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IDAHO PUBLIC
UTILITIES COMMISSION

JASON B. WILLIAMS
Corporate Counsel
jwilliams@idahopower.com

May 18, 2012

VIA HAND DELIVERY

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho 83702

Re: Case No. IPC-E-12-08
Depreciation Rates for Electric Plant-In-Service – Joint Motion for Approval
of Stipulation and Stipulation

Dear Ms. Jewell:

Enclosed for filing please find an original and seven (7) copies of the Joint Motion for Approval of Stipulation and the Stipulation (Attachment No. 1 to Motion) in the above matter.

Very truly yours,

Jason B. Williams

JBW:csb
Enclosures

THORVALD A. NELSON
FREDERICK J. SCHMIDT
SARA K. RUNDELL
HOLLAND & HART, LLP
6380 South Fiddlers Green Circle, Suite 500
Greenwood Village, Colorado 80111
Telephone: (303) 290-1600
Facsimile: (303) 290-1606
tnelson@hollandhart.com
fschmidt@hollandhart.com
sakrundell@hollandhart.com

Attorneys for Micron Technology, Inc.

JASON B. WILLIAMS (ISB No. 8718)
LISA D. NORDSTROM (ISB No. 5733)
Idaho Power Company
1221 West Idaho Street (83702)
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-5104
Facsimile: (208) 388-6936
jwilliams@idahopower.com
lnordstrom@idahopower.com

Attorneys for Idaho Power Company

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)	
COMPANY'S APPLICATION TO)	CASE NO. IPC-E-12-08
INCREASE ITS RATES DUE TO)	
REVISED DEPRECIATION RATES FOR)	JOINT MOTION FOR APPROVAL
ELECTRIC PLANT-IN-SERVICE.)	OF STIPULATION
)	

COMES NOW, Micron Technology, Inc. ("Micron"), Idaho Power Company ("Idaho Power" or "Company"), and the Staff ("Staff") of the Idaho Public Utilities Commission ("Commission") (referred to herein collectively as the "Parties"), by and through their undersigned attorneys, and hereby move the Commission for an order

accepting the settlement stipulation ("Stipulation") filed herewith. This Joint Motion is based on the following:

1. On February 15, 2012, Idaho Power submitted an Application in this proceeding to (1) revise the Company's depreciation rates for electric plant-in-service and (2) adjust corresponding base rates for the Company's Idaho jurisdictional customers. The Company's Application sought to have the Company's total Idaho jurisdictional depreciation expense of \$111,137,369, which would result in an overall rate increase of \$2,656,213, or 0.31 percent, for all customer classes.

2. On March 15, 2012, the Commission issued a Notice of Application, Notice of Intervention Deadline, and Notice of Public Workshop in Order No. 32478. The Notice scheduled a public workshop on April 5, 2012, to discuss the Company's Application. Pursuant to the Notice of Intervention Deadline, Micron timely filed a Petition to Intervene. The Commission granted Micron's intervention in Order No. 32502.

3. A discussion was held at the April 5, 2012, public workshop among the Company and the Parties. Subsequently, a settlement discussion among the Parties was held on April 23, 2012. Based upon these settlement discussions, a compromise in the form of the Stipulation, which is attached hereto as Attachment No. 1, was reached among the Parties.

4. The Parties recommend that the Commission grant this Motion and approve the Stipulation in its entirety, without material change or condition, pursuant to RP 274.

5. Pursuant to RP 201, the Parties believe the public interest does not require a hearing to consider the issues presented by this Motion. The Parties anticipate that they will be submitting comments in accordance with Order No. 32538, which established Modified Procedure for this matter, and that those comments should provide a sufficient evidentiary basis for the Commission to make a determination in this case.

NOW, THEREFORE, the Parties respectfully request that the Commission enter a final order in Case No. IPC-E-12-08:

(1) Granting this Joint Motion and accepting Attachment No. 1, the Stipulation, in its entirety, without material change or condition; and

(2) Approving the agreed upon depreciation rates set forth in Attachment No. 1 of the Stipulation to become effective on June 1, 2012.

Respectfully submitted this 18th day of May 2012.

Idaho Power Company

Idaho Public Utilities Commission Staff

By 
Jason B. Williams
Attorney for Idaho Power Company

By _____
Karl T. Klein
Attorney for Idaho Public Utilities
Commission Staff

Micron Technology, Inc.

By _____
Thorvald A. Nelson
Attorney for Micron Technology, Inc.

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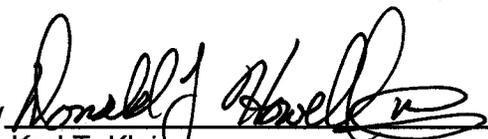
(2) Approving the agreed upon depreciation rates set forth in Attachment No. 1 of the Stipulation to become effective on June 1, 2012.

Respectfully submitted this 18th day of May 2012.

Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Jason B. Williams
Attorney for Idaho Power Company

By 
Karl T. Klein
for Attorney for Idaho Public Utilities
Commission Staff

Micron Technology, Inc.

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Thorvald A. Nelson
Attorney for Micron Technology, Inc.

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Respectfully submitted this 18th day of May 2012.

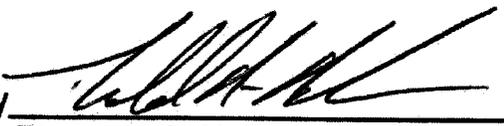
Idaho Power Company

Idaho Public Utilities Commission Staff

By _____
Jason B. Williams
Attorney for Idaho Power Company

By _____
Karl T. Klein
Attorney for Idaho Public Utilities
Commission Staff

Micron Technology, Inc.

By  _____
Thorvald A. Nelson
Attorney for Micron Technology, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 18th day of May 2012 I served a true and correct copy of the within and foregoing JOINT MOTION FOR APPROVAL OF STIPULATION upon the following named parties by the method indicated below, and addressed to the following:

Commission Staff

Donald L. Howell, II
Karl T. Klein
Deputy Attorneys General
Idaho Public Utilities Commission
472 West Washington (83702)
P.O. Box 83720
Boise, Idaho 83720-0074

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email don.howell@puc.idaho.gov
karl.klein@puc.idaho.gov

Micron Technology, Inc.

Thorvald A. Nelson
Frederick J. Schmidt
Sara K. Rundell
HOLLAND & HART, LLP
6380 South Fiddlers Green Circle, Suite 500
Greenwood Village, Colorado 80111

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email tnelson@hollandhart.com
fschmidt@hollandhart.com
sakrundell@hollandhart.com
lnbuchanan@hollandhart.com

Richard E. Malmgren
Senior Assistant General Counsel
Micron Technology, Inc.
800 South Federal Way
Boise, Idaho 83716

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email remalmgren@micron.com


Christa Beary, Legal Assistant

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-12-08

ATTACHMENT NO. 1
STIPULATION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)
COMPANY'S APPLICATION TO) CASE NO. IPC-E-12-08
INCREASE ITS RATES DUE TO)
REVISED DEPRECIATION RATES FOR) STIPULATION
ELECTRIC PLANT-IN-SERVICE.)
_____)

This stipulation ("Stipulation") is entered into by and among Idaho Power Company ("Idaho Power" or "Company"), the Staff of the Idaho Public Utilities Commission ("Staff"), and Micron Technology, Inc. ("Micron"). These entities are collectively referred to as the "Parties" or individually as "Party."

I. INTRODUCTION

1. The Parties agree that this Stipulation represents a fair, just, and reasonable compromise of contested issues and that acceptance of the Stipulation by the Idaho Public Utilities Commission ("Commission") would be in the public interest. Therefore, the Parties recommend that the Commission approve the Stipulation and all of its terms and conditions without material change or condition.

II. BACKGROUND

2. On February 15, 2012, Idaho Power submitted an Application in this proceeding to (1) revise the Company's depreciation rates for electric plant-in-service and (2) adjust corresponding base rates for the Company's Idaho jurisdictional customers. The Company's Application sought to increase the Company's Idaho jurisdictional annual depreciation expense by \$2,778,148, which would result in an overall rate increase of \$2,656,213, or 0.31 percent, for all customer classes.

3. On March 15, 2012, the Commission issued a Notice of Application, Notice of Intervention Deadline, and Notice of Public Workshop in Order No. 32478. The Notice scheduled a public workshop on April 5, 2012, to discuss the Company's Application. Pursuant to the Notice of Intervention Deadline, Micron timely filed a Petition to Intervene. The Commission granted Micron's intervention in Order No. 32502.

4. A discussion was held at the April 5, 2012, public workshop among the Company and the Parties. Subsequently, a settlement discussion among the Parties was held on April 23, 2012. Based upon these settlement discussions, as a compromise of the positions in this case, and for other consideration as set forth below, the Parties agree to the following terms

III. TERMS OF THE STIPULATION

5. The Parties agree that Idaho Power shall revise its requested increase in depreciation expense of \$2,778,148 to a decrease in depreciation expense of \$1,387,959, which equates to a reduction to the Company's current Idaho jurisdictional revenue requirement of \$1,326,799, which is a 0.16 percent overall decrease in the Company's annual Idaho jurisdictional base rate revenues. The Parties further agree that the settlement amount represents a compromise of the differing depreciation methodologies, theories and opinions in this case, and that the agreed upon settlement amount should be approved by the Commission in its entirety without further adjustment. In determining the settlement amount, the Parties agree on certain changes to the depreciation study submitted by the Company in its Application. These are as follows:

(a) Hydro-Electric Production Life. The Parties agree that the expected life for the Company's Hells Canyon, Brownlee, and Oxbow production facilities shall be 120 years rather than 105 years, as proposed in the Application.

(b) Steam Production Net Salvage. The Parties agree that the Company shall retain the steam production net salvage values at the same levels that were approved by the Commission in Final Order No. 30639 of Case No. IPC-E-08-06.

(c) Hydro Production Net Salvage. The Parties agree that the Company shall retain the hydro production net salvage values at the same levels that were approved by the Commission in Final Order No. 30639.

(d) Transmission Life. The Parties agree that the Company shall use a 50-R1.5 estimated life curve for its transmission facilities (Account 353), instead of 48-R1.5 estimated life curve that was proposed in the Application.

(e) Transmission Net Salvage. The Parties agree that the Company shall retain the current transmission net salvage (Account 355) levels that were approved by the Commission in Order No. 30639.

(f) Langley Gulch. The Parties agree that the Company shall use a 35-year estimated depreciable life for the Langley Gulch power plant rather than the 30-year life proposed in the Application. Any corresponding adjustments to depreciation expense associated with this adjustment to the expected life of Langley Gulch power plant shall be determined in Case No. IPC-E-12-14.

(g) The Parties agree that the results of this Stipulation represent a compromise of different depreciation methodologies. The Parties further agree that nothing in this Stipulation should be construed as any Party having accepted or rejected a

particular depreciation methodology or principle, shall not be binding on the Parties in future depreciation case proceedings, and does not imply agreement on the merits of the methodology used to arrive at the results.

6. The Parties agree that the depreciation rates agreed to herein, and further described in Attachment No. 1, shall become effective on June 1, 2012. Accordingly, the Parties respectfully request that the Commission adopt the depreciation rates set forth in Attachment No. 1.

