

RICHARD J. GARLISH
Senior Counsel
dgarlish@idahopower.com

September 28, 2010

Honorable Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Re: Idaho Power Company Informational Filing, Docket No. ER09-1641

Dear Ms. Bose:

I. INTRODUCTION

Idaho Power Company ("Idaho Power") hereby submits, pursuant to Section 1 of Attachment H to its Open Access Transmission Tariff ("OATT"), corrections to its annual informational filings affecting the formula rate charged to third-party customers in 2007-2008, 2008-2009, and 2009-2010. As described more fully below, Idaho Power discovered the following errors in its previous filings: (1) a mathematical sign error in the rate calculation spreadsheets used to calculate the formula rate for 2007-2008, 2008-2009, and 2009-2010; and (2) an input error that inadvertently omitted information from a Federal Energy Regulatory Commission ("FERC") Form 1 account from the rate calculation for 2009-2010. The result of these errors was an over collection of approximately \$488,000 from third-party transmission customers who took service from Idaho Power during the affected years.

The purpose of this filing is to submit, consistent with Attachment H of the OATT, corrected informational filing information and to notify FERC of Idaho Power's intent to complete providing refunds to affected customers on or before October 30, 2010.¹

II. DISCUSSION

On August 26, 2010, Idaho Power submitted, pursuant to Section 1.1 of Attachment H to its OATT, its annual Informational Filing ("Annual Filing"). The Annual Filing shows the formula rate revenue requirements in effect under Schedules 7, 8, and 9 of the OATT for the period beginning October 1, 2010, and ending September 30, 2011. Idaho Power discovered certain errors in the process of preparing its Annual Filing for 2010-2011 that impact the formula rates charged to customers in 2007-2008, 2008-2009, and 2009-2010. Specifically, Idaho Power discovered the following errors:

¹ Idaho Power reserves its rights under Section 7.4 of its OATT with respect to any future challenge or revision relating to billing disputes.

- A sign error in the spreadsheets submitted in Idaho Power's informational filings for rates effective in 2007-2008, 2008-2009, and 2009-2010. The sign error caused amortization of utility plant to be added, rather than subtracted, from rate base for each year. The result of this error was an over collection from third-party transmission customers who took service under Idaho Power's formula rate.
- Idaho Power erred by understating the costs from Account 108, Electric Plant Held for Future Use, from its Fourth Quarter 2008 FERC Form 1 in its rate calculations for 2009-2010. Specifically, Idaho Power understated the amount of transmission costs in its rate calculations for 2009-2010 by inadvertently omitting \$2,630,412 in transmission costs associated with certain utility plant when inputting data into the spreadsheets to calculate the formula rate.² The result of the error was to understate the rate, which when combined with the error described above, produced a net over collection from customers during the 2009-2010 period.

The cumulative effect of the errors described above was a total over collection of approximately \$488,000 from third-party transmission customers during the affected years. Idaho Power has corrected the foregoing errors in the affected spreadsheets and included them within this filing. The corrected spreadsheets included in this filing are described more particularly in Section III below. These corrections have been made to bring the rate calculations into conformance with the formula rate structure set forth in Attachment H of Idaho Power's OATT.

Idaho Power has calculated a refund, including interest, for customers taking service under the provisions of Attachment H during the affected years. Idaho Power is currently in the process of refunding eligible customers. Idaho Power anticipates it will complete providing all eligible customers a refund on or before October 31, 2010.

III. CONTENTS OF THIS FILING

The following revised spreadsheets are attached hereto:

- Revised Idaho Power Company informational filing, transmission cost of service rate development for the twelve months ended December 31, 2006, for rates effective October 1, 2007, to April 30, 2008.
- Revised 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, to September 30, 2008.

² Idaho Power inadvertently omitted from its 2009-2010 informational filing calculations \$2,630,412 in transmission costs associated with certain utility plant, which was clearly stated in the 2008 Fourth Quarter FERC Form 1 at Line 9 of Account 108, General Plan Held for Future Use.

- Revised Idaho Power Company informational filing, transmission cost of service rate development for the twelve months ended December 31, 2007, for rates effective October 1, 2008, to September 30, 2009.
- Revised Idaho Power Company informational filing, transmission cost of service rate development for the twelve months ended December 31, 2008, for rates effective October 1, 2009, to September 30, 2010.

IV. COMMUNICATIONS

Communications regarding this matter should be directed to the following:

Richard J. Garlish
Senior Counsel
Idaho Power Company
1221 West Idaho Street
Boise, Idaho 83702
(208) 388-2670
dgarlish@idahopower.com

Ronald Schellberg
Systems Consulting Engineer
Idaho Power Company
1221 West Idaho Street
Boise, Idaho 83702
(208) 388-2305
rschellberg@idahopower.com

Celeste Schwendiman
Senior Analyst
Idaho Power Company
1221 West Idaho Street
Boise, Idaho 83702
(208) 388-6447
cschwendiman@idahopower.com

V. CONCLUSION

Idaho Power is filing the foregoing corrections pursuant to the express terms of Section 1.1.4 of Attachment H to Idaho Power's OATT. Accordingly, Idaho Power's filing of these corrections does not constitute a rate change filing under Section 205 of the Federal Power Act and does not reopen the formula rate for review or challenge.

Respectfully submitted,



Richard J. Garlish
Attorney for Idaho Power Company

REVISED SEPTEMBER 2010

IDAHO POWER COMPANY

INFORMATIONAL FILING

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

FOR RATES EFFECTIVE OCTOBER 1, 2007 - APRIL 30, 2008

February 2009

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
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 Valorum Tax Allocation	1.1.2 e ; 1.1.2 b
Schedule 2 Workpaper, page 5	Ad Valorum 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 with 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	(\$89,374,977	-	\$15,694,421) /	5,433,000	=	\$13.56	per kW-year
For Monthly Service the rate shall be:		\$1.1300	per kW-month						
For Weekly Service the rate shall be:		\$0.2608	per kW-week						
For Daily Service on Monday through Saturday, the rate shall be:		\$0.0435	per kW-day						
For Daily Service on Sunday and WECC defined holidays, the rate shall be:		\$0.0373	per kW-day						

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

For Monthly Service the rate shall be:	\$1.1300	per kW-month
For Weekly Service the rate shall be:	\$0.2608	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.0435	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0373	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$2.77	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$1.55	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$89,374,977	-	\$15,694,421	+	\$539,153	=	\$74,219,709
The Monthly formula revenue requirement shall be:	\$6,184,975.73						

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>
\$89,374,977	\$15,694,421	\$73,680,556	5,433	\$13.56
Monthly Rate \$/kW per month				1.1300
Weekly Rate \$/kW per week				0.2608
Daily Rate \$/kW per day (Mon-Sat)				0.0435
Daily Rate \$/kW per day (Sunday)				0.0373
Hourly Rate \$/MW per hour (Peak)				2.77
Hourly Rate \$/MW per hour (Off-Peak)				1.55

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:	\$89,374,977
Transmission Revenue Credits:	<u>\$15,694,421</u>
Net PTP Transmission Revenue Requirement:	\$73,680,556
CBM Network Rate Adjustment 1/:	<u>\$539,153</u>
Network Transmission Revenue Requirement:	\$74,219,709

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 = 5103
Formula Rate pre 890 = \$14.44
Formula Rate = \$13.56

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

$$= \frac{547 \text{ MW} * 5103 \text{ MW} * (\$14.44 - \$13.56) * 1000}{5103 \text{ MW} - 547 \text{ MW}}$$

$$= \$539,153$$

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

IDAHO POWER COMPANY
Transmission Revenue Credits
2006

Rent From Electric Property Account 454	Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self	Total Revenue Credits
\$564,715	\$15,129,707	\$15,694,421

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

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

	Source	Amount
TRANSMISSION RATE BASE		
1 Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g)	606,947,191
2 Generator Step Up Facilities	Schedule 7	(15,953,431)
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	126,788
9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 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 LGI's	Schedule 8	65,677
12 General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(11,888,425)
13 Amortization of Utility Plant	Schedule 1	(5,528,672)
14 ADIT Allocated to Trans	Schedule 1	(33,244,638)
15 ADIT Allocated to Gen & Intang	Schedule 1	(2,307,291)
16 Transmission Related Prepayments	Schedule 1	683,679
17 Transmission Materials & Supplies	Schedule 1	8,719,454
18 Transmission Cash Working Capital	Schedule 1	4,459,399
19 Transmission Rate Base	Sum (1) Thru (18)	392,044,512
20		
RETURN AND ASSOCIATED INCOME TAXES		
21 Overall Return	Schedule 6	0.08263
22 Composite Income Tax (Federal and State)	Schedule 6	0.03573
23 Return and Income Taxes	(19)*((22)+(23))	46,402,388
24		
25		
26		
EXPENSES		
27		
28 Deprec Expense: Transmission	Schedule 2	12,558,387
29 Deprec Expense: General Plant	Schedule 2	1,605,481
30 Depreciation Expense: Intangible Plant	Schedule 2	1,297,576
31 Amort of ITC (Acct 411.4)	Schedule 2	57,639
32 O&M Expense: Transmission	Schedule 2	23,433,460
33 Less Account 561 (Load Dispatching)	FF1 p 321 84b to 92b	(3,486,275)
34 Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(7,638,680)
35 O&M Expense: A&G	Schedule 2	12,241,734
36 Taxes Other than Income:	Schedule 2	2,903,267
37 Transmission Expense	Sum (28) Thru (36)	42,972,589
38		
39 Gross Transmission Revenue Requirement	(24) + (37)	89,374,977
40		
41 Transmission Revenue Credits	Schedule 4	(15,694,421)
42		
43 Net PTP Transmission Revenue Requirement	(39) - (41)	73,680,556
44		
45 System Peak Demand - MW	Schedule 5	5,433
46		
47 Annual Rate \$/kW per year	(43)/((45)*1000)	13.56
48 Monthly Rate \$/kW per month	(47) / 12	1.1300
49 Weekly Rate \$/kW per week	(47) / 52	0.2608
50 Daily Rate \$/kW per day (Mon-Sat)	(49) / 6	0.0435
51 Daily Rate \$/kW per day (Sunday)	(49) / 7	0.0373
52 Hourly Rate \$/MW per hour (Peak)	(47)*1000 / 4896	2.77
53 Hourly Rate \$/MW per hour (Off-Peak)	(47)*1000 / 8760	1.55

