL TRANSMISSION MAINTENANCE		2,253,965							
726	TOTAL TRANSMISSION EXPENSES		7,566,577							

IDAHO POWER COMPANY
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Line	Account	Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
				DISTRIBUTION FUNCTION									
			ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***												
690													
691	OTHER POWER GENERATION												
692	546-OP	SUPERVISION & ENGINEERING	L-546										
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-551										
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-560										
713	561-OP	LOAD DISPATCHING	T-PLT										
714	562-OP	STATION EXPENSES	T-353										
715	563-OP	OVERHEAD LINE EXPENSES	T-354-356										
716	565-OP	TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T										
717	566-OP	MISCELLANEOUS EXPENSES	T-PLT										
718	567-OP	RENTS	T-PLT										
719		TOTAL TRANSMISSION OPERATION											
720	568-MT	SUPERVISION & ENGINEERING	L-568										
721	569-MT	STRUCTURES	T-352										
722	570-MT	STATION EQUIPMENT	T-353										
723	571-MT	OVERHEAD LINES	T-354-356										
724	573-MT	MISCELLANEOUS PLANT	T-PLT										
725		TOTAL TRANSMISSION MAINTENANCE											
726		TOTAL TRANSMISSION EXPENSES											

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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
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
690									
691	OTHER POWER GENERATION								
692	546-OP SUPERVISION & ENGINEERING	L-546							
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-551							
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-560							
713	561-OP LOAD DISPATCHING	T-PLT							
714	562-OP STATION EXPENSES	T-353							
715	563-OP OVERHEAD LINE EXPENSES	T-354-356							
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T							
717	566-OP MISCELLANEOUS EXPENSES	T-PLT							
718	567-OP RENTS	T-PLT							
719	TOTAL TRANSMISSION OPERATION								
720	568-MT SUPERVISION & ENGINEERING	L-568							
721	569-MT STRUCTURES	T-352							
722	570-MT STATION EQUIPMENT	T-353							
723	571-MT OVERHEAD LINES	T-354-356							
724	573-MT MISCELLANEOUS PLANT	T-PLT							
725	TOTAL TRANSMISSION MAINTENANCE								
726	TOTAL TRANSMISSION 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
689	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
690										
691	OTHER POWER GENERATION									
692	546-OP SUPERVISION & ENGINEERING	L-546								
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-551								
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-560								
713	561-OP LOAD DISPATCHING	T-PLT								
714	562-OP STATION EXPENSES	T-353								
715	563-OP OVERHEAD LINE EXPENSES	T-354-356								
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T								
717	566-OP MISCELLANEOUS EXPENSES	T-PLT								
718	567-OP RENTS	T-PLT								
719	TOTAL TRANSMISSION OPERATION									
720	568-MT SUPERVISION & ENGINEERING	L-568								
721	569-MT STRUCTURES	T-352								
722	570-MT STATION EQUIPMENT	T-353								
723	571-MT OVERHEAD LINES	T-354-356								
724	573-MT MISCELLANEOUS PLANT	T-PLT								
725	TOTAL TRANSMISSION MAINTENANCE									
726	TOTAL TRANSMISSION EXPENSES									

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		(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-546						
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-551						
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-560						
713	561-OP LOAD DISPATCHING	T-PLT						
714	562-OP STATION EXPENSES	T-353						
715	563-OP OVERHEAD LINE EXPENSES	T-354-356						
716	565-OP TRANSMISSION OF ELECTRICITY BY OTHERS	KWH-T						
717	566-OP MISCELLANEOUS EXPENSES	T-PLT						
718	567-OP RENTS	T-PLT						
719	TOTAL TRANSMISSION OPERATION							
720	568-MT SUPERVISION & ENGINEERING	L-568						
721	569-MT STRUCTURES	T-352						
722	570-MT STATION EQUIPMENT	T-353						
723	571-MT OVERHEAD LINES	T-354-356						
724	573-MT MISCELLANEOUS PLANT	T-PLT						
725	TOTAL TRANSMISSION MAINTENANCE							
726	TOTAL TRANSMISSION EXPENSES							

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		(A)	(B)	(C)	(CC)	(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
727	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
728										
729	DISTRIBUTION EXPENSES									
730	580-OP SUPERVISION & ENGINEERING	L-580	2,261,056							
731	581-OP LOAD DISPATCHING	D3601	2,471,316							
732	582-OP STATION EXPENSES	D362	684,091							
733	583-OP OVERHEAD LINE EXPENSES	D-364-365	2,484,618							
734	584-OP UNDERGROUND LINE EXPENSES	D-366-367	822,003							
735	585-OP STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	66,866							
736	586-OP METER EXPENSES	METER	3,076,088							
737	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST	887,685							
738	588-OP MISCELLANEOUS EXPENSES	D3601	3,056,706							
739	589-OP RENTS	D3601	1,836							
740	TOTAL DISTRIBUTION OPERATION		15,812,264							
741										
742	590-MT SUPERVISION & ENGINEERING	L-590	201,981							
743	591-MT STRUCTURES	D361	0							
744	592-MT STATION EQUIPMENT	D362	1,899,126							
745	593-MT OVERHEAD LINES	D-364-365	2,930,486							
746	594-MT UNDERGROUND LINES	D-366-367	701,208							
747	595-MT LINE TRANSFORMERS	D368	23,434							
748	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT	214,743							
749	597-MT METERS	METER	649,951							
750	598-MT MISCELLANEOUS PLANT	D3601	73,044							
751	TOTAL DISTRIBUTION MAINTENANCE		6,693,972							
752	TOTAL DISTRIBUTION EXPENSES		22,506,236							
753										
754	CUSTOMER ACCOUNTING EXPENSES									
755	901-OP SUPERVISION	L-901	250,855							
756	902-OP METER READING	M-READ	2,402,088							
757	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD	5,676,386							
758	904-OP UNCOLLECTIBLE ACCOUNTS	UAR								
759	905-OP MISC CUSTOMER ACCOUNTS EXPENSES	L 756-758								
760	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,329,329							
761										
762	CUSTOMER SERVICES & INFORMATION EXPENSES									
763	907-OP SUPERVISION	L-907	250,237	58,472		85,477				
764	908-OP CUSTOMER ASSISTANCE	D-908	2,979,932	696,312		1,017,898				
765	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST	0							
766	910-OP MISCELLANEOUS EXPENSES	L 764-765	550,669	128,673		188,100				
767	TOTAL CUST SERV & INFO EXPENSES		3,780,839							
768										

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Line	Acct	Description	(A) ALLOCATOR	(I) SUBSTATION GENERAL	(J) SUBSTATION DIRECT	(K) SUBSTATION CIAC	(L) PRI LINES DEMAND	(M) PRI LINES CUSTOMER	(N) SEC LINES DIRECT	(O) LINE TRANS PRI DMD	(P) LINE TRANS PRI CUST	(Q) LINE TRANS PRI DIRECT	(R) LINE TRANS SEC DMD
				* * * * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * DISTRIBUTION FUNCTION	* * * * *	* * * * *	* * * * *	* * * * *	* * * * *
727		*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
728													
729		DISTRIBUTION EXPENSES											
730	580-OP	SUPERVISION & ENGINEERING	L-580	255,950	24,037		512,088	280,127	23,899	31,414	17,184	11,463	127,960
731	581-OP	LOAD DISPATCHING	D3601	405,340	38,862		568,169	310,805	32,778	84,139	46,027	30,703	342,733
732	582-OP	STATION EXPENSES	D362	626,991	57,101								
733	583-OP	OVERHEAD LINE EXPENSES	D-364-365				1,430,772	782,675	20,879				
734	584-OP	UNDERGROUND LINE EXPENSES	D-366-367				366,984	200,751	49,011				
735	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
736	586-OP	METER EXPENSES	METER										
737	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST										
738	588-OP	MISCELLANEOUS EXPENSES	D3601	501,355	48,068		702,754	384,427	40,543	104,070	56,929	37,976	423,918
739	589-OP	RENTS	D3601	301	29		422	231	24	63	34	23	255
740		TOTAL DISTRIBUTION OPERATION											
741													
742	590-MT	SUPERVISION & ENGINEERING	L-590	54,527	4,968		62,765	34,334	2,097	166	91	61	677
743	591-MT	STRUCTURES	D361	0	0								
744	592-MT	STATION EQUIPMENT	D362	1,740,607	158,519								
745	593-MT	OVERHEAD LINES	D-364-365				1,687,526	923,127	24,625				
746	594-MT	UNDERGROUND LINES	D-366-367				313,055	171,250	41,808				
747	595-MT	LINE TRANSFORMERS	D368							2,853	1,561	1,041	11,622
748	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
749	597-MT	METERS	METER										
750	598-MT	MISCELLANEOUS PLANT	D3601	11,981	1,149		16,793	9,186	969	2,487	1,360	907	10,130
751		TOTAL DISTRIBUTION MAINTENANCE											
752		TOTAL DISTRIBUTION EXPENSES											
753													
754		CUSTOMER ACCOUNTING EXPENSES											
755	901-OP	SUPERVISION	L-901										
756	902-OP	METER READING	M-READ										
757	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD										
758	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR										
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-907										
764	908-OP	CUSTOMER ASSISTANCE	D-908										
765	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST										
766	910-OP	MISCELLANEOUS EXPENSES	L 764-765										
767		TOTAL CUST SERV & INFO EXPENSES											
768													

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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
727	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
728									
729	DISTRIBUTION EXPENSES								
730 580-OP	SUPERVISION & ENGINEERING	L-580	69,998	92,215	50,444	43,386	556,513	14,280	150,098
731 581-OP	LOAD DISPATCHING	D3601	187,485	115,393	63,123	116,207	115,867	8,364	5,318
732 582-OP	STATION EXPENSES	D362							
733 583-OP	OVERHEAD LINE EXPENSES	D-364-365		161,789	88,503				
734 584-OP	UNDERGROUND LINE EXPENSES	D-366-367		132,679	72,579				
735 585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						66,866	
736 586-OP	METER EXPENSES	METER					3,076,088		
737 587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							887,685
738 588-OP	MISCELLANEOUS EXPENSES	D3601	231,896	142,727	78,076	143,733	143,313	10,346	6,578
739 589-OP	RENTS	D3601	139	86	47	86	86	6	4
740	TOTAL DISTRIBUTION OPERATION								
741									
742 590-MT	SUPERVISION & ENGINEERING	L-590	370	9,564	5,232	107	20,328	6,689	5
743 591-MT	STRUCTURES	D361							
744 592-MT	STATION EQUIPMENT	D362							
745 593-MT	OVERHEAD LINES	D-364-365		190,822	104,386				
746 594-MT	UNDERGROUND LINES	D-366-367		113,181	61,913				
747 595-MT	LINE TRANSFORMERS	D368	6,357						
748 596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						214,743	
749 597-MT	METERS	METER					649,951		
750 598-MT	MISCELLANEOUS PLANT	D3601	5,541	3,411	1,866	3,435	3,425	247	157
751	TOTAL DISTRIBUTION MAINTENANCE								
752	TOTAL DISTRIBUTION EXPENSES								
753									
754	CUSTOMER ACCOUNTING EXPENSES								
755 901-OP	SUPERVISION	L-901							
756 902-OP	METER READING	M-READ							
757 903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD							
758 904-OP	UNCOLLECTIBLE ACCOUNTS	UAR							
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-907							
764 908-OP	CUSTOMER ASSISTANCE	D-908							
765 909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST							
766 910-OP	MISCELLANEOUS EXPENSES	L 764-765							
767	TOTAL CUST SERV & INFO EXPENSES								
768									

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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-580								
731	581-OP	LOAD DISPATCHING	D3601								
732	582-OP	STATION EXPENSES	D362								
733	583-OP	OVERHEAD LINE EXPENSES	D-364-365								
734	584-OP	UNDERGROUND LINE EXPENSES	D-366-367								
735	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
736	586-OP	METER EXPENSES	METER								
737	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST								
738	588-OP	MISCELLANEOUS EXPENSES	D3601								
739	589-OP	RENTS	D3601								
740		TOTAL DISTRIBUTION OPERATION									
741											
742	590-MT	SUPERVISION & ENGINEERING	L-590								
743	591-MT	STRUCTURES	D361								
744	592-MT	STATION EQUIPMENT	D362								
745	593-MT	OVERHEAD LINES	D-364-365								
746	594-MT	UNDERGROUND LINES	D-366-367								
747	595-MT	LINE TRANSFORMERS	D368								
748	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT								
749	597-MT	METERS	METER								
750	598-MT	MISCELLANEOUS PLANT	D3601								
751		TOTAL DISTRIBUTION MAINTENANCE									
752		TOTAL DISTRIBUTION EXPENSES									
753											
754		CUSTOMER ACCOUNTING EXPENSES									
755	901-OP	SUPERVISION	L-901	74,590	176,265						
756	902-OP	METER READING	M-READ	2,402,088							
757	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD		5,676,386						
758	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR								
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-907					106,288			
764	908-OP	CUSTOMER ASSISTANCE	D-908					1,265,722			
765	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST					0			
766	910-OP	MISCELLANEOUS EXPENSES	L 764-765					233,896			
767		TOTAL CUST SERV & INFO EXPENSES									
768											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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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-580						
731	581-OP LOAD DISPATCHING	D3601						
732	582-OP STATION EXPENSES	D362						
733	583-OP OVERHEAD LINE EXPENSES	D-364-365						
734	584-OP UNDERGROUND LINE EXPENSES	D-366-367						
735	585-OP STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
736	586-OP METER EXPENSES	METER						
737	587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST						
738	588-OP MISCELLANEOUS EXPENSES	D3601						
739	589-OP RENTS	D3601						
740	TOTAL DISTRIBUTION OPERATION							
741								
742	590-MT SUPERVISION & ENGINEERING	L-590						
743	591-MT STRUCTURES	D361						
744	592-MT STATION EQUIPMENT	D362						
745	593-MT OVERHEAD LINES	D-364-365						
746	594-MT UNDERGROUND LINES	D-366-367						
747	595-MT LINE TRANSFORMERS	D368						
748	596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
749	597-MT METERS	METER						
750	598-MT MISCELLANEOUS PLANT	D3601						
751	TOTAL DISTRIBUTION MAINTENANCE							
752	TOTAL DISTRIBUTION EXPENSES							
753								
754	CUSTOMER ACCOUNTING EXPENSES							
755	901-OP SUPERVISION	L-901						
756	902-OP METER READING	M-READ						
757	903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD						
758	904-OP UNCOLLECTIBLE ACCOUNTS	UAR						
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-907						
764	908-OP CUSTOMER ASSISTANCE	D-908						
765	909-OP INFORMATION & INSTRUCTIONAL	C-ASSIST						
766	910-OP MISCELLANEOUS EXPENSES	L 764-765						
767	TOTAL CUST SERV & INFO EXPENSES							
768								

IDAHO POWER COMPANY
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		(A)	(B)	(C)	(CC)	(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
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
770										
771	ADMINISTRATIVE & GENERAL EXPENSES									
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	31,492,411	3,723,999	1,505,843	5,443,896		3,937,345		15
773	921-OP OFFICE SUPPLIES	LABOR	1,704,621	201,573	81,508	294,667		213,121		1
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0		0		0
775	923-OP OUTSIDE SERVICES	O&M-M	0	0	0	0		0		0
776	924-OP PROPERTY INSURANCE									
777	PRODUCTION - STEAM	NONE								
778	ALL RISK & MISCELLANEOUS	P101P	139,385	24,254	6,582	35,455		25,820		0
779	TOTAL ACCOUNT 924		139,385							
780										
781	925-OP INJURIES & DAMAGES	LABOR	96,842	11,452	4,631	16,741		12,108		0
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0		0		0
783	927-OP FRANCHISE REQUIREMENTS	NONE	0							
784	928-OP REGULATORY COMMISSION EXPENSES									
785	FERC ADMIN ASSESSMENTS	NONE								
786	FERC RATE CASE EXPENSE	NONE								
787	SEC EXPENSES	NONE								
788	IDAHO PUC - RATE CASE	NONE								
789	- OTHER	NONE								
790	OREGON PUC - RATE CASE	NONE								
791	-OTHER	NONE								
792	NEVADA PSC - RATE CASE	NONE								
793	-OTHER	NONE								
794	TOTAL ACCOUNT 928									
795										
796	929-OP DUPLICATE CHARGES-CR	NONE	0							
797	9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0		0		0
798	9302-OP MISCELLANEOUS EXPENSES	LABOR	244,202	28,877	11,677	42,214		30,531		0
799	931-OP RENTS	NONE	0							
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	769,863	133,961	36,355	195,830		142,609		1
801	TOTAL ADMIN & GENERAL EXPENSES		34,447,324							
802	TOTAL OPER & MAINT EXPENSES		94,967,506	11,280,668	4,540,434	16,490,548		11,928,082		46
803										
804	TOTAL LABOR - RATIO (%)		1.0000	0.1188	0.0478	0.1736		0.1256		0.0000

IDAHO POWER COMPANY
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Line			(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7				* * * * * * * * * * * * * * * *	* * * * * *	* * * * *	* * * * * *	* * * *	DISTRIBUTION FUNCTION	* * * * * *	* * * * * *	* * * * * *	* * * * * *
8			ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
9				GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
769	***TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***												
770													
771	ADMINISTRATIVE & GENERAL EXPENSES												
772	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,871,769	173,141		2,945,940	1,611,517	123,135	117,181	64,101	42,760	477,325
773	921-OP	OFFICE SUPPLIES	LABOR	101,315	9,372		159,458	87,228	6,665	6,343	3,470	2,315	25,837
774	922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0		0	0	0	0	0	0	0
775	923-OP	OUTSIDE SERVICES	O&M-M	0	0		0	0	0	0	0	0	0
776	924-OP	PROPERTY INSURANCE											
777		PRODUCTION - STEAM	NONE										
778		ALL RISK & MISCELLANEOUS	P101P	7,754	743		10,869	5,945	627	1,610	880	587	6,556
779		TOTAL ACCOUNT 924											
780													
781	925-OP	INJURIES & DAMAGES	LABOR	5,756	532		9,059	4,956	379	360	197	131	1,468
782	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0		0	0	0	0	0	0	0
783	927-OP	FRANCHISE REQUIREMENTS	NONE										
784	928-OP	REGULATORY COMMISSION EXPENSES											
785		FERC ADMIN ASSESSMENTS	NONE										
786		FERC RATE CASE EXPENSE	NONE										
787		SEC EXPENSES	NONE										
788		IDAHO PUC - RATE CASE	NONE										
789		- OTHER	NONE										
790		OREGON PUC - RATE CASE	NONE										
791		-OTHER	NONE										
792		NEVADA PSC - RATE CASE	NONE										
793		-OTHER	NONE										
794		TOTAL ACCOUNT 928											
795													
796	929-OP	DUPLICATE CHARGES-CR	NONE										
797	9301-OP	GENERAL ADVERTISING	LABOR	0	0		0	0	0	0	0	0	0
798	9302-OP	MISCELLANEOUS EXPENSES	LABOR	14,514	1,343		22,844	12,496	955	909	497	332	3,701
799	931-OP	RENTS	NONE										
800	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	42,826	4,106		60,030	32,838	3,463	8,890	4,863	3,244	36,211
801		TOTAL ADMIN & GENERAL EXPENSES											
802		TOTAL OPER & MAINT EXPENSES		5,640,985	521,968		8,869,526	4,851,894	371,858	360,483	197,195	131,543	1,468,392
803													
804		TOTAL LABOR - RATIO (%)		0.0594	0.0055		0.0934	0.0511	0.0039	0.0038	0.0021	0.0014	0.0155

IDAHO POWER COMPANY
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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
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
770									
771	ADMINISTRATIVE & GENERAL EXPENSES								
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	261,111	500,519	273,799	159,727	2,375,750	167,318	546,300
773	921-OP OFFICE SUPPLIES	LABOR	14,133	27,092	14,820	8,646	128,595	9,057	29,570
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0	0	0	0	0	0
775	923-OP OUTSIDE SERVICES	O&M-M	0	0	0	0	0	0	0
776	924-OP PROPERTY INSURANCE								
777	PRODUCTION - STEAM	NONE							
778	ALL RISK & MISCELLANEOUS	P101P	3,586	2,207	1,207	2,223	2,216	160	102
779	TOTAL ACCOUNT 924								
780									
781	925-OP INJURIES & DAMAGES	LABOR	803	1,539	842	491	7,306	515	1,680
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0	0	0	0	0
783	927-OP FRANCHISE REQUIREMENTS	NONE							
784	928-OP REGULATORY COMMISSION EXPENSES								
785	FERC ADMIN ASSESSMENTS	NONE							
786	FERC RATE CASE EXPENSE	NONE							
787	SEC EXPENSES	NONE							
788	IDAHO PUC - RATE CASE	NONE							
789	- OTHER	NONE							
790	OREGON PUC - RATE CASE	NONE							
791	-OTHER	NONE							
792	NEVADA PSC - RATE CASE	NONE							
793	-OTHER	NONE							
794	TOTAL ACCOUNT 928								
795									
796	929-OP DUPLICATE CHARGES-CR	NONE							
797	9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
798	9302-OP MISCELLANEOUS EXPENSES	LABOR	2,025	3,881	2,123	1,239	18,422	1,297	4,236
799	931-OP RENTS	NONE							
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	19,809	12,192	6,669	12,278	12,242	884	562
801	TOTAL ADMIN & GENERAL EXPENSES								
802	TOTAL OPER & MAINT EXPENSES		803,254	1,509,297	825,630	491,558	7,110,102	500,771	1,632,294
803									
804	TOTAL LABOR - RATIO (%)		0.0085	0.0159	0.0087	0.0052	0.0749	0.0053	0.0172

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 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
ADMINISTRATIVE & GENERAL EXPENSES										
920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	1,288,770	3,045,498			835,652			
921-OP	OFFICE SUPPLIES	LABOR	69,759	164,847			45,232			
922-OP	ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR	0	0			0			
923-OP	OUTSIDE SERVICES	O&M-M	0	0	0		0			
924-OP	PROPERTY INSURANCE									
	PRODUCTION - STEAM	NONE								
	ALL RISK & MISCELLANEOUS	P101P								
	TOTAL ACCOUNT 924									
925-OP	INJURIES & DAMAGES	LABOR	3,963	9,365			2,570			
926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0			0			
927-OP	FRANCHISE REQUIREMENTS	NONE								
928-OP	REGULATORY COMMISSION EXPENSES									
	FERC ADMIN ASSESSMENTS	NONE								
	FERC RATE CASE EXPENSE	NONE								
	SEC EXPENSES	NONE								
	IDAHO PUC - RATE CASE	NONE								
	- OTHER	NONE								
	OREGON PUC - RATE CASE	NONE								
	-OTHER	NONE								
	NEVADA PSC - RATE CASE	NONE								
	-OTHER	NONE								
	TOTAL ACCOUNT 928									
929-OP	DUPLICATE CHARGES-CR	NONE								
9301-OP	GENERAL ADVERTISING	LABOR	0	0			0			
9302-OP	MISCELLANEOUS EXPENSES	LABOR	9,994	23,616			6,480			
931-OP	RENTS	NONE								
935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT								
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL OPER & MAINT EXPENSES		3,849,163	9,095,976	0		2,495,839			
	TOTAL LABOR - RATIO (%)		0.0405	0.0958	0.0000		0.0263			

IDAHO POWER COMPANY
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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
769	***TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***							
770								
771	ADMINISTRATIVE & GENERAL EXPENSES							
772	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR						
773	921-OP OFFICE SUPPLIES	LABOR						
774	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
775	923-OP OUTSIDE SERVICES	O&M-M						
776	924-OP PROPERTY INSURANCE							
777	PRODUCTION - STEAM	NONE						
778	ALL RISK & MISCELLANEOUS	P101P						
779	TOTAL ACCOUNT 924							
780								
781	925-OP INJURIES & DAMAGES	LABOR						
782	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR						
783	927-OP FRANCHISE REQUIREMENTS	NONE						
784	928-OP REGULATORY COMMISSION EXPENSES							
785	FERC ADMIN ASSESSMENTS	NONE						
786	FERC RATE CASE EXPENSE	NONE						
787	SEC EXPENSES	NONE						
788	IDAHO PUC - RATE CASE	NONE						
789	- OTHER	NONE						
790	OREGON PUC - RATE CASE	NONE						
791	-OTHER	NONE						
792	NEVADA PSC - RATE CASE	NONE						
793	-OTHER	NONE						
794	TOTAL ACCOUNT 928							
795								
796	929-OP DUPLICATE CHARGES-CR	NONE						
797	9301-OP GENERAL ADVERTISING	LABOR						
798	9302-OP MISCELLANEOUS EXPENSES	LABOR						
799	931-OP RENTS	NONE						
800	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT						
801	TOTAL ADMIN & GENERAL EXPENSES							
802	TOTAL OPER & MAINT EXPENSES							
803								
804	TOTAL LABOR - RATIO (%)							

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	(A)	(B)	(C)	(CC)	(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 ***									
DIRECT ASSIGNMENT ALLOCATORS									
PRODUCTION DIRECT ASSIGNMENT ALLOCATORS									
KWH GENERATION - BY STEAM UNITS	KWH-S	100%			100%				
KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	100%			100%				
KWH GENERATION - BY OTHER UNITS	KWH-O	100%			100%				
KWH GENERATION - BY OTHER	KWH-O	100%			100%				
KWH GENERATION - ANNUAL	KWH-T	100%			100%				
555 PURCHASED POWER - CAPACITY	PP-KW	100%	79%	21%					
555 PURCHASED POWER - ENERGY	PP-KWH	100%	32%	9%	59%				
555 PURCHASED POWER - OTHER	PP-OT								
555 PURCHASED POWER - TOTAL	PP-T	100%	55%	15%	30%				
TOTAL COGEN & SMALL POWER PROD	COGEN-EXP	100%	32%	9%	59%				
PRODUCTION - STEAM INVESTMENT	PI-S	100%	41%		59%				
PRODUCTION - HYDRAULIC INVESTMENT	PI-H	100%	41%		59%				
PRODUCTION - OTHER INVESTMENT	PI-O	100%		100%					
TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS									
TRANSMISSION PLANT	T-100	100%					100%		
TRANSMISSION DIRECT ASSIGNMENT	T-Direct	100%							100%
DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS									
SUBSTATION CIAC	CIAC	100%							
SERVICES	SERVICE	100%							
METERS	METER	100%							
METER READING	M-READ	100%							
CUSTOMER RECORDS	C-RECORD	100%							
CUSTOMER ASSISTANCE	C-ASSIST	100%							
UNCOLLECTIBLE ACCOUNTS	UAR	100%							
INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	100%							
STREET LIGHTING SYSTEMS	STLIGHT	100%							
OTHER DIRECT ASSIGNMENT ALLOCATORS									
MISC. REVENUE	MISC-REV	100%							
OTHER REVENUE	OTH-REV	100%							
OTHER EXPENSE	OTH-EXP	100%							
INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV	100%							
KWH-TAX	KWH-TAX	100%							
NULL REV. REQ. VALUE	NONE								
DERIVED ALLOCATORS									
PRODUCTION ALLOCATORS									
PRODUCTION - HYDRAULIC & OTHER INVESTMENT		801,820,842	259,863,753	162,077,482	379,879,607				
L 21-22	PI-HO	100%	32%	20%	47%				
TOTAL PRODUCTION PLANT INVESTMENT		1,632,332,053	597,217,407	162,077,482	873,037,164				
L 24	PI-SHO	100%	37%	10%	53%				
TRANSMISSION ALLOCATORS									
350 LAND & LAND RIGHTS		26,970,007					26,970,007		
L 30	T-350	100%					100%		
352 STRUCTURES & IMPROVEMENTS		35,586,426					35,586,426		

1 **IDAHO POWER COMPANY**
2 **BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**
3 **3CP/12CP CLASS COST OF SERVICE STUDY**
4 **FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008**
5 **FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

Row		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
6			* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	DISTRIBUTION FUNCTION	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *	* * * * * * * * * *
8		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
805	*** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***											
806												
807	**DIRECT ASSIGNMENT ALLOCATORS**											
808	PRODUCTION DIRECT ASSIGNMENT ALLOCATORS											
809	KWH GENERATION - BY STEAM UNITS	KWH-S										
810	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H										
811	KWH GENERATION - BY OTHER UNITS	KWH-O										
812	KWH GENERATION - BY OTHER	KWH-O										
813	KWH GENERATION - ANNUAL	KWH-T										
814	555 PURCHASED POWER - CAPACITY	PP-KW										
815	555 PURCHASED POWER - ENERGY	PP-KWH										
816	555 PURCHASED POWER - OTHER	PP-OT										
817	555 PURCHASED POWER - TOTAL	PP-T										
818	TOTAL COGEN & SMALL POWER PROD	COGEN-EXP										
819	PRODUCTION - STEAM INVESTMENT	PI-S										
820	PRODUCTION - HYDRAULIC INVESTMENT	PI-H										
821	PRODUCTION - OTHER INVESTMENT	PI-O										
822	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS											
823	TRANSMISSION PLANT	T-100										
824	TRANSMISSION DIRECT ASSIGNMENT	T-Direct										
825	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS											
826	SUBSTATION CIAC	CIAC			100%							
827	SERVICES	SERVICE										
828	METERS	METER										
29	METER READING	M-READ										
830	CUSTOMER RECORDS	C-RECORD										
831	CUSTOMER ASSISTANCE	C-ASSIST										
832	UNCOLLECTIBLE ACCOUNTS	UAR										
833	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
834	STREET LIGHTING SYSTEMS	STLIGHT										
835	OTHER DIRECT ASSIGNMENT ALLOCATORS											
836	MIISC. REVENUE	MISC-REV										
837	OTHER REVENUE	OTH-REV										
838	OTHER EXPENSE	OTH-EXP										
839	INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV										
840	KWH-TAX	KWH-TAX										
841	NULL REV. REQ. VALUE	NONE										
842	**DERIVED ALLOCATORS**											
843	PRODUCTION ALLOCATORS											
844	PRODUCTION - HYDRAULIC & OTHER INVESTMENT											
845	L 21-22	PI-HO										
846	TOTAL PRODUCTION PLANT INVESTMENT											
847	L 24	PI-SHO										
848	TRANSMISSION ALLOCATORS											
849	350 LAND & LAND RIGHTS											
850	L 30	T-350										
851	352 STRUCTURES & IMPROVEMENTS											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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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
805 *** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***								
806								
807 **DIRECT ASSIGNMENT ALLOCATORS**								
808 PRODUCTION DIRECT ASSIGNMENT ALLOCATORS								
809 KWH GENERATION - BY STEAM UNITS	KWH-S							
810 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H							
811 KWH GENERATION - BY OTHER UNITS	KWH-O							
812 KWH GENERATION - BY OTHER	KWH-O							
813 KWH GENERATION - ANNUAL	KWH-T							
814 555 PURCHASED POWER - CAPACITY	PP-KW							
815 555 PURCHASED POWER - ENERGY	PP-KWH							
816 555 PURCHASED POWER - OTHER	PP-OT							
817 555 PURCHASED POWER - TOTAL	PP-T							
818 TOTAL COGEN & SMALL POWER PROD	COGEN-EXP							
819 PRODUCTION - STEAM INVESTMENT	PI-S							
820 PRODUCTION - HYDRAULIC INVESTMENT	PI-H							
821 PRODUCTION - OTHER INVESTMENT	PI-O							
822 TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS								
823 TRANSMISSION PLANT	T-100							
824 TRANSMISSION DIRECT ASSIGNMENT	T-Direct							
825 DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS								
826 SUBSTATION CIAC	CIAC							
827 SERVICES	SERVICE				100%			
828 METERS	METER					100%		
29 METER READING	M-READ							
830 CUSTOMER RECORDS	C-RECORD							
831 CUSTOMER ASSISTANCE	C-ASSIST							
832 UNCOLLECTIBLE ACCOUNTS	UAR							
833 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST							100%
834 STREET LIGHTING SYSTEMS	STLIGHT						100%	
835 OTHER DIRECT ASSIGNMENT ALLOCATORS								
836 MISC. REVENUE	MISC-REV							
837 OTHER REVENUE	OTH-REV							
838 OTHER EXPENSE	OTH-EXP							
839 INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV							
840 KWH-TAX	KWH-TAX							
841 NULL REV. REQ. VALUE	NONE							
842 **DERIVED ALLOCATORS**								
843 PRODUCTION ALLOCATORS								
844 PRODUCTION - HYDRAULIC & OTHER INVESTMENT								
845 L 21-22	PI-HO							
846 TOTAL PRODUCTION PLANT INVESTMENT								
847 L 24	PI-SHO							
848 TRANSMISSION ALLOCATORS								
849 350 LAND & LAND RIGHTS								
850 L 30	T-350							
851 352 STRUCTURES & IMPROVEMENTS								