7. Attachment No. 2 details the Company's current accrual rates, filed accrual rates, and stipulated accrual rates.

8. The Parties agree that this Stipulation represents a compromise of the positions of the Parties. Therefore, other than any testimony or comments filed in support of the approval of this Stipulation, and except to the extent necessary for a Party to explain before the Commission its own statements and positions with respect to the Stipulation, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible in evidence in this or any other proceeding.

9. The Parties submit this Stipulation to the Commission and recommend approval in its entirety. Parties shall support this Stipulation before the Commission, and no Party shall appeal a Commission order approving the Stipulation or an issue resolved by the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties to this Stipulation reserve the right to file comments and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Stipulation.

Notwithstanding this reservation of rights, the Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

10. If the Commission rejects any part or all of this Stipulation, or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within seven (7) days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's Order, file comments as it chooses, and do all other things necessary to put on such case as it deems appropriate.

11. No Party shall be bound, benefited, or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.

12. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal by a court of competent jurisdiction.

13. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

DATED this 18th day of May 2012.

Idaho Power Company

Idaho Public Utilities Commission Staff

By 
Jason B. Williams
Attorney for Idaho Power Company

By _____
Karl T. Klein
Attorney for Idaho Public Utilities
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Micron Technology, Inc.

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**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-12-08

ATTACHMENT NO. 1

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS								
	Jim Bridger	75-R4 *	0	203,015.26	149,822	53,193	2,433	1.20	21.9
	Valmy Unit 1 and Common	75-R4 *	0	430,343.92	11,147	419,197	20,970	4.87	20.0
	<i>Total Account 310.2</i>			633,359.18	160,969	472,390	23,403	3.70	20.2
311.00	STRUCTURES AND IMPROVEMENTS								
	Jim Bridger	100-S1 *	(10)	66,615,999.53	51,420,972	21,856,627	987,673	1.48	22.1
	Valmy Unit 1 and Common	100-S1 *	(10)	35,911,073.70	22,559,566	16,942,615	864,038	2.41	19.6
	Valmy Unit 2	100-S1 *	(10)	24,397,533.86	17,601,431	9,235,856	399,463	1.64	23.1
	<i>Total Account 311</i>			126,924,607.09	91,581,969	48,035,098	2,251,174	1.77	21.3
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3 *	(5)	62,643,551.98	46,438,887	19,336,843	888,835	1.42	21.8
	Valmy Unit 2	60-R3 *	(5)	19,828,519.60	14,741,606	6,078,340	275,597	1.39	22.1
	<i>Total Account 312.1</i>			82,472,071.58	61,180,493	25,415,183	1,164,432	1.41	21.8
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Jim Bridger	60-R1.5 *	(5)	262,074,683.10	116,978,329	158,200,088	7,424,824	2.83	21.3
	Valmy Unit 1 and Common	60-R1.5 *	(5)	80,529,593.90	44,871,317	39,684,757	2,134,102	2.85	18.6
	Valmy Unit 2	60-R1.5 *	(5)	85,599,907.38	49,598,087	40,261,816	1,843,328	2.15	21.9
	<i>Total Account 312.2</i>			428,204,184.38	211,447,733	238,166,661	11,402,254	2.66	20.9
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Jim Bridger	25-R3	20	2,478,477.91	1,607,284	375,498	47,834	1.93	7.9
	<i>Total Account 312.3</i>			2,478,477.91	1,607,284	375,498	47,834	1.93	7.9
314.00	TURBOGENERATOR UNITS								
	Jim Bridger	45-S1 *	(5)	83,723,768.52	34,295,690	53,614,267	2,687,971	3.21	19.9
	Valmy Unit 1 and Common	45-S1 *	(5)	17,565,345.28	10,399,792	8,033,321	484,003	2.76	16.6
	Valmy Unit 2	45-S1 *	(5)	25,804,521.05	16,109,480	10,985,267	571,997	2.22	19.2
	<i>Total Account 314</i>			127,093,634.85	60,804,962	72,632,855	3,743,971	2.95	19.4
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Jim Bridger	60-S1.5 *	0	27,168,470.88	21,556,426	5,612,045	276,747	1.02	20.3
	Valmy Unit 1 and Common	60-S1.5 *	0	13,883,971.32	10,029,601	3,854,370	216,276	1.56	17.8
	Valmy Unit 2	60-S1.5 *	0	14,288,826.72	9,506,222	4,782,605	226,435	1.58	21.1
	<i>Total Account 315</i>			55,341,268.92	41,092,249	14,249,020	719,458	1.30	19.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Jim Bridger	45-R0.5 *	(5)	6,325,713.29	1,844,189	4,797,810	242,756	3.84	19.8
	Valmy Unit 1 and Common	45-R0.5 *	(5)	3,731,960.58	1,454,218	2,464,341	140,330	3.76	17.6
	Valmy Unit 2	45-R0.5 *	(5)	1,686,053.18	1,114,551	655,805	33,181	1.97	19.8
	<i>Total Account 316</i>			11,743,727.05	4,412,958	7,917,956	416,267	3.54	19.0
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	12-L2	15	58,859.95	19,748	30,283	4,822	8.19	6.3

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011

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							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS									
	Jim Bridger	12-L2	15	200,772.45	167,119	3,538	708	0.35	5.00	
	Valmy Unit 1 and Common	12-L2	15	39,801.91	24,391	9,441	939	2.36	10.1	
	<i>Total Account 316.4</i>			240,574.36	191,510	12,979	1,647	0.68	7.9	
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS									
	Jim Bridger	12-L2	15	23,360.90	16,527	3,330	518	2.22	6.4	
	Valmy Unit 1 and Common	12-L2	15	18,011.23	16,007	(697)	0	-	-	
	<i>Total Account 316.5</i>			41,372.13	32,534	2,633	518	1.25	5.1	
316.60	MISCELLANEOUS POWER PLANT EQUIPMENT - HYDRAULIC TRUCKS	20-L2	15	106,049.59	6,196	83,946	4,658	4.39	18.0	
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS	20-L2	15	80,464.12	44,222	24,173	1,681	2.09	14.4	
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT	20-O1	30	1,122,059.65	132,653	652,789	39,256	3.50	16.6	
316.90	MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS	35-S1	15	13,977.04	0	11,880	342	2.45	34.7	
	TOTAL STEAM PRODUCTION PLANT			838,544,687.80	472,715,480	408,083,344	19,821,717	2.37		
	HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	Hagerman Maintenance Shop	105-R2.5	*	(25)	1,643,497.24	862,774	1,191,598	70,866	4.31	16.8
	Milner Dam	105-R2.5	*	(25)	814,224.25	293,628	724,152	13,805	1.70	52.5
	Niagara Springs Hatchery	105-R2.5	*	(25)	5,386,614.93	2,010,056	4,723,213	142,909	2.65	33.1
	Hells Canyon Maintenance Shop	105-R2.5	*	(25)	2,383,169.48	873,573	2,105,389	63,330	2.66	33.2
	Rapid River Hatchery	105-R2.5	*	(25)	2,541,110.17	1,229,619	1,946,769	58,822	2.31	33.1
	American Falls	105-R2.5	*	(25)	11,807,206.79	6,888,835	7,870,173	192,902	1.63	40.8
	Brownlee	105-R2.5	*	(25)	31,438,807.38	20,813,373	18,485,136	403,977	1.28	45.8
	Bliss	105-R2.5	*	(25)	1,039,560.69	499,505	799,946	37,242	3.58	21.5
	Cascade	105-R2.5	*	(25)	7,364,153.73	3,603,087	5,602,105	121,331	1.65	46.2
	Clear Lake	105-R2.5	*	(25)	193,278.70	199,736	41,862	7,018	3.63	6.0
	Hells Canyon	105-R2.5	*	(25)	2,745,325.75	1,184,804	2,246,853	48,681	1.77	46.2
	Lower Malad	105-R2.5	*	(25)	773,509.03	449,573	517,313	24,423	3.16	21.2
	Lower Salmon	105-R2.5	*	(25)	2,805,900.34	746,479	2,760,896	127,643	4.55	21.6
	Milner	105-R2.5	*	(25)	9,525,881.23	3,427,501	8,479,851	158,140	1.66	53.6
	Oxbow Hatchery	105-R2.5	*	(25)	1,537,630.78	899,794	1,022,244	31,053	2.02	32.9
	Oxbow	105-R2.5	*	(25)	9,959,506.64	6,044,380	6,405,003	144,695	1.45	44.3
	Oxbow Common	105-R2.5	*	(25)	111,952.27	111,952	27,988	649	0.58	43.1
	Pahsimeroi Accumulating Ponds	105-R2.5	*	(25)	13,697,479.49	1,952,143	15,169,706	453,813	3.31	33.4
	Pahsimeroi Trapping	105-R2.5	*	(25)	900,528.19	647,634	478,026	14,487	1.61	33.0
	Shoshone Falls	105-R2.5	*	(25)	1,207,556.88	804,989	704,457	36,413	3.02	19.3
	Strike	105-R2.5	*	(25)	9,192,528.81	2,284,201	9,206,460	449,934	4.89	20.5
	Swan Falls	105-R2.5	*	(25)	25,453,938.33	10,145,667	21,671,756	715,807	2.81	30.3
	Twin Falls	105-R2.5	*	(25)	661,285.29	384,066	442,541	15,702	2.37	28.2
	Twin Falls (New)	105-R2.5	*	(25)	10,146,761.46	4,011,687	8,671,765	300,269	2.96	28.9
	Thousand Springs	105-R2.5	*	(25)	360,487.88	318,596	132,014	16,690	4.63	7.9
	Upper Malad	105-R2.5	*	(25)	363,647.08	305,983	148,576	7,179	1.97	20.7
	Upper Salmon A	105-R2.5	*	(25)	870,318.01	659,985	427,913	20,528	2.36	20.8
	Upper Salmon B	105-R2.5	*	(25)	753,448.19	163,553	778,257	36,060	4.79	21.6
	Upper Salmon Common	105-R2.5	*	(25)	389,664.01	203,452	283,628	13,164	3.38	21.5
	<i>Total Account 331</i>			156,068,973.02	72,020,625	123,065,590	3,727,532	2.39	33.0	
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION									
	Brownlee	95-S4	*	(20)	8,639,663.66	5,496,028	4,871,568	122,679	1.42	39.7
	Hells Canyon	95-S4	*	(20)	940,788.93	567,814	561,133	14,131	1.50	39.7

