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IDAHO PUBLIC
UTILITIES COMMISSION

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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

The Staff of the Idaho Public Utilities Commission, comments as follows on Idaho Power's Application.

BACKGROUND

On February 15, 2012, Idaho Power Company applied to the Commission to (1) revise the Company's depreciation rates for electric plant-in-service, and (2) increase corresponding Idaho base rates. The Company said its proposal will increase base rates overall by \$2,656,213, which is an average increase of 0.31%. The Company asked that the rate increase take effect on June 1, 2012.

The Commission subsequently issued a Notice of Application, set a 14-day intervention deadline, and scheduled a public workshop. *See* Order No. 32478. Micron Technology, Inc. intervened. Following the workshop, the parties recommended that the matter be processed under Modified Procedure, that settlement conferences occur on April 23 and May 10, 2012; that comments be due May 25, 2012; and that the Company's reply (if any) be due June 8, 2012. The

parties also recommended that if the initial comments supported a settlement stipulation, the parties would seek an order with a June 1, 2012 effective date; however, if there is no settlement, then the proposed June 1 effective date would be suspended until the later of July 1, 2012, or until the Company's Langley Gulch power plant is providing electric service to customers. On April 25, 2012, the Commission issued a Notice of Modified Procedure soliciting written comments on the Application. *See* Order No. 32538. The parties met, and they stipulated to a settlement. *See* Joint Motion for Approval of Stipulation (attaching the Stipulation). Staff files these comments in support of the Stipulation.

STAFF ANALYSIS

Depreciation Review

Staff compared existing and requested depreciation components including useful life, Iowa curves, removal cost, salvage values and the resulting depreciation accrual rate. Staff also considered the depreciation rates for other electric companies.

Ultimately, the parties agreed that the Commission should adjust the Company's proposed depreciation expenses for certain components associated with Hydraulic Production Plant, Steam Production Plant, Transmission Production Plant and Langley Gulch. The parties accepted the Company's depreciation rates and accruals for its other plant categories as originally proposed.

Idaho Power's Application proposed using the Federal Energy Regulatory Commission (FERC) license period to establish the life span and remaining life for the Company's licensed hydraulic facilities. Staff does not believe, however, that the Commission should use the license period to establish hydraulic facility life. FERC customarily extends existing licenses, and multiple licenses are common over the life of a facility. The Company's proposed methodology does not establish how long a facility will be in commission. In light of these concerns, and for settlement purposes, the parties have agreed to extend the expected life of the Hell's Canyon Complex facilities by 15 years from 105 to 120 years. *See* Stipulation at 3.

In reviewing Idaho Power's Application, Staff was concerned about the proposed increase in the negative net salvage value of various steam, hydraulic and transmission plant accounts. Staff is not convinced that the current study justifies decreasing estimated net salvage value to reflect substantial increases in removal costs. For settlement purposes, the parties agreed to retain the current net salvage percentages for steam and hydraulic production accounts as well as transmission plant Account 355. *Id.* The settlement agreement to maintain status quo decreases

steam and transmission plant while increasing hydraulic production plant, resulting in an overall decrease. Staff believes the Company must provide additional information if it seeks further reductions to net salvage values in the next depreciation case.

Staff examined the transmission plant accounts and found that depreciation rates generally were higher than expected. Staff believes the life of transmission Station Equipment Account 353 (as filed by the Company in its Application) does not adequately reflect this equipment. The parties agreed to increase the life span from 48 to 50 years. *Id.*

The Company's Application proposed a 30-year life span for the Langley Gulch power plant. Earlier in Case No. IPC-E-09-03, the Company's Application for a Certificate of Public Convenience and Necessity (CPCN) and the Commission's resulting Order had estimated a 35-year life for Langley Gulch. *See* Order No. 30892 at 36 and 40. Staff finds no compelling evidence to reduce the estimated 35-year life here. Actual operating conditions and plant experience once the plant is placed in service will provide needed data to better analyze the appropriate life in future depreciation cases.