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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*** ***									
DIRECT ASSIGNMENT ALLOCATORS									
PRODUCTION DIRECT ASSIGNMENT ALLOCATORS									
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 PURCHASED POWER - CAPACITY	PP-KW								
555 PURCHASED POWER - ENERGY	PP-KWH								
555 PURCHASED POWER - OTHER	PP-OT								
555 PURCHASED POWER - TOTAL	PP-T								
TOTAL COGEN & SMALL POWER PROD	COGEN-EXP								
PRODUCTION - STEAM INVESTMENT	PI-S								
PRODUCTION - HYDRAULIC INVESTMENT	PI-H								
PRODUCTION - OTHER INVESTMENT	PI-O								
TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS									
TRANSMISSION PLANT	T-100								
TRANSMISSION DIRECT ASSIGNMENT	T-Direct								
DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS									
SUBSTATION CIAC	CIAC								
SERVICES	SERVICE								
METERS	METER								
29 METER READING	M-READ	100%							
CUSTOMER RECORDS	C-RECORD		100%						
CUSTOMER ASSISTANCE	C-ASSIST					100%			
UNCOLLECTIBLE ACCOUNTS	UAR			100%					
INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
STREET LIGHTING SYSTEMS	STLIGHT								
OTHER DIRECT ASSIGNMENT ALLOCATORS									
MISC. REVENUE	MISC-REV								
OTHER REVENUE	OTH-REV								
OTHER EXPENSE	OTH-EXP								
INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV								
KWH-TAX	KWH-TAX								
NULL REV. REQ. VALUE	NONE								
DERIVED ALLOCATORS									
PRODUCTION ALLOCATORS									
PRODUCTION - HYDRAULIC & OTHER INVESTMENT									
L 21-22	PI-HO								
TOTAL PRODUCTION PLANT INVESTMENT									
L 24	PI-SHO								
TRANSMISSION ALLOCATORS									
350 LAND & LAND RIGHTS									
L 30	T-350								
352 STRUCTURES & IMPROVEMENTS									

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	(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 **DIRECT ASSIGNMENT ALLOCATORS**							
808 PRODUCTION DIRECT ASSIGNMENT ALLOCATORS							
809 KWH GENERATION - BY STEAM UNITS	KWH-S						
810 KWH GENERATION - BY HYDRAULIC UNITS	KWH-H						
811 KWH GENERATION - BY OTHER UNITS	KWH-O						
812 KWH GENERATION - BY OTHER	KWH-O						
813 KWH GENERATION - ANNUAL	KWH-T						
814 555 PURCHASED POWER - CAPACITY	PP-KW						
815 555 PURCHASED POWER - ENERGY	PP-KWH						
816 555 PURCHASED POWER - OTHER	PP-OT						
817 555 PURCHASED POWER - TOTAL	PP-T						
818 TOTAL COGEN & SMALL POWER PROD	COGEN-EXP						
819 PRODUCTION - STEAM INVESTMENT	PI-S						
820 PRODUCTION - HYDRAULIC INVESTMENT	PI-H						
821 PRODUCTION - OTHER INVESTMENT	PI-O						
822 TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS							
823 TRANSMISSION PLANT	T-100						
824 TRANSMISSION DIRECT ASSIGNMENT	T-Direct						
825 DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS							
826 SUBSTATION CIAC	CIAC						
827 SERVICES	SERVICE						
828 METERS	METER						
29 METER READING	M-READ						
830 CUSTOMER RECORDS	C-RECORD						
831 CUSTOMER ASSISTANCE	C-ASSIST						
832 UNCOLLECTIBLE ACCOUNTS	UAR						
833 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
834 STREET LIGHTING SYSTEMS	STLIGHT						
835 OTHER DIRECT ASSIGNMENT ALLOCATORS							
836 MISC. REVENUE	MISC-REV				100%		
837 OTHER REVENUE	OTH-REV					100%	
838 OTHER EXPENSE	OTH-EXP					100%	
839 INCOME TAX AND REVEUNE ALLOCATOR	TAX-REV						100%
840 KWH-TAX	KWH-TAX		100%				
841 NULL REV. REQ. VALUE	NONE						
842 **DERIVED ALLOCATORS**							
843 PRODUCTION ALLOCATORS							
844 PRODUCTION - HYDRAULIC & OTHER INVESTMENT							
845 L 21-22	PI-HO						
846 TOTAL PRODUCTION PLANT INVESTMENT							
847 L 24	PI-SHO						
848 TRANSMISSION ALLOCATORS							
849 350 LAND & LAND RIGHTS							
850 L 30	T-350						
851 352 STRUCTURES & IMPROVEMENTS							

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		(A)	(B)	(C)	(CC)	(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
852	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***									
853										
854	L 35	T-352	100%					100%		
855	353 STATION EQUIPMENT		247,176,792					247,176,792		
856	L 40	T-353	100%					100%		
857	354 TOWERS & FIXTURES		109,455,002					109,455,002		
858	L 46	T-354	100%					100%		
859	355 POLES & FIXTURES		74,503,173					74,501,606		1,567
860	L 51	T-355	100%					99.998%		0.002%
861	356 OVERHEAD CONDUCTORS & DEVICES		141,823,153					141,821,328		1,825
862	L 56	T-356	100%					99.999%		0.001%
863	359 ROADS & TRAILS		260,235					260,235		
864	L 62	T-359	100%					100%		
865	354-359 COMBINED TRANSMISSION ALLOCATOR		326,041,564					326,038,172		3,392
866	L 44-61	T-354-359	100%					99.999%		0.001%
867	354 - 356 COMBINED TRANSMISSION ALLOCATOR		325,781,329					325,777,937		3,392
868	L 44-55	T-354-356	100%					99.999%		0.001%
869	TOTAL TRANSMISSION PLANT		635,774,788					635,771,396		3,392
870	L 63	T-PLT	100%					99.999%		0.001%
871	<u>DISTRIBUTION ALLOCATORS</u>									
872	#360 LAND		4,321,638							
873	(DERIVED FROM ACTUALS)	D360	100%							
874	#361 STRUCTURES & IMPROVEMENTS		25,805,988							
875	(DERIVED FROM ACTUALS)	D361	100%							
876	#362 STATION EQUIPMENT		164,859,942							
877	(DERIVED FROM ACTUALS)	D362	100%							
878	#360 NET PLANT		4,231,998							
879	(DERIVED FROM ACTUALS)	D360N	100%							
880	#361 NET PLANT		20,940,816							
881	(DERIVED FROM ACTUALS)	D361N	100%							
882	#362 NET PLANT		146,220,301							
883	(DERIVED FROM ACTUALS)	D362N	100%							
884	#364 POLES, TOWERS, & FIXTURES		183,071,352							
885	(DERIVED FROM ACTUALS)	D364	100%							
886	#365 OVERHEAD CONDUCTORS & DEVICES		95,219,159							
887	(DERIVED FROM ACTUALS)	D365	100%							
888	#366 UNDERGROUN CONDUIT		44,294,740							
889	(DERIVED FROM ACTUALS)	D366	100%							
890	#367 UNDERGROUND CONDUCTORS & DEVICES		163,391,437							
891	(DERIVED FROM ACTUALS)	D367	100%							
892	#368 LINE TRANSFORMERS		304,738,985							
893	(DERIVED FROM ACTUALS)	D368	100%							
894	TOTAL DISTRIBUTION PLANT		1,164,047,379							
895		D3601	100%							
896	TOTAL NET DISTRIBUTION PLANT		1,126,210,773							

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Line		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			DISTRIBUTION FUNCTION									
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
852	*** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***											
853												
854	L 35	T-352										
855	353 STATION EQUIPMENT											
856	L 40	T-353										
857	354 TOWERS & FIXTURES											
858	L 46	T-354										
859	355 POLES & FIXTURES											
860	L 51	T-355										
861	356 OVERHEAD CONDUCTORS & DEVICES											
862	L 56	T-356										
863	359 ROADS & TRAILS											
864	L 62	T-359										
865	354-359 COMBINED TRANSMISSION ALLOCATOR											
866	L 44-61	T-354-359										
867	354 - 356 COMBINED TRANSMISSION ALLOCATOR											
868	L 44-55	T-354-356										
869	TOTAL TRANSMISSION PLANT											
870	L 63	T-PLT										
871	<u>DISTRIBUTION ALLOCATORS</u>											
872	#360 LAND		4,321,587	51								
873	(DERIVED FROM ACTUALS)	D360	100%	0%								
874	#361 STRUCTURES & IMPROVEMENTS		22,503,520	3,302,468								
875	(DERIVED FROM ACTUALS)	D361	87%	13%								
876	#362 STATION EQUIPMENT		151,099,212	13,760,730								
877	(DERIVED FROM ACTUALS)	D362	92%	8%								
878	#360 NET PLANT		4,231,947	51								
879	(DERIVED FROM ACTUALS)	D360N	100%	0%								
880	#361 NET PLANT		20,883,369	57,447								
881	(DERIVED FROM ACTUALS)	D361N	100%	0%								
882	#362 NET PLANT		143,964,685	2,255,616								
883	(DERIVED FROM ACTUALS)	D362N	98%	2%								
884	#364 POLES, TOWERS, & FIXTURES					108,416,254	59,306,911	1,104,873				
885	(DERIVED FROM ACTUALS)	D364				59%	32%	1%				
886	#365 OVERHEAD CONDUCTORS & DEVICES					51,929,143	28,406,784	1,220,427				
887	(DERIVED FROM ACTUALS)	D365				55%	30%	1%				
888	#366 UNDERGROUN CONDUIT					10,062,904	5,504,708	2,373,431				
889	(DERIVED FROM ACTUALS)	D366				23%	12%	5%				
890	#367 UNDERGROUND CONDUCTORS & DEVICES					82,607,551	45,188,784	10,008,142				
891	(DERIVED FROM ACTUALS)	D367				51%	28%	6%				
892	#368 LINE TRANSFORMERS								37,101,714	20,295,740	13,538,665	151,130,173
893	(DERIVED FROM ACTUALS)	D368							12%	7%	4%	50%
894	TOTAL DISTRIBUTION PLANT		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
895		D3601	16%	2%		23%	13%	1%	3%	2%	1%	14%
896	TOTAL NET DISTRIBUTION PLANT		169,080,003	2,313,114		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296

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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 11 - FUNCTIONALIZATION ALLOCATORS***								
	L 35	T-352							
353	STATION EQUIPMENT								
	L 40	T-353							
354	TOWERS & FIXTURES								
	L 46	T-354							
355	POLES & FIXTURES								
	L 51	T-355							
356	OVERHEAD CONDUCTORS & DEVICES								
	L 56	T-356							
359	ROADS & TRAILS								
	L 62	T-359							
354-359	COMBINED TRANSMISSION ALLOCATOR								
	L 44-61	T-354-359							
354 - 356	COMBINED TRANSMISSION ALLOCATOR								
	L 44-55	T-354-356							
TOTAL TRANSMISSION PLANT									
	L 63	T-PLT							
DISTRIBUTION ALLOCATORS									
#360 LAND									
(DERIVED FROM ACTUALS)		D360							
#361 STRUCTURES & IMPROVEMENTS									
(DERIVED FROM ACTUALS)		D361							
#362 STATION EQUIPMENT									
(DERIVED FROM ACTUALS)		D362							
#360 NET PLANT									
(DERIVED FROM ACTUALS)		D360N							
#361 NET PLANT									
(DERIVED FROM ACTUALS)		D361N							
#362 NET PLANT									
(DERIVED FROM ACTUALS)		D362N							
#364 POLES, TOWERS, & FIXTURES				9,206,878	5,036,436				
(DERIVED FROM ACTUALS)		D364		5%	3%				
#365 OVERHEAD CONDUCTORS & DEVICES				8,831,637	4,831,168				
(DERIVED FROM ACTUALS)		D365		9%	5%				
#366 UNDERGROUN CONDUIT				17,035,030	9,318,667				
(DERIVED FROM ACTUALS)		D366		38%	21%				
#367 UNDERGROUND CONDUCTORS & DEVICES				16,539,411	9,047,549				
(DERIVED FROM ACTUALS)		D367		10%	6%				
#368 LINE TRANSFORMERS			82,672,693						
(DERIVED FROM ACTUALS)		D368	27%						
TOTAL DISTRIBUTION PLANT			88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
		D3601	8%	5%	3%	5%	5%	0%	0%
TOTAL NET DISTRIBUTION PLANT			88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963

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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***									
	L 35	T-352								
353	STATION EQUIPMENT									
	L 40	T-353								
354	TOWERS & FIXTURES									
	L 46	T-354								
355	POLES & FIXTURES									
	L 51	T-355								
356	OVERHEAD CONDUCTORS & DEVICES									
	L 56	T-356								
359	ROADS & TRAILS									
	L 62	T-359								
354-359	COMBINED TRANSMISSION ALLOCATOR									
	L 44-61	T-354-359								
354 - 356	COMBINED TRANSMISSION ALLOCATOR									
	L 44-55	T-354-356								
TOTAL TRANSMISSION PLANT										
	L 63	T-PLT								
DISTRIBUTION ALLOCATORS										
#360 LAND										
(DERIVED FROM ACTUALS)		D360								
#361 STRUCTURES & IMPROVEMENTS										
(DERIVED FROM ACTUALS)		D361								
#362 STATION EQUIPMENT										
(DERIVED FROM ACTUALS)		D362								
#360 NET PLANT										
(DERIVED FROM ACTUALS)		D360N								
#361 NET PLANT										
(DERIVED FROM ACTUALS)		D361N								
#362 NET PLANT										
(DERIVED FROM ACTUALS)		D362N								
#364 POLES, TOWERS, & FIXTURES										
(DERIVED FROM ACTUALS)		D364								
#365 OVERHEAD CONDUCTORS & DEVICES										
(DERIVED FROM ACTUALS)		D365								
#366 UNDERGROUN CONDUIT										
(DERIVED FROM ACTUALS)		D366								
#367 UNDERGROUND CONDUCTORS & DEVICES										
(DERIVED FROM ACTUALS)		D367								
#368 LINE TRANSFORMERS										
(DERIVED FROM ACTUALS)		D368								
TOTAL DISTRIBUTION PLANT										
		D3601								
TOTAL NET DISTRIBUTION PLANT										

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
			- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
		ALLOCATOR						& REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
852	**** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ****							
853								
854	L 35	T-352						
855	353 STATION EQUIPMENT							
856	L 40	T-353						
857	354 TOWERS & FIXTURES							
858	L 46	T-354						
859	355 POLES & FIXTURES							
860	L 51	T-355						
861	356 OVERHEAD CONDUCTORS & DEVICES							
862	L 56	T-356						
863	359 ROADS & TRAILS							
864	L 62	T-359						
865	354-359 COMBINED TRANSMISSION ALLOCATOR							
866	L 44-61	T-354-359						
867	354 - 356 COMBINED TRANSMISSION ALLOCATOR							
868	L 44-55	T-354-356						
869	TOTAL TRANSMISSION PLANT							
870	L 63	T-PLT						
871	<u>DISTRIBUTION ALLOCATORS</u>							
872	#360 LAND							
873	(DERIVED FROM ACTUALS)	D360						
874	#361 STRUCTURES & IMPROVEMENTS							
875	(DERIVED FROM ACTUALS)	D361						
876	#362 STATION EQUIPMENT							
877	(DERIVED FROM ACTUALS)	D362						
878	#360 NET PLANT							
879	(DERIVED FROM ACTUALS)	D360N						
880	#361 NET PLANT							
881	(DERIVED FROM ACTUALS)	D361N						
882	#362 NET PLANT							
883	(DERIVED FROM ACTUALS)	D362N						
884	#364 POLES, TOWERS, & FIXTURES							
885	(DERIVED FROM ACTUALS)	D364						
886	#365 OVERHEAD CONDUCTORS & DEVICES							
887	(DERIVED FROM ACTUALS)	D365						
888	#366 UNDERGROUN CONDUIT							
889	(DERIVED FROM ACTUALS)	D366						
890	#367 UNDERGROUND CONDUCTORS & DEVICES							
891	(DERIVED FROM ACTUALS)	D367						
892	#368 LINE TRANSFORMERS							
893	(DERIVED FROM ACTUALS)	D368						
894	TOTAL DISTRIBUTION PLANT							
895		D3601						
896	TOTAL NET DISTRIBUTION PLANT							

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	(A)	(B)	(C)	(CC)	(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***									
	D3602N	100%							
DARK FIBER PROJECT REVENUE (ACCT 454)		1,164,047,379			400,000				
(DERIVED FROM ACTUALS)	D-FIBER	100%							
MERCHANDISING REVENUE		900,241,428			189,805				
(DERIVED FROM ACTUALS)	M-REV	100%							
MERCHANDISING EXPENSE		900,241,428			94,354				
(DERIVED FROM ACTUALS)	M-EXP	100%							
CUSTOMER ADVANCES FOR CONSTRUCTION		25,796,515							
	CUSTADV	100%							
364-365 COMBINED DISTRIBUTION ALLOCATOR		296,362,376							
L 83-84	D-364-365	100%							
366-367 COMBINED DISTRIBUTION ALLOCATOR		217,179,881							
L 85-86	D-366-367	100%							
902-904 COMBINED DISTRIBUTION ALLOCATOR		13,184,413							
L 461-463	D-902-904	100%							
908 COMBINED DISTRIBUTION ALLOCATOR		8,187,134	1,913,065		2,796,597				
468-470	D-908	100%	23%		34%				
908-909 COMBINED DISTRIBUTION ALLOCATOR		8,187,134	1,913,065		2,796,597				
L 468-472	D-908-909	100%	23%		34%				
PLANT-RELATED ALLOCATORS									
"P112P' NET TOTAL PLANT PLUS INTANGIBLE		3,670,073,528	645,200,750	175,099,573	943,181,204		686,852,354		3,665
	P112P	100%	18%	5%	26%		19%		0%
"P111P" NET TOTAL PLANT LESS INTANGIBLE		3,620,744,183	636,617,119	172,770,081	930,633,297		677,714,598		3,616
	P111P	100%	18%	5%	26%		19%		0%
"P101P" TOTAL PLANT LESS INTANGIBLE		3,658,580,792	636,617,119	172,770,081	930,633,297		677,714,598		3,616
	P101P	100%	17%	5%	25%		19%		0%
"P110P" TOTAL PLANT INCLUDING INTANGIBLE		3,707,910,137	645,200,750	175,099,573	943,181,204		686,852,354		3,665
	P110P	100%	17%	5%	25%		19%		0%
"PTD" PLANT		3,432,154,220	597,217,407	162,077,482	873,037,164		635,771,396		3,392
	P-PTD	100%	17%	5%	25%		19%		0%
P110P - LESS STEAM PRODUCTION		2,877,398,926	307,847,096	175,099,573	450,023,647		686,852,354		3,665
	P110P-L20	100%	11%	6%	16%		24%		0%
TOTAL GENERAL PLANT		226,426,572	39,399,713	10,692,599	57,596,133		41,943,202		224
	GEN-PLT	100%	17%	5%	25%		19%		0%
O&M /LABOR ALLOCATORS									
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		60,520,182	7,156,552	2,893,837	10,461,745		7,566,548		29
	LABOR	100%	12%	5%	17%		13%		0%
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		427,313,595	67,877,970	12,822,581	273,202,851		14,137,559		68
	O&M-M	100%	16%	3%	64%		3%		0%
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		95,420,697	11,983,402	4,544,831	18,610,733		11,877,306		47
	O&M-AG	100%	13%	5%	20%		12%		0%
TOTAL OPERATING EXPENSES		522,734,292	79,861,372	17,367,411	291,813,584		26,014,865		115
L 522	O&M-T	100%	15%	3%	56%		5%		0%
SUPERVISION 500 - 501-507		12,304	4,998		7,306				
L 646-656	L-500	100%	41%		59%				

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Line	Description	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
7			DISTRIBUTION FUNCTION									
8		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
897	*** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***											
898												
899		D3602N	15%	0%		24%	13%	1%	4%	2%	1%	14%
900	DARK FIBER PROJECT REVENUE (ACCT 454)		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
901	(DERIVED FROM ACTUALS)	D-FIBER	16%	2%		23%	13%	1%	3%	2%	1%	14%
902	MERCHANDISING REVENUE					267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
903	(DERIVED FROM ACTUALS)	M-REV				30%	16%	2%	4%	2%	2%	18%
904	MERCHANDISING EXPENSE					267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
905	(DERIVED FROM ACTUALS)	M-EXP				30%	16%	2%	4%	2%	2%	18%
906	CUSTOMER ADVANCES FOR CONSTRUCTION					8,902,340	4,869,844		19	10		81
907		CUSTADV				35%	19%		0%	0%		0%
908	364-365 COMBINED DISTRIBUTION ALLOCATOR					170,660,845	93,356,552	2,490,374				
909	L 83-84	D-364-365				58%	32%	1%				
910	366-367 COMBINED DISTRIBUTION ALLOCATOR					96,960,058	53,040,032	12,949,030				
911	L 85-86	D-366-367				45%	24%	6%				
912	902-904 COMBINED DISTRIBUTION ALLOCATOR											
913	L 461-463	D-902-904										
914	908 COMBINED DISTRIBUTION ALLOCATOR											
915	468-470	D-908										
916	908-909 COMBINED DISTRIBUTION ALLOCATOR											
917	L 468-472	D-908-909										
918	PLANT-RELATED ALLOCATORS											
919	"P112P' NET TOTAL PLANT PLUS INTANGIBLE		184,419,816	3,783,830		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
920		P112P	5%	0%		8%	4%	0%	1%	1%	0%	5%
921	"P111P" NET TOTAL PLANT LESS INTANGIBLE		181,675,712	3,520,737		285,276,428	156,054,681	16,457,975	42,246,151	23,109,900	15,415,905	172,085,528
922		P111P	5%	0%		8%	4%	0%	1%	1%	0%	5%
923	"P101P" TOTAL PLANT LESS INTANGIBLE		203,520,394	19,512,663		285,276,428	156,054,681	16,457,975	42,246,151	23,109,900	15,415,905	172,085,528
924		P101P	6%	1%		8%	4%	0%	1%	1%	0%	5%
925	"P110P" TOTAL PLANT INCLUDING INTANGIBLE		206,264,498	19,775,756		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
926		P110P	6%	1%		8%	4%	0%	1%	1%	0%	5%
927	"PTD" PLANT		190,924,683	18,305,041		267,620,904	146,396,584	15,439,404	39,631,571	21,679,647	14,461,827	161,435,296
928		P-PTD	6%	1%		8%	4%	0%	1%	1%	0%	5%
929	P110P - LESS STEAM PRODUCTION		206,264,498	19,775,756		289,122,865	158,158,796	16,679,881	42,815,764	23,421,495	15,623,760	174,405,790
930		P110P-L20	7%	1%		10%	5%	1%	1%	1%	1%	6%
931	TOTAL GENERAL PLANT		12,595,711	1,207,623		17,655,525	9,658,096	1,018,571	2,614,580	1,430,253	954,078	10,650,233
932		GEN-PLT	6%	1%		8%	4%	0%	1%	1%	0%	5%
933	O&M /LABOR ALLOCATORS											
934	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		3,597,051	332,731		5,661,327	3,096,914	236,634	225,191	123,186	82,174	917,294
935		LABOR	6%	1%		9%	5%	0%	0%	0%	0%	2%
936	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		5,914,416	546,437		12,741,772	6,970,128	476,044	356,192	194,848	129,977	1,450,914
937		O&M-M	1%	0%		3%	2%	0%	0%	0%	0%	0%
938	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		5,429,008	503,447		8,631,226	4,721,537	371,471	416,251	227,702	151,893	1,695,558
939		O&M-AG	6%	1%		9%	5%	0%	0%	0%	0%	2%
940	TOTAL OPERATING EXPENSES		11,343,424	1,049,884		21,372,998	11,691,665	847,515	772,443	422,549	281,870	3,146,472
941	L 522	O&M-T	2%	0%		4%	2%	0%	0%	0%	0%	1%
942	SUPERVISION 500 - 501-507											
943	L 646-656	L-500										

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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 11 - FUNCTIONALIZATION ALLOCATORS***								
	D3602N	8%	5%	3%	5%	5%	0%	0%
DARK FIBER PROJECT REVENUE (ACCT 454)		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
(DERIVED FROM ACTUALS)	D-FIBER	8%	5%	3%	5%	5%	0%	0%
MERCHANDISING REVENUE		88,309,901	54,352,780	29,732,585	54,736,192		3,939,774	2,504,963
(DERIVED FROM ACTUALS)	M-REV	10%	6%	3%	6%		0%	0%
MERCHANDISING EXPENSE		88,309,901	54,352,780	29,732,585	54,736,192		3,939,774	2,504,963
(DERIVED FROM ACTUALS)	M-EXP	10%	6%	3%	6%		0%	0%
CUSTOMER ADVANCES FOR CONSTRUCTION		44	3,384,437	1,851,388	6,722,794	845	93,418	(28,705)
	CUSTADV	0%	13%	7%	26%	0%	0%	0%
364-365 COMBINED DISTRIBUTION ALLOCATOR			19,298,016	10,556,589				
L 83-84	D-364-365		7%	4%				
366-367 COMBINED DISTRIBUTION ALLOCATOR			35,054,764	19,175,997				
L 85-86	D-366-367		16%	9%				
902-904 COMBINED DISTRIBUTION ALLOCATOR								
L 461-463	D-902-904							
908 COMBINED DISTRIBUTION ALLOCATOR								
468-470	D-908							
908-909 COMBINED DISTRIBUTION ALLOCATOR								
L 468-472	D-908-909							
PLANT-RELATED ALLOCATORS								
"P112P' NET TOTAL PLANT PLUS INTANGIBLE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P112P	3%	2%	1%	2%	2%	0%	0%
"P111P" NET TOTAL PLANT LESS INTANGIBLE		94,135,895	57,938,550	31,694,108	58,347,255	58,176,739	4,199,689	2,670,221
	P111P	3%	2%	1%	2%	2%	0%	0%
"P101P" TOTAL PLANT LESS INTANGIBLE		94,135,895	57,938,550	31,694,108	58,347,255	58,176,739	4,199,689	2,670,221
	P101P	3%	2%	1%	2%	2%	0%	0%
"P110P" TOTAL PLANT INCLUDING INTANGIBLE		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P110P	3%	2%	1%	2%	2%	0%	0%
"PTD" PLANT		88,309,901	54,352,780	29,732,585	54,736,192	54,576,228	3,939,774	2,504,963
	P-PTD	3%	2%	1%	2%	2%	0%	0%
P110P - LESS STEAM PRODUCTION		95,405,147	58,719,746	32,121,445	59,133,963	58,961,147	4,256,314	2,706,224
	P110P-L20	3%	2%	1%	2%	2%	0%	0%
TOTAL GENERAL PLANT		5,825,994	3,585,769	1,961,522	3,611,064	3,600,511	259,915	165,258
	GEN-PLT	3%	2%	1%	2%	2%	0%	0%
O&M /LABOR ALLOCATORS								
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		501,787	961,866	526,170	306,954	4,565,571	321,541	1,049,845
	LABOR	1%	2%	1%	1%	8%	1%	2%
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		793,693	2,046,751	1,119,634	465,774	6,333,154	507,691	1,699,420
	O&M-M	0%	0%	0%	0%	1%	0%	0%
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		927,520	1,488,806	814,421	569,184	6,524,216	461,890	1,482,032
	O&M-AG	1%	2%	1%	1%	7%	0%	2%
TOTAL OPERATING EXPENSES		1,721,214	3,535,557	1,934,055	1,034,958	12,857,370	969,582	3,181,451
L 522	O&M-T	0%	1%	0%	0%	2%	0%	1%
SUPERVISION 500 - 501-507								
L 646-656	L-500							

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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***									
	D3602N								
DARK FIBER PROJECT REVENUE (ACCT 454)									
(DERIVED FROM ACTUALS)	D-FIBER								
MERCHANDISING REVENUE									
(DERIVED FROM ACTUALS)	M-REV								
MERCHANDISING EXPENSE									
(DERIVED FROM ACTUALS)	M-EXP								
CUSTOMER ADVANCES FOR CONSTRUCTION									
	CUSTADV								
364-365 COMBINED DISTRIBUTION ALLOCATOR									
L 83-84	D-364-365								
366-367 COMBINED DISTRIBUTION ALLOCATOR									
L 85-86	D-366-367								
902-904 COMBINED DISTRIBUTION ALLOCATOR		3,507,453	7,799,195	1,877,765					
L 461-463	D-902-904	27%	59%	14%					
908 COMBINED DISTRIBUTION ALLOCATOR						3,477,472			
468-470	D-908					42%			
908-909 COMBINED DISTRIBUTION ALLOCATOR						3,477,472			
L 468-472	D-908-909					42%			
PLANT-RELATED ALLOCATORS									
"P112P" NET TOTAL PLANT PLUS INTANGIBLE									
	P112P								
"P111P" NET TOTAL PLANT LESS INTANGIBLE									
	P111P								
"P101P" TOTAL PLANT LESS INTANGIBLE									
	P101P								
"P110P" TOTAL PLANT INCLUDING INTANGIBLE									
	P110P								
"PTD" PLANT									
	P-PTD								
P110P - LESS STEAM PRODUCTION									
	P110P-L20								
TOTAL GENERAL PLANT									
	GEN-PLT								
O&M /LABOR ALLOCATORS									
O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)		2,476,679	5,852,651			1,605,905			
	LABOR	4%	10%			3%			
O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)		3,619,389	8,063,701	1,877,805		3,964,826			
	O&M-M	1%	2%	0%		1%			
O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)		3,481,379	8,226,864			2,257,364			
	O&M-AG	4%	9%			2%			
TOTAL OPERATING EXPENSES		7,100,769	16,290,565	1,877,805		6,222,191			
L 522	O&M-T	1%	3%	0%		1%			
SUPERVISION 500 - 501-507									
L 646-656	L-500								

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
697 *** ***TABLE 11 - FUNCTIONALIZATION ALLOCATORS*** ***							
898							
699	D3602N						
900 DARK FIBER PROJECT REVENUE (ACCT 454)							
901 (DERIVED FROM ACTUALS)	D-FIBER						
902 MERCHANDISING REVENUE							
903 (DERIVED FROM ACTUALS)	M-REV						
904 MERCHANDISING EXPENSE							
905 (DERIVED FROM ACTUALS)	M-EXP						
906 CUSTOMER ADVANCES FOR CONSTRUCTION							
907	CUSTADV						
908 364-365 COMBINED DISTRIBUTION ALLOCATOR							
909 L 83-84	D-364-365						
910 366-367 COMBINED DISTRIBUTION ALLOCATOR							
911 L 85-86	D-366-367						
912 902-904 COMBINED DISTRIBUTION ALLOCATOR							
913 L 461-463	D-902-904						
914 908 COMBINED DISTRIBUTION ALLOCATOR							
915 468-470	D-908						
916 908-909 COMBINED DISTRIBUTION ALLOCATOR							
917 L 468-472	D-908-909						
918 PLANT-RELATED ALLOCATORS							
919 "P112P' NET TOTAL PLANT PLUS INTANGIBLE							
920	P112P						
921 "P111P" NET TOTAL PLANT LESS INTANGIBLE							
922	P111P						
923 "P101P" TOTAL PLANT LESS INTANGIBLE							
924	P101P						
925 "P110P" TOTAL PLANT INCLUDING INTANGIBLE							
926	P110P						
927 "PTD" PLANT							
928	P-PTD						
929 P110P - LESS STEAM PRODUCTION							
930	P110P-L20						
931 TOTAL GENERAL PLANT							
932	GEN-PLT						
933 O&M /LABOR ALLOCATORS							
934 O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)							
935	LABOR						
936 O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)							
937	O&M-M						
938 O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)						22,610	
939	O&M-AG					0%	
940 TOTAL OPERATING EXPENSES						22,610	
941 L 522	O&M-T					0%	
942 SUPERVISION 500 - 501-507							
943 L 646-656	L-500						