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 p275 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 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 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	FF1 p 323 197 b	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	0.142752950
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 i	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 i	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	FF1 p 321 112 b	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			

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			

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			

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			

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			

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	
	City of Seattle	Schedule 4 Workpaper page 1	<u>\$112,260</u>	
7	Total		\$564,715	
8				
9	Revenues From Transmission For Others (Account 456):			
10	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$10,616	
11	Milner Irrigation District	FERC Form 1, page 330 line 6 x 35%	\$4,493	
	City of Seattle	FERC Form 1, page 330, line 7	\$4,860	
12	OATT Short Term Firm (January - May , 2006)	Schedule 4 Workpaper page 6	\$2,727,984	Adjusted to reflect 50% increase of new rate
13	OATT Non Firm (January - May, 2006)	Schedule 4 Workpaper page 6	\$4,097,532	Adjusted to reflect 50% increase of new rate
14	OATT Short Term Firm (June - December, 2006)	Schedule 4 Workpaper page 6	\$1,742,566	
15	OATT Non Firm (June - December, 2006)	Schedule 4 Workpaper page 6	<u>\$6,541,657</u>	
16	Total		\$15,129,707	
17				
18				
19				
20	Total Transmission Revenue Credit		\$15,694,421	

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	Legacy Agreements 2/	TOTAL	CBM	TOTAL
January	1810	172	567	2014	4563	330	4893
February	2281	182	567	2014	5044	330	5374
March	1824	161	567	2014	4566	330	4896
April	1560	126	542	2014	4242	330	4572
May	2351	243	542	2014	5150	330	5480
June	3043	304	542	2014	5903	330	6233
July	3084	285	542	2014	5925	330	6255
August	2912	263	542	2014	5731	330	6061
September	2557	235	542	2014	5348	330	5678
October	1969	173	542	2014	4698	330	5028
November	2226	203	538	2014	4981	330	5311
December	2337	194	538	2014	5083	330	5413
12 CP (Rounded)	2330	212	547	2014	5103	330	5433

1/ Includes Weiser and Raft River
2/ RTSA = 1,514 MW; ITSA = 250 MW; TFA = 250 MW

	Firm Network Service For Others					Total Form 1
	Imnaha	USBR	Raft River	BPA - PF	BPA-OTEC	
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										
	APS	BPA	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	TOTAL
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/MLCK	IPCO/LGBP	BOBR/IPCO	IPCO/M345	IPCO/LGBP	JEFF/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

A OVERALL RATE OF RETURN

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
Long Term Debt	Sched 6 Workpaper, p 1	\$ 955,460,000	0.4825	0.05649	0.02726
Preferred Stock		\$ -	0.0000	0.00000	0.00000
Common Equity	FERC 112 16c	<u>\$ 1,024,876,392</u>	<u>0.5175</u>	0.10700	<u>0.05538</u>
Total Capitalization		\$ 1,980,336,392	1.0000		0.08263
				Rate of Return	0.08263

B INCOME TAX EXPENSE

Federal Tax Rate	35.00%	
Composite State Tax Rate	6.30%	Schedule 6 Workpaper, page 2
Federal Tax Factor:		
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase]) * (FT)) / (1-FT)		0.02997
State Tax Factor:		
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase] + Federal Income Tax Rate) * (ST)) / (1-ST)		0.00576
Sum of Federal and State Tax Factors		0.03573

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	-276	-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 Wallo	353	2000	7	2,681	398	57
Hells Canyon Power Plant Wallo	353	1967	40	945,897	802,121	20,053
Jim Bridger	353	1975	32	262,266	177,921	5,560
Jim Bridger	353	1976	31	842,488	553,683	17,861
Jim Bridger	353	1990	17	965,852	348,093	20,476
Jim Bridger	353	1994	13	42,236	11,640	895
Jim Bridger	353	1995	12	27,259	6,935	578
Jim Bridger	353	1996	11	45,684	10,654	969
Jim Bridger	353	2000	7	972,906	144,379	20,626
Jim Bridger Steam Plant	353	2003	4	208,642	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 Goodi	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
Strike C J Power Plant Owyhee	353	1982	25	32,437	17,192	688
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	1,480	1,318	31
Strike 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 Springs Power Plant	353	1956	51	36,470	39,431	773
Thousand Springs 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	72,168	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	186,211	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

3	Location	Plant Account	Year	Years in Service	Cost	Accumulated Depreciation	Net Plant Balance
4			2006	0	0	0	0
5							
6							
7		Total			0	0	0
8							
9							
10							
11							

12 **II. Interest Expense Reimbursed**
13

14	Location	Year	Amount
15		2006	0
16			
17		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-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
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

Post Retirement Benefits Other than Pensions

2006 Amount in Account 926		4,682,824
Less 2005 Amount in Account 926		(4,565,427)
Total Increase (Decrease) of PBOPs		117,397
<u>Impact on Expenses:</u>		
Transmission Wages & Salaries Allocator	Schedule 3	0.142752950
Change in O&M Expense: Transmission A&G	(5) * (8)	16,759
<u>Impact on Rate Base:</u>		
Working Capital Allowance	Schedule 1	0.125
Change in Transmission Rate Base	(9) * (12)	2,095
<u>Impact on Return and Income Taxes:</u>		
Overall Return	Schedule 6	0.08263
Composite Income Tax (Federal and State)	Schedule 6	0.03573
Total Return and Income Tax	(16) + (17)	0.11836
Change in Transmission Return and Income Taxes	(13) * (18)	248
Total Impact on Transmission Revenue Requirement	(9) + (20)	17,007

Rate Impact

<u>Using 2006 PBOP</u>		
Net PTP Transmission Revenue Requirement	Rate Calculation	73,680,556
System Peak Demand - MW	Schedule 5	5,433
Annual Rate \$/kW per year	(32)/((34)*1000)	13.56
Monthly Rate \$/kW per month	(36) / 12	1.13
<u>Using 2005 PBOP</u>		
Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	73,663,549
System Peak Demand - MW	Schedule 5	5,433
Annual Rate \$/kW per year	(41)/((43)*1000)	13.56
Monthly Rate \$/kW per month	(45) / 12	1.13
Change in 2006 monthly rate when 2005 PBOP is substituted:		0
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. (The last sentence is superceded by the Order on Initial Decision issued January 15, 2009)

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

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX
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	<u><u>\$14,308,153</u></u>
--------------------------------------	----------------------------

K:\OTI\PRP\MSC\07\RATESTAX

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>

TOTAL IDAHO AD VALOREM TAXES	<u><u>\$10,334,859</u></u>
-------------------------------------	----------------------------

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX

Page 3

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Montana

Steam Electric Plants in Montana:

None \$0

Total Steam Electric Plants \$0

Other:

Production \$0

Transmission \$99,363

Distribution \$0

General Plant \$0

Total Other \$99,363

Total Montana Ad Valorem Taxes \$99,363

K:\OTI\PRP\MSC\07\RATESTAX

Page 4

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Nevada

Steam Electric Plants in Nevada:

Valmy \$846,704

Total Steam \$846,704

Other:

Production

Transmission \$10,693

Distribution \$0

General Plant \$0

Total Other \$10,693

TOTAL NEVADA AD VALOREM TAXES \$857,398

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX

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		<u><u>\$1,988,384</u></u>

K:\OTI\PRP\MSC\07\RATESTAX

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>
TOTAL WYOMING AD VALOREM TAXES		<u><u>\$1,028,150</u></u>

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

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation
2006

Page 7	2005-06	2006-07			Oregon
	Tax to Invest	Tax to Invest	Average		Functionalized
OREGON:	Less:Boardman	Less:Boardman	Total	Percent	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				

	2005-06	2006-07			Nevada
	Tax to Invest	Tax to Invest	Average		Functionalized
NEVADA:	Less:Valmy	Less:Valmy	Total	Percent	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	\$1,651,773	\$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	\$0	Legacy Agreement-Transmission facilities charges
	Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	\$1,877,915	\$0	Legacy Agreement-Transmission facilities charges
	Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	\$133,104	\$0	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	\$112,260	To Schedule 4, line 7 and 8
TOTAL ACCOUNT 454		\$17,396,499	\$564,715	Source of Column B is the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED			\$564,715	To Schedule 4

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	(3,716.04)	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-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 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 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	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
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 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 2/
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 10-12/05	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	(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 9/06	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	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 LEAS	D	(1,620.00)	856 Misc Cash Acctg ID 0000128638
86	3/31/2006	454101	030034	J H 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

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	
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&MTOCAPITAL	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 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	110098	PMT ADJ A/R TO REVENUE			856	ADMIN. SUNDRY	3/
123	11/30/2006	454102	110098	PMT ADJ A/R TO REVENUE			856	ADMIN. SUNDRY	3/
124	3/31/2006	454101	030075	REAL ESTATE RENTS			856	SUNDRY CORRECTION C	4/
125	11/30/2006	454101	110098	RENT RECEIPT ADJ	D	(2,271.48)	856	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 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	UBIQUTEL AMITY SUBSTATIO	D	(250.00)	856	Misc Cash Acctg ID 0000116848	
138	2/28/2006	454101	020034	UBIQUTEL 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 HAGAR LEASE HUNT SU	T	200.00	860	Misc Cash Acctg ID 0000115785	
146	1/17/2006	451101	010034	DIVOTZ 10-12/05	G	3,580.56	862	Misc Cash Acctg ID 0000116022	
147	1/27/2006	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	UBIQUTEL 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	UBIQUTEL 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 0000120468	
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	UBIQUTEL 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 LS 291	D	(1,620.00)	856	Misc Cash Acctg ID 0000123848	
168	5/31/2006	143908	050034	DIVOTZ 8/06 LS 319	G	(500.00)	856	Misc Cash Acctg ID 0000123848	
169	6/5/2006	143908	060034	UBIQUTEL 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	UBIQUTEL LEASING #367 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	
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 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	