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
332.10, cont.	Oxbow	95-S4	*	(20)	56,309.00	35,102	32,469	818	1.45	39.7
	Oxbow Common	95-S4	*	(20)	1,927,919.83	1,392,685	920,819	22,597	1.17	40.7
	Brownlee Common	95-S4	*	(20)	7,895,824.78	5,714,061	3,760,929	94,710	1.20	39.7
	<i>Total Account 332.1</i>				19,460,506.20	13,205,690	10,146,918	254,935	1.31	39.8
332.20	RESERVOIRS, DAMS AND WATERWAYS									
	Milner Dam	95-S4	*	(20)	614,874.97	214,720	523,130	9,492	1.54	55.1
	American Falls	95-S4	*	(20)	4,293,075.10	2,662,977	2,488,713	58,414	1.36	42.6
	Brownlee	95-S4	*	(20)	52,961,222.95	36,468,728	27,084,740	642,551	1.21	42.2
	Bliss	95-S4	*	(20)	8,412,003.71	6,446,973	3,647,431	176,160	2.09	20.7
	Cascade	95-S4	*	(20)	3,145,630.46	1,538,993	2,235,764	46,241	1.47	48.4
	Clear Lake	95-S4	*	(20)	584,984.73	534,771	167,211	28,076	4.80	6.0
	Hells Canyon	95-S4	*	(20)	51,775,745.44	30,840,237	31,290,658	720,569	1.39	43.4
	Lower Malad	95-S4	*	(20)	4,857,291.14	1,844,325	3,984,424	184,574	3.80	21.6
	Lower Salmon	95-S4	*	(20)	6,831,997.15	5,268,833	2,929,564	142,348	2.08	20.6
	Milner	95-S4	*	(20)	16,500,058.75	5,677,516	14,122,554	250,805	1.52	56.4
	Oxbow	95-S4	*	(20)	30,319,404.87	19,363,413	17,019,873	418,138	1.37	40.9
	Oxbow Common	95-S4	*	(20)	9,871.65	5,314	6,532	134	1.36	48.7
	Shoshone Falls	95-S4	*	(20)	512,401.48	515,713	99,169	6,855	1.34	14.5
	Strike	95-S4	*	(20)	10,438,597.24	8,126,320	4,399,997	223,415	2.14	19.7
	Swan Falls	95-S4	*	(20)	13,866,886.87	6,833,315	9,794,949	317,871	2.29	30.8
	Twin Falls	95-S4	*	(20)	263,089.08	243,699	72,008	3,366	1.28	21.4
	Twin Falls (New)	95-S4	*	(20)	7,645,780.81	2,535,026	6,639,911	225,082	2.94	29.5
	Thousand Springs	95-S4	*	(20)	2,083,442.82	2,197,096	303,035	37,880	1.82	8.0
	Upper Malad	95-S4	*	(20)	1,342,107.22	1,112,797	497,732	24,648	1.84	20.2
	Upper Salmon A	95-S4	*	(20)	1,515,374.25	449,779	1,368,670	65,061	4.29	21.0
	Upper Salmon B	95-S4	*	(20)	3,327,680.49	2,174,352	1,818,865	86,427	2.60	21.0
	Upper Salmon Common	95-S4	*	(20)	726,115.80	549,699	321,640	16,118	2.22	20.0
	Hells Canyon Common	95-S4	*	(20)	3,723,168.70	2,879,340	1,588,462	33,862	0.91	46.9
	<i>Total Account 332.2</i>				225,740,805.68	138,483,936	132,405,032	3,715,887	1.65	35.6
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	SQUARE	*	0	5,472,398.44	1,592,271	3,880,127	79,057	1.44	49.1
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	Milner Dam	80-R3	*	(5)	878,005.87	270,270	651,636	13,096	1.49	49.8
	American Falls	80-R3	*	(5)	26,671,643.73	14,556,061	13,449,165	353,977	1.33	38.0
	Brownlee	80-R3	*	(5)	41,734,068.39	28,000,785	15,819,987	380,723	0.91	41.6
	Bliss	80-R3	*	(5)	4,603,415.26	3,272,923	1,560,663	78,609	1.71	19.9
	Cascade	80-R3	*	(5)	9,064,007.96	3,917,295	5,599,913	130,161	1.44	43.0
	Clear Lake	80-R3	*	(5)	742,451.41	255,114	524,460	87,696	11.81	6.0
	Hells Canyon	80-R3	*	(5)	12,139,433.12	5,162,108	7,584,297	190,175	1.57	39.9
	Lower Malad	80-R3	*	(5)	498,489.79	392,534	130,880	6,989	1.40	18.7
	Lower Salmon	80-R3	*	(5)	4,879,605.36	3,463,704	1,659,882	83,218	1.71	19.9
	Milner	80-R3	*	(5)	23,352,421.08	7,010,452	17,509,590	345,661	1.48	50.7
	Oxbow	80-R3	*	(5)	10,950,248.58	6,667,266	4,830,495	132,329	1.21	36.5
	Shoshone Falls	80-R3	*	(5)	2,543,017.41	880,567	1,789,601	92,448	3.64	19.4
	Strike	80-R3	*	(5)	8,797,930.50	3,338,573	5,899,254	292,874	3.33	20.1
	Swan Falls	80-R3	*	(5)	25,775,660.82	9,103,952	17,960,492	597,569	2.32	30.1
	Twin Falls	80-R3	*	(5)	1,430,443.99	424,212	1,077,754	38,697	2.71	27.9
	Twin Falls (New)	80-R3	*	(5)	15,678,462.57	5,253,411	11,208,975	390,148	2.49	28.7
	Thousand Springs	80-R3	*	(5)	729,122.94	714,510	51,069	6,400	0.88	8.0
	Upper Malad	80-R3	*	(5)	476,485.37	365,873	134,437	6,987	1.47	19.2
	Upper Salmon A	80-R3	*	(5)	1,527,402.86	738,942	864,831	41,630	2.73	20.8
	Upper Salmon B	80-R3	*	(5)	3,704,936.46	617,956	3,272,227	153,523	4.14	21.3
	<i>Total Account 333</i>				196,177,253.47	94,406,508	111,579,608	3,422,910	1.74	32.6

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
						ACCRAUAL AMOUNT	ACCRAUAL RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	Hagerman Maintenance Shop	50-R1.5 *	39,066.78	15,852	25,168	1,583	4.05	15.9	
	Milner Dam	50-R1.5 *	337,559.45	108,123	246,314	6,802	2.02	36.2	
	Hells Canyon Maintenance Shop	50-R1.5 *	36,070.83	2,245	35,629	1,168	3.24	30.5	
	American Falls	50-R1.5 *	2,991,241.44	1,554,915	1,585,889	57,382	1.92	27.6	
	Brownlee	50-R1.5 *	9,727,291.55	3,393,993	6,819,663	191,725	1.97	35.6	
	Bliss	50-R1.5 *	2,900,541.94	511,320	2,534,249	124,480	4.29	20.4	
	Cascade	50-R1.5 *	2,534,024.38	455,352	2,205,374	69,320	2.74	31.8	
	Clear Lake	50-R1.5 *	120,467.57	94,975	31,516	5,388	4.47	5.8	
	Hells Canyon	50-R1.5 *	3,702,973.84	1,089,929	2,798,194	85,756	2.32	32.6	
	Lower Malad	50-R1.5 *	355,756.00	138,487	235,057	12,634	3.55	18.6	
	Lower Salmon	50-R1.5 *	2,640,187.16	554,658	2,217,539	111,151	4.21	20.0	
	Milner	50-R1.5 *	2,343,803.42	791,323	1,869,671	46,677	1.99	35.8	
	Oxbow	50-R1.5 *	3,940,081.67	1,310,952	2,826,134	81,975	2.08	34.5	
	Shoshone Falls	50-R1.5 *	1,641,208.27	345,736	1,377,533	74,628	4.55	18.5	
	Strike	50-R1.5 *	2,243,467.58	829,178	1,526,463	81,971	3.65	18.6	
	Swan Falls	50-R1.5 *	3,136,454.04	1,203,782	2,089,495	79,681	2.54	26.2	
	Twin Falls	50-R1.5 *	538,522.21	125,782	439,686	17,662	3.28	24.9	
	Twin Falls (New)	50-R1.5 *	2,344,831.81	833,847	1,628,226	63,891	2.72	25.5	
	Thousand Springs	50-R1.5 *	785,022.72	649,288	174,986	22,441	2.86	7.8	
	Upper Malad	50-R1.5 *	603,923.94	151,525	482,595	24,195	4.01	19.9	
	Upper Salmon A	50-R1.5 *	1,202,206.01	383,476	878,840	45,777	3.81	19.2	
	Upper Salmon B	50-R1.5 *	943,342.51	144,775	845,735	43,746	4.64	19.3	
	<i>Total Account 334</i>		<i>45,108,045.10</i>	<i>14,689,513</i>	<i>32,673,936</i>	<i>1,250,033</i>	<i>2.77</i>	<i>26.1</i>	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Hagerman Maintenance Shop	95-R2 *	1,511,260.22	350,352	1,160,908	69,330	4.59	16.7	
	Milner Dam	95-R2 *	48,226.36	12,337	35,889	705	1.46	50.9	
	Niagara Springs Hatchery	95-R2 *	74,548.65	22,678	51,871	1,585	2.13	32.7	
	Hells Canyon Maintenance Shop	95-R2 *	996,352.67	168,143	828,210	25,280	2.54	32.8	
	Rapid River Hatchery	95-R2 *	44,260.55	6,073	38,188	1,173	2.65	32.6	
	American Falls	95-R2 *	1,943,934.38	722,379	1,221,555	30,438	1.57	40.1	
	Brownlee	95-R2 *	4,271,181.99	2,335,969	1,935,213	42,690	1.00	45.3	
	Bliss	95-R2 *	779,929.26	250,544	529,385	24,833	3.18	21.3	
	Cascade	95-R2 *	1,112,594.07	435,021	677,573	15,168	1.36	44.7	
	Clear Lake	95-R2 *	24,505.16	7,469	17,036	2,853	11.64	6.0	
	Hells Canyon	95-R2 *	779,841.94	344,813	435,029	10,223	1.31	42.6	
	Lower Malad	95-R2 *	349,152.66	63,331	285,822	13,365	3.83	21.4	
	Lower Salmon	95-R2 *	481,026.30	171,225	309,803	14,582	3.03	21.2	
	Milner	95-R2 *	659,943.04	151,451	508,492	9,795	1.48	51.9	
	Oxbow Hatchery	95-R2 *	17,786.89	2,129	15,658	479	2.69	32.7	
	Oxbow	95-R2 *	878,043.74	265,424	612,620	13,920	1.59	44.0	
	Pahsimeroi Accumulating Ponds	95-R2 *	29,842.45	1,351	28,491	864	2.90	33.0	
	Pahsimeroi Trapping	95-R2 *	11,590.18	935	10,655	332	2.86	32.1	
	Shoshone Falls	95-R2 *	315,604.66	65,862	249,743	12,816	4.06	19.5	
	Strike	95-R2 *	748,379.72	256,298	492,082	24,362	3.26	20.2	
	Swan Falls	95-R2 *	1,426,074.39	427,175	998,899	33,474	2.35	29.8	
	Twin Falls	95-R2 *	197,362.33	36,916	160,446	5,696	2.89	28.2	
	Twin Falls (New)	95-R2 *	465,877.62	137,665	328,213	11,500	2.47	28.5	
	Thousand Springs	95-R2 *	295,387.55	62,662	232,726	29,275	9.91	7.9	
	Upper Malad	95-R2 *	83,674.01	56,166	27,508	1,336	1.60	20.6	
	Upper Salmon A	95-R2 *	145,229.21	75,076	70,153	3,306	2.28	21.2	
	Upper Salmon B	95-R2 *	218,801.69	98,414	120,388	5,699	2.60	21.1	
	Upper Salmon Common	95-R2 *	1,930.37	269	1,661	77	3.99	21.6	
	<i>Total Account 335</i>		<i>17,912,344.06</i>	<i>6,528,127</i>	<i>11,384,217</i>	<i>405,156</i>	<i>2.26</i>	<i>28.1</i>	
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	25,032.01	12,065	12,967	1,987	7.94	6.5
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	364,196.45	254,903	109,293	20,432	5.61	5.3
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	124,161.27	66,529	57,632	17,652	14.22	3.3