The parties' settlement stipulation decreases the composite depreciation rate from 2.63% to 2.53%, which reduces overall annual depreciation expense from \$111.14 million to \$106.89 million, and decreases the Company's annual depreciation accrual by \$4.25 million. This, in turn, decreases the Company's Idaho base revenue requirement from \$2.66 million to negative \$1.33 million. Attachment A shows the depreciation components and rates on an account-by-account basis. Langley Gulch depreciation rates on an account-by-account basis are shown on page 7 of Attachment A.

Revenue Allocation and Rate Design

Idaho Power proposes to allocate the incremental revenue requirement and design rates using forecasted billing determinants for the period from June 1, 2012 through May 31, 2013. These billing determinants are the most current information available for revenue allocation/rate design; however, they have not been thoroughly reviewed in a general rate case and approved by the Commission. Staff nevertheless accepts and recommends the use of the Company's proposed billing determinants here, just as it has done in its comments to all of the Company's other 2012 filings.

The Company's Application requested that the incremental revenue requirement of \$2,656,213 be spread to all customer classes as a uniform percent increase to all base rate

components except customer service charges. Doing so increased non-service charge rates by an average 0.31%. As can be seen from Company Attachment 3, this revenue spread/rate design produces a near uniform percentage rate spread to all customer classes.

Staff accepts the Company's proposed methodology for revenue allocation/rate design. Applying this methodology to the stipulated, incremental decrease of \$1,326,799 decreases all non-service charge rates by 0.1664% and average rates by 0.16%. The results of this rate spread are shown on Attachment B. This revenue allocation/rate design results in a near uniform percentage rate decrease.

STAFF RECOMMENDATIONS

Staff recommends that the Commission approve the settlement stipulation. Staff further recommends the depreciation rates be approved on an account-by-account basis with a composite rate of 2.53%. Staff also recommends that customer rates implementing these depreciation rate changes be effective June 1, 2012.

Respectfully submitted this 23rd day of May 2012.



Karl T. Klein
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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		NET	ORIGINAL	BOOK	CALCULATED ANNUAL		COMPOSITE
(1)		(2)		SALVAGE	COST	DEPRECIATION	FUTURE	ACCRUAL	REMAINING
				PERCENT		RESERVE	ACCRUALS	AMOUNT	LIFE
				(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)
									(9)=(6)/(7)
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
	Valmy Unit 1 and Common	75-R4	*	0	430,343.92	11,147	419,197	20,970	4.87
	Total Account 310.2				633,359.18	160,969	472,390	23,403	3.70
311.00	STRUCTURES AND IMPROVEMENTS								
	Jim Bridger	100-S1	*	(10)	66,615,999.53	51,420,972	21,856,627	987,673	1.48
	Valmy Unit 1 and Common	100-S1	*	(10)	35,911,073.70	22,559,566	16,942,615	864,038	2.41
	Valmy Unit 2	100-S1	*	(10)	24,397,533.86	17,601,431	9,235,856	399,463	1.64
	Total Account 311				126,924,607.09	91,581,969	48,035,098	2,251,174	1.77
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
	Valmy Unit 2	60-R3	*	(5)	19,828,519.60	14,741,606	6,078,340	275,597	1.39
	Total Account 312.1				82,472,071.58	61,180,493	25,415,183	1,164,432	1.41
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
	Valmy Unit 1 and Common	60-R1.5	*	(5)	80,529,593.90	44,871,317	39,684,757	2,134,102	2.65
	Valmy Unit 2	60-R1.5	*	(5)	85,599,907.38	49,598,087	40,281,816	1,843,328	2.15
	Total Account 312.2				428,204,184.38	211,447,733	238,166,661	11,402,254	2.66
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Jim Bridger	25-R3		20	2,478,477.91	1,607,284	375,498	47,834	1.93
	Total Account 312.3				2,478,477.91	1,607,284	375,498	47,834	1.93
314.00	TURBOGENERATOR UNITS								
	Jim Bridger	45-S1	*	(5)	83,723,768.52	34,295,690	53,614,267	2,687,971	3.21
	Valmy Unit 1 and Common	45-S1	*	(5)	17,555,345.28	10,399,792	8,033,321	484,003	2.76
	Valmy Unit 2	45-S1	*	(5)	25,804,521.05	16,109,480	10,985,267	571,997	2.22
	Total Account 314				127,083,634.85	60,804,962	72,632,855	3,743,971	2.95
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
	Valmy Unit 1 and Common	60-S1.5	*	0	13,883,971.32	10,029,601	3,854,370	216,276	1.56
	Valmy Unit 2	60-S1.5	*	0	14,288,826.72	9,506,222	4,782,605	226,435	1.58
	Total Account 315				55,341,268.92	41,092,249	14,249,020	719,458	1.30
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
	Valmy Unit 1 and Common	45-R0.5	*	(5)	3,731,960.58	1,454,218	2,464,341	140,330	3.76
	Valmy Unit 2	45-R0.5	*	(5)	1,686,053.18	1,114,551	655,805	33,181	1.97
	Total Account 316				11,743,727.05	4,412,958	7,917,956	416,267	3.54
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	12-L2		15	58,859.95	19,748	30,283	4,822	8.19