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
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 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 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	T	(25,850.51)	856 Misc Cash Acctg ID 0000115494
189	2/1/2006	143908	020034	DAVID PARKER/DIVOTZ 18 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 #111 LADD	T	(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	LANDON WEBB 41 SIPHON ROA	D	(10.00)	856 Misc Cash Acctg ID 0000117381
196	2/9/2006	143908	020034	OXBOW CHRISTIAN 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	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	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	#66 LUNDY 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 5/
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 TELEPHONE 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	3/8/2006	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
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 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 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		(36,328.87)	
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

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

SCHEDULE 4 WORKPAPER, PAGE 3
2006 Joint Use Rental Fees

Customer	Type	Trans poles	Trans right of way	application	application fees	Distr poles	power boxes	conduit	Antenna	Other	Reconciliation
				fees Trans	Distr				Building attachment		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
Qwest-Oregon	Tele	\$338.25	\$0.00	\$0.00	\$0.00	\$5,088.96	\$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
Century Tel-Grandview,ID	Tele	\$61.50	\$0.00	\$0.00	\$0.00	\$2,866.88	\$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
Citizens	Tele	\$3,474.75	\$0.00	\$0.00	\$0.00	\$47,854.08	\$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
Filer	Tele	\$246.00	\$0.00	\$0.00	\$0.00	\$2,708.16	\$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
Oregon Idaho	Tele	\$109.92	\$0.00	\$0.00	\$0.00	\$654.72	\$0.00	\$0.00		\$0.00	\$0.00
Oregon Tele	Tele	\$61.50	\$0.00	\$0.00	\$0.00	\$1,269.76	\$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
Amalgamated Sugar	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$17.50	\$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
Barger Mattson	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$12.30	\$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
City of Weiser	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$53.25	\$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
Family Medical	Misc.	\$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
Kinross Delamar	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$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
Oregon Trail Electirc	Misc.	\$238.50	\$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
Sorance Bean	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$16.00	\$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
Sun Valley	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$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
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
Cableview	CATV	\$36.64	\$0.00	\$0.00	\$0.00	\$1,930.50	\$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
Cequel III	CATV	\$0.00	\$0.00	\$0.00	\$0.00	\$2,639.00	\$0.00	\$0.00		\$0.00	\$0.00
Charter	CATV	\$2,656.40	\$0.00	\$0.00	\$0.00	\$35,275.50	39.68	\$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
Direct Communications	CATV	\$311.44	\$0.00	\$0.00	\$0.00	\$2,606.50	\$59.52	\$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
Midvale Cable	CATV	\$109.92	\$0.00	\$0.00	\$0.00	\$838.50	\$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
Snake River	CATV	\$54.96	\$0.00	\$0.00	\$0.00	\$2,372.50	\$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
ELI	CLEC	\$1,863.18	\$5,010.20	\$0.00	\$0.00	\$10,604.48	\$0.00	\$502.68		\$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
FTV	CLEC	\$0.00	\$105,611.06	\$0.00	\$0.00	\$0.00	\$0.00	\$17,604.36		\$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 (Distr power supply space)
360 Network	CLEC	\$0.00	\$0.00	\$0.00	\$0.00	\$1,017.00	\$0.00	\$507.52		\$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
Cricket	PCS	\$4,800.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$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
T-Mobile	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,737.40	\$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
Garden Valley Cable		\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.00	\$19.84	\$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
FMC		\$0.00	\$0.00	\$0.00	\$0.00	\$85.00	\$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
Custer Telephone		\$319.07	\$0.00	\$0.00	\$0.00	\$6,429.04	\$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
Edge Wireles		\$0.00	\$0.00	\$0.00	\$0.00	\$8,197.17	\$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
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	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				\$ 741.08
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	Short Term Firm	Non-Firm	Actual Rate June 2006-Sept 2007 Rate (not Rounded) 1/	Short Term Firm	Non-Firm	Actual Total Annual	Actual Total Annual	Reflecting 50/50 Split For Jan - May	Reflecting 50/50 Split For Jan - May
	Jan - May (Actual Rate)	Jan - May (Actual Rate)	Jan - May (50/50)	Jan - May (50/50)	11.67 14.83	Jun - Dec	Jun - Dec	STF	Non-firm	STF	Non-firm
APS	\$ 22,310		\$ 25,330	\$ -		APS \$ -		\$ 22,310	\$ -	\$ 25,330	\$ -
AVST		\$ 105		\$ 119		AVST \$ 26,712		\$ -	\$ 26,817	\$ -	\$ 26,831
AVWP		\$ 3		\$ 3		AVWP \$ -		\$ -	\$ 3	\$ -	\$ 3
BHP		\$ -		\$ -		BHP \$ 5,841		\$ -	\$ 5,841	\$ -	\$ 5,841
BPAP		\$ 413		\$ 469		BPAP \$ 1,476		\$ -	\$ 1,889	\$ -	\$ 1,945
CRGL	\$ 33,250	\$ 125,248	\$ 37,751	\$ 142,202		CRGL \$ 13,506	\$ 1,240,498	\$ 46,756	\$ 1,365,746	\$ 51,257	\$ 1,382,700
IPCM	\$ 2,024,390	\$ 1,407,160	\$ 2,298,419	\$ 1,597,638		IPCM \$ 833,119	\$ 1,009,212	\$ 2,857,509	\$ 2,416,372	\$ 3,131,538	\$ 2,606,850
MSCG	\$ 114,460	\$ 193,137	\$ 129,954	\$ 219,281		MSCG \$ 591,990	\$ 302,635	\$ 706,450	\$ 495,772	\$ 721,944	\$ 521,916
PAC		\$ 438,591		\$ 497,960		PAC 2/ \$ 612,678	\$ -	\$ -	\$ 1,051,269	\$ -	\$ 1,110,638
PGEM		\$ 169		\$ 192		PGEM \$ 4,876	\$ -	\$ -	\$ 5,045	\$ -	\$ 5,068
PPLM		\$ 310		\$ 352		PPLM \$ 35,738	\$ -	\$ -	\$ 36,048	\$ -	\$ 36,090
PPMI		\$ 51,419		\$ 58,379		PPMI \$ 51,143	\$ -	\$ -	\$ 102,562	\$ -	\$ 109,522
PSE		\$ 440		\$ 500		PSE \$ 1,498	\$ -	\$ -	\$ 1,938	\$ -	\$ 1,998
PWX	\$ 87,080	\$ 365,173	\$ 98,867	\$ 414,604		PWX \$ 51,680	\$ 941,425	\$ 138,760	\$ 1,306,598	\$ 150,547	\$ 1,356,029
SETC	\$ 121,250	\$ 1,142	\$ 137,663	\$ 1,297		SETC \$ 184,383	\$ 437,960	\$ 305,633	\$ 439,102	\$ 322,046	\$ 439,257
SPPM		\$ 1,025,694		\$ 1,164,536		SPPM \$ 67,888	\$ 1,869,387	\$ 67,888	\$ 2,895,081	\$ 67,888	\$ 3,033,923
TEMU		\$ -		\$ -		TEMU \$ 578	\$ 578	\$ -	\$ 578	\$ -	\$ 578
Total	\$ 2,402,740	\$ 3,609,004				Total	\$ 1,742,566	\$ 6,541,657	\$ 4,145,306	\$ 10,150,661	\$ 4,470,550
Equivalent kwh	205,890	309,255									\$ 10,639,189
At new Rate	\$ 3,053,227	\$ 4,586,060									
At 50/50 Split	\$ 2,727,984	\$ 4,097,532	\$ 2,727,984	\$ 4,097,532							

Total at 50/50 Split \$ 2,727,984 \$ 4,097,532

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. OA07-70-000, Issued September 10, 2007, for rates beginning July 13, 2007 and reflecting the Order on Initial Decision issued January 15, 2009..

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	Pacificorp	-\$1,273,697
5	BPA-USBR	\$457,673
6	BPA-Raft River	\$498,711
7	BPA-PF	\$2,050,692
8	BPA-OTEC	<u>\$947,603</u>
9		
10	Total 2006	\$2,794,807

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	Vigilante 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

Reconciliation of FERC Form 1 With Schedule 5 Legacy Agreements		
	Form 1, p 400	Schedule 5 (Col E)
January	0	2014
February	0	2014
March	0	2014
April	0	2014
May	0	2014
June	0	2014
July	0	2014
August	0	2014
September	0	2014
October	0	2014
November	0	2014
December	0	2014
12 CP	0	2014

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)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						[Formula]			[(4)+(6)-(7)-(8)-(9))]		[(4) * (11)]	[(12)/(10)]
Line No	Class and Series	Date of Issue	Principal Amount Issued Outstanding	Price	Premium	Discount	Expense of Issue	Tot Prem Exp, Disc	Net Proceeds Received	Rate	Annual Interest Requirements	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	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	7.809
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	98.948	0.0	1,052.0	625.0	441.2	97,881.8	4.750%	4,750.0	4.853
5	6.00 % Series, due 2032	11/15/2002	100,000 100,000	99.456	0.0	544.0	750.0	441.2	98,264.8	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 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	3/26/2004	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 2034....	8/16/2004	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....	8/26/2005	60,000 60,000	99.319	0.0	408.6	450.0	3,394.7	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		46,320.3	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	5,394.0	110,382.6	3.553%	4,131.8	3.743
13	Port of Morrow Series 2000, 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	252.2	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		<u>\$955,460 \$955,460.0</u>			<u>\$3,547.0</u>	<u>\$6,130.6</u>	<u>\$19,748.9</u>	<u>\$926,033.5</u>		<u>\$52,313.1</u>	<u>5.649%</u>