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	(A)	(B)	(C)	(CC)	(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***									
SUPERVISION 510 - 511-514			0%		0%				
L 661-670	L-510	100%	41%		59%				
SUPERVISION 535 - 536-540		6,282,081	2,551,781		3,730,300				
L 676-680	L-535	100%	41%		59%				
SUPERVISION 541 - 542-545		3,955,477	1,606,715		2,348,762				
L 683-686	L-541	100%	41%		59%				
SUPERVISION 546 - 548-550		440,337		440,337					
L 693-695	L-546	100%		100%					
SUPERVISION 551 - 552-554		367,012		367,012					
L 699-701	L-551	100%		100%					
SUPERVISION 560 - 561-567		3,971,866			0		3,971,849		17
L 713-718	L-560	100%			0%		100%		0%
SUPERVISION 568 - 569-573		2,191,494					2,191,489		6
L 721-724	L-568	100%					100%		0%
SUPERVISION 580 - 581-589		13,551,208							
L 731-739	L-580	100%							
SUPERVISION 590 - 591-598		6,491,991							
L 743-750	L-590	100%							
SUPERVISION 901- 902-905		8,078,474							
L 756-759	L-901	100%							
SUPERVISION 907 - 908-910		3,530,602	824,986		1,205,998				
L 764-766	L-907	100%	23%		34%				

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
			* * * * * * * *	* * * * * * * * *	* * * * * * * *	* * * * * * * * *	* * * * * *	DISTRIBUTION FUNCTION	* * * * * * * *	* * * * * * * *	* * * * * * * *	* * * * * * * *
		ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
944	*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***											
945												
946	SUPERVISION 510 - 511-514											
947	L 661-670	L-510										
948	SUPERVISION 535 - 536-540											
949	L 676-680	L-535										
950	SUPERVISION 541 - 542-545											
951	L 683-686	L-541										
952	SUPERVISION 546 - 548-550											
953	L 693-695	L-546										
954	SUPERVISION 551 - 552-554											
955	L 699-701	L-551										
956	SUPERVISION 560 - 561-567											
957	L 713-718	L-560										
958	SUPERVISION 568 - 569-573											
959	L 721-724	L-568										
960	SUPERVISION 580 - 581-589		1,533,987	144,059		3,069,100	1,678,889	143,235	188,271	102,990	68,702	766,905
961	L 731-739	L-580	11%	1%		23%	12%	1%	1%	1%	1%	6%
962	SUPERVISION 590 - 591-598		1,752,588	159,667		2,017,374	1,103,563	67,403	5,340	2,921	1,949	21,752
963	L 743-750	L-590	27%	2%		31%	17%	1%	0%	0%	0%	0%
964	SUPERVISION 901- 902-905											
965	L 756-759	L-901										
966	SUPERVISION 907 - 908-910											
967	L 764-766	L-907										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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 ****								
SUPERVISION 510 - 511-514								
L 661-670	L-510							
SUPERVISION 535 - 536-540								
L 676-680	L-535							
SUPERVISION 541 - 542-545								
L 683-686	L-541							
SUPERVISION 546 - 548-550								
L 693-695	L-546							
SUPERVISION 551 - 552-554								
L 699-701	L-551							
SUPERVISION 560 - 561-567								
L 713-718	L-560							
SUPERVISION 568 - 569-573								
L 721-724	L-568							
SUPERVISION 580 - 581-589		419,520	552,673	302,329	260,027	3,335,355	85,582	899,585
L 731-739	L-580	3%	4%	2%	2%	25%	1%	7%
SUPERVISION 590 - 591-598		11,899	307,414	168,165	3,435	653,375	214,990	157
L 743-750	L-590	0%	5%	3%	0%	10%	3%	0%
SUPERVISION 901- 902-905								
L 756-759	L-901							
SUPERVISION 907 - 908-910								
L 764-766	L-907							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
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 11 - FUNCTIONALIZATION ALLOCATORS* ***									
SUPERVISION 510 - 511-514									
L 661-670	L-510								
SUPERVISION 535 - 536-540									
L 676-680	L-535								
SUPERVISION 541 - 542-545									
L 683-686	L-541								
SUPERVISION 546 - 548-550									
L 693-695	L-546								
SUPERVISION 551 - 552-554									
L 699-701	L-551								
SUPERVISION 560 - 561-567									
L 713-718	L-560								
SUPERVISION 568 - 569-573									
L 721-724	L-568								
SUPERVISION 580 - 581-589									
L 731-739	L-580								
SUPERVISION 590 - 591-598									
L 743-750	L-590								
SUPERVISION 901- 902-905		2,402,088	5,676,386						
L 756-759	L-901	30%	70%						
SUPERVISION 907 - 908-910						1,499,618			
L 764-766	L-907					42%			

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
3CP/12CP CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
		- - - - - - - - -		MISCELLANEOUS	- - - - - - - - -		INC TAXES
	ALLOCATOR						& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
*** *TABLE 11 - FUNCTIONALIZATION ALLOCATORS* ***							
SUPERVISION 510 - 511-514							
L 661-670	L-510						
SUPERVISION 535 - 536-540							
L 676-680	L-535						
SUPERVISION 541 - 542-545							
L 683-686	L-541						
SUPERVISION 546 - 548-550							
L 693-695	L-546						
SUPERVISION 551 - 552-554							
L 699-701	L-551						
SUPERVISION 560 - 561-567							
L 713-718	L-560						
SUPERVISION 568 - 569-573							
L 721-724	L-568						
SUPERVISION 580 - 581-589							
L 731-739	L-580						
SUPERVISION 590 - 591-598							
L 743-750	L-590						
SUPERVISION 901- 902-905							
L 756-759	L-901						
SUPERVISION 907 - 908-910							
L 764-766	L-907						

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 63

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	645,200,750	339,206,134	3,056,349	0	302,938,267	0	32,210,331	0	5,691,035	1,975,730	0	123,853	278,518,553
DEMAND - Peak	175,099,573	17,147,525	829,456	0	157,122,592	0	8,741,489	0	1,544,477	0	0	33,612	149,959,192
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	943,181,204	495,865,589	4,467,897	0	442,847,717	0	47,086,398	0	23,324,323	3,846,741	78,365,663	181,053	501,479,100
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	686,852,354	214,587,050	3,253,655	0	469,011,649	0	34,289,703	0	9,451,200	256,511	0	332,900	444,762,558
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	3,665	1,410	17	0	2,237	0	183	0	50	1	0	1	2,107
	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	206,264,498	49,285,407	977,085	0	156,002,006	0	9,192,079	(13,355)	3,297,215	0	0	913,310	151,007,097
SUBSTATIONS - DIRECT	19,775,756	1,064,861	93,679	0	18,617,217	0	178,135	(1,280)	316,123	0	0	3,806	18,757,730
LINES - PRIMARY DEMAND	289,122,865	111,154,727	1,369,590	0	176,598,549	8,912,512	14,433,869	(18,720)	4,621,737	0	0	55,500	157,910,685
LINES - PRIMARY CUSTOMER	158,158,796	60,804,937	749,206	0	96,604,652	4,875,409	7,895,755	(10,240)	2,528,228	0	0	30,360	86,381,836
LINES - SECONDARY DIRECT	16,679,881	5,517,361	79,013	0	11,083,506	0	832,709	(1,080)	266,634	0	0	3,202	10,519,553
LINE TRANS - PRIMARY DEMAND	42,815,764	16,403,621	202,820	0	26,209,322	19	2,137,490	(2,772)	684,426	0	0	8,219	24,761,686
LINE TRANS - PRIMARY CUST	23,421,495	8,973,268	110,949	0	14,337,278	10	1,169,270	(1,516)	374,401	0	0	4,496	13,545,379
LINE TRANS - SECOND DIRECT	15,623,760	5,985,792	74,011	0	9,563,958	0	779,984	(1,012)	249,752	0	0	2,999	9,035,713
LINE TRANS - SECOND DEMAND	174,405,790	66,818,532	826,169	0	106,761,089	81	8,706,853	(11,292)	2,787,942	0	0	33,479	100,864,284
LINE TRANS - SECOND CUSTOMER	95,405,147	36,551,722	451,939	0	58,401,486	44	4,762,907	(6,177)	1,525,087	0	0	18,314	55,175,759
LINES - SECONDARY DEMAND	58,719,746	18,854,408	278,158	0	39,587,180	3,388,304	2,931,464	(3,802)	938,657	0	0	11,272	34,213,539
LINES - SECONDARY CUSTOMER	32,121,445	10,313,921	152,161	0	21,655,363	1,853,504	1,603,598	(2,080)	513,473	0	0	6,166	18,715,822
SERVICES	59,133,963	32,958,460	280,121	0	25,895,382	6,730,476	2,952,142	(3,829)	945,279	0	0	11,351	17,165,565
METERS	58,961,147	11,776,950	279,302	0	46,904,895	846	2,943,515	(3,818)	942,516	0	0	11,318	44,910,551
STREET LIGHTS	4,256,314	2,929,451	20,162	0	1,306,701	93,525	212,488	(276)	68,039	0	0	817	1,069,269
INSTALL ON CUST PREMISES	2,706,224	2,610,418	12,820	0	82,987	(28,738)	135,103	(175)	43,260	0	0	519	20,226
	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	(25,377,345)	(25,377,345)	0	0	0	0	0	0	0	(25,377,345)
TOTALS	3,707,910,137	1,508,811,543	17,564,559	(25,377,345)	2,156,156,689	25,825,992	183,195,465	(81,423)	60,113,854	6,078,983	78,365,663	1,786,549	2,093,398,859

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
SUMMARY OF FUNCTIONALIZED COSTS

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

FUNCTION	(A) OPERATION & MAINTENANCE	(B) DEPRECIATION EXPENSE	(C) AMORTIZATION EXPENSE	(D) OTHER TAXES	(E) REGULATORY DEB/CRED	(F) PROV FOR DEF FIT	(G) DEFERRED ITC	(H) CONST WORK IN PROGRESS	(I)	(J)	(K)	(L)	(M) TOTAL EXPENSES
PRODUCTION													
DEMAND - Base-load	79,861,372	15,071,214	1,191,510	2,416,410	0	2,353,554	493,213	2,947,919					104,335,192
DEMAND - Peak	17,367,411	6,482,576	323,361	824,323	0	638,726	133,852						25,770,248
DEMAND - Not in Use	0	0	0	0	0	0	0						0
ENERGY - POWER SUPPLY	291,813,584	22,031,725	1,741,799	3,532,409	0	3,440,523	720,999	4,309,389					327,590,429
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	26,014,865	15,207,801	1,268,430	3,245,708	0	2,505,490	525,053						48,767,346
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0						0
DEMAND - DIRECT	115	92	7	17	0	13	3						247
	0	0	0	0	0	0	0						0
DISTRIBUTION	0	0	0	0	0	0	0						0
SUBSTATIONS - GENERAL	11,343,424	4,059,793	380,914	939,432	0	671,650	140,751						17,535,964
SUBSTATIONS - DIRECT	1,049,884	110,792	36,520	24,739	0	13,016	2,728						1,237,679
LINES - PRIMARY DEMAND	21,372,998	8,404,497	533,931	1,460,748	0	1,054,658	221,015						33,047,847
LINES - PRIMARY CUSTOMER	11,691,665	4,597,510	292,076	799,072	0	576,929	120,902						18,078,154
LINES - SECONDARY DIRECT	847,515	390,917	30,803	84,272	0	60,845	12,751						1,427,103
LINE TRANS - PRIMARY DEMAND	772,443	807,809	79,069	216,320	0	156,183	32,730						2,064,553
LINE TRANS - PRIMARY CUST	422,549	441,895	43,253	118,333	0	85,437	17,904						1,129,372
LINE TRANS - SECOND DIRECT	281,870	294,775	28,853	78,937	0	56,992	11,943						753,369
LINE TRANS - SECOND DEMAND	3,146,472	3,290,528	322,080	881,158	0	636,195	133,322						8,409,755
LINE TRANS - SECOND CUSTOMER	1,721,214	1,800,017	176,187	482,020	0	348,018	72,931						4,600,386
LINES - SECONDARY DEMAND	3,535,557	1,500,287	108,439	296,672	0	214,197	44,887						5,700,040
LINES - SECONDARY CUSTOMER	1,934,055	820,702	59,320	162,289	0	117,172	24,555						3,118,091
SERVICES	1,034,958	1,804,616	109,204	298,765	0	215,708	45,204						3,508,456
METERS	12,857,370	4,019,299	108,885	297,892	0	215,078	45,072						17,543,595
STREET LIGHTS	969,582	175,497	7,860	21,504	0	15,526	3,254						1,193,223
INSTALL ON CUST PREMISES	3,181,451	31,879	4,998	13,673	0	9,872	2,069						3,243,941
	0	0	0	0	0	0	0						0
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0						0
METER READING	7,100,769	0	0	0	0	0	0						7,100,769
CUSTOMER ACCOUNTS	16,290,565	0	0	0	0	0	0						16,290,565
UNCOLLECTIBLES	1,877,805	0	0	0	0	0	0						1,877,805
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	6,222,191	0	0	0	0	0	0						6,222,191
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	1,962,351	0	0	0						1,962,351
CUSTOMER	0	0	0	0	0	0	0						0
REVENUE	0	0	0	0	0	0	0						0
OTHER	22,610	0	0	0	0	0	0						22,610
RETAIL SALES REVENUE	0	0	0	0	0	0	0						0
TOTALS	522,734,292	91,344,219	6,847,502	18,157,045	0	13,385,781	2,805,136	7,257,308	0	0	0	0	662,531,282

Exhibit No. 63
Case No. IPC-E-08-10
T. Tatum, IPC
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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
SUMMARY OF FUNCTIONALIZED COSTS

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

FUNCTION	(A) REVENUES	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) TOTAL REVENUES
PRODUCTION													
DEMAND - Base-load	932,782												932,782
DEMAND - Peak	204,571												204,571
DEMAND - Not in Use	0												0
ENERGY - POWER SUPPLY	106,084,413												106,084,413
ENERGY - Summer	0												0
ENERGY - Non-Summer	0												0
	0												
TRANSMISSION	0												
DEMAND - POWER SUPPLY	0												0
DEMAND - TRANSMISSION	16,119,502												16,119,502
DEMAND - SUBTRANSMISSION	0												0
DEMAND - DIRECT	4												4
	0												
DISTRIBUTION	0												
SUBSTATIONS - GENERAL	249,503												249,503
SUBSTATIONS - DIRECT	23,921												23,921
LINES - PRIMARY DEMAND	1,552,214												1,552,214
LINES - PRIMARY CUSTOMER	849,107												849,107
LINES - SECONDARY DIRECT	43,488												43,488
LINE TRANS - PRIMARY DEMAND	86,262												86,262
LINE TRANS - PRIMARY CUST	47,188												47,188
LINE TRANS - SECOND DIRECT	31,478												31,478
LINE TRANS - SECOND DEMAND	351,380												351,380
LINE TRANS - SECOND CUSTOMER	192,215												192,215
LINES - SECONDARY DEMAND	200,654												200,654
LINES - SECONDARY CUSTOMER	109,763												109,763
SERVICES	119,139												119,139
METERS	71,321												71,321
STREET LIGHTS	8,575												8,575
INSTALL ON CUST PREMISES	5,452												5,452
	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	3,437,162												3,437,162
FACILITIES CHARGE REVENUE	6,002,349												6,002,349
RETAIL SALES REVENUE													0
TOTALS	136,722,443	0	0	0	0	0	0	0	0	0		0	136,722,443

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 64

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	3,707,910,137	1,677,426,764	76,809,600	88,764,348	765,251,129	4,200,710	408,902,941	490,243,139
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,508,811,543	681,057,094	30,411,880	36,884,828	314,853,305	3,203,301	173,304,414	188,275,934
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	17,564,559	7,946,056	363,851	420,481	3,625,034	19,899	1,936,994	2,322,307
SUBSTATION CIAC	PAGE 2F	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
NET ELECTRIC PLANT IN SERVICE		2,156,156,689	988,258,587	45,614,853	51,357,275	446,586,753	977,354	225,124,434	299,542,433
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	25,825,992	17,101,955	1,141,090	226,849	3,809,051	(21,489)	922,992	2,470,901
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	183,195,465	83,278,331	3,818,066	4,404,763	37,972,532	209,149	20,299,674	24,222,445
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(81,423)	(44,294)	(2,738)	(1,363)	(13,622)	(235)	(5,022)	(12,124)
WORKING CAPITAL	PAGE 2K	60,113,854	26,759,610	1,239,512	1,461,052	12,533,957	69,371	6,850,686	7,844,672
DEFERRED PROGRAMS	PAGE 2L	6,078,983	2,417,726	85,886	172,727	1,404,868	1,959	866,729	684,162
SUBSIDIARY RATE BASE	PAGE 2M	78,365,663	29,379,287	1,104,956	2,280,441	18,415,931	31,346	11,817,542	9,082,580
PLANT HELD FOR FUTURE USE	PAGE 2N	1,786,549	773,766	30,600	43,447	374,033	1,271	191,442	319,327
TOTAL RATE BASE		2,093,398,859	947,164,395	43,113,912	50,681,966	437,520,337	893,407	223,623,144	290,767,704
RETURN UNDER PRESENT RATES									
SALES REVENUES	PAGE 1	673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
OTHER OPERATING REVENUES	PAGE 4C	136,722,443	52,513,819	2,009,274	5,069,090	29,449,975	142,383	22,127,898	15,167,933
TOTAL OPERATING REVENUES		809,891,983	370,470,280	17,170,653	20,604,179	171,359,151	1,146,891	92,399,004	92,213,507
OPERATING EXPENSES									
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	522,734,292	228,778,467	10,922,074	13,181,866	111,028,341	745,145	64,004,405	60,915,081
DEPRECIATION EXPENSE	PAGE 3D	91,344,219	41,749,639	2,103,111	2,156,040	18,936,790	40,619	9,789,347	12,183,740
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	6,847,502	3,101,200	142,121	163,924	1,413,446	3,650	755,129	905,482
TAXES OTHER THAN INCOME	PAGE 3F	18,157,045	8,217,371	381,261	438,434	3,761,496	10,104	2,030,198	2,403,714
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	13,385,781	6,091,817	279,522	321,850	2,775,053	7,169	1,483,256	1,770,162
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	2,805,136	1,276,607	58,577	67,447	581,542	1,502	310,832	370,957
CONSTRUCTION WORK IN PROGRESS	PAGE 3J	7,257,308	2,909,137	102,623	205,881	1,675,399	2,313	1,029,548	805,452
FEDERAL INCOME TAXES	PAGE 1	19,062,439	8,624,856	392,594	461,509	3,984,050	8,135	2,036,307	2,647,724
STATE INCOME TAXES	PAGE 1	(3,661,479)	(1,656,647)	(75,409)	(88,646)	(765,249)	(1,563)	(391,130)	(508,570)
TOTAL OPERATING EXPENSES		677,932,243	299,092,447	14,306,474	16,908,307	143,390,868	817,076	81,047,893	81,493,741
OPERATING INCOME		131,959,740	71,377,833	2,864,180	3,695,872	27,968,283	329,815	11,351,111	10,719,766
ADD: IERCO OPERATING INCOME	PAGE 1	6,472,703	2,426,616	91,265	188,356	1,521,085	2,589	976,084	750,186
CONSOLIDATED OPERATING INCOME		138,432,443	73,804,449	2,955,445	3,884,228	29,489,369	332,404	12,327,194	11,469,953
RATE OF RETURN UNDER PRESENT RATES		6.613%	7.792%	6.855%	7.664%	6.740%	37.206%	5.512%	3.945%
RATE OF RETURN INDEX		1.000	1.178	1.037	1.159	1.019	5.626	0.834	0.597

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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	3,707,910,137	4,811,496	8,299,035	959,437	31,614,354	31,399,887	119,227,297
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,508,811,543	1,949,626	4,655,596	405,818	14,257,978	13,248,107	46,303,665
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	17,564,559	22,792	39,313	4,545	149,759	148,743	564,786
SUBSTATION CIAC	PAGE 2F	(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
NET ELECTRIC PLANT IN SERVICE		2,156,156,689	2,838,665	3,603,533	549,018	17,206,617	17,927,438	56,569,730
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	25,825,992	45,895	122,377	5,741	0	629	1
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	183,195,465	238,725	412,188	47,699	1,578,282	1,502,726	5,210,884
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	(81,423)	(152)	(384)	(20)	(1)	(291)	(1,178)
WORKING CAPITAL	PAGE 2K	60,113,854	80,271	141,706	15,868	539,221	539,861	2,038,069
DEFERRED PROGRAMS	PAGE 2L	6,078,983	6,625	7,692	1,798	84,640	72,998	271,173
SUBSIDIARY RATE BASE	PAGE 2M	78,365,663	94,039	125,385	23,510	1,151,975	1,034,427	3,824,244
PLANT HELD FOR FUTURE USE	PAGE 2N	1,786,549	2,274	3,393	381	8,421	7,958	30,235
TOTAL RATE BASE		2,093,398,859	2,737,103	3,346,760	537,115	17,412,591	18,079,035	57,521,389
RETURN UNDER PRESENT RATES								
SALES REVENUES	PAGE 1	673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
OTHER OPERATING REVENUES	PAGE 4C	136,722,443	151,198	369,257	37,991	1,761,661	2,092,988	5,828,976
TOTAL OPERATING REVENUES		809,891,983	1,117,689	2,683,518	193,194	7,589,836	7,111,147	25,832,934
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	522,734,292	678,694	1,598,709	150,468	5,761,463	5,236,237	19,733,341
DEPRECIATION EXPENSE	PAGE 3D	91,344,219	115,459	269,380	23,643	749,873	712,013	2,514,566
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	6,847,502	8,902	15,327	1,774	58,383	57,983	220,180
TAXES OTHER THAN INCOME	PAGE 3F	18,157,045	24,127	42,204	4,758	158,567	152,435	532,375
REGULATORY DEBITS/CREDITS	PAGE 3G	0	0	0	0	0	0	0
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	13,385,781	17,475	30,120	3,489	115,322	109,793	380,750
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	2,805,136	3,662	6,312	731	24,167	23,008	79,790
CONSTRUCTION WORK IN PROGRESS	PAGE 3J	7,257,308	7,824	8,959	2,177	100,787	86,363	320,845
FEDERAL INCOME TAXES	PAGE 3J	19,062,439	24,924	30,476	4,891	158,559	164,627	523,788
STATE INCOME TAXES	PAGE 1	(3,661,479)	(4,787)	(5,854)	(939)	(30,456)	(31,621)	(100,608)
TOTAL OPERATING EXPENSES		677,932,243	876,281	1,995,633	190,991	7,096,666	6,510,838	24,205,028
OPERATING INCOME		131,959,740	241,408	687,885	2,203	493,170	600,309	1,627,905
ADD: IERCO OPERATING INCOME	PAGE 1	6,472,703	7,767	10,356	1,942	95,149	85,440	315,868
CONSOLIDATED OPERATING INCOME		138,432,443	249,175	698,241	4,145	588,319	685,748	1,943,773
RATE OF RETURN UNDER PRESENT RATES		661.281%	9.104%	20.863%	0.772%	3.379%	3.793%	3.379%
RATE OF RETURN INDEX		1.000	1.377	3.155	0.117	0.511	0.574	0.511

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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		645,200,750							
DEMAND - Base-load Summer	D10BS	205,238,358	72,778,645	2,709,843	4,774,486	40,131,487	0	22,001,346	53,035,502
DEMAND - Peak	D10P	175,099,573	65,714,870	2,451,394	4,307,450	36,245,612	0	19,873,802	37,681,428
DEMAND - Base-load Non-Summer	D10BNS	439,962,391	210,335,444	6,452,007	12,839,495	104,909,642	129,040	61,100,511	13,936,336
ENERGY - POWER SUPPLY	E10	943,181,204	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	88,659,033	3,489,770	7,639,768	62,438,596	94,318	38,104,521	91,677,213
ENERGY - Non-Summer	E10NS	0	264,939,600	9,809,085	19,806,805	159,208,987	282,954	104,127,205	17,637,489
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	686,852,354	290,881,972	9,615,933	18,338,958	151,931,741	68,685	86,131,285	89,016,065
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,665	0	0	1,285	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	206,264,498	86,550,989	3,078,675	4,967,074	43,122,483	104,967	20,712,627	47,018,037
SUBSTATIONS - DIRECT	DA3602	19,775,756	0	0	0	0	0	72,922	0
LINES - PRIMARY DEMAND	D20	289,122,865	121,319,327	4,315,408	6,962,393	60,445,186	147,133	29,033,082	65,905,620
LINES - PRIMARY CUSTOMER	C20	158,158,796	132,497,256	10,548,680	49,408	9,036,311	0	37,564	5,239,991
LINES - SECONDARY DIRECT	DA3647	16,679,881	0	0	2,869,379	0	502,787	11,604,030	0
LINE TRANS - PRIMARY DEMAND	D50	42,815,764	17,965,994	639,062	1,031,050	8,951,235	21,789	4,299,465	9,759,863
LINE TRANS - PRIMARY CUST	C50	23,421,495	19,621,317	1,562,138	7,317	1,338,174	0	5,563	775,982
LINE TRANS - SECOND DIRECT	DA368	15,623,760	0	0	4,037,123	0	0	10,400,006	0
LINE TRANS - SECOND DEMAND	D60	174,405,790	83,542,459	2,971,660	0	41,623,537	101,318	98,158	45,383,681
LINE TRANS - SECOND CUSTOMER	C60	95,405,147	79,969,300	6,366,702	0	5,453,905	0	204	3,162,620
LINES - SECONDARY DEMAND	D30	58,719,746	38,021,328	1,352,443	0	18,943,447	46,111	44,673	0
LINES - SECONDARY CUSTOMER	C30	32,121,445	27,847,562	2,217,065	0	1,899,203	0	71	0
SERVICES	CW369	59,133,963	48,116,184	4,189,520	90,814	4,079,162	0	213,299	2,439,240
METERS	CW370	58,961,147	28,665,485	5,040,214	1,025,076	15,492,421	313	1,040,013	7,574,072
STREET LIGHTS	DA373	4,256,314	0	0	16,148	0	0	338	0
INSTALL ON CUST PREMISES	DA371	2,706,224	0	0	319	0	2,701,294	2,256	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	3,707,910,137	1,677,426,764	76,809,600	88,764,348	765,251,129	4,200,710	408,902,941	490,243,139

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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		645,200,750						
DEMAND - Base-load Summer	D10BS	205,238,358	129,040	0	64,520	1,677,522	1,548,482	6,387,487
DEMAND - Peak	D10P	175,099,573	140,080	0	35,020	1,505,856	1,400,797	5,743,266
DEMAND - Base-load Non-Summer	D10BNS	439,962,391	451,641	451,641	129,040	6,516,528	4,903,526	17,807,541
ENERGY - POWER SUPPLY	E10	943,181,204	0	0	0	0	0	0
ENERGY - Summer	E10S	0	282,954	377,272	94,318	3,112,498	3,018,180	12,355,674
ENERGY - Non-Summer	E10NS	0	848,863	1,131,817	188,636	10,752,266	9,431,812	33,671,569
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	686,852,354	618,167	412,111	137,370	8,036,173	6,593,783	25,070,111
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,665	0	0	0	0	2,380	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	206,264,498	276,113	396,444	37,088	0	0	0
SUBSTATIONS - DIRECT	DA3602	19,775,756	0	0	0	0	1,584,980	18,117,854
LINES - PRIMARY DEMAND	D20	289,122,865	387,030	555,699	51,986	0	0	0
LINES - PRIMARY CUSTOMER	C20	158,158,796	627,757	47,378	74,451	0	0	0
LINES - SECONDARY DIRECT	DA3647	16,679,881	0	0	0	0	1,703,684	0
LINE TRANS - PRIMARY DEMAND	D50	42,815,764	57,315	82,293	7,699	0	0	0
LINE TRANS - PRIMARY CUST	C50	23,421,495	92,964	7,016	11,025	0	0	0
LINE TRANS - SECOND DIRECT	DA368	15,623,760	0	0	0	0	1,186,631	0
LINE TRANS - SECOND DEMAND	D60	174,405,790	266,515	382,664	35,799	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	95,405,147	378,885	28,595	44,935	0	0	0
LINES - SECONDARY DEMAND	D30	58,719,746	121,295	174,155	16,292	0	0	0
LINES - SECONDARY CUSTOMER	C30	32,121,445	131,939	9,958	15,648	0	0	0
SERVICES	CW369	59,133,963	0	0	0	0	5,744	0
METERS	CW370	58,961,147	939	2,163	15,608	13,512	17,535	73,795
STREET LIGHTS	DA373	4,256,314	0	4,239,828	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,706,224	0	0	0	0	2,355	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		3,707,910,137	4,811,496	8,299,035	959,437	31,614,354	31,399,887	119,227,297

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

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		339,206,134							
DEMAND - Base-load Summer	D10BS	107,901,471	38,262,452	1,424,666	2,510,125	21,098,622	0	11,566,929	27,882,744
DEMAND - Peak	D10P	17,147,525	6,435,466	240,065	421,829	3,549,538	0	1,946,244	3,690,147
DEMAND - Base-load Non-Summer	D10BNS	231,304,663	110,581,200	3,392,061	6,750,202	55,154,917	67,841	32,122,821	7,326,852
ENERGY - POWER SUPPLY	E10	495,865,589	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	46,611,365	1,834,703	4,016,511	32,826,302	49,587	20,032,970	48,198,135
ENERGY - Non-Summer	E10NS	0	139,288,644	5,157,002	10,413,177	83,702,111	148,760	54,743,561	9,272,687
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	214,587,050	90,877,616	3,004,219	5,729,474	47,466,655	21,459	26,909,216	27,810,482
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,410	0	0	494	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	49,285,407	20,680,732	735,627	1,186,846	10,303,805	25,081	4,949,132	11,234,619
SUBSTATIONS - DIRECT	DA3602	1,064,861	0	0	0	0	0	3,927	0
LINES - PRIMARY DEMAND	D20	111,154,727	46,641,820	1,659,080	2,676,727	23,238,453	56,566	11,161,913	25,337,744
LINES - PRIMARY CUSTOMER	C20	60,804,937	50,939,230	4,055,493	18,995	3,474,055	0	14,442	2,014,541
LINES - SECONDARY DIRECT	DA3647	5,517,361	0	0	949,132	0	166,312	3,838,374	0
LINE TRANS - PRIMARY DEMAND	D50	16,403,621	6,883,151	244,838	395,017	3,429,407	8,348	1,647,216	3,739,209
LINE TRANS - PRIMARY CUST	C50	8,973,268	7,517,340	598,488	2,803	512,682	0	2,131	297,295
LINE TRANS - SECOND DIRECT	DA368	5,985,792	0	0	1,546,707	0	0	3,984,461	0
LINE TRANS - SECOND DEMAND	D60	66,818,532	32,006,876	1,138,505	0	15,946,854	38,817	37,606	17,387,444
LINE TRANS - SECOND CUSTOMER	C60	36,551,722	30,637,923	2,439,218	0	2,089,506	0	78	1,211,666
LINES - SECONDARY DEMAND	D30	18,854,408	12,208,323	434,258	0	6,082,579	14,806	14,344	0
LINES - SECONDARY CUSTOMER	C30	10,313,921	8,941,614	711,881	0	609,818	0	23	0
SERVICES	CW369	32,958,460	26,817,674	2,335,039	50,615	2,273,531	0	118,883	1,359,517
METERS	CW370	11,776,950	5,725,668	1,006,737	204,750	3,094,469	63	207,733	1,512,852
STREET LIGHTS	DA373	2,929,451	0	0	11,114	0	0	233	0
INSTALL ON CUST PREMISES	DA371	2,610,418	0	0	308	0	2,605,662	2,177	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	1,508,811,543	681,057,094	30,411,880	36,884,828	314,853,305	3,203,301	173,304,414	188,275,934

