

ATTACHMENT 1
Clean Tariff Sheets

- An allocated amount of Payroll Taxes calculated by multiplying Payroll Taxes by the Transmission Wages and Salaries Allocation factor, and
- An allocated amount of Other Fees and Charges calculated by multiplying Other Fees and Charges by the Plant Allocation Factor.

3.7 Amortization of RTO Development Costs shall equal \$922,866 each year for the five-year period May 1, 2008 through April 30, 2013. Commencing May 1, 2013, Amortization of RTO Development Costs shall be \$0.

4.0 Depreciation Rates For Use In Formula Rate

4.1

Account Number	Column A Depreciation Rates for determining depreciation expense through July 31, 2008	Column B Depreciation Rates for determining depreciation expense beginning August 1, 2008
350.20	1.54%	1.51%
350.21	4.09%	1.50%
352.00	1.29%	1.68%
353.00	2.12%	2.06%
354.00	2.45%	1.96%
355.00	2.94%	2.81%
356.00	1.96%	1.92%
359.00	1.07%	0.98%
390.11	2.27%	2.38%
390.12	2.17%	2.24%
390.20	3.85%	2.58%
391.10	9.66%	4.97%
391.20	20.00%	24.37%
391.201	34.48%	-
391.21	16.67%	13.96%
391.211	31.98%	-
392.10	1.78%	6.23%
392.30	3.79%	8.62%
392.40	3.45%	3.58%
392.50	9.45%	1.49%
392.60	4.72%	3.69%
392.70	4.26%	2.39%
392.90	1.93%	1.99%
393.00	7.89%	5.40%
394.00	8.31%	4.84%

395.00	6.53%	5.39%
396.00	6.99%	6.95%
397.10	11.61%	6.16%
397.20	9.99%	6.99%
397.30	9.99%	8.36%
397.40	16.45%	8.20%
398.00	8.50%	9.57%

4.1.1 For service provided during the period October 1, 2008 through September 30, 2009 (for which the transmission revenue requirement is based on 2007 costs) the depreciation rates in column A will be used to determine depreciation expense. For service provided during the period October 1, 2009 through September 30, 2010 (for which the transmission revenue requirement is based on 2008 costs), the depreciation rates in column A will be used to determine depreciation expense for January 1, 2008 through July 31, 2008, and the depreciation rates in column B will be used to determine depreciation expense for August 1, 2008 through December 31, 2008. For service provided during the period October 1, 2010 through September 30, 2011 (for which the transmission revenue requirement is based on 2009 costs), the depreciates rates in column B will be used to determine depreciation expense.

4.2 In the event that the Idaho Public Utilities Commission (IPUC) issues a final order approving changes to the depreciation rates set forth in Section 4.1, Idaho Power will file such changed rates with the FERC pursuant to Section 205 of the Federal Power Act within 45 days of the issuance of such final order, to be made effective on the same date as such rates are made effective by the IPUC. If as a result of FERC's review or for any other reason, the depreciation rates approved by FERC for ratemaking purposes differ from those approved by the IPUC, the inputs to the formula rate will be calculated using the FERC-approved depreciation rates.

5.0 Network Upgrade Prepayments and Reimbursable Interest

Idaho Power shall record Network Upgrade Prepayments and Reimbursable Interest in Account 252. Such amounts shall be subtracted from Account 252 as reimbursed. Reimbursable interest earned by an Interconnection Customer (as defined in Attachment M of the Tariff) during the construction of a Network Upgrade (as defined in Attachment M of the Tariff) under a Large Generator Interconnection Agreement pursuant to Attachment M of the Tariff shall be capitalized in Account 107 as AFUDC.

ATTACHMENT 2
Redline Tariff Sheets

Idaho Power Company
FERC Electric Tariff, First Revised Volume No. 6

Second Revised Sheet No. 129-A
Superseding First Sheet No. 129-A

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- An allocated amount of Payroll Taxes calculated by multiplying Payroll Taxes by the Transmission Wages and Salaries Allocation factor, and
- An allocated amount of Other Fees and Charges calculated by multiplying Other Fees and Charges by the Plant Allocation Factor.

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353.00	2.12%	2.06%
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355.00	2.94%	2.81%
356.00	1.96%	1.97%
359.00	1.07%	0.98%
390.11	2.27%	2.38%
390.12	2.17%	2.24%
390.20	3.85%	2.58%
391.10	9.66%	4.97%
391.20	20.00%	24.37%
391.201	34.48%	-
391.21	16.67%	13.96%
391.211	31.98%	-
392.10	1.78%	6.23%
392.30	3.79%	8.62%
392.40	3.45%	3.58%
392.50	9.45%	1.49%
392.60	4.72%	3.69%
392.70	4.26%	2.39%
392.90	1.93%	1.99%
393.00	7.89%	5.40%
394.00	8.31%	4.84%

Deleted: July 13, 2007

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Filed to comply with order of the Federal Energy
Regulatory Commission, Docket Nos. RM05-17-000
and RM05-25-000, issued February 16, 2007, 118
FERC ¶ 61,119 (2007) (Order No. 8907)

Issued By: Tom Park, Manager, Grid Operations
Issued On: October 22, 2008

Effective Date: August 1, 2008

Idaho Power Company
FERC Electric Tariff, First Revised Volume No. 6

Successor Revised Sheet No. 129-B
Superseding First Sheet No. 129-B

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395.00	6.53%	5.39%
396.00	6.99%	6.95%
397.10	11.61%	6.16%
397.20	9.99%	6.99%
397.30	9.99%	8.36%
397.40	16.45%	8.20%
398.00	8.50%	9.57%

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Idaho Power shall record Network Upgrade Prepayments and Reimbursable Interest in Account 252. Such amounts shall be subtracted from Account 252 as reimbursed. Reimbursable interest earned by an Interconnection Customer (as defined in Attachment M of the Tariff) during the construction of a Network Upgrade (as defined in Attachment M of the Tariff) under a Large Generator Interconnection Agreement pursuant to Attachment M of the Tariff shall be capitalized in Account 107 as AFUDC.

Deleted: May 1, 2008
Deleted: February 29, 2008

Issued By: Tess Park, Manager, Grid Operations
Issued On: October 22, 2008

Effective Date: August 1, 2008

ATTACHMENT 3

2006 Transmission Revenue Requirement Using Existing Depreciation Accrual Rates

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006**

FOR RATES EFFECTIVE MAY 1, 2008 - SEPTEMBER 30, 2008

Revised May, 2008

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

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Rate Calculation	Rate Calculation	. 112 b
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Schedule 2	Allocated Expenses	. 112 b
Schedule 3	Allocators	. 112 b
Schedule 4	Transmission Revenue Credits	. 112 b
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Schedule 6	Rate of Return and Income Tax Expense	. 112 b
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Schedule 5 Workpaper	Allocation Demand and Capability Data - Reconciliation with Form 1	112 c , 112 b
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Schedule 6 Workpaper, Page 3	Equity Portion of AFUDC in Depreciation Expense	112 i , 112 b

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

RATES FOR OATT SCHEDULE 7, 8 and 9

For Firm Point-To-Point Transmission Service provided under Schedule 7:

The Formula Rate shall be	(	\$92,103,156	-	\$24,658,912	) /	3,419,000	=	\$19.73	per kW-year
For Monthly Service the rate shall be		\$1,644.2	per kW-month						
For Weekly Service the rate shall be		\$0,379.4	per kW-week						
For Daily Service on Monday through Saturday, the rate shall be		\$0,063.2	per kW-day						
For Daily Service on Sunday and WECC defined holidays, the rate shall be		\$0,054.2	per kW-day						

For Non-Firm Point-To-Point Transmission Service provided under Schedule 8:

For Monthly Service the rate shall be	\$1,644.2	per kW-month
For Weekly Service the rate shall be	\$0,379.4	per kW-week
For Daily Service on Monday through Saturday, the rate shall be	\$0,063.2	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be	\$0,054.2	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be	\$4.03	per MW-hour
For Hourly Service provided other hours the rate shall be	\$2.25	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be	\$92,103,156	-	\$24,658,912	+ \$1,395,883	=	\$68,840,127
The Monthly formula revenue requirement shall be	\$5,736,677.24					

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Idaho Power Company
Calculation of Point to Point Transmission Tariff Rate
2006

<u>Transmission Revenue Requirement</u>	<u>Transmission Revenue Credits</u>	<u>Net PTP Transmission Revenue Requirement</u>	<u>Demand MW</u>	<u>Annual PTP Rate \$/kW-yr</u>
\$92,103,156	\$24,658,912	\$67,444,244	3,419	\$19.73
				Monthly Rate \$/kW per month 1.6442
				Weekly Rate \$/kW per week 0.3794
				Daily Rate \$/kW per day (Mon-Sat) 0.0632
				Daily Rate \$/kW per day (Sunday) 0.0542
				Hourly Rate \$/MW per hour (Peak) 4.03
				Hourly Rate \$/MW per hour (Off-Peak) 2.25

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

IDAHO POWER COMPANY
Calculation of Annual Network Transmission Revenue Requirement
2006

Transmission Revenue Requirement:	\$92,103,156
Transmission Revenue Credits:	\$24,658,912
Net PTP Transmission Revenue Requirement:	\$67,444,244
CBM Network Rate Adjustment 1/:	\$1,395,883
Network Transmission Revenue Requirement:	\$68,840,127

Source:

$$1/ = \frac{\text{PTP} * \text{E} * (\text{Formula Rate pre 890} - \text{Formula Rate})}{(\text{E} - \text{PTP})} \quad \text{OATT Schedule 9, Appendix A}$$

Where:

PTP =	547
E =	3089
Formula Rate pre 890 =	\$21.83
Formula Rate =	\$19.73

Spreadsheet, Schedule 5
Spreadsheet, Schedule 5
Recalculated Rate Using "E"
Rate Calculation, In 47

$$= \frac{547 \text{ MW} * 3089 \text{ MW} * (\$21.83 - \$19.73) * 1000}{3089 \text{ MW} - 547 \text{ MW}}$$

$$= \$1,395,883$$

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

IDAHO POWER COMPANY
Transmission Revenue Credits
2006

<u>Rent From Electric Property Account 454</u>	<u>Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self</u>	<u>Total Revenue Credits</u>
\$8,468,047	\$16,190,866	\$24,658,912

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2008

IDAHO POWER COMPANY
RATE CALCULATION
12 Months Ended 12/31/2008

	Source	Amount
TRANSMISSION RATE BASE		
1	Transmission Plant (excluding Asset Retirement Costs)	606,947,191
2	Generator Step Up Facilities	(15,953,431)
3	LGI's	(631,756)
4	Account 252-Transmission (Net)	0
5	General Plant (excluding Asset Retirement Costs)	30,681,472
6	Intangible Plant	10,291,635
7	Transmission Plant Held For Future Use	608,176
8	General Plant Held For Future Use	126,788
9	Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	(210,074,912)
10	Transmission Depreciation Reserve Generator Step-Ups	8,090,165
11	Transmission Depreciation Reserve LGI's	65,677
12	General Plant Depreciation Reserve (excluding Asset Retirement Costs)	(11,888,425)
13	Amortization of Utility Plant	5,528,672
14	ADIT Allocated to Trans	(33,244,638)
15	ADIT Allocated to Gen & Intang	(2,307,291)
16	Transmission Related Prepayments	683,679
17	Transmission Materials & Supplies	8,719,454
18	Transmission Cash Working Capital	4,459,399
19	Unamortized RTO Development Costs	4,229,802
20	Transmission Rate Base	407,331,658
21		
RETURN AND ASSOCIATED INCOME TAXES		
22	Overall Return	0.08263
23	Composite Income Tax (Federal and State)	0.03572
24	Return and Income Taxes	48,207,702
25		
26		
27		
EXPENSES		
28		
29	Deprec Expense Transmission	12,558,387
30	Deprec Expense General Plant	1,605,481
31	Depreciation Expense Intangible Plant	1,297,578
32	Amort of ITC (Acct 411.4)	57,839
33	O&M Expense Transmission	23,433,460
34	Less Account 561 (Load Dispatching)	(3,486,275)
35	Less Account 565 (Transmission of Electricity By Others)	(7,638,680)
36	O&M Expense A&G	12,241,734
37	Taxes Other than Income	2,903,267
38	Amortization of RTO Development Costs	922,866
39	Transmission Expense	43,895,455
40	Gross Transmission Revenue Requirement	92,103,156
41		
42	Transmission Revenue Credits	(24,658,912)
43		
44	Net PTP Transmission Revenue Requirement	67,444,244
45		
46	System Peak Demand - MW	3,419
47		
48	Annual Rate \$/kW per year	19.73
49	Monthly Rate \$/kW per month	1.6442
50	Weekly Rate \$/kW per week	0.3794
51	Daily Rate \$/kW per day (Mon-Sat)	0.0632
52	Daily Rate \$/kW per day (Sunday)	0.0542
53	Hourly Rate \$/MW per hour (Peak)	4.03
54	Hourly Rate \$/MW per hour (Off-Peak)	2.25

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 1
Allocated Investment**

	Source	Amount
1 Accumulated Deferred Income Tax Allocated to Transmission		
2		
3 ADIT (Account 281)	FF1 p 273 8k	-
4 ADIT (Account 282)	FF1 p 275 2k	230,117,962
5 ADIT (Account 283)	FF1 p 277 9k	32,394,600
6 ADIT (Account 190)	Sched 1 Workpaper	(60,896,997)
7 Sum of ADIT		201,615,565
8 Transmission Plant Allocator	Schedule 3	0 164891230
9 ADIT Allocated to Transmission	(7) * (8)	33,244,638
10		
11 General Plant		
12		
13		
14 General Plant Investment (excluding Asset Retirement Costs)	FF1 p207 99g - 98g	214,927,062
15 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
16 Trans Related General Plant	(14) * (15)	30 681,472
17		
18		
19 General Plant Depreciation Reserve		
20		
21 GP Accum Depr (excluding Asset Retirement Costs)	FF1 p 219 28b less 108 100 =0	83 279 714
22 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
23 Trans Related GP Depr	(21) * (22)	11,888 425
24		
25		
26 Intangible Plant		
27		
28 Intangible Plant Investment	FF1 p205 5 g	72,094,030
29 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
30 Trans Related Intangible Plant	(28) * (29)	10,291,635
31		
32		
33 Amortization of Utility Plant		
34		
35 Amortization of Utility Plant	FF1 p200 21 b	38 728,952
36 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
37 Trans Related Amortization of Utility Plant	(35) * (36)	5,528,672
38		
39		
40 ADIT Allocated to General & Intangible		
41		
42 ADIT (Account 281)	FF1 p 273 8k	-
43 ADIT (Account 282)	FF1 p 275 2k	230,117,962
44 ADIT (Account 283)	FF1 p 277 9k	32,394,600
45 ADIT (Account 190)	Schedule 1 Workpaper	(60,896,997)
46 Sum of ADIT	Sum (42) Thru (45)	201,615,565
47 General & Intangible Plant Allocator	Schedule 3	0 011444010
48 ADIT to General & Intangible	(46) * (47)	2,307,291
49		
50		
51 Cash Working Capital		
52		
53 O&M Expense - Transmission	Schedule 2	23 433,460
54 A&G O&M Expense	Schedule 2	12 241,734
55 Working Capital Allowance	((53) + (54)) * 0.125	4 459,399
56		
57		
58 Prepayments		
59		
60 Prepayments (Account 165)	FF1 p111 57c	8 925,014
61 Less pre-paid Pension Expense		4 135,767
62 Net Prepayments	(60) - (61)	4 789,247
63 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
64 Transmission Related Prepayments	(62) * (63)	683,679
65		
66 General Plant Held For Future Use		
67		
68 General Plant Held For Future Use	FF1 p 214	888,162
69 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
70 Transmission Related General Plant Held For Future Use	(67) * (68)	126,788
71 Transmission Materials and Supplies		
72		
73 Account 154 - Transmission	FF1 p 227 8(c)	8 189,143
74 Account 154 - General	FF1 p 227 11c	854,043
75 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
76 Transmission Related Account 154 - General	(73) * (74)	121,917
77 Account 163	FF1 p 227 16c	2 316,011
78 Plant Allocator	Schedule 3	0 176335230
79 Transmission Related Account 163	(76) * (77)	408,394
Total Transmission Materials and Supplies	(72) + (75) + (78)	8,719,454

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 2
Allocated Expenses**

	Source	Amount
1 A&G Expense		
2		
3 Total A&G Related O&M	FF1 p 323 197 b	86,728,893
4 Acct 924 (Property Insurance)	(1) - FF1 p 323 185 b	(2,945,897)
5 Acct 928 (Regulatory Commission Expense)	(2) - FF1 p 323 189 b	(976,225)
6 Account 930 1 (General Advertising Expense)	(3) - FF1 p 323 191 b	(107,310)
7 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
8 A&G to Transmission, excl Prop ins, Reg Comm Exp, Adv	(Sum (3) Thru (6)) * (7)	11,805,307
9		
10 Total Property Insurance	FF1 p 323 185 b	2,945,897
11 Plant Allocator	Schedule 3	0 1763352300
12 Property Insurance to Transmission	(10) * (11)	519,465
13		
14 Regulatory Commission Expenses - FERC	FF1 p350	(470,907)
15 Plant Allocator	Schedule 3	0 1763352300
16 Regulatory Commission Expenses to Transmission	(14) * (15)	(83,037)
17		
18 Regulatory Commission Expenses - Other Transmission Related	FF1 p350	-
19		
20 General Advertising Expense - Transmission Specific		-
21		
22 Total A&G to Transmission	(8)+(12)+(16)+(18)+(20)	12,241,734
23		
24 General Plant Depreciation		
25		
26 General Plant Depreciation 1/	FF1 p 336 10 b	11,246,569
27 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
28 Trans Related General Plant	(26) * (27)	1,605,481
29		
30 Investment Tax Credit		
31		
32 Amortized ITC - Electric (Account 411 4)	FF1 p114 19c	326,869
33 Transmission, General & Intangible Plant Allocator	Schedule 3	0 17633523
34 Allocated ITC	(32) * (33)	57,639
35 Total ITC Credit	(34)	57,639
36		
37		
38 Taxes Other Than Income Taxes		
39		
40 Property Taxes (ID,OR,MT,NV,WA)	FF1 pp262-263 col 1	14,308,154
41 Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3	2,831,435
42 Less Amount Allocated to GSU's	Line 40 x GSU Allocator (Sch 3)	(74,423)
43 Less Amount Allocated to LGI's	Line 40 x LGI Allocator (Sch 3)	(2,947)
44 Amount Direct Assigned to General	Schedule 2 Workpaper, page 3	1,042,422
45 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
46 Allocated Amount	Line 44 x Line 45	148,809
47 FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263 1 col 1	10,296,686
48 Payroll Adjustment	FOAB & Unempl Tax	(10,293,932)
49 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
50 Allocated Amount	((47) + (48)) * (49)	393
51		
52 Total Taxes Other Than Income Taxes	(41)+(42)+(43)+(46)+(50)	2,903,267
53		
54		
55 Transmission Related Amortization of Intangible Plant (Account 405)		
56		
57 Transmission Related Amortization of Intangible Plant (Account 405)	FF1 p336 1 d	9,089,661
58 Transmission Wages & Salaries Allocator	Schedule 3	0 14275295
59 Transmission Related Amortization of Intangible Plant	(57) * (58)	1,297,576
60		
61 Transmission Depreciation Expense		
62 Total Transmission Depreciation Expense	FF1 p 336 7f	12,905,223
63 Less GSU Depreciation Expense	Schedule 7	(334,681)
64 Less LGI Depreciation Expense	Schedule 8	<u>(12,154)</u>
65 Transmission Depreciation Expense	Sum (62) Thru (64)	12,558,387
66		
67 Transmission Operation and Maintenance Expense		
68 Total Transmission O&M less RTO costs amortized	FF1 p 321 112 b less 0	23,669,858
69 Less GSU O&M	Schedule 2 Workpaper page 1	(211,761)
70 Less LGI O&M	Schedule 2 Workpaper page 2	(24,637)
71 Plus Reimbursable Interest For Network Upgrades, as reimbursed	Schedule 9	-
72 Transmission O&M Expense	Sum (68) Thru (71)	<u>23,433,460</u>

1/ In the 2006 Form 1 this balance was reported on line 9 but should have been reported on line 10

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 3
Allocators**

1	GSU Allocator		
2			
3	GSU Plant	Schedule 7	15,953,431
4	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
5	GSU Allocator	(3) * (4)	0 026284710
6			
7			
8	LGI Allocator		
9			
10	LGI Plant	Schedule 8	631,756
11	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
12	LGI Allocator	(10) * (11)	0 001040870
13			
14			
15	Transmission Wages and Salaries		
16			
17	Transmission Wage Expense	FF1 p 354 21b	9,434,447
18	Less Wage Expense Allocated to GSU's	(5) * (17)	(247,982)
19	Less Wage Expense Allocated to LGI's	(12) * (17)	(9,820)
20	Transmission Wage Expense	Sum (17) Thru (19)	9,176,645
21	A&G Wage Expense	FF1 p 354 27b	34,060,362
22	Total Wage Expense	FF1 p 354 28b	98,343,766
23	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	0 142752950
24			
25			
26	Plant Allocator		
27			
28			
29	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
30	GSU Plant	Schedule 7	(15,953,431)
31	LGI Plant	Schedule 8	(631,756)
32	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	590,362,004
33	Allocated General & Intangible Plant	(49)	40,973,108
34	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,580,311,791
35	Plant Allocator	((32) + (33)) / (34)	0 176335230
36			
37			
38	Transmission Plant Allocator		
39			
40	Transmission Plant Less GSU's & LGI's	Line 32	590,362,004
41	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,580,311,791
42	Transmission Plant Allocator	(40) / (41)	0 164891230
43			
44			
45	General and Intangible Plant Allocator		
46			
47	Transmission Related General Plant	Schedule 1	30,681,472
48	Transmission Related Intangible Plant	Schedule 1	10,291,635
49	Sum	(47) + (48)	40,973,108
50	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,580,311,791
51	General & Intangible Plant Allocator	(49) / (50)	0 01144401

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 4
Transmission Revenue Credits
2006

1	Rent From Electric Property (Account 454)		
2	The transmission related amount of Rent From Electric Property included in Account 454		
3	is		
4	Transmission Pole Attachments	Schedule 4 Workpaper page 1	\$351,340
5	Real Estate Rents	Schedule 4 Workpaper page 1	\$62,655
6	Cogeneration	Schedule 4 Workpaper page 1	\$38,460
7	City of Seattle	Schedule 4 Workpaper page 1	\$112,260
8	Pacificorp	Schedule 4 Workpaper page 1	\$7,903,332
9	Total		\$8,468,047
10			
11	Revenues From Transmission For Others (Account 456):		
12	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$10,616
13	Milner Irrigation District	FERC Form 1, page 330 line 6 x 35%	\$4,493
14	City of Seattle	FERC Form 1, page 330, line 7	\$4,860
15	OATT Short Term Firm (January - May 2006)	Schedule 4 Workpaper page 6	\$3,350,951 Adjusted to reflect 50% increase of new rate
16	OATT Non Firm (January - May 2006)	Schedule 4 Workpaper page 6	\$5,033,251 Adjusted to reflect 50% increase of new rate
17	OATT Short Term Firm (June - December, 2006)	Schedule 4 Workpaper page 6	\$1,742,566
18	OATT Non Firm (June - December 2006)	Schedule 4 Workpaper page 6	\$6,541,657
19	Pacificorp Legacy Non Firm	FERC Form 1, page 330 lines 10, 11, 12 minus \$998,462	(\$197,527)
20	Total		\$16,190,866
21			
22			
23			
24	Total Transmission Revenue Credit		\$24,658,912

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 5
IDAHO POWER COMPANY
ALLOCATION DEMAND AND CAPABILITY DATA
2006

	Firm Network Service for Self 1/ Form 1	Firm Network Service for Others Form 1	Long-Term Firm Transmission Reservations	TOTAL	CRM	TOTAL
January	1810	172	567	2549	330	2879
February	2281	182	567	3030	330	3360
March	1824	161	567	2552	330	2882
April	1550	126	542	2228	330	2558
May	2351	243	542	3136	330	3466
June	3043	304	542	3889	330	4219
July	3084	285	542	3911	330	4241
August	2912	263	542	3717	330	4047
September	2557	235	542	3334	330	3664
October	1969	173	542	2684	330	3014
November	2226	203	538	2967	330	3297
December	2337	194	538	3069	330	3399
12 CP (Rounded)	2330	212	547	3089	330	3419

1/ Includes Weiser and Raff River

	Firm Network Service For Others					Total Form 1
	Imnaha	USBR	Raff River	BPA - PF	BPA-OIECC	
January	0 31465	0	10	111	51	172
February	0 45066	0	11	117	54	182
March	0 35896	0	9	101	51	161
April	0 29848	0	6	82	38	126
May	0 26180	53	42	105	43	243
June	0 29085	69	55	129	51	304
July	0 26719	56	50	124	55	285
August	0 33460	49	44	118	52	263
September	0 25606	43	43	103	46	235
October	0 39746	0	10	109	54	173
November	0 39242	0	12	125	66	203
December	0 37604	0	12	125	57	194
12 CP (Rounded)	0	23	25	112	52	212

	Long-Term Firm Transmission - OASIS Reservations									TOTAL
	APS	BPA	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	
OASIS Ref	70337968	Vigilante	70237836 & 70592430	70237874 (79606)	70416899 (144968)	96618	70241483 (144434)	70752544 (143190)	70388764 (70361498) & 70665456	
Contract Term	4/1/05-4/1/06	-	6/1/06-6/1/2010	4/1/01- 12/31/2010	9/1/05-3/1/07	7/1/01 12/31/09	4/1/04- 12/31/2010	7/1/04- 6/30/2010	5/1/05-5/1/06 & 5/1/06 5/1/2011	
POR/POD	BOBR/LOLO	Bannock Tap/Vigilante Electric	IPCO/M/CLK	IPCO/LGBP	BOBR/PCO	IPCO/M/345	IPCO/LGBP	JEFF/PCO	IPCO/LOLO	
January	25	4	30	171	75	25	75	87	75	567
February	25	4	30	171	75	25	75	87	75	567
March	25	4	30	171	75	25	75	87	75	567
April	0	4	30	171	75	25	75	87	75	542
May	0	4	30	171	75	25	75	87	75	542
June	0	4	30	171	75	25	75	87	75	542
July	0	4	30	171	75	25	75	87	75	542
August	0	4	30	171	75	25	75	87	75	542
September	0	4	30	171	75	25	75	87	75	542
October	0	4	30	171	75	25	75	87	75	542
November	0	0	30	171	75	25	75	87	75	538
December	0	0	30	171	75	25	75	87	75	538
12 CP (Rounded)	6	3	30	171	75	25	75	87	75	547

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006

SCHEDULE 6
RATE OF RETURN AND INCOME TAX EXPENSE

1 **A OVERALL RATE OF RETURN**

	Source	Capitalization Structure		Effective Cost		
		Amount	Percent	Embedded	Weighted	
2						
3						
4						
5						
6	Long Term Debt	Sched 6 Workpaper, p 1	\$ 955,460,000	0.4825	0.05649	0.02726
7						
8	Preferred Stock		\$ -	0.0000	0.00000	0.00000
9						
10	Common Equity	FERC 112.16c	\$ 1,024,876,392	0.5175	0.10700	0.05538
11						
12	Total Capitalization		\$ 1,980,336,392	1.0000		0.08263
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						

Rate of Return

17 **B INCOME TAX EXPENSE**

18						
19	Federal Tax Rate		35.00%			
20	Composite State Tax Rate		6.30%	Schedule 6 Workpaper, page 2		
21						
22	Federal Tax Factor:					
23	$((ROR - Wtd LTD) + [(EqAFUDC + ITC) / RateBase]) * (FT) / (1 - FT)$					0.02996
24						
25	State Tax Factor:					
26	$((ROR - Wtd LTD) + [(EqAFUDC + ITC) / RateBase] + Federal Income Tax Rate) * (ST) / (1 - ST)$					0.00576
27						
28						
29						
30						
31						
32						
33						
34						

Sum of Federal and State Tax Factors

EQAFUDC = \$53,886 Schedule 6 Workpaper, page 3
 ITC = \$57,639 Schedule 2

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006

SCHEDULE 7

GSU
 Transformer Investment and Accumulated Depreciation
 By Vintage Year
 Twelve Months Ended December 2006

LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
American Falls Power Plant	353	1980	27	-969	-555	-21
American Falls Power Plant	353	1978	29	648,863	398,921	13,756
Bliss Power Plant Gooding	353	1964	43	1,416	1,291	30
Bliss Power Plant Gooding	353	1950	57	316,404	382,342	6,708
Boardman	353	1980	27	375,527	214,952	7,961
Boardman	353	1992	15	2,011	639	43
Boardman	353	2000	7	1,470	218	31
Boardman	353	2004	3	64,213	4,084	1,361
Brownlee Power Plant Adams	353	2003	4	15,167	1,286	322
Brownlee Power Plant Adams	353	2000	7	11,285	1,675	239
Brownlee Power Plant Adams	353	1994	13	866,480	238,802	18,369
Brownlee Power Plant Adams	353	1980	27	1,541,722	882,481	32,684
Brownlee Power Plant Adams	353	1963	44	-278	-257	-6
Brownlee Power Plant Adams	353	1959	48	748,173	761,341	15,861
Cascade Power Plant	353	1983	24	257,772	131,155	5,465
Clear Lake Power Plant	353	1965	42	19,808	17,637	420
Danskin Power Plant	353	2001	6	259,219	32,973	5,495
Hells Canyon Power Plant Waiho	353	2000	7	2,681	398	57
Hells Canyon Power Plant Waiho	353	1967	40	945,897	802,121	20,053
Jim Bndger	353	1975	32	282,268	177,921	5,560
Jim Bndger	353	1976	31	842,488	553,683	17,861
Jim Bndger	353	1990	17	965,852	348,093	20,476
Jim Bndger	353	1994	13	42,236	11,640	895
Jim Bndger	353	1995	12	27,259	6,935	578
Jim Bndger	353	1996	11	45,884	10,654	969
Jim Bndger	353	2000	7	972,906	144,379	20,626
Jim Bndger Steam Plant	353	2003	4	208,842	17,693	4,423
Lower Malad Power Plant	353	1958	49	1,551	1,611	33
Lower Malad Power Plant	353	1948	59	81,119	101,463	1,720
Lower Salmon Power Plant Good	353	1949	58	303,512	373,199	6,434
Milner Power Plant	353	1992	15	664,294	211,245	14,083
Oxbow Power Plant Baker	353	2000	7	3,395	504	72
Oxbow Power Plant Baker	353	1999	8	132,897	22,539	2,817
Oxbow Power Plant Baker	353	1980	27	6,099	3,491	129
Oxbow Power Plant Baker	353	1979	28	2,964	1,759	63
Oxbow Power Plant Baker	353	1961	46	423,846	413,334	8,986
Oxbow Power Plant Baker	353	1957	50	208,866	221,398	4,428
Oxbow Power Plant Baker	353	1951	56	43,216	51,306	916
Oxbow Power Plant Baker	353	1949	58	100,827	123,977	2,138
Shoshone Falls Power Plant Jer	353	1992	15	306,659	97,518	6,501
Sinke C J Power Plant Owyhee	353	1982	25	32,437	17,192	688
Sinke C J Power Plant Owyhee	353	1973	34	317	228	7
Sinke C J Power Plant Owyhee	353	1972	35	610	453	13
Sinke C J Power Plant Owyhee	353	1965	42	1,480	1,318	31
Sinke C J Power Plant Owyhee	353	1952	55	344,947	402,208	7,313
Swan Falls Power Plant Ada	353	1995	12	3	1	0
Swan Falls Power Plant Ada	353	1994	13	432,055	119,074	9,160
Thousand Sprngs Power Plant	353	1956	51	36,470	39,431	773
Thousand Sprngs Power Plant	353	1940	67	0	0	0
Twin Falls Power Plant (New)	353	1995	12	430,708	109,572	9,131
Twin Falls Power Plant Twin Fa	353	1949	58	39,459	48,519	837
Upper Malad Power Plant	353	1988	19	279	112	6
Upper Malad Power Plant	353	1987	20	2,109	894	45
Upper Malad Power Plant	353	1948	59	31,129	38,936	660
Upper Salmon A Power Plant	353	1954	53	418	470	9
Upper Salmon A Power Plant	353	1937	70	72,188	107,097	1,530
Upper Salmon B Power Plant	353	1947	60	70,393	89,539	1,492
Valmy #1	353	1981	26	2,057,788	1,134,253	43,625
Valmy #1	352	1982	25	241,978	78,038	3,122
Valmy #1	353	1982	25	-608,813	-322,671	-12,907
Valmy #1	352	1983	24	-2,725	-844	-35
Valmy #1	353	1983	24	-18,917	-9,625	-401
Valmy #1	352	1984	23	-2	-1	0
Valmy #1	353	1984	23	-17	-8	0
Valmy #1 and #2	352	1987	20	188,211	48,042	2,402
Valmy #1 and #2	353	1987	20	-281,448	-119,334	-5,967
Valmy #2	353	1985	22	1,156,804	539,533	24,524
Valmy #2	353	1986	21	5,129	2,283	109
Valmy #2	353	1988	19	-982	-396	-21
Total				\$15,953,431	\$ 9,090,165	\$ 334,681

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 8

**Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year
2006**

	LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
1	Bennett Mountain Power Plant	352	2005	2	59,325	1,531	765
2	Bennett Mountain Power Plant	353	2005	2	49,372	2,093	1,047
3	Danskin Power Plant	352	2001	6	89,955	6,963	1,160
4	Danskin Power Plant	353	2001	6	433,104	55,091	9,182
5							
6							
7							
8							
9	TOTAL				631,756	65,677	12,154

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006
SCHEDULE 9

**Reimbursable Prepayments For Network Upgrades
 2006**

1 **I. Plant Balance in Account 252, Accumulated Depreciation**
 2

Location	Plant Account	Year	Years in Service	Cost	Accumulated Depreciation	Net Plant Balance
		2006	0	0	0	0
Total				0	0	0

12 **II. Interest Expense Reimbursed**
 13

Location	Year	Amount
	2006	0
Total		0

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 MOths Ended 12/31/2006

SCHEDULE 10

New Transmission Plant Installed With A Cost In Excess of \$250,000

2006

DESCRIPTION	AMOUNT	WORK ORDER NUMBER
1 BOMT-REPLACE T131	\$ 256,452	27172861
2 QUARTZ-LA GRANDE 230 KV (STRUCT DAMAGED/REBUILD)	\$ 256,920	27205338
3 LINE 902 BLISS FIRE EMERGENCY REPLACEMENT	\$ 275,338	27208097
4 IPCO-POLE REPLACEMENT ON LINE #220	\$ 321,998	27152687
5 CDWL-WLS TRANSMISSION & ROW	\$ 326,306	27167750
6 HCPR0401 REPL 204A	\$ 372,852	27183581
7 LINE #920, STRIKE JCT -CALDWELL 138KV, PATROL FOLLOW-UP	\$ 379,094	27193869
8 LINE #912, BOISE BENCH-MIDPOINT #3 230, GENERAL MAINTENANCE	\$ 425,164	27172180
9 IPCO--MANN CREEK REBUILD 69KV	\$ 445,500	27075468
10 LN 426, EMERGENCY REPAIRS CAUSED BY RANGE FIRE	\$ 459,160	27209680
11 RIGHT OF WAY, LINE 470, HORSE FLAT-STARKEY-JUMP 138KV	\$ 616,624	27154309
12 REPLACE 3012 CIRCUIT SWITCHER AT KPRT	\$ 641,254	27214769
13 KING-BLISS FIRE ON 8/29/05 - REPLACE DAMAGED STRUCTURES ON LINE	\$ 1,087,570	27208046
14 MPSN-HUNT SHIELD WIRE UPGRADE - OPGW INSTALLATION	\$ 1,230,874	27195067
15 LINE 464 EAGLE-BALLANTYNE SECTION	\$ 1,639,552	27191513
16 EAGL TO STAR TRANSMISSION LINE	\$ 1,851,016	27185775
17 EAGL TO STAR TRANSMISSION LINE	\$ 1,938,854	27104223
18 BOBN CONDENSERS PROTECTION & CONTROL REPLACEMENT	\$ 2,243,648	27161237
19 BOBN0302 INSTALL 230 KV 75 MVAR SHUNT REACTOR	\$ 2,381,478	27136647
20 WYE-BUTLER 138KV LINE	\$ 2,563,000	27116496
21 BOISE BENCH REPLACE T231 230/138 TRANSFORMER	\$ 2,880,867	27174191
22 HORSE FLAT NEW 230/138 STATION	\$ 5,579,860	27134241

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 11
Substantive Changes to Accounting Policies, Practices and Procedures That Could Affect
Charges Under the Formula Rate
2006

None occurred

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2006 formula rate as the base
- Substitute 2005 PBOPs for 2006 PBOPs in the 2006 formula rate
- Compute the rate impact

1	Post Retirement Benefits Other than Pensions		
2			
3	2006 Amount in Account 926		4,682,824
4	Less 2005 Amount in Account 926		(4,565,427)
5	Total Increase (Decrease) of PBOPs		117,397
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	0.142752950
9	Change in O&M Expense, Transmission A&G	(5) * (8)	16,759
10			
11	<u>Impact on Rate Base</u>		
12	Working Capital Allowance	Schedule 1	0.125
13	Change in Transmission Rate Base	(9) * (12)	2,095
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	0.08263
17	Composite Income Tax (Federal and State)	Schedule 6	0.03572
18	Total Return and Income Tax	(16) + (17)	0.11835
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	248
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	17,007
23			
24			
25			
26			
27			
28			
29	Rate Impact		
30			
31	<u>Using 2006 PBOP</u>		
32	Net PTP Transmission Revenue Requirement	Rate Calculation	67,444,244
33			
34	System Peak Demand - MW	Schedule 5	3,419
35			
36	Annual Rate \$/kW per year	(32)/((34)*1000)	19.73
37	Monthly Rate \$/kW per month	(36) / 12	1.6442
38			
39			
40	<u>Using 2005 PBOP</u>		
41	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	67,427,237
42			
43	System Peak Demand - MW	Schedule 5	3,419
44			
45	Annual Rate \$/kW per year	(41)/((43)*1000)	19.72
46	Monthly Rate \$/kW per month	(45) / 12	1.6433
47			
48			
49	Change in 2006 monthly rate when 2005 PBOP is substituted:		0.0009
50	Section 205 filing required?		NO

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 13
Changes to the Draft Informational Filing Based on Customer Comments

2006

As discussed in the customer meeting of August 14, 2007, for purposes of calculating "B" in Appendix A of OATT Schedules 7, 8, and 9, Idaho Power agrees that the revenue for Non-Firm Point-to-Point Transmission Service and Short-Term firm Point-to-Point Transmission Service under the Tariff for the period January - May 2006 shall be calculated based on the average of revenues received for such service and the revenues that would have been received had such services been billed based on rates in effect during the period June 1, 2006 - September 30, 2006. Schedule 4 Workpaper page 6 has been adjusted accordingly. Furthermore, as discussed in the customer meeting, PacifiCorp Legacy Non Firm Revenues From Transmission For Others (Account 456) are shown separately on Schedule 4.