- (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%

$$\begin{array}{rclclcl} \$ & 2,459,443 & & \times & & 0.02191 & = & \boxed{\$ \quad 53,886} \end{array}$$

REVISED SEPTEMBER 2010

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

February 2009

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 with 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	(\$90,798,482	-	\$15,694,421) /	5,433,000	=	\$13.82	per kW-year
For Monthly Service the rate shall be:		\$1.1517	per kW-month						
For Weekly Service the rate shall be:		\$0.2658	per kW-week						
For Daily Service on Monday through Saturday, the rate shall be:		\$0.0443	per kW-day						
For Daily Service on Sunday and WECC defined holidays, the rate shall be:		\$0.0380	per kW-day						

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

For Monthly Service the rate shall be:	\$1.1517	per kW-month
For Weekly Service the rate shall be:	\$0.2658	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.0443	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0380	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$2.82	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$1.58	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$90,798,482	-	\$15,694,421	+	\$551,406	=	\$75,655,467
The Monthly formula revenue requirement shall be:	\$6,304,622.28						

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>
\$90,798,482	\$15,694,421	\$75,104,061	5,433	\$13.82
Monthly Rate \$/kW per month				1.1517
Weekly Rate \$/kW per week				0.2658
Daily Rate \$/kW per day (Mon-Sat)				0.0443
Daily Rate \$/kW per day (Sunday)				0.0380
Hourly Rate \$/MW per hour (Peak)				2.82
Hourly Rate \$/MW per hour (Off-Peak)				1.58

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:	\$90,798,482
Transmission Revenue Credits:	<u>\$15,694,421</u>
Net PTP Transmission Revenue Requirement:	\$75,104,061
CBM Network Rate Adjustment 1/:	<u>\$551,406</u>
Network Transmission Revenue Requirement:	\$75,655,467

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 = 5103
Formula Rate pre 890 = \$14.72
Formula Rate = \$13.82

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

$$= \frac{547 \text{ MW} * 5103 \text{ MW} * (\$14.72 - \$13.82) * 1000}{5103 \text{ MW} - 547 \text{ MW}}$$

$$= \$551,406$$

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

IDAHO POWER COMPANY
Transmission Revenue Credits
2006

Rent From Electric Property Account 454	Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self	Total Revenue Credits
\$564,715	\$15,129,707	\$15,694,421

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

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

	Source	Amount
TRANSMISSION RATE BASE		
1 Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g)	606,947,191
2 Generator Step Up Facilities	Schedule 7	(15,953,431)
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	126,788
9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 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 LGI's	Schedule 8	65,677
12 General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(11,888,425)
13 Amortization of Utility Plant	Schedule 1	(5,528,672)
14 ADIT Allocated to Trans	Schedule 1	(33,244,638)
15 ADIT Allocated to Gen & Intang	Schedule 1	(2,307,291)
16 Transmission Related Prepayments	Schedule 1	683,679
17 Transmission Materials & Supplies	Schedule 1	8,719,454
18 Transmission Cash Working Capital	Schedule 1	4,459,399
19 Unamortized RTO Development Costs	Schedule 14	4,229,802
20 Transmission Rate Base	Sum (1) Thru (19)	396,274,314
21		
RETURN AND ASSOCIATED INCOME TAXES		
22 Overall Return	Schedule 6	0.08263
23 Composite Income Tax (Federal and State)	Schedule 6	0.03573
24 Return and Income Taxes	(19)*((22)+(23))	46,903,028
25		
26		
27		
EXPENSES		
28 Deprec Expense: Transmission	Schedule 2	12,558,387
29 Deprec Expense: General Plant	Schedule 2	1,605,481
30 Depreciation Expense: Intangible Plant	Schedule 2	1,297,576
31 Amort of ITC (Acct 411.4)	Schedule 2	57,639
32 O&M Expense: Transmission	Schedule 2	23,433,460
33 Less Account 561 (Load Dispatching)	FF1 p 321 84b to 92b	(3,486,275)
34 Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(7,638,680)
35 O&M Expense: A&G	Schedule 2	12,241,734
36 Taxes Other than Income:	Schedule 2	2,903,267
37 Amortization of RTO Development Costs	Schedule 14	<u>922,866</u>
38 Transmission Expense	Sum (28) Thru (36)	43,895,455
39 Gross Transmission Revenue Requirement	(25) + (39)	90,798,482
40		
41 Transmission Revenue Credits	Schedule 4	(15,694,421)
42		
43 Net PTP Transmission Revenue Requirement	(39) - (41)	75,104,061
44		
45		
46 System Peak Demand - MW	Schedule 5	5,433
47		
48 Annual Rate \$/kW per year	(43)/((45)*1000)	13.82
49 Monthly Rate \$/kW per month	(47) / 12	1.1517
50 Weekly Rate \$/kW per week	(47) / 52	0.2658
51 Daily Rate \$/kW per day (Mon-Sat)	(49) / 6	0.0443
52 Daily Rate \$/kW per day (Sunday)	(49) / 7	0.0380
53 Hourly Rate \$/MW per hour (Peak)	(47)*1000 / 4896	2.82
54 Hourly Rate \$/MW per hour (Off-Peak)	(47)*1000 / 8760	1.58

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 p275 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 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	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 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	FF1 p 323 197 b	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	0.142752950
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 i	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 i	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	<u>\$112,260</u>	
8	Total		\$564,715	
9				
10	Revenues From Transmission For Others (Account 456):			
11	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$10,616	
12	Milner Irrigation District	FERC Form 1, page 330 line 6 x 35%	\$4,493	
13	City of Seattle	FERC Form 1, page 330, line 7	\$4,860	
14	OATT Short Term Firm (January - May , 2006)	Schedule 4 Workpaper page 6	\$2,727,984	Adjusted to reflect 50% increase of new rate
15	OATT Non Firm (January - May, 2006)	Schedule 4 Workpaper page 6	\$4,097,532	Adjusted to reflect 50% increase of new rate
16	OATT Short Term Firm (June - December, 2006)	Schedule 4 Workpaper page 6	\$1,742,566	
17	OATT Non Firm (June - December, 2006)	Schedule 4 Workpaper page 6	<u>\$6,541,657</u>	
18	Total		\$15,129,707	
19				
20				
21				
22	Total Transmission Revenue Credit		\$15,694,421	

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

A	B	C	D	E	F	G	H
	Firm Network Service for Self 1/ Form 1	Firm Network Service for Others Form 1	Long-Term Firm Transmission Reservations	Legacy Agreements 2/	TOTAL	CBM	TOTAL
January	1810	172	567	2014	4563	330	6907
February	2281	182	567	2014	5044	330	7388
March	1824	161	567	2014	4566	330	6910
April	1560	126	542	2014	4242	330	6586
May	2351	243	542	2014	5150	330	7494
June	3043	304	542	2014	5903	330	8247
July	3084	285	542	2014	5925	330	8269
August	2912	263	542	2014	5731	330	8075
September	2557	235	542	2014	5348	330	7692
October	1969	173	542	2014	4698	330	7042
November	2226	203	538	2014	4981	330	7325
December	2337	194	538	2014	5083	330	7427
12 CP (Rounded)	2330	212	547	2014	5103	330	5433

1/ Includes Weiser and Raft River
2/ RTSA = 1,514 MW; ITSA = 250 MW; TFA= 250 MW

	Firm Network Service For Others					
	Imnaha	USBR	Raft River	BPA - PF	BPA-OTEC	Total Form 1
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										
	APS	BPA	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	TOTAL
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/MLCK	IPCO/LGBP	BOBR/IPCO	IPCO/M345	IPCO/LGBP	JEFF/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

A OVERALL RATE OF RETURN

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
Long Term Debt	Sched 6 Workpaper, p 1	\$ 955,460,000	0.4825	0.05649	0.02726
Preferred Stock		\$ -	0.0000	0.00000	0.00000
Common Equity	FERC 112 16c	<u>\$ 1,024,876,392</u>	<u>0.5175</u>	0.10700	<u>0.05538</u>
Total Capitalization		\$ 1,980,336,392	1.0000		0.08263
				Rate of Return	0.08263

B INCOME TAX EXPENSE

Federal Tax Rate	35.00%	
Composite State Tax Rate	6.30%	Schedule 6 Workpaper, page 2
Federal Tax Factor:		
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase]) * (FT)) / (1-FT)		0.02997
State Tax Factor:		
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase] + Federal Income Tax Rate) * (ST)) / (1-ST)		0.00576
Sum of Federal and State Tax Factors		0.03573

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	-276	-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 Wallo	353	2000	7	2,681	398	57
Hells Canyon Power Plant Wallo	353	1967	40	945,897	802,121	20,053
Jim Bridger	353	1975	32	262,266	177,921	5,560
Jim Bridger	353	1976	31	842,488	553,683	17,861
Jim Bridger	353	1990	17	965,852	348,093	20,476
Jim Bridger	353	1994	13	42,236	11,640	895
Jim Bridger	353	1995	12	27,259	6,935	578
Jim Bridger	353	1996	11	45,684	10,654	969
Jim Bridger	353	2000	7	972,906	144,379	20,626
Jim Bridger Steam Plant	353	2003	4	208,642	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 Goodi	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
Strike C J Power Plant Owyhee	353	1982	25	32,437	17,192	688
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	1,480	1,318	31
Strike 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 Springs Power Plant	353	1956	51	36,470	39,431	773
Thousand Springs 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	72,168	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	186,211	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

3	Location	Plant Account	Year	Years in Service	Cost	Accumulated Depreciation	Net Plant Balance
4			2006	0	0	0	0
5							
6							
7		Total			0	0	0
8							
9							
10							
11							

12 **II. Interest Expense Reimbursed**
13

14	Location	Year	Amount
15		2006	0
16			
17		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-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
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