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
336.00	ROADS, RAILROADS AND BRIDGES							
	Milner Dam	75-R3 * 0	12,737.21	3,403	9,334	193	1.52	48.4
	Niagara Springs Hatchery	75-R3 * 0	46,667.72	46,677	(9)	0	-	-
	Rapid River Hatchery	75-R3 * 0	7,197.39	7,197	0	0	-	-
	American Falls	75-R3 * 0	839,275.87	487,564	351,712	9,484	1.13	37.1
	Brownlee	75-R3 * 0	518,444.14	300,539	217,905	6,344	1.22	34.3
	Bliss	75-R3 * 0	486,476.64	241,658	244,819	11,506	2.37	21.3
	Cascade	75-R3 * 0	122,668.04	49,703	72,965	1,763	1.44	41.4
	Clear Lake	75-R3 * 0	11,097.30	10,845	252	43	0.39	5.9
	Hells Canyon	75-R3 * 0	819,191.89	552,107	267,085	8,025	0.98	33.3
	Lower Malad	75-R3 * 0	244,565.45	141,252	103,313	4,958	2.03	20.8
	Lower Salmon	75-R3 * 0	88,693.04	55,138	33,555	1,605	1.81	20.9
	Milner	75-R3 * 0	489,139.50	130,294	358,846	7,309	1.49	49.1
	Oxbow Hatchery	75-R3 * 0	3,070.44	3,070	0	0	-	-
	Oxbow	75-R3 * 0	565,842.36	304,025	261,817	8,818	1.56	29.7
	Pahsimeroi Accumulating Ponds	75-R3 * 0	26,502.74	21,928	4,575	147	0.55	31.1
	Pahsimeroi Trapping	75-R3 * 0	15,612.35	15,285	327	11	0.07	29.7
	Shoshone Falls	75-R3 * 0	51,383.40	40,427	10,956	684	1.33	16.0
	Strike	75-R3 * 0	248,182.71	186,313	61,870	3,381	1.36	18.3
	Swan Falls	75-R3 * 0	835,946.15	386,772	449,174	15,518	1.86	28.9
	Twin Falls	75-R3 * 0	893,773.50	396,051	497,722	17,952	2.01	27.7
	Twin Falls (New)	75-R3 * 0	1,023,829.64	321,457	702,373	24,584	2.40	28.6
	Thousand Springs	75-R3 * 0	672,716.00	55,559	617,157	77,372	11.50	8.0
	Upper Malad	75-R3 * 0	60,117.68	35,854	24,264	1,190	1.98	20.4
	Upper Salmon A	75-R3 * 0	1,650.89	833	818	38	2.30	21.5
	Upper Salmon Common	75-R3 * 0	27,708.47	27,708	0	0	-	-
	<i>Total Account 336</i>		8,112,490.52	3,821,659	4,290,830	200,925	2.48	21.4
	TOTAL HYDRAULIC PRODUCTION PLANT		674,566,206.22	345,081,826	429,606,150	13,096,506	1.94	
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES AND IMPROVEMENTS							
	Salmon Diesel	SQUARE * 0	11,959.08	11,959	0	0	-	-
	Evander Andrews/Danskin #2	SQUARE * 0	4,276,832.78	906,910	3,369,923	134,797	3.15	25.0
	Bennett Mountain	SQUARE * 0	1,458,303.28	234,815	1,223,488	40,784	2.80	30.0
	Evander Andrews/Danskin #1	SQUARE * 0	1,422,500.85	266,778	1,155,723	36,116	2.54	32.0
	<i>Total Account 341</i>		7,169,595.99	1,420,462	5,749,134	211,697	2.95	27.2
342.00	FUEL HOLDERS							
	Salmon Diesel	50-S2.5 * 0	61,306.39	61,306	0	0	-	-
	Evander Andrews/Danskin #2	50-S2.5 * 0	680,176.64	98,565	581,612	24,214	3.56	24.0
	Bennett Mountain	50-S2.5 * 0	2,270,959.59	366,986	1,883,974	65,228	2.87	28.9
	Evander Andrews/Danskin #1	50-S2.5 * 0	1,433,423.71	444,057	989,367	31,915	2.23	31.0
	<i>Total Account 342</i>		4,445,866.33	990,914	3,454,953	121,357	2.73	28.5
343.00	PRIME MOVERS							
	Evander Andrews/Danskin #2	40-S1.5 * 0	29,674,486.86	5,309,578	24,364,909	1,113,717	3.75	21.9
	Bennett Mountain	40-S1.5 * 0	37,981,118.40	579,949	37,401,169	1,379,748	3.63	27.1
	Evander Andrews/Danskin #1	40-S1.5 * 0	33,158,611.15	2,867,415	30,291,196	1,064,385	3.21	28.5
	<i>Total Account 343</i>		100,814,216.41	8,756,942	92,057,274	3,557,850	3.53	25.9
344.00	GENERATORS							
	Salmon Diesel	45-S2 * 0	541,644.95	541,645	0	0	-	-
	Evander Andrews/Danskin #2	45-S2 * 0	13,166,034.86	7,201,994	5,964,041	258,631	1.96	23.1

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011

ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
							AMOUNT	RATE		
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
344.00, cont.	Bennett Mountain	45-S2	*	0	8,139,999.35	7,868,244	271,755	9,699	0.12	28.0
	Evander Andrews/Danskin #1	45-S2	*	0	9,834,220.56	1,074,604	8,759,617	291,690	2.97	30.0
	<i>Total Account 344</i>				31,681,899.72	16,686,487	14,995,413	560,220	1.77	26.8
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	Salmon Diesel	50-S1.5	*	0	293,344.56	147,833	145,512	145,512	49.60	1.0
	Evander Andrews/Danskin #2	50-S1.5	*	0	11,234,250.81	586,266	10,647,985	442,851	3.94	24.0
	Bennett Mountain	50-S1.5	*	0	11,151,090.50	1,449,828	9,701,262	343,676	3.08	28.2
	Evander Andrews/Danskin #1	50-S1.5	*	0	2,359,644.00	19,478	2,340,166	77,850	3.30	30.1
	<i>Total Account 345</i>				25,038,329.87	2,203,405	22,834,925	1,009,889	4.03	22.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Salmon Diesel	35-R2.5	*	0	1,004.50	533	472	472	46.99	1.0
	Evander Andrews/Danskin #2	35-R2.5	*	0	1,272,748.13	347,781	924,967	43,316	3.40	21.4
	Bennett Mountain	35-R2.5	*	0	911,126.64	103,366	807,761	30,895	3.39	26.1
	Evander Andrews/Danskin #1	35-R2.5	*	0	938,290.32	108,377	829,913	30,058	3.20	27.6
	Langley Gulch	35-R2.5	*	0	3,668.82	0	3,669	131	3.57	28.0
	<i>Total Account 346</i>				3,126,838.41	560,057	2,566,782	104,872	3.35	24.5
	TOTAL OTHER PRODUCTION PLANT				172,276,746.73	30,618,267	141,658,481	5,565,885	3.23	
	TRANSMISSION PLANT									
350.20	LAND RIGHTS AND EASEMENTS	70-R3		0	30,563,830.66	5,653,598	24,910,233	425,593	1.39	58.5
352.00	STRUCTURES AND IMPROVEMENTS	65-R3		(35)	57,730,658.85	20,984,305	56,952,084	1,061,178	1.84	53.7
353.00	STATION EQUIPMENT	50-R1.5		(5)	353,405,849.20	98,313,188	272,762,954	6,698,125	1.90	40.7
354.00	TOWERS AND FIXTURES	65-S3		(15)	144,657,948.42	41,214,232	125,142,409	2,461,791	1.70	50.8
355.00	POLES AND FIXTURES	60-R2		(70)	102,096,006.10	50,005,940	123,557,270	2,831,263	2.77	43.6
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2		(40)	169,782,024.11	52,605,544	185,089,290	3,815,704	2.25	48.5
359.00	ROADS AND TRAILS	65-R2.5		0	318,351.06	258,244	60,107	2,507	0.79	24.0
	TOTAL TRANSMISSION PLANT				858,554,668.40	269,035,051	788,474,347	17,296,161	2.01	
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5		(40)	31,504,322.02	8,211,701	35,894,350	673,250	2.14	53.3
362.00	STATION EQUIPMENT	50-R1		(5)	186,275,323.09	45,372,482	150,216,607	3,732,228	2.00	40.2
364.00	POLES, TOWERS AND FIXTURES	44-R1.5		(45)	228,467,595.06	111,399,468	219,878,545	7,033,582	3.08	31.3
365.00	OVERHEAD CONDUCTORS AND DEVICES	45-R0.5		(35)	122,797,760.56	42,874,924	122,902,053	3,658,769	2.98	33.6
366.00	UNDERGROUND CONDUIT	60-R2		(20)	48,352,421.89	12,383,370	45,639,536	942,975	1.95	48.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES	46-R2		(15)	196,579,190.92	68,839,707	157,226,363	4,449,930	2.26	35.3
368.00	LINE TRANSFORMERS	35-R1		(3)	421,728,816.68	140,293,216	294,087,465	10,886,767	2.58	27.0
369.00	SERVICES	40-R2		(40)	57,479,035.86	37,257,327	43,213,323	1,463,758	2.55	29.5
370.00	METERS	22-O1		1	15,559,044.19	5,988,218	9,415,236	537,950	3.46	17.5
370.10	METERS - AMI	15-S2.5		0	48,338,160.49	4,146,009	44,192,151	3,365,028	6.96	13.1
371.10	PHOTOVOLTAIC INSTALLATIONS	12-S4		(2)	39,873.59	32,245	8,426	936	2.35	9.0
371.20	INSTALLATIONS ON CUSTOMER PREMISES	17-R1.5		(2)	2,716,667.37	2,165,966	605,035	41,151	1.51	14.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1		(25)	4,381,566.08	3,298,242	2,178,716	105,553	2.41	20.6
	TOTAL DISTRIBUTION PLANT				1,364,219,777.80	482,262,875	1,125,457,806	36,891,877	2.70	
	GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S0.5	*	(5)	26,862,926.33	8,421,396	19,784,677	692,507	2.58	28.6
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING	55-S0.5		(5)	46,444,635.21	9,700,863	39,066,004	881,650	1.90	44.3
390.20	LEASEHOLD IMPROVEMENTS	35-S3		0	10,116,258.37	4,527,994	5,588,264	217,055	2.15	25.7
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		0	14,682,682.81	9,223,004	5,469,679	422,561	2.88	12.9
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - COMPUTERS	5-SQ		0	23,840,038.93	15,349,167	8,490,872	2,651,351	11.12	3.2
391.21	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - SERVERS	8-L2		0	4,810,571.76	1,716,406	3,094,166	539,820	11.22	5.7