IDAHO POWER COMPANY
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****** 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		339,206,134						
DEMAND - Base-load Summer	D10BS	107,901,471	67,841	0	33,921	881,936	814,095	3,358,141
DEMAND - Peak	D10P	17,147,525	13,718	0	3,430	147,469	137,180	562,439
DEMAND - Base-load Non-Summer	D10BNS	231,304,663	237,444	237,444	67,841	3,425,982	2,577,967	9,362,089
ENERGY - POWER SUPPLY	E10	495,865,589	0	0	0	0	0	0
ENERGY - Summer	E10S	0	148,760	198,346	49,587	1,636,356	1,586,770	6,495,839
ENERGY - Non-Summer	E10NS	0	446,279	595,039	99,173	5,652,868	4,958,656	17,702,402
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	214,587,050	193,128	128,752	42,917	2,510,668	2,060,036	7,832,427
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,410	0	0	0	0	916	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	49,285,407	65,975	94,727	8,862	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,064,861	0	0	0	0	85,346	975,588
LINES - PRIMARY DEMAND	D20	111,154,727	148,796	213,641	19,986	0	0	0
LINES - PRIMARY CUSTOMER	C20	60,804,937	241,344	18,215	28,623	0	0	0
LINES - SECONDARY DIRECT	DA3647	5,517,361	0	0	0	0	563,544	0
LINE TRANS - PRIMARY DEMAND	D50	16,403,621	21,958	31,528	2,949	0	0	0
LINE TRANS - PRIMARY CUST	C50	8,973,268	35,616	2,688	4,224	0	0	0
LINE TRANS - SECOND DIRECT	DA368	5,985,792	0	0	0	0	454,623	0
LINE TRANS - SECOND DEMAND	D60	66,818,532	102,108	146,606	13,715	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	36,551,722	145,159	10,955	17,216	0	0	0
LINES - SECONDARY DEMAND	D30	18,854,408	38,947	55,920	5,231	0	0	0
LINES - SECONDARY CUSTOMER	C30	10,313,921	42,364	3,197	5,024	0	0	0
SERVICES	CW369	32,958,460	0	0	0	0	3,202	0
METERS	CW370	11,776,950	188	432	3,118	2,699	3,502	14,740
STREET LIGHTS	DA373	2,929,451	0	2,918,104	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,610,418	0	0	0	0	2,271	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	1,508,811,543	1,949,626	4,655,596	405,818	14,257,978	13,248,107	46,303,665

IDAHO POWER COMPANY
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****** 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		3,056,349							
DEMAND - Base-load Summer	D10BS	972,225	344,756	12,837	22,617	190,105	0	104,221	251,232
DEMAND - Peak	D10P	829,456	311,295	11,612	20,405	171,697	0	94,143	178,499
DEMAND - Base-load Non-Summer	D10BNS	2,084,124	996,370	30,563	60,821	496,962	611	289,436	66,017
ENERGY - POWER SUPPLY	E10	4,467,897	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	419,982	16,531	36,190	295,775	447	180,503	434,280
ENERGY - Non-Summer	E10NS	0	1,255,032	46,466	93,826	754,181	1,340	493,256	83,550
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,253,655	1,377,923	45,551	86,873	719,708	325	408,008	421,674
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	6	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	977,085	409,996	14,584	23,529	204,273	497	98,117	222,727
SUBSTATIONS - DIRECT	DA3602	93,679	0	0	0	0	0	345	0
LINES - PRIMARY DEMAND	D20	1,369,590	574,696	20,442	32,981	286,332	697	137,531	312,198
LINES - PRIMARY CUSTOMER	C20	749,206	627,646	49,970	234	42,805	0	178	24,822
LINES - SECONDARY DIRECT	DA3647	79,013	0	0	13,592	0	2,382	54,969	0
LINE TRANS - PRIMARY DEMAND	D50	202,820	85,106	3,027	4,884	42,402	103	20,367	46,233
LINE TRANS - PRIMARY CUST	C50	110,949	92,947	7,400	35	6,339	0	26	3,676
LINE TRANS - SECOND DIRECT	DA368	74,011	0	0	19,124	0	0	49,265	0
LINE TRANS - SECOND DEMAND	D60	826,169	395,745	14,077	0	197,173	480	465	214,985
LINE TRANS - SECOND CUSTOMER	C60	451,939	378,819	30,159	0	25,835	0	1	14,981
LINES - SECONDARY DEMAND	D30	278,158	180,109	6,407	0	89,736	218	212	0
LINES - SECONDARY CUSTOMER	C30	152,161	131,915	10,502	0	8,997	0	0	0
SERVICES	CW369	280,121	227,929	19,846	430	19,323	0	1,010	11,555
METERS	CW370	279,302	135,790	23,876	4,856	73,388	1	4,927	35,879
STREET LIGHTS	DA373	20,162	0	0	76	0	0	2	0
INSTALL ON CUST PREMISES	DA371	12,820	0	0	2	0	12,796	11	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	17,564,559	7,946,056	363,851	420,481	3,625,034	19,899	1,936,994	2,322,307

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****** 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		3,056,349						
DEMAND - Base-load Summer	D10BS	972,225	611	0	306	7,947	7,335	30,258
DEMAND - Peak	D10P	829,456	664	0	166	7,133	6,636	27,206
DEMAND - Base-load Non-Summer	D10BNS	2,084,124	2,139	2,139	611	30,869	23,228	84,355
ENERGY - POWER SUPPLY	E10	4,467,897	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,340	1,787	447	14,744	14,297	58,529
ENERGY - Non-Summer	E10NS	0	4,021	5,361	894	50,934	44,679	159,504
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,253,655	2,928	1,952	651	38,068	31,235	118,758
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	0	0	11	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	977,085	1,308	1,878	176	0	0	0
SUBSTATIONS - DIRECT	DA3602	93,679	0	0	0	0	7,508	85,825
LINES - PRIMARY DEMAND	D20	1,369,590	1,833	2,632	246	0	0	0
LINES - PRIMARY CUSTOMER	C20	749,206	2,974	224	353	0	0	0
LINES - SECONDARY DIRECT	DA3647	79,013	0	0	0	0	8,070	0
LINE TRANS - PRIMARY DEMAND	D50	202,820	272	390	36	0	0	0
LINE TRANS - PRIMARY CUST	C50	110,949	440	33	52	0	0	0
LINE TRANS - SECOND DIRECT	DA368	74,011	0	0	0	0	5,621	0
LINE TRANS - SECOND DEMAND	D60	826,169	1,262	1,813	170	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	451,939	1,795	135	213	0	0	0
LINES - SECONDARY DEMAND	D30	278,158	575	825	77	0	0	0
LINES - SECONDARY CUSTOMER	C30	152,161	625	47	74	0	0	0
SERVICES	CW369	280,121	0	0	0	0	27	0
METERS	CW370	279,302	4	10	74	64	83	350
STREET LIGHTS	DA373	20,162	0	20,084	0	0	0	0
INSTALL ON CUST PREMISES	DA371	12,820	0	0	0	0	11	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	17,564,559	22,792	39,313	4,545	149,759	148,743	564,786

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

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		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	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
TOTALS	PAGE 2F	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)

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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	(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
TOTALS		(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)

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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	8,912,512	3,739,794	133,027	214,623	1,863,286	4,536	894,975	2,031,609
LINES - PRIMARY CUSTOMER	C20	4,875,409	4,084,365	325,174	1,523	278,554	0	1,158	161,528
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	19	8	0	0	4	0	2	4
LINE TRANS - PRIMARY CUST	C50	10	8	1	0	1	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	81	39	1	0	19	0	0	21
LINE TRANS - SECOND CUSTOMER	C60	44	37	3	0	3	0	0	1
LINES - SECONDARY DEMAND	D30	3,388,304	2,193,944	78,040	0	1,093,093	2,661	2,578	0
LINES - SECONDARY CUSTOMER	C30	1,853,504	1,606,888	127,931	0	109,590	0	4	0
SERVICES	CW369	6,730,476	5,476,461	476,840	10,336	464,280	0	24,277	277,628
METERS	CW370	846	411	72	15	222	0	15	109
STREET LIGHTS	DA373	93,525	0	0	355	0	0	7	0
INSTALL ON CUST PREMISES	DA371	(28,738)	0	0	(3)	0	(28,685)	(24)	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	25,825,992	17,101,955	1,141,090	226,849	3,809,051	(21,489)	922,992	2,470,901

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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	8,912,512	11,931	17,130	1,603	0	0	0
LINES - PRIMARY CUSTOMER	C20	4,875,409	19,351	1,460	2,295	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	19	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	10	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	81	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	44	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	3,388,304	6,999	10,049	940	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,853,504	7,613	575	903	0	0	0
SERVICES	CW369	6,730,476	0	0	0	0	654	0
METERS	CW370	846	0	0	0	0	0	1
STREET LIGHTS	DA373	93,525	0	93,162	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(28,738)	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 2H	25,825,992	45,895	122,377	5,741	0	629	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		32,210,331							
DEMAND - Base-load Summer	D10BS	10,246,106	3,633,325	135,283	238,356	2,003,483	0	1,098,372	2,647,689
DEMAND - Peak	D10P	8,741,489	3,280,681	122,381	215,041	1,809,488	0	992,159	1,881,168
DEMAND - Base-load Non-Summer	D10BNS	21,964,225	10,500,568	322,103	640,986	5,237,400	6,442	3,050,318	695,743
ENERGY - POWER SUPPLY	E10	47,086,398	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	4,426,121	174,220	381,400	3,117,120	4,709	1,902,290	4,576,798
ENERGY - Non-Summer	E10NS	0	13,226,569	489,699	988,814	7,948,184	14,126	5,198,338	880,516
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,289,703	14,521,689	480,056	915,535	7,584,882	3,429	4,299,929	4,443,945
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	183	0	0	64	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	9,192,079	3,857,104	137,200	221,355	1,921,733	4,678	923,048	2,095,336
SUBSTATIONS - DIRECT	DA3602	178,135	0	0	0	0	0	657	0
LINES - PRIMARY DEMAND	D20	14,433,869	6,056,620	215,438	347,583	3,017,603	7,345	1,449,417	3,290,204
LINES - PRIMARY CUSTOMER	C20	7,895,755	6,614,655	526,621	2,467	451,119	0	1,875	261,596
LINES - SECONDARY DIRECT	DA3647	832,709	0	0	143,248	0	25,101	579,308	0
LINE TRANS - PRIMARY DEMAND	D50	2,137,490	896,916	31,904	51,473	446,872	1,088	214,642	487,241
LINE TRANS - PRIMARY CUST	C50	1,169,270	979,554	77,987	365	66,806	0	278	38,739
LINE TRANS - SECOND DIRECT	DA368	779,984	0	0	201,545	0	0	519,199	0
LINE TRANS - SECOND DEMAND	D60	8,706,853	4,170,687	148,354	0	2,077,970	5,058	4,900	2,265,688
LINE TRANS - SECOND CUSTOMER	C60	4,762,907	3,992,304	317,845	0	272,275	0	10	157,887
LINES - SECONDARY DEMAND	D30	2,931,464	1,898,137	67,518	0	945,713	2,302	2,230	0
LINES - SECONDARY CUSTOMER	C30	1,603,598	1,390,233	110,682	0	94,814	0	4	0
SERVICES	CW369	2,952,142	2,402,102	209,153	4,534	203,644	0	10,649	121,774
METERS	CW370	2,943,515	1,431,066	251,622	51,175	773,428	16	51,921	378,120
STREET LIGHTS	DA373	212,488	0	0	806	0	0	17	0
INSTALL ON CUST PREMISES	DA371	135,103	0	0	16	0	134,857	113	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	183,195,465	83,278,331	3,818,066	4,404,763	37,972,532	209,149	20,299,674	24,222,445

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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	32,210,331	6,442	0	3,221	83,747	77,305	318,882
DEMAND - Peak	D10P	8,741,489	6,993	0	1,748	75,177	69,932	286,721
DEMAND - Base-load Non-Summer	D10BNS	21,964,225	22,547	22,547	6,442	325,324	244,799	889,005
ENERGY - POWER SUPPLY	E10	47,086,398	0	0	0	0	0	0
ENERGY - Summer	E10S	0	14,126	18,835	4,709	155,385	150,676	616,832
ENERGY - Non-Summer	E10NS	0	42,378	56,504	9,417	536,785	470,864	1,680,984
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	34,289,703	30,861	20,574	6,858	401,190	329,181	1,251,574
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	183	0	0	0	0	119	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	9,192,079	12,305	17,667	1,653	0	0	0
SUBSTATIONS - DIRECT	DA3602	178,135	0	0	0	0	14,277	163,201
LINES - PRIMARY DEMAND	D20	14,433,869	19,322	27,742	2,595	0	0	0
LINES - PRIMARY CUSTOMER	C20	7,895,755	31,339	2,365	3,717	0	0	0
LINES - SECONDARY DIRECT	DA3647	832,709	0	0	0	0	85,053	0
LINE TRANS - PRIMARY DEMAND	D50	2,137,490	2,861	4,108	384	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,169,270	4,641	350	550	0	0	0
LINE TRANS - SECOND DIRECT	DA368	779,984	0	0	0	0	59,240	0
LINE TRANS - SECOND DEMAND	D60	8,706,853	13,305	19,104	1,787	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	4,762,907	18,915	1,428	2,243	0	0	0
LINES - SECONDARY DEMAND	D30	2,931,464	6,055	8,694	813	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,603,598	6,587	497	781	0	0	0
SERVICES	CW369	2,952,142	0	0	0	0	287	0
METERS	CW370	2,943,515	47	108	779	675	875	3,684
STREET LIGHTS	DA373	212,488	0	211,665	0	0	0	0
INSTALL ON CUST PREMISES	DA371	135,103	0	0	0	0	118	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	183,195,465	238,725	412,188	47,699	1,578,282	1,502,726	5,210,884

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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)
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	(13,355)	(5,604)	(199)	(322)	(2,792)	(7)	(1,341)	(3,044)
SUBSTATIONS - DIRECT	DA3602	(1,280)	0	0	0	0	0	(5)	0
LINES - PRIMARY DEMAND	D20	(18,720)	(7,855)	(279)	(451)	(3,914)	(10)	(1,880)	(4,267)
LINES - PRIMARY CUSTOMER	C20	(10,240)	(8,579)	(683)	(3)	(585)	0	(2)	(339)
LINES - SECONDARY DIRECT	DA3647	(1,080)	0	0	(186)	0	(33)	(751)	0
LINE TRANS - PRIMARY DEMAND	D50	(2,772)	(1,163)	(41)	(67)	(580)	(1)	(278)	(632)
LINE TRANS - PRIMARY CUST	C50	(1,516)	(1,270)	(101)	(0)	(87)	0	(0)	(50)
LINE TRANS - SECOND DIRECT	DA368	(1,012)	0	0	(261)	0	0	(673)	0
LINE TRANS - SECOND DEMAND	D60	(11,292)	(5,409)	(192)	0	(2,695)	(7)	(6)	(2,938)
LINE TRANS - SECOND CUSTOMER	C60	(6,177)	(5,178)	(412)	0	(353)	0	(0)	(205)
LINES - SECONDARY DEMAND	D30	(3,802)	(2,462)	(88)	0	(1,227)	(3)	(3)	0
LINES - SECONDARY CUSTOMER	C30	(2,080)	(1,803)	(144)	0	(123)	0	(0)	0
SERVICES	CW369	(3,829)	(3,115)	(271)	(6)	(264)	0	(14)	(158)
METERS	CW370	(3,818)	(1,856)	(326)	(66)	(1,003)	(0)	(67)	(490)
STREET LIGHTS	DA373	(276)	0	0	(1)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(175)	0	0	(0)	0	(175)	(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	(81,423)	(44,294)	(2,738)	(1,363)	(13,622)	(235)	(5,022)	(12,124)

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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	(13,355)	(18)	(26)	(2)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(1,280)	0	0	0	0	(103)	(1,173)
LINES - PRIMARY DEMAND	D20	(18,720)	(25)	(36)	(3)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(10,240)	(41)	(3)	(5)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(1,080)	0	0	0	0	(110)	0
LINE TRANS - PRIMARY DEMAND	D50	(2,772)	(4)	(5)	(0)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(1,516)	(6)	(0)	(1)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(1,012)	0	0	0	0	(77)	0
LINE TRANS - SECOND DEMAND	D60	(11,292)	(17)	(25)	(2)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(6,177)	(25)	(2)	(3)	0	0	0
LINES - SECONDARY DEMAND	D30	(3,802)	(8)	(11)	(1)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(2,080)	(9)	(1)	(1)	0	0	0
SERVICES	CW369	(3,829)	0	0	0	0	(0)	0
METERS	CW370	(3,818)	(0)	(0)	(1)	(1)	(1)	(5)
STREET LIGHTS	DA373	(276)	0	(275)	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(175)	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	(81,423)	(152)	(384)	(20)	(1)	(291)	(1,178)

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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		5,691,035							
DEMAND - Base-load Summer	D10BS	1,810,318	641,949	23,902	42,114	353,982	0	194,064	467,803
DEMAND - Peak	D10P	1,544,477	579,642	21,623	37,994	319,707	0	175,298	332,371
DEMAND - Base-load Non-Summer	D10BNS	3,880,716	1,855,277	56,910	113,252	925,362	1,138	538,941	122,926
ENERGY - POWER SUPPLY	E10	23,324,323	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,192,486	86,300	188,927	1,544,070	2,332	942,303	2,267,124
ENERGY - Non-Summer	E10NS	0	6,551,802	242,573	489,811	3,937,146	6,997	2,575,005	436,165
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,451,200	4,002,583	132,317	252,347	2,090,606	945	1,185,181	1,224,876
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	50	0	0	18	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	3,297,215	1,383,550	49,214	79,401	689,329	1,678	331,099	751,601
SUBSTATIONS - DIRECT	DA3602	316,123	0	0	0	0	0	1,166	0
LINES - PRIMARY DEMAND	D20	4,621,737	1,939,335	68,983	111,296	966,239	2,352	464,105	1,053,526
LINES - PRIMARY CUSTOMER	C20	2,528,228	2,118,018	168,625	790	144,449	0	600	83,763
LINES - SECONDARY DIRECT	DA3647	266,634	0	0	45,868	0	8,037	185,495	0
LINE TRANS - PRIMARY DEMAND	D50	684,426	287,193	10,216	16,482	143,089	348	68,729	156,015
LINE TRANS - PRIMARY CUST	C50	374,401	313,654	24,971	117	21,391	0	89	12,404
LINE TRANS - SECOND DIRECT	DA368	249,752	0	0	64,535	0	0	166,248	0
LINE TRANS - SECOND DEMAND	D60	2,787,942	1,335,458	47,503	0	665,368	1,620	1,569	725,475
LINE TRANS - SECOND CUSTOMER	C60	1,525,087	1,278,339	101,774	0	87,183	0	3	50,556
LINES - SECONDARY DEMAND	D30	938,657	607,785	21,619	0	302,818	737	714	0
LINES - SECONDARY CUSTOMER	C30	513,473	445,154	35,441	0	30,359	0	1	0
SERVICES	CW369	945,279	769,155	66,971	1,452	65,207	0	3,410	38,992
METERS	CW370	942,516	458,229	80,570	16,386	247,652	5	16,625	121,074
STREET LIGHTS	DA373	68,039	0	0	258	0	0	5	0
INSTALL ON CUST PREMISES	DA371	43,260	0	0	5	0	43,181	36	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	60,113,854	26,759,610	1,239,512	1,461,052	12,533,957	69,371	6,850,686	7,844,672

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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		5,691,035						
DEMAND - Base-load Summer	D10BS	1,810,318	1,138	0	569	14,797	13,658	56,341
DEMAND - Peak	D10P	1,544,477	1,236	0	309	13,283	12,356	50,659
DEMAND - Base-load Non-Summer	D10BNS	3,880,716	3,984	3,984	1,138	57,479	43,252	157,073
ENERGY - POWER SUPPLY	E10	23,324,323	0	0	0	0	0	0
ENERGY - Summer	E10S	0	6,997	9,330	2,332	76,970	74,638	305,549
ENERGY - Non-Summer	E10NS	0	20,992	27,989	4,665	265,897	233,243	832,678
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,451,200	8,506	5,671	1,890	110,579	90,732	344,969
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	50	0	0	0	0	33	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,297,215	4,414	6,337	593	0	0	0
SUBSTATIONS - DIRECT	DA3602	316,123	0	0	0	0	25,336	289,621
LINES - PRIMARY DEMAND	D20	4,621,737	6,187	8,883	831	0	0	0
LINES - PRIMARY CUSTOMER	C20	2,528,228	10,035	757	1,190	0	0	0
LINES - SECONDARY DIRECT	DA3647	266,634	0	0	0	0	27,234	0
LINE TRANS - PRIMARY DEMAND	D50	684,426	916	1,315	123	0	0	0
LINE TRANS - PRIMARY CUST	C50	374,401	1,486	112	176	0	0	0
LINE TRANS - SECOND DIRECT	DA368	249,752	0	0	0	0	18,969	0
LINE TRANS - SECOND DEMAND	D60	2,787,942	4,260	6,117	572	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,525,087	6,057	457	718	0	0	0
LINES - SECONDARY DEMAND	D30	938,657	1,939	2,784	260	0	0	0
LINES - SECONDARY CUSTOMER	C30	513,473	2,109	159	250	0	0	0
SERVICES	CW369	945,279	0	0	0	0	92	0
METERS	CW370	942,516	15	35	250	216	280	1,180
STREET LIGHTS	DA373	68,039	0	67,775	0	0	0	0
INSTALL ON CUST PREMISES	DA371	43,260	0	0	0	0	38	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	60,113,854	80,271	141,706	15,868	539,221	539,861	2,038,069

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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		1,975,730							
DEMAND - Base-load Summer	D10BS	628,480	222,862	8,298	14,620	122,890	0	67,372	162,405
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	1,347,251	644,088	19,757	39,317	321,254	395	187,102	42,676
ENERGY - POWER SUPPLY	E10	3,846,741	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	361,594	14,233	31,159	254,654	385	155,408	373,903
ENERGY - Non-Summer	E10NS	0	1,080,549	40,006	80,782	649,330	1,154	424,680	71,934
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	256,511	108,632	3,591	6,849	56,740	26	32,166	33,244
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	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 2L	6,078,983	2,417,726	85,886	172,727	1,404,868	1,959	866,729	684,162

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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		1,975,730						
DEMAND - Base-load Summer	D10BS	628,480	395	0	198	5,137	4,742	19,560
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	1,347,251	1,383	1,383	395	19,955	15,016	54,530
ENERGY - POWER SUPPLY	E10	3,846,741	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,154	1,539	385	12,694	12,310	50,392
ENERGY - Non-Summer	E10NS	0	3,462	4,616	769	43,853	38,467	137,329
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	256,511	231	154	51	3,001	2,463	9,363
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1	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	6,078,983	6,625	7,692	1,798	84,640	72,998	271,173

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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)
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	78,365,663	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	7,366,372	289,953	634,762	5,187,807	7,837	3,165,973	7,617,142
ENERGY - Non-Summer	E10NS	0	22,012,915	815,003	1,645,679	13,228,124	23,510	8,651,569	1,465,438
		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	78,365,663	29,379,287	1,104,956	2,280,441	18,415,931	31,346	11,817,542	9,082,580

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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		123,853							

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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	78,365,663	0	0	0	0	0	0
ENERGY - Summer	E10S	0	23,510	31,346	7,837	258,607	250,770	1,026,590
ENERGY - Non-Summer	E10NS	0	70,529	94,039	15,673	893,369	783,657	2,797,654
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	78,365,663	94,039	125,385	23,510	1,151,975	1,034,427	3,824,244

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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		123,853						

672	DEMAND - Base-load Summer	D10BS	39,398	13,971	520	917	7,704	0	4,223	10,181
673	DEMAND - Peak	D10P	33,612	12,615	471	827	6,958	0	3,815	7,233
674	DEMAND - Base-load Non-Summer	D10BNS	84,455	40,376	1,239	2,465	20,138	25	11,729	2,675
675	ENERGY - POWER SUPPLY	E10	181,053	0	0	0	0	0	0	0
676	ENERGY - Summer	E10S	0	17,019	670	1,467	11,986	18	7,315	17,598
677	ENERGY - Non-Summer	E10NS	0	50,858	1,883	3,802	30,562	54	19,988	3,386
678			0							
679	TRANSMISSION		0							
680	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
681	DEMAND - TRANSMISSION	D13	332,900	140,983	4,661	8,888	73,638	33	41,746	43,144
682	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
683	DEMAND - DIRECT	DA3509	1	0	0	0	0	0	0	0
684			0							
685	DISTRIBUTION		0							
686	SUBSTATIONS - GENERAL	D20	913,310	383,236	13,632	21,994	190,940	465	91,713	208,189
687	SUBSTATIONS - DIRECT	DA3602	3,806	0	0	0	0	0	14	0
688	LINES - PRIMARY DEMAND	D20	55,500	23,288	828	1,337	11,603	28	5,573	12,651
689	LINES - PRIMARY CUSTOMER	C20	30,360	25,434	2,025	9	1,735	0	7	1,006
690	LINES - SECONDARY DIRECT	DA3647	3,202	0	0	551	0	97	2,228	0
691	LINE TRANS - PRIMARY DEMAND	D50	8,219	3,449	123	198	1,718	4	825	1,874
692	LINE TRANS - PRIMARY CUST	C50	4,496	3,767	300	1	257	0	1	149
693	LINE TRANS - SECOND DIRECT	DA368	2,999	0	0	775	0	0	1,996	0
694	LINE TRANS - SECOND DEMAND	D60	33,479	16,037	570	0	7,990	19	19	8,712
695	LINE TRANS - SECOND CUSTOMER	C60	18,314	15,351	1,222	0	1,047	0	0	607
696	LINES - SECONDARY DEMAND	D30	11,272	7,299	260	0	3,636	9	9	0
697	LINES - SECONDARY CUSTOMER	C30	6,166	5,346	426	0	365	0	0	0
698	SERVICES	CW369	11,351	9,236	804	17	783	0	41	468
699	METERS	CW370	11,318	5,503	968	197	2,974	0	200	1,454
700	STREET LIGHTS	DA373	817	0	0	3	0	0	0	0
701	INSTALL ON CUST PREMISES	DA371	519	0	0	0	0	519	0	0
702			0							
703	CUSTOMER ACCOUNTING		0							
704	METER READING	CW902	0	0	0	0	0	0	0	0
705	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
706	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
707	MISC	C10	0	0	0	0	0	0	0	0
708			0							
709	CONSUMER INFORMATION		0							
710	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
711	SALES EXPENSE	C10	0	0	0	0	0	0	0	0
712	ADVERTISING	C10	0	0	0	0	0	0	0	0
713	MISC	C10	0	0	0	0	0	0	0	0
714			0							
715	MISCELLANEOUS		0							
716	DEMAND	D99U	0	0	0	0	0	0	0	0
717	ENERGY	E99U	0	0	0	0	0	0	0	0
718	CUSTOMER	C10	0	0	0	0	0	0	0	0
719	REVENUE	R02	0	0	0	0	0	0	0	0
720	OTHER	R01	0	0	0	0	0	0	0	0
721	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
722										
723	TOTALS	PAGE 2N	1,786,549	773,766	30,600	43,447	374,033	1,271	191,442	319,327

672	DEMAND - Base-load Summer	D10BS	39,398	25	0	12	322	297	1,226
673	DEMAND - Peak	D10P	33,612	27	0	7	289	269	1,102
674	DEMAND - Base-load Non-Summer	D10BNS	84,455	87	87	25	1,251	941	3,418
675	ENERGY - POWER SUPPLY	E10	181,053	0	0	0	0	0	0
676	ENERGY - Summer	E10S	0	54	72	18	597	579	2,372
677	ENERGY - Non-Summer	E10NS	0	163	217	36	2,064	1,811	6,464
678									
679	TRANSMISSION		0						
680	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
681	DEMAND - TRANSMISSION	D13	332,900	300	200	67	3,895	3,196	12,151
682	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
683	DEMAND - DIRECT	DA3509	1	0	0	0	0	0	0
684									
685	DISTRIBUTION								
686	SUBSTATIONS - GENERAL	D20	913,310	1,223	1,755	164	0	0	0
687	SUBSTATIONS - DIRECT	DA3602	3,806	0	0	0	0	305	3,487
688	LINES - PRIMARY DEMAND	D20	55,500	74	107	10	0	0	0
689	LINES - PRIMARY CUSTOMER	C20	30,360	121	9	14	0	0	0
690	LINES - SECONDARY DIRECT	DA3647	3,202	0	0	0	0	327	0
691	LINE TRANS - PRIMARY DEMAND	D50	8,219	11	16	1	0	0	0
692	LINE TRANS - PRIMARY CUST	C50	4,496	18	1	2	0	0	0
693	LINE TRANS - SECOND DIRECT	DA368	2,999	0	0	0	0	228	0
694	LINE TRANS - SECOND DEMAND	D60	33,479	51	73	7	0	0	0
695	LINE TRANS - SECOND CUSTOMER	C60	18,314	73	5	9	0	0	0
696	LINES - SECONDARY DEMAND	D30	11,272	23	33	3	0	0	0
697	LINES - SECONDARY CUSTOMER	C30	6,166	25	2	3	0	0	0
698	SERVICES	CW369	11,351	0	0	0	0	1	0
699	METERS	CW370	11,318	0	0	3	3	3	14
700	STREET LIGHTS	DA373	817	0	814	0	0	0	0
701	INSTALL ON CUST PREMISES	DA371	519	0	0	0	0	0	0
702									
703	CUSTOMER ACCOUNTING								
704	METER READING	CW902	0	0	0	0	0	0	0
705	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
706	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
707	MISC	C10	0	0	0	0	0	0	0
708									
709	CONSUMER INFORMATION								
710	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
711	SALES EXPENSE	C10	0	0	0	0	0	0	0
712	ADVERTISING	C10	0	0	0	0	0	0	0
713	MISC	C10	0	0	0	0	0	0	0
714									
715	MISCELLANEOUS								
716	DEMAND	D99U	0	0	0	0	0	0	0
717	ENERGY	E99U	0	0	0	0	0	0	0
718	CUSTOMER	C10	0	0	0	0	0	0	0
719	REVENUE	R02	0	0	0	0	0	0	0
720	OTHER	R01	0	0	0	0	0	0	0
721	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
722									
723	TOTALS	PAGE 2N	1,786,549	2,274	3,393	381	8,421	7,958	30,235

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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		932,782							
DEMAND - Base-load Summer	D10BS	296,718	105,218	3,918	6,903	58,019	0	31,808	76,675
DEMAND - Peak	D10P	204,571	76,776	2,864	5,032	42,346	0	23,219	44,024
DEMAND - Base-load Non-Summer	D10BNS	636,064	304,087	9,328	18,562	151,670	187	88,334	20,148
ENERGY - POWER SUPPLY	E10	106,084,413	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	9,971,935	392,512	859,284	7,022,788	10,608	4,285,810	10,311,405
ENERGY - Non-Summer	E10NS	0	29,799,112	1,103,278	2,227,773	17,907,049	31,825	11,711,719	1,983,779
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	6,826,609	225,673	430,391	3,565,634	1,612	2,021,386	2,089,087
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	1	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	249,503	104,694	3,724	6,008	52,162	127	25,055	56,874
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	0	88	0
LINES - PRIMARY DEMAND	D20	1,552,214	651,327	23,168	37,379	324,512	790	155,870	353,828
LINES - PRIMARY CUSTOMER	C20	849,107	711,338	56,633	265	48,513	0	202	28,132
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	7,481	0	1,311	30,254	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	36,197	1,288	2,077	18,034	44	8,662	19,663
LINE TRANS - PRIMARY CUST	C50	47,188	39,532	3,147	15	2,696	0	11	1,563
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	8,134	0	0	20,953	0
LINE TRANS - SECOND DEMAND	D60	351,380	168,315	5,987	0	83,860	204	198	91,436
LINE TRANS - SECOND CUSTOMER	C60	192,215	161,116	12,827	0	10,988	0	0	6,372
LINES - SECONDARY DEMAND	D30	200,654	129,924	4,621	0	64,732	158	153	0
LINES - SECONDARY CUSTOMER	C30	109,763	95,159	7,576	0	6,490	0	0	0
SERVICES	CW369	119,139	96,941	8,441	183	8,218	0	430	4,914
METERS	CW370	71,321	34,674	6,097	1,240	18,740	0	1,258	9,162
STREET LIGHTS	DA373	8,575	0	0	33	0	0	1	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	1	0	5,442	5	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	3,437,162	3,160,680	137,779	420	63,522	1,997	105	70,872
FACILITIES CHARGE REVENUE	DA454	6,002,349	40,185	414	1,457,909	0	88,078	3,722,378	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 4C	136,722,443	52,513,819	2,009,274	5,069,090	29,449,975	142,383	22,127,898	15,167,933