Post Retirement Benefits Other than Pensions

2006 Amount in Account 926		4,682,824
Less 2005 Amount in Account 926		(4,565,427)
Total Increase (Decrease) of PBOPs		117,397
<u>Impact on Expenses:</u>		
Transmission Wages & Salaries Allocator	Schedule 3	0.142752950
Change in O&M Expense: Transmission A&G	(5) * (8)	16,759
<u>Impact on Rate Base:</u>		
Working Capital Allowance	Schedule 1	0.125
Change in Transmission Rate Base	(9) * (12)	2,095
<u>Impact on Return and Income Taxes:</u>		
Overall Return	Schedule 6	0.08263
Composite Income Tax (Federal and State)	Schedule 6	0.03573
Total Return and Income Tax	(16) + (17)	0.11836
Change in Transmission Return and Income Taxes	(13) * (18)	248
Total Impact on Transmission Revenue Requirement	(9) + (20)	17,007

Rate Impact

<u>Using 2006 PBOP</u>		
Net PTP Transmission Revenue Requirement	Rate Calculation	75,104,061
System Peak Demand - MW	Schedule 5	5,433
Annual Rate \$/kW per year	(32)/((34)*1000)	13.82
Monthly Rate \$/kW per month	(36) / 12	1.1517
<u>Using 2005 PBOP</u>		
Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	75,087,054
System Peak Demand - MW	Schedule 5	5,433
Annual Rate \$/kW per year	(41)/((43)*1000)	13.82
Monthly Rate \$/kW per month	(45) / 12	1.1517
Change in 2006 monthly rate when 2005 PBOP is substituted:		0
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. (Final sentence superseded by the Order on Initial Decision issued January 15, 2009)

SCHEDULE 14
RTO Development Costs

	<u>A</u>	<u>B</u>	<u>C</u> <u>Addition to</u> <u>O&M -</u> <u>Amortization of</u> <u>RTO</u> <u>Development</u> <u>Costs</u>	
	<u>Addition to Rate Base</u>			
<u>Period</u>	<u>Beginning of</u> <u>Period</u> <u>Unamortized</u> <u>RTO</u> <u>Development</u> <u>Costs</u>	<u>RTO</u> <u>Development</u> <u>Costs</u> <u>Amortized</u> <u>During Period</u>	<u>End of</u> <u>Period</u> <u>Unamortized</u> <u>RTO</u> <u>Development</u> <u>Costs</u>	<u>Attachment</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	<u>\$896,510</u>
	\$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	<table border="1"><tr><td>\$</td><td>24,637</td></tr></table>	\$	24,637
\$	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

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX
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	<u><u>\$14,308,153</u></u>
--------------------------------------	----------------------------

K:\OTI\PRP\MSC\07\RATESTAX

Page 2

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Idaho

Steam Electric Plants In Idaho:

None	\$0	
Total Steam		\$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	<u><u>\$10,334,859</u></u>
-------------------------------------	----------------------------

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX

Page 3

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2006
Montana

Steam Electric Plants in Montana:

None \$0

Total Steam Electric Plants \$0

Other:

Production \$0

Transmission \$99,363

Distribution \$0

General Plant \$0

Total Other \$99,363

Total Montana Ad Valorem Taxes \$99,363

K:\OTI\PRP\MSC\07\RATESTAX

Page 4

Idaho Power Company
Ad Valorem Tax Allocation
Calendar Year 2006
Nevada

Steam Electric Plants in Nevada:

Valmy \$846,704

Total Steam \$846,704

Other:

Production

Transmission \$10,693

Distribution \$0

General Plant \$0

Total Other \$10,693

TOTAL NEVADA AD VALOREM TAXES \$857,398

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation

K:\OTI\PRP\MSC\07\RATESTAX

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		<u><u>\$1,988,384</u></u>

K:\OTI\PRP\MSC\07\RATESTAX

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>
TOTAL WYOMING AD VALOREM TAXES		<u><u>\$1,028,150</u></u>

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

SCHEDULE 2 WORKPAPER, page 4
Ad Valorem Tax Allocation
2006

Page 7	2005-06	2006-07			Oregon
	Tax to Invest	Tax to Invest	Average		Functionalized
OREGON:	Less:Boardman	Less:Boardman	Total	Percent	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				

	2005-06	2006-07			Nevada
	Tax to Invest	Tax to Invest	Average		Functionalized
NEVADA:	Less:Valmy	Less:Valmy	Total	Percent	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	\$1,651,773	\$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	\$0	Legacy Agreement-Transmission facilities charges
	Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	\$1,877,915	\$0	Legacy Agreement-Transmission facilities charges
	Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	\$133,104	\$0	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	\$112,260	To Schedule 4, line 7 and 8
TOTAL ACCOUNT 454		\$17,396,499	\$564,715	Source of Column B is the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED			\$564,715	To Schedule 4

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	(3,716.04)	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-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 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 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	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
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 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 2/
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 10-12/05	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	(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 9/06	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	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 LEAS	D	(1,620.00)	856 Misc Cash Acctg ID 0000128638
86	3/31/2006	454101	030034	J H 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

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	
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&MTOCAPITAL	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 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	110098	PMT ADJ A/R TO REVENUE			856	ADMIN. SUNDRY	3/
123	11/30/2006	454102	110098	PMT ADJ A/R TO REVENUE			856	ADMIN. SUNDRY	3/
124	3/31/2006	454101	030075	REAL ESTATE RENTS			856	SUNDRY CORRECTION C	4/
125	11/30/2006	454101	110098	RENT RECEIPT ADJ	D	(2,271.48)	856	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 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	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 HAGAR LEASE HUNT SU	T	200.00	860	Misc Cash Acctg ID 0000115785	
146	1/17/2006	451101	010034	DIVOTZ 10-12/05	G	3,580.56	862	Misc Cash Acctg ID 0000116022	
147	1/27/2006	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	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 0000120468	
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 0000123762	
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 8/06 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 #367 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	
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 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	

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
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 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 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	T	(25,850.51)	856 Misc Cash Acctg ID 0000115494
189	2/1/2006	143908	020034	DAVID PARKER/DIVOTZ 18 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 #111 LADD	T	(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	LANDON WEBB 41 SIPHON ROA	D	(10.00)	856 Misc Cash Acctg ID 0000117381
196	2/9/2006	143908	020034	OXBOW CHRISTIAN 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	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	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	#66 LUNDY 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 5/
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 TELEPHONE 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	3/8/2006	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
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 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 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		(36,328.87)	
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

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

SCHEDULE 4 WORKPAPER, PAGE 3
2006 Joint Use Rental Fees

Customer	Type	Trans poles	Trans right of way	application	application fees	Distr poles	power boxes	conduit	Antenna	Other	Reconciliation
				fees Trans	Distr				Building attachment		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	\$61.50	\$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	\$1,269.76	\$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 Electirc	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	\$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	\$1,794.00	\$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	39.68	\$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	\$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	\$88,262.46	\$0.00	\$0.00	\$0.00
FTV	CLEC	\$0.00	\$105,611.06	\$0.00	\$0.00	\$0.00	\$0.00	\$17,604.36	\$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	(Distr power supply space)
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
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 Wireles		\$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	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				\$ 741.08
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	Short Term Firm	Non-Firm	Actual Rate June 2006-Sept 2007 Rate (not Rounded) 1/	11.67 14.83	Short Term Firm	Non-Firm	Actual Total Annual	Actual Total Annual	Reflecting 50/50 Split For Jan - May Total Annual	Reflecting 50/50 Split For Jan - May Total Annual
	Jan - May (Actual Rate)	Jan - May (Actual Rate)	Jan - May (50/50)	Jan - May (50/50)			Jun - Dec	Jun - Dec	STF	Non-firm	STF	Non-firm
APS	\$ 22,310		\$ 25,330	\$ -			APS \$ -		\$ 22,310	\$ -	\$ 25,330	\$ -
AVST		\$ 105		\$ 119			AVST \$ 26,712	\$ 26,817	\$ -	\$ 26,817	\$ -	\$ 26,831
AVWP		\$ 3		\$ 3			AVWP \$ -	\$ 3	\$ -	\$ 3	\$ -	\$ 3
BHP		\$ -		\$ -			BHP \$ 5,841	\$ 5,841	\$ -	\$ 5,841	\$ -	\$ 5,841
BPAP		\$ 413		\$ 469			BPAP \$ 1,476	\$ 1,889	\$ -	\$ 1,889	\$ -	\$ 1,945
CRGL	\$ 33,250	\$ 125,248	\$ 37,751	\$ 142,202			CRGL \$ 13,506	\$ 1,240,498	\$ 46,756	\$ 1,365,746	\$ 51,257	\$ 1,382,700
IPCM	\$ 2,024,390	\$ 1,407,160	\$ 2,298,419	\$ 1,597,638			IPCM \$ 833,119	\$ 1,009,212	\$ 2,857,509	\$ 2,416,372	\$ 3,131,538	\$ 2,606,850
MSCG	\$ 114,460	\$ 193,137	\$ 129,954	\$ 219,281			MSCG \$ 591,990	\$ 302,635	\$ 706,450	\$ 495,772	\$ 721,944	\$ 521,916
PAC		\$ 438,591		\$ 497,960			PAC 2/ \$ 612,678	\$ -	\$ 1,051,269	\$ -	\$ -	\$ 1,110,638
PGEM		\$ 169		\$ 192			PGEM \$ 4,876	\$ -	\$ 5,045	\$ -	\$ -	\$ 5,068
PPLM		\$ 310		\$ 352			PPLM \$ 35,738	\$ -	\$ 36,048	\$ -	\$ -	\$ 36,090
PPMI		\$ 51,419		\$ 58,379			PPMI \$ 51,143	\$ -	\$ 102,562	\$ -	\$ -	\$ 109,522
PSE		\$ 440		\$ 500			PSE \$ 1,498	\$ -	\$ 1,938	\$ -	\$ -	\$ 1,998
PWX	\$ 87,080	\$ 365,173	\$ 98,867	\$ 414,604			PWX \$ 51,680	\$ 941,425	\$ 138,760	\$ 1,306,598	\$ 150,547	\$ 1,356,029
SETC	\$ 121,250	\$ 1,142	\$ 137,663	\$ 1,297			SETC \$ 184,383	\$ 437,960	\$ 305,633	\$ 439,102	\$ 322,046	\$ 439,257
SPPM		\$ 1,025,694		\$ 1,164,536			SPPM \$ 67,888	\$ 1,869,387	\$ 67,888	\$ 2,895,081	\$ 67,888	\$ 3,033,923
TEMU		\$ -		\$ -			TEMU \$ 578	\$ 578	\$ -	\$ 578	\$ -	\$ 578
Total Equivalent kwh	\$ 2,402,740 205,890	\$ 3,609,004 309,255					Total \$ 1,742,566	\$ 6,541,657	\$ 4,145,306	\$ 10,150,661	\$ 4,470,550	\$ 10,639,189
At new Rate	\$ 3,053,227	\$ 4,586,060										
At 50/50 Split	\$ 2,727,984	\$ 4,097,532	\$ 2,727,984	\$ 4,097,532								

Total at 50/50 Split \$ 2,727,984 \$ 4,097,532

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. OA07-70-000, Issued September 10, 2007, for rates beginning July 13, 2007 and reflecting the Order on Initial Decision issued January 15, 2009.