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

		SURVIVOR		NET	BOOK		CALCULATED ANNUAL		COMPOSITE
ACCOUNT		CURVE		SALVAGE	ORIGINAL	DEPRECIATION	FUTURE	ACCRUAL	REMAINING
(1)		(2)		PERCENT	COST	RESERVE	ACCRUALS	AMOUNT	LIFE
				(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)
									(9)=(6)/(7)
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS								
	Jim Bridger	12-L2		15	200,772.45	167,119	3,538	708	0.35
	Valmy Unit 1 and Common	12-L2		15	39,801.91	24,391	9,441	939	2.36
	Total Account 316.4				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
	Valmy Unit 1 and Common	12-L2		15	18,011.23	16,007	(697)	0	-
	Total Account 316.5				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
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS	20-L2		15	80,464.12	44,222	24,173	1,681	2.09
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT	20-O1		30	1,122,059.65	132,653	652,789	39,256	3.50
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				836,544,687.80	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
	Milner Dam	105-R2.5	*	(25)	814,224.25	293,628	724,152	13,805	1.70
	Niagara Springs Hatchery	105-R2.5	*	(25)	5,386,614.93	2,010,056	4,723,213	142,909	2.65
	Hells Canyon Maintenance Shop	105-R2.5	*	(25)	2,383,169.48	873,573	2,105,389	63,330	2.66
	Rapid River Hatchery	105-R2.5	*	(25)	2,541,110.17	1,229,619	1,946,769	58,822	2.31
	American Falls	105-R2.5	*	(25)	11,807,206.79	6,888,835	7,870,173	192,902	1.63
	Brownlee	105-R2.5	*	(25)	31,438,807.38	20,813,373	18,485,136	403,977	1.28
	Bliss	105-R2.5	*	(25)	1,039,560.69	499,505	799,946	37,242	3.58
	Cascade	105-R2.5	*	(25)	7,364,153.73	3,603,087	5,602,105	121,331	1.65
	Clear Lake	105-R2.5	*	(25)	193,278.70	199,736	41,862	7,018	3.63
	Hells Canyon	105-R2.5	*	(25)	2,745,325.75	1,184,804	2,246,853	48,681	1.77
	Lower Malad	105-R2.5	*	(25)	773,509.03	449,573	517,313	24,423	3.16
	Lower Salmon	105-R2.5	*	(25)	2,805,900.34	746,479	2,760,896	127,643	4.55
	Milner	105-R2.5	*	(25)	9,525,881.23	3,427,501	8,479,851	158,140	1.66
	Oxbow Hatchery	105-R2.5	*	(25)	1,537,630.78	899,794	1,022,244	31,053	2.02
	Oxbow	105-R2.5	*	(25)	9,959,506.64	6,044,380	6,405,003	144,695	1.45
	Oxbow Common	105-R2.5	*	(25)	111,952.27	111,952	27,988	649	0.58
	Pahsimeroi Accumulating Ponds	105-R2.5	*	(25)	13,697,479.49	1,952,143	15,169,706	453,813	3.31
	Pahsimeroi Trapping	105-R2.5	*	(25)	900,528.19	647,634	478,026	14,487	1.61
	Shoshone Falls	105-R2.5	*	(25)	1,207,556.88	804,989	704,457	36,413	3.02
	Strike	105-R2.5	*	(25)	9,192,528.81	2,284,201	9,206,460	449,934	4.89
	Swan Falls	105-R2.5	*	(25)	25,453,938.33	10,145,667	21,671,756	715,807	2.81
	Twin Falls	105-R2.5	*	(25)	661,285.29	384,066	442,541	15,702	2.37
	Twin Falls (New)	105-R2.5	*	(25)	10,146,761.46	4,011,687	8,671,765	300,269	2.96
	Thousand Springs	105-R2.5	*	(25)	360,487.88	318,596	132,014	16,690	4.63
	Upper Malad	105-R2.5	*	(25)	363,647.08	305,983	148,576	7,179	1.97
	Upper Salmon A	105-R2.5	*	(25)	870,318.01	659,985	427,913	20,528	2.36
	Upper Salmon B	105-R2.5	*	(25)	753,448.19	163,553	778,257	36,060	4.79
	Upper Salmon Common	105-R2.5	*	(25)	389,664.01	203,452	283,628	13,164	3.38
	Total Account 331				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
	Hells Canyon	95-S4	*	(20)	940,788.93	567,814	561,133	14,131	1.50
									39.7
									39.7