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	12-L2	15	667,014.87	123,702	443,261	50,000	7.50	8.9	
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	10-S2.5	50	2,580,219.74	1,136,989	153,121	44,598	1.73	3.4	
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	12-L2	15	18,625,514.38	6,514,083	9,317,604	1,371,426	7.36	6.8	
392.50	TRANSPORTATION EQUIPMENT - MISC.	12-L2	15	752,124.87	399,658	239,648	26,526	3.53	9.0	
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	20-L2	15	29,177,564.60	8,607,619	16,193,311	1,208,381	4.14	13.4	
392.70	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)	20-L2	15	4,431,574.28	1,984,502	1,782,336	142,139	3.21	12.5	
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	4,168,174.44	1,415,022	2,127,926	87,491	2.10	24.3	
393.00	STORES EQUIPMENT	25-SQ	0	1,527,268.63	548,600	978,669	50,364	3.30	19.4	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	5,767,941.72	2,590,100	3,177,842	238,440	4.13	13.3	
395.00	LABORATORY EQUIPMENT	20-SQ	0	12,273,563.61	5,900,371	6,373,193	526,359	4.29	12.1	
396.00	POWER OPERATED EQUIPMENT	20-O1	30	9,925,158.51	4,046,557	2,901,054	164,747	1.66	17.6	
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	6,091,995.83	3,950,737	2,141,259	258,952	4.25	8.3	
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	0	19,804,909.30	9,337,414	10,467,495	1,064,876	5.38	9.8	
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,221,550.79	1,852,183	1,369,368	171,175	5.31	8.0	
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	0	2,614,237.18	1,279,533	1,334,704	206,420	7.90	6.5	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	4,828,253.73	2,170,391	2,657,863	251,052	5.20	10.6	
TOTAL GENERAL PLANT				253,224,179.89	100,796,291	143,152,316	11,267,890	4.45		
BOARDMAN STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	100-S1	*	(5)	13,809,743.00	11,549,093	2,951,137	315,109	2.28	9.4
312.20	BOILER PLANT EQUIPMENT - OTHER	60-R1.5	*	(15)	35,608,421.82	27,445,666	13,504,019	1,475,702	4.14	9.2
312.30	BOILER PLANT EQUIPMENT - RAILCARS	25-R3	20		1,729,452.20	821,596	561,966	47,114	2.72	11.9
314.00	TURBOGENERATOR UNITS	45-S1	*	(15)	13,863,945.58	8,178,979	7,764,558	869,497	6.27	8.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5	*	(1)	4,623,683.64	3,329,975	1,339,945	145,822	3.15	9.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45-R0.5	*	(2)	1,748,502.63	953,332	830,141	93,155	5.33	8.9
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	12-L2	15		41,585.39	20,635	14,713	2,129	5.12	6.9
TOTAL BOARDMAN STEAM PRODUCTION PLANT				71,425,334.26	52,299,276	26,966,479	2,948,528	4.13		
TOTAL DEPRECIABLE PLANT				4,230,811,601.10	1,752,809,066	3,063,398,923	106,888,564	2.53		
NONDEPRECIABLE PLANT										
301.00	ORGANIZATION COSTS				5,703.01					
302.00	FRANCHISES AND CONSENTS				23,203,390.32					
303.00	MISCELLANEOUS INTANGIBLE PLANT				28,417,432.92					
310.10	LAND				1,073,749.17					
330.00	LAND				30,119,094.74					
340.00	LAND				2,690,006.46					
350.00	LAND				4,150,623.46					
360.00	LAND				4,740,285.93					
389.00	LAND				14,168,983.49					
TOTAL NONDEPRECIABLE PLANT				56,942,743.25						
TOTAL ELECTRIC PLANT				4,287,754,344.35	1,752,809,066	3,063,398,923	106,888,564			

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** IDAHO NON-AMI BEING AMORTIZED PER ORDER #30829

NOTE: Accrual rates for the Langley Gulch Plant when placed in service June 2012 will be as follows:

Account	Rate
34100	2.90%
34200	2.99%
34300	3.23%
34400	3.08%
34500	3.07%
34600	3.34%

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-12-08

ATTACHMENT NO. 2

IDAHO POWER COMPANY

COMPARISON OF ANNUAL DEPRECIATION EXPENSE
2006 STUDY RATES vs. 2011 STUDY RATES vs. 2011 SETTLEMENT PROPOSAL

ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA		2011		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement	
		ACCRALED ANNUAL AMOUNT	ACCRALED RATE	ACCRALED ANNUAL AMOUNT	ACCRALED RATE		ACCRALED ANNUAL AMOUNT	ACCRALED RATE		
ELECTRIC PLANT										
STEAM PRODUCTION PLANT (Excluding Boardman)										
310.20	LAND AND WATER RIGHTS									
	Jim Bridger	203,015.26	3,208	1.58	2,436	1.20	(771)	2,436	1.20	(771)
	Valmy Unit 1	430,343.92	0	N/A	20,958	4.87	20,958	20,958	4.87	20,958
	<i>Total Account 310.2</i>	633,359.18	3,208		23,394	3.70	20,186	23,394	3.70	20,186
311.00	STRUCTURES AND IMPROVEMENTS									
	Jim Bridger	66,616,189.21	1,012,566	1.52	832,702	1.25	(179,864)	985,920	1.48	(26,646)
	Valmy Unit 1	38,453,316.06	577,968	1.50	826,746	2.15	248,778	926,725	2.41	348,757
	Valmy Unit 2	24,849,308.59	412,117	1.66	352,860	1.42	(59,257)	407,529	1.64	(4,588)
	<i>Total Account 311</i>	129,918,813.86	2,002,651		2,012,309	1.54	9,658	2,320,173	1.77	317,522
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS									
	Jim Bridger	61,524,695.39	1,064,377	1.73	1,162,817	1.89	98,440	873,651	1.42	(190,727)
	Valmy Unit 2	19,682,687.92	297,634	1.51	362,161	1.84	64,527	273,589	1.39	(24,045)
	<i>Total Account 312.1</i>	81,207,383.31	1,362,012		1,524,978	1.88	162,966	1,147,240	1.41	(214,772)
312.20	BOILER PLANT EQUIPMENT - OTHER									
	Jim Bridger	271,587,107.68	6,898,313	2.54	8,989,533	3.31	2,091,221	7,685,915	2.83	787,603
	Valmy Unit 1	88,687,479.71	1,608,276	1.81	2,829,131	3.19	1,220,855	2,350,218	2.65	741,943
	Valmy Unit 2	84,938,805.19	1,399,962	1.65	2,225,397	2.62	825,434	1,826,184	2.15	426,222
	<i>Total Account 312.2</i>	445,213,392.58	9,906,551		14,044,061	3.15	4,137,510	11,862,318	2.66	1,955,767
312.30	BOILER PLANT EQUIPMENT - RAILCARS									
	Jim Bridger	2,478,477.91	57,260	2.31	47,835	1.93	(9,425)	47,835	1.93	(9,425)
	<i>Total Account 312.3</i>	2,478,477.91	57,260		47,835	1.93	(9,425)	47,835	1.93	(9,425)
314.00	TURBOGENERATOR UNITS									
	Jim Bridger	86,062,423.61	2,573,266	2.99	3,218,735	3.74	645,468	2,762,804	3.21	189,337
	Valmy Unit 1	23,403,903.67	412,941	1.76	791,052	3.38	378,111	645,948	2.76	233,007
	Valmy Unit 2	27,318,364.99	502,658	1.84	753,987	2.76	251,329	606,468	2.22	103,809
	<i>Total Account 314</i>	136,784,692.27	3,488,865		4,763,773	3.49	1,274,908	4,015,019	2.95	526,154
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	Jim Bridger	27,278,231.61	368,256	1.35	291,877	1.07	(76,379)	278,238	1.02	(90,018)
	Valmy Unit 1	13,862,012.08	182,069	1.31	223,178	1.61	41,110	216,247	1.56	34,179
	Valmy Unit 2	14,323,416.51	208,129	1.45	233,472	1.63	25,342	226,310	1.58	18,181
	<i>Total Account 315</i>	55,463,660.20	758,454		748,527	1.35	(9,927)	720,795	1.30	(37,659)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Jim Bridger	6,127,300.58	133,575	2.18	225,485	3.68	91,910	235,288	3.84	101,713
	Valmy Unit 1	3,715,431.83	82,630	2.22	133,384	3.59	50,754	139,700	3.76	57,070
	Valmy Unit 2	1,753,483.71	37,694	2.15	31,913	1.82	(5,780)	34,544	1.97	(3,150)
	<i>Total Account 316</i>	11,596,216.12	253,899		390,782	3.38	136,883	409,532	3.54	155,633
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	58,859.95	5,601	9.52	4,821	8.19	(780)	4,821	8.19	(780)
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS									
	Jim Bridger	200,772.45	0	-	703	0.35	703	703	0.35	703
	Valmy Unit 1	39,801.91	0	-	939	2.36	939	939	2.36	939