SCHEDULE 14
RTO Development Costs

	<u>A</u>		<u>B</u>		<u>C</u>	<u>Attachment</u>
	<u>Addition to Rate Base</u>				<u>Addition to Q&M - Amortization of RTO Development Costs</u>	
<u>Period</u>	<u>Beginning of Period Unamortized RTO Development Costs</u>	<u>RTO Development Costs Amortized During Period</u>	<u>End of Period Unamortized RTO Development Costs</u>			
1 May 1, 2008 - September 30, 2008	\$4,614,329	1/ (\$384,527)	\$4,229,802	\$922,866	L	
2 October 1, 2008 - September 30, 2009	\$4,229,802	(\$922,866)	\$3,306,936	\$922,866	M	
3 October 1, 2009 - September 30, 2010	\$3,306,936	(\$922,866)	\$2,384,070	\$922,866	N	
4 October 1, 2010 - September 30, 2011	\$2,384,070	(\$922,866)	\$1,461,204	\$922,866	O	
5 October 1, 2011 - September 30, 2012	\$1,461,204	(\$922,866)	\$538,338	\$922,866	P	
6 October 1, 2012 - April 30, 2013	\$538,338	(\$538,338)	\$0	\$922,866	Q	
7 May 1, 2013 - September 30, 2013	\$0	\$0	\$0	\$0		

1/

Loan Principal	\$1,083,748
Interest / Carrying Charges on Loan (5/2000 - 12/2007)	\$390,686
Excess Cash Distribution	(\$7,580)
Incremental Expenses	\$2,250,965
Carrying Charges on Incremental Expenses	\$896,510
	<u>\$4,614,329</u>

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
Twelve Months Ended December, 31, 2006

WORKPAPERS

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006
Schedule 1 Workpaper
Accumulated Deferred Income Tax Adjustments

		Source	Amount
1	ADIT Allocated to Transmission		
2			
3	ADIT (Account 190)	FF1 p234 8c	102,722,254
4	Less FASB 109 Account	FF1 p234 450.1 line 7 note	<u>(41,825,257)</u>
5			
6	Total ADIT (Account 190)	Lines 18, 19, & 31	60,896,997

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense
2006

1	<u>Solely Owned Plants</u>	
2	27132269 - BNET- PREVENTIVE MAINTENANCE	\$0
3	27132459 - DNPR - PREVENTIVE MAINTENANCE	\$0
4	27134450 - LMPR PREVENTIVE MAINTENANCE	\$0
5	27136696 - BLPR PREVENTIVE MAINTENANCE	\$1,191
6	27136835 - SKPR-PREVENTIVE MAINTENANCE	\$277
7	27136838 - SWPO-PREVENTIVE MAINTENANCE	\$0
8	27137842 - AFPR PREVENTIVE MAINTENANCE	\$343
9	27137896 - HCPR PREVENTIVE MAINTENANCE	\$0
10	27137905 - OBPR PREVENTIVE MAINTENANCE	\$2,929
11	27137974 - CDPO PREVENTIVE MAINTENANCE	\$0
12	27141465 - SFPR PREVENTIVE MAINTENANCE	\$20
13	27141484 - LSPR PREVENTIVE MAINTENANCE	\$9,903
14	27141523 - BSPO PREVENTIVE MAINTENANCE	\$4,346
15	27141529 - US34 PREVENTIVE MAINTENANCE	\$1,425
16	27141614 - UMPR PREVENTIVE MAINTENANCE	\$0
17	27141617 - TSPO PREVENTIVE MAINTENANCE	\$0
18	27141624 - TFPR PREVENTIVE MAINTENANCE	\$0
19	27141637 - MLPR PREVENTIVE MAINTENANCE	\$0
20	27143846 - CLPR PREVENTIVE MAINTENANCE	\$0
21	27160282 - US12 PREVENTIVE MAINTENANCE	\$0
22	27132271 - BNET - CORRECTIVE MAINTENANCE	\$0
23	27132460 - DNPR - CORRECTIVE MAINTENANCE	\$0
24	27134451 - LMPR CORRECTIVE MAINTENANCE	\$0
25	27136700 - BLPR CORRECTIVE MAINTENANCE	\$14,733
26	27136837 - SKPR-CORRECTIVE MAINTENANCE	\$2,414
27	27136839 - SWPO-CORRECTIVE MAINTENANCE	\$0
28	27137850 - AFPR CORRECTIVE MAINTENANCE	\$428
29	27137900 - HCPR CORRECTIVE MAINTENANCE	\$2,041
30	27137910 - OBPR CORRECTIVE MAINTENANCE	\$27,281
31	27137975 - CDPO CORRECTIVE MAINTENANCE	\$0
32	27141469 - SFPR CORRECTIVE MAINTENANCE	\$0
33	27141485 - LSPR CORRECTIVE MAINTENANCE	\$3,917
34	27141524 - BSPO CORRECTIVE MAINTENANCE	\$81,457
35	27141530 - US34 CORRECTIVE MAINTENANCE	\$0
36	27141615 - UMPR CORRECTIVE MAINTENANCE	\$14,187
37	27141618 - TSPO CORRECTIVE MAINTENANCE	\$0
38	27141626 - TFPR CORRECTIVE MAINTENANCE	\$0
39	27141638 - MLPR CORRECTIVE MAINTENANCE	\$0
40	27143849 - CLPR CORRECTIVE MAINTENANCE	\$0
41	27160285 - US12 CORRECTIVE MAINTENANCE	\$0
42		Subtotal
43		\$166,894
44	<u>Jointly Owned Plants (Idaho Power's Share)</u>	
45	SIERRA-Valmy	\$0
46	PGE-Boardman	\$484
47	PACIFICORP-Unit 1	\$15,532
48	PACIFICORP-Unit 2	\$4,516
49	PACIFICORP-Unit 3	\$8,776
50	PACIFICORP-Unit 4	\$15,559
51	PACIFICORP-Spare	\$0
52		Subtotal
53		\$44,867
54	TOTAL	\$211,761

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense
2006

1 Total Transmission O&M	Schedule 2	\$23,669,858
2 LGI Allocation Factor	Schedule 3	0.00104087
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	\$ 24,637

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 3
Property Taxes Directly Assigned to Transmission and General Plant

Idaho Power Company
Ad Valorem Tax Allocation
Total System

Transmission	\$2,831,435
General Plant	\$1,042,422

IDAHO POWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K OI12PRMISCORATESTAX
Page 1

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2006

STEAM ELECTRIC PLANTS:

Jim Bridger	\$947,477	
Valmy	\$846,704	
Boardman	<u>\$315,473</u>	
Total Steam		\$2,109,655

OTHER:

Production	\$3,118,420	
Transmission	\$2,831,435	
Distribution	\$5,206,220	
General Plant	<u>\$1,042,422</u>	
Total Other		<u>\$12,198,497</u>

TOTAL SYSTEM AD VALOREM TAXES \$14,308,153

K OI12PRMISCORATESTAX

Page 2

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Idaho

Steam Electric Plants In Idaho:

None	\$0	
Total Steam	<u>\$0</u>	\$0

Other:

Production	\$2,477,037	
Transmission	\$2,243,955	
Distribution	\$4,579,303	
General Plant	<u>\$1,034,565</u>	
Total Other		<u>\$10,334,859</u>

TOTAL IDAHO AD VALOREM TAXES \$10,334,859

IDAHO POWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K OILDERPMSO07RATSTAX

Page 3

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Montana

Steam Electric Plants in Montana:

None	<u>\$0</u>	
Total Steam Electric Plants		<u>\$0</u>
Other:		
Production	\$0	
Transmission	\$99,363	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$99,363</u>
Total Montana Ad Valorem Taxes		<u><u>\$99,363</u></u>

K OILDERPMSO07RATSTAX

Page 4

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Nevada

Steam Electric Plants in Nevada:

Valmy	<u>\$846,704</u>	
Total Steam		<u>\$846,704</u>
Other:		
Production		
Transmission	\$10,693	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$10,693</u>
TOTAL NEVADA AD VALOREM TAXES		<u><u>\$857,398</u></u>

IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

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Page 5

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Oregon

Steam Electric Plants in Oregon:

Boardman	<u>\$315,473</u>	
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Total Steam		\$315,473
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Other:

Production	\$641,383	
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Transmission	\$396,752	
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Distribution	\$626,917	
--------------	-----------	--

General Plant	<u>\$7,858</u>	
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Total Other		<u>\$1,672,909</u>
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TOTAL OREGON AD VALOREM TAXES		<u><u>\$1,988,384</u></u>
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Page 6

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Wyoming

Steam Electric Plants in Wyoming:

Jim Bridger	\$947,477	
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Total Steam		\$947,477
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Other:

Production	\$0	
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Transmission	\$80,673	
--------------	----------	--

Distribution	\$0	
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General Plant	<u>\$0</u>	
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Total Other		<u>\$80,673</u>
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TOTAL WYOMING AD VALOREM TAXES		<u><u>\$1,028,150</u></u>
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IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 4
Ad Valorum Tax Allocation
2006

Page 7	2005-06	2006-07			Oregon
OREGON:	Tax to Invest Less: Boardman	Tax to Invest Less: Boardman	Average Total	Percent	Functionalized Taxes
Transmission	\$394,356	\$403,400	\$398,878	23.72%	\$396,752
Distribution	\$623,093	\$637,460	\$630,276	37.47%	\$626,917
Production	\$679,728	\$609,913	\$644,821	38.34%	\$641,383
General Plant	\$6,541	\$9,259	\$7,900	0.47%	\$7,858
Total Other	\$1,703,718	\$1,660,031	\$1,681,874	100.00%	\$1,672,909
Taxes Accrued					
Boardman	\$315,473				
Other	\$1,672,909				
	\$1,988,383				

NEVADA:	2005-06	2006-07			Nevada
NEVADA:	Tax to Invest Less: Valmy	Tax to Invest Less: Valmy	Average Total	Percent	Functionalized Taxes
Transmission	\$201,926	\$199,033	\$200,479	23.27%	\$199,491
Distribution	\$0	\$0	\$0	0.00%	\$0
Production	\$663,971	\$658,365	\$661,168	76.73%	\$657,907
General Plant	\$0	\$0	\$0	0.00%	\$0
Total Other	\$865,897	\$857,398	\$861,647	100.00%	\$857,398
Taxes Accrued					
Valmy	\$846,704				
Other	\$10,693				
	\$857,398				

IDAHO POWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

Schedule 2 Workpaper, page 5
Ad Valorum Taxes

2006

Operating:

Idaho	\$	9,456,946.94
Idaho-Irrigation assessments	\$	23,656.90
Oregon	\$	1,672,428.18
Oregon - Boardman	\$	315,473.44
Oregon- Irrigation assessments	\$	481.24
Montana	\$	99,362.56
Nevada	\$	10,693.44
Nevada - Valmy	\$	846,704.33
Idaho - due to irrigation customers	\$	781,445.57
Historic Twin Falls Business Improvement District	\$	300.00
Downtown Boise Association Assessment	\$	8,210.00
Wyoming - transmission lines	\$	80,669.74
Wyoming - Jim Bridger plant	\$	947,480.22
Shoshone-Bannock	\$	64,300.00
Subtotal operating:	\$	14,308,152.56
 Total Operating Property Taxes	 \$	 14,308,152.56

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 1
ACCOUNT 454 RENTS FROM ELECTRIC PROPERTY BY CATEGORY AND SUBACCOUNT
2006

Subaccount and Category (Source of Rent) A	Total Amount B	Treatment: Amount Revenue Credited C	Nature of Each Source of Rent Comments D
454101, 454102			
Bureau of Indian Affairs	\$17,330	\$0	Distribution-related facilities charges
Real Estate Rents	\$311,021	\$62,655	See Schedule 4 Workpaper, page 2
Joint Pole Rents	\$1,851,773	\$351,340	See Schedule 4 Workpaper, page 3
Cogeneration	\$499,213	\$38,480	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	\$6,065,899	\$0	Distribution-related facilities charges under Sch 66- (optional distribution services) such as devices for off-site meter reading, Schedules 9, 19, St. Ltg. Dusk to Dawn, etc
Subtotal	\$8,545,236	\$452,455	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 454702			
Overnight Park Rents	\$323,736	\$0	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company
Subtotal	\$323,736	\$0	
454181, 454281			
Fiber Rents	\$448,000	\$0	Fiber Rents - Non-transmission as per settlement
Subtotal	\$448,000	\$0	
454251, 454271			
Restated Transmission Services Agreement Between IPC and PacifiCorp dated February 6, 1992	\$5,892,313	\$5,892,313	Legacy Agreement-Transmission facilities charges
Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	\$1,877,915	\$1,877,915	Legacy Agreement-Transmission facilities charges
Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	\$133,104	\$133,104	Legacy Agreement-Transmission facilities charges
Transmission Services Agreement between IPC and the City of Seattle dated June 27, 1988	\$112,260	\$112,260	Legacy Agreement-Transmission facilities charges
Microwave Communication Charges	\$63,935	\$0	Communication service
Subtotal	\$8,079,527	\$8,015,592	To Schedule 4, line 7 and 8
TOTAL ACCOUNT 454	\$17,396,499	\$8,468,047	Source of Column B is the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$8,468,047	To Schedule 4

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
1	1/31/2006	454102	010034	BRNLE TRLR PK RNT-RUGGLES	PP	(180.00)	614	Misc Cash Acctg ID 0000115560
2	10/31/2006	454101	100034	MDP Income	PP	(1,200.00)	618	Misc Cash Acctg ID 0000131309
3	10/31/2006	454101	100034	USP Income	PP	450.00	621	Misc Cash Acctg ID 0000131309
4	10/31/2006	454101	100034	TCP Income	PP	(5,050.00)	622	Misc Cash Acctg ID 0000131309
5	10/31/2006	454101	100034	AFP Income	PP	(3,150.00)	623	Misc Cash Acctg ID 0000131309
6	10/31/2006	454101	100034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000131534
7	12/31/2006	454101	120034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000134110
8	12/31/2006	454101	120034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000134610
9	10/31/2006	454101	100034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000131534
10	12/31/2006	454101	120034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000134110
11	12/31/2006	454101	120034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000134610
12	1/31/2006	454101	010003	Special Acctg Entries - CHQ Parking	G	(3,729.88)	799	ADP-ACCRUALS & DED I
13	1/31/2006	454101	010106	Special Acctg Entries - CHQ Parking	G	(3,729.88)	799	ADP-ACCRUAL & DED II
14	2/28/2006	454101	020003	Special Acctg Entries - CHQ Parking	G	(3,718.04)	799	ADP-ACCRUALS & DED I
15	2/28/2006	454101	020106	Special Acctg Entries - CHQ Parking	G	(3,709.12)	799	ADP-ACCRUAL & DED II
16	3/31/2006	454101	030003	Special Acctg Entries - CHQ Parking	G	(3,711.10)	799	ADP-ACCRUALS & DED I
17	3/31/2006	454101	030106	Special Acctg Entries - CHQ Parking	G	(3,709.12)	799	ADP-ACCRUAL & DED II
18	4/30/2006	454101	040003	Special Acctg Entries - CHQ Parking	G	(3,702.20)	799	ADP-ACCRUALS & DED I
19	4/30/2006	454101	040106	Special Acctg Entries - CHQ Parking	G	(3,705.66)	799	ADP-ACCRUAL & DED II
20	5/31/2006	454101	050003	Special Acctg Entries - CHQ Parking	G	(3,718.04)	799	ADP-ACCRUALS & DED I
21	5/31/2006	454101	050106	Special Acctg Entries - CHQ Parking	G	(3,709.12)	799	ADP-ACCRUAL & DED II
22	6/30/2006	454101	060003	Special Acctg Entries - CHQ Parking	G	(3,714.56)	799	ADP-ACCRUALS & DED I
23	6/30/2006	454101	060106	Special Acctg Entries - CHQ Parking	G	(3,923.67)	799	ADP-ACCRUAL & DED II
24	6/30/2006	454101	060108	Special Acctg Entries - CHQ Parking	G	(3,958.27)	799	ADP-ACRUL & DED III
25	7/31/2006	454101	070003	Special Acctg Entries - CHQ Parking	G	(3,896.48)	799	ADP-ACCRUALS & DED I
26	7/31/2006	454101	070106	Special Acctg Entries - CHQ Parking	G	(3,958.27)	799	ADP-ACCRUAL & DED II
27	8/31/2006	454101	080003	Special Acctg Entries - CHQ Parking	G	(3,989.90)	799	ADP-ACCRUALS & DED I
28	8/31/2006	454101	080106	Special Acctg Entries - CHQ Parking	G	(3,994.03)	799	ADP-ACCRUAL & DED II
29	9/30/2006	454101	090003	Special Acctg Entries - CHQ Parking	G	(3,949.40)	799	ADP-ACCRUALS & DED I
30	9/30/2006	454101	090106	Special Acctg Entries - CHQ Parking	G	(3,968.66)	799	ADP-ACCRUAL & DED II
31	10/31/2006	454101	100003	Special Acctg Entries - CHQ Parking	G	(3,806.04)	799	ADP-ACCRUALS & DED I
32	10/31/2006	454101	100106	Special Acctg Entries - CHQ Parking	G	(3,811.25)	799	ADP-ACCRUAL & DED II
33	11/30/2006	454101	110003	Special Acctg Entries - CHQ Parking	G	(3,806.65)	799	ADP-ACCRUALS & DED I
34	11/30/2006	454101	110057	PARKING BILLING	G	(45.00)	799	MISC CUSTOMER
35	11/30/2006	454101	110106	Special Acctg Entries - CHQ Parking	G	(3,819.89)	799	ADP-ACCRUAL & DED II
36	12/31/2006	454101	120003	Special Acctg Entries - CHQ Parking	G	(3,819.89)	799	ADP-ACCRUALS & DED I
37	12/31/2006	454101	120057	PARKING BILLING	G	(90.00)	799	MISC CUSTOMER
38	12/31/2006	454101	120106	Special Acctg Entries - CHQ Parking	G	(3,819.89)	799	ADP-ACCRUAL & DED II
39	12/31/2006	454101	120108	Special Acctg Entries - CHQ Parking	G	(3,812.97)	799	ADP-ACRUL & DED III
40	12/31/2006	454101	120157				856	ADJ REAL ESTATE RENTS 1/
41	7/31/2006	454101	070034	#209 SIPHON SUB	D	(300.00)	856	Misc Cash Acctg ID 0000128326
42	10/31/2006	454101	100034	#248 BEARDSLEY	G	(20.00)	856	Misc Cash Acctg ID 0000130253
43	12/31/2006	454101	120034	#250 OXBOW CHRISTIAN SCHO	PP	(25.00)	856	Misc Cash Acctg ID 0000134189
44	10/31/2006	454101	100034	#259 D HILL	D	(400.00)	856	Misc Cash Acctg ID 0000131797
45	1/31/2006	454101	010034	#264 LAMAR	G	(1,354.17)	856	Misc Cash Acctg ID 0000116848
46	7/31/2006	454101	070034	#319 DIVOTZ DISCOUNT GOLF	G	(16,333.06)	856	Misc Cash Acctg ID 0000126326
47	12/31/2006	454101	120034	#325 T-MOBILE	T	(849.88)	856	Misc Cash Acctg ID 0000134189
48	10/31/2006	454101	100034	#348 AND #346 LAMAR	G	(3,390.66)	856	Misc Cash Acctg ID 0000131797
49	4/30/2006	454101	040034	#359 B LANDERS	PP	(100.00)	856	Misc Cash Acctg ID 0000120795
50	8/30/2006	454101	080034	#361 SHOESTRING RD	PP	(100.00)	856	Misc Cash Acctg ID 0000125058
51	12/31/2006	454101	120034	#373 BOISE BENCH	T	(300.00)	856	Misc Cash Acctg ID 0000134189
52	1/31/2006	454102	010034	#375 COX	PP	(100.00)	856	Misc Cash Acctg ID 0000116848
53	12/31/2006	454101	120034	#394 - MCFARLAND CASCADE	G	(400.00)	856	Misc Cash Acctg ID 0000135027
54	8/31/2006	454101	080034	#394 COC	G	(400.00)	856	Misc Cash Acctg ID 0000128189
55	8/31/2006	454101	080034	#394 COC	G	(400.00)	856	Misc Cash Acctg ID 0000128638
56	5/31/2006	454101	050034	#394 COC POLE YARD	G	(1,600.00)	856	Misc Cash Acctg ID 0000122589
57	6/30/2006	454101	060034	#394 COC YARD	G	(400.00)	856	Misc Cash Acctg ID 0000124123
58	12/31/2006	454101	120034	#394 MCFARLAND @COC	G	(400.00)	856	Misc Cash Acctg ID 0000134189

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
59	10/31/2006	454101	100034	#394 MCFARLIN	G	(800.00)	856 Misc Cash Acctg ID 0000131797
60	4/30/2006	454101	040034	#46 J MYERS	PP	(175.00)	856 Misc Cash Acctg ID 0000120795
61	3/31/2006	454101	030034	ACCTG CORR TO LEASE PMTS		0.00	856 Misc Cash Acctg ID 0000118452
62	3/31/2006	454102	030034	ACCTG CORR TO LEASE PMTS	PP	175.00	856 Misc Cash Acctg ID 0000118452
63	6/30/2006	454101	060034	BLAINE COUNTY REFUND	G	(18.00)	856 Misc Cash Acctg ID 0000125058
64	1/31/2006	454101	010034	BYRON HAGER LEASE HUNT SU	T	(200.00)	856 Misc Cash Acctg ID 0000115785
65	7/31/2006	454101	070034	CASH	G	(3.00)	856 Misc Cash Acctg ID 0000128326
66	5/31/2006	454101	050034	CASH - ADA COUNTY REFUND	G	(3.00)	856 Misc Cash Acctg ID 0000123500
67	6/30/2006	454101	060034	CASH - ADA CTY REFUND	G	(3.00)	856 Misc Cash Acctg ID 0000124123
68	1/31/2006	454101	010034	DIVOTZ 1/06	G	(500.00)	856 Misc Cash Acctg ID 0000115339
69	1/31/2006	454101	010034	DIVOTZ 10-12/05	G	(3,580.56)	856 Misc Cash Acctg ID 0000116022
70	4/30/2006	454101	040034	DIVOTZ 1-3/06	G	(5,681.54)	856 Misc Cash Acctg ID 0000121190
71	10/31/2006	454101	100034	DIVOTZ 3RD QTR 2006	G	(1,200.11)	856 Misc Cash Acctg ID 0000130888
72	8/31/2006	454101	080034	DIVOTZ 8/06 RENT	G	(500.00)	856 Misc Cash Acctg ID 0000127148
73	10/31/2006	454101	100034	DIVOTZ DISCOUNT 10/06	G	(500.00)	856 Misc Cash Acctg ID 0000130253
74	11/30/2006	454101	110034	DIVOTZ DISCOUNT GOLF 11/0	G	(500.00)	856 Misc Cash Acctg ID 0000131969
75	12/31/2006	454101	120034	DIVOTZ DISCOUNT GOLF 12/0	G	(500.00)	856 Misc Cash Acctg ID 0000133678
76	8/31/2006	454101	080034	DIVOTZ DISCOUNT GOLF 8/06	G	(500.00)	856 Misc Cash Acctg ID 0000128253
77	7/31/2006	454101	070034	DIVOTZ DISCOUNT GOLF-7/06	G	(500.00)	856 Misc Cash Acctg ID 0000125663
78	1/31/2006	454101	010034	GROVE ST SUB 1/06 LEASE 2	U	(1,620.00)	856 Misc Cash Acctg ID 0000115424
79	11/30/2006	454101	110034	GROVE ST SUB 291 12/06	U	(1,620.00)	856 Misc Cash Acctg ID 0000133496
80	9/30/2006	454101	090034	GROVE ST SUB ACCT 291 10/	U	(1,620.00)	856 Misc Cash Acctg ID 0000130025
81	1/31/2006	454101	010034	GROVE ST SUB LEASE 291	D	(1,620.00)	856 Misc Cash Acctg ID 0000116848
82	6/30/2006	454101	060208	GROVE ST SUB LEASE 291	D	(1,620.00)	856 Misc Cash Acctg ID 0000125581
83	12/31/2006	454101	120034	GROVE ST SUB LFASF 291 1/	D	(1,620.00)	856 Misc Cash Acctg ID 0000135282
84	7/31/2006	454101	070034	GROVE ST SUB LS 291 8/06	D	(1,620.00)	856 Misc Cash Acctg ID 0000127077
85	8/31/2006	454101	080034	GROVE STREET SB 9/06 LEAS	D	(1,620.00)	856 Misc Cash Acctg ID 0000128638
86	3/31/2006	454101	030034	JH BAXTER 3/06 RENT	G	(250.00)	856 Misc Cash Acctg ID 0000119007
87	1/31/2006	454101	010034	JH BAXTER 01/06 RENT	G	(250.00)	856 Misc Cash Acctg ID 0000115645
88	1/31/2006	454101	010034	JH BAXTER 2/06 RENT	G	(250.00)	856 Misc Cash Acctg ID 0000116609
89	10/31/2006	454101	100034	LAMAR CO	G	(5,709.39)	856 Misc Cash Acctg ID 0000130253
90	10/31/2006	454101	100034	LEASE 291 11/06 GROVE STR	D	(1,620.00)	856 Misc Cash Acctg ID 0000131797
91	6/30/2006	454101	060034	MCFARLAND CASCADE LEASE #	G	(400.00)	856 Misc Cash Acctg ID 0000125377
92	5/31/2006	454101	050034	MEADOW LEASE #8038-A #330	D	(2,400.45)	856 Misc Cash Acctg ID 0000122342
93	5/31/2006	454101	050034	MEADOW LEASE #8038 B #329	D	(2,094.30)	856 Misc Cash Acctg ID 0000122342
94	1/31/2006	454101	010034	METRO MGMT	D	(583.26)	856 Misc Cash Acctg ID 0000116848
95	5/31/2006	454101	050034	METRO MGMT	D	(972.34)	856 Misc Cash Acctg ID 0000122589
96	5/31/2006	454101	050034	METRO MGMT	D	(995.75)	856 Misc Cash Acctg ID 0000123500
97	6/30/2006	454101	060034	METRO MGMT	D	(949.66)	856 Misc Cash Acctg ID 0000125058
98	8/31/2006	454101	080034	METRO MGMT	D	(1,848.58)	856 Misc Cash Acctg ID 0000128189
99	10/31/2006	454101	100034	METRO MGMT	D	(1,034.18)	856 Misc Cash Acctg ID 0000130253
100	10/31/2006	454101	100034	METRO MGMT	D	(995.75)	856 Misc Cash Acctg ID 0000131797
101	12/31/2006	454101	120034	METRO MGMT	D	(946.02)	856 Misc Cash Acctg ID 0000135027
102	2/28/2006	454101	020034	METRO MGMT BEACON LIGHT	D	(672.25)	856 Misc Cash Acctg ID 0000118197
103	3/31/2006	454101	030034	METRO MGMT BEACON LIGHT	D	(672.25)	856 Misc Cash Acctg ID 0000119410
104	12/31/2006	454101	120034	METRO MGMT BEACON LIGHT H	D	(672.25)	856 Misc Cash Acctg ID 0000134189
105	2/28/2006	454101	020034	METRO MGMT MAPLE GROVE	D	(287.85)	856 Misc Cash Acctg ID 0000118197
106	3/31/2006	454101	030034	METRO MGMT MAPLE GROVE	D	(323.50)	856 Misc Cash Acctg ID 0000119410
107	12/31/2006	454101	120034	METRO MGMT MAPLE GROVE HS	D	(242.38)	856 Misc Cash Acctg ID 0000134189
108	11/30/2006	454101	110098	O&M/CAPITAL	G	27.00	856 ADMIN SUNDRY
109	1/31/2006	454102	010034	OXBOW CHRISTIAN #250 1/06	PP	(25.00)	856 Misc Cash Acctg ID 0000115862
110	6/30/2006	454102	060034	OXBOW MAIN OFFICE	PP	(50.00)	856 Misc Cash Acctg ID 0000125508
111	11/30/2006	454102	110034	OXBOW MAIN OFFICE	PP	(50.00)	856 Misc Cash Acctg ID 0000133496
112	1/31/2006	454102	010034	OXBOW MAIN OFFICE 1/06	PP	(50.00)	856 Misc Cash Acctg ID 0000116609
113	8/31/2006	454102	080034	OXBOW MAIN OFFICE 8/06	PP	(50.00)	856 Misc Cash Acctg ID 0000128638
114	9/30/2006	454102	090034	OXBOW MAIN POST OFFICE	PP	(50.00)	856 Misc Cash Acctg ID 0000130025
115	10/31/2006	454102	100034	OXBOW MAIN POST OFFICE	PP	(50.00)	856 Misc Cash Acctg ID 0000131534
116	7/31/2006	454102	070034	OXBOW POST OFFICE RENT 7/	PP	(50.00)	856 Misc Cash Acctg ID 0000128939

IDAHO POWER COMPANY
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12 Months Ended 12/31/2008

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FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr	
117	1/31/2006	454101	010057	PARKING	G	90 00	856	MISC CUSTOMER	
118	3/31/2006	454101	030057	PARKING	G	(180 00)	856	MISC CUSTOMER	
119	6/30/2006	454101	060057	PARKING	G	(180 00)	856	MISC CUSTOMER	
120	9/30/2006	454101	090057	PARKING	G	(135 00)	856	MISC CUSTOMER	
121	11/30/2006	454101	110098	PMT ADJ A/R TO REVENUE	G	(100 00)	831	ADMIN SUNDRY	
122	11/30/2006	454101	110098	PMT ADJ A/R TO REVENUE			856	ADMIN. SUNDRY	3/
123	11/30/2006	454102	110098	PMT ADJ A/R TO REVENUE			858	ADMIN. SUNDRY	3/
124	3/31/2006	454101	030075	REAL ESTATE RENTS			858	SUNDRY CORRECTION C	4/
125	11/30/2006	454101	110098	RENT RECEIPT ADJ		(2,271 48)	858	ADMIN SUNDRY	
126	1/31/2006	454101	010075	REV YE ACCRUAL	G	507 37	856	SUNDRY CORRECTION A	
127	6/30/2006	454101	060034	ROB ROGERSON 24 #276 HUNT	T	(550 00)	856	Misc Cash Acctg ID 0000124660	
128	6/30/2006	454101	060208	ROBERT DAWSON 372 7/06	D	(575 00)	856	MISC CASH ACCTG ID 0000125581	
129	8/31/2006	454101	080034	ROBERT DAWSON DRILLING	D	(575 00)	856	Misc Cash Acctg ID 0000128376	
130	11/30/2006	454101	110034	ROBERT DAWSON DRILLING 12	D	(575 00)	856	Misc Cash Acctg ID 0000133333	
131	7/31/2006	454101	070034	ROBERT DAWSON DRILLING LS	D	(575 00)	856	Misc Cash Acctg ID 0000126939	
132	9/30/2006	454101	090034	ROBERT DAWSON DRILLING LS	D	(575 00)	856	Misc Cash Acctg ID 0000129883	
133	12/31/2006	454101	120034	ROBERT DAWSON LEASE 372	D	(575 00)	856	Misc Cash Acctg ID 0000135101	
134	1/31/2006	454101	010034	ROBERT DAWSON LEASE 372 2	D	(575 00)	856	Misc Cash Acctg ID 0000122660	
135	11/30/2006	454101	110034	T MOBILE RENT LEASE 326	D	(1,978 29)	856	Misc Cash Acctg ID 0000131969	
136	11/30/2006	454101	110034	T MOBILE RENT LEASE 337	D	(5,582 76)	856	Misc Cash Acctg ID 0000131969	
137	1/31/2006	454101	010034	UBIQUITEL AMITY SUBSTATIO	D	(250 00)	858	Misc Cash Acctg ID 0000116848	
138	2/28/2006	454101	020034	UBIQUITEL LEASE 367	G	(2,271 48)	856	Misc Cash Acctg ID 0000117168	
139	5/31/2006	454101	050034	UNITED WATER	G	(883 74)	856	Misc Cash Acctg ID 0000123500	
140	6/30/2006	454102	060034	US POST OFFICE	PP	(189 02)	856	Misc Cash Acctg ID 0000124513	
141	5/31/2006	454102	050034	US POST OFFICE OXBOW	PP	(50 00)	856	Misc Cash Acctg ID 0000123581	
142	5/31/2006	454101	050034	WILTEL COMM #343 5/06-5/0	T	(4,757 74)	856	Misc Cash Acctg ID 0000122660	
143	1/3/2006	451101	010034	DIVOTZ 1/06	G	500 00	857	Misc Cash Acctg ID 0000115339	
144	1/4/2006	451101	010034	GROVE ST SUB 1/06 LEASE 2	D	1,620 00	859	Misc Cash Acctg ID 0000115424	
145	1/11/2006	451101	010034	BYRON HAGER LEASE HUNT SU	T	200 00	860	Misc Cash Acctg ID 0000115785	
146	1/17/2006	451101	010034	DIVOTZ 10-12/05	G	3,580 58	862	Misc Cash Acctg ID 0000116022	
147	1/27/2006	451101	010034	ROBERT DAWSON LEASE 372 2	D	575 00	884	Misc Cash Acctg ID 0000116685	
148	1/31/2006	451101	010034	GROVE ST SUB LEASE 291	D	1,620 00	865	Misc Cash Acctg ID 0000116848	
149	1/31/2006	451101	010034	UBIQUITEL AMITY SUBSTATIO	D	250 00	866	Misc Cash Acctg ID 0000116848	
150	1/31/2006	451101	010034	#264 LAMAR	G	1,354 17	868	Misc Cash Acctg ID 0000116848	
151	1/31/2006	451101	020034	UBIQUITEL LEASE 367	G	2,271 48	869	Misc Cash Acctg ID 0000117168	
152	12/11/2006	143908	120034	SPRINT NEXTEL LEASE 367	D	(2,271 48)	856	Misc Cash Acctg ID 0000134110	
153	12/18/2006	143908	120034	HUNT SUB RENT 10/06	T	(200 00)	856	Misc Cash Acctg ID 0000134519	
154	12/26/2006	143908	120034	SPRINT NEXTEL LSE 367 PEN	D	(2,271 48)	856	Misc Cash Acctg ID 0000135027	
155	4/3/2006	143908	040034	Motive Power Inc Inv #40	T	(300 00)	856	Misc Cash Acctg ID 0000120362	
156	4/3/2006	143908	040034	UbiquiTel Leasing Co 54 3	G	(2,271 48)	856	Misc Cash Acctg ID 0000120362	
157	4/4/2006	143908	040034	DAVID PARKER 4/06 #319	G	(500 00)	856	Misc Cash Acctg ID 0000120488	
158	4/21/2006	143908	040034	O SCOTT R GUTHRIE 28 2006	PP	(100 00)	856	Misc Cash Acctg ID 0000121545	
159	4/27/2006	143908	040034	US POSTAL SERVICE 4/06 OX	PP	(50 00)	856	Misc Cash Acctg ID 0000121887	
160	4/27/2006	143908	040034	DAWSON DRILLING #372 4/06	D	(575 00)	856	Misc Cash Acctg ID 0000121887	
161	4/27/2006	143908	040034	BYRON HAGER HUNT SUB 4/06	T	(200 00)	856	Misc Cash Acctg ID 0000121887	
162	4/28/2006	143908	040034	STATE OF IDAHO #291 5/06	D	(1,620 00)	856	Misc Cash Acctg ID 0000121965	
163	5/2/2006	143908	050034	DAVID PARKER #319 BOC	G	(500 00)	856	Misc Cash Acctg ID 0000122187	
164	5/3/2006	143908	050034	OXBOW CHRISTIAN #250 5/06	PP	(25 00)	856	Misc Cash Acctg ID 0000122264	
165	5/8/2006	143908	050034	UBIQUITEL LEASING #367 4/	G	(2,271 48)	856	Misc Cash Acctg ID 0000122507	
166	5/30/2006	143908	050034	ROBERT DAWSON DRILL 372 6	D	(575 00)	856	Misc Cash Acctg ID 0000123782	
167	5/31/2006	143908	050034	STATE OF ID 06/06 LS 291	D	(1,620 00)	856	Misc Cash Acctg ID 0000123848	
168	5/31/2006	143908	050034	DIVOTZ 6/06 LS 319	G	(500 00)	856	Misc Cash Acctg ID 0000123848	
169	6/5/2006	143908	060034	UBIQUITEL LEASING #367 5/	G	(2,271 48)	856	Misc Cash Acctg ID 0000124123	
170	6/5/2006	143908	060034	OXBOW CHRISTIAN #250 6/06	PP	(25 00)	856	Misc Cash Acctg ID 0000124123	
171	6/14/2006	143908	060034	BRYON HAGER 5/06 HUNT SUB	T	(200 00)	856	Misc Cash Acctg ID 0000124660	
172	6/27/2006	143908	060034	UBIQUITEL LEASING #387 6/	G	(2,271 48)	856	Misc Cash Acctg ID 0000125377	
173	7/3/2006	143908	070034	OXBOX CHRISTIAN FEL-7/06	PP	(25 00)	856	Misc Cash Acctg ID 0000125663	
174	7/3/2006	143908	070034	B&E HAGER/HUNT SUB-6/06 R	T	(200 00)	856	Misc Cash Acctg ID 0000125663	