IDAHO POWER COMPANY
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CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011

ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE		
							ACCURAL AMOUNT	ACCURAL RATE			
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
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	
Total Account 332.1					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	250,605	1.52	56.4	
	Oxbow	95-S4	*	(20)	30,319,404.87	19,363,413	17,019,873	416,138	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)	13,856,886.87	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	
Total Account 332.2					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)	496,489.79	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	
Total Account 333					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
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)	
334.00	ACCESSORY ELECTRIC EQUIPMENT							
	Hagerman Maintenance Shop	50-R1.5	39,066.76	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	38,070.83	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	1,669,671	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	439,666	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
Total Account 334			45,108,045.10	14,689,513	32,673,936	1,250,033	2.77	26.1
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	481,028.30	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
Total Account 335			17,912,344.06	6,528,127	11,384,217	405,156	2.26	28.1
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	25,032.01	12,065	12,967	1,987	7.94	6.5
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	364,196.45	254,903	109,293	20,432	5.61	5.3
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	124,161.27	66,529	57,632	17,652	14.22	3.3

IDAHO POWER COMPANY
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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									
	Miner 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
	Miner	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	-	-
	Total Account 336				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
	Total Account 341				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	386,986	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
	Total Account 342				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
	Total Account 343				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

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ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
(1)		CURVE	SALVAGE	COST	DEPRECIATION	ACCRUALS	ACCRUAL	ACCRUAL	REMAINING
		(2)	PERCENT	(4)	RESERVE	(6)	AMOUNT	RATE	LIFE
			(3)		(5)		(7)	(8)=(7)/(4)	(9)=(6)/(7)
344.00, cont.	Bennett Mountain	45-S2	*	8,139,999.35	7,868,244	271,755	9,699	0.12	28.0
	Evander Andrews/Danskin #1	45-S2	*	9,834,220.56	1,074,604	8,759,617	291,890	2.97	30.0
	Total Account 344			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	*	293,344.56	147,833	145,512	145,512	49.60	1.0
	Evander Andrews/Danskin #2	50-S1.5	*	11,234,250.81	586,266	10,647,985	442,851	3.94	24.0
	Bennett Mountain	50-S1.5	*	11,151,090.50	1,449,828	9,701,262	343,676	3.08	28.2
	Evander Andrews/Danskin #1	50-S1.5	*	2,359,644.00	19,478	2,340,166	77,850	3.30	30.1
	Total Account 345			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	*	1,004.50	533	472	472	46.99	1.0
	Evander Andrews/Danskin #2	35-R2.5	*	1,272,748.13	347,781	924,967	43,316	3.40	21.4
	Bennett Mountain	35-R2.5	*	911,126.64	103,366	807,761	30,895	3.39	26.1
	Evander Andrews/Danskin #1	35-R2.5	*	938,290.32	108,377	829,913	30,058	3.20	27.6
	Langley Gulch	35-R2.5	*	3,668.82	0	3,669	131	3.57	28.0
	Total Account 346			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	14,692,682.81	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