IDAHO POWER COMPANY

COMPARISON OF ANNUAL DEPRECIATION EXPENSE
2006 STUDY RATES vs. 2011 STUDY RATES vs. 2011 SETTLEMENT PROPOSAL

ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA		2011		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL CALCULATED ANNUAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement	
		ACCURUAL AMOUNT	ACCURUAL RATE	ACCURUAL AMOUNT	ACCURUAL RATE		ACCURUAL AMOUNT	ACCURUAL RATE		
<i>Total Account 316.4</i>	240,574.36	0		1,642	0.68	1,642	1,642	0.68	1,642	
316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS										
Jim Bridger	23,360.90	958	4.10	519	2.22	(439)	519	2.22	(439)	
Valmy Unit 1	18,011.23	1,069	5.94	0	-	(1,069)	0	-	(1,069)	
<i>Total Account 316.5</i>	41,372.13	2,027		519	1.25	(1,509)	519	1.25	(1,509)	
316.60 MISCELLANEOUS POWER PLANT EQUIPMENT - HYDRAULIC TRUCKS	106,049.59	0	N/A	4,656	4.39	4,656	4,656	4.39	4,656	
316.70 MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	80,464.12	3,124	3.88	1,682	2.09	(1,443)	1,682	2.09	(1,443)	
316.80 MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQ	1,268,246.74	165,826	13.08	44,389	3.50	(121,437)	44,389	3.50	(121,437)	
316.90 MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQ	13,977.04	0	N/A	342	2.45	342	342	2.45	342	
TOTAL STEAM PRODUCTION PLANT (Excluding Boardman)	865,105,539.36	18,009,477		23,613,708	2.71	5,604,231	20,604,356	2.37	2,594,878	
HYDRAULIC PRODUCTION PLANT										
331.00 STRUCTURES AND IMPROVEMENTS										
Hagerman Maintenance Shop	1,643,497.24	67,627	4.11	70,835	4.31	3,208	70,835	4.31	3,208	
Milner Dam	814,224.25	13,990	1.72	13,842	1.70	(148)	13,842	1.70	(148)	
Niagara Springs Hatchery	5,401,630.90	193,065	3.57	143,143	2.65	(49,921)	143,143	2.65	(49,921)	
Hells Canyon Maintenance Shop	2,383,218.05	76,480	3.21	63,394	2.66	(13,087)	63,394	2.66	(13,087)	
Rapid River Hatchery	2,548,530.40	78,821	3.09	58,871	2.31	(19,950)	58,871	2.31	(19,950)	
American Falls	11,807,206.78	196,273	1.66	192,457	1.63	(3,815)	192,457	1.63	(3,815)	
Brownlee	31,438,553.13	759,369	2.42	565,894	1.80	(193,475)	402,413	1.28	(356,956)	
Bliss	1,039,560.69	26,578	2.56	37,216	3.58	10,638	37,216	3.58	10,638	
Cascade	7,364,153.73	123,336	1.67	121,509	1.65	(1,827)	121,509	1.65	(1,827)	
Clear Lake	193,278.70	4,735	2.45	7,016	3.63	2,281	7,016	3.63	2,281	
Hells Canyon	2,811,399.71	89,043	3.17	70,004	2.49	(19,039)	49,762	1.77	(39,281)	
Lower Malad	770,358.61	19,509	2.53	24,343	3.16	4,834	24,343	3.16	4,834	
Lower Salmon	2,805,900.34	72,174	2.57	127,668	4.55	55,495	127,668	4.55	55,495	
Milner	9,525,881.23	159,899	1.68	158,130	1.66	(1,769)	158,130	1.66	(1,769)	
Oxbow Hatchery	1,544,168.99	42,015	2.72	31,192	2.02	(10,822)	31,192	2.02	(10,822)	
Oxbow	9,963,201.28	277,043	2.78	199,264	2.00	(77,779)	144,466	1.45	(132,576)	
Oxbow Common	111,952.27	1,038	0.93	884	0.79	(154)	649	0.58	(389)	
Pahsimeroi Accumulating Ponds	13,593,004.65	569,375	4.19	449,928	3.31	(119,447)	449,928	3.31	(119,447)	
Pahsimeroi Trapping	1,032,777.53	24,746	2.40	16,628	1.61	(8,118)	16,628	1.61	(8,118)	
Shoshone Falls	1,231,506.04	34,857	2.83	37,191	3.02	2,334	37,191	3.02	2,334	
Strike	9,203,458.10	251,811	2.74	450,049	4.89	198,238	450,049	4.89	198,238	
Swan Falls	25,453,938.33	760,427	2.99	715,256	2.81	(45,172)	715,256	2.81	(45,172)	
Twin Falls	661,285.30	15,857	2.40	15,672	2.37	(185)	15,672	2.37	(185)	
Twin Falls (New)	10,146,761.46	301,443	2.97	300,344	2.96	(1,099)	300,344	2.96	(1,099)	
Thousand Springs	360,487.88	12,112	3.36	16,691	4.63	4,578	16,691	4.63	4,578	
Upper Malad	363,647.08	7,156	1.97	7,164	1.97	8	7,164	1.97	8	
Upper Salmon A	870,318.01	20,795	2.39	20,540	2.36	(256)	20,540	2.36	(256)	
Upper Salmon B	753,448.19	23,122	3.07	36,090	4.79	12,968	36,090	4.79	12,968	
Upper Salmon Common	389,664.01	12,276	3.15	13,171	3.38	895	13,171	3.38	895	
<i>Total Account 331</i>	<i>156,227,012.88</i>	<i>4,234,972</i>		<i>3,964,386</i>	<i>2.54</i>	<i>(270,586)</i>	<i>3,725,631</i>	<i>2.39</i>	<i>(509,341)</i>	
332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION										
Brownlee	8,639,663.66	212,233	2.46	127,867	1.48	(84,366)	122,883	1.42	(89,550)	
Hells Canyon	940,788.93	24,487	2.60	14,864	1.58	(9,623)	14,112	1.50	(10,375)	
Oxbow	56,309.00	1,417	2.52	856	1.52	(561)	816	1.45	(601)	
Oxbow Common	1,927,919.83	39,664	2.06	22,942	1.19	(16,722)	22,557	1.17	(17,107)	
Brownlee Common	7,895,824.78	163,733	2.07	94,750	1.20	(68,983)	94,750	1.20	(68,983)	
<i>Total Account 332.1</i>	<i>19,460,506.20</i>	<i>441,534</i>		<i>261,280</i>	<i>1.34</i>	<i>(180,254)</i>	<i>254,918</i>	<i>1.31</i>	<i>(186,616)</i>	
332.20 RESERVOIRS, DAMS AND WATERWAYS										
Milner Dam	614,874.97	9,559	1.55	8,362	1.36	(1,197)	9,469	1.54	(90)	
American Falls	4,293,075.10	57,789	1.35	48,512	1.13	(9,278)	58,386	1.36	596	

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ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA		2011		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement
		CALCULATED ANNUAL		CALCULATED ANNUAL			CALCULATED ANNUAL		
		ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE		ACCRUAL AMOUNT	ACCRUAL RATE	
Brownlee	52,961,222.95	1,151,091	2.17	677,904	1.28	(473,188)	640,831	1.21	(510,261)
Bliss	8,413,888.37	147,354	1.75	134,622	1.60	(12,731)	175,850	2.09	28,497
Cascade	3,145,630.46	46,756	1.49	39,635	1.26	(7,121)	46,241	1.47	(515)
Clear Lake	584,984.73	18,720	3.20	18,135	3.10	(585)	28,079	4.80	9,360
Hells Canyon	51,775,745.44	1,317,747	2.55	797,346	1.54	(520,400)	719,683	1.39	(598,064)
Lower Malad	4,923,195.13	98,012	1.99	163,942	3.33	65,930	187,081	3.80	89,069
Lower Salmon	6,916,532.00	140,556	2.03	109,973	1.59	(30,583)	143,864	2.08	3,308
Milner	16,500,058.75	251,843	1.53	221,101	1.34	(30,742)	250,801	1.52	(1,042)
Oxbow	30,410,475.07	733,723	2.41	440,952	1.45	(292,771)	416,624	1.37	(317,100)
Oxbow Common	9,871.65	269	2.72	163	1.65	(106)	134	1.36	(135)
Shoshone Falls	512,401.48	8,809	1.72	2,972	0.58	(5,837)	6,866	1.34	(1,943)
Strike	10,438,597.24	200,808	1.92	170,149	1.63	(30,659)	223,386	2.14	22,578
Swan Falls	13,856,886.87	334,480	2.41	272,981	1.97	(61,499)	317,323	2.29	(17,157)
Twin Falls	263,089.08	4,996	1.90	2,131	0.81	(2,865)	3,368	1.28	(1,628)
Twin Falls (New)	7,645,780.81	222,817	2.91	198,790	2.60	(24,027)	224,786	2.94	1,969
Thousand Springs	4,056,438.33	108,307	2.67	23,122	0.57	(85,185)	73,827	1.82	(34,480)
Upper Malad	1,342,107.22	24,177	1.80	17,984	1.34	(6,193)	24,695	1.84	518
Upper Salmon A	1,288,396.16	47,571	3.69	49,088	3.81	1,516	55,272	4.29	7,701
Upper Salmon B	3,554,658.58	72,320	2.03	75,003	2.11	2,683	92,421	2.60	20,101
Upper Salmon Common	726,115.80	17,848	2.46	12,344	1.70	(5,504)	16,120	2.22	(1,728)
Hells Canyon Common	3,723,168.70	65,487	1.76	36,115	0.97	(29,372)	33,881	0.91	(31,606)
Total Account 332.2	227,957,194.89	5,081,039		3,521,326	1.55	(1,559,714)	3,748,987	1.65	(1,332,052)
332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	5,472,398.44	157,057	2.87	113,826	2.08	(43,231)	78,803	1.44	(78,254)
333.00 WATER WHEELS, TURBINES AND GENERATORS									
Milner Dam	878,005.87	13,153	1.50	13,960	1.59	807	13,082	1.49	(71)
American Falls	26,671,643.73	354,756	1.33	389,406	1.46	34,650	354,733	1.33	(23)
Brownlee	41,734,068.39	694,455	1.66	575,930	1.38	(118,525)	379,780	0.91	(314,675)
Bliss	4,603,415.26	73,426	1.60	90,687	1.97	17,261	78,718	1.71	5,292
Cascade	9,064,007.96	130,038	1.43	140,492	1.55	10,454	130,522	1.44	484
Clear Lake	742,451.41	51,972	7.00	93,920	12.65	41,949	87,684	11.81	35,712
Hells Canyon	12,148,352.42	315,727	2.60	267,264	2.20	(48,463)	190,729	1.57	(124,998)
Lower Malad	496,489.79	6,941	1.39	8,375	1.68	1,434	6,979	1.40	38
Lower Salmon	4,879,605.36	68,951	1.41	96,128	1.97	27,177	83,441	1.71	14,490
Milner	23,352,421.08	347,172	1.49	368,968	1.58	21,796	345,616	1.48	(1,556)
Oxbow	10,950,248.58	221,743	2.03	185,059	1.69	(36,684)	132,498	1.21	(89,245)
Shoshone Falls	2,537,787.90	64,847	2.56	98,974	3.90	34,127	92,375	3.64	27,529
Strike	8,802,167.70	140,455	1.60	315,998	3.59	175,543	293,112	3.33	152,657
Swan Falls	25,775,680.82	638,355	2.48	639,236	2.48	881	597,995	2.32	(40,360)
Twin Falls	1,430,443.99	38,915	2.72	41,340	2.89	2,425	38,765	2.71	(150)
Twin Falls (New)	15,678,462.57	391,295	2.50	417,047	2.66	25,752	390,394	2.49	(901)
Thousand Springs	2,464,802.45	110,423	4.48	37,219	1.51	(73,205)	21,690	0.88	(88,733)
Upper Malad	476,485.37	7,249	1.52	8,243	1.73	994	7,004	1.47	(245)
Upper Salmon A	1,527,402.86	33,828	2.21	45,517	2.98	11,689	41,698	2.73	7,870
Upper Salmon B	3,704,936.46	111,343	3.01	162,276	4.38	50,934	153,384	4.14	42,042
Total Account 333	197,920,859.97	3,815,042		3,996,039	2.02	180,997	3,440,201	1.74	(374,842)
334.00 ACCESSORY ELECTRIC EQUIPMENT									
Hagerman Maintenance Shop	57,135.43	2,391	4.19	2,314	4.05	(77)	2,314	4.05	(77)
Milner Dam	337,559.45	6,764	2.00	6,819	2.02	55	6,819	2.02	55
Hells Canyon Maintenance Shop	38,070.83	0	N/A	1,169	3.24	1,169	1,169	3.24	1,169
American Falls	3,010,863.51	59,741	1.98	57,809	1.92	(1,933)	57,809	1.92	(1,933)
Brownlee	9,924,329.53	253,654	2.56	247,116	2.49	(6,538)	195,509	1.97	(58,145)
Bliss	3,003,050.70	119,222	3.97	128,831	4.29	9,609	128,831	4.29	9,609
Cascade	2,506,562.25	72,779	2.90	68,680	2.74	(4,099)	68,680	2.74	(4,099)
Clear Lake	120,467.57	1,012	0.84	5,385	4.47	4,373	5,385	4.47	4,373
Hells Canyon	3,697,204.10	132,277	3.58	104,631	2.83	(27,646)	85,775	2.32	(46,501)
Lower Malad	511,293.92	18,703	3.66	18,151	3.55	(552)	18,151	3.55	(552)
Lower Salmon	2,679,433.92	94,122	3.51	112,804	4.21	18,682	112,804	4.21	18,682