IDAHO POWER COMPANY
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FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
175	8/2/2006	143908	080034	OXBOW CHRISTIAN #250 B/06	PP	(25.00)	856	Misc Cash Acctg ID 0000127226
176	8/7/2006	143908	080034	CHQ ROOFTOP LEASE 367 7/0	G	(2,271.48)	856	Misc Cash Acctg ID 0000127428
177	8/15/2006	143908	080034	BRYON HAGER HUNT SUB 7/06	T	(200.00)	856	Misc Cash Acctg ID 0000127827
178	8/28/2006	143908	080034	BRYON HAGER 8/06 HUNT SUB	T	(200.00)	856	Misc Cash Acctg ID 0000128449
179	8/31/2006	143908	080034	PENTHOUSE LEASE 367 9/06	G	(2,271.41)	856	Misc Cash Acctg ID 0000128638
180	8/31/2006	143908	080034	PENTHOUSE LEASE 367 8/06	G	(2,271.48)	856	Misc Cash Acctg ID 0000128638
181	9/11/2006	143908	090034	OXBOW CHRISTIAN #250 9/06	PP	(25.00)	856	Misc Cash Acctg ID 0000129038
182	9/25/2006	143908	090034	PENTHOUSE LEASE #367	G	(2,271.48)	856	Misc Cash Acctg ID 0000129743
183	10/13/2006	143908	100034	OXBOW 10-11/06 LES #250	PP	(50.00)	856	Misc Cash Acctg ID 0000130805
184	10/31/2006	143908	100034	DAWSON DRILLING #372 CAMB	D	(575.00)	856	Misc Cash Acctg ID 0000131797
185	10/31/2006	143908	100034	BYRON HAGER HUNT SUB RFNT	T	(200.00)	856	Misc Cash Acctg ID 0000131797
186	12/4/2006	143908	110098	PMT ADJ A/R TO REVENUE	G	100.00	831	ADMIN SUNDRY
187	1/5/2006	143908	010034	RENTAL FEE FOR LEASE 326	D	(8,520.38)	856	Misc Cash Acctg ID 0000115494
188	1/5/2006	143908	010034	RENTAL FEE FOR LEASE 325	I	(25,850.51)	856	Misc Cash Acctg ID 0000115494
189	2/1/2006	143908	020034	DAVID PARKER/DIVOTZ 1B 2	G	(500.00)	856	Misc Cash Acctg ID 0000116921
190	2/3/2006	143908	020034	RALPH GANT 34 3/05-3/06	D	(1.00)	856	Misc Cash Acctg ID 0000117083
191	2/7/2006	143908	020034	BAXTER FOUNDARY #207 6/05	G	(300.00)	856	Misc Cash Acctg ID 0000117247
192	2/8/2006	143908	020034	HELEN CROSSEN 8 #1111 LADD	I	(20.00)	856	Misc Cash Acctg ID 0000117317
193	2/8/2006	143908	020034	ARLEEN HILLDALE 13 #238 S	D	(25.00)	856	Misc Cash Acctg ID 0000117317
194	2/9/2006	143908	020034	R&D PLUMBING 12 #214	D	(100.00)	856	Misc Cash Acctg ID 0000117381
195	2/9/2006	143908	020034	LONDON WEBB 41 SIPHON ROA	D	(10.00)	856	Misc Cash Acctg ID 0000117381
196	2/9/2006	143908	020034	OXBOW CRISTIAN 49 #250	PP	(25.00)	856	Misc Cash Acctg ID 0000117381
197	2/9/2006	143908	020034	KING HILL IRR 39 SHOESTRI	PP	(100.00)	831	Misc Cash Acctg ID 0000117381
198	2/9/2006	143908	020034	MEL CROSS 27 #364	PP	(100.00)	856	Misc Cash Acctg ID 0000117381
199	2/10/2006	143908	020034	FRANKI IN BUILDING SUPPLY	G	(250.00)	856	Misc Cash Acctg ID 0000117447
200	2/10/2006	143908	020034	PINE TELEPHONE 38	PP	(100.00)	856	Misc Cash Acctg ID 0000117447
201	2/10/2006	143908	020034	PINE TELEPHONE 37	PP	(100.00)	856	Misc Cash Acctg ID 0000117447
202	2/10/2006	143908	020034	PINF TLEPHONE 36	PP	(500.00)	856	Misc Cash Acctg ID 0000117447
203	2/13/2006	143908	020034	BRYON AND ELAINE HAGFR 52	T	(200.00)	856	Misc Cash Acctg ID 0000117533
204	2/13/2006	143908	020034	RANDALL ATKINSON 31 #373	D	(300.00)	856	Misc Cash Acctg ID 0000117533
205	2/13/2006	143908	020034	DL FORSEA AND SONS 9 #151	PP	(350.00)	856	Misc Cash Acctg ID 0000117533
206	2/13/2006	143908	020034	T&K FARMS 29 #370	D	(6,000.00)	856	Misc Cash Acctg ID 0000117533
207	2/21/2006	143908	020034	STATE OF ID 7/05-6/06 #25	D	(400.00)	856	Misc Cash Acctg ID 0000117946
208	2/21/2006	143908	020034	LAMAR OUTDOOR 57 #264	G	(45.90)	856	Misc Cash Acctg ID 0000117946
209	2/21/2006	143908	020034	KEN STOLTZ 19 1/06-12/06	D	(100.00)	856	Misc Cash Acctg ID 0000117946
210	2/24/2006	143908	020034	US POSTAL SERVICE 55	PP	(50.00)	856	Misc Cash Acctg ID 0000118197
211	2/24/2006	143908	020034	SALMON FALLS INV 5 35	PP	(200.00)	856	Misc Cash Acctg ID 0000118197
212	2/24/2006	143908	020034	SALMON FALLS INV 4 34	PP	(260.00)	856	Misc Cash Acctg ID 0000118197
213	2/24/2006	143908	020034	UBIQUITEL AMITY SUB PER F	D	(250.00)	856	Misc Cash Acctg ID 0000118197
214	2/24/2006	143908	020034	#325 T MOBILE INVOICE 3	T	(873.74)	856	Misc Cash Acctg ID 0000118197
215	2/24/2006	143908	020034	#326 T MOBILE INVOICE 20	D	(287.98)	856	Misc Cash Acctg ID 0000118197
216	2/24/2006	143908	020034	#86 LUNDY INVOICE 81	D	(100.00)	856	Misc Cash Acctg ID 0000118197
217	2/24/2006	143908	020034	#80 - BOISE BENCH INVOICE	T	(175.00)	856	Misc Cash Acctg ID 0000118197
218	2/27/2006	143908	020034	DAWSON DRILLING 53 3/06	D	(575.00)	856	Misc Cash Acctg ID 0000118283
219	2/28/2006	143908	020034	STATE OF IDAHO 51 #291 3/	D	(1,620.00)	856	Misc Cash Acctg ID 0000118361
220	3/1/2006	143908	030034	ACCTG CORR TO LEASE PMTS		-	856	Misc Cash Acctg ID 0000118452
221	3/1/2006	143908	030034	DAVID PARKER 50 3/06	G	(500.00)	856	Misc Cash Acctg ID 0000118452
222	3/1/2006	143908	030034	USAF 43 #31	PP	(130.00)	856	Misc Cash Acctg ID 0000118454
223	3/6/2006	143908	030034	MIDVALE TELEPHNE 35 1971	PP	(100.00)	856	Misc Cash Acctg ID 0000118710
224	3/6/2006	143908	030034	UBIQUITEL LEASE 367 2/06	G	(2,271.48)	856	Misc Cash Acctg ID 0000118710
225	3/6/2006	143908	030034	THOMAS NICHOLS 63 #126	PP	(100.00)	856	Misc Cash Acctg ID 0000118710
226	3/6/2006	143908	030034	OXBOW CHRISTIAN #250	PP	(50.00)	856	Misc Cash Acctg ID 0000118854
227	3/10/2006	143908	030034	KENNETH TEW 62 #32	T	(100.00)	856	Misc Cash Acctg ID 0000119007
228	3/13/2006	143908	030034	BYRON HAGER 52 HUNT SUB 3	T	(200.00)	856	Misc Cash Acctg ID 0000119089
229	3/20/2006	143908	030034	ROB ROGERSON 64	T	(550.00)	856	Misc Cash Acctg ID 0000119504
230	3/29/2006	143908	030034	US POSTAL SERVICE 55 3/06	PP	(50.00)	856	Misc Cash Acctg ID 0000120118
231	3/30/2006	143908	030034	DAWSON DRILLING 4/06 372	D	(575.00)	856	Misc Cash Acctg ID 0000120194
232	3/31/2006	143908	030034	STATE OF IDAHO 4/06 #291	D	(1,620.00)	856	Misc Cash Acctg ID 0000120271

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IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
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 FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
 2006

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
233	1/3/2006	451101	010034	DIVOTZ 1/06	G	(500.00)	857 Misc Cash Acctg ID 0000115339
234	1/3/2006	451101	010034	#387 UBIQUITEL	G	(2,196.79)	858 Misc Cash Acctg ID 0000115339
235	1/4/2006	451101	010034	GROVE ST SUB 1/06 LEASE 2	D	(1,620.00)	859 Misc Cash Acctg ID 0000115424
236	1/11/2006	451101	010034	BYRON HAGAR LEASE HUNT SU	T	(200.00)	860 Misc Cash Acctg ID 0000115785
237	1/12/2006	451101	010034	OXBOW CHRISTIAN #250 1/06	PP	(25.00)	861 Misc Cash Acctg ID 0000115862
238	1/17/2006	451101	010034	DIVOTZ 10-12/05	G	(3,580.56)	862 Misc Cash Acctg ID 0000118022
239	1/26/2006	451101	010034	OXBOW MAIN OFFICE 1/06	PP	(50.00)	863 Misc Cash Acctg ID 0000116609
240	1/27/2006	451101	010034	ROBERT DAWSON LEASE 372 2	D	(575.00)	864 Misc Cash Acctg ID 0000116685
241	1/31/2006	451101	010034	GROVE ST SUB LEASE 291	D	(1,620.00)	865 Misc Cash Acctg ID 00001166848
242	1/31/2006	451101	010034	UBIQUITEL AMITY SUBSTATIO	D	(250.00)	866 Misc Cash Acctg ID 0000116848
243	1/31/2006	451101	010034	#375 COX	PP	(100.00)	867 Misc Cash Acctg ID 0000116848
244	1/31/2006	451101	010034	#264 LAMAR	G	(1,354.17)	868 Misc Cash Acctg ID 0000116848
245	1/31/2006	451101	020034	UBIQUITEL LEASE 367	G	(2,271.48)	869 Misc Cash Acctg ID 0000117168
246						(311,020.75)	
247							
248				PP Subtotal		(15,184.02)	
249				G Subtotal		(184,431.26)	
250				T Subtotal		(36,326.87)	
251				D Subtotal		(75,078.60)	
252							
253				Total		(311,020.75)	

254							
255							
256				Transmission		\$ 36,327	
257				General, Allocated to Transmission	0.142/5295	\$ 26,328	
258				Total Transmission-Related		\$ 62,655	To Schedule 4 Workpaper, page 1
259							

- 261 PP = Power Production
- 262 T = Transmission
- 263 D = Distribution
- 264 G = General

1/ Total ADJ REAL ESTATE RENTS equals (\$4,742.96) See detail on lines 152-154
 2/ Total ACCTG CORR TO LEASE PMTS equals \$11,971.21 See detail on lines 143-151
 3/ Total PMT ADJ A/R TO REVENUE on lines 122-123 equals (\$26,361.77) See detail on lines 155-186
 4/ Total SUNDRY CORRECTIONS C equals (\$68,878.99) See detail on lines 187-245
 5/ Included in the detail on lines 187-245

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 3
2006 Joint Use Rental Fees

Customer	Type	Trans poles	Trans right of way	application fees Trans	application fees Distr	Distr poles	power boxes	conduit	Antenna Building attachment	Other	Reconciliation Adjustment
Qwest-Idaho	Tele	\$25,891.50	\$0.00	\$190.00	\$2,000.00	\$340,831.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Qwest-Oregon	Tele	\$338.25	\$0.00	\$0.00	\$0.00	\$5,088.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Or	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$1,964.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Grandview,ID	Tele	\$41.50	\$0.00	\$0.00	\$0.00	\$2,866.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Salmon,ID	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$1,636.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citizens	Tele	\$3,474.75	\$0.00	\$0.00	\$0.00	\$47,854.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Farmer's	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$5,485.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filer	Tele	\$246.00	\$0.00	\$0.00	\$0.00	\$2,708.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Midvale	Tele	\$18.32	\$0.00	\$0.00	\$0.00	\$273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Idaho	Tele	\$109.92	\$0.00	\$0.00	\$0.00	\$654.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Tele	Tele	\$61.50	\$0.00	\$0.00	\$0.00	\$1,268.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Project Mutual	Tele	\$18.32	\$0.00	\$0.00	\$0.00	\$4,473.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amalgamated Sugar	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$17.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
American Red Cross	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barger Mattson	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$12.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boise State	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$135.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City of Weiser	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$53.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer land	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Family Medical	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kelly's Orchards	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kinross Delamar	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mercy Medical	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Trail Electric	Misc.	\$238.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
St. Lukes	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sorance Bean	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State of Idaho	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$2,632.80	\$0.00	\$1,902.10	\$0.00	\$0.00	\$0.00
Sun Valley	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adelphia	CATV	\$3,077.76	\$0.00	\$0.00	\$450.00	\$13,825.50	\$19.84	\$0.00	\$0.00	\$0.00	\$0.00
Cable One	CATV	\$40,631.57	\$0.00	\$400.00	\$4,710.00	\$424,020.46	\$17,320.32	\$0.00	\$0.00	\$0.00	\$0.00
Cableview	CATV	\$36.64	\$0.00	\$0.00	\$0.00	\$1,930.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cambridge	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$1,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cequel III	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$2,638.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charter	CATV	\$2,656.40	\$0.00	\$0.00	\$0.00	\$35,275.50	\$9.88	\$0.00	\$0.00	\$0.00	\$0.00
Cox	CATV	\$1,099.20	\$0.00	\$0.00	\$0.00	\$12,746.50	\$1,210.24	\$0.00	\$0.00	\$0.00	\$0.00
Direct Communications	CATV	\$311.44	\$0.00	\$0.00	\$0.00	\$2,606.50	\$58.52	\$0.00	\$0.00	\$0.00	\$0.00
Eagle Valley	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$1,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Midvale Cable	CATV	\$109.92	\$0.00	\$0.00	\$0.00	\$838.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Robinson	CATV	\$91.80	\$0.00	\$0.00	\$0.00	\$1,033.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Snake River	CATV	\$54.96	\$0.00	\$0.00	\$0.00	\$2,372.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WDB Comm	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$5,720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ELI	CLEC	\$1,883.18	\$5,010.20	\$0.00	\$0.00	\$10,604.48	\$0.00	\$502.88	\$0.00	\$0.00	\$0.00
Time Warner	CLEC	\$3,499.12	\$0.00	\$0.00	\$0.00	\$16,010.88	\$0.00	\$88,262.46	\$0.00	\$0.00	\$0.00
FTV	CLEC	\$0.00	\$105,611.08	\$0.00	\$0.00	\$0.00	\$0.00	\$17,604.36	\$0.00	\$0.00	\$0.00
IDA Comm	CLEC	\$5,734.18	\$2,778.64	\$0.00	\$0.00	\$28,024.00	\$0.00	\$48,391.82	\$0.00	\$3,453.12 (Distr power supply space)	\$0.00
360 Network	CLEC	\$0.00	\$0.00	\$0.00	\$0.00	\$1,017.00	\$0.00	\$507.52	\$0.00	\$0.00	\$0.00
Clearwire	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Crocket	PCS	\$4,800.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NexTel	PCS	\$9,806.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T-Mobile	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,737.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Verizon	PCS	\$48,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00
Garden Valley Cable		\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.00	\$19.84	\$0.00	\$0.00	\$0.00	\$0.00
Idaho City Cablevision		\$0.00	\$0.00	\$0.00	\$0.00	\$1,410.50	\$39.88	\$0.00	\$0.00	\$0.00	\$0.00
FMC		\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JR Simplot		\$0.00	\$0.00	\$0.00	\$0.00	\$82.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custer Telephone		\$319.07	\$0.00	\$0.00	\$0.00	\$4,428.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Eagle Valley		\$0.00	\$0.00	\$0.00	\$0.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edge Wireless		\$0.00	\$0.00	\$0.00	\$0.00	\$8,187.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Verizon		\$64,800.00	\$0.00	\$0.00	\$0.00	\$55,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$237,349.98	\$113,399.90	\$590.00	\$7,160.00	\$1,110,067.04	\$18,709.12	\$154,171.04	\$7,200.00	\$3,453.12	-\$327.00

Transmission To Sch 4 Workpaper, p 1: \$351,339.88 21.27% = Ratio of Transmission to Total (used on Schedule 4 Workpaper, page 5)

Total Fees for 2006 \$1,851,773.20

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 4
COGENERATION O&M CHARGES UNDER IPC RETAIL SCHEDULE 72
Account 454
2006

	<u>Distribution</u>	<u>Transmission</u>	<u>Telemetry</u>	<u>Total</u>
January	36,302.43	3,160.45	1,192.26	\$ 40,655.14
February	36,387.87	3,160.45	1,192.26	\$ 40,740.58
March	36,422.98	3,160.45	1,192.26	\$ 40,775.69
April	36,431.76	3,160.45	1,192.26	\$ 40,784.47
May	36,530.19	3,192.27	1,192.26	\$ 40,914.72
June	36,744.21	3,208.88	1,192.26	\$ 41,145.35
July	37,490.11	3,208.88	1,192.26	\$ 41,891.25
August	37,493.16	3,221.26	1,192.26	\$ 41,906.68
September	37,774.42	3,227.14	1,192.26	\$ 42,193.82
October	38,017.88	3,227.55	1,192.26	\$ 42,437.69
November	38,026.85	3,239.89	1,192.26	\$ 42,459.00
December	38,083.37	3,291.90	1,192.26	\$ 42,567.53
Total 2006	\$ 445,705.23	\$ 38,459.57	\$ 14,307.12	\$ 498,471.92
Reconciliation				
Adjustment				<u>\$ 741.08</u>
Total 2006	\$ 445,705.23	\$ 38,459.57	\$ 14,307.12	\$ 499,213.00

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 5
ACCOUNT 456 JOINT USE REVENUES THAT ARE INCLUDED AS REVENUE CREDITS
2006

	Subaccount and Category A	Total Amount B	Amount Revenue Credited C	Comments D
1	456101 & 456102:			
2	Application Fees - Joint Use Rentals	\$120	\$26	Transmission Joint Use Pole Attachment Application Fees
3	Fiber Optic Attachment	\$10,590	\$10,590	Reimbursement for losses on grounded shield wire
4	TOTAL AMOUNT REVENUE CREDITED		\$10,616	To Schedule 4, line 12

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 6
OATT NON-FIRM AND SHORT TERM FIRM TRANSMISSION WHEELING REVENUES REPORTED IN ACCOUNT 456
THAT ARE INCLUDED AS REVENUE CREDITS
2006

	Short Term Firm		Short Term Non-Firm		Actual Rate June 2006-Sept 2007 Rate (not Rounded) // 20 88	Short Term Firm		Actual		Reflecting 50/50 Split For Jan - May	Reflecting 50/50 Split For Jan - May
	Jan - May	Jan - May	Jan - May	Jan - May		Jun - Dec	Jun - Dec	Total Annual	Total Annual	Total Annual	Total Annual
	(Actual Rate)	(Actual Rate)	(50/50)	(50/50)				STF	Non firm	STF	Non-firm
APS	\$ 22,310		\$ 31,114	\$ -	APS	\$ -	\$ 22,310	\$ -	\$ 31,114	\$ -	\$ -
AVST		\$ 105		\$ 146	AVST	\$ 26,712	\$ -	\$ 26,817	\$ -	\$ 26,858	\$ 26,858
AVWP		\$ 3		\$ 4	AVWP	\$ -	\$ -	\$ 3	\$ -	\$ 4	\$ 4
BHP		\$ -		\$ -	BHP	\$ 5,841	\$ -	\$ 5,841	\$ -	\$ 5,841	\$ 5,841
BPAP		\$ 413		\$ 576	BPAP	\$ 1,476	\$ -	\$ 1,889	\$ -	\$ 2,052	\$ 2,052
CRGL	\$ 33,250	\$ 125,248	\$ 46,372	\$ 174,676	CRGL	\$ 13,506	\$ 1,240,498	\$ 46,756	\$ 1,365,746	\$ 59,878	\$ 1,415,174
IPCM	\$ 2,024,390	\$ 1,407,160	\$ 2,823,290	\$ 1,962,478	IPCM	\$ 833,119	\$ 1,009,212	\$ 2,857,509	\$ 2,416,372	\$ 3,656,409	\$ 2,971,690
MSCG	\$ 1,446,000	\$ 193,137	\$ 159,630	\$ 269,356	MSCG	\$ 591,990	\$ 302,635	\$ 706,450	\$ 495,772	\$ 751,620	\$ 571,991
PAC		\$ 438,591		\$ 611,675	PAC 2/		\$ 612,678	\$ -	\$ 1,051,269	\$ -	\$ 1,224,353
PGEM		\$ 169		\$ 236	PGEM		\$ 4,876	\$ -	\$ 5,045	\$ -	\$ 5,112
PPLM		\$ 310		\$ 432	PPLM		\$ 35,738	\$ -	\$ 36,048	\$ -	\$ 36,170
PPMI		\$ 51,419		\$ 71,711	PPMI		\$ 51,143	\$ -	\$ 102,562	\$ -	\$ 122,854
PSE		\$ 440		\$ 614	PSE		\$ 1,498	\$ -	\$ 1,938	\$ -	\$ 2,112
PWX	\$ 87,080	\$ 365,173	\$ 121,445	\$ 509,284	PWX	\$ 51,680	\$ 941,425	\$ 138,760	\$ 1,306,598	\$ 173,125	\$ 1,450,709
SETC	\$ 121,250	\$ 1,142	\$ 169,100	\$ 1,593	SETC	\$ 184,383	\$ 437,960	\$ 305,633	\$ 439,102	\$ 353,483	\$ 439,553
SPPM		\$ 1,025,694		\$ 1,430,471	SPPM	\$ 67,888	\$ 1,869,387	\$ 67,888	\$ 2,895,081	\$ 67,888	\$ 3,299,858
TEMU		\$ -		\$ -	TEMU		\$ 578	\$ -	\$ 578	\$ -	\$ 578
Total	\$ 2,402,740	\$ 3,609,004			Total	\$ 1,742,566	\$ 6,541,657	\$ 4,145,306	\$ 10,150,661	\$ 5,093,517	\$ 11,574,908
Equivalent kwh	205,890	309,255									
At new Rate	\$ 4,299,161	\$ 6,457,498									
At 50/50 Split	\$ 3,350,951	\$ 5,033,251	\$ 3,350,951	\$ 5,033,251							

Total at 50/50 Split **\$ 3,350,951** **\$ 5,033,251**

// Iterated time weighted average of the formula rate pursuant to Order Approving Uncontested Partial Settlement in Docket No. ER06-787-004, Issued August 8, 2007 for rates beginning June 1, 2006 and the formula rate pursuant to Order Conditionally Accepting Compliance Filing in Docket No. OAO7-70-000, Issued September 10, 2007, for rates beginning July 13, 2007.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 7
TRANSMISSION-RELATED REVENUES REPORTED IN ACCOUNT 456 FOR WHICH
TRANSACTIONS ARE INCLUDED IN THE RATE DIVISOR
2006

1	APS	\$95,248
2	Vigilante	\$12,500
3	Imnaha	\$6,077
4	BPA-USBR	\$457,673
5	BPA-Raft River	\$498,711
6	BPA-PF	\$2,050,692
7	BPA-OTEC	<u>\$947,603</u>
8	Total 2006	\$4,068,504

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 5 WORKPAPER
IDAHO POWER COMPANY
RECONCILIATION OF FORM 1 WITH DATA USED IN THE RATE CALCULATION
2006 FORM 1

	<u>Firm Network Service for Self 1/</u> FORM 1	<u>Firm Network Service for Others</u> FORM 1	<u>Long-Term Firm Transmission</u> FORM 1	<u>Other Long Term Firm Service</u> FORM 1	<u>Short-Term Firm Transmission</u> FORM 1	<u>TOTAL</u>
January	1810	172	376	0	276	2634
February	2281	182	401	0	51	2915
March	1824	161	401	0	290	2676
April	1560	126	376	0	329	2391
May	2351	243	376	0	515	3485
June	3043	304	376	0	400	4123
July	3084	284	376	0	75	3819
August	2912	263	376	0	75	3626
September	2557	235	376	0	150	3318
October	1969	173	376	0	100	2618
November	2226	203	376	0	0	2805
December	2337	194	376	0	0	2907
12 CP (Rounded)	2330	212	380	0	188	3110

1/ Includes Weiser and Raft River

Reconciliation of FERC Form 1, page 400, LTF, with the 2006 Rate Calculation LTF

	<u>Form 1, p 400 Total LTF PTP</u>	<u>APS 1/ (LTF PTP) 70337968</u>	<u>Vigilante 2/ (LTF PTP)</u>	<u>IPCM 3/ (LTF PTP) 143190</u>	<u>IPCM 4/ (LTF PTP) 70416899</u>	<u>Rate Calculation LTF PTP</u>
January	376	25	4	87	75	567
February	401	0	4	87	75	567
March	401	0	4	87	75	567
April	376	0	4	87	75	542
May	376	0	4	87	75	542
June	376	0	4	87	75	542
July	376	0	4	87	75	542
August	376	0	4	87	75	542
September	376	0	4	87	75	542
October	376	0	4	87	75	542
November	376	0	0	87	75	538
December	376	0	0	87	75	538
12 CP	380	2	3	87	75	547 (Schedule 5)

1/ The APS reservation for January was not included in the Form 1
2/ This reservation was not included in the Long Term Firm total in the Form 1
3/ This reservation was not included in the Long Term Firm total in the Form 1
4/ This reservation was not included in the Long Term Firm total in the Form 1

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 6 WORKPAPER, PAGE 1
IDAHO POWER COMPANY
FERC OATT FILING
EFFECTIVE EMBEDDED COST OF
LONG-TERM DEBT
At December 31, 2006
(\$000's)

Line No	(1) Class and Series	(2) Date of Issue	(3) Principal Amount Issued Outstanding		(4) Price	(5) Premium	(6) Discount	(7) [Formula]	(8) Expenses of Issue	(9) Tot Prem Exp. Disc	(10) [4+(5)-(7)-(8)-(9)] Net Proceeds Received	(11) Rate	(12) [4+(11)] Annual Interest Requirements	(13) [12/(10)] Effective Cost
First Mortgage Bonds														
1	7.20 % Series, due 2009	11/23/1999	80,000	80,000	100,000	0.0	0.0	500.0	182.8		78,317.2	7.200%	5,760.0	7.262%
2	7.38 % Series, due 2007	12/1/2000	80,000	80,000	100,000	0.0	0.0	480.0	3,813.4		75,806.6	7.380%	5,904.0	7.809%
3	6.60 % Series, due 2011	3/2/2001	120,000	120,000	100,000	0.0	0.0	750.0	121.3		119,128.7	6.600%	7,920.0	6.648%
4	4.75 % Series, due 2012	11/15/2002	100,000	100,000	99,948	0.0	1,052.0	625.0	441.2		97,881.8	4.750%	4,750.0	4.853%
5	6.00 % Series, due 2012	11/15/2002	100,000	100,000	99,456	0.0	544.0	750.0	441.2		98,284.8	6.000%	6,000.0	6.106%
6	4.25 % Series, due 2013	5/13/2003	70,000	70,000	99,465	0.0	374.5	437.5	203.7		68,984.3	4.250%	2,975.0	4.313%
7	5.5 % Series, due 2013	5/13/2003	70,000	70,000	99,948	0.0	36.4	525.0	3,810.2		65,628.4	5.500%	3,850.0	5.886%
8	5.5 % Series, due 2014	1-26/2004	50,000	50,000	99,233	0.0	383.5	375.0	149.4		49,092.1	5.500%	2,750.0	5.602%
9	5.875 % Series, due 2014	8-18/2004	55,000	55,000	98,640	0.0	748.0	412.5	173.3		53,666.2	5.875%	3,231.3	6.021%
10	5.30 % Series, due 2015	8-26/2005	60,000	60,000	99,318	0.0	408.8	450.0	3,384.7		55,746.7	5.300%	3,180.0	5.704%
11	Total First Mortgage Bonds		785,000	785,000			3,547.0	5,305.0	12,831.3		763,316.7		48,320.3	6.068%
Pollution Control Revenue Bonds														
12	Sweetwater Series 2006 due 2026	(a) 10/03/06	116,300	116,300	100,000	0.0	0.0	523.4	5,384.0		110,382.6	3.553%	4,131.8	3.743%
13	Port of Morrow VRC Bond due 2027	(b) 05/07/00	4,360	4,360	100,000	0.0	0.0	50.0	72.5		4,237.5	3.812%	166.2	3.922%
14	Humboldt Series 2003 due 2024	(c) 10/22/03	49,800	49,800	100,000	0.0	0.0	752.2	1,451.1		48,096.6	3.403%	1,694.9	3.524%
17	Total Pollution Control Revenue Bonds		170,460	170,460			0.0	825.6	6,917.6		162,716.8		5,992.9	3.683%
18	TOTAL DEBT CAPITAL		\$955,460	\$955,460			\$3,547.0	\$6,130.6	\$19,748.9		\$926,033.5		\$52,313.1	5.649%

(a) - Sweetwater Series 2006 Var Rate Bond. Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest accrued from 10/3/06 - 12/31/06 * (360/89)

(b) - Port of Morrow VRC Bond. Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest for the year.

(c) - Humboldt Var Rate Bond. Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest for the year.

NOTE: American Falls Dam Bond and Milner Dam Note are guarantees. These instruments are excluded in rate making calculations and therefore are omitted from this schedule.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 6 Workpaper, Page 2
Composite State Income Tax Rate
As of December 31, 2006

	<u>Idaho</u>	<u>Oregon</u>	<u>Other</u>	<u>Composite</u>
State Composite Rate (Accrued)	5.90%	0.30%	0.10%	6.30%

Notes:

The tax rate for Idaho and Oregon is the statutory corporate tax rate for those jurisdictions multiplied by Idaho Power's state apportionment factor for each. Idaho's statutory rate is 7.6% multiplied by Idaho Power's apportionment factor of 78% yields 5.9%. Oregon is 6.6% multiplied by a 5% apportionment factor. Due to the immaterial amount of tax normally due the other states, the rate is simply an estimate based on history.

Other is comprised of Arizona, Montana, California and Utah.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 6 Workpaper, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC charged to CWIP
Transmission Work Order Types
January thru December 2006

Account	Amount
107000	\$ 2,459,443

The annual composite depreciation rate
for transmission plant accounts (350 - 359)
is 2.191%

\$ 2,459,443	x	0.02191	=	\$ 53,886
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ATTACHMENT 4

2006 Transmission Revenue Requirement Using New Depreciation Accrual Rates

IDAHO POWER COMPANY

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006**

PROPOSED RATES

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

LIST OF WORKSHEETS

WORKSHEET	TITLE	OATT REFERENCE ATTACHMENT H
Title Page	Idaho Power Company Draft Informational Filing For Rates Effective October 1, 2007 through September 30, 2008	
List of Worksheets	List of Worksheets	
Tariff Sch 7, 8 and 9 Rates	Rates For OATT Schedules 7, 8 and 9	1.1.2 a ; 1.1.2 b
Calc of PTP	Calculation of Point to Point Transmission Tariff Rate	1.1.2 a ; 1.1.2 b
Calc of NT Rev Req	Calculation of Annual Network Transmission Revenue Requirements	1.1.2 a ; 1.1.2 b
Revenue Credits	Transmission Revenue Credits	1.1.2 a ; 1.1.2 b
Rate Calculation	Rate Calculation	; 1.1.2 b
Schedule 1	Allocated Investment	; 1.1.2 b
Schedule 2	Allocated Expenses	; 1.1.2 b
Schedule 3	Allocators	; 1.1.2 b
Schedule 4	Transmission Revenue Credits	; 1.1.2 b
Schedule 5	Allocation Demand and Capability Data	1.1.2 c ; 1.1.2 b
Schedule 6	Rate of Return and Income Tax Expense	; 1.1.2 b
Schedule 7	GSU Investment and Accumulated Depreciation Reserve	1.1.2 d ; 1.1.2 b
Schedule 8	Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual	1.1.2 k ; 1.1.2 b
Schedule 9	Reimbursable Prepayments For Network Upgrades and Interest Expense Reimbursed	1.1.2 l ; 1.1.2 b
Schedule 10	New Transmission Plant Installed with a Cost in Excess of \$250,000	1.1.2 n
Schedule 11	Substantive Changes to Accounting Policies, Practices and Procedures that could Affect Changes Under the Formula Rate	1.1.2 m
Schedule 12	Post Retirement Benefits Other than Pensions	2.2.1
Schedule 13	Changes to the Draft Informational Filing Based on Customer Comments	1.1.4
Schedule 14	RTO Development Costs	3.1.1 11.3.7
Workpapers Title Page	Workpapers	
Schedule 1 Workpaper	Accumulated Deferred Income Tax Adjustments	; 1.1.2 b
Schedule 2 Workpaper, page 1	GSU Operation and Maintenance Expense	1.1.2 d ; 1.1.2 b
Schedule 2 Workpaper, page 2	LGI Operation and Maintenance Expense	; 1.1.2 b
Schedule 2 Workpaper, page 3	Property Taxes Directly Assigned to Transmission and General Plant	1.1.2 e ; 1.1.2 b
Schedule 2 Workpaper, page 4	Ad Valorem Tax Allocation	1.1.2 e ; 1.1.2 b
Schedule 2 Workpaper, page 5	Ad Valorem Taxes	1.1.2 e ; 1.1.2 b
Schedule 4 Workpaper, page 1	Account 454 Rents From Electric Property By Category and Subaccount	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 2	Functionalization of Real Estate Rents Recorded in Account 454	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 3	Joint Use Rental Fees	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 4	Cogeneration O&M Charges Recorded in Account 454	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 5	Account 456 Joint Use Revenues That are Included as Revenue Credits	; 1.1.2 b
Schedule 4 Workpaper, page 6	Non-firm and Short-term Firm Transmission Wheeling Revenues Reported in Account 456 Included as Revenue Credits	1.1.2 g ; 1.1.2 b
Schedule 4 Workpaper, page 7	Transmission Related Revenues Reported in Account 456 For Which Transactions are Included in the Rate Divisor	1.1.2 g ; 1.1.2 b
Schedule 5 Workpaper	Allocation Demand and Capability Data - Reconciliation w.th Form 1	1.1.2 c ; 1.1.2 b
Schedule 6 Workpaper, Page 1	Effective Embedded Cost of Long Term Debt	1.1.2 h ; 1.1.2 b
Schedule 6 Workpaper, Page 2	Composite State Income Tax Rate	1.1.2 j ; 1.1.2 b
Schedule 6 Workpaper, Page 3	Equity Portion of AFUDC in Depreciation Expense	1.1.2 i ; 1.1.2 b

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31 2006

RATES FOR OATT SCHEDULE 7, 8 and 9

For Firm Point-To-Point Transmission Service provided under Schedule 7:

The Formula Rate shall be	(	\$92,002,032	-	\$24,658,912	) /	3,419,000	=	\$19.70	per kW-year
For Monthly Service the rate shall be								\$1.6417	per kW-month
For Weekly Service the rate shall be								\$0.3788	per kW-week
For Daily Service on Monday through Saturday, the rate shall be								\$0.0631	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be								\$0.0541	per kW-day

For Non-Firm Point-To-Point Transmission Service provided under Schedule 8:

For Monthly Service the rate shall be	\$1.6417	per kW-month
For Weekly Service the rate shall be	\$0.3788	per kW-week
For Daily Service on Monday through Saturday, the rate shall be	\$0.0631	per kW day
For Daily Service on Sunday and WECC defined holidays, the rate shall be	\$0.0541	per kW day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be	\$4.02	per MW-hour
For Hourly Service provided other hours the rate shall be	\$2.25	per MW hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be	\$92,002,032	-	\$24,658,912	+	\$1,395,883	=	\$68,739,003
The Monthly formula revenue requirement shall be	\$5,728,250	22					

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Idaho Power Company
Calculation of Point to Point Transmission Tariff Rate
2006

<u>Transmission Revenue Requirement</u>	<u>Transmission Revenue Credits</u>	<u>Net PTP Transmission Revenue Requirement</u>	<u>Demand MW</u>	<u>Annual PTP Rate \$/kW-yr</u>
\$92,002,032	\$24,658,912	\$67,343,120	3,419	\$19.70
				Monthly Rate \$/kW per month 1.6417
				Weekly Rate \$/kW per week 0.3788
				Daily Rate \$/kW per day (Mon-Sat) 0.0631
				Daily Rate \$/kW per day (Sunday) 0.0541
				Hourly Rate \$/MW per hour (Peak) 4.02
				Hourly Rate \$/MW per hour (Off-Peak) 2.25

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006

IDAHO POWER COMPANY
Calculation of Annual Network Transmission Revenue Requirement
 2006

Transmission Revenue Requirement:	\$92,002,032
Transmission Revenue Credits:	<u>\$24,658,912</u>
Net PTP Transmission Revenue Requirement:	\$67,343,120
CBM Network Rate Adjustment 1/:	<u>\$1,395,883</u>
Network Transmission Revenue Requirement:	\$68,739,003

Source:

$$1/ = \frac{PTP * E * (Formula Rate pre 890 - Formula Rate)}{(E - PTP)} \quad \text{OATT Schedule 9, Appendix A}$$

Where.