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ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
		CURVE	SALVAGE	COST	DEPRECIATION	ACCRAUALS	ACCRAUAL	ACCRAUAL	REMAINING
(1)		(2)	PERCENT	(4)	RESERVE	(6)	AMOUNT	RATE	LIFE
			(3)		(5)		(7)	(8)=(7)/(4)	(9)=(6)/(7)
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	44,588	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
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
312.30	BOILER PLANT EQUIPMENT - RAILCARS	25-R3		20	1,729,452.20	821,596	561,966	47,114	2.72
314.00	TURBOGENERATOR UNITS	45-S1	*	(15)	13,863,945.58	8,178,979	7,764,558	869,497	6.27
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5	*	(1)	4,623,683.64	3,329,975	1,339,945	145,822	3.15
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45-R0.5	*	(2)	1,748,502.63	953,332	830,141	93,155	5.33
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	1,762,809,066	3,063,398,923	106,888,564	2.63	
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	1,762,809,066	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%

Idaho Power Company
Calculation of Revenue Impact
State of Idaho
Depreciation
Proposed to be Effective June 1, 2012

Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers ⁽¹⁾	Normalized Energy (kWh) ⁽¹⁾	Current Billed Revenue	Cents Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Cents Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	399,329	4,896,272,827	\$397,700,569	8.123	(\$604,926)	\$397,095,643	8.110	(0.15)%
2	Master Metered Mobile Home Park	3	23	4,942,681	\$381,220	7.713	(\$615)	\$380,605	7.700	(0.16)%
3	Residential Service Energy Watch	4	0	0	\$0	0.000	\$0	\$0	0.000	0.00%
4	Residential Service Time-of-Day	5	0	0	\$0	0.000	\$0	\$0	0.000	0.00%
5	Small General Service	7	28,165	144,888,296	\$14,990,300	10.346	(\$21,457)	\$14,968,843	10.331	(0.14)%
6	Large General Service	9	31,614	3,480,101,459	\$196,754,244	5.654	(\$316,231)	\$196,438,013	5.645	(0.16)%
7	Dusk to Dawn Lighting	15	0	6,481,376	\$1,173,934	18.112	(\$1,937)	\$1,171,997	18.083	(0.17)%
8	Large Power Service	19	116	1,978,623,647	\$83,660,290	4.228	(\$139,014)	\$83,521,276	4.221	(0.17)%
9	Agricultural Irrigation Service	24	16,642	1,720,204,410	\$109,785,557	6.382	(\$179,185)	\$109,606,372	6.372	(0.16)%
10	Unmetered General Service	40	2,030	15,807,753	\$1,096,245	6.935	(\$1,817)	\$1,094,427	6.923	(0.17)%
11	Street Lighting	41	361	23,165,568	\$2,959,897	12.777	(\$4,879)	\$2,955,018	12.756	(0.16)%
12	Traffic Control Lighting	42	397	2,981,282	\$142,887	4.793	(\$238)	\$142,649	4.785	(0.17)%
13	Total Uniform Tariffs		478,677	12,273,469,299	\$808,645,142	6.589	(\$1,270,300)	\$807,374,842	6.578	(0.16)%
<u>Special Contracts:</u>										
15	Micron	26	1	451,138,622	\$17,176,418	3.807	(\$28,746)	\$17,147,672	3.801	(0.17)%
16	J R Simplot	29	1	203,558,197	\$6,727,934	3.305	(\$11,278)	\$6,716,656	3.300	(0.17)%
17	DOE	30	1	244,266,665	\$8,393,976	3.436	(\$14,068)	\$8,379,908	3.431	(0.17)%
18	Hoku - Retail	32	1	0	\$2,835,760	0.000	(\$2,407)	\$2,833,353	0.000	(0.08)%
19	Total Special Contracts		4	898,963,484	\$35,134,087	3.908	(\$56,499)	\$35,077,588	3.902	(0.16)%
20	Total Idaho Retail Sales		478,681	13,172,432,783	\$843,779,229	6.406	(\$1,326,799)	\$842,452,430	6.396	(0.16)%
21	Hoku - Block 1 Energy	32		109,702,243	\$6,764,240	6.166	\$0	\$6,764,240	6.166	0.00%

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 23RD DAY OF MAY 2012, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF**, IN CASE NO. IPC-E-12-08, BY E-MAILING AND MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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SECRETARY

CERTIFICATE OF SERVICE