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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		932,782						
DEMAND - Base-load Summer	D10BS	296,718	187	0	93	2,425	2,239	9,235
DEMAND - Peak	D10P	204,571	164	0	41	1,759	1,637	6,710
DEMAND - Base-load Non-Summer	D10BNS	636,064	653	653	187	9,421	7,089	25,745
ENERGY - POWER SUPPLY	E10	106,084,413	0	0	0	0	0	0
ENERGY - Summer	E10S	0	31,825	42,434	10,608	350,079	339,470	1,389,706
ENERGY - Non-Summer	E10NS	0	95,476	127,301	21,217	1,209,362	1,060,844	3,787,214
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	14,508	9,672	3,224	188,598	154,747	588,362
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	0	0	2	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	249,503	334	480	45	0	0	0
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	1,917	21,916
LINES - PRIMARY DEMAND	D20	1,552,214	2,078	2,983	279	0	0	0
LINES - PRIMARY CUSTOMER	C20	849,107	3,370	254	400	0	0	0
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	0	0	4,442	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	115	166	16	0	0	0
LINE TRANS - PRIMARY CUST	C50	47,188	187	14	22	0	0	0
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	0	0	2,391	0
LINE TRANS - SECOND DEMAND	D60	351,380	537	771	72	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	192,215	763	58	91	0	0	0
LINES - SECONDARY DEMAND	D30	200,654	414	595	56	0	0	0
LINES - SECONDARY CUSTOMER	C30	109,763	451	34	53	0	0	0
SERVICES	CW369	119,139	0	0	0	0	12	0
METERS	CW370	71,321	1	3	19	16	21	89
STREET LIGHTS	DA373	8,575	0	8,542	0	0	0	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	0	0	5	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	3,437,162	134	84	1,569	0	0	0
FACILITIES CHARGE REVENUE	DA454	6,002,349	0	175,213	0	0	518,172	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 4C	136,722,443	151,198	369,257	37,991	1,761,661	2,092,988	5,828,976

IDAHO POWER COMPANY
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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		79,861,372							
DEMAND - Base-load Summer	D10BS	25,403,902	9,008,363	335,418	590,974	4,967,377	0	2,723,273	6,564,605
DEMAND - Peak	D10P	17,367,411	6,517,989	243,144	427,238	3,595,054	0	1,971,201	3,737,467
DEMAND - Base-load Non-Summer	D10BNS	54,457,470	26,034,807	798,614	1,589,241	12,985,459	15,972	7,562,872	1,725,006
ENERGY - POWER SUPPLY	E10	291,813,584	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	27,430,477	1,079,710	2,363,690	19,318,059	29,181	11,789,269	28,364,280
ENERGY - Non-Summer	E10NS	0	81,970,436	3,034,861	6,128,085	49,258,133	87,544	32,216,220	5,456,914
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,014,865	11,017,295	364,208	694,597	5,754,488	2,601	3,262,264	3,371,526
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	115	0	0	40	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	11,343,424	4,759,833	169,310	273,162	2,371,502	5,773	1,139,082	2,585,736
SUBSTATIONS - DIRECT	DA3602	1,049,884	0	0	0	0	0	3,871	0
LINES - PRIMARY DEMAND	D20	21,372,998	8,968,359	319,010	514,685	4,468,325	10,877	2,146,229	4,871,979
LINES - PRIMARY CUSTOMER	C20	11,691,665	9,794,672	779,796	3,652	667,996	0	2,777	387,359
LINES - SECONDARY DIRECT	DA3647	847,515	0	0	145,795	0	25,547	589,608	0
LINE TRANS - PRIMARY DEMAND	D50	772,443	324,126	11,529	18,601	161,490	393	77,567	176,079
LINE TRANS - PRIMARY CUST	C50	422,549	353,990	28,183	132	24,142	0	100	14,000
LINE TRANS - SECOND DIRECT	DA368	281,870	0	0	72,834	0	0	187,628	0
LINE TRANS - SECOND DEMAND	D60	3,146,472	1,507,198	53,612	0	750,934	1,828	1,771	818,771
LINE TRANS - SECOND CUSTOMER	C60	1,721,214	1,442,734	114,862	0	98,394	0	4	57,057
LINES - SECONDARY DEMAND	D30	3,535,557	2,289,291	81,432	0	1,140,598	2,776	2,690	0
LINES - SECONDARY CUSTOMER	C30	1,934,055	1,676,721	133,491	0	114,352	0	4	0
SERVICES	CW369	1,034,958	842,126	73,325	1,589	71,393	0	3,733	42,691
METERS	CW370	12,857,370	6,250,942	1,099,095	223,533	3,378,357	68	226,791	1,651,641
STREET LIGHTS	DA373	969,582	0	0	3,679	0	0	77	0
INSTALL ON CUST PREMISES	CWINSTAL	3,181,451	2,195,205	174,770	818	149,713	561,087	624	86,815
		0							
CUSTOMER ACCOUNTING		0							
METER READING	CW902	7,100,769	5,765,311	499,759	61,569	410,222	0	45,432	317,210
CUSTOMER ACCOUNTS	CW903	16,290,565	13,556,679	1,079,306	65,999	924,565	0	49,836	536,139
UNCOLLECTIBLES	CW904	1,877,805	1,850,411	32,932	0	60,860	1,497	0	(67,894)
MISC	C10	0	0	0	0	0	0	0	0
		0							
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	6,222,191	5,212,596	414,997	1,944	355,499	0	1,478	206,147
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	22,610	8,907	710	8	1,428	0	6	11,552
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 3C	522,734,292	228,778,467	10,922,074	13,181,866	111,028,341	745,145	64,004,405	60,915,081

IDAHO POWER COMPANY
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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		79,861,372						
DEMAND - Base-load Summer	D10BS	25,403,902	15,972	0	7,986	207,640	191,667	790,628
DEMAND - Peak	D10P	17,367,411	13,894	0	3,473	149,360	138,939	569,651
DEMAND - Base-load Non-Summer	D10BNS	54,457,470	55,903	55,903	15,972	806,600	606,946	2,204,174
ENERGY - POWER SUPPLY	E10	291,813,584	0	0	0	0	0	0
ENERGY - Summer	E10S	0	87,544	116,725	29,181	962,985	933,803	3,822,758
ENERGY - Non-Summer	E10NS	0	262,632	350,176	58,363	3,326,675	2,918,136	10,417,745
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	26,014,865	23,413	15,609	5,203	304,374	249,743	949,543
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	115	0	0	0	0	75	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	11,343,424	15,185	21,802	2,040	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,049,884	0	0	0	0	84,146	961,867
LINES - PRIMARY DEMAND	D20	21,372,998	28,611	41,079	3,843	0	0	0
LINES - PRIMARY CUSTOMER	C20	11,691,665	46,406	3,502	5,504	0	0	0
LINES - SECONDARY DIRECT	DA3647	847,515	0	0	0	0	86,565	0
LINE TRANS - PRIMARY DEMAND	D50	772,443	1,034	1,485	139	0	0	0
LINE TRANS - PRIMARY CUST	C50	422,549	1,677	127	199	0	0	0
LINE TRANS - SECOND DIRECT	DA368	281,870	0	0	0	0	21,408	0
LINE TRANS - SECOND DEMAND	D60	3,146,472	4,808	6,904	646	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,721,214	6,836	516	811	0	0	0
LINES - SECONDARY DEMAND	D30	3,535,557	7,303	10,486	981	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,934,055	7,944	600	942	0	0	0
SERVICES	CW369	1,034,958	0	0	0	0	101	0
METERS	CW370	12,857,370	205	472	3,404	2,946	3,824	16,092
STREET LIGHTS	DA373	969,582	0	965,826	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	3,181,451	10,400	786	1,234	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	7,100,769	0	0	0	422	422	422
CUSTOMER ACCOUNTS	CW903	16,290,565	64,230	4,848	7,618	449	449	449
UNCOLLECTIBLES	CW904	1,877,805	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	6,222,191	24,697	1,864	2,929	13	13	13
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	22,610	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3C	522,734,292	678,694	1,598,709	150,468	5,761,463	5,236,237	19,733,341

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****** 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		15,071,214							
DEMAND - Base-load Summer	D10BS	4,794,153	1,700,033	63,299	111,527	937,430	0	513,928	1,238,854
DEMAND - Peak	D10P	6,482,576	2,432,911	90,756	159,471	1,341,893	0	735,772	1,395,050
DEMAND - Base-load Non-Summer	D10BNS	10,277,061	4,913,216	150,712	299,917	2,450,579	3,014	1,427,244	325,538
ENERGY - POWER SUPPLY	E10	22,031,725	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,070,982	81,517	178,457	1,458,500	2,203	890,082	2,141,484
ENERGY - Non-Summer	E10NS	0	6,188,712	229,130	462,666	3,718,955	6,610	2,432,302	411,993
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	15,207,801	6,440,504	212,909	406,048	3,363,966	1,521	1,907,058	1,970,931
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	92	0	0	32	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	4,059,793	1,703,536	60,596	97,764	848,757	2,066	407,675	925,431
SUBSTATIONS - DIRECT	DA3602	110,792	0	0	0	0	0	409	0
LINES - PRIMARY DEMAND	D20	8,404,497	3,526,625	125,444	202,389	1,757,078	4,277	843,961	1,915,807
LINES - PRIMARY CUSTOMER	C20	4,597,510	3,851,556	306,639	1,436	262,676	0	1,092	152,321
LINES - SECONDARY DIRECT	DA3647	390,917	0	0	67,248	0	11,784	271,957	0
LINE TRANS - PRIMARY DEMAND	D50	807,809	338,966	12,057	19,453	168,884	411	81,118	184,140
LINE TRANS - PRIMARY CUST	C50	441,895	370,197	29,473	138	25,247	0	105	14,641
LINE TRANS - SECOND DIRECT	DA368	294,775	0	0	76,169	0	0	196,218	0
LINE TRANS - SECOND DEMAND	D60	3,290,528	1,576,202	56,067	0	785,315	1,912	1,852	856,258
LINE TRANS - SECOND CUSTOMER	C60	1,800,017	1,508,787	120,121	0	102,899	0	4	59,669
LINES - SECONDARY DEMAND	D30	1,500,287	971,443	34,555	0	484,004	1,178	1,141	0
LINES - SECONDARY CUSTOMER	C30	820,702	711,504	56,646	0	48,525	0	2	0
SERVICES	CW369	1,804,616	1,468,382	127,853	2,771	124,486	0	6,509	74,439
METERS	CW370	4,019,299	1,954,086	343,584	69,878	1,056,097	21	70,896	516,314
STREET LIGHTS	DA373	175,497	0	0	666	0	0	14	0
INSTALL ON CUST PREMISES	CWINSTAL	31,879	21,996	1,751	8	1,500	5,622	6	870
		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	91,344,219	41,749,639	2,103,111	2,156,040	18,936,790	40,619	9,789,347	12,183,740

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		15,071,214						
DEMAND - Base-load Summer	D10BS	4,794,153	3,014	0	1,507	39,185	36,171	149,205
DEMAND - Peak	D10P	6,482,576	5,186	0	1,297	55,750	51,861	212,628
DEMAND - Base-load Non-Summer	D10BNS	10,277,061	10,550	10,550	3,014	152,219	114,541	415,966
ENERGY - POWER SUPPLY	E10	22,031,725	0	0	0	0	0	0
ENERGY - Summer	E10S	0	6,610	8,813	2,203	72,705	70,502	288,616
ENERGY - Non-Summer	E10NS	0	19,829	26,438	4,406	251,162	220,317	786,533
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	15,207,801	13,687	9,125	3,042	177,931	145,995	555,085
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	92	0	0	0	0	60	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	4,059,793	5,435	7,803	730	0	0	0
SUBSTATIONS - DIRECT	DA3602	110,792	0	0	0	0	8,880	101,503
LINES - PRIMARY DEMAND	D20	8,404,497	11,251	16,154	1,511	0	0	0
LINES - PRIMARY CUSTOMER	C20	4,597,510	18,248	1,377	2,164	0	0	0
LINES - SECONDARY DIRECT	DA3647	390,917	0	0	0	0	39,928	0
LINE TRANS - PRIMARY DEMAND	D50	807,809	1,081	1,553	145	0	0	0
LINE TRANS - PRIMARY CUST	C50	441,895	1,754	132	208	0	0	0
LINE TRANS - SECOND DIRECT	DA368	294,775	0	0	0	0	22,388	0
LINE TRANS - SECOND DEMAND	D60	3,290,528	5,028	7,220	675	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	1,800,017	7,148	540	848	0	0	0
LINES - SECONDARY DEMAND	D30	1,500,287	3,099	4,450	416	0	0	0
LINES - SECONDARY CUSTOMER	C30	820,702	3,371	254	400	0	0	0
SERVICES	CW369	1,804,616	0	0	0	0	175	0
METERS	CW370	4,019,299	64	147	1,064	921	1,195	5,030
STREET LIGHTS	DA373	175,497	0	174,818	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	31,879	104	8	12	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	91,344,219	115,459	269,380	23,643	749,873	712,013	2,514,566

IDAHO POWER COMPANY
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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		1,191,510							
DEMAND - Base-load Summer	D10BS	379,019	134,402	5,004	8,817	74,112	0	40,631	97,942
DEMAND - Peak	D10P	323,361	121,358	4,527	7,955	66,936	0	36,702	69,587
DEMAND - Base-load Non-Summer	D10BNS	812,491	388,432	11,915	23,711	193,740	238	112,836	25,737
ENERGY - POWER SUPPLY	E10	1,741,799	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	163,729	6,445	14,109	115,307	174	70,369	169,303
ENERGY - Non-Summer	E10NS	0	489,271	18,115	36,578	294,016	523	192,295	32,572
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,268,430	537,180	17,758	33,867	280,577	127	159,061	164,388
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	7	0	0	2	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	380,914	159,836	5,685	9,173	79,636	194	38,251	86,830
SUBSTATIONS - DIRECT	DA3602	36,520	0	0	0	0	0	135	0
LINES - PRIMARY DEMAND	D20	533,931	224,044	7,969	12,858	111,626	272	53,616	121,710
LINES - PRIMARY CUSTOMER	C20	292,076	244,686	19,481	91	16,688	0	69	9,677
LINES - SECONDARY DIRECT	DA3647	30,803	0	0	5,299	0	929	21,429	0
LINE TRANS - PRIMARY DEMAND	D50	79,069	33,178	1,180	1,904	16,530	40	7,940	18,024
LINE TRANS - PRIMARY CUST	C50	43,253	36,235	2,885	14	2,471	0	10	1,433
LINE TRANS - SECOND DIRECT	DA368	28,853	0	0	7,455	0	0	19,206	0
LINE TRANS - SECOND DEMAND	D60	322,080	154,280	5,488	0	76,867	187	181	83,811
LINE TRANS - SECOND CUSTOMER	C60	176,187	147,682	11,758	0	10,072	0	0	5,840
LINES - SECONDARY DEMAND	D30	108,439	70,215	2,498	0	34,983	85	82	0
LINES - SECONDARY CUSTOMER	C30	59,320	51,427	4,094	0	3,507	0	0	0
SERVICES	CW369	109,204	88,858	7,737	168	7,533	0	394	4,505
METERS	CW370	108,885	52,937	9,308	1,893	28,610	1	1,921	13,987
STREET LIGHTS	DA373	7,860	0	0	30	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	4,998	3,448	275	1	235	881	1	136
		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	6,847,502	3,101,200	142,121	163,924	1,413,446	3,650	755,129	905,482

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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		1,191,510						
DEMAND - Base-load Summer	D10BS	379,019	238	0	119	3,098	2,860	11,796
DEMAND - Peak	D10P	323,361	259	0	65	2,781	2,587	10,606
DEMAND - Base-load Non-Summer	D10BNS	812,491	834	834	238	12,034	9,055	32,886
ENERGY - POWER SUPPLY	E10	1,741,799	0	0	0	0	0	0
ENERGY - Summer	E10S	0	523	697	174	5,748	5,574	22,818
ENERGY - Non-Summer	E10NS	0	1,568	2,090	348	19,857	17,418	62,182
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,268,430	1,142	761	254	14,841	12,177	46,298
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	7	0	0	0	0	4	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	380,914	510	732	68	0	0	0
SUBSTATIONS - DIRECT	DA3602	36,520	0	0	0	0	2,927	33,459
LINES - PRIMARY DEMAND	D20	533,931	715	1,026	96	0	0	0
LINES - PRIMARY CUSTOMER	C20	292,076	1,159	87	137	0	0	0
LINES - SECONDARY DIRECT	DA3647	30,803	0	0	0	0	3,146	0
LINE TRANS - PRIMARY DEMAND	D50	79,069	106	152	14	0	0	0
LINE TRANS - PRIMARY CUST	C50	43,253	172	13	20	0	0	0
LINE TRANS - SECOND DIRECT	DA368	28,853	0	0	0	0	2,191	0
LINE TRANS - SECOND DEMAND	D60	322,080	492	707	66	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	176,187	700	53	83	0	0	0
LINES - SECONDARY DEMAND	D30	108,439	224	322	30	0	0	0
LINES - SECONDARY CUSTOMER	C30	59,320	244	18	29	0	0	0
SERVICES	CW369	109,204	0	0	0	0	11	0
METERS	CW370	108,885	2	4	29	25	32	136
STREET LIGHTS	DA373	7,860	0	7,830	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	4,998	16	1	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 3E	6,847,502	8,902	15,327	1,774	58,383	57,983	220,180

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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		2,416,410							
DEMAND - Base-load Summer	D10BS	768,660	272,571	10,149	17,881	150,301	0	82,400	198,629
DEMAND - Peak	D10P	824,323	309,368	11,541	20,278	170,635	0	93,561	177,394
DEMAND - Base-load Non-Summer	D10BNS	1,647,750	787,750	24,164	48,087	392,908	483	228,834	52,194
ENERGY - POWER SUPPLY	E10	3,532,409	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	332,046	13,070	28,613	233,845	353	142,709	343,350
ENERGY - Non-Summer	E10NS	0	992,254	36,737	74,181	596,271	1,060	389,978	66,056
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,245,708	1,374,557	45,440	86,660	717,951	325	407,012	420,644
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	6	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	939,432	394,197	14,022	22,623	196,401	478	94,336	214,144
SUBSTATIONS - DIRECT	DA3602	24,739	0	0	0	0	0	91	0
LINES - PRIMARY DEMAND	D20	1,460,748	612,947	21,803	35,176	305,390	743	146,685	332,978
LINES - PRIMARY CUSTOMER	C20	799,072	669,422	53,296	250	45,655	0	190	26,474
LINES - SECONDARY DIRECT	DA3647	84,272	0	0	14,497	0	2,540	58,628	0
LINE TRANS - PRIMARY DEMAND	D50	216,320	90,770	3,229	5,209	45,225	110	21,722	49,310
LINE TRANS - PRIMARY CUST	C50	118,333	99,134	7,892	37	6,761	0	28	3,921
LINE TRANS - SECOND DIRECT	DA368	78,937	0	0	20,397	0	0	52,544	0
LINE TRANS - SECOND DEMAND	D60	881,158	422,085	15,014	0	210,296	512	496	229,294
LINE TRANS - SECOND CUSTOMER	C60	482,020	404,032	32,167	0	27,555	0	1	15,979
LINES - SECONDARY DEMAND	D30	296,672	192,097	6,833	0	95,709	233	226	0
LINES - SECONDARY CUSTOMER	C30	162,289	140,695	11,201	0	9,595	0	0	0
SERVICES	CW369	298,765	243,099	21,167	459	20,609	0	1,078	12,324
METERS	CW370	297,892	144,828	25,465	5,179	78,273	2	5,255	38,267
STREET LIGHTS	DA373	21,504	0	0	82	0	0	2	0
INSTALL ON CUST PREMISES	CWINSTAL	13,673	9,434	751	4	643	2,411	3	373
		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	1,962,351	726,085	27,321	58,817	457,473	854	304,421	222,383
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	18,157,045	8,217,371	381,261	438,434	3,761,496	10,104	2,030,198	2,403,714

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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		2,416,410						
DEMAND - Base-load Summer	D10BS	768,660	483	0	242	6,283	5,799	23,922
DEMAND - Peak	D10P	824,323	659	0	165	7,089	6,595	27,038
DEMAND - Base-load Non-Summer	D10BNS	1,647,750	1,691	1,691	483	24,406	18,365	66,693
ENERGY - POWER SUPPLY	E10	3,532,409	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,060	1,413	353	11,657	11,304	46,275
ENERGY - Non-Summer	E10NS	0	3,179	4,239	706	40,269	35,324	126,107
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,245,708	2,921	1,947	649	37,975	31,159	118,468
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	17	0	0	0	0	11	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	939,432	1,258	1,806	169	0	0	0
SUBSTATIONS - DIRECT	DA3602	24,739	0	0	0	0	1,983	22,665
LINES - PRIMARY DEMAND	D20	1,460,748	1,955	2,808	263	0	0	0
LINES - PRIMARY CUSTOMER	C20	799,072	3,172	239	376	0	0	0
LINES - SECONDARY DIRECT	DA3647	84,272	0	0	0	0	8,608	0
LINE TRANS - PRIMARY DEMAND	D50	216,320	290	416	39	0	0	0
LINE TRANS - PRIMARY CUST	C50	118,333	470	35	56	0	0	0
LINE TRANS - SECOND DIRECT	DA368	78,937	0	0	0	0	5,995	0
LINE TRANS - SECOND DEMAND	D60	881,158	1,347	1,933	181	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	482,020	1,914	144	227	0	0	0
LINES - SECONDARY DEMAND	D30	296,672	613	880	82	0	0	0
LINES - SECONDARY CUSTOMER	C30	162,289	667	50	79	0	0	0
SERVICES	CW369	298,765	0	0	0	0	29	0
METERS	CW370	297,892	5	11	79	68	89	373
STREET LIGHTS	DA373	21,504	0	21,421	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	13,673	45	3	5	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	1,962,351	2,400	3,166	603	30,820	27,175	100,834
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	18,157,045	24,127	42,204	4,758	158,567	152,435	532,375

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****** 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

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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		2,353,554							
DEMAND - Base-load Summer	D10BS	748,666	265,481	9,885	17,416	146,391	0	80,256	193,462
DEMAND - Peak	D10P	638,726	239,714	8,942	15,713	132,216	0	72,495	137,454
DEMAND - Base-load Non-Summer	D10BNS	1,604,888	767,259	23,536	46,836	382,688	471	222,882	50,837
ENERGY - POWER SUPPLY	E10	3,440,523	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	323,409	12,730	27,868	227,763	344	138,997	334,419
ENERGY - Non-Summer	E10NS	0	966,443	35,781	72,251	580,760	1,032	379,834	64,338
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,505,490	1,061,075	35,077	66,897	554,214	251	314,188	324,712
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	13	0	0	5	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	671,650	281,832	10,025	16,174	140,418	342	67,446	153,103
SUBSTATIONS - DIRECT	DA3602	13,016	0	0	0	0	0	48	0
LINES - PRIMARY DEMAND	D20	1,054,658	442,547	15,742	25,397	220,491	537	105,906	240,410
LINES - PRIMARY CUSTOMER	C20	576,929	483,322	38,479	180	32,963	0	137	19,114
LINES - SECONDARY DIRECT	DA3647	60,845	0	0	10,467	0	1,834	42,329	0
LINE TRANS - PRIMARY DEMAND	D50	156,183	65,536	2,331	3,761	32,652	79	15,684	35,602
LINE TRANS - PRIMARY CUST	C50	85,437	71,574	5,698	27	4,881	0	20	2,831
LINE TRANS - SECOND DIRECT	DA368	56,992	0	0	14,727	0	0	37,937	0
LINE TRANS - SECOND DEMAND	D60	636,195	304,745	10,840	0	151,834	370	358	165,550
LINE TRANS - SECOND CUSTOMER	C60	348,018	291,711	23,224	0	19,895	0	1	11,537
LINES - SECONDARY DEMAND	D30	214,197	138,694	4,933	0	69,102	168	163	0
LINES - SECONDARY CUSTOMER	C30	117,172	101,582	8,087	0	6,928	0	0	0
SERVICES	CW369	215,708	175,518	15,282	331	14,880	0	778	8,898
METERS	CW370	215,078	104,566	18,386	3,739	56,513	1	3,794	27,629
STREET LIGHTS	DA373	15,526	0	0	59	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	9,872	6,812	542	3	465	1,741	2	269
		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	13,385,781	6,091,817	279,522	321,850	2,775,053	7,169	1,483,256	1,770,162

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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		2,353,554						
DEMAND - Base-load Summer	D10BS	748,666	471	0	235	6,119	5,649	23,300
DEMAND - Peak	D10P	638,726	511	0	128	5,493	5,110	20,950
DEMAND - Base-load Non-Summer	D10BNS	1,604,888	1,647	1,647	471	23,771	17,887	64,958
ENERGY - POWER SUPPLY	E10	3,440,523	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,032	1,376	344	11,354	11,010	45,071
ENERGY - Non-Summer	E10NS	0	3,096	4,129	688	39,222	34,405	122,827
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,505,490	2,255	1,503	501	29,314	24,053	91,450
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	13	0	0	0	0	9	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	671,650	899	1,291	121	0	0	0
SUBSTATIONS - DIRECT	DA3602	13,016	0	0	0	0	1,043	11,925
LINES - PRIMARY DEMAND	D20	1,054,658	1,412	2,027	190	0	0	0
LINES - PRIMARY CUSTOMER	C20	576,929	2,290	173	272	0	0	0
LINES - SECONDARY DIRECT	DA3647	60,845	0	0	0	0	6,215	0
LINE TRANS - PRIMARY DEMAND	D50	156,183	209	300	28	0	0	0
LINE TRANS - PRIMARY CUST	C50	85,437	339	26	40	0	0	0
LINE TRANS - SECOND DIRECT	DA368	56,992	0	0	0	0	4,329	0
LINE TRANS - SECOND DEMAND	D60	636,195	972	1,396	131	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	348,018	1,382	104	164	0	0	0
LINES - SECONDARY DEMAND	D30	214,197	442	635	59	0	0	0
LINES - SECONDARY CUSTOMER	C30	117,172	481	36	57	0	0	0
SERVICES	CW369	215,708	0	0	0	0	21	0
METERS	CW370	215,078	3	8	57	49	64	269
STREET LIGHTS	DA373	15,526	0	15,466	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	9,872	32	2	4	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	13,385,781	17,475	30,120	3,489	115,322	109,793	380,750

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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		493,213							
	DEMAND - Base-load Summer	D10BS	156,891	55,634	2,071	3,650	30,678	0	16,819	40,542
	DEMAND - Peak	D10P	133,852	50,235	1,874	3,293	27,707	0	15,192	28,805
	DEMAND - Base-load Non-Summer	D10BNS	336,322	160,787	4,932	9,815	80,196	99	46,707	10,653
	ENERGY - POWER SUPPLY	E10	720,999	0	0	0	0	0	0	0
	ENERGY - Summer	E10S	0	67,774	2,668	5,840	47,730	72	29,128	70,081
	ENERGY - Non-Summer	E10NS	0	202,529	7,498	15,141	121,705	216	79,598	13,483
			0							
	TRANSMISSION		0							
	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
	DEMAND - TRANSMISSION	D13	525,053	222,360	7,351	14,019	116,142	53	65,842	68,047
	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	140,751	59,061	2,101	3,389	29,426	72	14,134	32,084
	SUBSTATIONS - DIRECT	DA3602	2,728	0	0	0	0	0	10	0
	LINES - PRIMARY DEMAND	D20	221,015	92,741	3,299	5,322	46,206	112	22,194	50,380
	LINES - PRIMARY CUSTOMER	C20	120,902	101,285	8,064	38	6,908	0	29	4,008
	LINES - SECONDARY DIRECT	DA3647	12,751	0	0	2,193	0	384	8,871	0
	LINE TRANS - PRIMARY DEMAND	D50	32,730	13,734	489	788	6,843	17	3,287	7,461
	LINE TRANS - PRIMARY CUST	C50	17,904	14,999	1,194	6	1,023	0	4	593
	LINE TRANS - SECOND DIRECT	DA368	11,943	0	0	3,086	0	0	7,950	0
	LINE TRANS - SECOND DEMAND	D60	133,322	63,863	2,272	0	31,818	77	75	34,693
	LINE TRANS - SECOND CUSTOMER	C60	72,931	61,131	4,867	0	4,169	0	0	2,418
	LINES - SECONDARY DEMAND	D30	44,887	29,065	1,034	0	14,481	35	34	0
	LINES - SECONDARY CUSTOMER	C30	24,555	21,288	1,695	0	1,452	0	0	0
	SERVICES	CW369	45,204	36,782	3,203	69	3,118	0	163	1,865
	METERS	CW370	45,072	21,913	3,853	784	11,843	0	795	5,790
	STREET LIGHTS	DA373	3,254	0	0	12	0	0	0	0
	INSTALL ON CUST PREMISES	CWINSTAL	2,069	1,427	114	1	97	365	0	56
			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	2,805,136	1,276,607	58,577	67,447	581,542	1,502	310,832	370,957

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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		493,213						
DEMAND - Base-load Summer	D10BS	156,891	99	0	49	1,282	1,184	4,883
DEMAND - Peak	D10P	133,852	107	0	27	1,151	1,071	4,390
DEMAND - Base-load Non-Summer	D10BNS	336,322	345	345	99	4,981	3,748	13,613
ENERGY - POWER SUPPLY	E10	720,999	0	0	0	0	0	0
ENERGY - Summer	E10S	0	216	288	72	2,379	2,307	9,445
ENERGY - Non-Summer	E10NS	0	649	865	144	8,219	7,210	25,740
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	525,053	473	315	105	6,143	5,041	19,164
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3	0	0	0	0	2	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	140,751	188	271	25	0	0	0
SUBSTATIONS - DIRECT	DA3602	2,728	0	0	0	0	219	2,499
LINES - PRIMARY DEMAND	D20	221,015	296	425	40	0	0	0
LINES - PRIMARY CUSTOMER	C20	120,902	480	36	57	0	0	0
LINES - SECONDARY DIRECT	DA3647	12,751	0	0	0	0	1,302	0
LINE TRANS - PRIMARY DEMAND	D50	32,730	44	63	6	0	0	0
LINE TRANS - PRIMARY CUST	C50	17,904	71	5	8	0	0	0
LINE TRANS - SECOND DIRECT	DA368	11,943	0	0	0	0	907	0
LINE TRANS - SECOND DEMAND	D60	133,322	204	293	27	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	72,931	290	22	34	0	0	0
LINES - SECONDARY DEMAND	D30	44,887	93	133	12	0	0	0
LINES - SECONDARY CUSTOMER	C30	24,555	101	8	12	0	0	0
SERVICES	CW369	45,204	0	0	0	0	4	0
METERS	CW370	45,072	1	2	12	10	13	56
STREET LIGHTS	DA373	3,254	0	3,241	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	2,069	7	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 3I	2,805,136	3,662	6,312	731	24,167	23,008	79,790

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*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***

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		2,947,919							
DEMAND - Base-load Summer	D10BS	937,733	332,525	12,381	21,815	183,361	0	100,524	242,319
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	2,010,186	961,021	29,479	58,664	479,332	590	279,168	63,675
ENERGY - POWER SUPPLY	E10	4,309,389	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	405,083	15,945	34,906	285,282	431	174,099	418,873
ENERGY - Non-Summer	E10NS	0	1,210,508	44,818	90,497	727,425	1,293	475,757	80,586
TRANSMISSION									
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
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
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
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
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 3J	7,257,308	2,909,137	102,623	205,881	1,675,399	2,313	1,029,548	805,452

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*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***

				(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR	TOTALS		UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		2,947,919							
DEMAND - Base-load Summer	D10BS	937,733		590	0	295	7,665	7,075	29,184
DEMAND - Peak	D10P	0		0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	2,010,186		2,064	2,064	590	29,774	22,404	81,363
ENERGY - POWER SUPPLY	E10	4,309,389		0	0	0	0	0	0
ENERGY - Summer	E10S	0		1,293	1,724	431	14,221	13,790	56,453
ENERGY - Non-Summer	E10NS	0		3,878	5,171	862	49,127	43,094	153,845
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 3J	7,257,308		7,824	8,959	2,177	100,787	86,363	320,845

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*** TABLE 21 - STATE INCOME TAXES ***