PTP =	547	Spreadsheet, Schedule 5
E =	3089	Spreadsheet, Schedule 5
Formula Rate pre 890 =	\$21.80	Recalculated Rate Using "E"
Formula Rate =	\$19.70	Rate Calculation, In 47

$$= \frac{547 \text{ MW} * 3089 \text{ MW} * (\$21.80 - \$ 19.7) * 1000}{3089 \text{ MW} - 547 \text{ MW}}$$

$$= \$1,395,883$$

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

IDAHO POWER COMPANY
Transmission Revenue Credits
2006

<u>Rent From Electric Property Account 454</u>	<u>Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self</u>	<u>Total Revenue Credits</u>
\$8,468,047	\$16,190,866	\$24,658,912

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Checked

IDAHO POWER COMPANY
RATE CALCULATION
12 Months Ended 12/31/2006

	Source	Amount
TRANSMISSION RATE BASE		
1	Transmission Plant (excluding Asset Retirement Costs)	FF* p20/58(g) - 57(g) 606,947,19*
2	Generator Step Up Facilities	Schedule 7 (15,953,43*)
3	LGI's	Schedule 8 (631,756)
4	Account 252 Transmission Net	Schedule 9 0
5	General Plant (excluding Asset Retirement Costs)	Schedule 1 30,681,472
6	Intangible Plant	Schedule 1 10,291,635
7	Transmission Plant Held For Future Use	FF1 p214 608,176
8	General Plant Held For Future Use	Schedule 1 126,798
9	Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF* p 219 25(b) - 108 100 = 0 (210,074,912)
10	Transmission Depreciation Reserve Generator Step-Ups	Schedule 7 9,090,165
11	Transmission Depreciation Reserve LGTs	Schedule 8 65,677
12	General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule * (11,888,425)
13	Amortization of Utility Plant	Schedule * 5,528,672
14	ADIT Allocated to Trans	Schedule * (33,244,658)
15	ADIT Allocated to Gen & Intang	Schedule * (2,307,291)
16	Transmission Related Prepayments	Schedule * 663,679
17	Transmission Materials & Supplies	Schedule * 8,719,454
18	Transmission Cash Working Capital	Schedule * 4,459,399
19	Unamortized RTO Development Costs	Schedule *4 4,279,802
20	Transmission Rate Base	Sum (1) Thru (19) 407,331,658
21		
RETURN AND ASSOCIATED INCOME TAXES		
23	Overall Return	Schedule 6 0,08263
24	Composite Income Tax (Federal and State)	Schedule 6 0,03572
25	Return and Income Taxes	(19)*(22)+(23;) 48,207,702
26		
27		
EXPENSES		
29	Deprec Expense - Transmission	Schedule 2 12,144,74*
30	Deprec Expense - General Plant	Schedule 2 1,918,003
31	Depreciation Expense - Intangible Plant	Schedule 2 1,297,576
32	Amort of ITC (Acct 4114)	Schedule 2 57,639
33	O&M Expense - Transmission	Schedule 2 23,433,460
34	Less Account 561 (Load Dispatching)	FF* p 321 84b to 92b (3,486,275)
35	Less Account 565 (Transmission of Electricity By Others)	FF1 p 32* 96b (7,638,680)
36	O&M Expense - A&G	Schedule 2 12,241,734
37	Taxes Other than Income	Schedule 2 2,903,267
38	Amortization of RTO Development Costs	Schedule 14 922,666
39	Transmission Expense	Sum (28) Thru (36) 43,794,330
40	Gross Transmission Revenue Requirement	(25) + (39) 92,002,032
41		
42	Transmission Revenue Credits	Schedule 4 (24,658,912)
43		
44	Net PTP Transmission Revenue Requirement	(39) - (41) 67,343,120
45		
46	System Peak Demand - MW	Schedule 5 3,419
47		
48	Annual Rate \$/kW per year	(43):(45)*1000 19,70
49	Monthly Rate \$/kW per month	(47):(12) 1,6417
50	Weekly Rate \$/kW per week	(47):(52) 0,3788
51	Daily Rate \$/kW per day (Mon-Sat)	(49):6 0,063*
52	Daily Rate \$/kW per day (Sunday)	(49):7 0,054*
53	Hourly Rate \$/MW per hour (Peak)	(47)*1000 / 4896 4,02
54	Hourly Rate \$/MW per hour (Off-Peak)	(47)*1000 / 8760 2,25

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 1
Allocated Investment**

	Source	Amount
1 Accumulated Deferred Income Tax Allocated to Transmission		
2		
3 ADIT (Account 281)	FF1 p 273 8k	-
4 ADIT (Account 282)	FF1 p 275 2k	230,117,962
5 ADIT (Account 283)	FF1 p 277 9k	32,394,600
6 ADIT (Account 190)	Sched 1 Workpaper	(60,896,997)
7 Sum of ADIT		201,615,565
8 Transmission Plant Allocator	Schedule 3	0 164891230
9 ADIT Allocated to Transmission	(7) * (8)	33,244,638
10		
11		
12 General Plant		
13		
14 General Plant Investment (excluding Asset Retirement Costs)	FF1 p 207 99g 98g	214,927,062
15 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
16 Trans Related General Plant	(14) * (15)	30,681,472
17		
18		
19 General Plant Depreciation Reserve		
20		
21 GP Accum Depr (excluding Asset Retirement Costs)	FF1 p 219 28b less 108 100 -0	83,279,714
22 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
23 Trans Related GP Depr	(21) * (22)	11,888,425
24		
25		
26 Intangible Plant		
27		
28 Intangible Plant Investment	FF1 p 205 5 g	72,094,030
29 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
30 Trans Related Intangible Plant	(28) * (29)	10,291,635
31		
32		
33 Amortization of Utility Plant		
34		
35 Amortization of Utility Plant	FF1 p 200 21 b	38,728,952
36 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
37 Trans Related Amortization of Utility Plant	(35) * (36)	5,528,672
38		
39		
40 ADIT Allocated to General & Intangible		
41		
42 ADIT (Account 281)	FF1 p 273 8k	-
43 ADIT (Account 282)	FF1 p 275 2k	230,117,962
44 ADIT (Account 283)	FF1 p 277 9k	32,394,600
45 ADIT (Account 190)	Schedule 1 Workpaper	(60,896,997)
46 Sum of ADIT	Sum (42) Thru (45)	201,615,565
47 General & Intangible Plant Allocator	Schedule 3	0 011444010
48 ADIT to General & Intangible	(46) * (47)	2,307,291
49		
50		
51 Cash Working Capital		
52		
53 O&M Expense - Transmission	Schedule 2	23,433,460
54 A&G O&M Expense	Schedule 2	12,241,734
55 Working Capital Allowance	((53) + (54)) * 0 125	4,459,399
56		
57		
58 Prepayments		
59		
60 Prepayments (Account 165)	FF1 p 111 57c	8,925,014
61 Less pre-paid Pension Expense		4,135,767
62 Net Prepayments	(60) - (61)	4,789,247
63 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
64 Transmission Related Prepayments	(62) * (63)	683,679
65		
66 General Plant Held For Future Use		
67 General Plant Held For Future Use	FF1 p 214	888,162
68 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
69 Transmission Related General Plant Held For Future Use	(67) * (68)	126,788
70		
71 Transmission Materials and Supplies		
72 Account 154 - Transmission	FF1 p 227 8(c)	8,189,143
73 Account 154 - General	FF1 p 227 11c	854,043
74 Transmission Wages & Salaries Allocator	Schedule 3	0 142752950
75 Transmission Related Account 154 - General	(73) * (74)	121,917
76 Account 163	FF1 p 227 16c	2,316,011
77 Plant Allocator	Schedule 3	0 176335230
78 Transmission Related Account 163	(76) * (77)	408,394
79 Total Transmission Materials and Supplies	(72) + (75) + (78)	8,719,454

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 2
Allocated Expenses**

	Source	Amount
1 A&G Expense		
2		
3	Total A&G Related O&M	86,726,893
4	Acct 924 (Property Insurance)	(1) - FF1 p 323 185 b (2,945,897)
5	Acct 928 (Regulatory Commission Expense)	(2) - FF1 p 323 189 b (976,225)
6	Account 930 1 (General Advertising Expense)	(3) - FF1 p 323 191 b (107,310)
7	Transmission Wages & Salaries Allocator	Schedule 3 0 142,752,950
8	A&G to Transmission exc Propns Reg Comm Exp, Adv	(Sum (3) Thru (6)) * (7) 11,825,307
9		
10	Total Property Insurance	FF1 p 323 185 b 2,945,897
11	Plant Allocator	Schedule 3 0 176,335,2300
12	Property Insurance to Transmission	(10) * (11) 519,465
13		
14	Regulatory Commission Expenses - FFRC	FF1 p 350 (470,907)
15	Plant Allocator	Schedule 3 0 176,335,2300
16	Regulatory Commission Expenses to Transmission	(14) * (15) (63,037)
17		
18	Regulatory Commission Expenses - Other Transmission Related	FF1 p 350 -
19		
20	General Advertising Expense - Transmission Specific	-
21		
22	Total A&G to Transmission	(8)*(12)+(16)+(18)+(20) 12,241,734
23		
24	General Plant Depreciation	
25		
26	General Plant Depreciation 1:	IPC-08-06, Order 30639, Attachment, Col 7 13,435,820
27	Transmission Wages & Salaries Allocator	Schedule 3 0 142,752,950
28	Trans Related General Plant:	(26) * (27) 1,918,003
29		
30	Investment Tax Credit	
31		
32	Amortized ITC - Electric (Account 4114)	FF1 p 114 19c 326,869
33	Transmission, General & Intangible Plant Allocator	Schedule 3 0 176,335,230
34	Allocated ITC:	(32) * (33) 57,639
35	Total ITC Credit	(34) 57,639
36		
37		
38	Taxes Other Than Income Taxes	
39		
40	Property Taxes (ID,OR,MT,NV,WA)	FF1 pp262-263 col 1 14,308,154
41	Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3 2,831,425
42	Less Amount Allocated to GSUs	Line 40 x GSU Allocator (Sch 3) (74,423)
43	Less Amount Allocated to LGIs	Line 40 x LGI Allocator (Sch 3) (2,947)
44	Amount Direct Assigned to General	Schedule 2 Workpaper, page 3 1,042,427
45	Transmission Wages & Salaries Allocator	Schedule 3 0 142,752,950
46	Allocated Amount	Line 44 x Line 45 148,809
47	FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263 * col 1 10,296,686
48	Payroll Adjustment	FOAB & Unempl Tax (10,253,937)
49	Transmission Wages & Salaries Allocator	Schedule 3 0 142,752,950
50	Allocated Amount	((47) + (48)) * (49) 393
51		
52	Total Taxes Other Than Income Taxes	(41)+(42)+(43)+(46)+(50) 2,933,267
53		
54		
55	Transmission Related Amortization of Intangible Plant (Account 405)	
56		
57	Transmission Related Amortization of Intangible Plant (Account 405)	FF1 p 336 1 d 9,089,661
58	Transmission Wages & Salaries Allocator	Schedule 3 0 142,752,950
59	Transmission Related Amortization of Intangible Plant:	(57) * (58) 1,297,576
60		
61	Transmission Depreciation Expense	
62	Total Transmission Depreciation Expense	IPC-08-06, Order 30639, Attachment, Col 7 12,484,212
63	Less GSU Depreciation Expense	Schedule 7 (377,024)
64	Less LGI Depreciation Expense	Schedule 8 (2,447)
65	Transmission Depreciation Expense	Sum (62) Thru (64) 12,104,741
66		
67	Transmission Operation and Maintenance Expense	
68	Total Transmission O&M less RTO costs amortized	FF1 p 321 112 b less C 23,669,858
69	Less GSU O&M	Schedule 2 Workpaper page 1 (211,761)
70	Less LGI O&M	Schedule 2 Workpaper page 2 (24,637)
71	Plus Reimbursable Interest For Network Upgrades, as reimbursed	Schedule 9 -
72	Transmission O&M Expense	Sum (68) Thru (71) 23,433,460

1: In the 2006 Form 1 this balance was reported on line 9 but should have been reported on line 10

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

**Schedule 3
Allocators**

1	GSU Allocator		
2			
3	GSU Plant	Schedule 7	15,953,431
4	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
5	GSU Allocator	(3) * (4)	0 026284710
6			
7			
8	LGI Allocator		
9			
10	LGI Plant	Schedule 8	631,756
11	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
12	LGI Allocator	(10) * (11)	0 001040870
13			
14			
15	Transmission Wages and Salaries		
16			
17	Transmission Wage Expense	FF1 p 354 21b	9,434,447
18	Less Wage Expense Allocated to GSU's	(5) * (17)	(247,982)
19	Less Wage Expense Allocated to LGI's	(12) * (17)	(9,820)
20	Transmission Wage Expense	Sum (17) Thru (19)	9,176,645
21	A&G Wage Expense	FF1 p 354 27b	34,060,362
22	Total Wage Expense	FF1 p 354 28b	98,343,766
23	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	0 142752950
24			
25			
26	Plant Allocator		
27			
28			
29	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	606,947,191
30	GSU Plant	Schedule 7	(15,953,431)
31	LGI Plant	Schedule 8	(631,756)
32	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	590,362,004
33	Allocated General & Intangible Plant	(49)	40,973,108
34	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g.207 57,74,83, 98g	3,580,311,791
35	Plant Allocator	((32) + (33)) / (34)	0.176335230
36			
37			
38	Transmission Plant Allocator		
39			
40	Transmission Plant Less GSU's & LGI's	Line 32	590,362,004
41	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g.207 57,74,83, 98g	3,580,311,791
42	Transmission Plant Allocator	(40) / (41)	0.164891230
43			
44			
45	General and Intangible Plant Allocator		
46			
47	Transmission Related General Plant	Schedule 1	30,681,472
48	Transmission Related Intangible Plant	Schedule 1	10,291,635
49	Sum	(47) + (48)	40,973,108
50	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g.207 57,74,83, 98g	3,580,311,791
51	General & Intangible Plant Allocator	(49) / (50)	0 01144401

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 4
Transmission Revenue Credits
2006

1	Rent From Electric Property (Account 454)		
2	The transmission related amount of Rent From Electric Property included in Account 454		
3	is		
4	Transmission Pole Attachments	Schedule 4 Workpaper page 1	\$151,340
5	Real Estate Rents	Schedule 4 Workpaper page 1	\$62,655
6	Cogeneration	Schedule 4 Workpaper page 1	\$38,460
7	City of Seattle	Schedule 4 Workpaper page 1	\$112,260
8	Pacificorp	Schedule 4 Workpaper page 1	\$7,903,332
9	Total		\$8,468,047
10			
11	Revenues From Transmission For Others (Account 456):		
12	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$10,616
13	Miner Irrigation District	FERC Form 1, page 330 line 6 x 35%	\$4,493
14	City of Seattle	FERC Form 1, page 330, line 7	\$4,860
15	OATT Short Term Firm (January - May, 2006)	Schedule 4 Workpaper page 6	\$3,350,951 Adjusted to reflect 50% increase of new rate
16	OATT Non Firm (January - May, 2006)	Schedule 4 Workpaper page 6	\$5,033,251 Adjusted to reflect 50% increase of new rate
17	OATT Short Term Firm (June - December, 2006)	Schedule 4 Workpaper page 6	\$1,742,566
18	OATT Non Firm (June - December, 2006)	Schedule 4 Workpaper page 6	\$6,541,657
19	Pacificorp Legacy Non Firm	FERC Form 1, page 330 lines 10, 11, 12 minus \$948,462	<u>(\$497,527)</u>
20	Total		\$16,190,866
21			
22			
23			
24	Total Transmission Revenue Credit		\$24,658,912

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 5
IDAHO POWER COMPANY
ALLOCATION DEMAND AND CAPABILITY DATA
2006

	Firm Network Service for Self, Form 1	Firm Network Service for Others Form 1	Long-Term Firm Transmission Reservations	TOTAL	CRM	TOTAL
January	1810	172	567	2549	330	2879
February	2281	182	567	3030	330	3360
March	1824	161	567	2552	330	2882
April	1560	126	542	2228	330	2558
May	2351	243	542	3136	330	3466
June	3043	304	542	3889	330	4219
July	3084	285	542	3911	330	4241
August	2912	263	542	3717	330	4047
September	2557	235	542	3334	330	3664
October	1969	173	542	2684	330	3014
November	2226	203	538	2967	330	3297
December	2337	194	538	3069	330	3399
12 CP (Rounded)	2330	212	547	3089	330	3419

** Includes Weiser and Raft River

	Firm Network Service For Others					Total Form 1
	Imnaha	USBR	Raft River	BPA - PF	BPA-OIECC	
January	0.31465	0	10	***	51	172
February	0.45066	0	11	**7	54	182
March	0.35896	0	9	**0	51	161
April	0.29848	0	6	82	38	126
May	0.26190	53	42	**5	43	243
June	0.29295	69	55	**9	51	304
July	0.26719	56	50	**4	55	285
August	0.33460	49	44	118	52	263
September	0.25606	43	43	103	46	235
October	0.35746	0	10	109	54	173
November	0.39242	0	12	125	66	203
December	0.37604	0	12	125	57	194
12 CP (Rounded)	0	23	25	112	52	212

	Long-Term Firm Transmission - OASIS Reservations									
	APS	BPA	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	TOTAL
OASIS Ref	70337968	Vigilante	70237836 & 70592430	70237874 (75606)	70416899 (144968)	96618	70241483 (144434)	70752544 (1143190)	70388764 (70361498) & 70665456	
Contract Term	4/1/05-4/1/06	-	6/1/06-6/1/2010	4/1/07-12/31/2010	9/1/05-3/1/07	7/1/01-12/31/09	4/1/04-12/31/2010	7/1/04-6/30/2010	5/1/05-5/1/2011 & 5/1/06-5/1/2011	
POR/POD	BOBR/LOLO	Bannock Tap/Vigilante Electric	IPCO MLCK	IPCO-LGBP	BOBR/IPCO	IPCO/M345	IPCO-LGBP	JFFF/IPCO	IPCO/LOLO	
January	25	4	30	171	75	25	75	87	75	567
February	25	4	30	171	75	25	75	87	75	567
March	25	4	30	171	75	25	75	87	75	567
April	0	4	30	171	75	25	75	87	75	542
May	0	4	30	171	75	25	75	87	75	542
June	0	4	30	171	75	25	75	87	75	542
July	0	4	30	171	75	25	75	87	75	542
August	0	4	30	171	75	25	75	87	75	542
September	0	4	30	171	75	25	75	87	75	542
October	0	4	30	171	75	25	75	87	75	542
November	0	0	30	171	75	25	75	87	75	538
December	0	0	30	171	75	25	75	87	75	538
12 CP (Rounded)	6	3	30	171	75	25	75	87	75	547

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006

SCHEDULE 6
RATE OF RETURN AND INCOME TAX EXPENSE

1 **A OVERALL RATE OF RETURN**

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
6 Long Term Debt	Sched 6 Workpaper, p 1	\$ 955,460,000	0.4825	0.05649	0.02726
8 Preferred Stock		\$ -	0.0000	0.00000	0.00000
9 Common Equity	FERC 112.16c	<u>\$ 1,024,876,392</u>	<u>0.5175</u>	0.10700	<u>0.05538</u>
12 Total Capitalization		\$ 1,980,336,392	1.0000		0.08263
				Rate of Return	0.08263

17 **B INCOME TAX EXPENSE**

19 Federal Tax Rate	35.00%		
20 Composite State Tax Rate	6.30%	Schedule 6 Workpaper, page 2	
22 Federal Tax Factor:	$\frac{((ROR - Wtd.LTD) + ((EqAFUDC + ITC) / RateBase) * (FT))}{(1 - FT)}$		0.02996
25 State Tax Factor:	$\frac{((ROR - Wtd.LTD) + ((EqAFUDC + ITC) / RateBase) + Federal Income Tax Rate) * (ST)}{(1 - ST)}$		0.00576
	Sum of Federal and State Tax Factors		0.03572

33 EQAFUDC = \$53,886 Schedule 6 Workpaper, page 3
 34 ITC = \$57,639 Schedule 2

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12-31-2006

SCHEDULE 7

GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year
Twelve Months Ended December 2006

LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
American Falls Power Plant	353	1980	27	969	555	-20
American Falls Power Plant	353	1978	29	648,863	398,921	13,367
Biss Power Plant Gooding	353	1964	43	1,416	1,291	29
Biss Power Plant Gooding	353	1950	57	316,404	382,347	6,518
Boardman	353	1980	27	375,527	214,952	7,736
Boardman	353	1992	15	2,011	639	41
Boardman	353	2000	7	1,470	218	30
Boardman	353	2004	3	64,213	4,084	1,323
Brownlee Power Plant Adams	353	2003	4	15,167	1,296	312
Brownlee Power Plant Adams	353	2000	7	11,285	1,675	232
Brownlee Power Plant Adams	353	1994	13	866,480	238,802	17,849
Brownlee Power Plant Adams	353	1990	27	1,547,722	882,481	31,759
Brownlee Power Plant Adams	353	1963	44	-276	-257	-6
Brownlee Power Plant Adams	353	1959	48	748,173	761,341	15,412
Cascade Power Plant	353	1983	24	257,772	131,155	5,310
Clear Lake Power Plant	353	1965	42	9,808	7,637	408
Danskin Power Plant	353	2001	6	259,219	32,973	5,340
Hells Canyon Power Plant Walla	353	2000	7	2,681	398	55
Hells Canyon Power Plant Walla	353	1967	40	945,897	802,121	19,485
Jim Bridger	353	1975	32	262,266	177,921	5,403
Jim Bridger	353	1976	31	842,488	553,683	17,355
Jim Bridger	353	1990	17	965,852	348,093	19,897
Jim Bridger	353	1994	13	42,236	11,640	870
Jim Bridger	353	1995	12	27,259	6,935	562
Jim Bridger	353	1996	11	45,684	10,654	941
Jim Bridger	353	2000	7	972,906	144,379	20,042
Jim Bridger Steam Plant	353	2003	4	208,642	7,693	4,298
Lower Malad Power Plant	353	1958	49	1,551	1,611	32
Lower Malad Power Plant	353	1948	59	811,119	101,463	1,671
Lower Salmon Power Plant Gooding	353	1949	58	303,512	373,199	6,252
Miner Power Plant	353	1992	15	664,294	211,245	13,684
Oxbow Power Plant Baker	353	2000	7	3,395	504	70
Oxbow Power Plant Baker	353	1999	8	132,897	22,539	2,738
Oxbow Power Plant Baker	353	1980	27	6,099	3,491	176
Oxbow Power Plant Baker	353	1979	28	2,964	1,759	61
Oxbow Power Plant Baker	353	1961	46	423,846	413,334	9,731
Oxbow Power Plant Baker	353	1957	50	208,866	221,398	4,303
Oxbow Power Plant Baker	353	1951	56	43,216	51,306	890
Oxbow Power Plant Baker	353	1949	58	100,827	123,977	2,077
Shoshone Falls Power Plant Jer	353	1992	15	306,659	97,518	6,317
Strike C J Power Plant Owyhee	353	1982	25	32,437	17,197	668
Strike C J Power Plant Owyhee	353	1973	34	317	228	7
Strike C J Power Plant Owyhee	353	1972	35	610	453	13
Strike C J Power Plant Owyhee	353	1965	42	1,440	1,318	30
Strike C J Power Plant Owyhee	353	1952	55	344,947	402,208	7,106
Swan Falls Power Plant Ada	353	1995	12	3	1	0
Swan Falls Power Plant Ada	353	1994	13	432,055	119,074	8,900
Thousand Springs Power Plant	353	1956	51	36,470	39,431	751
Thousand Springs Power Plant	353	1940	67	0	0	0
Twin Falls Power Plant New	353	1995	12	430,708	109,572	8,813
Twin Falls Power Plant Twin Falls	353	1949	58	39,459	48,519	813
Upper Malad Power Plant	353	1988	19	275	112	6
Upper Malad Power Plant	353	1987	20	2,105	894	43
Upper Malad Power Plant	353	1948	59	31,129	38,936	641
Upper Salmon A Power Plant	353	1954	53	418	470	9
Upper Salmon A Power Plant	353	1937	70	72,168	107,097	1,487
Upper Salmon B Power Plant	353	1947	60	70,393	89,539	1,450
Valmy #1	353	1981	26	2,057,788	1,134,253	42,390
Valmy #1	352	1982	25	241,978	78,038	4,065
Valmy #1	353	1982	25	-608,813	-322,671	12,542
Valmy #1	352	1983	24	2,725	-844	-46
Valmy #1	353	1983	24	-18,917	9,625	-390
Valmy #1	352	1984	23	-2	-1	0
Valmy #1	353	1984	23	-17	-8	0
Valmy #1 and #2	352	1987	20	186,211	48,042	3,128
Valmy #1 and #2	353	1987	20	-281,448	119,334	-5,798
Valmy #2	353	1985	22	1,156,804	539,533	23,830
Valmy #2	353	1986	21	5,129	2,283	106
Valmy #2	353	1988	19	-982	-396	20
Total				\$ 15,953,431	\$ 9,090,165	\$ 327,024

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 8

**Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year
2006**

	LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
1	Bennett Mountain Power Plant	352	2005	2	59,325	1,531	997
2	Bennett Mountain Power Plant	353	2005	2	49,372	2,093	1,017
3	Danskin Power Plant	352	2001	6	89,955	6,963	1,511
4	Danskin Power Plant	353	2001	6	433,104	55,091	8,922
5							
6							
7							
8							
9		TOTAL			631,756	65,677	12,447

IDAHO POWER COMPANY
 Transmission Cost of Service Rate Development
 12 Months Ended 12/31/2006
SCHEDULE 9

**Reimbursable Prepayments For Network Upgrades
 2006**

1 **I. Plant Balance in Account 252, Accumulated Depreciation**

2

Location	Plant Account	Year	Years in Service	Cost	Accumulated Depreciation	Net Plant Balance
		2006	0	0	0	0
Total				0	0	0

3

4

5

6

7

8

9

10

11

12

II. Interest Expense Reimbursed

13

14

15

16

17

Location	Year	Amount
	2006	0
Total		0

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 MOnths Ended 12/31/2006

SCHEDULE 10

New Transmission Plant Installed With A Cost in Excess of \$250,000

2006

DESCRIPTION	AMOUNT	WORK ORDER NUMBER
1 BOMT-REPLACE T131	\$ 256,452	27172861
2 QUARTZ-LA GRANDE 230 KV (STRUCT DAMAGED/REBUILD)	\$ 256,920	27205338
3 LINE 902 BLISS FIRE EMERGENCY REPLACEMENT	\$ 275,338	27208097
4 IPCO-POLE REPLACEMENT ON LINE #220	\$ 321,998	27152687
5 COWL WILS TRANSMISSION & ROW	\$ 326,306	27167750
6 HCPR0401 REPL 204A	\$ 372,852	27183581
7 LINE #920, STRIKE JCT -CALDWELL 138KV, PATROL FOLLOW-UP	\$ 379,094	27193869
8 LINE #912, BOISE BENCH-MIDPOINT #3 230, GENERAL MAINTENANCE	\$ 425,164	27172180
9 IPCO--MANN CREEK REBUILD 69KV	\$ 445,500	27075468
10 LN 426, EMERGENCY REPAIRS CAUSED BY RANGE FIRE	\$ 459,160	27209680
11 RIGHT OF WAY, LINE 470, HORSE FLAT-STARKEY-JUMP 138KV	\$ 616,624	27154309
12 REPLACE 301Z CIRCUIT SWITCHER AT KPRT	\$ 641,254	27214769
*3 KING-BLISS FIRE ON 8/29/05 - REPLACE DAMAGED STRUCTURES ON LINE	\$ 1,087,570	27208046
14 MPSN-HUNT SHIELD WIRE UPGRADE - OPGW INSTALLATION	\$ 1,230,874	27195067
15 LINE 464 EAGLE-BALLANTYNE SECTION	\$ 1,639,552	27191513
16 EAGL TO STAR TRANSMISSION LINE	\$ 1,851,016	27185775
17 EAGL TO STAR TRANSMISSION LINE	\$ 1,938,854	27104223
18 BOBN CONDENSERS PROTECTION & CONTROL REPLACEMENT	\$ 2,243,648	27161237
19 BOBN0302 INSTALL 230 KV 75 MVAR SHUNT REACTOR	\$ 2,381,478	27136647
20 WYE-BUTLER 138KV LINE	\$ 2,563,000	27116496
21 BOISE BENCH REPLACE T231 230/138 TRANSFORMER	\$ 2,880,867	27174191
22 HORSE FLAT NEW 230/138 STATION	\$ 5,579,860	27134241

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 11
Substantive Changes to Accounting Policies, Practices and Procedures That Could Affect
Charges Under the Formula Rate
2006

None occurred

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2006 formula rate as the base
- Substitute 2005 PBOPs for 2006 PBOPs in the 2006 formula rate
- Compute the rate impact

1 Post Retirement Benefits Other than Pensions

2			
3	2006 Amount in Account 926		4,682,824
4	Less 2005 Amount in Account 926		<u>(4,565,427)</u>
5	Total Increase (Decrease) of PBOPs		117,397
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	<u>0.142752950</u>
9	Change in O&M Expense: Transmission A&G	(5) * (8)	16,759
10			
11	<u>Impact on Rate Base:</u>		
12	Working Capital Allowance	Schedule 1	<u>0.125</u>
13	Change in Transmission Rate Base	(9) * (12)	2,095
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	0.08263
17	Composite Income Tax (Federal and State)	Schedule 6	<u>0.03572</u>
18	Total Return and Income Tax	(16) + (17)	0.11835
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	248
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	17,007
23			
24			
25			
26			
27			
28			

29 Rate Impact

30			
31	<u>Using 2006 PBOP</u>		
32	Net PTP Transmission Revenue Requirement	Rate Calculation	67,343,120
33			
34	System Peak Demand - MW	Schedule 5	3,419
35			
36	Annual Rate \$/kW per year	(32)/((34)*1000)	19.70
37	Monthly Rate \$/kW per month	(36) / 12	1.6417
38			
39			
40	<u>Using 2005 PBOP</u>		
41	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	67,326,113
42			
43	System Peak Demand - MW	Schedule 5	3,419
44			
45	Annual Rate \$/kW per year	(41)/((43)*1000)	19.69
46	Monthly Rate \$/kW per month	(45) / 12	1.6408
47			
48			
49	Change in 2006 monthly rate when 2005 PBOP is substituted:		0.0009
50	Section 205 filing required?		NO

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 13

Changes to the Draft Informational Filing Based on Customer Comments

2006

As discussed in the customer meeting of August 14, 2007, for purposes of calculating "B" in Appendix A of OATT Schedules 7, 8, and 9, Idaho Power agrees that the revenue for Non-Firm Point-to-Point Transmission Service and Short-Term firm Point-to-Point Transmission Service under the Tariff for the period January - May 2006 shall be calculated based on the average of revenues received for such service and the revenues that would have been received had such services been billed based on rates in effect during the period June 1, 2006 - September 30, 2006. Schedule 4 Workpaper page 6 has been adjusted accordingly. Furthermore, as discussed in the customer meeting, PacifiCorp Legacy Non Firm Revenues From Transmission For Others (Account 456) are shown separately on Schedule 4.

SCHEDULE 14
RTO Development Costs

	A	B		C Addition to Q&M - Amortization of RTO Development Costs	Attachment
		Addition to Rate Base			
Period	<u>Beginning of Period Unamortized RTO Development Costs</u>	<u>RTO Development Costs Amortized During Period</u>	<u>End of Period Unamortized RTO Development Costs</u>		
1 May 1, 2008 - September 30, 2008	\$4,614,329 ^{1/}	(\$384,527)	\$4,229,802	\$922,866	L
2 October 1, 2008 - September 30, 2009	\$4,229,802	(\$922,866)	\$3,306,936	\$922,866	M
3 October 1, 2009 - September 30, 2010	\$3,306,936	(\$922,866)	\$2,384,070	\$922,866	N
4 October 1, 2010 - September 30, 2011	\$2,384,070	(\$922,866)	\$1,461,204	\$922,866	O
5 October 1, 2011 - September 30, 2012	\$1,461,204	(\$922,866)	\$538,338	\$922,866	P
6 October 1, 2012 - April 30, 2013	\$538,338	(\$538,338)	\$0	\$922,866	Q
7 May 1, 2013 - September 30, 2013	\$0	\$0	\$0	\$0	

1/

Loan Principal	\$1,083,748
Interest / Carrying Charges on Loan (5/2000 - 12/2007)	\$390,686
Excess Cash Distribution	(\$7,580)
Incremental Expenses	\$2,250,965
Carrying Charges on Incremental Expenses	\$896,510
	\$4,614,329

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
Twelve Months Ended December, 31, 2006

WORKPAPERS

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006
Schedule 1 Workpaper
Accumulated Deferred Income Tax Adjustments

		Source	Amount
1	ADIT Allocated to Transmission		
2			
3	ADIT (Account 190)	FF1 p234 8c	102,722,254
4	Less FASB 109 Account	FF1 p234 450.1 line 7 note	<u>(41,825,257)</u>
5			
6	Total ADIT (Account 190)	Lines 18, 19, & 31	60,896,997

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense
2006

1	<u>Solely Owned Plants</u>	
2	27132269 - BNET- PREVENTIVE MAINTENANCE	\$0
3	27132459 - DNPR - PREVENTIVE MAINTENANCE	\$0
4	27134450 - LMPR PREVENTIVE MAINTENANCE	\$0
5	27136696 - BLPR PREVENTIVE MAINTENANCE	\$1,191
6	27136835 - SKPR- PREVENTIVE MAINTENANCE	\$277
7	27136838 - SWPO- PREVENTIVE MAINTENANCE	\$0
8	27137842 - AFPR PREVENTIVE MAINTENANCE	\$343
9	27137896 - HCPR PREVENTIVE MAINTENANCE	\$0
10	27137905 - OBPR PREVENTIVE MAINTENANCE	\$2,929
11	27137974 - CDPO PREVENTIVE MAINTENANCE	\$0
12	27141465 - SFPR PREVENTIVE MAINTENANCE	\$20
13	27141484 - LSPR PREVENTIVE MAINTENANCE	\$9,903
14	27141523 - BSPO PREVENTIVE MAINTENANCE	\$4,346
15	27141529 - US34 PREVENTIVE MAINTENANCE	\$1,425
16	27141614 - UMPR PREVENTIVE MAINTENANCE	\$0
17	27141617 - TSPO PREVENTIVE MAINTENANCE	\$0
18	27141624 - TFPR PREVENTIVE MAINTENANCE	\$0
19	27141637 - MLPR PREVENTIVE MAINTENANCE	\$0
20	27143846 - CLPR PREVENTIVE MAINTENANCE	\$0
21	27160282 - US12 PREVENTIVE MAINTENANCE	\$0
22	27132271 - BNET - CORRECTIVE MAINTENANCE	\$0
23	27132460 - DNPR - CORRECTIVE MAINTENANCE	\$0
24	27134451 - LMPR CORRECTIVE MAINTENANCE	\$0
25	27136700 - BLPR CORRECTIVE MAINTENANCE	\$14,733
26	27136837 - SKPR-CORRECTIVE MAINTENANCE	\$2,414
27	27136839 - SWPO-CORRECTIVE MAINTENANCE	\$0
28	27137850 - AFPR CORRECTIVE MAINTENANCE	\$428
29	27137900 - HCPR CORRECTIVE MAINTENANCE	\$2,041
30	27137910 - OBPR CORRECTIVE MAINTENANCE	\$27,281
31	27137975 - CDPO CORRECTIVE MAINTENANCE	\$0
32	27141469 - SFPR CORRECTIVE MAINTENANCE	\$0
33	27141485 - LSPR CORRECTIVE MAINTENANCE	\$3,917
34	27141524 - BSPO CORRECTIVE MAINTENANCE	\$81,457
35	27141530 - US34 CORRECTIVE MAINTENANCE	\$0
36	27141615 - UMPR CORRECTIVE MAINTENANCE	\$14,187
37	27141618 - TSPO CORRECTIVE MAINTENANCE	\$0
38	27141626 - TFPR CORRECTIVE MAINTENANCE	\$0
39	27141638 - MLPR CORRECTIVE MAINTENANCE	\$0
40	27143849 - CLPR CORRECTIVE MAINTENANCE	\$0
41	27160285 - US12 CORRECTIVE MAINTENANCE	\$0
42	Subtotal	\$166,894
43		
44	<u>Jointly Owned Plants (Idaho Power's Share)</u>	
45	SIERRA-Valmy	\$0
46	PGE-Boardman	\$484
47	PACIFICORP-Unit 1	\$15,532
48	PACIFICORP-Unit 2	\$4,516
49	PACIFICORP-Unit 3	\$8,776
50	PACIFICORP-Unit 4	\$15,559
51	PACIFICORP-Spare	\$0
52	Subtotal	\$44,867
53		
54	TOTAL	\$211,761

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense
2006

1 Total Transmission O&M	Schedule 2	\$23,669,858
2 LGI Allocation Factor	Schedule 3	0.00104087
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	\$ 24,637

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 3
Property Taxes Directly Assigned to Transmission and General Plant

Idaho Power Company
Ad Valorem Tax Allocation
Total System

Transmission	\$2,831,435
General Plant	\$1,042,422

IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K DEPRECIATION TAX
Page 1

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2006

STEAM ELECTRIC PLANTS:

Jim Bridger	\$947,477	
Valmy	\$846,704	
Boardman	<u>\$315,473</u>	
Total Steam		\$2,109,655

OTHER:

Production	\$3,118,420	
Transmission	\$2,831,435	
Distribution	\$5,206,220	
General Plant	<u>\$1,042,422</u>	
Total Other		<u>\$12,198,497</u>

TOTAL SYSTEM AD VALOREM TAXES \$14,308,153

K DEPRECIATION TAX

Page 2

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Idaho

Steam Electric Plants in Idaho:

None	\$0	
Total Steam	<u></u>	\$0

Other:

Production	\$2,477,037	
Transmission	\$2,243,955	
Distribution	\$4,579,303	
General Plant	<u>\$1,034,565</u>	
Total Other		<u>\$10,334,859</u>

IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

TOTAL IDAHO AD VALOREM TAXES \$10,334,859

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

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Page 3

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Montana

Steam Electric Plants in Montana:

None	<u>\$0</u>
Total Steam Electric Plants	<u>\$0</u>

Other:

Production	\$0
Transmission	\$99,363
Distribution	\$0
General Plant	<u>\$0</u>
Total Other	<u>\$99,363</u>

Total Montana Ad Valorem Taxes \$99,363

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Page 4

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Nevada

Steam Electric Plants in Nevada:

Valmy	<u>\$846,704</u>
Total Steam	<u>\$846,704</u>

Other:

Production	
Transmission	\$10,693
Distribution	\$0
General Plant	<u>\$0</u>
Total Other	<u>\$10,693</u>

IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

TOTAL NEVADA AD VALOREM TAXES \$857,398

SCHEDULE 2 WORKPAPER, page 4
Ad Valorum Tax Allocation

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Page 5

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Oregon

Steam Electric Plants in Oregon:

Boardman	<u>\$315,473</u>	
Total Steam		\$315,473

Other:

Production	\$641,383	
Transmission	\$396,752	
Distribution	\$626,917	
General Plant	<u>\$7,858</u>	
Total Other		<u>\$1,672,909</u>

TOTAL OREGON AD VALOREM TAXES \$1,988,384

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Page 6

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Wyoming

Steam Electric Plants in Wyoming:

Jim Bridger	\$947,477	
Total Steam		\$947,477

Other:

Production	\$0	
Transmission	\$80,673	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$80,673</u>

IDAHO PWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

TOTAL WYOMING AD VALOREM TAXES\$1,028,150

SCHEDULE 2 WORKPAPER, page 4
Ad Valorum Tax Allocation
2006

Page 7	2005-06	2006-07			Oregon
OREGON	Tax to Invest Less Boardman	Tax to Invest Less Boardman	Average Total	Percent	Functionalized Taxes
Transmission	\$394,356	\$403,400	\$398,878	23.72%	\$396,752
Distribution	\$623,093	\$637,460	\$630,276	37.47%	\$626,917
Production	\$679,728	\$609,913	\$644,821	38.34%	\$641,383
General Plant	\$6,541	\$9,259	\$7,900	0.47%	\$7,858
Total Other	\$1,703,718	\$1,660,031	\$1,681,874	100.00%	\$1,672,909
Taxes Accrued					
Boardman	\$315,473				
Other	\$1,672,909				
	\$1,988,383				

NEVADA:	2005-06	2006-07			Nevada
	Tax to Invest Less Valmy	Tax to Invest Less Valmy	Average Total	Percent	Functionalized Taxes
Transmission	\$201,926	\$199,033	\$200,479	23.27%	\$199,491
Distribution	\$0	\$0	\$0	0.00%	\$0
Production	\$663,971	\$658,365	\$661,168	76.73%	\$657,907
General Plant	\$0	\$0	\$0	0.00%	\$0
Total Other	\$865,897	\$857,398	\$861,647	100.00%	\$857,398
Taxes Accrued					
Valmy	\$846,704				
Other	\$10,693				
	<u>\$857,398</u>				

IDAHO POWER COMPANY
Transmission Cost of Service
12 Months Ended 12/31/2006

Schedule 2 Workpaper, page 5
Ad Valorum Taxes

2006

Operating:		
Idaho	\$	9,456,946.94
Idaho-Irrigation assessments	\$	23,656.90
Oregon	\$	1,672,428.18
Oregon - Boardman	\$	315,473.44
Oregon- Irrigation assessments	\$	481.24
Montana	\$	99,362.56
Nevada	\$	10,693.44
Nevada - Valmy	\$	846,704.33
Idaho - due to irrigation customers	\$	781,445.57
Historic Twin Falls Business Improvement District	\$	300.00
Downtown Boise Association Assessment	\$	8,210.00
Wyoming - transmission lines	\$	80,669.74
Wyoming - Jim Bridger plant	\$	947,480.22
Shoshone-Bannock	\$	64,300.00
Subtotal operating:	\$	14,308,152.56
Total Operating Property Taxes	\$	14,308,152.56

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 1
ACCOUNT 454 RENTS FROM ELECTRIC PROPERTY BY CATEGORY AND SUBACCOUNT
2006

Subaccount and Category (Source of Rent) A	Total Amount B	Treatment: Amount Revenue Credited C	Nature of Each Source of Rent Comments D
454101, 454102			
Bureau of Indian Affairs	\$17,330	\$0	Distribution-related facilities charges
Real Estate Rents	\$311,021	\$62,655	See Schedule 4 Workpaper, page 2
Joint Pole Rents	\$1,651,773	\$351,340	See Schedule 4 Workpaper, page 3
Cogeneration	\$499,213	\$38,460	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	\$6,065,899	\$0	Distribution-related facilities charges under Sch 66- (optional distribution services) such as devices for off-site meter reading, Schedules 9, 19, St. Ltg. Dusk to Dawn, etc
Subtotal	\$8,545,236	\$452,455	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 454702			
Overnight Park Rents	\$323,736	\$0	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company.
Subtotal	\$323,736	\$0	
454181, 454281			
Fiber Rents	\$448,000	\$0	Fiber Rents - Non-transmission as per settlement
Subtotal	\$448,000	\$0	
454251, 454271			
Restated Transmission Services Agreement Between IPC and PacifiCorp dated February 6, 1992	\$5,892,313	\$5,892,313	Legacy Agreement-Transmission facilities charges
Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	\$1,877,915	\$1,877,915	Legacy Agreement-Transmission facilities charges
Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	\$133,104	\$133,104	Legacy Agreement-Transmission facilities charges
Transmission Services Agreement between IPC and the City of Seattle dated June 27, 1988	\$112,260	\$112,260	Legacy Agreement-Transmission facilities charges
Microwave Communication Charges	\$63,935	\$0	Communication service
Subtotal	\$8,079,527	\$8,015,592	To Schedule 4, line 7 and 8
TOTAL ACCOUNT 454	\$17,396,499	\$8,468,047	Source of Column B is the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$8,468,047	To Schedule 4

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
1	1/31/2006	454102	010034	BRNIE TRLR PK RNT-RUGGLES	PP	(180 00)	614	Misc Cash Acctg ID 0000115560
2	10/31/2006	454101	100034	MDP Income	PP	(1 200 00)	618	Misc Cash Acctg ID 0000131309
3	10/31/2006	454101	100034	USP Income	PP	450 00	621	Misc Cash Acctg ID 0000131309
4	10/31/2006	454101	100034	ICP Income	PP	(5 050 00)	622	Misc Cash Acctg ID 0000131309
5	10/31/2006	454101	100034	AFP Income	PP	(3 150 00)	623	Misc Cash Acctg ID 0000131309
6	10/31/2006	454101	100034	ICP INCOME	PP	(450 00)	623	Misc Cash Acctg ID 0000131534
7	12/31/2006	454101	120034	TCP INCOME	PP	(450 00)	623	Misc Cash Acctg ID 0000134110
8	12/31/2006	454101	120034	TCP INCOME	PP	(450 00)	623	Misc Cash Acctg ID 0000134610
9	10/31/2006	454101	100034	AFP INCOME	PP	(350 00)	632	Misc Cash Acctg ID 0000131534
10	12/31/2006	454101	120034	AFP INCOME	PP	(350 00)	632	Misc Cash Acctg ID 0000134110
11	12/31/2006	454101	120034	AFP INCOME	PP	(350 00)	632	Misc Cash Acctg ID 0000134610
12	1/31/2006	454101	010003	Special Acctg Entries - CHQ Parking	G	(3 729 88)	799	ADP-ACCRUALS & DED I
13	1/31/2006	454101	010106	Special Acctg Entries - CHQ Parking	G	(3 729 88)	799	ADP-ACCRUAL & DED II
14	2/28/2006	454101	020003	Special Acctg Entries - CHQ Parking	G	(3 716 04)	799	ADP-ACCRUALS & DED I
15	2/28/2006	454101	020106	Special Acctg Entries - CHQ Parking	G	(3 709 12)	799	ADP-ACCRUAL & DED II
16	3/31/2006	454101	030003	Special Acctg Entries - CHQ Parking	G	(3 711 10)	799	ADP-ACCRUALS & DED I
17	3/31/2006	454101	030106	Special Acctg Entries - CHQ Parking	G	(3 709 12)	799	ADP-ACCRUAL & DED II
18	4/30/2006	454101	040003	Special Acctg Entries - CHQ Parking	G	(3 702 20)	799	ADP-ACCRUALS & DED I
19	4/30/2006	454101	040106	Special Acctg Entries - CHQ Parking	G	(3 705 66)	799	ADP-ACCRUAL & DED II
20	5/31/2006	454101	050003	Special Acctg Entries - CHQ Parking	G	(3 716 04)	799	ADP-ACCRUALS & DED I
21	5/31/2006	454101	050106	Special Acctg Entries - CHQ Parking	G	(3 709 12)	799	ADP-ACCRUAL & DED II
22	6/30/2006	454101	060003	Special Acctg Entries - CHQ Parking	G	(3 714 56)	799	ADP-ACCRUALS & DED I
23	6/30/2006	454101	060106	Special Acctg Entries - CHQ Parking	G	(3 923 67)	799	ADP-ACCRUAL & DED II
24	6/30/2006	454101	060108	Special Acctg Entries - CHQ Parking	G	(3 958 27)	799	ADP-ACRUAL & DED III
25	7/31/2006	454101	070003	Special Acctg Entries - CHQ Parking	G	(3 896 48)	799	ADP-ACCRUALS & DED I
26	7/31/2006	454101	070106	Special Acctg Entries - CHQ Parking	G	(3 958 27)	799	ADP-ACCRUAL & DED II
27	8/31/2006	454101	080003	Special Acctg Entries - CHQ Parking	G	(3 989 90)	799	ADP-ACCRUALS & DED I
28	8/31/2006	454101	080106	Special Acctg Entries - CHQ Parking	G	(3 994 03)	799	ADP-ACCRUAL & DED II
29	9/30/2006	454101	090003	Special Acctg Entries - CHQ Parking	G	(3 949 40)	799	ADP-ACCRUALS & DED I
30	9/30/2006	454101	090106	Special Acctg Entries - CHQ Parking	G	(3 968 66)	799	ADP-ACCRUAL & DED II
31	10/31/2006	454101	100003	Special Acctg Entries - CHQ Parking	G	(3 806 04)	799	ADP-ACCRUALS & DED I
32	10/31/2006	454101	100106	Special Acctg Entries - CHQ Parking	G	(3 811 25)	799	ADP-ACCRUAL & DED II
33	11/30/2006	454101	110003	Special Acctg Entries - CHQ Parking	G	(3 806 65)	799	ADP-ACCRUALS & DED I
34	11/30/2006	454101	110057	PARKING BILLING	G	(45 00)	799	MISC CUSTOMER
35	11/30/2006	454101	110106	Special Acctg Entries - CHQ Parking	G	(3 819 89)	799	ADP-ACCRUAL & DED II
36	12/31/2006	454101	120003	Special Acctg Entries - CHQ Parking	G	(3 819 89)	799	ADP-ACCRUALS & DED I
37	12/31/2006	454101	120057	PARKING BILLING	G	(90 00)	799	MISC CUSTOMER
38	12/31/2006	454101	120106	Special Acctg Entries - CHQ Parking	G	(3 819 89)	799	ADP-ACCRUAL & DED II
39	12/31/2006	454101	120108	Special Acctg Entries - CHQ Parking	G	(3 812 97)	799	ADP-ACRUAL & DED III
40	12/31/2006	454101	120157					856 ADJ REAL ESTATE RENTS
41	7/31/2006	454101	070034	#209 SIPHON SUB	D	(300 00)	856	Misc Cash Acctg ID 0000126326
42	10/31/2006	454101	100034	#248 BEARDSLEY	G	(20 00)	856	Misc Cash Acctg ID 0000130253
43	12/31/2006	454101	120034	#250 OXBOW CHRISTIAN SCHO	PP	(25 00)	856	Misc Cash Acctg ID 0000134189
44	10/31/2006	454101	100034	#259 D HILL	D	(400 00)	856	Misc Cash Acctg ID 0000131797
45	1/31/2006	454101	010034	#264 LAMAR	G	(1 354 17)	856	Misc Cash Acctg ID 0000116848
46	7/31/2006	454101	070034	#319 DIVOTZ DISCOUNT GOLF	G	(16 333 06)	856	Misc Cash Acctg ID 0000126326
47	12/31/2006	454101	120034	#325 1-MOBILE	T	(849 88)	856	Misc Cash Acctg ID 0000134189
48	10/31/2006	454101	100034	#348 AND #346 LAMAR	G	(3 390 66)	856	Misc Cash Acctg ID 0000131797
49	4/30/2006	454101	040034	#359 BLANDERS	PP	(100 00)	856	Misc Cash Acctg ID 0000120795
50	6/30/2006	454101	060034	#361 SHOESTRING RD	PP	(100 00)	856	Misc Cash Acctg ID 0000125058
51	12/31/2006	454101	120034	#373 BOISE BENCH	T	(300 00)	856	Misc Cash Acctg ID 0000134189
52	1/31/2006	454102	010034	#375 COX	PP	(100 00)	856	Misc Cash Acctg ID 0000116848
53	12/31/2006	454101	120034	#394 - MCFARLAND CASCADE	G	(400 00)	856	Misc Cash Acctg ID 0000135027
54	8/31/2006	454101	080034	#394 COC	G	(400 00)	856	Misc Cash Acctg ID 0000128189
55	8/31/2006	454101	080034	#394 COC	G	(400 00)	856	Misc Cash Acctg ID 0000128638
56	5/31/2006	454101	050034	#394 COC POLE YARD	G	(1 600 00)	856	Misc Cash Acctg ID 0000122589

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IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
57	6/30/2006	454101	060034	#394 COC YARD	G	(400 00)	856	Misc Cash Acctg ID 0000124123
58	12/31/2006	454101	120034	#394 MCFARLAND @COC	G	(400 00)	856	Misc Cash Acctg ID 0000134189
59	10/31/2006	454101	100034	#394 MCFARLIN	G	(800 00)	856	Misc Cash Acctg ID 0000131797
60	4/30/2006	454101	040034	#46 J MYFRS	PP	(175 00)	856	Misc Cash Acctg ID 0000120795
61	3/31/2006	454101	030034	ACCTG CORR TO LEASE PMTS		0 00	856	Misc Cash Acctg ID 0000118452
62	3/31/2006	454102	030034	ACCTG CORR TO LEASE PMTS	PP	175 00	856	Misc Cash Acctg ID 0000118452
63	6/30/2006	454101	060034	BLAINE COUNTY REFUND	G	(18 00)	856	Misc Cash Acctg ID 0000125058
64	1/31/2006	454101	010034	BYRON HAGER LEASE HUNT SU	T	(200 00)	856	Misc Cash Acctg ID 0000115785
65	7/31/2006	454101	070034	CASH	G	(3 00)	856	Misc Cash Acctg ID 0000126326
66	5/31/2006	454101	050034	CASH - ADA COUNTY REFUND	G	(3 00)	856	Misc Cash Acctg ID 0000123500
67	6/30/2006	454101	060034	CASH - ADA CTY REFUND	G	(3 00)	856	Misc Cash Acctg ID 0000124123
68	1/31/2006	454101	010034	DIVOTZ 1/06	G	(500 00)	856	Misc Cash Acctg ID 0000115339
69	1/31/2006	454101	010034	DIVOTZ 10-12/06	G	(3 580 56)	856	Misc Cash Acctg ID 0000116022
70	4/30/2006	454101	040034	DIVOTZ 1-3/06	G	(5 681 54)	856	Misc Cash Acctg ID 0000121190
71	10/31/2006	454101	100034	DIVOTZ 3RD QTR 2006	G	(11 200 11)	856	Misc Cash Acctg ID 0000130888
72	8/31/2006	454101	080034	DIVOTZ 8/06 RENT	G	(500 00)	856	Misc Cash Acctg ID 0000127148
73	10/31/2006	454101	100034	DIVOTZ DISCOUNT 10/06	G	(500 00)	856	Misc Cash Acctg ID 0000130253
74	11/30/2006	454101	110034	DIVOTZ DISCOUNT GOLF 11/0	G	(500 00)	856	Misc Cash Acctg ID 0000131969
75	12/31/2006	454101	120034	DIVOTZ DISCOUNT GOLF 12/0	G	(500 00)	856	Misc Cash Acctg ID 0000133678
76	8/31/2006	454101	080034	DIVOTZ DISCOUNT GOLF 8/06	G	(500 00)	856	Misc Cash Acctg ID 0000128253
77	7/31/2006	454101	070034	DIVOTZ DISCOUNT GOLF-7/06	G	(500 00)	856	Misc Cash Acctg ID 0000125663
78	1/31/2006	454101	010034	GROVE ST SUB 1/06 LEASE 7	D	(1 620 00)	856	Misc Cash Acctg ID 0000115424
79	11/30/2006	454101	110034	GROVE ST SUB 291 12/06	D	(1 620 00)	856	Misc Cash Acctg ID 0000133496
80	9/30/2006	454101	090034	GROVE ST SUB ACCT 291 10/	D	(1 620 00)	856	Misc Cash Acctg ID 0000130025
81	1/31/2006	454101	010034	GROVE ST SUB LEASE 291	D	(1 620 00)	856	Misc Cash Acctg ID 0000116848
82	6/30/2006	454101	060208	GROVE ST SUB LEASE 291	D	(1 620 00)	856	Misc Cash Acctg ID 0000125581
83	12/31/2006	454101	120034	GROVE ST SUB LEASE 291 1/	D	(1 620 00)	856	Misc Cash Acctg ID 0000135282
84	7/31/2006	454101	070034	GROVE ST SUB LS 291 8/06	D	(1 620 00)	856	Misc Cash Acctg ID 0000127077
85	8/31/2006	454101	080034	GROVE STREET SB 9/06 LEASE	D	(1 620 00)	856	Misc Cash Acctg ID 0000128638
86	3/31/2006	454101	030034	JH BAXTER 3/06 RENT	G	(250 00)	856	Misc Cash Acctg ID 0000119007
87	1/31/2006	454101	010034	JH BAXTER 01/06 RENT	G	(250 00)	856	Misc Cash Acctg ID 0000115845
88	1/31/2006	454101	010034	JH BAXTER 2/06 RENT	G	(250 00)	856	Misc Cash Acctg ID 0000116609
89	10/31/2006	454101	100034	LAMAR CO	G	(5 709 38)	856	Misc Cash Acctg ID 0000130253
90	10/31/2006	454101	100034	LEASE 291 11/06 GROVE STR	D	(1 620 00)	856	Misc Cash Acctg ID 0000131797
91	6/30/2006	454101	060034	MCFARLAND CASCADE LEASE #	G	(400 00)	856	Misc Cash Acctg ID 0000125377
92	5/31/2006	454101	050034	MEADOW LEASE #8038-A #330	D	(2 400 45)	856	Misc Cash Acctg ID 0000122342
93	5/31/2006	454101	050034	MEADOW LEASE #8038-B #329	D	(2 094 30)	856	Misc Cash Acctg ID 0000122342
94	1/31/2006	454101	010034	METRO MGMT	D	(583 26)	856	Misc Cash Acctg ID 0000116848
95	5/31/2006	454101	050034	METRO MGMT	D	(972 34)	856	Misc Cash Acctg ID 0000122589
96	5/31/2006	454101	050034	METRO MGMT	D	(995 75)	856	Misc Cash Acctg ID 0000123500
97	6/30/2006	454101	060034	METRO MGMT	D	(949 66)	856	Misc Cash Acctg ID 0000125058
98	8/31/2006	454101	080034	METRO MGMT	D	(1 846 58)	856	Misc Cash Acctg ID 0000128189
99	10/31/2006	454101	100034	METRO MGMT	D	(1 034 16)	856	Misc Cash Acctg ID 0000130253
100	10/31/2006	454101	100034	METRO MGMT	D	(995 75)	856	Misc Cash Acctg ID 0000131797
101	12/31/2006	454101	120034	METRO MGMT	D	(946 02)	856	Misc Cash Acctg ID 0000135027
102	2/28/2006	454101	020034	METRO MGMT BEACON LIGHT	D	(672 25)	856	Misc Cash Acctg ID 0000118197
103	3/31/2006	454101	030034	METRO MGMT BEACON LIGHT	D	(672 25)	856	Misc Cash Acctg ID 0000119410
104	12/31/2006	454101	120034	METRO MGMT BEACON LIGHT H	D	(672 25)	856	Misc Cash Acctg ID 0000134189
105	2/28/2006	454101	020034	METRO MGMT MAPLE GROVE	D	(297 85)	856	Misc Cash Acctg ID 0000118197
106	3/31/2006	454101	030034	METRO MGMT MAPLE GROVE	D	(323 50)	856	Misc Cash Acctg ID 0000119410
107	12/31/2006	454101	120034	METRO MGMT MAPLE GROVE HS	D	(242 38)	856	Misc Cash Acctg ID 0000134189
108	11/30/2006	454101	110098	O&M TO CAPITAL	G	27 00	856	ADMIN SUNDRY
109	1/31/2006	454102	010034	OXBOW CHRISTIAN #250 1/06	PP	(25 00)	856	Misc Cash Acctg ID 0000115862
110	6/30/2006	454102	060034	OXBOW MAIN OFFICE	PP	(50 00)	856	Misc Cash Acctg ID 0000125508
111	11/30/2006	454102	110034	OXBOW MAIN OFFICE	PP	(50 00)	856	Misc Cash Acctg ID 0000133496
112	1/31/2006	454102	010034	OXBOW MAIN OFFICE 1/06	PP	(50 00)	856	Misc Cash Acctg ID 0000116609

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
113	8/31/2006	454102	080034	OXBOW MAIN OFFICE 8/06	PP	(50 00)	856 Misc Cash Acctg ID 0000128638
114	9/30/2006	454102	090034	OXBOW MAIN POST OFFICE	PP	(50 00)	856 Misc Cash Acctg ID 0000130025
115	10/31/2006	454102	100034	OXBOW MAIN POST OFFICE	PP	(50 00)	856 Misc Cash Acctg ID 0000131534
116	7/31/2006	454102	070034	OXBOW POST OFFICE RENT 7/	PP	(50 00)	856 Misc Cash Acctg ID 0000126939
117	1/31/2006	454101	010057	PARKING	G	90 00	856 MISC CUSTOMER
118	3/31/2006	454101	030057	PARKING	G	(180 00)	856 MISC CUSTOMER
119	6/30/2006	454101	060057	PARKING	G	(180 00)	856 MISC CUSTOMER
120	9/30/2006	454101	090057	PARKING	G	(135 00)	856 MISC CUSTOMER
121	11/30/2006	454101	110098	PMT ADJ A/R TO REVENUE	G	(100 00)	831 ADMIN SUNDRY
122	11/30/2006	454101	1*0098	PMT ADJ A/R TO REVENUE			856 ADMIN SUNDRY 3/
*23	11/30/2006	454102	110098	PMT ADJ A/R TO REVENUE			856 ADMIN SUNDRY 3/
*24	3/31/2006	454101	030075	REAL ESTATE RENTS			856 SUNDRY CORRECTION C 4/
125	11/30/2006	454101	1*0098	RLNT RECEIPT ADJ	D	(2 271 48)	856 ADMIN SUNDRY
126	1/31/2006	454101	010075	REV YF ACCRUAL	G	507 37	856 SUNDRY CORRECTION A
127	6/30/2006	454101	060034	ROB ROGERSON 24 #276 HUNT	T	(550 00)	856 Misc Cash Acctg ID 0000124660
128	6/30/2006	454101	060208	ROBERT DAWSON 372 7/06	D	(575 00)	856 MISC CASH ACCTG ID 0000125581
129	8/31/2006	454101	080034	ROBERT DAWSON DRILLING	D	(575 00)	856 Misc Cash Acctg ID 0000128376
130	11/30/2006	454101	110034	ROBERT DAWSON DRILLING 12	D	(575 00)	856 Misc Cash Acctg ID 0000133333
131	7/31/2006	454101	070034	ROBERT DAWSON DRILLING 15	D	(575 00)	856 Misc Cash Acctg ID 0000126939
132	9/30/2006	454101	090034	ROBERT DAWSON DRILLING 15	D	(575 00)	856 Misc Cash Acctg ID 0000129883
133	12/31/2006	454101	120034	ROBERT DAWSON LEASE 372	D	(575 00)	856 Misc Cash Acctg ID 0000135101
134	1/31/2006	454101	010034	ROBERT DAWSON LEASE 372 2	D	(575 00)	856 Misc Cash Acctg ID 0000116685
135	11/30/2006	454101	110034	T MOBILE RENT LEASE 326	D	(1 978 29)	856 Misc Cash Acctg ID 0000131969
136	11/30/2006	454101	110034	T MOBILE RENT LEASE 337	D	(5 582 76)	856 Misc Cash Acctg ID 0000131969
137	1/31/2006	454101	010034	UBIQUITEL AMITY SUBSTATIO	D	(250 00)	856 Misc Cash Acctg ID 0000116848
138	2/28/2006	454101	020034	UBIQUITEL LEASE 367	G	(2 271 48)	856 Misc Cash Acctg ID 0000117168
139	5/31/2006	454101	050034	UNITED WATER	G	(883 74)	856 Misc Cash Acctg ID 0000123500
140	6/30/2006	454102	060034	US POST OFFICE	PP	(189 02)	856 Misc Cash Acctg ID 0000124513
141	5/31/2006	454102	050034	US POST OFFICE OXBOW	PP	(50 00)	856 Misc Cash Acctg ID 0000123581
142	5/31/2006	454101	050034	WILF COMM #343 5/06-5/0	T	(4 757 74)	856 Misc Cash Acctg ID 0000122660
*43	1/3/2006	451101	010034	DIVOTZ 1/06	G	500 00	857 Misc Cash Acctg ID 0000115339
144	1/4/2006	451101	010034	GROVE ST SUB 1/06 LEASE 2	D	1 620 00	859 Misc Cash Acctg ID 0000115424
145	1/11/2006	451101	010034	BYRON HAGAR LEASE HUNT SU	T	200 00	860 Misc Cash Acctg ID 0000115785
146	1/11/2006	451101	010034	DIVOTZ 10-12/05	G	3 580 56	862 Misc Cash Acctg ID 0000116022
147	1/21/2006	451101	010034	ROBERT DAWSON LEASE 372 2	D	575 00	864 Misc Cash Acctg ID 0000116685
148	1/31/2006	451101	010034	GROVE ST SUB LEASE 291	D	1 620 00	865 Misc Cash Acctg ID 00001166848
149	1/31/2006	451101	010034	UBIQUITEL AMITY SUBSTATIO	D	250 00	866 Misc Cash Acctg ID 0000116848
150	1/31/2006	451101	010034	#264 LAMAR	G	1 354 17	868 Misc Cash Acctg ID 0000116848
151	1/31/2006	451101	020034	UBIQUITEL LEASE 367	G	2 271 48	869 Misc Cash Acctg ID 0000117168
152	12/11/2006	143908	120034	SPRINT NEXTEL LEASE 367	D	(2 271 48)	856 Misc Cash Acctg ID 0000134110
153	12/18/2006	143908	120034	HUNT SUB RENT 10/06	T	(200 00)	856 Misc Cash Acctg ID 0000134519
154	12/26/2006	143908	120034	SPRINT NEXTEL LSE 367 PEN	D	(2 271 48)	856 Misc Cash Acctg ID 0000135027
155	4/3/2006	*43908	040034	Mobile Power Inc Inv #40	T	(300 00)	856 Misc Cash Acctg ID 0000120362
156	4/3/2006	143908	040034	Ubiquitel Leasing Co 54 3	G	(2 271 48)	856 Misc Cash Acctg ID 0000120362
157	4/4/2006	*43908	040034	DAVID PARKER 4/06 #319	G	(500 00)	856 Misc Cash Acctg ID 0000120488
158	4/21/2006	*43908	040034	OSCOTT R GUTHRIE 28 2006	PP	(100 00)	856 Misc Cash Acctg ID 0000121545
159	4/27/2006	*43908	040034	US POSTAL SERVICE 4/06 OX	PP	(50 00)	856 Misc Cash Acctg ID 0000121887
160	4/27/2006	*43908	040034	DAWSON DRILLING #372 4/06	D	(575 00)	856 Misc Cash Acctg ID 0000121887
161	4/21/2006	*43908	040034	BYRON HAGAR HUNT SUB 4/06	T	(200 00)	856 Misc Cash Acctg ID 0000121887
162	4/28/2006	*43908	040034	STATE OF IDAHO #291 5/06	D	(1 620 00)	856 Misc Cash Acctg ID 0000121965
163	5/2/2006	143908	050034	DAVID PARKER #319 BOC	G	(500 00)	856 Misc Cash Acctg ID 0000122187
164	5/3/2006	143908	050034	OXBOW CHRISTIAN #250 5/06	PP	(25 00)	856 Misc Cash Acctg ID 0000122264
165	5/8/2006	143908	050034	UBIQUITEL LEASING #367 4/	G	(2 271 48)	856 Misc Cash Acctg ID 0000122507
166	5/30/2006	143908	050034	ROBERT DAWSON DRILL 372 6	D	(575 00)	856 Misc Cash Acctg ID 0000123762
167	5/31/2006	143908	050034	STATE OF ID 06/06 IS 291	D	(1 620 00)	856 Misc Cash Acctg ID 0000123848
168	5/31/2006	143908	050034	DIVOTZ 6/06 IS 319	G	(500 00)	856 Misc Cash Acctg ID 0000123848

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

	DBDATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
169	6/5/2006	143908	060034	UBIQUITEL LEASING #367 5/	G	(2,271.48)	856	Misc Cash Acctg ID 0000124123
170	6/5/2006	143908	060034	OXBOW CHRISTIAN #250 6/06	PP	(25.00)	856	Misc Cash Acctg ID 0000124123
171	6/14/2006	143908	060034	BRYON HAGER 5/06 HUNT SUB	T	(200.00)	856	Misc Cash Acctg ID 0000124660
172	6/27/2006	143908	060034	UBIQUITEL LEASING #367 6/	G	(2,271.48)	856	Misc Cash Acctg ID 0000125377
173	7/3/2006	143908	070034	OXBOX CHRISTIAN F.F.L-7/06	PP	(25.00)	856	Misc Cash Acctg ID 0000125663
174	7/3/2006	143908	070034	R&F HAGER/HUNT SUB-6/06 R	T	(200.00)	856	Misc Cash Acctg ID 0000125663
175	8/2/2006	143908	080034	OXBOW CHRISTIAN #250 8/06	PP	(25.00)	856	Misc Cash Acctg ID 0000127226
176	8/7/2006	143908	080034	CHQ ROOF TOP LEASE 367 7/0	G	(2,271.48)	856	Misc Cash Acctg ID 0000127428
177	8/15/2006	143908	080034	BRYON HAGER HUNT SUB 7/06	T	(200.00)	856	Misc Cash Acctg ID 0000127827
178	8/28/2006	143908	080034	BRYON HAGER 8/06 HUNT SUB	T	(200.00)	856	Misc Cash Acctg ID 0000128449
179	8/31/2006	143908	080034	PENTHOUSE LEASE 367 9/06	G	(2,271.41)	856	Misc Cash Acctg ID 0000128638
180	8/31/2006	143908	080034	PENTHOUSE LEASE 367 8/06	G	(2,271.48)	856	Misc Cash Acctg ID 0000128638
181	9/11/2006	143908	090034	OXBOW CHRISTIAN #250 9/06	PP	(25.00)	856	Misc Cash Acctg ID 0000129038
*82	9/25/2006	143908	090034	PENTHOUSE LEASE #367	G	(2,271.48)	856	Misc Cash Acctg ID 0000129743
183	10/13/2006	143908	100034	OXBOW 10-11/06 IFS #250	PP	(50.00)	856	Misc Cash Acctg ID 0000130805
184	10/31/2006	143908	100034	DAWSON DRILLING #372 CAMP	D	(575.00)	856	Misc Cash Acctg ID 0000131797
185	10/31/2006	143908	100034	BYRON HAGER HUNT SUB RENT	T	(200.00)	856	Misc Cash Acctg ID 0000131797
186	12/4/2006	143908	110098	PMT ADJ A/R TO REVENUE	G	100.00	831	ADMIN SUNDRY
187	1/5/2006	143908	010034	RENTAL FFF FOR LEASE 326	D	(8,520.38)	856	Misc Cash Acctg ID 000015494
188	1/5/2006	143908	010034	RENTAL FEE FOR LEASE 325	T	(25,850.51)	856	Misc Cash Acctg ID 000015494
189	2/1/2006	143908	020034	DAVID PARKER/DIVOT7 18 2	G	(500.00)	856	Misc Cash Acctg ID 000015921
190	2/3/2006	143908	020034	RALPH GANT 34 3/05-3/06	D	(1.00)	856	Misc Cash Acctg ID 000017083
191	2/7/2006	143908	020034	BAXTER FOUNDARY #207 6/05	G	(300.00)	856	Misc Cash Acctg ID 0000117247
192	2/8/2006	143908	020034	HELEN CROSSEN 8 #111 LADD	T	(20.00)	856	Misc Cash Acctg ID 0000117317
193	2/8/2006	143908	020034	ARLEEN HILDALE 13 #238 S	D	(25.00)	856	Misc Cash Acctg ID 0000117317
194	2/9/2006	143908	020034	R&D PLUMBING 12 #214	D	(100.00)	856	Misc Cash Acctg ID 0000117381
195	2/9/2006	143908	020034	LONDON WEBB 41 SIPHON ROA	D	(10.00)	856	Misc Cash Acctg ID 0000117381
196	2/9/2006	143908	020034	OXBOW CRISTIAN 49 #250	PP	(25.00)	856	Misc Cash Acctg ID 0000117381
*97	2/9/2006	143908	020034	KING HILL IRR 39 SHOESTRI	PP	(100.00)	831	Misc Cash Acctg ID 0000117381
*98	2/9/2006	143908	020034	MCL CROSS 27 #364	PP	(100.00)	856	Misc Cash Acctg ID 0000117381
*99	2/10/2006	143908	020034	FRANKLIN BUILDING SUPPLY	G	(250.00)	856	Misc Cash Acctg ID 0000117447
200	2/10/2006	143908	020034	PINE TELEPHONE 38	PP	(100.00)	856	Misc Cash Acctg ID 0000117447
201	2/10/2006	143908	020034	PINE TELEPHONE 37	PP	(100.00)	856	Misc Cash Acctg ID 0000117447
202	2/10/2006	143908	020034	PINE TELEPHONE 36	PP	(500.00)	856	Misc Cash Acctg ID 0000117447
203	2/13/2006	143908	020034	BRYON AND ELAINE HAGER 52	T	(200.00)	856	Misc Cash Acctg ID 0000117533
204	2/13/2006	143908	020034	RANDALL ATKINSON 31 #373	D	(300.00)	856	Misc Cash Acctg ID 0000117533
205	2/13/2006	143908	020034	DI FORSEA AND SONS 9 #151	PP	(350.00)	856	Misc Cash Acctg ID 0000117533
206	2/13/2006	143908	020034	T&K FARMS 29 #370	D	(6,000.00)	856	Misc Cash Acctg ID 0000117533
207	2/21/2006	143908	020034	STATE OF ID 7/05-6/06 #25	D	(400.00)	856	Misc Cash Acctg ID 0000117946
208	2/21/2006	143908	020034	LAMAR OUTDOOR 57 #264	G	(45.90)	856	Misc Cash Acctg ID 0000117946
209	2/21/2006	143908	020034	KEN STOLTZ 19 1/06-12/06	D	(100.00)	856	Misc Cash Acctg ID 0000117946
210	2/24/2006	143908	020034	US POSTAL SERVICE 55	PP	(50.00)	856	Misc Cash Acctg ID 0000118197
211	2/24/2006	143908	020034	SALMON FALLS INV 5 35	PP	(200.00)	856	Misc Cash Acctg ID 0000118197
212	2/24/2006	143908	020034	SALMON FALLS INV 4 34	PP	(260.00)	856	Misc Cash Acctg ID 0000118197
213	2/24/2006	143908	020034	UBIQUITEL AMITY SUB P.F.F	D	(250.00)	856	Misc Cash Acctg ID 0000118197
214	2/24/2006	143908	020034	#375 T MOBILE INVOICE 3	T	(873.74)	856	Misc Cash Acctg ID 0000118197
215	2/24/2006	143908	020034	#326 T MOBILE INVOICE 20	D	(287.98)	856	Misc Cash Acctg ID 0000118197
216	2/24/2006	143908	020034	#66 I UNDY INVOICE 61	D	(100.00)	856	Misc Cash Acctg ID 0000118197
217	2/24/2006	143908	020034	#60 - BOISE BENCH INVOICE	T	(175.00)	856	Misc Cash Acctg ID 0000118197
218	2/27/2006	143908	020034	DAWSON DRILLING 53 3/06	D	(575.00)	856	Misc Cash Acctg ID 0000118283
219	2/28/2006	143908	020034	STATE OF IDAHO 51 #291 3/	D	(1,620.00)	856	Misc Cash Acctg ID 0000118361
220	3/1/2006	143908	030034	ACCTG CORR TO LEASE PMTS			856	Misc Cash Acctg ID 0000118452
221	3/1/2006	143908	030034	DAVID PARKER 50 3/06	G	(500.00)	856	Misc Cash Acctg ID 0000118452
222	3/1/2006	143908	030034	USA# 43 #31	PP	(130.00)	856	Misc Cash Acctg ID 0000118454
223	3/6/2006	143908	030034	MIDVALE TELEPHONE 35 1971	PP	(100.00)	856	Misc Cash Acctg ID 0000118710
224	3/6/2006	143908	030034	UBIQUITEL LEASE 367 7/06	G	(2,271.48)	856	Misc Cash Acctg ID 0000118710

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IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, Page 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2006