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	Pacificorp	-\$1,273,697
5	BPA-USBR	\$457,673
6	BPA-Raft River	\$498,711
7	BPA-PF	\$2,050,692
8	BPA-OTEC	<u>\$947,603</u>
9		
10	Total 2006	\$2,794,807

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	Vigilante 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

Reconciliation of FERC Form 1 With Schedule 5 Legacy Agreements		
	Form 1, p 400	Schedule 5 (Col E)
January	0	2014
February	0	2014
March	0	2014
April	0	2014
May	0	2014
June	0	2014
July	0	2014
August	0	2014
September	0	2014
October	0	2014
November	0	2014
December	0	2014
12 CP	0	2014

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)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						[Formula]			[(4)+(6)-(7)-(8)-(9)) Net		[(4) * (11)] Annual	[(12)/(10)]
Line No	Class and Series	Date of Issue	Principal Amount Issued Outstanding	Price	Premium	Discount	Expense of Issue	Tot Prem Exp, Disc	Proceeds Received	Rate	Interest Requirements	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	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	7.809
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	98.948	0.0	1,052.0	625.0	441.2	97,881.8	4.750%	4,750.0	4.853
5	6.00 % Series, due 2032	11/15/2002	100,000 100,000	99.456	0.0	544.0	750.0	441.2	98,264.8	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 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	3/26/2004	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 2034....	8/16/2004	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....	8/26/2005	60,000 60,000	99.319	0.0	408.6	450.0	3,394.7	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		46,320.3	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	5,394.0	110,382.6	3.553%	4,131.8	3.743
13	Port of Morrow Series 2000, 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	252.2	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		<u>\$955,460 \$955,460.0</u>			<u>\$3,547.0</u>	<u>\$6,130.6</u>	<u>\$19,748.9</u>	<u>\$926,033.5</u>		<u>\$52,313.1</u>	<u>5.649%</u>

- (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%

$$\begin{array}{rclclcl} \$ & 2,459,443 & & \times & & 0.02191 & = & \boxed{\$ \quad 53,886} \end{array}$$

REVISED SEPTEMBER 2010

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007**

FOR RATES EFFECTIVE OCTOBER 1, 2008 - SEPTEMBER 30, 2009

February 2009

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

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
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 Valorum Tax Allocation	1.1.2 e ; 1.1.2 b
Schedule 2 Workpaper, page 5	Ad Valorum 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 with 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 12/31/2007

RATES FOR OATT SCHEDULE 7, 8 and 9

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

The Formula Rate shall be	(\$98,442,847	-	\$23,320,185) /	5,526,000	=	\$13.59	per kW-year
For Monthly Service the rate shall be:		\$1.1325	per kW-month						
For Weekly Service the rate shall be:		\$0.2613	per kW-week						
For Daily Service on Monday through Saturday, the rate shall be:		\$0.0436	per kW-day						
For Daily Service on Sunday and WECC defined holidays, the rate shall be:		\$0.0373	per kW-day						

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

For Monthly Service the rate shall be:	\$1.1325	per kW-month
For Weekly Service the rate shall be:	\$0.2613	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.0436	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0373	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$2.78	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$1.55	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$98,442,847	-	\$23,320,185	+	\$557,003	=	\$75,679,665
The Monthly formula revenue requirement shall be:	\$6,306,638.73						

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

Idaho Power Company
Calculation of Point to Point Transmission Tariff Rate
2007

<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>
\$98,442,847	\$23,320,185	\$75,122,662	5,526	\$13.59

Monthly Rate \$/kW per month	1.1325
Weekly Rate \$/kW per week	0.2613
Daily Rate \$/kW per day (Mon-Sat)	0.0436
Daily Rate \$/kW per day (Sunday)	0.0373
Hourly Rate \$/MW per hour (Peak)	2.78
Hourly Rate \$/MW per hour (Off-Peak)	1.55

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

IDAHO POWER COMPANY
Calculation of Annual Network Transmission Revenue Requirement
2007

Transmission Revenue Requirement:	\$98,442,847
Transmission Revenue Credits:	<u>\$23,320,185</u>
Net PTP Transmission Revenue Requirement:	\$75,122,662
CBM Network Rate Adjustment 1/:	<u>\$557,003</u>
Network Transmission Revenue Requirement:	\$75,679,665

Source:

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

Where:

PTP =	570	Spreadsheet, Schedule 5
E =	5196	Spreadsheet, Schedule 5
Formula Rate pre 890 =	\$14.46	Recalculated Rate Using "E"
Formula Rate =	\$13.59	Rate Calculation, In 47

$$= \frac{570 \text{ MW} * 5196 \text{ MW} * (\$14.46 - \$ 13.59) * 1000}{5196 \text{ MW} - 570 \text{ MW}}$$

$$= \$557,003$$

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

IDAHO POWER COMPANY
Transmission Revenue Credits
2007

Rent From Electric Property Account 454	Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self	Total Revenue Credits
\$548,674	\$22,771,510	\$23,320,185

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

IDAHO POWER COMPANY
RATE CALCULATION
12 Months Ended 12/31/2007

	Source	Amount
TRANSMISSION RATE BASE		
1 Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g)	684,399,525
2 Generator Step Up Facilities	Schedule 7	(16,693,039)
3 LGI's	Schedule 8	(631,756)
4 Account 252-Transmission (Net)	Schedule 9	(3,455,781)
5 General Plant (excluding Asset Retirement Costs)	Schedule 1	29,728,872
6 Intangible Plant	Schedule 1	9,293,155
7 Transmission Plant Held For Future Use	FF1 p214 4d + 5d + 12d	608,176
8 General Plant Held For Future Use	Schedule 1	116,593
9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 p 219 25(b) - 108.100 = 0	(221,027,699)
10 Transmission Depreciation Reserve Generator Step-Ups	Schedule 7	9,440,526
11 Transmission Depreciation Reserve LGI's	Schedule 8	77,832
12 General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(11,386,372)
13 Amortization of Utility Plant	Schedule 1	(5,082,083)
14 ADIT Allocated to Trans	Schedule 1	(41,187,111)
15 ADIT Allocated to Gen & Intang	Schedule 1	(2,409,331)
16 Transmission Related Prepayments	Schedule 1	1,197,201
17 Transmission Materials & Supplies	Schedule 1	9,862,966
18 Transmission Cash Working Capital	Schedule 1	4,931,485
19 Unamortized RTO Development Costs	OATT Attach H, 3.1.1.11(b)	\$3,306,936
20 Transmission Rate Base	Sum (1) Thru (19)	451,090,093
21		
RETURN AND ASSOCIATED INCOME TAXES		
22 Overall Return	Schedule 6	0.08192
23 Composite Income Tax (Federal and State)	Schedule 6	0.03489
24 Return and Income Taxes	(19)*((22)+(23))	52,691,834
25		
26		
27		
EXPENSES		
28 Deprec Expense: Transmission	Schedule 2	13,360,266
29 Deprec Expense: General Plant	Schedule 2	1,639,117
30 Depreciation Expense: Intangible Plant	Schedule 2	1,062,764
31 Amort of ITC (Acct 411.4)	Schedule 2	351,497
32 O&M Expense: Transmission	Schedule 2	26,270,467
33 Less Account 561 (Load Dispatching)	FF1 p 321 84b to 92b	(3,258,900)
34 Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(10,469,726)
35 O&M Expense: A&G	Schedule 2	13,181,412
36 Taxes Other than Income:	Schedule 2	2,691,250
37 Amortization of RTO Development Costs	OATT Attach H, 3.7	<u>\$922,866</u>
38 Transmission Expense	Sum (28) Thru (36)	45,751,013
39 Gross Transmission Revenue Requirement	(25) + (39)	98,442,847
40		
41 Transmission Revenue Credits	Schedule 4	(23,320,185)
42		
43 Net PTP Transmission Revenue Requirement	(39) - (41)	75,122,662
44		
45		
46 System Peak Demand - MW	Schedule 5	5,526
47		
48 Annual Rate \$/kW per year	(43)/((45)*1000)	13.59
49 Monthly Rate \$/kW per month	(47) / 12	1.1325
50 Weekly Rate \$/kW per week	(47) / 52	0.2613
51 Daily Rate \$/kW per day (Mon-Sat)	(49) / 6	0.0436
52 Daily Rate \$/kW per day (Sunday)	(49) / 7	0.0373
53 Hourly Rate \$/MW per hour (Peak)	(47)*1000 / 4896	2.78
54 Hourly Rate \$/MW per hour (Off-Peak)	(47)*1000 / 8760	1.55