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ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA CALCULATED ANNUAL		2011 CALCULATED ANNUAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL CALCULATED ANNUAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement
		ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE		ACCRUAL AMOUNT	ACCRUAL RATE	
Milner	2,364,362.74	47,859	2.02	47,051	1.99	(808)	47,051	1.99	(808)
Oxbow	3,976,152.50	128,228	3.22	103,778	2.61	(24,450)	82,704	2.08	(45,524)
Shoshone Falls	1,660,539.17	49,959	3.01	75,555	4.55	25,596	75,555	4.55	25,596
Strike	2,325,955.09	82,774	3.56	84,897	3.65	2,123	84,897	3.65	2,123
Swan Falls	3,150,042.40	86,261	2.74	80,011	2.54	(6,250)	80,011	2.54	(6,250)
Twin Falls	582,688.76	19,887	3.41	19,112	3.28	(775)	19,112	3.28	(775)
Twin Falls (New)	2,372,929.63	65,541	2.76	64,544	2.72	(997)	64,544	2.72	(997)
Thousand Springs	785,022.72	46,081	5.87	22,452	2.86	(23,629)	22,452	2.86	(23,629)
Upper Malad	628,301.73	23,557	3.75	25,195	4.01	1,638	25,195	4.01	1,638
Upper Salmon A	1,217,131.14	41,778	3.43	46,373	3.81	4,594	46,373	3.81	4,594
Upper Salmon B	943,342.51	32,131	3.41	43,771	4.64	11,641	43,771	4.64	11,641
Total Account 334	45,890,439.60	1,384,720		1,366,445	2.97	(18,275)	1,274,909	2.77	(109,811)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
Hagerman Maintenance Shop	1,530,516.64	47,684	3.12	70,251	4.59	22,567	70,251	4.59	22,567
Milner Dam	48,226.36	719	1.49	704	1.46	(15)	704	1.46	(15)
Niagara Springs Hatchery	74,548.65	2,067	2.77	1,588	2.13	(480)	1,588	2.13	(480)
Hells Canyon Maintenance Shop	974,943.09	24,318	2.49	24,764	2.54	445	24,764	2.54	445
Rapid River Hatchery	44,260.55	921	2.08	1,173	2.65	252	1,173	2.65	252
American Falls	1,942,134.50	33,624	1.73	30,492	1.57	(3,133)	30,492	1.57	(3,133)
Brownlee	4,314,387.64	80,279	1.86	59,970	1.39	(20,309)	43,144	1.00	(37,136)
Bliss	779,929.26	19,632	2.52	24,802	3.18	5,170	24,802	3.18	5,170
Cascade	1,112,594.06	15,211	1.37	15,131	1.36	(79)	15,131	1.36	(79)
Clear Lake	24,505.16	1,306	5.33	2,852	11.64	1,546	2,852	11.64	1,546
Hells Canyon	1,333,718.35	29,267	2.19	23,740	1.78	(5,527)	17,472	1.31	(11,795)
Lower Malad	338,210.40	4,601	1.36	12,953	3.83	8,353	12,953	3.83	8,353
Lower Salmon	481,028.30	6,265	1.30	14,575	3.03	8,310	14,575	3.03	8,310
Milner	659,943.04	9,139	1.38	9,767	1.48	628	9,767	1.48	628
Oxbow Hatchery	15,177.79	536	3.53	408	2.69	(128)	408	2.69	(128)
Oxbow	873,782.36	21,835	2.50	19,048	2.18	(2,787)	13,883	1.59	(7,942)
Pahsimeroi Accumulating Ponds	29,842.45	926	3.10	865	2.90	(60)	865	2.90	(60)
Pahsimeroi Trapping	11,590.18	416	3.59	331	2.86	(85)	331	2.86	(85)
Shoshone Falls	315,604.66	10,353	3.28	12,814	4.06	2,460	12,814	4.06	2,460
Strike	802,362.39	22,270	2.78	26,157	3.26	3,887	26,157	3.26	3,887
Swan Falls	1,387,156.81	32,815	2.37	32,598	2.35	(217)	32,598	2.35	(217)
Twin Falls	199,600.09	2,860	1.43	5,768	2.89	2,908	5,768	2.89	2,908
Twin Falls (New)	468,032.70	11,531	2.46	11,560	2.47	29	11,560	2.47	29
Thousand Springs	295,387.58	0	-	29,273	9.91	29,273	29,273	9.91	29,273
Upper Malad	83,674.01	1,032	1.23	1,339	1.60	307	1,339	1.60	307
Upper Salmon A	135,614.72	1,496	1.10	3,092	2.28	1,596	3,092	2.28	1,596
Upper Salmon B	218,801.69	4,364	1.99	5,689	2.60	1,325	5,689	2.60	1,325
Upper Salmon Common	1,930.37	54	2.80	77	3.99	23	77	3.99	23
Total Account 335	18,497,503.80	385,523		441,783	2.41	56,260	413,533	2.26	28,010
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	59,502.00	1,440	2.42	4,724	7.94	3,284	4,724	7.94	3,284
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	364,196.45	12,870	3.53	20,431	5.61	7,561	20,431	5.61	7,561
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	124,161.27	16,950	13.65	17,656	14.22	706	17,656	14.22	706
336.00 ROADS, RAILROADS AND BRIDGES									
Milner Dam	12,737.21	194	1.52	194	1.52	(0)	194	1.52	(0)
Niagara Springs Hatchery	46,667.72	0	-	0	-	0	0	-	0
Rapid River Hatchery	7,197.39	0	-	0	-	0	0	-	0
American Falls	839,275.87	12,723	1.52	9,484	1.13	(3,240)	9,484	1.13	(3,240)
Brownlee	518,444.14	10,421	2.01	7,777	1.50	(2,644)	6,325	1.22	(4,096)
Bliss	486,476.64	11,585	2.38	11,529	2.37	(56)	11,529	2.37	(56)
Cascade	122,668.04	1,780	1.45	1,766	1.44	(14)	1,766	1.44	(14)
Clear Lake	11,097.30	36	0.32	43	0.39	8	43	0.39	8
Hells Canyon	819,191.89	12,820	1.56	9,585	1.17	(3,235)	8,028	0.98	(4,792)
Lower Malad	244,565.45	5,022	2.05	4,965	2.03	(57)	4,965	2.03	(57)
Lower Salmon	88,693.04	1,626	1.83	1,605	1.81	(21)	1,605	1.81	(21)

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ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA		2011		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement	
		ACCUMULATED AMOUNT	ACCUMULATED RATE	ACCUMULATED AMOUNT	ACCUMULATED RATE		ACCUMULATED AMOUNT	ACCUMULATED RATE		
Milner	489,139.50	7,347	1.50	7,288	1.49	(59)	7,288	1.49	(59)	
Oxbow Hatchery	3,070.44	0	-	0	-	0	0	-	0	
Oxbow	565,842.36	13,235	2.34	10,129	1.79	(3,106)	8,827	1.56	(4,408)	
Pahsimeroi Accumulating Ponds	26,502.74	204	0.77	146	0.55	(58)	146	0.55	(58)	
Pahsimeroi Trapping	15,612.35	14	0.09	11	0.07	(3)	11	0.07	(3)	
Shoshone Falls	51,383.40	779	1.52	683	1.33	(96)	683	1.33	(96)	
Strike	248,182.71	3,134	1.26	3,375	1.36	242	3,375	1.36	242	
Swan Falls	835,946.15	16,617	1.99	15,549	1.86	(1,068)	15,549	1.86	(1,068)	
Twin Falls	893,773.50	18,122	2.03	17,965	2.01	(157)	17,965	2.01	(157)	
Twin Falls (New)	1,023,829.64	24,659	2.41	24,572	2.40	(87)	24,572	2.40	(87)	
Thousand Springs	672,716.00	13,051	1.94	77,362	11.50	64,312	77,362	11.50	64,312	
Upper Malad	60,117.88	1,215	2.02	1,190	1.98	(25)	1,190	1.98	(25)	
Upper Salmon A	1,650.89	38	2.30	38	2.30	(0)	38	2.30	(0)	
Upper Salmon Common	27,708.47	0	-	0	-	0	0	-	0	
Total Account 336	8,112,490.52	154,621		205,256	2.53	50,635	200,946	2.48	46,325	
TOTAL HYDRAULIC PRODUCTION PLANT	680,086,266.02	15,685,769		13,913,152	2.05	(1,772,617)	13,180,740	1.94	(2,505,029)	
OTHER PRODUCTION PLANT										
341.00 STRUCTURES AND IMPROVEMENTS										
Salmon Diesel	11,959.08	0	-	0	-	0	0	-	0	
Evander Andrews/Danskin #2	4,276,832.78	134,941	3.16	134,720	3.15	(221)	134,720	3.15	(221)	
Bennett Mountain	1,458,303.28	40,155	2.75	40,832	2.80	677	40,832	2.80	677	
Evander Andrews/Danskin #1	1,422,500.85	0	N/A	36,132	2.54	36,132	36,132	2.54	36,132	
Total Account 341	7,169,595.99	175,096		211,684	2.95	36,588	211,684	2.95	36,588	
342.00 FUEL HOLDERS										
Salmon Diesel	61,306.39	0	-	0	-	0	0	-	0	
Evander Andrews/Danskin #2	680,176.64	19,041	2.80	24,214	3.56	5,173	24,214	3.56	5,173	
Bennett Mountain	2,270,959.59	62,532	2.75	65,177	2.87	2,644	65,177	2.87	2,644	
Evander Andrews/Danskin #1	1,433,423.71	0	N/A	31,965	2.23	31,965	31,965	2.23	31,965	
Total Account 342	4,445,866.33	81,574		121,356	2.73	39,783	121,356	2.73	39,783	
343.00 PRIME MOVERS										
Evander Andrews/Danskin #2	29,900,572.40	972,312	3.25	1,121,271	3.75	148,960	1,121,271	3.75	148,960	
Bennett Mountain	35,892,512.60	988,892	2.76	1,302,898	3.63	314,006	1,302,898	3.63	314,006	
Evander Andrews/Danskin #1	33,158,611.15	0	N/A	1,064,391	3.21	1,064,391	1,064,391	3.21	1,064,391	
Total Account 343	98,951,696.15	1,961,204		3,488,561	3.53	1,527,357	3,488,561	3.53	1,527,357	
344.00 GENERATORS										
Salmon Diesel	541,644.95	0	-	0	-	0	0	-	0	
Evander Andrews/Danskin #2	13,166,034.86	254,546	1.93	258,054	1.96	3,508	258,054	1.96	3,508	
Bennett Mountain	8,139,989.35	268,406	3.30	9,768	0.12	(258,638)	9,768	0.12	(258,638)	
Evander Andrews/Danskin #1	9,834,220.56	0	N/A	292,076	2.97	292,076	292,076	2.97	292,076	
Total Account 344	31,681,899.72	522,952		559,899	1.77	36,946	559,899	1.77	36,946	
345.00 ACCESSORY ELECTRIC EQUIPMENT										
Salmon Diesel	293,344.56	21,179	7.22	145,499	49.60	124,319	145,499	49.60	124,319	
Evander Andrews/Danskin #2	11,234,250.81	345,435	3.07	442,629	3.94	97,194	442,629	3.94	97,194	
Bennett Mountain	11,171,020.37	307,602	2.75	344,067	3.08	36,466	344,067	3.08	36,466	
Evander Andrews/Danskin #1	2,378,966.85	0	N/A	78,506	3.30	78,506	78,506	3.30	78,506	
Total Account 345	25,077,582.59	674,216		1,010,702	4.03	336,486	1,010,702	4.03	336,486	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
Salmon Diesel	1,004.50	72	7.17	472	46.99	400	472	46.99	400	