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
225	3/6/2006	143908	030034	THOMAS NICHOLS 63 #126	PP	(100 00)	856 Misc Cash Acctg ID 0000118710
226	3/8/2006	143908	030034	OXBOW CHRISTIAN #250	PP	(50 00)	856 Misc Cash Acctg ID 0000118854
227	3/10/2006	143908	030034	KENNETH FFW 62 #32	T	(100 00)	856 Misc Cash Acctg ID 0000119007
228	3/13/2006	143908	030034	BYRON HAGER 52 HUNT SUB 3	T	(200 00)	856 Misc Cash Acctg ID 0000119089
229	3/20/2006	143908	030034	ROB ROGLERSON 64	T	(550 00)	856 Misc Cash Acctg ID 0000119504
230	3/29/2006	143908	030034	US POSTAL SERVICE 55 3/06	PP	(50 00)	856 Misc Cash Acctg ID 0000120118
231	3/30/2006	143908	030034	DAWSON DRILLING 4/06 372	D	(575 00)	856 Misc Cash Acctg ID 0000120194
232	3/31/2006	143908	030034	STATE OF IDAHO 4/06 #291	D	(1,620 00)	856 Misc Cash Acctg ID 0000120271
233	1/3/2006	451101	010034	DIVOTZ 1/06	G	(500 00)	857 Misc Cash Acctg ID 0000115339
234	1/3/2006	451101	010034	#367 UBIQUITEL	G	(2,196 79)	858 Misc Cash Acctg ID 0000115339
235	1/4/2006	451101	010034	GROVE ST SUB 1/06 LEASE 2	D	(1,620 00)	859 Misc Cash Acctg ID 0000115424
236	1/11/2006	451101	010034	BYRON HAGER LEASE HUNT SU	T	(200 00)	860 Misc Cash Acctg ID 0000115785
237	1/12/2006	451101	010034	OXBOW CHRISTIAN #250 1/06	PP	(25 00)	861 Misc Cash Acctg ID 0000115862
238	1/17/2006	451101	010034	DIVOTZ 10-12/05	G	(3,580 56)	862 Misc Cash Acctg ID 0000116022
239	1/26/2006	451101	010034	OXBOW MAIN OFFICE 1/06	PP	(50 00)	863 Misc Cash Acctg ID 0000116609
240	1/27/2006	451101	010034	ROBERT DAWSON LEASE 372 2	D	(575 00)	864 Misc Cash Acctg ID 0000116685
241	1/31/2006	451101	010034	GROVE ST SUB LEASE 291	D	(1,620 00)	865 Misc Cash Acctg ID 00001166848
242	1/31/2006	451101	010034	UBIQUITEL AMITY SUBSTATIO	D	(250 00)	866 Misc Cash Acctg ID 0000116848
243	1/31/2006	451101	010034	#375 COX	PP	(100 00)	867 Misc Cash Acctg ID 0000116848
244	1/31/2006	451101	010034	#264 LAMAR	G	(1,354 17)	868 Misc Cash Acctg ID 0000116848
245	1/31/2006	451101	020034	UBIQUITEL LEASE 367	G	(2,271 48)	869 Misc Cash Acctg ID 0000117168
246						(311,020 75)	
247							
248				PP Subtotal		(15,184 02)	
249				G Subtotal		(184,431 26)	
250				T Subtotal		(36,326 87)	
251				D Subtotal		(75,078 60)	
252							
253				Total		(311,020 75)	
254							
255							
256				Transmission		\$ 36,327	
257				General, Allocated to Transmission	0 14275295	\$ 26,328	
258				Total Transmission-Related		\$ 62,655	To Schedule 4 Workpaper, page 1
259							
260							

261 PP - Power Production
262 T - Transmission
263 D - Distribution
264 G - General

- 1/ Total ADJ REAL ESTATE RENTS equals (\$4,742.96) See detail on lines 152-154
- 2/ Total ACCTG CORR TO LEASE PMTS equals \$11,971.21 See detail on lines 143-151
- 3/ Total PMT ADJ AVR TO REVENUE on lines 122-123 equals (\$26,361.77) See detail on lines 155-186
- 4/ Total SUNDRY CORRECTIONS C equals (\$68,878.99) See detail on lines 187-245
- 5/ Included in the detail on lines 187-245

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 3
2006 Joint Use Rental Fees

Customer	Type	Trans poles	Trans right of way	application fees Trans	application fees Distr	Distr poles	power boxes	conduit	Antenna Building attachment	Other	Reconciliation Adjustment
Qwest-Idaho	Tele	\$25,001.50	\$0.00	\$190.00	\$2,000.00	\$340,831.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Qwest-Oregon	Tele	\$338.25	\$0.00	\$0.00	\$0.00	\$5,088.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Or	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$1,964.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Grandview, ID	Tele	\$61.50	\$0.00	\$0.00	\$0.00	\$2,068.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Salmon, ID	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$1,636.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CITIZENS	Tele	\$3,474.75	\$0.00	\$0.00	\$0.00	\$47,854.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Farmer's	Tele	\$0.00	\$0.00	\$0.00	\$0.00	\$5,485.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filer	Tele	\$246.00	\$0.00	\$0.00	\$0.00	\$2,708.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Midvale	Tele	\$18.32	\$0.00	\$0.00	\$0.00	\$273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Idaho	Tele	\$109.92	\$0.00	\$0.00	\$0.00	\$854.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Tele	Tele	\$61.50	\$0.00	\$0.00	\$0.00	\$1,289.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Project Mutual	Tele	\$18.32	\$0.00	\$0.00	\$0.00	\$4,473.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amalgamated Sugar	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$17.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
American Red Cross	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barger Mattson	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$12.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Borise State	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$135.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City of Wetsar	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$53.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer land	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Family Medical	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kelly's Orchards	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kinross Delamar	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mercy Medical	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Trail Electric	Misc	\$238.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
St Lukes	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sorance Bean	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State of Idaho	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$2,632.90	\$0.00	\$1,902.10	\$0.00	\$0.00	\$0.00
Sun Valley	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adelphia	CATV	\$3,077.76	\$0.00	\$0.00	\$450.00	\$13,825.50	\$19.84	\$0.00	\$0.00	\$0.00	\$0.00
Cable One	CATV	\$60,631.57	\$0.00	\$400.00	\$4,710.00	\$424,020.46	\$17,320.32	\$0.00	\$0.00	\$0.00	\$0.00
Cableview	CATV	\$38.84	\$0.00	\$0.00	\$0.00	\$1,930.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cambridge	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$1,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cequel III	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$2,639.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charter	CATV	\$2,656.40	\$0.00	\$0.00	\$0.00	\$35,275.50	\$9.88	\$0.00	\$0.00	\$0.00	\$0.00
Com	CATV	\$1,099.20	\$0.00	\$0.00	\$0.00	\$12,748.50	\$1,210.24	\$0.00	\$0.00	\$0.00	\$0.00
Direct Communications	CATV	\$311.44	\$0.00	\$0.00	\$0.00	\$2,608.50	\$59.52	\$0.00	\$0.00	\$0.00	\$0.00
Eagle Valley	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$1,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Midvale Cable	CATV	\$109.92	\$0.00	\$0.00	\$0.00	\$838.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Robinson	CATV	\$91.60	\$0.00	\$0.00	\$0.00	\$1,033.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Snake River	CATV	\$54.96	\$0.00	\$0.00	\$0.00	\$2,372.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WDB Comm	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$5,720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ELI	CLEC	\$1,863.18	\$5,010.20	\$0.00	\$0.00	\$10,604.48	\$0.00	\$502.68	\$0.00	\$0.00	\$0.00
Time Warner	CLEC	\$3,499.12	\$0.00	\$0.00	\$0.00	\$16,010.88	\$0.00	\$88,262.48	\$0.00	\$0.00	\$0.00
FTV	CLEC	\$0.00	\$105,611.06	\$0.00	\$0.00	\$0.00	\$0.00	\$17,604.38	\$0.00	\$0.00	\$0.00
IDA Comm	CLEC	\$5,734.16	\$2,778.64	\$0.00	\$0.00	\$28,024.00	\$0.00	\$45,391.92	\$0.00	\$3,453.12 (D to power supply space)	\$0.00
360 Network	CLEC	\$0.00	\$0.00	\$0.00	\$0.00	\$1,017.00	\$0.00	\$507.52	\$0.00	\$0.00	\$0.00
CleanNet	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cricket	PCS	\$4,800.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nextel	PCS	\$9,806.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T-Mobile	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,737.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Verizon	PCS	\$48,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00
Garden Valley Cable		\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.00	\$19.84	\$0.00	\$0.00	\$0.00	\$0.00
Idaho City Cablevision		\$0.00	\$0.00	\$0.00	\$0.00	\$1,410.50	\$39.68	\$0.00	\$0.00	\$0.00	\$0.00
FMC		\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JR Simplot		\$0.00	\$0.00	\$0.00	\$0.00	\$92.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custer Telephone		\$319.07	\$0.00	\$0.00	\$0.00	\$6,429.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Eagle Valley		\$0.00	\$0.00	\$0.00	\$0.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edge Wireless		\$0.00	\$0.00	\$0.00	\$0.00	\$8,197.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Verizon		\$64,800.00	\$0.00	\$0.00	\$0.00	\$55,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$237,349.98	\$113,399.90	\$590.00	\$7,160.00	\$1,110,067.04	\$18,709.12	\$154,171.04	\$7,200.00	\$3,453.12	-\$327.00

Transmission To Sch 4 Workpaper, p 1. \$351,339.88 21.27% = Ratio of Transmission to Total (used on Schedule 4 Workpaper, page 5)

Total Fees for 2006 \$1,651,773.20

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 4
COGENERATION O&M CHARGES UNDER IPC RETAIL SCHEDULE 72
Account 454
2006

	<u>Distribution</u>	<u>Transmission</u>	<u>Telemetry</u>	<u>Total</u>
January	36,302.43	3,160.45	1,192.26	\$ 40,655.14
February	36,387.87	3,160.45	1,192.26	\$ 40,740.58
March	36,422.98	3,160.45	1,192.26	\$ 40,775.69
April	36,431.76	3,160.45	1,192.26	\$ 40,784.47
May	36,530.19	3,192.27	1,192.26	\$ 40,914.72
June	36,744.21	3,208.88	1,192.26	\$ 41,145.35
July	37,490.11	3,208.88	1,192.26	\$ 41,891.25
August	37,493.16	3,221.26	1,192.26	\$ 41,906.68
September	37,774.42	3,227.14	1,192.26	\$ 42,193.82
October	38,017.88	3,227.55	1,192.26	\$ 42,437.69
November	38,026.85	3,239.89	1,192.26	\$ 42,459.00
December	<u>38,083.37</u>	<u>3,291.90</u>	<u>1,192.26</u>	<u>\$ 42,567.53</u>
Total 2006	\$ 445,705.23	\$ 38,459.57	\$ 14,307.12	\$ 498,471.92
Reconciliation				
Adjustment				<u>\$ 741.08</u>
Total 2006	\$ 445,705.23	\$ 38,459.57	\$ 14,307.12	\$ 499,213.00

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, PAGE 5
ACCOUNT 456 JOINT USE REVENUES THAT ARE INCLUDED AS REVENUE CREDITS
2006

	Subaccount and Category A	Total Amount B	Amount Revenue Credited C	Comments D
1	456101 & 456102:			
2	Application Fees - Joint Use Rentals	\$120	\$26	Transmission Joint Use Pole Attachment Application Fees
3	Fiber Optic Attachment	\$10,590	\$10,590	Reimbursement for losses on grounded shield wire
4	TOTAL AMOUNT REVENUE CREDITED		\$10,616	To Schedule 4, line 12

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 6
OATT NON-FIRM AND SHORT TERM FIRM TRANSMISSION WHEELING REVENUES REPORTED IN ACCOUNT 456
THAT ARE INCLUDED AS REVENUE CREDITS
2006

	Short Term Firm		Non-Firm		Actual Rate June 2006-Sept 2007 Rate (not Rounded) 1. 20.08	Short Term Firm		Non-Firm		Actual Total Annual STF	Actual Total Annual Non firm	Reflecting 50:50 Split For Jan - May Total Annual STF	Reflecting 50:50 Split For Jan - May Total Annual Non firm		
	Jan - May	Jan - May	Jan - May	Jan - May		Jun - Dec	Jun - Dec	STF	Non firm					STF	Non firm
	(Actual Rate)	(Actual Rate)	(50:50)	(50:50)											
APS	\$ 22,310		\$ 31,114	\$ -			\$ 22,310	\$ -	\$ 31,114	\$ -		\$ -	\$ -		
AVST		\$ 105		\$ 146				\$ 26,712	\$ -	\$ 26,817	\$ -	\$ -	\$ 26,858		
AVWP		\$ 3		\$ 4				\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 4		
BHP		\$ -		\$ -				\$ 5,841	\$ -	\$ 5,841	\$ -	\$ -	\$ 5,841		
BPAP		\$ 413		\$ 576				\$ 1,476	\$ -	\$ 1,889	\$ -	\$ -	\$ 2,052		
CRGL	\$ 33,250	\$ 125,248	\$ 46,372	\$ 174,676			\$ 13,506	\$ 1,240,498	\$ 46,756	\$ 1,365,746	\$ 59,878	\$ -	\$ 1,415,174		
IPCM	\$ 2,024,390	\$ 1,407,160	\$ 2,823,290	\$ 1,962,478			\$ 833,119	\$ 1,009,212	\$ 2,857,509	\$ 2,416,372	\$ 3,656,409	\$ -	\$ 2,971,690		
MSCG	\$ 114,460	\$ 193,137	\$ 159,630	\$ 269,356			\$ 59,990	\$ 302,635	\$ 706,450	\$ 495,772	\$ 751,620	\$ -	\$ 571,991		
PAC		\$ 438,591		\$ 611,675				\$ 612,678	\$ -	\$ 1,051,269	\$ -	\$ -	\$ 1,224,353		
PGEM		\$ 169		\$ 236				\$ 4,876	\$ -	\$ 5,045	\$ -	\$ -	\$ 5,112		
PPLM		\$ 310		\$ 432				\$ 35,738	\$ -	\$ 36,048	\$ -	\$ -	\$ 36,170		
PPMI		\$ 51,419		\$ 71,711				\$ 51,143	\$ -	\$ 102,562	\$ -	\$ -	\$ 122,854		
PSL		\$ 440		\$ 614				\$ 1,498	\$ -	\$ 1,938	\$ -	\$ -	\$ 2,112		
PWX	\$ 87,080	\$ 365,173	\$ 121,445	\$ 509,284			\$ 51,680	\$ 941,425	\$ 138,760	\$ 1,306,598	\$ 173,125	\$ -	\$ 1,450,709		
SETC	\$ 121,250	\$ 1,142	\$ 169,100	\$ 1,593			\$ 184,383	\$ 437,960	\$ 305,633	\$ 439,102	\$ 353,483	\$ -	\$ 439,553		
SPPM		\$ 1,025,694		\$ 1,430,471			\$ 67,888	\$ 1,869,387	\$ 67,888	\$ 2,895,081	\$ 67,888	\$ -	\$ 3,299,858		
TEMU		\$ -		\$ -				\$ 578	\$ -	\$ 578	\$ -	\$ -	\$ 578		
Total	\$ 2,407,740	\$ 3,609,004				Total	\$ 1,742,566	\$ 6,541,657	\$ 4,145,906	\$ 10,150,661	\$ 5,093,517	\$ -	\$ 11,574,908		
Equivalent kwh	205,890	309,255													
At new Rate	\$ 4,299,161	\$ 6,457,498													
At 50:50 Split	\$ 3,350,951	\$ 5,033,251	\$ 3,350,951	\$ 5,033,251											
Total at 50:50 Split	\$ 3,350,951	\$ 5,033,251													

1. Iterated time weighted average of the formula rate pursuant to Order Approving Uncontested Partial Settlement in Docket No. ER06-787-004, Issued August 8, 2007, for rates beginning June 1, 2006 and the formula rate pursuant to Order Conditionally Accepting Compliance Filing in Docket No. OAO7-70-000, Issued September 10, 2007, for rates beginning July 13, 2007.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

SCHEDULE 4 WORKPAPER, page 7
TRANSMISSION-RELATED REVENUES REPORTED IN ACCOUNT 456 FOR WHICH
TRANSACTIONS ARE INCLUDED IN THE RATE DIVISOR
2006

1	APS	\$95,248
2	Vigilante	\$12,500
3	Imnaha	\$6,077
4	BPA-USBR	\$457,673
5	BPA-Raft River	\$498,711
6	BPA-PF	\$2,050,692
7	BPA-OTEC	<u>\$947,603</u>
8	Total 2006	\$4,068,504

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31:2006

SCHEDULE 5 WORKPAPER
IDAHO POWER COMPANY
RECONCILIATION OF FORM 1 WITH DATA USED IN THE RATE CALCULATION
2006 FORM 1

	Firm Network Service for Self 1/ FORM 1	Firm Network Service for Others FORM 1	Long-Term Firm Transmission FORM 1	Other Long Term Firm Service FORM 1	Short-Term Firm Transmission FORM 1	TOTAL
January	1810	172	376	0	276	2634
February	2281	182	401	0	51	2915
March	1824	161	401	0	290	2676
April	1560	126	376	0	329	2391
May	2351	243	376	0	515	3485
June	3043	304	376	0	400	4123
July	3084	284	376	0	75	3819
August	2912	263	376	0	75	3626
September	2557	235	376	0	150	3318
October	1969	173	376	0	100	2618
November	2226	203	376	0	0	2805
December	2337	194	376	0	0	2907
12 CP (Rounded)	2330	212	380	0	188	3110

1/ Includes Weiser and Raft River

Reconciliation of FERC Form 1, page 400, LTF, with the 2006 Rate Calculation LTF						
	Form 1, p 400 Total LTF PTP	APS 1/ (LTF PTP) 70337968	Volante 2/ (LTF PTP)	IPCM 3/ (LTF PTP) 143190	IPCM 4/ (LTF PTP) 70416899	Rate Calculation LTF PTP
January	376	25	4	87	75	567
February	401	0	4	87	75	567
March	401	0	4	87	75	567
April	376	0	4	87	75	542
May	376	0	4	87	75	542
June	376	0	4	87	75	542
July	376	0	4	87	75	542
August	376	0	4	87	75	542
September	376	0	4	87	75	542
October	376	0	4	87	75	542
November	376	0	0	87	75	538
December	376	0	0	87	75	538
12 CP	380	2	3	87	75	547 (Schedule 5)

1/ The APS reservation for January was not included in the Form 1
2/ This reservation was not included in the Long Term Firm total in the Form 1
3/ This reservation was not included in the Long Term Firm total in the Form 1
4/ This reservation was not included in the Long Term Firm total in the Form 1

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Month Period: 12/31/2006

SCHEDULE B WORKPAPER, PAGE 1
IDAHO POWER COMPANY
FERC DATT FILING
EFFECTIVE EMBEDDED COST OF
LONG-TERM DEBT
As December 31, 2006
(\$000's)

Line No.	(1) Class and Series	(2) Date of Issue	(3) Principal Amount Issued	(4) Outstanding	(5) Price	(6) Premium	(7) Discount [Formula]	(8) Expense of Issue	(9) Tot. Prem. Exp. Disc.	(10) Net Proceeds Received [(4)-(7)-(8)-(9)]	(11) Rate	(12) Annual Interest Requirements [(4)*(11)]	(13) Effective Cost [(12)/(10)]
First Mortgage Bonds													
1	7.20% Series due 2009	11/23/1999	90,000	80,000	100,000	0.0	0.0	500.0	182.8	79,317.2	7.200%	5,760.0	7.262%
2	7.38% Series due 2007	12/1/2000	80,000	80,000	100,000	0.0	0.0	480.0	3,913.4	75,606.6	7.380%	5,904.0	7.800%
3	6.60% Series due 2011	3/2/2001	120,000	120,000	100,000	0.0	0.0	750.0	121.3	119,128.7	6.600%	7,920.0	6.848%
4	4.75% Series due 2012	11/15/2002	100,000	100,000	98,948	0.0	1,052.0	625.0	441.2	97,881.8	4.750%	4,750.0	4.863%
5	6.00% Series due 2032	11/15/2002	100,000	100,000	96,456	0.0	544.0	750.0	441.2	98,764.8	6.000%	6,000.0	6.106%
6	4.25% Series due 2013	5/13/2003	70,000	70,000	96,465	0.0	374.5	437.5	203.7	68,064.3	4.250%	2,975.0	4.310%
7	5.5% Series due 2033	5/13/2003	70,000	70,000	99,948	0.0	36.4	525.0	3,810.2	65,628.4	5.500%	3,850.0	5.866%
8	5.5% Series due 2034	3/28/2004	50,000	50,000	95,233	0.0	383.5	375.0	149.4	49,362.1	5.500%	2,750.0	5.602%
9	5.875% Series due 2034	6/18/2004	55,000	55,000	98,640	0.0	748.0	412.5	173.3	53,666.2	5.875%	3,231.3	6.021%
10	5.30% Series due 2035	6/26/2005	80,000	80,000	99,219	0.0	408.8	450.0	3,394.7	55,746.7	5.300%	3,180.0	5.724%
11	Total First Mortgage Bonds		785,000	785,000			3,547.0	5,305.0	12,931.3	763,516.7		46,320.3	6.068%
Production Control Revenue Bonds													
12	Sweetwater Series 2006, due 2026	10/3/06	116,300	116,300	100,000	0.0	0.0	523.4	5,394.0	110,382.6	3.503%	4,111.8	3.743%
13	Port of Morrow VRS Bond, due 2027	10/17/00	4,360	4,360	100,000	0.0	0.0	50.0	72.5	4,237.5	3.812%	166.2	3.922%
14	Humboldt Series 2003, due 2024	10/22/03	49,800	49,800	100,000	0.0	0.0	252.2	1,451.1	48,096.8	3.403%	1,694.9	3.524%
17	Total Production Control Revenue Bonds		170,460	170,460			0.0	825.6	6,917.6	162,716.9		5,992.9	3.683%
18	TOTAL DEBT CAPITAL		\$95,460	\$95,480			\$3,547.0	\$6,130.6	\$19,748.9	\$976,033.6		\$52,313.1	5.849%

(a) - Sweetwater Series 2006 Var Rate Bond: Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest accrued from 10/3/06 - 12/31/06 = 1360.89.
 (b) - Port of Morrow VRS Bond: Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest for the year.
 (c) - Humboldt Var Rate Bond: Rate in column (11) is an implied rate for the year. Interest in column (12) is the actual interest for the year.

NOTE: American Falls Dam Bond and Minor Dam Note are guaranteed. These instruments are excluded in rate making calculations and therefore are omitted from this schedule.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 6 Workpaper, Page 2
Composite State Income Tax Rate
As of December 31, 2006

	<u>Idaho</u>	<u>Oregon</u>	<u>Other</u>	<u>Composite</u>
State Composite Rate (Accrued)	5.90%	0.30%	0.10%	6.30%

Notes:

The tax rate for Idaho and Oregon is the statutory corporate tax rate for those jurisdictions multiplied by Idaho Power's state apportionment factor for each. Idaho's statutory rate is 7.6% multiplied by Idaho Power's apportionment factor of 78% yields 5.9%. Oregon is 6.6% multiplied by a 5% apportionment factor. Due to the immaterial amount of tax normally due the other states, the rate is simply an estimate based on history.

Other is comprised of Arizona, Montana, California and Utah.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2006

Schedule 6 Workpaper, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC charged to CWIP
Transmission Work Order Types
January thru December 2006

Account	Amount
107000	\$ 2,459,443

The annual composite depreciation rate
for transmission plant accounts (350 - 359)
is 2.191%

\$ 2,459,443	x	0.02191	=	\$ 53,886
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ATTACHMENT 5

Calculation of Rate Impacts to Customers
Period I: August 2007 – July 2007

CALCULATION OF RATE IMPACTS TO CUSTOMERS

FOR PERIOD 1: August 2007 - July 2008

Estimated Impacts on Revenue for Transmission Demand
Using Period I Billing Determinants

	<u>Period 1 Present Rates</u>	<u>Period 1 Proposed Rates</u>	<u>Annual Change</u>
<u>Network Service (Third Party)</u>			
Imnaha	\$6,458	\$6,448	(\$9)
BPA-USBR	\$608,066	\$607,173	(\$893)
BPA-Raft River	\$640,710	\$639,768	(\$941)
BPA-PF	\$2,431,564	\$2,427,992	(\$3,572)
BPA-OTEC	\$1,271,617	\$1,269,749	(\$1,868)
Raft River	\$175,762	\$175,504	(\$258)
	<u>\$5,134,175</u>	<u>\$5,126,633</u>	<u>(\$7,542)</u>
<u>Point to Point Service</u>			
Long Term Firm			
IPC	\$11,167,406	\$11,150,426	(\$16,980)
Third Party	\$1,517,597	\$1,515,289	(\$2,308)
Total Long Term Firm	<u>\$12,685,003</u>	<u>\$12,665,716</u>	<u>(\$19,288)</u>
Short Term Firm			
IPC	\$7,556,538	\$7,544,873	(\$11,665)
Third Party	\$3,034,339	\$3,029,635	(\$4,705)
Total Short Term Firm	<u>\$10,590,877</u>	<u>\$10,574,508</u>	<u>(\$16,369)</u>
Non Firm			
IPC	\$5,099,942	\$5,091,097	(\$8,844)
Third Party	\$8,342,009	\$8,329,275	(\$12,734)
Total Non Firm	<u>\$13,441,950</u>	<u>\$13,420,372</u>	<u>(\$21,578)</u>
<u>Other Transmission Service</u>			
Third Party	<u>\$60,455</u>	<u>\$60,370</u>	<u>(\$85)</u>
Total			
IPC			(\$37,489)
Third Party			(\$27,373)
Total			<u>(\$64,862)</u>

IDAHO POWER COMPANY
 REVENUE DATA TO REFLECT PRESENT RATES
 PERIOD 1 August 2007 - July 2008

I. NETWORK TRANSMISSION SERVICE

	NETWORK CUSTOMER LOADS - MW (12 month rolling average)						TOTAL NETWORK CUSTOMER	TOTAL
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	LOAD	LOAD
AUGUST 2007	0 31982	28 171	30 448	112 827	57 000	8 253	237 019	3169
SEPTEMBER	0 32364	28 564	30 474	113 087	58 000	8 223	238 672	3183
OCTOBER	0 30635	29 126	30 873	111 931	57 000	8 210	237 446	3163
NOVEMBER	0 29333	29 132	30 735	110 985	59 000	8 083	238 228	3162
DECEMBER	0 29315	28 131	30 752	111 593	60 000	8 134	239 903	3182
JANUARY 2008	0 29693	29 131	30 748	112 619	60 000	8 000	240 793	3209
FEBRUARY	0 29272	29 127	30 669	112 951	60 000	8 000	241 040	3219
MARCH	0 29255	29 139	30 575	112 460	60 000	8 000	240 467	3236
APRIL	0 30314	27 524	28 968	114 647	61 000	8 489	240 929	3256
MAY	0 29874	27 102	28 838	115 946	61 000	8 456	241 641	3260
JUNE	0 30046	27 253	28 167	117 336	61 000	8 421	242 477	3300
JULY	0 30362	27 829	28 242	118 949	60 000	8 412	243 736	3313

	NETWORK CUSTOMER LOAD RATIO SHARE						TOTAL LOAD RATIO
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	SHARE
AUGUST 2007	0 00010092	0 00888956	0 00960808	0 03560334	0 01798675	0 00260429	0 07479294
SEPTEMBER	0 00010168	0 00897392	0 00957399	0 03552843	0 01822180	0 00258341	0 07498324
OCTOBER	0 00009685	0 00920835	0 00976067	0 03538761	0 01802087	0 00259564	0 07506988
NOVEMBER	0 00009277	0 00921316	0 00972011	0 03509962	0 01865908	0 00255629	0 07534103
DECEMBER	0 00009213	0 00915493	0 00966436	0 03507008	0 01885607	0 00255625	0 07539382
JANUARY 2008	0 00009253	0 00907791	0 00958118	0 03509473	0 01869741	0 00249299	0 07503675
FEBRUARY	0 00009094	0 00904848	0 00952749	0 03508885	0 01863933	0 00248524	0 07488031
MARCH	0 00009040	0 00900464	0 00944839	0 03475278	0 01854141	0 00247219	0 07430981
APRIL	0 00009310	0 00845332	0 00889619	0 03521100	0 01873464	0 00260719	0 07399544
MAY	0 00009164	0 00831350	0 00884801	0 03556626	0 01871166	0 00259387	0 07412293
JUNE	0 00009105	0 00825848	0 00853545	0 03555636	0 01848485	0 00255182	0 07347802
JULY	0 00009165	0 00839994	0 00852460	0 03590371	0 01811047	0 00253909	0 07356946

	NETWORK CUSTOMER REVENUE - MONTHLY DEMAND CHARGES FOR TRANSMISSION SERVICE							TOTAL NETWORK REVENUES
	Monthly OATT Transmission Revenue Requirement	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	REVENUES
AUGUST 2007	\$5,736,677.24	\$579	\$50,997	\$55,118	\$204,245	\$103,184	\$14,940	\$429,063
SEPTEMBER	\$5,736,677.24	\$583	\$51,481	\$54,923	\$203,815	\$104,533	\$14,820	\$430,155
OCTOBER	\$5,736,677.24	\$556	\$52,825	\$55,994	\$203,007	\$103,380	\$14,890	\$430,652
NOVEMBER	\$5,736,677.24	\$532	\$52,853	\$55,761	\$201,355	\$107,041	\$14,665	\$432,207
DECEMBER	\$5,736,677.24	\$529	\$52,519	\$55,441	\$201,186	\$108,171	\$14,664	\$432,510
JANUARY 2008	\$5,736,677.24	\$531	\$52,077	\$54,964	\$201,327	\$107,261	\$14,301	\$430,462
FEBRUARY	\$5,736,677.24	\$522	\$51,908	\$54,656	\$201,293	\$106,928	\$14,257	\$429,564
MARCH	\$5,736,677.24	\$519	\$51,657	\$54,202	\$199,365	\$106,366	\$14,182	\$426,291
APRIL	\$5,736,677.24	\$534	\$48,494	\$51,035	\$201,994	\$107,475	\$14,957	\$424,488
MAY	\$5,736,677.24	\$526	\$47,692	\$50,747	\$204,032	\$107,343	\$14,880	\$425,219
JUNE	\$5,736,677.24	\$522	\$47,376	\$48,965	\$203,975	\$106,042	\$14,839	\$421,520
JULY	\$5,736,677.24	\$526	\$48,188	\$48,903	\$205,968	\$103,894	\$14,566	\$422,044
TOTAL	\$68,840,126.88	\$6,458	\$608,066	\$640,710	\$2,431,564	\$1,271,617	\$175,762	\$5,134,175

Numbers may not add due to rounding

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 1 August 2007 - July 2008

I. NETWORK TRANSMISSION SERVICE

	NETWORK CUSTOMER LOADS - MW (12 month rolling average)						TOTAL NETWORK CUSTOMER	TOTAL
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	LOAD	LOAD
AUGUST 2007	0 31982	28	30	113	57	8	237	3169
SEPTEMBER	0 32364	29	30	113	58	8	239	3183
OCTOBER	0 30635	29	31	112	57	8	237	3163
NOVEMBER	0 29333	29	31	111	59	8	238	3162
DECEMBER	0 29315	29	31	112	60	8	240	3182
JANUARY 2008	0 29693	29	31	113	60	8	241	3209
FEBRUARY	0 29272	29	31	113	60	8	241	3219
MARCH	0 29255	29	31	112	60	8	240	3236
APRIL	0 30314	28	29	115	61	8	241	3256
MAY	0 29874	27	29	116	61	8	242	3260
JUNE	0 30046	27	28	117	61	8	242	3300
JULY	0 30362	28	28	119	60	8	244	3313

	NETWORK CUSTOMER LOAD RATIO SHARE						TOTAL LOAD RATIO
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	SHARE
AUGUST 2007	0 00010092	0 00888956	0 00960808	0 03560334	0 01798675	0 00260429	0 07479294
SEPTEMBER	0 00010168	0 00897392	0 00957399	0 03552843	0 01822180	0 00258341	0 07498324
OCTOBER	0 00009685	0 00920835	0 00976067	0 03538781	0 01802087	0 00259564	0 07506998
NOVEMBER	0 00009277	0 00921316	0 00972011	0 03509982	0 01865908	0 00255629	0 07534103
DECEMBER	0 00009213	0 00915493	0 00966436	0 03507008	0 01885607	0 00255625	0 07539382
JANUARY 2008	0 00009253	0 00907791	0 00958118	0 03509473	0 01869741	0 00249299	0 07503675
FEBRUARY	0 00009094	0 00904846	0 00952749	0 03508885	0 01863933	0 00248524	0 07488031
MARCH	0 00009040	0 00900464	0 00944839	0 03475278	0 01854141	0 00247219	0 07430981
APRIL	0 00009310	0 00845332	0 00889619	0 03521100	0 01873464	0 00260719	0 07399544
MAY	0 00009164	0 00831350	0 00884601	0 03556626	0 01871166	0 00259387	0 07412293
JUNE	0 00009105	0 00825848	0 00853545	0 03555636	0 01848485	0 00255182	0 07347802
JULY	0 00009165	0 00839994	0 00852460	0 03590371	0 01811047	0 00253909	0 07356946

NETWORK CUSTOMER REVENUE - MONTHLY DEMAND CHARGES FOR TRANSMISSION SERVICE

	Monthly OATT Transmission Revenue							TOTAL NETWORK REVENUES
	Requirement	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	
AUGUST 2007	\$5,728,250.22	\$578	\$50,922	\$55,037	\$203,945	\$103,033	\$14,918	\$428,433
SEPTEMBER	\$5,728,250.22	\$582	\$51,405	\$54,842	\$203,516	\$104,379	\$14,798	\$429,523
OCTOBER	\$5,728,250.22	\$555	\$52,748	\$55,912	\$202,709	\$103,228	\$14,868	\$430,020
NOVEMBER	\$5,728,250.22	\$531	\$52,775	\$55,679	\$201,059	\$106,884	\$14,643	\$431,572
DECEMBER	\$5,728,250.22	\$528	\$52,442	\$55,360	\$200,890	\$108,012	\$14,643	\$431,875
JANUARY 2008	\$5,728,250.22	\$530	\$52,001	\$54,883	\$201,031	\$107,103	\$14,280	\$429,829
FEBRUARY	\$5,728,250.22	\$521	\$51,832	\$54,576	\$200,998	\$106,771	\$14,236	\$428,933
MARCH	\$5,728,250.22	\$518	\$51,581	\$54,123	\$199,073	\$106,210	\$14,161	\$425,665
APRIL	\$5,728,250.22	\$533	\$48,423	\$50,960	\$201,697	\$107,317	\$14,935	\$423,864
MAY	\$5,728,250.22	\$525	\$47,622	\$50,672	\$203,732	\$107,185	\$14,858	\$424,595
JUNE	\$5,728,250.22	\$522	\$47,307	\$48,893	\$203,678	\$105,886	\$14,617	\$420,900
JULY	\$5,728,250.22	\$525	\$48,117	\$48,831	\$205,665	\$103,741	\$14,545	\$421,424
TOTAL	\$68,739,002.64	\$6,448	\$607,173	\$639,768	\$2,427,992	\$1,269,749	\$175,504	\$5,126,633

Numbers may not add due to rounding

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PRESENT RATES
PERIOD 1 Aug 2007 - Jul 2008

II. LT FIRM PTP TRANSMISSION SERVICE

	RESERVATION - MW		POINT TO POINT REVENUE	
	Third Party	Idaho Power	Rate	\$16442
AUGUST 2007	0	580	\$0	\$953,636
SEPTEMBER	0	580	\$0	\$953,636
OCTOBER	0	580	\$0	\$953,636
NOVEMBER	0	580	\$0	\$953,636
DECEMBER	0	580	\$0	\$953,636
JANUARY 2008	97	580	\$159,487	\$953,636
FEBRUARY	97	580	\$159,487	\$953,636
MARCH	97	580	\$159,487	\$953,636
APRIL	158	538	\$259,784	\$884,580
MAY	158	538	\$259,784	\$884,580
JUNE	158	538	\$259,784	\$884,580
JULY	158	538	\$259,784	\$884,580
TOTAL			\$1,517,597	\$11,107,406

III. ST FIRM PTP TRANSMISSION SERVICE

	BILLING DETERMINANTS											
	Daily						Weekly			Monthly		
	Monday - Saturday			Sunday			Total	IPC	Third Party	Total	IPC	Third Party
AUGUST 2007	17,331	15,800	1,531	3,063	2,800	263	138	0	138	249	225	24
SEPTEMBER	5,486	4,050	1,436	548	150	398	285	0	285	1540	1540	0
OCTOBER	1,879	120	1,559	178	0	178	0	0	0	1258	1060	198
NOVEMBER	1,542	1,212	330	288	156	132	475	450	25	140	140	0
DECEMBER	587	232	355	10	0	10	788	838	150	232	87	150
JANUARY 2008	753	0	753	190	0	190	495	0	495	145	90	55
FEBRUARY	584	204	380	68	68	0	90	0	90	123	50	73
MARCH	436	170	326	30	0	30	90	0	90	127	0	127
APRIL	830	830	0	149	99	50	0	0	0	232	0	232
MAY	915	855	260	53	0	53	217	0	217	166	0	166
JUNE	765	75	720	203	75	128	0	0	0	194	75	119
JULY	32	0	32	66	0	66	0	0	0	88	75	13