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL	GEN SRV	GEN SRV PRIMARY	GEN SRV SECONDARY	AREA LIGHTING	LG POWER PRIMARY	IRRIGATION SECONDARY
PRODUCTION			(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)
DEMAND - Base-load Summer	D10BS	(154,961)	(54,950)	(2,046)	(3,605)	(30,300)	0	(16,612)	(40,043)
DEMAND - Peak	D10P	(262,288)	(98,437)	(3,672)	(6,452)	(54,294)	0	(29,770)	(56,444)
DEMAND - Base-load Non-Summer	D10BNS	(332,185)	(158,809)	(4,871)	(9,694)	(79,210)	(97)	(46,133)	(10,522)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(289,536)	(82,449)	(3,245)	(7,105)	(58,065)	(88)	(35,436)	(85,256)
ENERGY - Non-Summer	E10NS	(587,581)	(246,382)	(9,122)	(18,419)	(148,057)	(263)	(96,834)	(16,402)
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(777,916)	(329,448)	(10,891)	(20,770)	(172,075)	(78)	(97,551)	(100,818)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(4)	0	0	(1)	0	0	0	0
		0							
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	(264,120)	(110,828)	(3,942)	(6,360)	(55,218)	(134)	(26,522)	(60,206)
SUBSTATIONS - DIRECT	DA3602	(32,808)	0	0	0	0	0	(121)	0
LINES - PRIMARY DEMAND	D20	(276,195)	(115,895)	(4,122)	(6,651)	(57,742)	(141)	(27,735)	(62,959)
LINES - PRIMARY CUSTOMER	C20	(151,087)	(126,573)	(10,077)	(47)	(8,632)	0	(36)	(5,006)
LINES - SECONDARY DIRECT	DA3647	(18,399)	0	0	(3,165)	0	(555)	(12,800)	0
LINE TRANS - PRIMARY DEMAND	D50	(43,310)	(18,173)	(646)	(1,043)	(9,054)	(22)	(4,349)	(9,872)
LINE TRANS - PRIMARY CUST	C50	(23,692)	(19,848)	(1,580)	(7)	(1,354)	0	(6)	(785)
LINE TRANS - SECOND DIRECT	DA368	(15,804)	0	0	(4,084)	0	0	(10,520)	0
LINE TRANS - SECOND DEMAND	D60	(176,418)	(84,506)	(3,006)	0	(42,104)	(102)	(99)	(45,907)
LINE TRANS - SECOND CUSTOMER	C60	(96,506)	(80,892)	(6,440)	0	(5,517)	0	(0)	(3,199)
LINES - SECONDARY DEMAND	D30	(59,842)	(38,748)	(1,378)	0	(19,305)	(47)	(46)	0
LINES - SECONDARY CUSTOMER	C30	(32,735)	(28,380)	(2,259)	0	(1,935)	0	(0)	0
SERVICES	CW369	(30,024)	(24,430)	(2,127)	(46)	(2,071)	0	(108)	(1,238)
METERS	CW370	(78,551)	(38,190)	(6,715)	(1,366)	(20,640)	(0)	(1,386)	(10,091)
STREET LIGHTS	DA373	(1,870)	0	0	(7)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(35)	0	0	(0)	0	(35)	(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	44,386	289	733	178	325	0	14,932	179
TOTALS		(3,661,479)	(1,656,647)	(75,409)	(88,646)	(765,249)	(1,563)	(391,130)	(508,570)

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*** TABLE 21 - 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
PRODUCTION			(40)	(41)	(42)			
DEMAND - Base-load Summer	D10BS	(154,961)	(97)	0	(49)	(1,267)	(1,169)	(4,823)
DEMAND - Peak	D10P	(262,288)	(210)	0	(52)	(2,256)	(2,098)	(8,603)
DEMAND - Base-load Non-Summer	D10BNS	(332,185)	(341)	(341)	(97)	(4,920)	(3,702)	(13,445)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(289,536)	(263)	(351)	(88)	(2,894)	(2,807)	(11,490)
ENERGY - Non-Summer	E10NS	(587,581)	(789)	(1,053)	(175)	(9,999)	(8,771)	(31,313)
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(777,916)	(700)	(467)	(156)	(9,102)	(7,468)	(28,394)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(4)	0	0	0	0	(2)	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(264,120)	(354)	(508)	(47)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(32,608)	0	0	0	0	(2,630)	(30,058)
LINES - PRIMARY DEMAND	D20	(276,195)	(370)	(531)	(50)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(151,087)	(600)	(45)	(71)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(18,399)	0	0	0	0	(1,879)	0
LINE TRANS - PRIMARY DEMAND	D50	(43,310)	(58)	(83)	(8)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(23,692)	(94)	(7)	(11)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(15,804)	0	0	0	0	(1,200)	0
LINE TRANS - SECOND DEMAND	D60	(176,418)	(270)	(387)	(36)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(96,506)	(383)	(29)	(45)	0	0	0
LINES - SECONDARY DEMAND	D30	(59,842)	(124)	(177)	(17)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(32,735)	(134)	(10)	(16)	0	0	0
SERVICES	CW369	(30,024)	0	0	0	0	(3)	0
METERS	CW370	(78,551)	(1)	(3)	(21)	(18)	(23)	(98)
STREET LIGHTS	DA373	(1,870)	0	(1,863)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(35)	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	44,386	1	1	0	0	132	27,616
TTOTALS		(3,661,479)	(4,787)	(5,854)	(939)	(30,456)	(31,621)	(100,608)

IDAHO POWER COMPANY
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*** TABLE 22 - FEDERAL INCOME TAXES ***

		(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 Summer	D10BS	806,760	286,081	10,652	18,768	157,751	0	86,484	208,474
DEMAND - Peak	D10P	1,365,525	512,481	19,117	33,592	282,664	0	154,987	293,861
DEMAND - Base-load Non-Summer	D10BNS	1,729,423	826,796	25,362	50,470	412,383	507	240,177	54,782
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	1,507,387	429,247	16,896	36,988	302,299	457	184,485	443,860
ENERGY - Non-Summer	E10NS	3,059,069	1,282,718	47,491	95,896	770,818	1,370	504,137	85,393
		0							
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	4,049,997	1,715,174	56,700	108,135	895,859	405	507,870	524,880
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	1,375,067	576,994	20,524	33,113	287,477	700	138,081	313,447
SUBSTATIONS - DIRECT	DA3602	170,807	0	0	0	0	0	630	0
LINES - PRIMARY DEMAND	D20	1,437,931	603,373	21,462	34,627	300,620	732	144,394	327,777
LINES - PRIMARY CUSTOMER	C20	786,591	658,965	52,463	246	44,941	0	187	26,081
LINES - SECONDARY DIRECT	DA3647	95,791	0	0	16,479	0	2,887	66,641	0
LINE TRANS - PRIMARY DEMAND	D50	225,479	94,614	3,365	5,430	47,140	115	22,642	51,398
LINE TRANS - PRIMARY CUST	C50	123,344	103,331	8,227	39	7,047	0	29	4,087
LINE TRANS - SECOND DIRECT	DA368	82,279	0	0	21,261	0	0	54,769	0
LINE TRANS - SECOND DEMAND	D60	918,468	439,957	15,650	0	219,201	534	517	239,003
LINE TRANS - SECOND CUSTOMER	C60	502,429	421,140	33,529	0	28,722	0	1	16,655
LINES - SECONDARY DEMAND	D30	311,548	201,729	7,176	0	100,508	245	237	0
LINES - SECONDARY CUSTOMER	C30	170,426	147,750	11,763	0	10,077	0	0	0
SERVICES	CW369	156,309	127,185	11,074	240	10,782	0	564	6,448
METERS	CW370	408,954	198,824	34,959	7,110	107,455	2	7,214	52,534
STREET LIGHTS	DA373	9,737	0	0	37	0	0	1	0
INSTALL ON CUST PREMISES		184	0	0	0	0	184	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	(231,085)	(1,503)	(3,816)	(927)	(1,694)	(1)	(77,739)	(933)
TOTALS		19,062,439	8,624,856	392,594	461,509	3,984,050	8,135	2,036,307	2,647,724

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*** *TABLE 22 - FEDERAL INCOME TAXES* ***

			(A)	(I)	(J)	(K)	(L)	(M)	(N)
	FUNCTION	ALLOCATION FACTOR	TOTALS	UNMETERED GEN SERVICE	MUNICIPAL ST LIGHT	TRAFFIC CONTROL	SC DOE/INL	SC JR SIMPLOT	SC MICRON
	PRODUCTION			(40)	(41)	(42)			
	DEMAND - Base-load Summer	D10BS	806,760	507	0	254	6,594	6,087	25,108
	DEMAND - Peak	D10P	1,365,525	1,092	0	273	11,744	10,924	44,789
	DEMAND - Base-load Non-Summer	D10BNS	1,729,423	1,775	1,775	507	25,615	19,275	69,999
	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
	ENERGY - Summer	E10S	1,507,367	1,370	1,827	457	15,069	14,613	59,821
	ENERGY - Non-Summer	E10NS	3,059,069	4,110	5,480	913	52,058	45,665	163,022
	TRANSMISSION								
	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
	DEMAND - TRANSMISSION	D13	4,049,997	3,645	2,430	810	47,385	38,880	147,825
	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
	DEMAND - DIRECT	DA3509	19	0	0	0	0	12	0
	DISTRIBUTION								
	SUBSTATIONS - GENERAL	D20	1,375,067	1,841	2,643	247	0	0	0
	SUBSTATIONS - DIRECT	DA3602	170,807	0	0	0	0	13,690	156,488
	LINES - PRIMARY DEMAND	D20	1,437,931	1,925	2,764	259	0	0	0
	LINES - PRIMARY CUSTOMER	C20	786,591	3,122	236	370	0	0	0
	LINES - SECONDARY DIRECT	DA3647	95,791	0	0	0	0	9,784	0
	LINE TRANS - PRIMARY DEMAND	D50	225,479	302	433	41	0	0	0
	LINE TRANS - PRIMARY CUST	C50	123,344	490	37	58	0	0	0
	LINE TRANS - SECOND DIRECT	DA368	82,279	0	0	0	0	6,249	0
	LINE TRANS - SECOND DEMAND	D60	918,468	1,404	2,015	189	0	0	0
	LINE TRANS - SECOND CUSTOMER	C60	502,429	1,995	151	237	0	0	0
	LINES - SECONDARY DEMAND	D30	311,548	644	924	86	0	0	0
	LINES - SECONDARY CUSTOMER	C30	170,426	700	53	83	0	0	0
	SERVICES	CW369	156,309	0	0	0	0	15	0
	METERS	CW370	408,954	7	15	108	94	122	512
	STREET LIGHTS	DA373	9,737	0	9,699	0	0	0	0
	INSTALL ON CUST PREMISES	CWINSTAL	184	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
			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	(231,085)	(4)	(5)	(1)	0	(688)	(143,775)
	TOTALS		19,062,439	24,924	30,476	4,891	158,559	164,627	523,788

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*** TABLE 23 - 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	0.3181	0.1128	0.0042	0.0074	0.0622	0.0000	0.0341	0.0822
DEMAND - Peak	D10P	1.0000	0.3753	0.0140	0.0246	0.2070	0.0000	0.1135	0.2152
DEMAND - Base-load Non-Summer	D10BNS	0.6819	0.3260	0.0100	0.0199	0.1626	0.0002	0.0947	0.0216
DEMAND - BASE-LOAD TOTAL	D10B	1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1038
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3301	0.0940	0.0037	0.0081	0.0662	0.0001	0.0404	0.0972
ENERGY - Non-Summer	E10NS	0.6699	0.2809	0.0104	0.0210	0.1688	0.0003	0.1104	0.0187
ENERGY - ANNUAL	E10	1.0000	0.3749	0.0141	0.0291	0.2350	0.0004	0.1508	0.1159
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	0.4235	0.0140	0.0267	0.2212	0.0001	0.1254	0.1296
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	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	0	62,920	0
LINES - PRIMARY DEMAND	D20	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
LINES - PRIMARY CUSTOMER	C20	467,354	391,525	31,171	146	26,702	0	111	15,484
LINES - SECONDARY DIRECT	DA3647	14,706,873	0	0	2,529,970	0	443,314	10,231,428	0
LINE TRANS - PRIMARY DEMAND	D50	3,275,724	1,374,532	48,893	78,883	684,836	1,667	328,941	746,702
LINE TRANS - PRIMARY CUST	C50	467,354	391,525	31,171	146	26,702	0	111	15,484
LINE TRANS - SECOND DIRECT	DA368	13,538,665	0	0	3,498,342	0	0	9,012,056	0
LINE TRANS - SECOND DEMAND	D60	2,869,515	1,374,532	48,893	0	684,836	1,667	1,615	746,702
LINE TRANS - SECOND CUSTOMER	C60	467,098	391,525	31,171	0	26,702	0	1	15,484
LINES - SECONDARY DEMAND	D30	2,122,813	1,374,532	48,893	0	684,836	1,667	1,615	0
LINES - SECONDARY CUSTOMER	C30	451,614	391,525	31,171	0	26,702	0	1	0
SERVICES	CW369	54,736,192	44,537,801	3,877,947	84,060	3,775,796	0	197,436	2,257,835
METERS	CW370	48,393,835	23,527,913	4,136,882	841,357	12,715,792	257	853,617	6,216,609
STREET LIGHTS	DA373	3,880,672	0	0	14,723	0	0	308	0
INSTALL ON CUST PREMISES	DA371	2,398,691	0	0	283	0	2,394,321	2,000	0
INSTALL ON CUST PREM	CWINSTAL	1,474,134	1,017,154	80,980	379	69,370	259,981	289	40,226
CUSTOMER ACCOUNTING									
METER READING	CW902	5,152,510	4,183,466	362,639	44,676	297,668	0	32,967	230,176
CUSTOMER ACCOUNTS	CW903	7,873,687	6,552,323	521,659	31,899	446,868	0	24,087	259,131
UNCOLLECTIBLES	CW904	1,877,765	1,850,371	32,931	0	60,859	1,497	0	(67,893)
MISC	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
SALES EXPENSE	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
ADVERTISING	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISC	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISCELLANEOUS									
DEMAND	D99U	22,681,196	0	0	976,665	10,308,484	0	4,238,815	5,474,258
ENERGY	E99U	13,689,144,863	5,065,086,947	190,586,226	410,298,295	3,191,280,136	5,957,094	2,123,608,415	1,551,322,661
CUSTOMER	C10	467,357	391,525	31,171	146	26,702	0	111	15,484
MISC. REVENUE	R02	4,242,730	3,901,449	170,070	518	78,410	2,465	129	87,482
RETAIL SALES REVENUE	R01	673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
SUBSTATION CIAC	CIAC	(23,594,452)	(153,434)	(389,579)	(94,614)	(172,968)	(146)	(7,937,323)	(95,266)
FACILITIES CHARGE REVENUE	DA454	6,002,350	40,185	414	1,457,909	0	88,078	3,722,379	0
INTERVENOR FUNDING	INTFUND	23,676	9,327	743	8	1,495	0	6	12,097

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

*** TABLE 23 - ALLOCATION FACTOR SUMMARY ***

FUNCTION	FACTOR NAME	TOTAL FACTOR	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) DOE/INL	(M) JR SIMPLOT	(N) SC MICRON
PRODUCTION			(40)	(41)	(42)			
DEMAND - Base-load	D10BS	0.3181	0.0002	0.0000	0.0001	0.0026	0.0024	0.0099
DEMAND - Peak	D10P	1.0000	0.0008	0.0000	0.0002	0.0086	0.0080	0.0328
DEMAND - Not in Use	D10BNS	0.6819	0.0007	0.0007	0.0002	0.0101	0.0076	0.0276
ENERGY - POWER SUPPLY	D10B	1.0000	0.0009	0.0007	0.0003	0.0127	0.0100	0.0375
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3301	0.0003	0.0004	0.0001	0.0033	0.0032	0.0131
ENERGY - Non-Summer	E10NS	0.6699	0.0009	0.0012	0.0002	0.0114	0.0100	0.0357
ENERGY - ANNUAL	E10	1.0000	0.0012	0.0016	0.0003	0.0147	0.0132	0.0488
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	0.0006	0.0002	0.0117	0.0096	0.0365
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	3,275,724	4,385	6,296	589	0	0	0
SUBSTATIONS - DIRECT	DA3602	17,063,250	0	0	0	0	1,367,579	15,632,751
LINES - PRIMARY DEMAND	D20	3,275,724	4,385	6,296	589	0	0	0
LINES - PRIMARY CUSTOMER	C20	467,354	1,855	140	220	0	0	0
LINES - SECONDARY DIRECT	DA3647	14,706,873	0	0	0	0	1,502,161	0
LINE TRANS - PRIMARY DEMAND	D50	3,275,724	4,385	6,296	589	0	0	0
LINE TRANS - PRIMARY CUST	C50	467,354	1,855	140	220	0	0	0
LINE TRANS - SECOND DIRECT	DA368	13,538,665	0	0	0	0	1,028,267	0
LINE TRANS - SECOND DEMAND	D60	2,869,515	4,385	6,296	589	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	467,096	1,855	140	220	0	0	0
LINES - SECONDARY DEMAND	D30	2,122,813	4,385	6,296	589	0	0	0
LINES - SECONDARY CUSTOMER	C30	451,614	1,855	140	220	0	0	0
SERVICES	CW369	54,736,192	0	0	0	0	5,317	0
METERS	CW370	48,393,835	771	1,775	12,811	11,090	14,392	60,569
STREET LIGHTS	DA373	3,880,672	0	3,865,641	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,398,691	0	0	0	0	2,087	0
INSTALL ON CUST PREM	CWINSTAL	1,474,134	4,819	364	572	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	5,152,510	0	0	0	306	306	306
CUSTOMER ACCOUNTS	CW903	7,873,687	31,044	2,343	3,682	217	217	217
UNCOLLECTIBLES	CW904	1,877,765	0	0	0	0	0	0
MISC	C10	467,357	1,855	140	220	1	1	1
0								
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	467,357	1,855	140	220	1	1	1
SALES EXPENSE	C10	467,357	1,855	140	220	1	1	1
ADVERTISING	C10	467,357	1,855	140	220	1	1	1
MISC	C10	467,357	1,855	140	220	1	1	1
MISCELLANEOUS								
DEMAND	D99U	22,681,196	0	0	0	377,580	287,254	1,018,140
ENERGY	E99U	13,689,144,863	16,739,169	22,084,297	4,207,305	215,000,001	189,569,677	703,404,640
CUSTOMER	C10	467,357	1,855	140	220	1	1	1
MISC. REVENUE	R02	4,242,730	166	104	1,937	0	0	0
RETAIL SALES REVENUE	R01	673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
SUBSTATION CIAC	CIAC	(23,594,452)	(384)	(551)	(52)	0	(70,288)	(14,679,847)
FACILITIES CHARGE REVENUE	DA454	6,002,350	0	175,213	0	0	518,172	0
INTERVENOR FUNDING	INTFUND							

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CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 65

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

FUNCTION	ALLOCATION FACTOR	(A) TOTAL RATE BASE	(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	88,596,752	31,416,893	1,169,778	2,061,037	17,323,854	0	9,497,483	22,894,225
DEMAND - Peak	D10P	149,959,192	56,279,685	2,099,429	3,688,996	31,041,553	0	17,020,368	32,271,218
DEMAND - Base-load Non-Summer	D10BNS	189,921,802	90,797,048	2,785,186	5,542,519	45,287,117	55,704	26,375,707	6,016,001
ENERGY - POWER SUPPLY	E10	501,479,100	0	0	0	0	0	0	0
ENERGY - Summer	E10S	165,538,251	47,139,035	1,855,473	4,061,981	33,197,916	50,148	20,259,756	48,743,768
ENERGY - Non-Summer	E10NS	335,940,849	140,865,479	5,215,383	10,531,061	84,649,672	150,444	55,363,293	9,377,659
			0	0	0	0	0	0	0
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	444,762,558	188,356,943	6,226,676	11,875,160	98,381,478	44,476	55,773,225	57,641,228
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	2,107	0	0	739	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	151,007,097	63,364,339	2,253,911	3,636,415	31,570,149	76,847	15,163,801	34,422,101
SUBSTATIONS - DIRECT	DA3602	18,757,730	0	0	0	0	0	69,168	0
LINES - PRIMARY DEMAND	D20	157,910,685	66,261,165	2,356,953	3,802,661	33,013,441	80,360	15,857,044	35,995,775
LINES - PRIMARY CUSTOMER	C20	86,381,836	72,366,233	5,761,389	26,985	4,935,376	0	20,516	2,861,934
LINES - SECONDARY DIRECT	DA3647	10,519,553	0	0	1,809,641	0	317,094	7,318,350	0
LINE TRANS - PRIMARY DEMAND	D50	24,761,686	10,390,292	369,589	596,288	5,176,777	12,601	2,486,514	5,644,432
LINE TRANS - PRIMARY CUST	C50	13,545,379	11,347,617	903,433	4,232	773,907	0	3,217	448,775
LINE TRANS - SECOND DIRECT	DA368	9,035,713	0	0	2,334,795	0	0	6,014,651	0
LINE TRANS - SECOND DEMAND	D60	100,864,284	48,315,198	1,718,603	0	24,072,184	58,596	56,768	26,246,792
LINE TRANS - SECOND CUSTOMER	C60	55,175,759	46,248,729	3,682,062	0	3,154,163	0	118	1,829,041
LINES - SECONDARY DEMAND	D30	34,213,539	22,153,437	788,012	0	11,037,554	26,867	26,029	0
LINES - SECONDARY CUSTOMER	C30	18,715,822	16,225,609	1,291,791	0	1,106,586	0	41	0
SERVICES	CW369	17,165,565	13,967,295	1,216,145	26,362	1,184,110	0	61,917	708,069
METERS	CW370	44,910,551	21,834,424	3,839,118	780,798	11,800,537	239	792,175	5,769,151
STREET LIGHTS	DA373	1,069,269	0	0	4,057	0	0	85	0
INSTALL ON CUST PREMISES	DA371	20,226	0	0	2	0	20,189	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	(25,377,345)	(165,028)	(419,017)	(101,763)	(186,038)	(157)	(8,537,099)	(102,465)
TOTALS		2,093,398,859	947,164,395	43,113,912	50,681,966	437,520,337	893,407	223,623,144	290,767,704

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

******* 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	88,596,752	55,704	0	27,852	724,148	668,445	2,757,334
	DEMAND - Peak	D10P	149,959,192	119,967	0	29,992	1,289,649	1,199,674	4,918,662
	DEMAND - Not in	D10BNS	189,921,802	194,963	194,963	55,704	2,813,037	2,116,741	7,687,112
	ENERGY - POWE	E10	501,479,100	0	0	0	0	0	0
	ENERGY - Summ	E10S	165,538,251	150,444	200,592	50,148	1,654,881	1,604,733	6,569,376
	ENERGY - Non-S	E10NS	335,940,849	451,331	601,775	100,296	5,716,862	5,014,791	17,902,804
	0		0	0	0	0	0	0	0
	TRANSMISSION								
	DEMAND - POWE	D11	0	0	0	0	0	0	0
	DEMAND - TRAN	D13	444,762,558	400,286	266,858	88,953	5,203,722	4,269,721	16,233,833
	DEMAND - SUBT	D15	0	0	0	0	0	0	0
	DEMAND - DIREC	DA3509	2,107	0	0	0	0	1,368	0
			0						
	DISTRIBUTION		0						
	SUBSTATIONS -	D20	151,007,097	202,143	290,238	27,152	0	0	0
	SUBSTATIONS -	DA3602	18,757,730	0	0	0	0	1,503,388	17,185,174
	LINES - PRIMARY	D20	157,910,685	211,385	303,507	28,394	0	0	0
	LINES - PRIMARY	C20	86,381,836	342,863	25,876	40,663	0	0	0
	LINES - SECOND.	DA3647	10,519,553	0	0	0	0	1,074,468	0
	LINE TRANS - PR	D50	24,761,686	33,147	47,592	4,452	0	0	0
	LINE TRANS - PR	C50	13,545,379	53,764	4,058	6,376	0	0	0
	LINE TRANS - SE	DA368	9,035,713	0	0	0	0	686,266	0
	LINE TRANS - SE	D60	100,864,284	154,134	221,306	20,704	0	0	0
	LINE TRANS - SE	C60	55,175,759	219,121	16,537	25,987	0	0	0
	LINES - SECOND.	D30	34,213,539	70,673	101,473	9,493	0	0	0
	LINES - SECOND.	C30	18,715,822	76,875	5,802	9,117	0	0	0
	SERVICES	CW369	17,165,565	0	0	0	0	1,667	0
	METERS	CW370	44,910,551	716	1,647	11,889	10,292	13,356	56,209
	STREET LIGHTS	DA373	1,069,269	0	1,065,127	0	0	0	0
	INSTALL ON CUS	DA371	20,226	0	0	0	0	18	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	(25,377,345)	(413)	(593)	(56)	0	(75,599)	(15,789,116)
			0						
	TOTALS		2,093,398,859	2,737,103	3,346,760	537,115	17,412,591	18,079,035	57,521,389

Exhibit No. 65
Case No. IPC-E-08-10
T. Tatum, IPC
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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

****** 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	33,189,025	11,769,010	438,208	772,080	6,489,649	0	3,557,830	8,576,353
DEMAND - Peak	D10P	25,770,248	9,671,574	360,783	633,948	5,334,441	0	2,924,923	5,545,757
DEMAND - Base-load Non-Summer	D10BNS	71,146,168	34,013,273	1,043,352	2,076,270	16,964,902	20,867	9,880,543	2,253,640
ENERGY - POWER SUPPLY	E10	327,590,429	0	0	0	0	0	0	0
ENERGY - Summer	E10S	108,137,600	30,793,500	1,212,085	2,653,482	21,686,486	32,759	13,234,653	31,841,790
ENERGY - Non-Summer	E10NS	219,452,828	92,020,151	3,406,940	6,879,399	55,297,264	98,277	36,165,983	6,125,941
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	48,767,346	20,652,971	682,743	1,302,088	10,787,337	4,877	6,115,425	6,320,248
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	247	0	0	87	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	17,535,964	7,358,295	261,739	422,285	3,666,139	8,924	1,760,923	3,997,327
SUBSTATIONS - DIRECT	DA3602	1,237,679	0	0	0	0	0	4,564	0
LINES - PRIMARY DEMAND	D20	33,047,847	13,867,262	493,268	795,828	6,909,115	16,818	3,318,592	7,533,264
LINES - PRIMARY CUSTOMER	C20	18,078,154	15,144,942	1,205,754	5,648	1,032,885	0	4,294	598,951
LINES - SECONDARY DIRECT	DA3647	1,427,103	0	0	245,499	0	43,018	992,821	0
LINE TRANS - PRIMARY DEMAND	D50	2,064,553	866,311	30,815	49,717	431,624	1,051	207,318	470,615
LINE TRANS - PRIMARY CUST	C50	1,129,372	946,129	75,325	353	64,526	0	268	37,417
LINE TRANS - SECOND DIRECT	DA368	753,369	0	0	194,668	0	0	501,483	0
LINE TRANS - SECOND DEMAND	D60	8,409,755	4,028,373	143,292	0	2,007,065	4,886	4,733	2,188,377
LINE TRANS - SECOND CUSTOMER	C60	4,600,386	3,856,077	306,999	0	262,984	0	10	152,500
LINES - SECONDARY DEMAND	D30	5,700,040	3,690,804	131,284	0	1,838,877	4,476	4,336	0
LINES - SECONDARY CUSTOMER	C30	3,118,091	2,703,217	215,215	0	184,359	0	7	0
SERVICES	CW369	3,508,456	2,854,764	248,567	5,388	242,019	0	12,655	144,722
METERS	CW370	17,543,595	8,529,272	1,499,691	305,006	4,609,693	93	309,451	2,253,627
STREET LIGHTS	DA373	1,193,223	0	0	4,527	0	0	95	0
INSTALL ON CUST PREMISES	CWINSTAL	3,243,941	2,238,323	178,202	834	152,654	572,107	636	88,520
CUSTOMER ACCOUNTING									
METER READING	CW902	7,100,769	5,765,311	499,759	61,569	410,222	0	45,432	317,210
CUSTOMER ACCOUNTS	CW903	16,290,565	13,556,679	1,079,306	65,999	924,565	0	49,836	536,139
UNCOLLECTIBLES	CW904	1,877,805	1,850,411	32,932	0	60,860	1,497	0	(67,894)
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	6,222,191	5,212,596	414,997	1,944	355,499	0	1,478	206,147
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	1,962,351	726,085	27,321	58,817	457,473	854	304,421	222,383
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	22,610	8,907	710	8	1,428	0	6	11,552
RETAIL SALES REVENUE		0	0	0	0	0	0	0	0
TOTALS		662,531,282	292,124,238	13,989,288	16,535,444	140,172,067	810,503	79,402,717	79,354,587

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

FUNCTION	ALLOCATION FACTOR		TOTAL EXPENSES	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON
PRODUCTION				(40)	(41)	(42)			
DEMAND - Base-l	D10BS		33,189,025	20,867	0	10,434	271,271	250,404	1,032,918
DEMAND - Peak	D10P		25,770,248	20,616	0	5,154	221,624	206,162	845,264
DEMAND - Not in	D10BNS		71,146,168	73,035	73,035	20,867	1,053,785	792,947	2,879,651
ENERGY - POWE	E10		327,590,429	0	0	0	0	0	0
ENERGY - Summ	E10S		108,137,600	98,277	131,036	32,759	1,081,048	1,048,289	4,291,435
ENERGY - Non-S	E10NS		219,452,828	294,831	393,109	65,518	3,734,531	3,275,904	11,694,978
			0						
TRANSMISSION									
DEMAND - POWE	D11		0	0	0	0	0	0	0
DEMAND - TRAN	D13		48,767,346	43,891	29,260	9,753	570,578	468,167	1,780,008
DEMAND - SUBT	D15		0	0	0	0	0	0	0
DEMAND - DIREC	DA3509		247	0	0	0	0	161	0
DISTRIBUTION									
SUBSTATIONS -	D20		17,535,964	23,474	33,704	3,153	0	0	0
SUBSTATIONS -	DA3602		1,237,679	0	0	0	0	99,197	1,133,918
LINES - PRIMARY	D20		33,047,847	44,239	63,519	5,942	0	0	0
LINES - PRIMARY	C20		18,078,154	71,755	5,415	8,510	0	0	0
LINES - SECOND.	DA3647		1,427,103	0	0	0	0	145,764	0
LINE TRANS - PR	D50		2,064,553	2,764	3,968	371	0	0	0
LINE TRANS - PR	C50		1,129,372	4,483	338	532	0	0	0
LINE TRANS - SE	DA368		753,369	0	0	0	0	57,219	0
LINE TRANS - SE	D60		8,409,755	12,851	18,452	1,726	0	0	0
LINE TRANS - SE	C60		4,600,386	18,270	1,379	2,167	0	0	0
LINES - SECOND.	D30		5,700,040	11,774	16,906	1,582	0	0	0
LINES - SECOND.	C30		3,118,091	12,808	967	1,519	0	0	0
SERVICES	CW369		3,508,456	0	0	0	0	341	0
METERS	CW370		17,543,595	280	643	4,644	4,020	5,217	21,957
STREET LIGHTS	DA373		1,193,223	0	1,188,602	0	0	0	0
INSTALL ON CUS	CWINSTAL		3,243,941	10,605	801	1,259	0	0	0
CUSTOMER ACCC									
METER READING	CW902		7,100,769	0	0	0	422	422	422
CUSTOMER ACC	CW903		16,290,565	64,230	4,848	7,618	449	449	449
UNCOLLECTIBLE	CW904		1,877,805	0	0	0	0	0	0
MISC	C10		0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASS	C10		6,222,191	24,697	1,864	2,929	13	13	13
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		1,962,351	2,400	3,166	603	30,820	27,175	100,834
CUSTOMER	C10		0	0	0	0	0	0	0
REVENUE	R02		0	0	0	0	0	0	0
OTHER	INTFUND		22,610	0	0	0	0	0	0
SUBSTATION CIA		0	0	0	0	0	0	0	0
		0							
TOTALS			662,531,282	856,144	1,971,011	187,040	6,968,563	6,377,832	23,781,848