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

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 p275 2k	227,092,881
5 ADIT (Account 283)	FF1 p 277 9k	55,229,599
6 ADIT (Account 190)	Sched 1 Workpaper	(48,205,648)
7 Sum of ADIT		234,116,832
8 Transmission Plant Allocator	Schedule 3	0.175925460
9 ADIT Allocated to Transmission	(7) * (8)	41,187,111
10		
11		
12 General Plant		
13		
14 General Plant Investment (excluding Asset Retirement Costs)	FF1 p207 99g - 98g	226,463,847
15 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
16 Trans Related General Plant	(14) * (15)	29,728,872
17		
18		
19 General Plant Depreciation Reserve		
20		
21 GP Accum Depr (excluding Asset Retirement Costs)	FF1 p 219 28b less 108.100 =0	86,737,285
22 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
23 Trans Related GP Depr	(21) * (22)	11,386,372
24		
25		
26 Intangible Plant		
27		
28 Intangible Plant Investment	FF1 p205 5 g	70,791,909
29 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
30 Trans Related Intangible Plant	(28) * (29)	9,293,155
31		
32		
33 Amortization of Utility Plant		
34		
35 Amortization of Utility Plant	FF1 p200 21 b	38,713,478
36 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
37 Trans Related Amortization of Utility Plant	(35) * (36)	5,082,083
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	227,092,881
44 ADIT (Account 283)	FF1 p 277 9k	55,229,599
45 ADIT (Account 190)	Schedule 1 Workpaper	(48,205,648)
46 Sum of ADIT	Sum (42) Thru (45)	234,116,832
47 General & Intangible Plant Allocator	Schedule 3	0.010291150
48 ADIT to General & Intangible	(46) * (47)	2,409,331
49		
50		
51 Cash Working Capital		
52		
53 O&M Expense: Transmission	Schedule 2	26,270,467
54 A&G O&M Expense	Schedule 2	13,181,412
55 Working Capital Allowance	((53) + (54)) * 0.125	4,931,485
56		
57		
58 Prepayments		
59		
60 Prepayments (Account 165)	FF1 p111 57c	9,119,846
61 Less pre-paid Pension Expense		-
62 Net Prepayments	(60) - (61)	9,119,846
63 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
64 Transmission Related Prepayments	(62) * (63)	1,197,201
65		
66 General Plant Held For Future Use		
67 General Plant Held For Future Use	FF1 p.214 2d + 10d + 11d	888,162
68 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
69 Transmission Related General Plant Held For Future Use	(67) * (68)	116,593
70		
71 Transmission Materials and Supplies		
72 Account 154 - Transmission	FF1 p 227 8(c)	9,429,545
73 Account 154 - General	FF1 p 227 11c	607,920
74 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
75 Transmission Related Account 154 - General	(73) * (74)	79,804
76 Account 163	FF1 p 227 16c	1,898,952
77 Plant Allocator	Schedule 3	0.186216610
78 Transmission Related Account 163	(76) * (77)	353,616
79 Total Transmission Materials and Supplies	(72) + (75) + (78)	9,862,966

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2
Allocated Expenses

	Source	Amount
1 A&G Expense		
2		
3 Total A&G Related O&M	FF1 p 323 197 b	101,410,523
4 Acct 924 (Property Insurance)	(1) - FF1 p 323 185 b	(3,159,426)
5 Acct 928 (Regulatory Commission Expense)	(2) - FF1 p 323 189 b	(6,030,254)
6 Account 930.1 (General Advertising Expense)	(3) - FF1 p 323 191 b	(519,845)
7 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
8 A&G to Transmission, excl Prop ins; Reg Comm Exp; Adv.	(Sum (3) Thru (6)) * (7)	12,037,980
9		
10 Total Property Insurance	FF1 p 323 185 b	3,159,426
11 Plant Allocator	Schedule 3	0.1862166100
12 Property Insurance to Transmission	(10) * (11)	588,338
13		
14 Regulatory Commission Expenses - FERC	FF1 p350	2,980,908
15 Plant Allocator	Schedule 3	0.1862166100
16 Regulatory Commission Expenses to Transmission	(14) * (15)	555,095
17		
18 Regulatory Commission Expenses - Other Transmission Related	FF1 p350	-
19		
20 General Advertising Expense - Transmission Specific	Account 930.1	-
21		
22 Total A&G to Transmission	(8)+(12)+(16)+(18)+(20)	13,181,412
23		
24 General Plant Depreciation		
25		
26 General Plant Depreciation	FF1 p 336 10 b	12,486,203
27 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
28 Trans Related General Plant	(26) * (27)	1,639,117
29		
30 Investment Tax Credit		
31		
32 Amortized ITC - Electric (Account 411.4)	FF1 p114 19c	1,887,569
33 Transmission, General & Intangible Plant Allocator	Schedule 3	0.18621661
34 Allocated ITC	(32) * (33)	351,497
35 Total ITC Credit	(34)	351,497
36		
37 Taxes Other Than Income Taxes		
38		
39		
40 Property Taxes (ID,OR,MT,NV,WA)	FF1 pp262-263 col I (operating)	13,923,679
41 Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3	2,633,340
42 Less Amount Allocated to GSU's	Line 40 x GSU Allocator (Sch 3)	(64,229)
43 Less Amount Allocated to LGI's	Line 40 x LGI Allocator (Sch 3)	(2,431)
44 Amount Direct Assigned to General	Schedule 2 Workpaper, page 3	948,930
45 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
46 Allocated Amount	Line 44 x Line 45	124,570
47 FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263.1 col i	11,369,873
48 Payroll Adjustment	FOAB & Unempl Tax	(11,369,873)
49 Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
50 Allocated Amount	((47) + (48)) * (49)	0
51		
52 Total Taxes Other Than Income Taxes	(41)+(42)+(43)+(46)+(50)	2,691,250
53		
54		
55 Transmission Related Amortization of Intangible Plant (Account 404)		
56		
57 Transmission Related Amortization of Intangible Plant (Account 404)	FF1 p336 1 d	8,095,753
58 Transmission Wages & Salaries Allocator	Schedule 3	0.13127425
59 Transmission Related Amortization of Intangible Plant	(57) * (58)	1,062,764
60		
61 Transmission Depreciation Expense		
62 Total Transmission Depreciation Expense	FF1 p 336 7f	13,722,782
63 Less GSU Depreciation Expense	Schedule 7	(350,361)
64 Less LGI Depreciation Expense	Schedule 8	<u>(12,154)</u>
65 Transmission Depreciation Expense	Sum (62) Thru (64)	13,360,266
66		
67 Transmission Operation and Maintenance Expense		
68 Total Transmission O&M less RTO Development Costs Amortized to Account 566	FF1 p 321 112 b - \$186,435	\$26,472,822
69 Less GSU O&M	Schedule 2 Workpaper page 1	(177,918)
70 Less LGI O&M	Schedule 2 Workpaper page 2	(24,437)
71 Transmission O&M Expense	Sum (68) Thru (70)	26,270,467

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

**SCHEDULE 3
Allocators**

1	GSU Allocator		
2			
3	GSU Plant	Schedule 7	16,693,039
4	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	684,399,525
5	GSU Allocator	(3) / (4)	0.024390780
6			
7			
8	LGI Allocator		
9			
10	LGI Plant	Schedule 8	631,756
11	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	684,399,525
12	LGI Allocator	(10) / (11)	0.000923080
13			
14			
15	Transmission Wages and Salaries		
16			
17	Transmission Wage Expense	FF1 p.354.21b	8,867,441
18	Less Wage Expense Allocated to GSU's	(5) * (17)	(216,284)
19	Less Wage Expense Allocated to LGI's	(12) * (17)	(8,185)
20	Transmission Wage Expense	Sum (17) Thru (19)	8,642,972
21	A&G Wage Expense	FF1 p.354.27b	37,467,715
22	Total Wage Expense	FF1 p.354.28b	103,306,766
23	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	0.131274250
24			
25			
26	Plant Allocator		
27			
28			
29	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	684,399,525
30	GSU Plant	Schedule 7	(16,693,039)
31	LGI Plant	Schedule 8	(631,756)
32	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	667,074,729
33	Allocated General & Intangible Plant	(49)	39,022,026
34	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,791,803,211
35	Plant Allocator	((32) + (33)) / (34)	0.186216610
36			
37			
38	Transmission Plant Allocator		
39			
40	Transmission Plant Less GSU's & LGI's	Line 32	667,074,729
41	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,791,803,211
42	Transmission Plant Allocator	(40) / (41)	0.175925460
43			
44			
45	General and Intangible Plant Allocator		
46			
47	Transmission Related General Plant	Schedule 1	29,728,872
48	Transmission Related Intangible Plant	Schedule 1	9,293,155
49	Sum	(47) + (48)	39,022,026
50	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	3,791,803,211
51	General & Intangible Plant Allocator	(49) / (50)	0.01029115

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4
Transmission Revenue Credits
2007

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	\$335,272
5	Real Estate Rents	Schedule 4 Workpaper page 1	\$61,125
6	Cogeneration	Schedule 4 Workpaper page 1	\$40,017
7	City of Seattle	Schedule 4 Workpaper page 1	\$112,260
8	Total		<u>\$548,674</u>
9			
10	Revenues From Transmission For Others (Account 456):		
11	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$14,027
12	Milner Irrigation District	FERC Form 1, page 330 line 9 x 35%	\$4,926
13	City of Seattle	FERC Form 1, page 330, line 10	\$4,860
14	OATT Short Term Firm and Non Firm 1/	Schedule 4 Workpaper page 6	<u>\$22,747,698</u>
15	Total		<u>\$22,771,510</u>
16			
17			
18			
19	Total Transmission Revenue Credit		\$23,320,185

1/ The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included in the OATT Short Term Firm and Non Firm revenues shown on this Schedule 4

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 5
Allocation Demand and Capability Data
2007