IDAHO POWER COMPANY

COMPARISON OF ANNUAL DEPRECIATION EXPENSE
2006 STUDY RATES vs. 2011 STUDY RATES vs. 2011 SETTLEMENT PROPOSAL

ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA CALCULATED ANNUAL		2011 CALCULATED ANNUAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL CALCULATED ANNUAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement	
		ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE		ACCRUAL AMOUNT	ACCRUAL RATE		
Evander Andrews/Danskin #2	1,284,367.91	32,358	2.52	43,669	3.40	11,310	43,669	3.40	11,310	
Bennett Mountain	911,105.28	25,575	2.81	30,886	3.39	5,311	30,886	3.39	5,311	
Evander Andrews/Danskin #1	938,290.32	0	N/A	30,025	3.20	30,025	30,025	3.20	30,025	
Langley Gulch	3,668.82	0	N/A	131	3.57	131	131	3.57	131	
Total Account 346	3,138,436.83	58,006		105,183	3.35	47,178	105,183	3.35	47,178	
TOTAL OTHER PRODUCTION PLANT	170,465,077.61	3,473,048		5,497,385	3.23	2,024,337	5,497,385	3.23	2,024,337	
TRANSMISSION PLANT										
350.20 LAND RIGHTS AND EASEMENTS	30,979,980.63	466,680	1.51	430,622	1.39	(36,058)	430,622	1.39	(36,058)	
352.00 STRUCTURES AND IMPROVEMENTS	57,994,796.43	975,985	1.68	1,067,104	1.84	91,119	1,067,104	1.84	91,119	
353.00 STATION EQUIPMENT	351,924,748.71	7,247,269	2.06	7,038,495	2.00	(208,774)	6,686,570	1.90	(560,698)	
354.00 TOWERS AND FIXTURES	147,491,415.50	2,896,213	1.96	2,507,354	1.70	(388,859)	2,507,354	1.70	(388,859)	
355.00 POLES AND FIXTURES	107,026,915.54	3,007,456	2.81	3,242,916	3.03	235,459	2,964,646	2.77	(42,811)	
356.00 OVERHEAD CONDUCTORS AND DEVICES	171,901,963.20	3,300,924	1.92	3,865,544	2.25	564,620	3,865,544	2.25	564,620	
359.00 ROADS AND TRAILS	413,345.99	4,069	0.98	3,265	0.79	(804)	3,265	0.79	(804)	
TOTAL TRANSMISSION PLANT	867,633,166.00	17,898,597		18,155,300	2.09	256,703	17,525,105	2.01	(373,491)	
DISTRIBUTION PLANT										
361.00 STRUCTURES AND IMPROVEMENTS	32,336,182.61	599,071	1.85	691,994	2.14	92,924	691,994	2.14	92,924	
362.00 STATION EQUIPMENT	194,190,240.10	3,661,882	1.89	3,883,805	2.00	221,922	3,883,805	2.00	221,922	
364.00 POLES, TOWERS AND FIXTURES	228,880,444.80	7,531,824	3.29	7,049,518	3.08	(482,306)	7,049,518	3.08	(482,306)	
365.00 OVERHEAD CONDUCTORS AND DEVICES	122,536,890.94	3,614,177	2.95	3,651,599	2.98	37,422	3,651,599	2.98	37,422	
366.00 UNDERGROUND CONDUIT	47,989,344.35	934,340	1.95	935,792	1.95	1,452	935,792	1.95	1,452	
367.00 UNDERGROUND CONDUCTORS AND DEVICES	196,700,972.04	3,876,452	1.97	4,445,442	2.26	568,990	4,445,442	2.26	568,990	
368.00 LINE TRANSFORMERS	429,419,557.74	7,190,567	1.67	11,079,025	2.58	3,888,458	11,079,025	2.58	3,888,458	
369.00 SERVICES	57,225,206.94	1,767,768	3.09	1,459,243	2.55	(308,525)	1,459,243	2.55	(308,525)	
370.00 METERS	13,833,572.39	961,708	6.95	478,642	3.46	(483,067)	478,642	3.46	(483,067)	
370.10 METERS - AMI	57,487,641.47	3,887,722	6.76	4,001,140	6.96	113,417	4,001,140	6.96	113,417	
371.10 PHOTOVOLTAIC INSTALLATIONS	26,814.25	986	3.68	630	2.35	(356)	630	2.35	(356)	
371.20 INSTALLATION ON CUSTOMER PREMISES	2,727,807.35	17,117	0.63	41,190	1.51	24,073	41,190	1.51	24,073	
373.20 STREET LIGHTING AND SIGNAL SYSTEMS	4,394,853.49	179,623	4.09	105,916	2.41	(73,707)	105,916	2.41	(73,707)	
TOTAL DISTRIBUTION PLANT	1,387,749,528.47	34,223,239		37,823,935	2.70	3,600,697	37,823,935	2.70	3,600,697	
GENERAL PLANT										
390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	26,794,277.20	637,620	2.38	691,292	2.58	53,672	691,292	2.58	53,672	
390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	57,631,731.96	1,288,742	2.24	1,095,003	1.90	(193,739)	1,095,003	1.90	(193,739)	
390.20 LEASEHOLD IMPROVEMENTS	568,777.58	14,404	2.58	12,014	2.15	(2,391)	12,014	2.15	(2,391)	
391.10 OFFICE FURNITURE & EQUIPMENT - FURNITURE	14,610,692.68	725,806	4.97	420,788	2.88	(305,019)	420,788	2.88	(305,019)	
391.20 OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	20,992,109.60	5,116,260	24.37	2,334,323	11.12	(2,781,938)	2,334,323	11.12	(2,781,938)	
391.21 OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	4,955,553.78	691,810	13.96	556,013	11.22	(135,797)	556,013	11.22	(135,797)	
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	611,161.00	38,099	6.23	45,837	7.50	7,739	45,837	7.50	7,739	
392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT	2,590,093.49	223,185	8.62	44,809	1.73	(178,376)	44,809	1.73	(178,376)	
392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS	18,956,905.23	679,046	3.58	1,395,228	7.36	716,182	1,395,228	7.36	716,182	
392.50 TRANSPORTATION EQUIPMENT - MISC.	765,755.34	11,443	1.49	27,031	3.53	15,588	27,031	3.53	15,588	
392.60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	28,766,040.59	1,062,787	3.69	1,190,914	4.14	128,127	1,190,914	4.14	128,127	
392.70 TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	4,923,002.31	117,615	2.39	158,028	3.21	40,413	158,028	3.21	40,413	
392.90 TRANSPORTATION EQUIPMENT - TRAILERS	4,365,173.17	86,997	1.99	91,669	2.10	4,672	91,669	2.10	4,672	
393.00 STORES EQUIPMENT	1,600,034.48	86,326	5.40	52,801	3.30	(33,525)	52,801	3.30	(33,525)	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	6,054,996.46	293,085	4.84	250,071	4.13	(43,014)	250,071	4.13	(43,014)	
395.00 LABORATORY EQUIPMENT	11,866,321.37	639,580	5.39	509,065	4.29	(130,515)	509,065	4.29	(130,515)	
396.00 POWER OPERATED EQUIPMENT	10,696,486.03	742,910	6.95	177,562	1.66	(565,349)	177,562	1.66	(565,349)	
397.10 COMMUNICATION EQUIPMENT - TELEPHONES	6,051,522.24	372,677	6.16	257,190	4.25	(115,487)	257,190	4.25	(115,487)	
397.20 COMMUNICATION EQUIPMENT - MICROWAVES	20,618,416.80	1,441,484	6.99	1,109,271	5.38	(332,213)	1,109,271	5.38	(332,213)	
397.30 COMMUNICATION EQUIPMENT - RADIO	3,513,704.83	293,817	8.36	186,578	5.31	(107,239)	186,578	5.31	(107,239)	
397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC	2,530,702.17	207,603	8.20	199,925	7.90	(7,678)	199,925	7.90	(7,678)	

IDAHO POWER COMPANY

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ACCOUNT (1)	December 31, 2011 ORIGINAL COST	2006 PRO FORMA		2011		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011	SETTLEMENT PROPOSAL		INCREASE/(DECREASE) IN ACCRUAL AMOUNT 2006 vs. 2011 Proposed Settlement	
		ACCRALED ANNUAL AMOUNT	ACCRALED ANNUAL RATE	ACCRALED ANNUAL AMOUNT	ACCRALED ANNUAL RATE		ACCRALED ANNUAL AMOUNT	ACCRALED ANNUAL RATE		
398.00 MISCELLANEOUS EQUIPMENT	5,255,017.69	503,096	9.57	273,261	5.20	(229,835)	273,261	5.20	(229,835)	
TOTAL GENERAL PLANT	254,708,476.00	15,274,392		11,078,673	4.45	(4,195,719)	11,078,673	4.45	(4,195,719)	
TOTAL DEPRECIABLE PLANT (Excluding Boardman)	4,225,748,053.46	104,564,521		110,082,154	2.60	5,517,633	105,710,194		1,145,673	
BOARDMAN STEAM PRODUCTION PLANT										
311.00 STRUCTURES AND IMPROVEMENTS	13,839,831.87	206,672	1.50	315,548	2.28	108,876	315,548	2.28	108,876	
312.20 BOILER PLANT EQUIPMENT - OTHER	38,855,517.81	552,862	1.55	1,608,618	4.14	1,055,756	1,608,618	4.14	1,055,756	
312.30 BOILER PLANT EQUIPMENT - RAILCARS	1,729,452.20	51,003	2.95	47,041	2.72	(3,962)	47,041	2.72	(3,962)	
314.00 TURBOGENERATOR UNITS	13,866,112.96	323,626	2.33	869,405	6.27	545,779	869,405	6.27	545,779	
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,662,469.64	48,448	1.05	146,868	3.15	98,420	146,868	3.15	98,420	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,668,420.52	47,422	2.71	88,927	5.33	41,505	88,927	5.33	41,505	
316.10 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	33,158.22									
316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	41,585.39	2,900	6.97	2,129	5.12	(771)	2,129	5.12	(771)	
316.80 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	31,551.30									
TOTAL BOARDMAN STEAM PRODUCTION PLANT	74,728,099.91	1,232,933		3,078,537	4.13	1,845,603	3,078,537	4.13	1,845,603	
TOTAL DEPRECIABLE PLANT	4,300,476,153.37	105,797,455		113,160,691	2.63	7,363,236	108,788,731	2.53	2,991,276	

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** IDAHO NON-AMI BEING AMORTIZED PER ORDER # 30829

NOTE: Accrual rates for the Langley Gulch Plant will be when placed in service June 2012.

Account	Rate
341.00	2.90%
342.00	2.99%
343.00	3.23%
344.00	3.08%
345.00	3.07%
346.00	3.34%