Exhibit No. 65
Case No. IPC-E-08-10
T. Tatum, IPC
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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	RESIDENTIAL	GEN SRV	GEN SRV PRIMARY	GEN SRV SECONDARY	AREA LIGHTING	LG POWER PRIMARY	IRRIGATION SECONDARY
			(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	296,718	105,218	3,918	6,903	58,019	0	31,808	76,675
DEMAND - Peak	D10P	204,571	76,776	2,864	5,032	42,346	0	23,219	44,024
DEMAND - Base-load Non-Summer	D10BNS	636,064	304,087	9,328	18,562	151,670	187	88,334	20,148
ENERGY - POWER SUPPLY	E10	106,084,413	0	0	0	0	0	0	0
ENERGY - Summer	E10S	35,018,465	9,971,935	392,512	859,284	7,022,788	10,608	4,285,810	10,311,405
ENERGY - Non-Summer	E10NS	71,065,948	29,799,112	1,103,278	2,227,773	17,907,049	31,825	11,711,719	1,983,779
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	16,119,502	6,826,609	225,673	430,391	3,565,634	1,612	2,021,386	2,089,087
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	4	0	0	1	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	249,503	104,694	3,724	6,008	52,162	127	25,055	56,874
SUBSTATIONS - DIRECT	DA3602	23,921	0	0	0	0	0	88	0
LINES - PRIMARY DEMAND	D20	1,552,214	651,327	23,168	37,379	324,512	790	155,870	353,828
LINES - PRIMARY CUSTOMER	C20	849,107	711,338	56,633	265	48,513	0	202	28,132
LINES - SECONDARY DIRECT	DA3647	43,488	0	0	7,481	0	1,311	30,254	0
LINE TRANS - PRIMARY DEMAND	D50	86,262	36,197	1,288	2,077	18,034	44	8,662	19,663
LINE TRANS - PRIMARY CUST	C50	47,188	39,532	3,147	15	2,696	0	11	1,563
LINE TRANS - SECOND DIRECT	DA368	31,478	0	0	8,134	0	0	20,953	0
LINE TRANS - SECOND DEMAND	D60	351,380	168,315	5,987	0	83,860	204	198	91,436
LINE TRANS - SECOND CUSTOMER	C60	192,215	161,116	12,827	0	10,988	0	0	6,372
LINES - SECONDARY DEMAND	D30	200,654	129,924	4,621	0	64,732	158	153	0
LINES - SECONDARY CUSTOMER	C30	109,763	95,159	7,576	0	6,490	0	0	0
SERVICES	CW369	119,139	96,941	8,441	183	8,218	0	430	4,914
METERS	CW370	71,321	34,674	6,097	1,240	18,740	0	1,258	9,162
STREET LIGHTS	DA373	8,575	0	0	33	0	0	1	0
INSTALL ON CUST PREMISES	DA371	5,452	0	0	1	0	5,442	5	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	3,437,162	3,160,680	137,779	420	63,522	1,997	105	70,872
FACILITIES CHARGE REVENUE	DA454	6,002,349	40,185	414	1,457,909	0	88,078	3,722,378	0
RETAIL SALES REVENUE		0							
TOTALS		136,722,443	52,513,819	2,009,274	5,069,090	29,449,975	142,383	22,127,898	15,167,933

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ALLOCATION TO CLASSES

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

				(I)	(J)	(K)	(L)	(M)	(N)
FUNCTION	ALLOCATION FACTOR		TOTAL OTHER REVENUES	UNMETERED GEN SERVICE	MUNICIPAL ST LIGHT	TRAFFIC CONTROL	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION				(40)	(41)	(42)			
DEMAND - Base-l	D10BS		296,718	187	0	93	2,425	2,239	9,235
DEMAND - Peak	D10P		204,571	164	0	41	1,759	1,637	6,710
DEMAND - Not in	D10BNS		636,064	653	653	187	9,421	7,089	25,745
ENERGY - POWE	E10		106,084,413	0	0	0	0	0	0
ENERGY - Summ	E10S		35,018,465	31,825	42,434	10,608	350,079	339,470	1,389,706
ENERGY - Non-S	E10NS		71,065,948	95,476	127,301	21,217	1,209,362	1,060,844	3,787,214
			0						
TRANSMISSION									
DEMAND - POWE	D11		0	0	0	0	0	0	0
DEMAND - TRAN	D13		16,119,502	14,508	9,672	3,224	188,598	154,747	588,362
DEMAND - SUBT	D15		0	0	0	0	0	0	0
DEMAND - DIREC	DA3509		4	0	0	0	0	2	0
			0						
DISTRIBUTION									
SUBSTATIONS - (	D20		249,503	334	480	45	0	0	0
SUBSTATIONS - I	DA3602		23,921	0	0	0	0	1,917	21,916
LINES - PRIMARY	D20		1,552,214	2,078	2,983	279	0	0	0
LINES - PRIMARY	C20		849,107	3,370	254	400	0	0	0
LINES - SECOND.	DA3647		43,488	0	0	0	0	4,442	0
LINE TRANS - PR	D50		86,262	115	166	16	0	0	0
LINE TRANS - PR	C50		47,188	187	14	22	0	0	0
LINE TRANS - SE	DA368		31,478	0	0	0	0	2,391	0
LINE TRANS - SE	D60		351,380	537	771	72	0	0	0
LINE TRANS - SE	C60		192,215	763	58	91	0	0	0
LINES - SECOND.	D30		200,654	414	595	56	0	0	0
LINES - SECOND.	C30		109,763	451	34	53	0	0	0
SERVICES	CW369		119,139	0	0	0	0	12	0
METERS	CW370		71,321	1	3	19	16	21	89
STREET LIGHTS	DA373		8,575	0	8,542	0	0	0	0
INSTALL ON CUS	DA371		5,452	0	0	0	0	5	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		3,437,162	134	84	1,569	0	0	0
OTHER	DA454		0	0	175,213	0	0	518,172	0
SUBSTATION CIA		0	0						
TOTALS			136,722,443	151,198	369,257	37,991	1,761,661	2,092,988	5,828,976

BEFORE THE

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UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 66

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

****** 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		2,093,398,859	947,164,395	43,113,912	50,681,966	437,520,337	893,407	223,623,144	290,767,704
REVENUES FROM RATES									
RETAIL		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
TOTAL OTHER OPERATING REVENUES		136,722,443	52,513,819	2,009,274	5,069,090	29,449,975	142,383	22,127,898	15,167,933
TOTAL REVENUES		809,891,983	370,470,280	17,170,653	20,604,179	171,359,151	1,146,891	92,399,004	92,213,507
OPERATING EXPENSES									
WITHOUT INC TAX		662,531,282	292,124,238	13,989,288	16,535,444	140,172,067	810,503	79,402,717	79,354,587
OPERATING INCOME									
BEFORE INCOME TAXES		147,360,700	78,346,042	3,181,365	4,068,735	31,187,084	336,388	12,996,287	12,858,920
TOTAL FEDERAL INCOME TAX		19,062,439	8,624,856	392,594	461,509	3,984,050	8,135	2,036,307	2,647,724
TOTAL STATE INCOME TAX		(3,661,479)	(1,656,647)	(75,409)	(88,646)	(765,249)	(1,563)	(391,130)	(508,570)
TOTAL OPERATING EXPENSES		677,932,243	299,092,447	14,306,474	16,908,307	143,390,868	817,076	81,047,893	81,493,741
TOTAL OPERATING INCOME		131,959,740	71,377,833	2,864,180	3,695,872	27,968,283	329,815	11,351,111	10,719,766
ADD: IERCO OPERATING INCOME	E10	6,472,703	2,426,616	91,265	188,356	1,521,085	2,589	976,084	750,186
CONSOLIDATED OPER INCOME		138,432,443	73,804,449	2,955,445	3,884,228	29,489,369	332,404	12,327,194	11,469,953
RATES OF RETURN		6.613	7.792	6.855	7.664	6.740	37.206	5.512	3.945
RATES OF RETURN - INDEX		1.000	1.178	1.037	1.159	1.019	5.626	0.834	0.597
AVERAGE MILLS/KWH		53.72	62.77	79.55	37.86	44.47	168.62	33.09	49.66
REVENUE REQUIREMENT CALCULATION									
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	329,742,912	16,361,344	16,272,479	154,911,550	584,126	81,424,530	99,033,080
REVENUE DEFICIENCY		66,588,287	11,786,451	1,199,965	737,390	13,002,374	(420,382)	11,153,424	21,987,506
PERCENT CHANGE REQUIRED		9.89%	3.71%	7.91%	4.75%	9.16%	-41.85%	15.87%	28.54%
RETURN AT CLAIMED ROR		178,985,602	80,982,556	3,686,240	4,333,308	37,407,989	76,386	19,119,779	24,860,639
EARNINGS DEFICIENCY		40,553,159	7,178,107	730,795	449,080	7,918,620	(256,018)	6,792,585	13,390,686
REVENUE REQUIREMENT FOR RATE DESIGN									
TOTAL IDAHO SALES REVENUES		673,169,540	317,956,461	15,161,379	15,535,089	141,909,176	1,004,508	70,271,106	77,045,574
REQUESTED CHANGE IN REVENUE (%)		9.89%	3.71%	7.91%	4.75%	9.16%	-41.85%	15.87%	28.54%
SALES REVENUE REQUIRED		739,757,827	329,742,912	16,361,344	16,272,479	154,911,550	584,126	81,424,530	99,033,080
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	65.10	85.85	39.66	48.54	98.06	38.34	63.84
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		-0.23	1.99	1.98	-2.71	-0.34	20.98	-4.82	-1.53
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	3.24	4.77	-1.25	2.63	-26.07	0.17	6.03

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008

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

	SOURCES & NOTES	TOTA	(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		2,093,398,859	2,737,103	3,346,760	537,115	17,412,591	18,079,035	57,521,389
REVENUES FROM RATES		0						
RETAIL		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
TOTAL OTHER OPERATING REVENUES		136,722,443	151,198	369,257	37,991	1,761,661	2,092,988	5,828,976
TOTAL REVENUES		809,891,983	1,117,689	2,683,518	193,194	7,589,836	7,111,147	25,832,934
OPERATING EXPENSES		0						
WITHOUT INC TAX		662,531,282	856,144	1,971,011	187,040	6,968,563	6,377,832	23,781,848
		0						
OPERATING INCOME		0						
BEFORE INCOME TAXES		147,360,700	261,545	712,506	6,154	621,273	733,315	2,051,086
TOTAL FEDERAL INCOME TAX		19,062,439	24,924	30,476	4,891	158,559	164,627	523,788
TOTAL STATE INCOME TAX		(3,661,479)	(4,787)	(5,854)	(939)	(30,456)	(31,621)	(100,608)
TOTAL OPERATING EXPENSES		677,932,243	876,281	1,995,633	190,991	7,096,666	6,510,838	24,205,028
TOTAL OPERATING INCOME		131,959,740	241,408	687,885	2,203	493,170	600,309	1,627,905
		0						
ADD: IERCO OPERATING INCOME	E10	6,472,703	7,767	10,356	1,942	95,149	85,440	315,868
CONSOLIDATED OPER INCOME		138,432,443	249,175	698,241	4,145	588,319	685,748	1,943,773
RATES OF RETURN		6.613	9.104	20.863	0.772	3.379	3.793	3.379
RATES OF RETURN - INDEX		1.000	1.377	3.155	0.117	0.511	0.574	0.511
AVERAGE MILLS/KWH		53.715	57.74	104.79	36.89	27.11	26.47	28.44
REVENUE REQUIREMENT CALCULATION								
RATE OF RETURN REQUIRED		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUIRED REVENUE		739,757,827	941,610	1,637,604	223,804	7,306,727	6,430,294	24,887,767
REVENUE DEFICIENCY		66,588,287	(24,881)	(676,657)	68,601	1,478,552	1,412,135	4,883,809
PERCENT CHANGE REQUIRED		9.89	-2.57%	-29.24%	44.20%	25.37%	28.14%	24.41%
RETURN AT CLAIMED ROR		178,985,602	234,022	286,148	45,923	1,488,777	1,545,758	4,918,079
EARNINGS DEFICIENCY		40,553,159	(15,153)	(412,093)	41,779	900,458	860,009	2,974,305
REVENUE REQUIREMENT FOR RATE DESIGN								
TOTAL IDAHO SALES REVENUES		673,169,540	966,491	2,314,261	155,203	5,828,175	5,018,159	20,003,958
REQUESTED CHANGE IN REVENUE (%)		9.89%	-2.57%	-29.24%	44.20%	25.37%	28.14%	24.41%
SALES REVENUE REQUIRED		739,757,827	941,610	1,637,604	223,804	7,306,727	6,430,294	24,887,767
RATE OF RETURN AT REQUIRED REVENUE		8.550	8.550	8.550	8.550	8.550	8.550	8.550
REQUESTED AVERAGE MILLS/KWH		59.03	56.25	74.15	53.19	33.98	33.92	35.38
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)		(0.23)	3.30	9.52	-6.66	-7.28	-8.26	-7.30
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)		2.95	2.39	-10.70	6.11	1.21	-0.45	1.19

BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 67

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

FUNCTION	(A) RETURN @ 1.992%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 3.236%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KWH)	(H) NON-SUMMER ($/KWH)	(I) SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - Base-load Summer	625,708	12,000,141	12,625,850	13,016,799	1,199,565,275	0.01085	0.010851		
DEMAND - Peak	1,120,883	10,085,619	11,206,503	11,906,843	1,199,565,275	0.00993	0.00993		
DEMAND - Base-load Non-Summer	1,808,342	34,681,259	36,489,601	37,619,473	3,865,521,672	0.00973		0.00973	
ENERGY - POWER SUPPLY	0	0	0	0	5,065,086,947	0.00000			
ENERGY - Summer	938,835	31,140,298	32,079,134	32,665,729	1,199,565,275	0.02723	0.02723		
ENERGY - Non-Summer	2,805,520	93,056,487	95,862,007	97,614,927	3,865,521,672	0.02525		0.02525	
ENERGY - ANNUAL		0				0.0355			
TRANSMISSION		0							
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	3,751,374	22,038,697	25,790,072	28,133,973	5,065,086,947	0.00555	0.00555	0.00555	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	1,261,983	7,824,461	9,086,445	9,874,946	5,065,086,947	0.00195	0.00195	0.00195	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	1,319,678	14,354,740	15,674,417	16,498,967	5,065,086,947	0.00326	0.00326	0.00326	
LINES - PRIMARY CUSTOMER	1,441,268	15,677,334	17,118,602	18,019,123	4,692,682	3.83983			3.83983
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	206,936	942,751	1,149,687	1,278,984	5,065,086,947	0.00025	0.00025	0.00025	
LINE TRANS - PRIMARY CUST	226,003	1,029,613	1,255,616	1,396,825	4,692,682	0.29766			0.29766
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	962,260	4,383,824	5,346,084	5,947,315	5,065,086,947	0.00117	0.00117	0.00117	
LINE TRANS - SECOND CUSTOMER	921,104	4,196,325	5,117,429	5,692,945	4,692,682	1.21315			1.21315
LINES - SECONDARY DEMAND	441,215	3,853,785	4,295,000	4,570,676	5,065,086,947	0.00090	0.00090	0.00090	
LINES - SECONDARY CUSTOMER	323,154	2,822,588	3,145,742	3,347,652	4,692,682	0.71338			0.71338
SERVICES	278,177	2,957,520	3,235,697	3,409,505	4,692,682	0.72656			0.72656
METERS	434,861	8,689,906	9,124,767	9,396,473	4,692,682	2.00237			2.00237
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	0	2,238,323	2,238,323	2,238,323	4,692,682	0.47698			0.47698
CUSTOMER ACCOUNTING		0							
METER READING	(0)	5,765,311	5,765,311	5,765,311	4,692,682	1.22857			1.22857
CUSTOMER ACCOUNTS	(0)	13,556,679	13,556,679	13,556,679	4,692,682	2.88890			2.88890
UNCOLLECTIBLES	0	1,850,411	1,850,411	1,850,411	4,692,682	0.39432			0.39432
MISC	0	0	0	0	4,692,682	0.00000			
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	(0)	5,212,596	5,212,596	5,212,596	4,692,682	1.11079			1.11079
SALES EXPENSE	0	0	0	0	4,692,682	0.00000			
ADVERTISING	0	0	0	0	4,692,682	0.00000			
MISC	0	0	0	0	4,692,682	0.00000			
MISCELLANEOUS		0							
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	726,085	726,085	726,085	5,065,086,947	0.00014	0.000143	0.000143	
CUSTOMER	0	0	0	0	4,692,682	0.00000			
REVENUE	0	0	0	0	4,692,682	0.00000			
OTHER	0	8,907	8,907	8,907	4,692,682	0.00190			0.0019
SUBSTATION CIAC	(3,287)	(1,214)	(4,501)	(6,554)	4,692,682	(0.00140)			(0.0014)
TOTALS	18,864,014	299,092,447	317,956,461	329,742,912			0.061242	0.048219	14.89302

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Exhibit No. 67
Case No. IPC-E-08-10
T. Tatum, IPC
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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FUNCTION	RETURN @ 1.983%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 4.766%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION									
DEMAND - Base-load Summer	23,196	446,814	470,009	502,567	47,949,988	0.01048	0.010481		
DEMAND - Peak	41,630	376,229	417,858	476,291	47,949,988	0.00993	0.009933		
DEMAND - Base-load Non-Summer	55,227	1,063,842	1,119,070	1,196,588	142,636,238	0.00839		0.008389	
ENERGY - POWER SUPPLY	0	0	0	0	190,586,226	0.00000			
ENERGY - Summer	36,792	1,225,735	1,262,527	1,314,170	47,949,988	0.02741	0.027407		
ENERGY - Non-Summer	103,416	3,445,310	3,548,725	3,693,882	142,636,238	0.02590		0.025897	
ENERGY - ANNUAL		0				0.03505			
TRANSMISSION		0							
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000			
DEMAND - TRANSMISSION	123,469	728,552	852,021	1,025,324	190,586,226	0.00538	0.005380	0.005380	
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000			
DEMAND - DIRECT	0	0	0	0	0	0.00000			
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	44,693	278,321	323,014	385,746	190,586,226	0.00202	0.00202	0.00202	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000			
LINES - PRIMARY DEMAND	46,736	510,607	557,343	622,943	190,586,226	0.00327	0.00327	0.00327	
LINES - PRIMARY CUSTOMER	114,243	1,248,140	1,362,383	1,522,736	374,356	4.06762			4.067620
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	7,329	33,534	40,863	51,149	190,586,226	0.00027	0.00027	0.00027	
LINE TRANS - PRIMARY CUST	17,914	81,972	99,886	125,031	374,356	0.33399			0.333989
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000			
LINE TRANS - SECOND DEMAND	34,078	155,935	190,014	237,847	190,586,226	0.00125	0.00125	0.00125	
LINE TRANS - SECOND CUSTOMER	73,012	334,088	407,099	509,580	374,356	1.36122			1.361219
LINES - SECONDARY DEMAND	15,625	137,082	152,707	174,639	190,586,226	0.00092	0.00092	0.00092	
LINES - SECONDARY CUSTOMER	25,615	224,718	250,333	286,287	374,356	0.76475			0.764746
SERVICES	24,115	257,514	281,629	315,477	374,356	0.84272			0.84272
METERS	76,126	1,527,935	1,604,061	1,710,913	374,356	4.57029			4.57029
STREET LIGHTS	0	0	0	0	0	0.00000			
INSTALL ON CUST PREMISES	0	178,202	178,202	178,202	374,356	0.47602			0.47602
		0							
CUSTOMER ACCOUNTING		0							
METER READING	(0)	499,759	499,759	499,759	374,356	1.33499			1.33499
CUSTOMER ACCOUNTS	(0)	1,079,306	1,079,306	1,079,306	374,356	2.88310			2.88310
UNCOLLECTIBLES	0	32,932	32,932	32,932	374,356	0.08797			0.08797
MISC	0	0	0	0	374,356	0.00000			
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	(0)	414,997	414,997	414,997	374,356	1.10856			1.10856
SALES EXPENSE	0	0	0	0	374,356	0.00000			
ADVERTISING	0	0	0	0	374,356	0.00000			
MISC	0	0	0	0	374,356	0.00000			
MISCELLANEOUS		0							
DEMAND	0	0	0	0	0	0.00000			
ENERGY	0	27,321	27,321	27,321	190,586,226	0.00014	0.000143	0.000143	
CUSTOMER	0	0	0	0	374,356	0.00000			
REVENUE	0	0	0	0	374,356	0.00000			
OTHER	0	710	710	710	374,356	0.00190			0.00190
SUBSTATION CIAC	(8,309)	(3,083)	(11,391)	(23,054)	374,356	(0.06158)			(0.06158)
TOTALS	854,905	14,306,474	15,161,379	16,361,344			0.061070	0.047535	17.771544

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A) RETURN @ -0.34%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 2.63%	(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	(58,668)	6,617,099	6,558,431	7,073,267	2,739,073	2.58236	2.58236					
DEMAND - Peak	(105,124)	5,562,812	5,457,687	6,380,190	2,739,073	2.32932	2.32932					
DEMAND - Base-load Non-Summer	(153,368)	17,298,076	17,144,708	18,490,565	7,569,411	2.44280		2.44280				
ENERGY - POWER SUPPLY	0	0	0	0	3,191,280,136	0.00000						
ENERGY - Summer	(112,427)	21,930,721	21,818,294	22,804,880	851,711,736	0.02678			0.026775			
ENERGY - Non-Summer	(286,672)	55,920,025	55,633,353	58,149,000	2,339,568,400	0.02485				0.024855		
ENERGY - ANNUAL		0				0.02537						
TRANSMISSION		0										
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000						
DEMAND - TRANSMISSION	(333,175)	11,511,121	11,177,946	14,101,679	10,308,484	1.36797	1.36797	1.36797				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000						
DEMAND - DIRECT	0	0	0	0	0	0.00000						
DISTRIBUTION		0										
SUBSTATIONS - GENERAL	(106,914)	3,898,398	3,791,483	4,729,696	13,246,310	0.35706						0.35706
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000						
LINES - PRIMARY DEMAND	(111,802)	7,151,993	7,040,190	8,021,295	13,246,310	0.60555						0.60555
LINES - PRIMARY CUSTOMER	(16,714)	1,069,194	1,052,480	1,199,151	318,303	3.76732					3.76732	
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - PRIMARY DEMAND	(17,532)	469,709	452,177	606,023	13,246,310	0.04575						0.04575
LINE TRANS - PRIMARY CUST	(2,621)	70,220	67,599	90,598	318,303	0.28463					0.28463	
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000						
LINE TRANS - SECOND DEMAND	(81,522)	2,184,162	2,102,640	2,818,025	13,246,310	0.21274						0.21274
LINE TRANS - SECOND CUSTOMER	(10,682)	286,189	275,508	369,244	318,303	1.16004					1.16004	
LINES - SECONDARY DEMAND	(37,379)	1,920,080	1,882,700	2,210,718	13,246,310	0.16689						0.16689
LINES - SECONDARY CUSTOMER	(3,748)	192,500	188,753	221,639	318,303	0.69631					0.69631	
SERVICES	(4,010)	250,731	246,721	281,910	318,303	0.88567					0.88567	
METERS	(39,963)	4,696,508	4,656,545	5,007,237	318,303	15.73103					15.73103	
STREET LIGHTS	0	0	0	0	0	0.00000					0.00000	
INSTALL ON CUST PREMISES	0	152,654	152,654	152,654	318,303	0.47959					0.47959	
CUSTOMER ACCOUNTING		0										
METER READING	0	410,222	410,222	410,222	318,303	1.28878					1.28878	
CUSTOMER ACCOUNTS	0	924,565	924,565	924,565	318,303	2.90467					2.90467	
UNCOLLECTIBLES	(0)	60,860	60,860	60,860	318,303	0.19120					0.19120	
MISC	0	0	0	0	318,303	0.00000						
CONSUMER INFORMATION		0										
CUSTOMER ASSIST	0	355,499	355,499	355,499	318,303	1.11686					1.11686	
SALES EXPENSE	0	0	0	0	318,303	0.00000						
ADVERTISING	0	0	0	0	318,303	0.00000						
MISC	0	0	0	0	318,303	0.00000						
MISCELLANEOUS		0										
DEMAND	0	0	0	0	0	0.00000						
ENERGY	0	457,473	457,473	457,473	3,191,280,136	0.00014			0.000143	0.000143		
CUSTOMER	0	0	0	0	318,303	0.00000						
REVENUE	0	0	0	0	318,303	0.00000						
OTHER	(0)	1,428	1,428	1,428	3,191,280,136	0.00000					0.00000	
SUBSTATION CIAC	630	(1,369)	(739)	(6,267)	13,246,310	(0.00047)						(0.00047)
TOTALS	(1,481,692)	143,390,868	141,909,176	154,911,550			6.27965	3.81077	0.026919	0.024998	28.5061	1.38752

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FUNCTION	RETURN @ -2.71%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ -1.25%	BILLING UNITS	UNIT COSTS ($/EACH)	SUMMER ($/KW)	NON-SUMMER ($/KW)	SUMMER ($/KWH)	NON-SUMMER ($/KWH)	SERVICE ($/CUST/MO)	BASIC ($/KW)	DIRECT ASSIGN
PRODUCTION													
DEMAND - Base-load Summer	(55,843)	787,243	731,400	761,387	262,488	2.90065	2.90065						
DEMAND - Peak	(99,953)	661,088	561,135	614,808	262,488	2.34223	2.34223						
DEMAND - Base-load Non-Summer	(150,173)	2,117,046	1,966,873	2,047,513	714,177	2.86695		2.86695					
ENERGY - POWER SUPPLY	0	0	0	0	410,298,295	0.00000							
ENERGY - Summer	(110,059)	2,683,366	2,573,308	2,632,407	108,900,518	0.02417			0.024173				
ENERGY - Non-Summer	(285,337)	6,956,875	6,671,538	6,824,758	301,397,777	0.02264				0.022644			
ENERGY - ANNUAL		0				0.02305							
TRANSMISSION		0											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(321,755)	1,389,453	1,067,698	1,240,474	976,665	1.27011	1.27011	1.27011					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	(20)	92	72	83	976,665	0.00008	0.00008	0.00008					0.00008
DISTRIBUTION		0											
SUBSTATIONS - GENERAL	(98,528)	449,038	350,510	403,417	1,174,644	0.34344						0.34344	
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000							
LINES - PRIMARY DEMAND	(103,032)	823,804	720,772	776,098	1,174,644	0.66071						0.66071	
LINES - PRIMARY CUSTOMER	(731)	5,846	5,115	5,508	1,775	3.10372					3.10372		
LINES - SECONDARY DIRECT	(49,032)	258,813	209,781	236,110	1,174,644	0.20101							0.20101
LINE TRANS - PRIMARY DEMAND	(16,156)	54,104	37,947	46,623	1,174,644	0.03969						0.03969	
LINE TRANS - PRIMARY CUST	(115)	384	269	331	1,775	0.18645					0.18645		
LINE TRANS - SECOND DIRECT	(63,261)	211,845	148,584	182,554	1,174,644	0.15541							0.15541
LINE TRANS - SECOND DEMAND	0	0	0	0	1,174,644	0.00000							
LINE TRANS - SECOND CUSTOMER	0	0	0	0	1,775	0.00000							
LINES - SECONDARY DEMAND	0	0	0	0	1,174,644	0.00000							
LINES - SECONDARY CUSTOMER	0	0	0	0	1,775	0.00000							
SERVICES	(714)	5,582	4,868	5,251	1,775	2.95929							2.95929
METERS	(21,156)	310,751	289,595	300,955	1,775	169.59998					169.59998		
STREET LIGHTS	(110)	4,557	4,447	4,506	1,775	2.53928							2.53928
INSTALL ON CUST PREMISES	(0)	834	834	834	1,775	0.46999							0.46999
CUSTOMER ACCOUNTING		0											
METER READING	0	61,569	61,569	61,569	1,775	34.69643					34.69643		
CUSTOMER ACCOUNTS	0	65,999	65,999	65,999	1,775	37.19282					37.19282		
UNCOLLECTIBLES	0	0	0	0	1,775	0.00000							
MISC	0	0	0	0	1,775	0.00000							
CONSUMER INFORMATION		0											
CUSTOMER ASSIST	0	1,944	1,944	1,944	1,775	1.09540					1.09540		
SALES EXPENSE	0	0	0	0	1,775	0.00000							
ADVERTISING	0	0	0	0	1,775	0.00000							
MISC	0	0	0	0	1,775	0.00000							
MISCELLANEOUS		0											
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	58,817	58,817	58,817	410,298,295	0.00014			0.000143	0.000143			
CUSTOMER	0	0	0	0	1,775	0.00000							
REVENUE	0	0	0	0	1,775	0.00000							
OTHER	(0)	8	8	8	410,298,295	0.00000					0.00000		
SUBSTATION CIAC	2,757	(749)	2,009	528	1,174,644	0.00045						0.00045	
TOTALS	(1,373,218)	16,908,307	15,535,089	16,272,479			6.51308	4.13715	0.024316	0.022787	245.87479	1.04429	6.32507

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

FUNCTION	(A) RETURN @ -4.82%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ 0.17%	(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	(457,700)	3,627,702	3,170,002	3,643,698	1,087,067	3.35186	3.35186						
DEMAND - Peak	(820,241)	3,050,141	2,229,900	3,078,807	1,087,067	2.83221	2.83221						
DEMAND - Base-load Non-Summer	(1,271,091)	10,074,587	8,803,495	10,119,010	3,151,748	3.21060		3.21060					
ENERGY - POWER SUPPLY	0	0	0	0	2,123,608,415	0.00000							
ENERGY - Summer	(976,353)	13,383,703	12,407,350	13,417,825	546,058,468	0.02457			0.024572				
ENERGY - Non-Summer	(2,668,053)	36,573,286	33,905,233	36,666,532	1,577,549,947	0.02324				0.023243			
ENERGY - ANNUAL		0				0.02358							
TRANSMISSION		0											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(2,687,809)	6,525,744	3,837,936	6,619,680	4,238,815	1.56168	1.56168	1.56168					
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	0	0	0	0	0	0.00000							
DISTRIBUTION		0											
SUBSTATIONS - GENERAL	(730,770)	1,872,482	1,141,712	1,898,021	4,936,040	0.38452						0.38452	
SUBSTATIONS - DIRECT	(3,333)	5,073	1,739	5,189	4,936,040	0.00105							0.00105
LINES - PRIMARY DEMAND	(764,178)	3,435,251	2,671,073	3,461,958	4,936,040	0.70136						0.70136	
LINES - PRIMARY CUSTOMER	(989)	4,445	3,456	4,479	1,335	3.35645					3.35645		
LINES - SECONDARY DIRECT	(352,684)	1,046,662	693,978	1,058,988	4,936,040	0.21454							0.21454
LINE TRANS - PRIMARY DEMAND	(119,829)	225,611	105,782	229,799	4,936,040	0.04656						0.04656	
LINE TRANS - PRIMARY CUST	(155)	292	137	297	1,335	0.22280					0.22280		
LINE TRANS - SECOND DIRECT	(289,856)	545,732	255,876	555,862	4,936,040	0.11261							0.11261
LINE TRANS - SECOND DEMAND	(2,736)	5,151	2,415	5,246	4,936,040	0.00106							0.00106
LINE TRANS - SECOND CUSTOMER	(6)	11	5	11	1,335	0.00818							
LINES - SECONDARY DEMAND	(1,254)	4,528	3,274	4,572	4,936,040	0.00093							0.00093
LINES - SECONDARY CUSTOMER	(2)	7	5	7	1,335	0.00545							
SERVICES	(2,984)	13,111	10,127	13,215	1,335	9.90256							9.90256
METERS	(38,176)	315,279	277,102	316,613	1,335	237.25215					237.25215		
STREET LIGHTS	(4)	95	91	95	1,335	0.07154							0.07154
INSTALL ON CUST PREMISES	(1)	636	635	636	1,335	0.47667							0.47667
CUSTOMER ACCOUNTING		0											
METER READING	0	45,432	45,432	45,432	1,335	34.04453					34.04453		
CUSTOMER ACCOUNTS	0	49,836	49,836	49,836	1,335	37.34411					37.34411		
UNCOLLECTIBLES	0	0	0	0	1,335	0.00000							
MISC	0	0	0	0	1,335	0.00000							
CONSUMER INFORMATION		0											
CUSTOMER ASSIST	0	1,478	1,478	1,478	1,335	1.10739					1.10739		
SALES EXPENSE	0	0	0	0	1,335	0.00000							
ADVERTISING	0	0	0	0	1,335	0.00000							
MISC	0	0	0	0	1,335	0.00000							
MISCELLANEOUS		0											
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	304,421	304,421	304,421	2,123,608,415	0.00014			0.00014	0.00014			
CUSTOMER	0	0	0	0	1,335	0.00000							
REVENUE	0	0	0	0	1,335	0.00000							
OTHER	(0)	6	6	6	2,123,608,415	0.00000					0.00000		
SUBSTATION CIAC	411,418	(62,807)	348,611	(77,185)	4,936,040	(0.01564)						(0.01564)	
TOTALS	(10,776,787)	81,047,893	70,271,106	81,424,530			7.74576	4.77228	0.02472	0.02339	313.32743	1.11680	10.78097