	REVENUE											
	Daily						Weekly			Monthly		
	Monday - Saturday			Sunday			Total	IPC	Third Party	Total	IPC	Third Party
AUGUST 2007	\$1,095,319	\$998,360	\$96,759	\$166,015	\$151,760	\$14,255	\$52,357	\$0	\$52,357	\$409,406	\$369,945	\$39,461
SEPTEMBER	\$346,715	\$255,960	\$90,755	\$29,702	\$8,130	\$21,572	\$108,129	\$0	\$108,129	\$2,532,068	\$2,532,068	\$0
OCTOBER	\$106,113	\$7,584	\$98,529	\$9,648	\$0	\$9,648	\$0	\$0	\$0	\$2,068,404	\$1,742,852	\$325,552
NOVEMBER	\$97,454	\$76,598	\$20,856	\$15,810	\$8,455	\$7,154	\$180,215	\$170,730	\$9,485	\$230,188	\$230,188	\$0
DECEMBER	\$37,098	\$14,662	\$22,436	\$542	\$0	\$542	\$298,967	\$242,057	\$56,910	\$381,454	\$134,824	\$246,630
JANUARY 2008	\$47,590	\$0	\$47,590	\$10,298	\$0	\$10,298	\$187,803	\$0	\$187,803	\$238,409	\$147,978	\$90,431
FEBRUARY	\$36,909	\$12,893	\$24,016	\$3,686	\$3,686	\$0	\$34,146	\$0	\$34,146	\$202,237	\$82,210	\$120,027
MARCH	\$31,347	\$10,744	\$20,603	\$1,626	\$0	\$1,626	\$34,146	\$0	\$34,146	\$208,813	\$0	\$208,813
APRIL	\$52,456	\$52,456	\$0	\$8,076	\$5,366	\$2,710	\$0	\$0	\$0	\$381,454	\$0	\$381,454
MAY	\$57,828	\$41,396	\$16,432	\$2,873	\$0	\$2,873	\$82,330	\$0	\$82,330	\$272,937	\$0	\$272,937
JUNE	\$50,244	\$4,740	\$45,504	\$11,003	\$4,065	\$6,938	\$0	\$0	\$0	\$318,975	\$123,315	\$195,660
JULY	\$2,022	\$0	\$2,022	\$3,577	\$0	\$3,577	\$0	\$0	\$0	\$144,690	\$123,315	\$21,375
TOTAL	\$1,961,098	\$1,475,594	\$485,502	\$262,653	\$181,462	\$81,192	\$978,393	\$412,787	\$565,306	\$7,389,035	\$5,486,695	\$1,902,339

TOTAL ST FIRM PTP TRANSMISSION SERVICE (IPC AND THIRD PARTY)

	Total	IPC	Third Party
AUGUST 2007	\$1,723,097	\$1,520,265	\$202,832
SEPTEMBER	\$3,016,614	\$2,796,158	\$220,456
OCTOBER	\$2,184,164	\$1,750,436	\$433,728
NOVEMBER	\$523,467	\$485,972	\$37,495
DECEMBER	\$718,067	\$391,544	\$326,510
JANUARY 2008	\$484,100	\$147,978	\$336,122
FEBRUARY	\$278,077	\$98,788	\$179,289
MARCH	\$275,933	\$10,744	\$265,189
APRIL	\$441,986	\$57,822	\$384,164
MAY	\$415,068	\$41,396	\$373,672
JUNE	\$380,221	\$132,120	\$248,101
JULY	\$150,289	\$123,315	\$26,974
TOTAL	\$12,590,877	\$7,556,538	\$5,034,339

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PRESENT RATES
PERIOD 1 Aug 2007 - Jul 2008

IV. NON FIRM PTP TRANSMISSION SERVICE (IPC and Third Party)

TOTAL BILLING DETERMINANTS

	Hourly		Daily		Weekly	Monthly
	LLH	HLH	Sun	Mon - Sat		
AUGUST 2007	27,232	32,257	621	1,286	0	596
SEPTEMBER	137,504	78,131	1,406	2,482	200	0
OCTOBER	101,190	74,598	842	3,126	0	0
NOVEMBER	65,301	71,450	1,136	4,831	0	0
DECEMBER	68,758	76,893	1,261	4,826	25	0
JANUARY 2008	45,236	53,608	415	2,337	75	0
FEBRUARY	69,164	69,118	282	2,354	0	0
MARCH	83,489	136,307	454	3,909	0	0
APRIL	54,772	49,036	406	2,103	0	748
MAY	60,748	121,406	636	2,525	0	367
JUNE	100,758	133,678	2,058	7,034	0	533
JULY	25,814	33,152	2,576	5,176	0	649

REVENUE

	Hourly		Daily		Weekly	Monthly	Total
	LLH Rate	HLH	Sun	Mon - Sat			
	2.25	4.03	0.0542	0.0932	0.3794	1.6442	
MAY 2007	\$61,272	\$129,794	\$33,658	\$81,275	\$0	\$979,943	\$1,285,043
JUNE	\$309,384	\$314,868	\$80,541	\$156,862	\$75,880	\$0	\$937,536
JULY	\$227,678	\$300,630	\$45,636	\$197,563	\$0	\$0	\$771,507
AUGUST	\$146,927	\$287,944	\$61,571	\$325,319	\$0	\$0	\$801,761
SEPTEMBER	\$154,706	\$309,879	\$68,346	\$325,003	\$9,485	\$0	\$847,419
OCTOBER	\$101,781	\$216,040	\$22,493	\$147,606	\$28,455	\$0	\$516,468
NOVEMBER	\$155,619	\$278,546	\$15,284	\$148,773	\$0	\$0	\$508,222
DECEMBER	\$187,850	\$549,317	\$24,607	\$247,049	\$0	\$0	\$1,008,823
JANUARY 2008	\$123,237	\$197,815	\$22,005	\$132,910	\$0	\$407,762	\$883,528
FEBRUARY	\$136,883	\$489,589	\$34,471	\$159,580	\$0	\$603,421	\$1,423,744
MARCH	\$226,706	\$539,931	\$111,544	\$444,549	\$0	\$878,359	\$2,199,088
APRIL	\$58,082	\$133,803	\$139,819	\$769,523	\$0	\$1,067,096	\$2,167,912
Total	\$1,889,924	\$3,747,755	\$659,777	\$3,096,105	\$113,820	\$3,934,571	\$13,441,950

IDAHO POWER COMPANY
 REVENUE DATA TO REFLECT PRESENT RATES
 PERIOD 1 Aug 2007 - Jul 2008

IV.A. NON FIRM PTP TRANSMISSION SERVICE (IPC Only)

TOTAL BILLING DETERMINANTS						
	Hourly		Daily		Weekly	Monthly
	LLH	HLH	Sun	Mon - Sat		
August 2007	4,727	6,168	-	-	-	589
September	16,237	25,247	6	20	200	-
October	12,044	35,342	-	38	-	-
November	10,872	34,525	304	2,777	-	-
December	18,492	40,568	128	1,328	25	-
January 2008	18,673	23,551	-	25	75	-
February	11,134	20,405	-	220	-	-
March	32,982	94,976	-	260	-	-
April	11,500	28,180	250	250	-	-
May	36,497	84,071	318	1,569	-	-
June	55,509	67,291	854	3,811	-	-
July	12,076	5,483	1,091	5,538	-	250

REVENUE							
	Hourly		Daily		Weekly	Monthly	Total
	LLH	HLH	Sun	Mon - Sat			
Rate	2.23	4.03	0.0542	0.0632	0.3794	1.6442	
August 2007	\$10,636	\$32,917	\$0	\$0	\$0	\$968,434	\$1,011,987
September	\$36,533	\$101,745	\$325	\$1,264	\$75,880	\$0	\$215,748
October	\$27,099	\$142,428	\$0	\$2,402	\$0	\$0	\$171,929
November	\$37,962	\$139,136	\$18,477	\$175,506	\$0	\$0	\$369,081
December	\$41,607	\$163,489	\$6,938	\$83,930	\$9,485	\$0	\$305,448
January 2008	\$42,014	\$94,911	\$0	\$1,580	\$28,455	\$0	\$166,960
February	\$25,052	\$82,232	\$1,355	\$13,904	\$0	\$0	\$122,543
March	\$74,210	\$382,753	\$4,065	\$16,432	\$0	\$0	\$477,460
April	\$25,875	\$113,565	\$13,550	\$15,800	\$0	\$0	\$168,790
May	\$82,118	\$338,806	\$17,236	\$99,181	\$0	\$0	\$537,321
June	\$124,895	\$271,183	\$46,287	\$240,855	\$0	\$0	\$683,220
July	\$27,176	\$22,096	\$59,132	\$350,002	\$0	\$411,050	\$869,456
Total	\$555,176	\$1,885,262	\$165,364	\$1,000,835	\$113,820	\$1,379,484	\$5,099,942

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PRESENT RATES
PERIOD 1: Aug 2007 - Jul 2008

IV. B. NON FIRM PTP TRANSMISSION SERVICE (Third Party Only)

TOTAL BILLING DETERMINANTS

	Hourly		Daily		Weekly	Monthly
	LLH	HLH	Sun	Mon - Sat		
August 2007	22,505	24,039	621	1,288	-	7
September	121,287	52,884	1,480	2,462	-	-
October	89,146	39,256	842	3,088	-	-
November	48,429	36,925	832	2,054	-	-
December	50,284	36,325	1,133	3,498	-	-
January 2008	28,583	30,057	415	2,312	-	-
February	58,030	48,713	257	2,134	-	-
March	50,507	41,331	379	3,649	-	-
April	43,272	20,856	156	1,853	-	248
May	24,251	37,415	318	956	-	367
June	45,249	66,687	1,204	3,223	-	533
July	13,736	27,669	1,485	6,638	-	389

REVENUE

	Hourly		Daily		Weekly	Monthly	Total
	LLH	HLH	Sun	Mon - Sat			
Rate	2.25	4.02	0.0542	0.0632	0.3794	1.6442	
August 2007	\$50,636	\$96,877	\$33,858	\$81,275	\$0	\$11,509	\$273,956
September	\$272,851	\$213,123	\$80,216	\$155,598	\$0	\$0	\$721,788
October	\$200,579	\$158,202	\$45,636	\$195,162	\$0	\$0	\$590,578
November	\$108,965	\$148,808	\$45,094	\$129,813	\$0	\$0	\$432,680
December	\$113,099	\$148,390	\$61,409	\$221,074	\$0	\$0	\$541,970
January 2008	\$59,767	\$121,130	\$22,493	\$146,118	\$0	\$0	\$349,508
February	\$130,568	\$196,313	\$13,929	\$134,869	\$0	\$0	\$475,679
March	\$113,641	\$166,564	\$20,542	\$230,617	\$0	\$0	\$531,363
April	\$97,362	\$84,050	\$8,455	\$117,110	\$0	\$407,762	\$714,738
May	\$54,565	\$150,782	\$17,236	\$60,419	\$0	\$603,421	\$886,423
June	\$101,810	\$268,749	\$85,257	\$203,694	\$0	\$876,359	\$1,515,868
July	\$30,909	\$111,506	\$80,487	\$419,522	\$0	\$656,036	\$1,296,456
Total	\$1,334,747	\$1,862,493	\$494,412	\$2,095,270	\$0	\$2,555,087	\$8,342,009

IDAHO POWER COMPANY
 REVENUE DATA TO REFLECT PROPOSED RATES
 PERIOD 1 - AUG 2007 - JUL 2008

II. LT FIRM PTP TRANSMISSION SERVICE

	RESERVATION - MW		POINT TO POINT REVENUE	
	Third Party	Idaho Power	Rate	\$1.6417
AUGUST 2007	0	580	\$0	\$952,186
SEPTEMBER	0	580	\$0	\$952,186
OCTOBER	0	580	\$0	\$952,186
NOVEMBER	0	580	\$0	\$952,186
DECEMBER	0	580	\$0	\$952,186
JANUARY 2008	97	580	\$159,245	\$952,186
FEBRUARY	97	580	\$159,245	\$952,186
MARCH	97	580	\$159,245	\$952,186
APRIL	158	538	\$259,389	\$883,235
MAY	158	538	\$259,389	\$883,235
JUNE	158	538	\$259,389	\$883,235
JULY	158	538	\$259,389	\$883,235
TOTAL			\$1,515,289	\$11,150,426

III. ST FIRM PTP TRANSMISSION SERVICE

	BILLING DETERMINANTS											
	Daily						Weekly			Monthly		
	Monday - Saturday		Sunday		Total		Total	IPC	Third Party	Total	IPC	Third Party
AUGUST 2007	17,331	15,800	1,531	3,063	2,800	263	138	0	138	249	225	24
SEPTEMBER	5,486	4,050	1,436	548	150	398	285	C	285	1,540	1,540	0
OCTOBER	1,679	120	1,559	178	0	178	0	0	0	1258	1060	198
NOVEMBER	1,542	1,212	330	288	156	132	475	450	25	140	140	C
DECEMBER	587	232	355	10	0	10	788	638	150	232	82	150
JANUARY 2008	753	0	753	190	0	190	495	0	495	145	90	55
FEBRUARY	584	204	380	68	68	0	90	0	90	123	50	73
MARCH	496	170	326	30	0	30	90	0	90	127	0	127
APRIL	830	830	0	149	99	50	0	0	0	232	0	232
MAY	915	655	260	53	0	53	217	C	217	166	C	166
JUNE	795	75	720	203	75	128	0	0	0	194	75	119
JULY	32	0	32	66	0	66	0	0	0	88	75	13

	REVENUE											
	Daily						Weekly			Monthly		
	Monday - Saturday		Sunday		Total		Total	IPC	Third Party	Total	IPC	Third Party
AUGUST 2007	\$1,093,386	\$996,980	\$96,406	\$165,708	\$151,480	\$14,228	\$52,274	\$0	\$52,274	\$406,783	\$369,383	\$37,401
SEPTEMBER	\$346,167	\$253,555	\$92,612	\$29,647	\$8,115	\$21,532	\$107,958	\$0	\$107,958	\$2,528,218	\$2,528,218	\$0
OCTOBER	\$109,945	\$7,572	\$98,373	\$9,630	\$0	\$9,630	\$0	\$0	\$0	\$2,065,259	\$1,740,202	\$325,057
NOVEMBER	\$97,300	\$76,477	\$20,823	\$15,581	\$8,440	\$7,141	\$179,930	\$170,460	\$9,470	\$229,838	\$229,838	\$0
DECEMBER	\$37,040	\$14,639	\$22,401	\$541	\$0	\$541	\$798,494	\$241,674	\$556,820	\$380,874	\$134,619	\$246,255
JANUARY 2008	\$47,514	\$0	\$47,514	\$10,279	\$0	\$10,279	\$187,506	\$0	\$187,506	\$238,047	\$147,753	\$90,294
FEBRUARY	\$36,850	\$12,872	\$23,978	\$3,679	\$3,679	\$0	\$34,092	\$0	\$34,092	\$201,929	\$82,085	\$119,844
MARCH	\$31,298	\$10,727	\$20,571	\$1,823	\$0	\$1,823	\$34,092	\$0	\$34,092	\$208,496	\$0	\$208,496
APRIL	\$52,373	\$52,373	\$0	\$8,061	\$5,356	\$2,705	\$0	\$0	\$0	\$380,874	\$0	\$380,874
MAY	\$57,737	\$41,331	\$16,406	\$2,867	\$0	\$2,867	\$82,200	\$0	\$82,200	\$272,522	\$0	\$272,522
JUNE	\$50,165	\$4,733	\$45,432	\$10,982	\$4,058	\$6,925	\$0	\$0	\$0	\$318,490	\$123,128	\$195,362
JULY	\$2,019	\$0	\$2,019	\$3,571	\$0	\$3,571	\$0	\$0	\$0	\$144,470	\$123,128	\$21,342
TOTAL	\$1,957,993	\$1,473,259	\$484,734	\$262,189	\$181,127	\$81,042	\$976,548	\$412,134	\$564,412	\$7,377,800	\$5,478,353	\$1,899,447

TOTAL ST FIRM PTP TRANSMISSION SERVICE (IPC AND THIRD PARTY)

	Total	IPC	Third Party
AUGUST 2007	\$1,720,352	\$1,517,843	\$202,510
SEPTEMBER	\$3,011,969	\$2,791,888	\$220,101
OCTOBER	\$2,180,833	\$1,747,774	\$433,059
NOVEMBER	\$522,649	\$485,215	\$37,434
DECEMBER	\$716,950	\$390,933	\$326,017
JANUARY 2008	\$483,346	\$147,753	\$335,593
FEBRUARY	\$278,550	\$98,836	\$177,914
MARCH	\$275,509	\$10,727	\$264,782
APRIL	\$441,308	\$57,729	\$383,579
MAY	\$415,326	\$41,331	\$373,995
JUNE	\$379,637	\$131,918	\$247,719
JULY	\$150,058	\$123,128	\$26,930
TOTAL	\$10,374,508	\$7,544,873	\$2,829,635

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 1 - AUG 2007 - JUL 2008

IV. NON-FIRM PTP TRANSMISSION SERVICE (DPC and Third Party)

TOTAL BILLING DETERMINANTS

	Hourly		Daily			Weekly	Monthly
	LLH	HLH	Sun	Mon - Sat			
AUGUST 2007	27,232	32,207	621	1,286	0	596	
SEPTEMBER	137,504	78,131	1,488	2,482	200	0	
OCTOBER	101,190	74,598	842	3,126	0	0	
NOVEMBER	65,301	71,450	1,138	4,831	0	0	
DECEMBER	68,758	76,883	1,281	4,828	25	0	
JANUARY 2008	45,238	53,608	415	2,337	75	0	
FEBRUARY	69,184	69,118	282	2,354	0	0	
MARCH	83,489	136,307	454	3,909	0	0	
APRIL	54,772	49,036	406	2,103	0	248	
MAY	60,748	121,486	636	2,525	0	367	
JUNE	100,758	133,978	2,058	7,034	0	533	
JULY	25,814	33,152	2,576	12,176	0	649	

REVENUE

	Hourly		Daily		Weekly	Monthly	Total
	LLH	HLH	Sun	Mon - Sat			
Rate	2.23	4.32	0.0541	0.0831	0.3788	1.6417	
AUGUST 2007	\$61,272	\$129,472	\$33,596	\$8,147	\$0	\$978,453	\$1,283,940
SEPTEMBER	\$309,384	\$314,087	\$80,393	\$156,614	\$75,760	\$0	\$936,237
OCTOBER	\$227,678	\$299,884	\$45,552	\$197,251	\$0	\$0	\$770,364
NOVEMBER	\$146,927	\$287,229	\$81,458	\$304,836	\$0	\$0	\$800,450
DECEMBER	\$154,706	\$309,110	\$68,220	\$304,521	\$9,470	\$0	\$848,026
JANUARY 2008	\$101,781	\$215,504	\$22,452	\$147,485	\$26,410	\$0	\$515,611
FEBRUARY	\$155,619	\$277,854	\$15,258	\$148,537	\$0	\$0	\$597,267
MARCH	\$187,850	\$547,954	\$24,581	\$246,858	\$0	\$0	\$1,007,024
APRIL	\$123,237	\$197,125	\$21,985	\$132,899	\$0	\$407,142	\$682,187
MAY	\$136,683	\$468,374	\$34,408	\$159,328	\$0	\$602,504	\$1,421,296
JUNE	\$226,706	\$538,592	\$11,338	\$443,845	\$0	\$875,076	\$2,195,506
JULY	\$58,582	\$133,271	\$139,367	\$768,306	\$0	\$1,085,463	\$2,168,483
Total	\$1,889,924	\$3,738,455	\$658,559	\$3,091,206	\$113,640	\$3,928,588	\$13,420,312

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 1 AUG 2007 - JUL 2008

IV. A. NON-FIRM PTP TRANSMISSION SERVICE (PC Only)

TOTAL BILLING DETERMINANTS

	Hourly		Daily		Weekly	Monthly
	LLH	HLH	Sun	Mon - Sat		
August 2007	4,727	8,168	0	0	0	588
September	16,237	25,247	6	20	200	0
October	12,044	35,342	0	38	0	0
November	16,872	34,525	304	2,777	0	0
December	16,492	40,568	128	1,328	25	0
January 2008	18,673	23,551	0	25	75	0
February	11,134	20,405	25	220	0	0
March	32,962	94,976	75	260	0	0
April	11,500	28,180	250	250	0	0
May	36,497	84,071	318	1,569	0	0
June	55,509	67,291	854	3,811	0	0
July	12,078	5,483	1,091	5,538	0	250

REVENUE

	Hourly		Daily		Weekly	Monthly	Total
	LLH	HLH	Sun	Mon - Sat			
Rate	2.25	4.02	2,2541	0,0521	0,3788	1,8117	
August 2007	\$10,836	\$32,835	\$0	\$0	\$0	\$968,961	\$1,010,432
September	\$36,533	\$101,493	\$325	\$1,262	\$15,780	\$0	\$215,373
October	\$27,099	\$142,075	\$0	\$2,388	\$0	\$0	\$171,572
November	\$37,962	\$138,791	\$16,446	\$175,229	\$0	\$0	\$368,428
December	\$41,807	\$163,263	\$6,925	\$83,797	\$9,470	\$0	\$304,862
January 2008	\$42,014	\$94,675	\$0	\$1,578	\$28,410	\$0	\$168,877
February	\$25,052	\$82,028	\$1,353	\$13,862	\$0	\$0	\$122,314
March	\$74,210	\$381,804	\$4,058	\$16,496	\$0	\$0	\$478,477
April	\$25,875	\$113,284	\$13,525	\$15,775	\$0	\$0	\$168,458
May	\$82,118	\$337,985	\$17,204	\$99,004	\$0	\$0	\$536,291
June	\$124,895	\$270,510	\$48,201	\$240,474	\$0	\$0	\$682,081
July	\$27,128	\$22,642	\$28,023	\$49,448	\$0	\$410,425	\$958,113
Total	\$555,176	\$1,840,584	\$165,059	\$999,252	\$113,840	\$1,377,386	\$5,091,097

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 1 AUG 2007 JUL 2008

IV. B. NON-FIRM PTP TRANSMISSION SERVICE (Third Party Only)

	TOTAL BILLING DETERMINANTS					
	Hourly		Daily		Weekly	Monthly
	LHM	HLM	Sun	Mon - Sat		
August 2007	22,505	24,039	821	1,286	0	7
September	121,267	52,884	1,480	2,462	0	0
October	89,146	38,256	842	3,088	0	0
November	48,429	36,825	832	2,054	0	0
December	50,266	36,325	1,133	3,498	0	0
January 2008	26,563	30,057	415	2,312	0	0
February	58,030	48,713	257	2,134	0	0
March	50,507	41,331	379	3,649	0	0
April	43,272	20,856	156	1,853	0	248
May	24,251	37,415	318	956	0	367
June	45,249	66,687	1,204	3,223	0	533
July	13,736	27,689	1,485	6,038	0	399

	REVENUE						Total
	Hourly		Daily		Weekly	Monthly	
	LHM	HLM	Sun	Mon - Sat			
Rate	2.25	4.02	0.0541	0.0631	2.3788	1.6417	
May 2007	\$50,636	\$96,637	\$33,596	\$81,147	\$0	\$11,492	\$273,508
June	\$272,851	\$212,594	\$80,068	\$155,352	\$0	\$0	\$720,865
July	\$200,579	\$157,809	\$45,552	\$194,853	\$0	\$0	\$598,793
August	\$108,965	\$148,439	\$45,011	\$129,607	\$0	\$0	\$432,022
September	\$113,099	\$146,027	\$61,295	\$220,724	\$0	\$0	\$541,144
October	\$59,787	\$120,879	\$22,452	\$145,887	\$0	\$0	\$348,835
November	\$130,568	\$185,876	\$13,904	\$134,655	\$0	\$0	\$474,853
December	\$113,641	\$166,151	\$20,504	\$230,252	\$0	\$0	\$530,547
January 2008	\$97,362	\$83,841	\$8,440	\$118,924	\$0	\$407,142	\$713,709
February	\$54,565	\$150,408	\$17,204	\$40,324	\$0	\$602,504	\$850,004
March	\$101,810	\$268,082	\$65,136	\$203,371	\$0	\$875,026	\$1,513,426
April	\$30,906	\$111,229	\$80,339	\$41,879	\$0	\$655,038	\$1,206,370
Total	\$1,334,747	\$1,857,871	\$493,500	\$2,091,954	\$0	\$2,551,702	\$8,329,275

IDAHO POWER COMPANY
 REVENUE DATA TO REFLECT PRESENT RATES
 PERIOD 1: August 2007 - July 2008
 OTHER TRANSMISSION SERVICE
 CUSTOMER: PACIFICORP

BILLING DETERMINANTS

	Wyoming Wheel		Additional East to West Transfer	
	<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>
AUGUST 2007	5,353	4,975	0	0
SEPTEMBER	5,363	3,535	0	0
OCTOBER	0	0	0	0
NOVEMBER	0	0	0	0
DECEMBER	0	0	475	0
JANUARY 2008	0	0	0	0
FEBRUARY	0	0	120	0
MARCH	0	0	100	0
APRIL	0	0	50	0
MAY	0	0	0	0
JUNE	0	0	0	0
JULY	0	0	0	0

REVENUE

	Wyoming Wheel		Additional East to West Transfer		Total
	<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>	
Rate	2.25	4.03	2.75	4.53	
AUGUST 2007	\$12,044	\$20,049	\$0	\$0	\$32,094
SEPTEMBER	\$12,067	\$14,246	\$0	\$0	\$26,313
OCTOBER	\$0	\$0	\$0	\$0	\$0
NOVEMBER	\$0	\$0	\$0	\$0	\$0
DECEMBER	\$0	\$0	\$1,306	\$0	\$1,306
JANUARY 2008	\$0	\$0	\$0	\$0	\$0
FEBRUARY	\$0	\$0	\$330	\$0	\$330
MARCH	\$0	\$0	\$275	\$0	\$275
APRIL	\$0	\$0	\$138	\$0	\$138
MAY	\$0	\$0	\$0	\$0	\$0
JUNE	\$0	\$0	\$0	\$0	\$0
JULY	\$0	\$0	\$0	\$0	\$0
Total	\$24,111	\$34,295	\$2,049	\$0	\$60,455

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 1: AUG 2007 - JUL 2008
OTHER TRANSMISSION SERVICE
CUSTOMER: PACIFICORP

BILLING DETERMINANTS

	Wyoming Wheel		Additional East to West Transfer	
	LLH	HLH	LLH	HLH
AUGUST 2007	5,353	4,975	0	0
SEPTEMBER	5,363	3,535	0	0
OCTOBER	0	0	0	0
NOVEMBER	0	0	0	0
DECEMBER	0	0	475	0
JANUARY 2008	0	0	0	0
FEBRUARY	0	0	120	0
MARCH	0	0	100	0
APRIL	0	0	50	0
MAY	0	0	0	0
JUNE	0	0	0	0
JULY	0	0	0	0

REVENUE

Rate	Wyoming Wheel		Additional East to West Transfer		Total
	LLH	HLH	LLH	HLH	
	2.25	4.02	2.75	4.52	
AUGUST 2007	\$12,044	\$20,000	\$0	\$0	\$32,044
SEPTEMBER	\$12,067	\$14,211	\$0	\$0	\$26,277
OCTOBER	\$0	\$0	\$0	\$0	\$0
NOVEMBER	\$0	\$0	\$0	\$0	\$0
DECEMBER	\$0	\$0	\$1,306	\$0	\$1,306
JANUARY 2008	\$0	\$0	\$0	\$0	\$0
FEBRUARY	\$0	\$0	\$330	\$0	\$330
MARCH	\$0	\$0	\$275	\$0	\$275
APRIL	\$0	\$0	\$138	\$0	\$138
MAY	\$0	\$0	\$0	\$0	\$0
JUNE	\$0	\$0	\$0	\$0	\$0
JULY	\$0	\$0	\$0	\$0	\$0
Total	\$24,111	\$34,210	\$2,049	\$0	\$60,370

ATTACHMENT 6

Calculation of Rate Impacts to Customers Period II: August 2008 – July 2009

CALCULATION OF RATE IMPACTS TO CUSTOMERS

FOR PERIOD 2: August 2008 - July 2009

Estimated Impacts on Revenue for Transmission Demand
Using Period I Billing Determinants

	<u>Period 2 Present Rates</u>	<u>Period 2 Proposed Rates</u>	<u>Annual Change</u>
<u>Network Service (Third Party)</u>			
Imnaha	\$6,272	\$6,263	(\$9)
BPA-USBR	\$573,797	\$572,954	(\$843)
BPA-Raft River	\$582,704	\$581,848	(\$856)
BPA-PF	\$2,456,059	\$2,452,451	(\$3,608)
BPA-OTEC	\$1,250,072	\$1,248,235	(\$1,836)
Raft River	\$139,538	\$139,333	(\$205)
	<u>\$5,008,442</u>	<u>\$5,001,084</u>	<u>(\$7,357)</u>
<u>Point to Point Service</u>			
Long Term Firm			
IPC	\$10,614,955	\$10,598,815	(\$16,140)
Third Party	\$2,762,256	\$2,758,056	(\$4,200)
Total Long Term Firm	<u>\$13,377,211</u>	<u>\$13,356,871</u>	<u>(\$20,340)</u>
Short Term Firm			
IPC	\$7,556,538	\$7,544,873	(\$11,665)
Third Party	\$3,034,339	\$3,029,635	(\$4,705)
Total Short Term Firm	<u>\$10,590,877</u>	<u>\$10,574,508</u>	<u>(\$16,369)</u>
Non Firm			
IPC	\$5,099,942	\$5,091,097	(\$8,844)
Third Party	\$8,342,009	\$8,329,275	(\$12,734)
Total Non Firm	<u>\$13,441,950</u>	<u>\$13,420,372</u>	<u>(\$21,578)</u>
<u>Other Transmission Service</u>			
Third Party	<u>\$2,049</u>	<u>\$2,049</u>	<u>\$0</u>
Total			
IPC			(\$36,649)
Third Party			(\$28,996)
Total			<u>(\$65,645)</u>

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PRESENT RATES
PERIOD 2 August 2008 - July 2009

I. NETWORK TRANSMISSION SERVICE

	NETWORK CUSTOMER LOADS - MW (12 month rolling average)						TOTAL NETWORK CUSTOMER	TOTAL
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	<u>LOAD</u>	<u>LOAD</u>
AUGUST 2008	0 30408	27 927	28 326	119 142	61 000	6 760	243 459	3328
SEPTEMBER	0 30458	28 008	28 404	119 321	61 000	6 771	243 809	3342
OCTOBER	0 30495	28 020	28 427	119 461	61 000	6 785	243 998	3354
NOVEMBER	0 30539	28 021	28 441	119 651	61 000	6 800	244 218	3367
DECEMBER	0 30592	28 023	28 455	119 840	61 000	6 814	244 438	3380
JANUARY 2009	0 30672	28 025	28 473	120 078	61 000	6 826	244 709	3385
FEBRUARY	0 30731	28 026	28 489	120 285	61 000	6 839	244 946	3390
MARCH	0 30787	28 028	28 503	120 465	61 000	6 850	245 154	3391
APRIL	0 30838	28 047	28 519	120 647	61 000	6 861	245 382	3382
MAY	0 30869	28 141	28 605	120 842	61 000	6 868	245 765	3375
JUNE	0 30915	28 264	28 702	121 084	62 000	6 876	247 235	3367
JULY	0 30969	28 386	28 804	121 328	62 000	6 884	247 712	3361

	NETWORK CUSTOMER LOAD RATIO SHARE						TOTAL LOAD RATIO
	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	<u>SHARE</u>
AUGUST 2008	0 00009137	0 00839153	0 00851142	0 03579988	0 01832933	0 00203125	0 07315478
SEPTEMBER	0 00009114	0 00838061	0 00849910	0 03570347	0 01825254	0 00202603	0 07295289
OCTOBER	0 00009092	0 00835420	0 00847555	0 03561747	0 01818724	0 00202296	0 07274834
NOVEMBER	0 00009070	0 00832225	0 00844699	0 03553638	0 01811702	0 00201960	0 07253294
DECEMBER	0 00009051	0 00829083	0 00841864	0 03545562	0 01804734	0 00201598	0 07231892
JANUARY 2009	0 00009061	0 00827917	0 00841152	0 03547356	0 01802068	0 00201654	0 07229208
FEBRUARY	0 00009065	0 00826726	0 00840383	0 03548230	0 01799410	0 00201740	0 07225554
MARCH	0 00009079	0 00826541	0 00840549	0 03552492	0 01798879	0 00202005	0 07229545
APRIL	0 00009118	0 00829302	0 00843258	0 03567327	0 01803666	0 00202868	0 07255539
MAY	0 00009146	0 00833807	0 00847556	0 03580504	0 01807407	0 00203496	0 07281916
JUNE	0 00009182	0 00839442	0 00852450	0 03596198	0 01841402	0 00204217	0 07342891
JULY	0 00009214	0 00844570	0 00857007	0 03609878	0 01844689	0 00204820	0 07370178

NETWORK CUSTOMER REVENUE - MONTHLY DEMAND CHARGES FOR TRANSMISSION SERVICE

	Monthly OATT Transmission Revenue							TOTAL NETWORK REVENUES
	<u>Requirement</u>	<u>Imnaha</u>	<u>BPA-USBR</u>	<u>BPA-Raft River</u>	<u>BPA-PF</u>	<u>BPA-OTEC</u>	<u>Raft River</u>	
AUGUST 2008	\$5,736,677.24	\$524	\$48,139	\$48,827	\$205,372	\$105,149	\$11,653	\$419,665
SEPTEMBER	\$5,736,677.24	\$523	\$48,077	\$48,757	\$204,819	\$104,709	\$11,623	\$418,507
OCTOBER	\$5,736,677.24	\$522	\$47,925	\$48,621	\$204,326	\$104,334	\$11,605	\$417,334
NOVEMBER	\$5,736,677.24	\$520	\$47,742	\$48,458	\$203,861	\$103,931	\$11,586	\$416,098
DECEMBER	\$5,736,677.24	\$519	\$47,562	\$48,295	\$203,397	\$103,532	\$11,565	\$414,870
JANUARY 2009	\$5,736,677.24	\$520	\$47,495	\$48,254	\$203,500	\$103,379	\$11,568	\$414,716
FEBRUARY	\$5,736,677.24	\$520	\$47,427	\$48,210	\$203,551	\$103,226	\$11,573	\$414,507
MARCH	\$5,736,677.24	\$521	\$47,416	\$48,220	\$203,795	\$103,196	\$11,588	\$414,736
APRIL	\$5,736,677.24	\$523	\$47,574	\$48,375	\$204,646	\$103,470	\$11,638	\$416,227
MAY	\$5,736,677.24	\$525	\$47,833	\$48,622	\$205,402	\$103,685	\$11,674	\$417,740
JUNE	\$5,736,677.24	\$527	\$48,156	\$48,902	\$206,302	\$105,635	\$11,715	\$421,238
JULY	\$5,736,677.24	\$529	\$48,450	\$49,164	\$207,087	\$105,824	\$11,750	\$422,803
TOTAL	\$68,840,126.88	\$6,272	\$573,797	\$582,704	\$2,456,059	\$1,250,072	\$139,538	\$5,008,442

Numbers may not add due to rounding

IDAHO POWER COMPANY
 REVENUE DATA TO REFLECT PROPOSED RATES
 PERIOD 2 August 2008 - July 2009

I. NETWORK TRANSMISSION SERVICE

	NETWORK CUSTOMER LOADS - MW (12 month rolling average)						TOTAL NETWORK CUSTOMER	TOTAL
	Imnaha	BPA-USBR	BPA-Raft River	BPA-PF	BPA-OTEC	Raft River	LOAD	LOAD
AUGUST 2008	0 30408	27 927	28 326	119 142	61 000	6 760	243 000	3328
SEPTEMBER	0 30458	28 008	28 404	119 321	61 000	6 771	244 000	3342
OCTOBER	0 30495	28 020	28 427	119 461	61 000	6 785	244 000	3354
NOVEMBER	0 30539	28 021	28 441	119 651	61 000	6 800	244 000	3367
DECEMBER	0 30592	28 023	28 455	119 840	61 000	6 814	244 000	3380
JANUARY 2009	0 30672	28 025	28 473	120 078	61 000	6 826	245 000	3385
FEBRUARY	0 30731	28 026	28 489	120 285	61 000	6 839	245 000	3390
MARCH	0 30787	28 028	28 503	120 465	61 000	6 850	245 000	3391
APRIL	0 30838	28 047	28 519	120 647	61 000	6 861	245 000	3382
MAY	0 30869	28 141	28 605	120 842	61 000	6 868	246 000	3375
JUNE	0 30915	28 264	28 702	121 084	62 000	6 876	247 000	3367
JULY	0 30969	28 386	28 804	121 328	62 000	6 884	248 000	3361

	NETWORK CUSTOMER LOAD RATIO SHARE						TOTAL LOAD RATIO
	Imnaha	BPA-USBR	BPA-Raft River	BPA-PF	BPA-OTEC	Raft River	SHARE
AUGUST 2008	0 00009137	0 00839153	0 00851142	0 03579988	0 01832933	0 00203125	0 07315478
SEPTEMBER	0 00009114	0 00838061	0 00849910	0 03570347	0 01825254	0 00202603	0 07295289
OCTOBER	0 00009092	0 00835420	0 00847555	0 03561747	0 01818724	0 00202296	0 07274834
NOVEMBER	0 00009070	0 00832225	0 00844699	0 03553638	0 01811702	0 00201960	0 07253294
DECEMBER	0 00009051	0 00829083	0 00841864	0 03545562	0 01804734	0 00201598	0 07231892
JANUARY 2009	0 00009061	0 00827917	0 00841152	0 03547356	0 01802068	0 00201654	0 07229208
FEBRUARY	0 00009065	0 00826726	0 00840383	0 03548230	0 01799410	0 00201740	0 07225554
MARCH	0 00009079	0 00826541	0 00840549	0 03552492	0 01798879	0 00202005	0 07229545
APRIL	0 00009118	0 00829302	0 00843258	0 03567327	0 01803666	0 00202868	0 07255539
MAY	0 00009146	0 00833807	0 00847556	0 03580504	0 01807407	0 00203496	0 07281916
JUNE	0 00009182	0 00839442	0 00852450	0 03596198	0 01841402	0 00204217	0 07342891
JULY	0 00009214	0 00844570	0 00857007	0 03609878	0 01844689	0 00204820	0 07370178

NETWORK CUSTOMER REVENUE - MONTHLY DEMAND CHARGES FOR TRANSMISSION SERVICE

	Monthly OATT Transmission Revenue Requirement							TOTAL NETWORK REVENUES
		Imnaha	BPA-USBR	BPA-Raft River	BPA-PF	BPA-OTEC	Raft River	
AUGUST 2008	\$5,728,250.22	\$523	\$48,069	\$48,756	\$205,071	\$104,995	\$11,636	\$419,049
SEPTEMBER	\$5,728,250.22	\$522	\$48,006	\$48,685	\$204,518	\$104,555	\$11,606	\$417,892
OCTOBER	\$5,728,250.22	\$521	\$47,855	\$48,550	\$204,026	\$104,181	\$11,588	\$416,721
NOVEMBER	\$5,728,250.22	\$520	\$47,672	\$48,386	\$203,561	\$103,779	\$11,569	\$415,487
DECEMBER	\$5,728,250.22	\$518	\$47,492	\$48,224	\$203,099	\$103,380	\$11,548	\$414,261
JANUARY 2009	\$5,728,250.22	\$519	\$47,425	\$48,183	\$203,201	\$103,227	\$11,551	\$414,107
FEBRUARY	\$5,728,250.22	\$519	\$47,357	\$48,139	\$203,251	\$103,075	\$11,556	\$413,898
MARCH	\$5,728,250.22	\$520	\$47,346	\$48,149	\$203,496	\$103,044	\$11,571	\$414,126
APRIL	\$5,728,250.22	\$522	\$47,504	\$48,304	\$204,345	\$103,319	\$11,621	\$415,615
MAY	\$5,728,250.22	\$524	\$47,763	\$48,550	\$205,100	\$103,533	\$11,657	\$417,126
JUNE	\$5,728,250.22	\$526	\$48,085	\$48,830	\$205,999	\$105,480	\$11,698	\$420,619
JULY	\$5,728,250.22	\$528	\$48,379	\$49,092	\$206,783	\$105,668	\$11,733	\$422,182
TOTAL	\$68,739,002.64	\$6,263	\$572,954	\$581,848	\$2,452,451	\$1,248,235	\$139,333	\$5,001,084

Numbers may not add due to rounding

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PRESENT RATES
PERIOD 2: August 2008 - July 2009
OTHER TRANSMISSION SERVICE
CUSTOMER PACIFICORP

BILLING DETERMINANTS

	<u>Wyoming Wheel</u>		<u>Additional East to West Transfer</u>	
	<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>
AUGUST 2008	0	0	0	0
SEPTEMBER	0	0	0	0
OCTOBER	0	0	0	0
NOVEMBER	0	0	0	0
DECEMBER	0	0	475	0
JANUARY 2009	0	0	0	0
FEBRUARY	0	0	120	0
MARCH	0	0	100	0
APRIL	0	0	50	0
MAY	0	0	0	0
JUNE	0	0	0	0
JULY	0	0	0	0

REVENUE

	Rate	<u>Wyoming Wheel</u>		<u>Additional East to West Transfer</u>		<u>Total</u>
		<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>	
		2.25	4.03	2.75	4.53	
AUGUST 2008		\$0	\$0	\$0	\$0	\$0
SEPTEMBER		\$0	\$0	\$0	\$0	\$0
OCTOBER		\$0	\$0	\$0	\$0	\$0
NOVEMBER		\$0	\$0	\$0	\$0	\$0
DECEMBER		\$0	\$0	\$1,306	\$0	\$1,306
JANUARY 2009		\$0	\$0	\$0	\$0	\$0
FEBRUARY		\$0	\$0	\$330	\$0	\$330
MARCH		\$0	\$0	\$275	\$0	\$275
APRIL		\$0	\$0	\$138	\$0	\$138
MAY		\$0	\$0	\$0	\$0	\$0
JUNE		\$0	\$0	\$0	\$0	\$0
JULY		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total		\$0	\$0	\$2,049	\$0	\$2,049

IDAHO POWER COMPANY
REVENUE DATA TO REFLECT PROPOSED RATES
PERIOD 2: AUG 2008 - JUL 2009
OTHER TRANSMISSION SERVICE
CUSTOMER: PACIFICORP

BILLING DETERMINANTS

	<u>Wyoming Wheel</u>		<u>Additional East to West Transfer</u>	
	<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>
AUGUST 2008	0	0	0	0
SEPTEMBER	0	0	0	0
OCTOBER	0	0	0	0
NOVEMBER	0	0	0	0
DECEMBER	0	0	475	0
JANUARY 2009	0	0	0	0
FEBRUARY	0	0	120	0
MARCH	0	0	100	0
APRIL	0	0	50	0
MAY	0	0	0	0
JUNE	0	0	0	0
JULY	0	0	0	0

REVENUE

	Rate	<u>Wyoming Wheel</u>		<u>Additional East to West Transfer</u>		<u>Total</u>
		<u>LLH</u>	<u>HLH</u>	<u>LLH</u>	<u>HLH</u>	
		2.25	4.02	2.75	4.52	
AUGUST 2008	\$0	\$0	\$0	\$0	\$0	\$0
SEPTEMBER	\$0	\$0	\$0	\$0	\$0	\$0
OCTOBER	\$0	\$0	\$0	\$0	\$0	\$0
NOVEMBER	\$0	\$0	\$0	\$0	\$0	\$0
DECEMBER	\$0	\$0	\$0	\$1,306	\$0	\$1,306
JANUARY 2009	\$0	\$0	\$0	\$0	\$0	\$0
FEBRUARY	\$0	\$0	\$0	\$330	\$0	\$330
MARCH	\$0	\$0	\$0	\$275	\$0	\$275
APRIL	\$0	\$0	\$0	\$138	\$0	\$138
MAY	\$0	\$0	\$0	\$0	\$0	\$0
JUNE	\$0	\$0	\$0	\$0	\$0	\$0
JULY	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$2,049	\$0	\$2,049

ATTACHMENT 7

Idaho Public Utilities Commission Order

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

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

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

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

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

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

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

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

ORDER

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

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

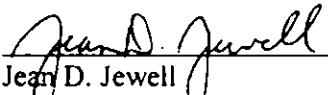
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 12th
day of September 2008.


MACK A. REDFORD, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


J.M.D. KEMPTON, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

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

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310 20	LAND AND WATER RIGHTS	75-R4 *	0	203,015.26	133,168	69,847	3,209	1.58	21.8
311 00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1 *	(10)	13,664,764.34	10,401,832	4,829,409	204,502	1.50	22.8
	Jim Bridger	100-S1 *	(7)	83,198,974.93	46,843,278	20,779,625	957,574	1.52	21.7
	Valmy Unit 1	100-S1 *	(10)	29,417,822.31	21,939,527	10,419,858	442,158	1.50	23.8
	Valmy Unit 2	100-S1 *	(10)	24,255,332.32	15,671,964	11,008,903	402,286	1.66	27.4
	<i>Total Account 311</i>			<u>130,536,693.90</u>	<u>94,856,601</u>	<u>48,837,795</u>	<u>2,006,500</u>	<u>1.54</u>	<u>23.3</u>
312 10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3 *	(7)	58,908,365.85	41,186,395	21,885,558	1,018,118	1.73	21.5
	Valmy Unit 2	60-R3 *	(5)	20,941,250.57	13,659,662	8,328,451	318,668	1.51	26.3
	<i>Total Account 312.1</i>			<u>79,849,616.22</u>	<u>54,826,257</u>	<u>30,194,009</u>	<u>1,334,784</u>	<u>1.67</u>	<u>22.6</u>
312 20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5 *	(5)	35,288,034.40	24,991,899	12,080,537	547,888	1.55	22.0
	Jim Bridger	70-R1.5 *	(7)	229,201,271.84	121,268,927	123,976,435	5,829,371	2.54	21.3
	Valmy Unit 1	70-R1.5 *	(5)	78,723,967.25	48,681,406	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5 *	(5)	80,418,334.11	49,735,349	34,703,902	1,325,458	1.65	26.2
	<i>Total Account 312.2</i>			<u>421,831,607.60</u>	<u>244,677,583</u>	<u>202,619,631</u>	<u>8,094,042</u>	<u>2.18</u>	<u>22.3</u>
312 30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,488,583.91	592,002	608,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.81	1,350,080	632,722	57,260	2.31	11.1
	<i>Total Account 312.3</i>			<u>3,977,041.82</u>	<u>1,942,082</u>	<u>1,239,571</u>	<u>101,454</u>	<u>2.55</u>	<u>12.2</u>
314 00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5 *	(5)	12,082,591.21	6,914,586	5,772,138	282,044	2.33	20.5
	Jim Bridger	50-S0.5 *	(7)	88,938,574.30	32,920,551	40,843,324	2,061,912	2.99	19.8
	Valmy Unit 1	50-S0.5 *	(5)	17,109,524.14	11,887,785	6,077,214	301,882	1.78	20.1
	Valmy Unit 2	50-S0.5 *	(5)	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	<i>Total Account 314</i>			<u>122,585,941.95</u>	<u>67,129,260</u>	<u>62,964,751</u>	<u>3,095,815</u>	<u>2.53</u>	<u>20.3</u>
315 00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5 *	0	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5 *	(7)	25,368,188.72	20,271,189	8,872,790	342,507	1.35	20.1
	Valmy Unit 1	65-S1.5 *	0	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5 *	0	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	<i>Total Account 315</i>			<u>61,359,209.42</u>	<u>44,747,342</u>	<u>18,387,640</u>	<u>826,657</u>	<u>1.35</u>	<u>22.2</u>

ATTACHMENT
Case No. IPC-E-08-06
Order No. 30639

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)-(7)/(4)	
						ACCRUAL AMOUNT (7)	ACCURUAL RATE (8)-(7)/(4)		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Boardman	50-R0.5 *	1,896,282.87	839,168	940,893	45,979	2.71	20.5	
	Jim Bridger	50-R0.5 *	4,859,302.37	3,107,280	2,092,174	105,818	2.18	19.8	
	Valmy Unit 1	50-R0.5 *	3,068,766.39	1,784,820	1,435,289	68,204	2.22	21.0	
	Valmy Unit 2	50-R0.5 *	1,686,053.18	925,737	684,819	36,244	2.15	23.9	
	Total Account 316		11,307,417.81	6,637,003	5,332,975	256,246	2.27	20.8	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	10-L2.5	58,859.95	1,748	42,399	5,601	9.52	7.8	
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS								
	Jim Bridger	10-L2.5	208,142.12	180,864	(24,757)	0			
	Valmy Unit 1	10-L2.5	18,003.44	15,151	(1,848)	0			
	Total Account 316.4		226,145.56	196,015	(26,405)	0			
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS								
	Boardman	10-L2.5	41,585.39	6,149	25,040	2,800	8.97	8.6	
	Jim Bridger	10-L2.5	23,360.90	10,238	7,283	958	4.10	7.8	
	Valmy Unit 1	10-L2.5	58,433.84	18,251	28,324	3,529	5.94	8.0	
	Total Account 316.5		124,380.23	32,638	60,647	7,387	5.94	8.2	
316.70	MISCELLANEOUS POWER PLANT EQUIP -LARGE TRUCKS	19-S2	251,360.52	25,575	162,945	9,780	3.88	16.7	
316.80	MISCELLANEOUS POWER PLANT EQUIP -POWER OPERATED EQ	16 S0	1,114,431.30	(579,840)	1,358,943	145,714	13.08	9.3	
	TOTAL STEAM PRODUCTION PLANT		833,226,721.84	514,625,410	369,245,748	16,887,166	2.03		
	HYDRAULIC PRODUCTION PLANT								
331.00	STRUCTURES AND IMPROVEMENTS								
	Hagerman Maintenance Shop	100-R2.5 *	1,558,200.45	588,724	1,350,027	64,117	4.11	21.2	
	Minner Dam	100-R2.5 *	814,224.25	230,854	786,926	13,890	1.72	56.3	
	Niagara Springs Hatchery	100-R2.5 *	5,029,555.80	1,275,880	5,011,064	179,768	3.57	27.9	
	Hells Canyon Maintenance Shop	100-R2.5 *	1,804,833.85	566,934	1,439,107	51,501	3.21	27.9	
	Rapid River Hatchery	100-R2.5 *	2,402,683.48	928,540	2,074,814	74,310	3.08	27.9	
	American Falls	100-R2.5 *	11,857,401.29	8,038,675	8,783,073	187,107	1.66	44.6	
	Brownlee	100-R2.5 *	30,068,208.83	17,491,534	20,093,727	726,270	2.42	27.7	
	Riffs	100-R2.5 *	668,848.83	400,703	432,861	17,049	2.56	25.4	
	Cascade	100-R2.5 *	7,364,153.73	3,051,973	8,153,221	123,336	1.67	49.9	
	Clear Lake	100-R2.5 *	193,278.70	178,418	63,181	4,730	2.45	13.4	
	Hells Canyon	100-R2.5 *	2,403,495.84	894,812	2,109,757	78,124	3.17	27.7	
	Lower Malad	100-R2.5 *	800,748.78	373,630	377,303	15,214	2.53	24.8	
	Lower Salmon	100-R2.5 *	888,303.03	527,177	583,200	22,848	2.57	25.5	
	Minner	100-R2.5 *	9,512,589.19	2,729,102	9,161,834	159,676	1.86	57.4	
	Oxbow Hatchery	100-R2.5 *	1,472,035.50	728,845	1,113,198	40,052	2.72	27.8	
	Oxbow	100-R2.5 *	9,830,838.42	4,836,770	7,451,902	273,365	2.78	27.3	
	Oxbow Common	100-R2.5 *	111,952.27	111,952	27,988	1,038	0.93	27.0	
	Pahsimero Accum. Ponds	100-R2.5 *	4,187,993.72	289,823	4,935,370	175,424	4.19	28.1	
	Pahsimero Trapping	100-R2.5 *	935,129.61	547,893	821,219	22,406	2.40	27.7	
	Shoshone Falls	100-R2.5 *	1,139,856.09	688,822	756,120	32,288	2.83	23.4	

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
STRUCTURES AND IMPROVEMENTS, cont									
Strike	100-R2.5	*	(25)	2,769,968.67	1,849,271	1,838,190	76,335	2.74	24.1
Swan Falls	100-R2.5	*	(25)	25,223,735.85	6,914,133	24,615,538	753,550	2.99	32.7
Twin Falls	100-R2.5	*	(25)	661,285.30	316,699	609,908	15,857	2.40	32.2
Twin Falls (New)	100-R2.5	*	(25)	10,146,761.46	2,678,549	10,004,903	301,443	2.87	33.2
Thousand Springs	100-R2.6	*	(25)	327,624.61	327,625	61,903	11,021	3.36	7.4
Upper Malad	100-R2.5	*	(25)	357,819.66	274,952	172,323	7,041	1.97	24.5
Upper Salmon A	100-R2.5	*	(25)	859,310.39	566,928	507,208	20,532	2.39	24.7
Upper Salmon B	100-R2.5	*	(25)	326,935.58	151,070	267,600	10,033	3.07	25.7
Upper Salmon Common	100-R2.5	*	(25)	352,331.39	153,748	266,866	11,100	3.16	25.8
<i>Total Account 331</i>				133,688,302.18	55,501,434	111,608,931	3,477,502	2.60	32.1
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
Brownlee	90-S4	*	(20)	6,639,663.66	4,592,743	5,774,853	212,233	2.46	27.2
Hells Canyon	90-S4	*	(20)	940,788.93	462,648	666,299	24,487	2.60	27.2
Oxbow	90-S4	*	(20)	56,309.00	29,019	38,552	1,417	2.52	27.2
Oxbow Common	90-S4	*	(20)	1,027,919.83	1,224,350	1,069,153	39,664	2.06	27.5
Brownlee Common	90-S4	*	(20)	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
<i>Total Account 332.1</i>				19,460,506.20	11,328,581	12,024,028	441,534	2.27	27.2
332.20	RESERVOIRS, DAMS AND WATERWAYS								
Milner Dam	90-S4	*	(20)	614,674.67	172,694	564,856	9,559	1.55	59.1
American Falls	90-S4	*	(20)	4,242,904.39	2,438,545	2,852,940	57,114	1.35	46.5
Brownlee	90-S4	*	(20)	52,831,542.49	31,583,559	31,574,292	1,143,928	2.17	27.6
Bliss	90-S4	*	(20)	7,480,763.71	5,874,296	3,102,646	131,012	1.76	23.7
Cascade	90-S4	*	(20)	3,145,630.46	1,335,517	2,439,240	48,756	1.49	52.2
Clear Lake	90-S4	*	(20)	584,984.73	450,439	251,543	18,715	3.20	13.4
Hells Canyon	90-S4	*	(20)	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
Lower Malad	90-S4	*	(20)	2,076,537.32	1,484,241	1,010,005	41,380	1.99	24.4
Lower Salmon	90-S4	*	(20)	6,602,823.37	4,705,338	3,218,051	134,181	2.03	24.0
Milner	90-S4	*	(20)	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
Oxbow	90-S4	*	(20)	30,319,404.67	16,297,679	20,085,806	731,526	2.41	27.5
Oxbow Common	90-S4	*	(20)	9,871.85	4,162	7,684	269	2.72	28.6
Shoshone Falls	90-S4	*	(20)	512,401.48	478,649	136,233	8,609	1.72	15.5
Snake	90-S4	*	(20)	9,764,915.56	7,374,540	4,343,360	187,846	1.92	23.1
Swan Falls	90-S4	*	(20)	13,841,458.81	5,426,542	10,943,208	328,280	2.41	33.2
Twin Falls	90-S4	*	(20)	263,069.06	203,663	112,044	4,996	1.90	22.4
Twin Falls (New)	90-S4	*	(20)	7,669,627.33	1,804,132	7,599,420	223,512	2.91	34.0
Thousand Springs	90-S4	*	(20)	2,083,442.82	2,083,443	416,690	55,559	2.67	7.5
Upper Malad	90-S4	*	(20)	1,292,528.44	1,009,149	541,896	23,284	1.80	23.3
Upper Salmon A	90-S4	*	(20)	1,153,590.73	342,859	1,041,650	42,504	3.69	24.5
Upper Salmon B	90-S4	*	(20)	2,756,487.94	1,945,794	1,364,392	56,122	2.03	24.3
Upper Salmon Common	90-S4	*	(20)	730,039.01	482,019	414,028	17,944	2.46	23.1
Hells Canyon Common	90-S4	*	(20)	3,723,169.70	2,606,285	1,661,518	65,487	1.76	26.4
<i>Total Account 332.2</i>				219,560,699.62	117,670,605	145,802,123	4,698,644	2.23	29.8
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE								
	Square	*	0	5,599,434.61	1,006,639	4,593,296	160,717	2.87	26.0

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
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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)	ACCRA RATE (8) = (7)/(4)	
333 00	WATER WHEELS, TURBINES AND GENERATORS								
	Miner Dam	80-R3	(5)	878,005.87	210,871	711,035	13,153	1.50	54.1
	American Falls	80-R3	(5)	28,401,757.45	12,972,335	14,748,510	351,166	1.33	42.0
	Brownlee	80-R3	(5)	41,821,633.25	24,932,949	16,749,765	892,584	1.66	27.1
	Bass	80-R3	(5)	4,367,390.46	2,949,965	1,635,762	69,661	1.60	23.5
	Cascade	80-R3	(5)	9,087,778.30	3,368,774	6,153,395	130,379	1.43	47.2
	Clear Lake	80-R3	(5)	742,499.27	82,179	687,446	51,982	7.00	13.4
	Hells Canyon	80-R3	(5)	10,836,002.51	3,941,568	7,541,238	264,219	2.60	28.5
	Lower Malad	80-R3	(5)	528,365.79	390,110	164,673	7,357	1.39	22.4
	Lower Salmon	80-R3	(5)	4,472,826.76	3,222,402	1,474,065	63,203	1.41	23.3
	Miner	80-R3	(5)	23,362,421.08	5,440,945	19,079,097	347,172	1.49	55.0
	Obow	80-R3	(5)	10,849,416.56	5,703,858	5,868,249	219,701	2.03	25.9
	Shoshone Falls	80-R3	(5)	1,824,269.34	749,464	856,018	41,504	2.58	23.0
	Snake	80-R3	(5)	4,874,660.56	3,215,915	1,662,669	74,598	1.60	22.7
	Swain Falls	80-R3	(5)	25,775,560.82	6,244,009	20,820,408	638,355	2.48	32.6
	Twin Falls	80-R3	(5)	1,430,443.99	257,847	1,244,119	38,915	2.72	32.0
	Twin Falls (New)	80-R3	(5)	15,678,482.57	3,468,788	12,863,800	391,285	2.50	33.1
	Thousand Springs	80-R3	(5)	729,122.84	521,519	244,062	32,696	4.48	7.5
	Upper Malad	80-R3	(5)	478,485.37	333,132	167,178	7,249	1.52	23.1
	Upper Salmon A	80-R3	(5)	1,181,919.73	607,043	644,472	26,398	2.21	24.4
	Upper Salmon B	80-R3	(5)	2,821,814.05	739,568	2,013,105	78,786	3.01	25.6
	Total Account 333			187,440,907.69	78,423,067	117,389,885	3,560,371	1.90	33.0
334 00	ACCESSORY ELECTRIC EQUIPMENT								
	Hagerman Maintenance Shop								
	Miner Dam	50-R1.5	(5)	39,066.76	8,428	32,592	1,635	4.19	19.9
	American Falls	50-R1.5	(5)	270,948.91	60,106	204,390	5,429	2.00	37.7
	Brownlee	50-R1.5	(5)	2,846,961.70	1,290,662	1,698,428	56,489	1.98	30.1
	Bass	50-R1.5	(5)	6,754,737.98	2,944,232	4,136,240	172,643	2.56	24.0
	Cascade	50-R1.5	(5)	1,885,123.93	181,345	1,798,035	74,840	3.97	24.0
	Clear Lake	50-R1.5	(5)	2,208,492.78	149,174	2,169,743	64,124	2.96	33.8
	Hells Canyon	50-R1.5	(5)	96,497.80	81,125	10,197	807	0.84	12.6
	Lower Malad	50-R1.5	(5)	3,361,249.91	871,330	2,857,864	120,257	3.58	23.8
	Lower Salmon	50-R1.5	(5)	351,745.67	87,525	261,606	12,867	3.66	21.9
	Miner	50-R1.5	(5)	1,701,455.57	308,215	1,398,314	59,789	3.51	23.2
	Obow	50-R1.5	(5)	2,336,451.70	608,065	1,845,179	47,284	2.02	39.0
	Shoshone Falls	50-R1.5	(5)	3,071,674.66	883,428	2,341,727	98,056	3.22	23.6
	Snake	50-R1.5	(5)	383,367.51	187,647	234,668	11,534	3.01	20.4
	Swain Falls	50-R1.5	(5)	2,005,701.48	528,901	1,579,085	71,377	3.56	22.1
	Twin Falls	50-R1.5	(5)	3,110,642.15	825,248	2,440,828	85,182	2.74	28.7
	Twin Falls (New)	50-R1.5	(5)	538,522.21	45,023	520,424	18,380	3.41	28.3
	Thousand Springs	50-R1.5	(5)	2,240,671.31	547,716	1,804,997	61,868	2.70	29.2
	Upper Malad	50-R1.5	(5)	752,163.68	486,758	323,013	44,135	5.87	7.3
	Upper Salmon A	50-R1.5	(5)	392,537.15	70,374	341,895	14,721	3.75	23.2
	Upper Salmon B	50-R1.5	(5)	1,207,096.47	316,302	851,152	41,434	3.43	23.0
	Total Account 334			36,775,474.16	10,672,827	27,941,416	1,105,428	3.01	25.3

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)-(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)-(7)/(4)	
335 00 MISCELLANEOUS POWER PLANT EQUIPMENT								
Hagerman Maintenance Shop	90-R2	*	978,871.68	337,013	639,861	30,435	3.12	21 0
Milner Dam	90-R2	*	48,307.16	9,127	39,181	720	1.49	54 4
Niagara Springs Hatchery	90-R2	*	73,522.57	17,040	56,483	2,039	2.77	27 7
Hells Canyon Maintenance Shop	90-R2	*	799,451.96	247,742	551,708	19,941	2.49	27 7
Rapid River Hatchery	90-R2	*	29,848.16	12,905	18,943	821	2.08	27 3
American Falls	90-R2	*	1,805,840.50	449,757	1,355,864	31,261	1.73	43 4
Brownlee	90-R2	*	3,254,248.62	1,816,111	1,838,139	80,553	1.86	27 1
Biss	90-R2	*	562,082.64	201,451	360,612	14,148	2.52	25 5
Cascade	90-R2	*	1,101,278.52	379,155	722,123	15,056	1.37	48 0
Clear Lake	90-R2	*	22,720.55	8,584	16,138	1,210	5.33	13 3
Hells Canyon	90-R2	*	736,374.99	308,584	429,789	16,159	2.19	26 6
Lower Malad	90-R2	*	82,186.44	55,035	27,150	1,118	1.36	24 3
Lower Salmon	90-R2	*	285,836.81	193,195	92,839	3,723	1.30	24 9
Milner	90-R2	*	849,885.83	153,422	496,272	8,997	1.38	55 2
Oxbow Hatchery	90-R2	*	10,959.41	234	10,725	387	3.53	27 7
Oxbow	90-R2	*	800,618.15	258,834	541,783	20,007	2.50	27 1
Pahsimero Accum. Ponds	90-R2	*	10,992.98	1,552	9,441	341	3.10	27 7
Pahsimero Trapping	90-R2	*	13,001.12	324	12,676	467	3.59	27 1
Shoshone Falls	90-R2	*	203,507.40	45,848	157,658	6,876	3.28	23 6
Sinke	90-R2	*	851,067.66	209,864	441,203	18,071	2.78	24 4
Swan Falls	90-R2	*	1,420,261.42	339,300	1,080,964	33,598	2.37	32 2
Twin Falls	90-R2	*	99,093.87	53,763	45,332	1,420	1.43	31 9
Twin Falls (New)	90-R2	*	488,032.70	90,717	377,317	11,531	2.46	32 7
Thousand Springs	90-R2	*	56,738.95	56,740	0	0	-	-
Upper Malad	90-R2	*	78,864.05	55,242	23,422	970	1.23	24 2
Upper Salmon A	90-R2	*	107,990.34	77,326	30,664	1,191	1.10	25 8
Upper Salmon B	90-R2	*	180,897.28	89,871	91,027	3,608	1.89	25 2
Upper Salmon Common	90-R2	*	1,830.37	528	1,402	54	2.80	26 0
Total Account 335			14,531,802.11	5,265,264	9,266,534	304,302	2.09	30 5
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	41,734.74	29,301	12,434	1,010	2.42	12 3
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	392,652.62	244,490	148,163	13,878	3.53	10 7
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	653,750.14	475,312	178,437	89,248	13.65	2 0
336 00 ROADS, RAILROADS AND BRIDGES								
Milner Dam	75-R3	*	12,737.21	2,530	10,207	194	1.52	62 6
Niagara Springs Hatchery	75-R3	*	48,667.72	48,668	0	0	-	-
Rapid River Hatchery	75-R3	*	7,197.39	7,197	0	0	-	-
American Falls	75-R3	*	306,332.58	118,400	187,932	4,844	1.52	40 5
Brownlee	75-R3	*	518,444.14	253,478	264,966	10,421	2.01	25 4
Biss	75-R3	*	486,478.64	189,405	297,071	11,585	2.38	25 8
Cascade	75-R3	*	122,668.04	41,700	80,968	1,780	1.45	45 5
Clear Lake	75-R3	*	11,097.30	10,657	440	35	0.32	12 6
Hells Canyon	75-R3	*	819,191.89	494,335	324,857	12,820	1.58	25 3
Lower Malad	75-R3	*	244,566.45	118,578	125,987	5,022	2.05	25 1
Lower Salmon	75-R3	*	88,893.04	47,749	40,944	1,828	1.83	25 2
Milner	75-R3	*	489,139.50	97,083	392,057	7,347	1.60	53 4
Oxbow Hatchery	75-R3	*	3,070.44	3,070	0	0	-	-
Oxbow	75-R3	*	565,842.36	245,248	320,595	13,235	2.34	24 2
Pahsimero Accum Ponds	75-R3	*	26,502.74	21,010	5,493	204	0.77	26 9

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
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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)=(8)/(7)		
ROADS, RAILROADS AND BRIDGES. cont.										
Pahsimero Trapping	75-R3	*	0	15,812.35	15,222	390	14	0.09	27.9	
Shoshone Falls	75-R3	*	0	51,383.40	38,807	14,577	779	1.52	18.7	
Strike	75-R3	*	0	238,870.92	173,076	65,795	3,018	1.26	21.8	
Swan Falls	75-R3	*	0	835,948.15	312,318	523,629	18,617	1.99	31.5	
Twin Falls	75-R3	*	0	893,773.50	314,396	579,377	18,122	2.03	32.0	
Twin Falls (New)	75-R3	*	0	1,023,829.84	211,075	812,755	24,659	2.41	33.0	
Thousand Springs	75-R3	*	0	52,910.48	45,228	7,683	1,029	1.94	7.5	
Upper Mated	75-R3	*	0	80,117.68	30,379	29,739	1,215	2.02	24.5	
Upper Salmon A	75-R3	*	0	1,650.89	661	990	38	2.30	26.1	
Upper Salmon Common	75-R3	*	0	27,708.47	27,708	0	0	-	-	
Total Account 336				6,950,429.90	2,863,978	4,086,452	134,402	1.93	30.4	
TOTAL HYDRAULIC PRODUCTION PLANT				628,096,093.97	284,481,496	433,051,697	14,187,032	2.27		
OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS									
	Salmon Diesel	Square	*	0	11,959.08	11,959	0	-	-	
	Evander Andrews	Square	*	0	4,276,832.78	298,054	3,990,779	134,941	3.18	29.5
	Bennett Mountain	Square	*	0	1,012,640.88	50,665	982,276	27,892	2.75	34.5
	Total Account 341				5,301,732.54	358,678	4,943,055	162,833	3.07	30.4
342.00	FUEL HOLDERS									
	Salmon Diesel	Square	*	0	81,306.39	81,306	0	0	-	
	Evander Andrews	Square	*	0	1,433,423.71	249,852	1,183,772	40,128	2.80	29.5
	Bennett Mountain	Square	*	0	2,025,881.34	101,331	1,924,550	56,784	2.75	34.5
	Total Account 342				3,520,611.44	412,289	3,108,322	95,912	2.72	32.4
343.00	PRIME MOVERS									
	Evander Andrews	Square	*	0	28,676,958.09	1,167,561	27,509,398	932,522	3.25	29.5
	Bennett Mountain	Square	*	0	1,280,075.86	63,332	1,216,744	35,268	2.78	34.5
	Total Account 343				29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7
344.00	GENERATORS									
	Salmon Diesel	Square	*	0	541,644.95	541,645	0	0	-	
	Evander Andrews	Square	*	0	13,186,034.88	5,656,938	7,509,097	254,548	1.93	29.5
	Bennett Mountain	Square	*	0	47,977,781.77	(8,501,483)	54,579,265	1,582,007	3.30	34.5
	Total Account 344				61,685,461.58	(402,900)	62,088,362	1,836,553	2.98	33.8
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	Salmon Diesel	Square	*	0	285,139.96	68,889	216,151	20,588	7.22	10.5
	Evander Andrews	Square	*	0	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5
	Bennett Mountain	Square	*	0	1,519,410.98	75,998	1,443,413	41,838	2.75	34.5
	Total Account 345				4,681,678.28	412,360	4,269,319	150,891	3.22	28.3

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

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT									
Salmon Diesel	Square *	0	1,004.50	258	748	72	7.17	10.4	
Evander Andrews	Square *	0	1,380,971.70	354,602	1,026,370	34,792	2.52	29.5	
Bennett Mountain	Square *	0	4,132.42	129	4,003	118	2.81	34.5	
Total Account 346			1,386,108.62	354,990	1,031,119	34,980	2.52	29.5	
TOTAL OTHER PRODUCTION PLANT			106,632,626.41	2,346,310	104,166,317	3,248,969	3.06		
TRANSMISSION PLANT									
350.20 LAND RIGHTS AND EASEMENTS	65-R3	0	22,454,988.65	4,126,397	18,329,572	338,260	1.51	54.2	
350.21 RIGHTS OF WAY	65-R3	0	3,837,633.30	171,293	3,666,340	57,633	1.50	63.7	
352.00 STRUCTURES AND IMPROVEMENTS	60-R3	(30)	38,779,609.35	18,538,761	29,278,731	618,958	1.68	47.3	
353.00 STATION EQUIPMENT	45-R1	(5)	245,790,680.50	78,937,911	178,142,305	5,061,625	2.06	35.4	
354.00 TOWERS AND FIXTURES	65 S3	(25)	68,003,480.18	29,046,585	93,457,763	1,924,444	1.98	48.6	
355.00 POLES AND FIXTURES	65-R2	(60)	77,282,149.59	43,843,782	79,807,657	2,174,304	2.81	36.7	
358.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1.5	(30)	120,017,113.68	44,838,909	111,385,340	2,305,954	1.92	48.3	
359.00 ROADS AND TRAILS	65-R3	0	318,351.06	243,747	74,604	3,134	0.98	73.8	
TOTAL TRANSMISSION PLANT			604,483,987.21	219,642,385	516,140,312	12,484,212	2.07		
DISTRIBUTION PLANT									
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	(30)	20,494,136.28	6,687,719	19,954,680	379,681	1.85	52.6	
362.00 STATION EQUIPMENT	50-R0.5	(5)	142,968,358.89	38,679,371	113,428,903	2,695,793	1.89	42.1	
364.00 POLES, TOWERS AND FIXTURES	44-R1.5	(50)	194,701,581.47	89,991,024	202,061,348	6,407,092	3.29	31.5	
365.00 OVERHEAD CONDUCTORS AND DEVICES	47-R0.5	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1	
368.00 UNDERGROUND CONDUIT	60 R2	(20)	43,631,618.27	8,878,604	43,481,140	849,496	1.95	51.2	
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-S0.5	(15)	182,350,082.50	55,349,272	131,353,327	3,199,488	1.97	41.1	
368.00 LINE TRANSFORMERS	37-R1	5	318,784,969.11	138,282,721	164,584,000	5,337,672	1.67	30.8	
369.00 SERVICES	35-H2.5	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6	
370.00 METERS	20-O1	0	48,106,011.03	8,475,983	39,720,024	3,350,681	6.95	11.9	
370.10 METERS - AMR EQUIPMENT	15-S3	0	4,426,243.43	104,830	4,321,414	299,334	6.76	14.4	
371.10 PHOTOVOLTAIC INSTALLATIONS	10-S4	(5)	359,317.71	359,318	17,966	13,219	3.68	1.4	
371.20 INSTALLATION ON CUSTOMER PREMISES	15-R2	(5)	2,274,716.24	2,190,308	198,144	14,274	0.83	13.9	
373.20 STREET LIGHTING AND SIGNAL SYSTEMS	25-R1.5	(25)	4,067,089.77	2,771,818	2,312,019	166,226	4.09	13.9	
TOTAL DISTRIBUTION PLANT			1,092,415,406.82	417,141,508	864,288,410	27,214,307	2.48		
GENERAL PLANT									
390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	(5)	25,833,040.80	8,460,850	20,664,043	614,746	2.38	33.6	
390.12 STRUCTURES AND IMPROVEMENTS - EXCL CHQ BLDG	50-L2	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3	
390.20 LEASEHOLD IMPROVEMENTS	30-S3	0	7,345,253.07	3,413,752	3,931,501	189,347	2.58	20.8	
391.10 OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	11,786,383.96	5,748,949	6,037,436	585,505	4.97	10.3	
391.20 OFFICE FURNITURE & EQUIPMENT - EDP EQUIP	5-SQ	0	22,698,314.18	10,863,401	11,832,913	5,531,614	24.37	2.1	
391.21 OFFICE FURNITURE & EQUIPMENT - EDP EQUIP	7-L4	0	2,867,432.50	1,301,418	1,566,016	400,302	13.96	3.9	
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-L2.5	25	322,680.19	124,143	117,792	20,109	6.23	5.9	
392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT	8-S2.5	50	2,580,219.74	335,471	956,640	222,334	8.62	4.3	

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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)		
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	10-L2.5	17,830,083.75	8,707,876	4,064,889	638,683	3.58	7.3	
392.50	TRANSPORTATION EQUIPMENT - MISC.	10-L2.5	523,039.88	325,373	66,909	7,816	1.49	8.8	
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	19-S2	22,447,727.51	6,899,432	9,936,364	829,351	3.69	12.0	
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	19-S2	3,795,829.55	1,784,183	1,082,690	90,686	2.39	11.9	
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1.5	3,551,288.75	1,168,923	1,408,527	70,778	1.99	21.1	
393.00	STORES EQUIPMENT	25-SQ	982,360.91	467,709	514,653	53,001	5.40	9.7	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,222,287.57	1,826,861	2,395,428	204,375	4.84	11.7	
395.00	LABORATORY EQUIPMENT	20-SQ	9,761,136.63	4,419,480	5,341,848	526,113	5.39	10.2	
396.00	POWER OPERATED EQUIPMENT	18-SQ	7,306,984.97	1,580,752	3,534,141	507,497	6.95	7.0	
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	6,914,005.40	3,654,968	3,259,038	425,792	6.16	7.7	
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	17,233,659.37	5,709,382	11,524,279	1,204,847	6.99	9.6	
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	2,623,458.48	1,176,789	1,448,872	219,374	8.38	6.6	
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	1,425,704.34	778,047	649,857	118,956	8.20	5.6	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,910,349.72	979,897	1,930,454	278,628	9.67	6.9	
	TOTAL GENERAL PLANT		206,171,903.97	75,187,740	118,266,636	13,435,820	6.52		
	TOTAL DEPRECIABLE PLANT		3,487,825,738.92	1,813,314,861	2,404,157,120	87,457,498	2.52		
	NONDEPRECIABLE PLANT								
310.10	LAND		1,167,304.15						
330.00	LAND		22,523,450.15						
340.00	LAND		402,746.39						
350.00	LAND		2,480,259.88						
380.00	LAND		4,807,314.94						
389.00	LAND		8,760,794.66						
	TOTAL NONDEPRECIABLE PLANT		39,921,839.17						
	TOTAL ELECTRIC PLANT		3,507,847,678.09	1,813,314,861	2,404,157,120	87,457,498			

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE. ACTUAL LIFE SPAN FOR EACH FACILITY IS SHOWN BEGINNING ON PAGE #27 OF THIS REPORT.