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
UNIT COSTS

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

(Production-related revenue and billing units are for June - September)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
FUNCTION	RETURN @ -1.53%	OPERATING EXPENSES	SALES REVS PER BOOKS	REVENUE @ 6.03%	BILLING UNITS	UNIT COSTS ($/EACH)	IN-SEASON ($/KW)	OUT-SEASON ($/KW)	IN-SEASON ($/KWH)	OUT-SEASON ($/KWH)	SERVICE ($/CUST/MO)
PRODUCTION											
DEMAND - Base-load Summer	(350,236)	8,744,784	8,394,548	10,125,782	3,545,678	2.85581	2.85581				
DEMAND - Peak	(493,685)	5,783,174	5,289,489	7,729,800	3,545,678	2.18006	2.18006				
DEMAND - Base-load Non-Summer	(92,033)	2,297,899	2,205,867	2,660,789	1,928,580	1.37966		1.37966			
ENERGY - POWER SUPPLY	0	0	0	0	1,551,322,661	0.00000					
ENERGY - Summer	(745,683)	32,200,393	31,454,711	35,140,656	1,281,166,573	0.02743			0.027429		
ENERGY - Non-Summer	(143,460)	6,194,932	6,051,472	6,760,600	270,156,088	0.02502				0.025025	
ENERGY - ANNUAL		0		41,901,256	1,551,322,661	0.02701					
TRANSMISSION		0									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000					
DEMAND - TRANSMISSION	(881,796)	6,744,310	5,862,514	10,221,274	5,474,258	1.86715	1.86715	1.86715			
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000					
DEMAND - DIRECT	0	0	0	0	0	0.00000					
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	(526,590)	4,250,567	3,723,978	6,326,936	5,474,258	1.15576	1.15576	1.15576			
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000					
LINES - PRIMARY DEMAND	(550,664)	7,798,082	7,247,418	9,969,376	5,474,258	1.82114	1.82114	1.82114			
LINES - PRIMARY CUSTOMER	(43,782)	620,006	576,224	792,640	196,029	4.04348					4.04348
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - PRIMARY DEMAND	(86,349)	512,141	425,792	852,618	5,474,258	0.15575	0.15575	0.15575			
LINE TRANS - PRIMARY CUST	(6,865)	40,719	33,854	67,789	196,029	0.34581					0.34581
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000					
LINE TRANS - SECOND DEMAND	(401,524)	2,381,472	1,979,949	3,964,700	5,474,258	0.72424	0.72424	0.72424			
LINE TRANS - SECOND CUSTOMER	(27,981)	165,956	137,975	276,285	196,029	1.40941					1.40941
LINES - SECONDARY DEMAND	0	0	0	0	5,474,258	0.00000					
LINES - SECONDARY CUSTOMER	0	0	0	0	196,029	0.00000					
SERVICES	(10,832)	149,931	139,099	192,642	196,029	0.98272					0.98272
METERS	(88,257)	2,296,071	2,207,814	2,644,070	196,029	13.48815					13.48815
STREET LIGHTS	0	0	0	0	5,474,258	0.00000					
INSTALL ON CUST PREMISES	0	88,520	88,520	88,520	196,029	0.45157					0.45157
		0									
CUSTOMER ACCOUNTING		0									
METER READING	0	317,210	317,210	317,210	196,029	1.61818					1.61818
CUSTOMER ACCOUNTS	0	536,139	536,139	536,139	196,029	2.73500					2.73500
UNCOLLECTIBLES	0	(67,894)	(67,894)	(67,894)	196,029	(0.34635)					(0.34635)
MISC	0	0	0	0	196,029	0.00000					
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	0	206,147	206,147	206,147	196,029	1.05162					1.05162
SALES EXPENSE	0	0	0	0	196,029	0.00000					
ADVERTISING	0	0	0	0	196,029	0.00000					
MISC	0	0	0	0	196,029	0.00000					
MISCELLANEOUS		0									
DEMAND	0	0	0	0	0	0.00000					
ENERGY	0	222,383	222,383	222,383	1,551,322,661	0.00014			0.000143	0.000143	
CUSTOMER	0	0	0	0	196,029	0.00000					
REVENUE	0	0	0	0	196,029	0.00000					
OTHER	(0)	11,552	11,552	11,552	196,029	0.05893					0.05893
SUBSTATION CIAC	1,568	(754)	814	(6,935)	5,474,258	(0.00127)	(0.00127)	(0.00127)			
TOTALS	(4,448,167)	81,493,741	77,045,574	99,033,080			10.75865	7.10244	0.027572	0.025168	25.8385

BEFORE THE

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IDAHO PUBLIC
UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 68

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Ratio		1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Actual	D10BS	0.3183	0.1128	0.0042	0.0074	0.0622	0.0000	0.0341	0.0823
Actual	D10BNS	0.6817	0.3260	0.0100	0.0199	0.1626	0.0002	0.0946	0.0216
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	2,717,245	915,130	41,392	67,686	585,274	0	319,495	649,453
July	1.00	2,942,184	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August	1.00	2,769,653	1,100,716	36,822	68,242	562,721	0	305,224	553,816
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		8,429,082	3,163,257	117,610	207,648	1,744,512	0	956,913	1,813,994
Ratio	D10P	1.0000	0.3753	0.0140	0.0246	0.2070	0.0000	0.1135	0.2152

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February		2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March		2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April		2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May		2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June		2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July		2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August		2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September		2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October		2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November		2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December		2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Ratio		0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Actual	D10BS	0.0002	0.0000	0.0001	0.2858	0.0026	0.0024	0.0099	0.0149
Actual	D10BNS	0.0007	0.0007	0.0002	0.6540	0.0101	0.0076	0.0276	0.0453
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	2,171	0	547	2,581,150	25,614	19,737	90,744	136,095
July	1.00	2,174	0	539	2,800,677	24,157	23,561	93,789	141,507
August	1.00	2,137	0	530	2,630,209	23,136	24,485	91,823	139,444
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		6,482	0	1,616	8,012,036	72,907	67,783	276,356	417,046
Ratio	D10P	0.0008	0.0000	0.0002	0.9505	0.0086	0.0080	0.0328	0.0495

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		2,258,924	1,212,734	35,886	62,277	504,772	1,585	286,259	1,175
February		2,173,492	1,131,967	32,372	61,108	509,120	604	286,641	1,314
March		2,086,837	1,090,878	28,203	57,969	476,970	0	281,695	7,216
April		1,811,290	802,562	27,783	56,398	442,372	0	275,603	66,714
May		2,379,445	894,322	27,544	62,981	505,591	0	295,698	454,868
June		2,717,244	915,130	41,392	67,686	585,274	0	319,495	649,453
July		2,942,183	1,147,411	39,396	71,720	596,516	0	332,193	610,726
August		2,769,652	1,100,716	36,822	68,242	562,721	0	305,224	553,816
September		2,632,345	1,012,375	35,299	67,253	581,385	0	306,209	491,934
October		1,832,555	778,189	24,151	63,165	453,491	750	304,809	62,185
November		2,056,441	977,038	32,199	64,168	513,995	992	307,324	10,222
December		2,371,004	1,237,243	37,436	62,013	569,430	1,437	308,749	1,651
Total		28,031,411	12,300,566	398,482	764,980	6,301,638	5,369	3,609,900	2,911,274
Actual	D13	1.0000	0.4388	0.0142	0.0273	0.2248	0.0002	0.1288	0.1039
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	14,208,640	7,628,095	225,720	391,723	3,175,015	9,973	1,800,569	7,389
February	5.40	11,736,862	6,112,619	174,806	329,982	2,749,246	3,263	1,547,863	7,095
March	6.11	12,750,580	6,665,267	172,322	354,192	2,914,285	0	1,721,159	44,088
April	3.10	5,615,001	2,487,943	86,127	174,833	1,371,352	0	854,368	206,813
May	21.79	51,848,130	19,487,287	600,185	1,372,354	11,016,833	0	6,443,249	9,911,569
June	21.66	58,855,517	19,821,713	896,558	1,466,070	12,677,044	0	6,920,267	14,067,145
July	24.47	71,995,242	28,077,148	964,027	1,754,990	14,596,752	0	8,128,770	14,944,462
August	16.85	46,668,656	18,547,067	620,444	1,149,882	9,481,852	0	5,143,032	9,331,794
September	18.31	48,198,255	18,536,579	646,321	1,231,408	10,645,168	0	5,606,691	9,007,319
October	6.43	11,783,334	5,003,757	155,293	406,152	2,915,946	4,824	1,959,920	399,849
November	6.94	14,271,706	6,780,646	223,458	445,326	3,567,128	6,887	2,132,830	70,944
December	10.68	25,322,328	13,213,760	399,812	662,294	6,081,518	15,344	3,297,442	17,636
Total		373,254,103	152,361,883	5,165,074	9,739,206	81,192,138	40,290	45,556,160	58,016,104
Weighted	D13	1.0000	0.4082	0.0138	0.0261	0.2175	0.0001	0.1221	0.1554
Average	D13	1.0000	0.4235	0.0140	0.0267	0.2212	0.0001	0.1254	0.1296

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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	2,103	5,801	589	2,113,180	37,597	23,776	84,371	145,744
February	0.00	2,119	2,210	580	2,028,035	37,558	23,523	84,376	145,457
March	0.00	2,139	0	572	1,945,643	33,631	23,607	83,956	141,194
April	0.00	2,146	0	564	1,674,140	27,925	24,164	85,060	137,149
May	0.00	2,168	0	555	2,243,728	23,008	23,508	89,201	135,717
June	0.00	2,171	0	547	2,581,149	25,614	19,737	90,744	136,095
July	0.00	2,174	0	539	2,800,676	24,157	23,561	93,789	141,507
August	0.00	2,137	0	530	2,630,208	23,136	24,485	91,823	139,444
September	0.00	2,183	0	522	2,497,161	21,736	22,851	90,597	135,184
October	0.00	2,185	2,809	514	1,692,248	31,101	24,231	84,974	140,307
November	0.00	2,192	3,762	505	1,912,398	35,001	23,383	85,659	144,043
December	0.00	2,192	5,456	497	2,226,105	35,643	23,529	85,726	144,899
Total		25,911	20,038	6,513	26,344,670	356,108	280,355	1,050,277	1,686,741
Actual	D13	0.0009	0.0007	0.0002	0.9398	0.0127	0.0100	0.0375	0.0602
Monthly Coincident Demands Weighted by Marginal Transmission Costs									
Transmission Service									
January	6.29	13,230	36,487	3,702	13,291,909	236,486	149,549	530,696	916,731
February	5.40	11,445	11,936	3,132	10,951,392	202,814	127,024	455,632	785,469
March	6.11	13,068	0	3,496	11,887,883	205,485	144,239	512,973	862,697
April	3.10	6,652	0	1,747	5,189,838	86,568	74,908	263,687	425,163
May	21.79	47,247	0	12,102	48,890,848	501,351	512,239	1,943,692	2,957,282
June	21.66	47,032	0	11,846	55,907,698	554,804	427,499	1,965,515	2,947,818
July	24.47	53,208	0	13,182	68,532,565	591,116	576,547	2,295,015	3,462,678
August	16.85	36,003	0	8,934	44,319,024	389,842	412,576	1,547,214	2,349,632
September	18.31	39,979	0	9,553	45,723,036	397,986	418,404	1,658,829	2,475,220
October	6.43	14,049	18,061	3,302	10,881,161	199,982	155,807	546,384	902,173
November	6.94	15,216	26,105	3,505	13,272,051	242,905	162,276	594,474	999,655
December	10.68	23,415	58,273	5,306	23,774,811	380,671	251,290	915,556	1,547,517
Total		320,543	150,863	79,808	352,622,217	3,990,010	3,412,358	13,229,667	20,632,034
Weighted	D13	0.0009	0.0004	0.0002	0.9447	0.0107	0.0091	0.0354	0.0553
Average	D13	0.0009	0.0006	0.0002	0.9423	0.0117	0.0096	0.0365	0.0577

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,274,427	612,425	22,375	37,265	301,939	544	193,019	858
February		1,122,676	518,667	18,253	33,789	273,341	547	178,930	897
March		1,117,677	482,641	17,128	35,234	288,100	552	185,330	5,269
April		1,015,976	388,521	14,385	33,345	259,325	551	173,777	47,141
May		1,187,259	362,501	15,169	36,268	284,693	551	183,370	202,869
June		1,368,775	364,366	16,174	36,557	285,496	551	193,305	380,683
July		1,654,970	513,947	19,237	39,957	337,989	551	196,830	443,660
August		1,516,012	460,745	18,250	40,421	327,322	553	195,878	371,723
September		1,218,353	374,947	15,226	36,764	291,459	553	189,758	213,480
October		1,076,046	389,435	15,300	38,344	285,143	553	200,848	45,406
November		1,121,665	483,023	16,754	36,421	281,844	549	195,573	7,223
December		1,362,890	674,712	23,395	35,918	326,172	550	194,534	1,206
Total		15,036,726	5,625,931	211,645	440,283	3,542,822	6,606	2,281,153	1,720,416
Ratio		1.0000	0.3741	0.0141	0.0293	0.2356	0.0004	0.1517	0.1144
Actual	E10S	0.3019	0.0891	0.0036	0.0078	0.0632	0.0001	0.0390	0.0937
Actual	E10NS	0.6981	0.2851	0.0105	0.0215	0.1724	0.0003	0.1127	0.0207
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	93,644,891	45,000,985	1,644,117	2,738,197	22,186,501	40,008	14,183,047	63,031
February	68.83	77,273,802	35,699,877	1,256,324	2,325,699	18,814,043	37,650	12,315,765	61,774
March	66.76	74,616,147	32,221,109	1,143,435	2,352,224	19,233,532	36,838	12,372,640	351,740
April	55.69	56,579,722	21,636,717	801,089	1,856,959	14,441,794	30,666	9,677,639	2,625,302
May	55.10	65,417,998	19,973,800	835,798	1,998,381	15,686,603	30,377	10,103,702	11,178,103
June	52.41	71,737,493	19,096,423	847,701	1,915,956	14,962,842	28,888	10,131,089	19,951,579
July	99.66	164,934,274	51,220,000	1,917,194	3,982,151	33,683,979	54,958	19,616,074	44,215,205
August	81.85	124,085,543	37,711,991	1,493,784	3,308,493	26,791,344	45,225	16,032,635	30,425,521
September	72.13	87,879,787	27,044,918	1,098,255	2,651,785	21,022,928	39,903	13,687,264	15,398,342
October	72.07	77,550,639	28,066,615	1,102,647	2,763,423	20,550,256	39,888	14,475,131	3,272,398
November	79.15	88,779,765	38,231,300	1,326,041	2,882,717	22,307,944	43,455	15,479,628	571,729
December	80.35	109,508,209	54,213,106	1,879,763	2,886,020	26,207,884	44,216	15,630,799	96,884
Total		1,092,008,268	410,116,841	15,346,148	31,662,005	255,889,651	472,073	163,705,413	128,211,609
Ratio		1.0000	0.3756	0.0141	0.0290	0.2343	0.0004	0.1499	0.1174
Weighted	E10S	0.3445	0.0989	0.0039	0.0084	0.0691	0.0001	0.0419	0.1007
Weighted	E10NS	0.6555	0.2766	0.0102	0.0206	0.1652	0.0003	0.1080	0.0167
Average	E10S	0.3232	0.0940	0.0037	0.0081	0.0662	0.0001	0.0404	0.0972
Average	E10NS	0.6768	0.2809	0.0103	0.0210	0.1688	0.0003	0.1104	0.0187
Total Ratio		1.0000	0.3749	0.0141	0.0291	0.2350	0.0004	0.1508	0.1159

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

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		1,507	1,992	422	1,172,346	23,043	17,521	61,517	102,081
February		1,518	2,001	416	1,028,360	20,824	15,845	57,647	94,317
March		1,532	2,010	410	1,018,205	20,284	17,536	61,654	99,473
April		1,537	2,019	404	921,004	18,043	17,038	59,892	94,973
May		1,553	2,027	398	1,089,401	17,802	17,533	62,523	97,858
June		1,556	2,036	392	1,281,116	16,179	10,283	61,197	87,659
July		1,558	2,045	386	1,556,162	16,470	17,513	64,824	98,808
August		1,531	2,054	380	1,418,858	15,618	17,534	64,001	97,154
September		1,564	2,063	374	1,126,189	14,937	16,644	60,583	92,164
October		1,565	2,072	368	979,035	17,607	17,217	62,188	97,011
November		1,571	2,081	362	1,025,401	19,386	16,826	60,052	96,264
December		1,571	2,090	356	1,260,503	22,332	17,559	62,496	102,387
Total		18,564	24,491	4,666	13,876,578	222,525	199,048	738,575	1,160,148
Ratio		0.0012	0.0016	0.0003	0.9228	0.0148	0.0132	0.0491	0.0772
Actual	E10S	0.0003	0.0004	0.0001	0.2830	0.0032	0.0030	0.0126	0.0189
Actual	E10NS	0.0009	0.0012	0.0002	0.6398	0.0116	0.0102	0.0365	0.0583
Monthly Energy Requirements Weighted by Marginal Energy Costs									
Power Supply Service - Generation									
January	73.48	110,723	146,376	30,983	86,143,968	1,693,230	1,287,413	4,520,279	7,500,922
February	68.83	104,516	137,737	28,604	70,781,990	1,433,328	1,090,626	3,967,859	6,491,812
March	66.76	102,294	134,160	27,364	67,975,337	1,354,128	1,170,680	4,116,002	6,640,811
April	55.69	85,617	112,419	22,488	51,290,689	1,004,799	948,823	3,335,411	5,289,032
May	55.10	85,594	111,711	21,925	60,025,995	980,913	966,086	3,445,004	5,392,003
June	52.41	81,532	106,732	20,536	67,143,279	847,937	538,950	3,207,327	4,594,214
July	99.66	155,254	203,829	38,464	155,087,109	1,641,423	1,745,353	6,460,389	9,847,165
August	81.85	125,294	168,145	31,092	116,133,523	1,278,366	1,435,139	5,238,515	7,952,020
September	72.13	112,832	148,830	26,961	81,232,018	1,077,396	1,200,497	4,369,876	6,647,769
October	72.07	112,812	149,338	26,514	70,559,022	1,268,910	1,240,826	4,481,881	6,991,617
November	79.15	124,324	164,726	28,638	81,160,501	1,534,381	1,331,806	4,753,076	7,619,264
December	80.35	126,209	167,928	28,599	101,281,407	1,794,374	1,410,848	5,021,580	8,226,801
Total		1,327,001	1,751,931	332,167	1,008,814,838	15,909,185	14,367,048	52,917,198	83,193,431
Ratio		0.0012	0.0016	0.0003	0.9238	0.0146	0.0132	0.0485	0.0762
Weighted	E10S	0.0003	0.0004	0.0001	0.3240	0.0035	0.0034	0.0137	0.0205
Weighted	E10NS	0.0009	0.0012	0.0002	0.5999	0.0111	0.0098	0.0348	0.0557
Average	E10S	0.0003	0.0004	0.0001	0.3035	0.0033	0.0032	0.0131	0.0197
Average	E10NS	0.0009	0.0012	0.0002	0.6198	0.0114	0.0100	0.0356	0.0570
Total Ratio		0.0012	0.0016	0.0003	0.9233	0.0147	0.0132	0.0488	0.0767

BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 69

Idaho Power Company
Before the Idaho Public Utilities Commission
State of Idaho
12-Months Ending December 31, 2008
Comparative Cost-Of-Service Study Results

Line No	Tariff Description	Rate Sch. No.	Current Sales Revenue	Base Case Percent Change	Base Case Revenue Change	Modified Base Case Percent Change	Modified Base Case Revenue Change	3 CP/12 CP Percent Change	3 CP/12 CP Revenue Change
	Uniform Tariff Rates:								
1	Residential Service	1	317,956,461	2.01%	6,380,467	2.81%	8,948,888	3.71%	11,786,451
2	Small General Service	7	15,161,379	7.68%	1,164,912	7.63%	1,157,514	7.91%	1,199,965
3	Large General Service	9	157,444,265	9.01%	14,193,166	8.39%	13,212,508	8.73%	13,739,764
4	Dusk to Dawn Lighting	15	1,004,508	-41.11%	(412,928)	-43.32%	(435,123)	-41.85%	(420,382)
5	Large Power Service	19	70,271,106	17.37%	12,202,853	15.12%	10,621,498	15.87%	11,153,424
6	Agricultural Irrigation Service	24	77,045,574	32.38%	24,945,202	34.27%	26,402,000	28.54%	21,987,506
7	Unmetered General Service	40	966,491	-1.71%	(16,514)	-4.77%	(46,106)	-2.57%	(24,881)
8	Street Lighting	41	2,314,261	-26.16%	(605,304)	-29.67%	(686,686)	-29.24%	(676,657)
9	Traffic Control Lighting	42	155,203	35.29%	54,774	30.52%	47,375	44.20%	68,601
10	*Total Uniform Tariffs*		642,319,248	9.02%	57,906,628	9.22%	59,221,868	9.16%	58,813,791
	Special Contracts:								
11	Micron	26	20,003,958	27.74%	5,548,541	23.72%	4,745,219	24.41%	4,883,809
12	J R Simplot	29	5,018,159	32.61%	1,636,388	26.86%	1,347,854	28.14%	1,412,135
13	DOE	30	5,828,175	25.68%	1,496,730	21.85%	1,273,346	25.37%	1,478,552
14	*Total Special Contracts*		30,850,292	28.14%	8,681,659	23.88%	7,366,419	25.20%	7,774,496
15	***Total Idaho Retail Sales***		673,169,540	9.89%	66,588,287	9.89%	66,588,287	9.89%	66,588,287

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UTILITIES COMMISSION

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 70

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2008
Proformed Normalized Sales and Revenue

Line No.	Tariff Description	Rate Schedule No.	2008 Average Number of Customers	2008 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh
	Uniform Tariff Schedules					
1	Residential Service	1	391,525	5,065,086,947	$ 317,956,461	62.77
2	Small General Service	7	31,171	190,586,226	15,161,379	79.55
3	Large General Service	9	26,848	3,601,578,431	157,444,265	43.72
4	Dusk/Dawn Lighting	15	-	5,957,094	1,004,508	168.62
5	Large Power Service	19	111	2,123,608,415	70,271,106	33.09
6	Irrigation Service	24	15,484	1,551,322,661	77,045,574	49.66
7	Unmetered Service	40	1,855	16,739,169	966,491	57.74
8	Municipal Street Lighting	41	140	22,084,297	2,314,261	104.79
9	Traffic Control Lighting	42	220	4,207,305	155,203	36.89
10	*Total Idaho Rates*		467,354	12,581,170,545	642,319,248	51.05
	Special Contracts					
11	Micron	26	1	703,404,640	$ 20,003,958	28.44
12	J R Simplot	29	1	189,569,677	5,018,159	26.47
13	DOE/INL	30	1	215,000,001	5,828,175	27.11
14	*Total Specials*		3	1,107,974,318	30,850,292	27.84
15	Total Idaho Retail Sales		467,357	13,689,144,863	$ 673,169,540	49.18

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2008
3CP/12CP Cost-of-Service Results

Line No.	Tariff Description	Rate Schedule No.	COS Percent Change	COS Revenue Change	Revenue Allocation at COS	Average Mills per kWh
	Uniform Tariff Schedules					
1	Residential Service	1	3.71%	$ 11,786,451	$ 329,742,912	65.10
2	Small General Service	7	7.91%	1,199,965	$ 16,361,344	85.85
3	Large General Service	9	8.73%	13,739,764	$ 171,184,029	47.53
4	Dusk/Dawn Lighting	15	-41.85%	(420,382)	$ 584,126	98.06
5	Large Power Service	19	15.87%	11,153,424	$ 81,424,530	38.34
6	Irrigation Service	24	28.54%	21,987,506	$ 99,033,080	63.84
7	Unmetered Service	40	-2.57%	(24,881)	$ 941,610	56.25
8	Municipal Street Lighting	41	-29.24%	(676,657)	$ 1,637,604	74.15
9	Traffic Control Lighting	42	44.20%	68,601	$ 223,804	53.19
10	*Total Idaho Rates*		9.16%	58,813,791	701,133,039	55.73
	Special Contracts					
11	Micron	26	24.41%	$ 4,883,809	$ 24,887,767	35.38
12	J R Simplot	29	28.14%	1,412,135	$ 6,430,294	33.92
13	DOE/INL	30	25.37%	1,478,552	$ 7,306,727	33.98
14	*Total Specials*		25.20%	7,774,496	38,624,788	34.86
15	Total Idaho Retail Sales		9.89%	$ 66,588,287	$ 739,757,827	54.04

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2008
First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
	Uniform Tariff Schedules				
1	Residential Service	1	3.71%	$ 11,786,451	$ 329,742,912
2	Small General Service	7	7.91%	1,199,965	16,361,344
3	Large General Service	9	8.73%	13,739,764	171,184,029
4	Dusk/Dawn Lighting	15	0.00%	-	1,004,508
5	Large Power Service	19	15.00%	10,540,666	80,811,772
6	Irrigation Service	24	15.00%	11,556,836	88,602,410
7	Unmetered Service	40	0.00%	-	966,491
8	Municipal Street Lighting	41	0.00%	-	2,314,261
9	Traffic Control Lighting	42	15.00%	23,280	178,483
10	*Total Idaho Rates*		7.07%	48,846,962	691,166,210
	Special Contracts				
11	Micron	26	15.00%	$ 3,000,594	$ 23,004,552
12	J R Simplot	29	15.00%	752,724	5,770,883
13	DOE/INL	30	15.00%	874,226	6,702,401
14	*Total Specials*		13.04%	4,627,544	35,477,836
15	Total Idaho Retail Sales		7.36%	$ 53,474,506	$ 726,644,046
16	Revenue Requirement Shortfall				$ 13,113,781

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2008
Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
	Uniform Tariff Schedules						
1	Residential Service	1	6.31%	$ 20,077,087	$ 338,033,548	66.74	103%
2	Small General Service	7	10.63%	1,611,334	$ 16,772,713	88.01	103%
3	Large General Service	9	11.46%	18,043,797	$ 175,488,062	48.73	103%
4	Dusk/Dawn Lighting	15	2.51%	25,256	$ 1,029,764	172.86	-
5	Large Power Service	19	15.00%	10,540,666	$ 80,811,772	38.05	99%
6	Irrigation Service	24	15.00%	11,556,836	$ 88,602,410	57.11	89%
7	Unmetered Service	40	2.51%	24,300	$ 990,791	59.19	-
8	Municipal Street Lighting	41	2.51%	58,187	$ 2,372,448	107.43	-
9	Traffic Control Lighting	42	15.00%	23,280	$ 178,483	42.42	80%
10	*Total Idaho Rates*		9.65%	61,960,743	704,279,991	55.98	
	Special Contracts						
11	Micron	26	15.00%	$ 3,000,594	$ 23,004,552	32.70	92%
12	J R Simplot	29	15.00%	752,724	$ 5,770,883	30.44	90%
13	DOE/INL	30	15.00%	874,226	$ 6,702,401	31.17	92%
14	*Total Specials*		15.00%	4,627,544	35,477,836	32.02	
15	Total Idaho Retail Sales		9.89%	$ 66,588,287	$ 739,757,827	54.04	

FINAL

BEFORE THE

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IDAHO PUBLIC
UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-10

IDAHO POWER COMPANY

TATUM, DI
TESTIMONY

EXHIBIT NO. 71

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2008 Test Year
Table I
Class Cost of Service Functionalized Costs

Line No.	Uniform Tariff Schedules	Rate Schedule No.	A COS Revenue Requirement [a]	B Generation Fixed Costs [b]	C Transmission Fixed Costs [c]	D Distribution and Customer Fixed Costs [d]	E Total Fixed Costs B+C+D	F Fixed Cost % of Total Cost E ÷ A
1	Residential Service	1, 4 & 5	329,742,912	62,543,115	28,133,973	108,059,083	198,736,171	60.3%
2	Small General Service	7	16,361,344	2,175,446	1,025,324	8,125,201	11,325,971	69.2%
3	Large General Service	9	171,184,029	35,367,730	15,342,236	29,546,721	80,256,687	46.9%
4	Dusk/Dawn Lighting [e]	15	584,126					
5	Large Power Service	19	81,424,530	16,841,515	6,619,680	7,574,551	31,035,746	38.1%
6	Irrigation Service	24	99,033,080	20,516,371	10,221,274	26,171,796	56,909,441	57.5%
7	Unmetered Service [e]	40	941,610					
8	Municipal Street Lighting [e]	41	1,637,604					
9	Traffic Control Lighting [e]	42	223,804					
10	Special Contracts	26, 29 & 30	38,624,788	7,954,707	3,244,482	1,507,704	12,706,893	32.9%
11	Total Uniform Tariff Schedules		739,757,827					

Notes:
(a) Values for each customer class can be found on Exhibit No. 66, Revenue Requirement Summary, line 44.
(b) Values for each customer class are from Exhibit No. 67, Class Cost of Service Unit Costs, Column D, section "Production - Demand "
(c) Values for each customer class are from Exhibit No. 67, Class Cost of Service Unit Costs, Column D, section "Transmission - Demand "
(d) Values for each customer class are from Exhibit No. 67, Class Cost of Service Unit Costs, Column D, sections "Distribution", "Customer Accounting, "Consumer Information" & "Miscellaneous" (excluding "Energy")
(e) Unit Cost values are not calculated for the non-metered service schedules.

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2008 Test Year
Table II
Identification of Interclass Revenue Subsidy

Line No.	Uniform Tariff Schedules	Schedule No.	A Base Rate Revenue (a)	B COS Revenue Requirement Table I, Col. A	C Difference A - B	D Revenue Short-Fall Indentifier	E Revenue Short-Fall	F Fixed Cost % of Total Cost Table I, Col. F	G Fixed Cost Portion of Rev. Short-Fall E x F
1	Residential Service	1, 4 & 5	338,033,100	329,742,912	8,290,188				
2	Small General Service	7	16,772,696	16,361,344	411,352				
3	Large General Service	9	175,488,159	171,184,029	4,304,130				
4	Dusk/Dawn Lighting	15	1,029,732	584,126	445,606				
5	Large Power Service	19	80,811,812	81,424,530	(612,718)	X	(612,718)	38.1%	(233,543)
6	Irrigation Service	24	88,602,284	99,033,080	(10,430,796)	X	(10,430,796)	57.5%	(5,994,066)
7	Unmetered Service	40	990,762	941,610	49,152				
8	Municipal Street Lighting	41	2,372,428	1,637,604	734,824				
9	Traffic Control Lighting	42	178,482	223,804	(45,322)	N/A			
10	Special Contracts	26, 29 & 30	35,477,430	38,624,788	(3,147,358)	X	(3,147,358)	32.9%	(1,035,427)
11	Total Uniform Tariff Schedules		739,756,885	739,757,828	943		(14,190,873)		(7,263,036)

Weighted Average Fixed Cost % of Short-Fall [b]
51.2%

Notes:
(a) Values for each customer class can be found on Exhibit No. 78, Summary Revenue Impact , column 6.
(b) The "Weighted Average Fixed Cost % of Short-Fall" is calculated by dividing the "Fixed Cost Portion of Rev. Short-Fall" of $7,263,036 by the total "Revenue Short-Fall" of $14,190,873.

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2008 Test Year
Table III
Derivation of Fixed Cost per Customer and Fixed Cost per Energy Rates

Line No.	Uniform Tariff Schedules	Schedule No.	A 2008 Avg. Number of Customers [a]	B 2008 Sales Normalized (kWh) [a]	C COS Fixed Cost	D COS Variable Cost	E Share of Revenue Short-Fall	F Total Base Rate Revenue
					Table I, Col. E	Table I, Col. A - Col. C	Table II, Col. C	C+D+E
1	Residential Service	1, 4 & 5	391,057	5,065,086,947	198,736,171	131,006,741	8,290,188	338,033,100
2	Small General Service	7	31,196	190,586,226	11,325,971	5,035,372	411,352	16,772,696

Line No.	Uniform Tariff Schedules	Schedule No.	G COS Fixed Cost Revenue from Fixed Charges [a]	H COS Fixed Cost Revenue from Variable Charges	I Fixed Cost Share of Revenue Short-Fall	J Total Fixed Cost Revenue from Variable Charges	K Calculation of FCC ($/Cust./Yr.)	L Calculation of FCC ($/kWh)
				C-G	E x 51.2%	H + I	J ÷ A	J ÷ B
2 (Cont.)	Residential Service	1, 4 & 5	23,539,307	175,196,864	4,243,004	179,439,869	$ 458.86	$ 0.035427
3 (Cont.)	Small General Service	7	1,875,177	9,450,794	210,534	9,661,329	$ 309.69	$ 0.050693

Notes:
(a) Values for Residential Service can be found on Exhibit No. 72, pages 1-3 and on Exhibit No. 74, page 1 for Small General Service.