	A	B	C	D	E	F	G
	<u>Firm Network Service for Self</u>	<u>Firm Network Service for Others</u>	<u>Long-Term Firm PTP Reservations</u>	<u>TOTAL</u>	<u>Legacy Agreements 2/</u>	<u>CBM</u>	<u>TOTAL</u>
	(D) - (B) - (C)	Form 1,p400(f)	Form 1,p400(g)	Form 1p400(b) 1/			
January	2286	218	538	3042	2014	330	5386
February	2251	204	538	2993	2014	330	5337
March	1982	188	538	2708	2014	330	5052
April	1817	196	580	2593	2014	330	4937
May	2473	274	580	3327	2014	330	5671
June	2969	324	580	3873	2014	330	6217
July	3177	322	580	4079	2014	330	6423
August	2864	289	580	3733	2014	330	6077
September	2678	251	580	3509	2014	330	5853
October	1722	154	580	2456	2014	330	4800
November	2109	185	580	2874	2014	330	5218
December	2225	191	580	2996	2014	330	5340
12 CP (Rounded)	2379	233	570	3182	2014	330	5526

1/ Does not Include Short Term Firm PTP Reservations reported on Column (i), page 400 of the Form 1
2/ RTSA = 1,514 MW; ITSA = 250 MW; TFA = 250 MW

	<u>Firm Network Service For Others</u>					
	<u>Imnaha</u>	<u>USBR</u>	<u>Raft River</u>	<u>BPA - PF</u>	<u>BPA-OTECC</u>	<u>Total Form 1</u>
January	0.43680	0	12	133	73	218
February	0.39910	0	12	122	70	204
March	0.33817	0	11	113	64	188
April	0.17878	36	28	84	48	196
May	0.24094	63	54	101	56	274
June	0.25634	72	65	128	59	324
July	0.28644	66	61	126	69	322
August	0.27328	57	54	117	61	289
September	0.30191	48	48	104	51	251
October	0.22463	8	13	83	50	154
November	0.26285	0	9	113	63	185
December	0.31780	1	10	118	62	191
12 CP (Rounded)	0	29	31	112	61	233

	<u>Long-Term Firm Transmission - OASIS Reservations</u>								
	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>IPCM</u>	<u>TOTAL</u>
OASIS Ref:	70237836 & 70592430	70237874 (79606)	71153438 (70416899) & (144968)	96618	70241483 (144434)	70752544 (143190)	70388764 (70361498) & 70665456	71195969	
Contract Term	6/1/06-6/1/2010	4/1/01- 12/31/2010	3/1/2007 - 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	4/1/2007 - 4/1/2008	
POR/POD	IPCO/MLCK	IPCO/LGBP	BOBR/IPCO	IPCO/M345	IPCO/LGBP	JEFF/IPCO	IPCO/LOLO	BOBR/JEFF	
January	30	171	75	25	75	87	75	0	538
February	30	171	75	25	75	87	75	0	538
March	30	171	75	25	75	87	75	0	538
April	30	171	75	25	75	87	75	42	580
May	30	171	75	25	75	87	75	42	580
June	30	171	75	25	75	87	75	42	580
July	30	171	75	25	75	87	75	42	580
August	30	171	75	25	75	87	75	42	580
September	30	171	75	25	75	87	75	42	580
October	30	171	75	25	75	87	75	42	580
November	30	171	75	25	75	87	75	42	580
December	30	171	75	25	75	87	75	42	580
12 CP (Rounded)	30	171	75	25	75	87	75	32	570

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 6
Rate of Return and Income Tax Expense

A OVERALL RATE OF RETURN

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
Long Term Debt	Sched 6 Workpaper, p 1	\$ 1,115,460,000	0.5004	0.05688	0.02846
Preferred Stock		\$ -	0.0000	0.00000	0.00000
Common Equity	FERC 112 16c	<u>\$ 1,113,681,345</u>	<u>0.4996</u>	0.10700	<u>0.05346</u>
Total Capitalization		\$ 2,229,141,345	1.0000		0.08192
				Rate of Return	0.08192

B INCOME TAX EXPENSE

Federal Tax Rate	35.00%			
Composite State Tax Rate	6.30%	Schedule 6 Workpaper, page 2		
Federal Tax Factor:				
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase]) * (FT)) / (1-FT)				0.02927
State Tax Factor:				
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase] + Federal Income Tax Rate) * (ST)) / (1-ST)				0.00562
Sum of Federal and State Tax Factors				0.03489

EQAFUDC = \$55,612 Schedule 6 Workpaper, page 3
ITC= \$351,497 Schedule 2

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 7
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year
Twelve Months Ended December 2007

LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
American Falls Power Plant	353	1980	28	-969	-575	-21
American Falls Power Plant	353	1978	30	648,863	412,677	13,756
Bliss Power Plant Gooding	353	1964	44	1,416	1,321	30
Bliss Power Plant Gooding	353	1950	58	316,404	389,050	6,708
Boardman	353	1980	28	375,527	222,913	7,961
Boardman	353	1992	16	2,011	682	43
Boardman	353	2000	8	1,470	249	31
Boardman	353	2004	4	64,213	5,445	1,361
Boardman	353	2007	1	2,157	46	46
Brownlee Power Plant Adams	353	2003	5	15,167	1,608	322
Brownlee Power Plant Adams	353	2000	8	11,285	1,914	239
Brownlee Power Plant Adams	353	1994	14	866,480	257,171	18,369
Brownlee Power Plant Adams	353	1980	28	1,541,722	915,166	32,684
Brownlee Power Plant Adams	353	1963	45	-276	-263	-6
Brownlee Power Plant Adams	353	1959	49	748,173	777,202	15,861
Cascade Power Plant	353	1983	25	257,772	136,619	5,465
Clear Lake Power Plant	353	1965	43	19,808	18,057	420
Danskin Power Plant	353	2001	7	259,219	38,468	5,495
Hells Canyon Power Plant Wallo	353	2000	8	2,681	455	57
Hells Canyon Power Plant Wallo	353	1967	41	945,897	822,174	20,053
Jim Bridger	353	1975	33	262,266	183,481	5,560
Jim Bridger	353	1976	32	842,488	571,544	17,861
Jim Bridger	353	1990	18	965,852	368,569	20,476
Jim Bridger	353	1994	14	42,236	12,536	895
Jim Bridger	353	1995	13	27,259	7,513	578
Jim Bridger	353	1996	12	45,684	11,622	969
Jim Bridger	353	2000	8	972,906	165,005	20,626
Jim Bridger Steam Plant	353	2003	5	208,642	22,116	4,423
Lower Malad Power Plant	353	1958	50	1,551	1,644	33
Lower Malad Power Plant	353	1948	60	81,119	103,183	1,720
Lower Salmon Power Plant Goodi	353	1949	59	303,512	379,633	6,434
Milner Power Plant	353	1992	16	664,294	225,328	14,083
Oxbow Power Plant Baker	353	2000	8	3,395	576	72
Oxbow Power Plant Baker	353	1999	9	132,897	25,357	2,817
Oxbow Power Plant Baker	353	1980	28	6,099	3,620	129
Oxbow Power Plant Baker	353	1979	29	2,964	1,822	63
Oxbow Power Plant Baker	353	1961	47	423,846	422,320	8,986
Oxbow Power Plant Baker	353	1957	51	208,866	225,826	4,428
Oxbow Power Plant Baker	353	1951	57	43,216	52,222	916
Oxbow Power Plant Baker	353	1949	59	100,827	126,115	2,138
Shoshone Falls Power Plant Jer	353	1992	16	306,659	104,019	6,501
Strike C J Power Plant Owyhee	353	1982	26	32,437	17,879	688
Strike C J Power Plant Owyhee	353	1973	35	317	235	7
Strike C J Power Plant Owyhee	353	1972	36	610	465	13
Strike C J Power Plant Owyhee	353	1965	43	1,480	1,349	31
Strike C J Power Plant Owyhee	353	1952	56	344,947	409,521	7,313
Swan Falls Power Plant Ada	353	1995	13	3	1	0
Swan Falls Power Plant Ada	353	1994	14	432,055	128,234	9,160
Thousand Springs Power Plant	353	1956	52	36,470	40,205	773
Thousand Springs Power Plant	353	1940	68	0	0	0
Twin Falls Power Plant (New)	353	1995	13	430,708	118,703	9,131
Twin Falls Power Plant Twin Fa	353	1949	59	39,459	49,355	837
Upper Malad Power Plant	353	1988	20	279	118	6
Upper Malad Power Plant	353	1987	21	2,109	939	45
Upper Malad Power Plant	353	1948	60	31,129	39,596	660
Upper Salmon A Power Plant	353	1954	54	418	479	9
Upper Salmon A Power Plant	353	1937	71	72,168	108,627	1,530
Upper Salmon B Power Plant	353	1947	61	70,393	91,032	1,492
Valmy	353	2007	1	737,451	15,634	15,634
Valmy #1	353	1981	27	2,057,788	1,177,878	43,625
Valmy #1	352	1982	26	241,978	81,159	3,122
Valmy #1	353	1982	26	-608,813	-335,578	-12,907
Valmy #1	352	1983	25	-2,725	-879	-35
Valmy #1	353	1983	25	-18,917	-10,026	-401
Valmy #1	352	1984	24	-2	-1	0
Valmy #1	353	1984	24	-17	-9	0
Valmy #1 and #2	352	1987	21	186,211	50,445	2,402
Valmy #1 and #2	353	1987	21	-281,448	-125,301	-5,967
Valmy #2	353	1985	23	1,156,804	564,058	24,524
Valmy #2	353	1986	22	5,129	2,392	109
Valmy #2	353	1988	20	-982	-416	-21

Total

\$16,693,039	\$ 9,440,526	\$ 350,361
--------------	--------------	------------

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 8
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year
2007

	LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
1	Bennett Mountain Power Plant	352	2005	3	59,325	2,296	765
2	Bennett Mountain Power Plant	353	2005	3	49,372	3,140	1,047
3	Danskin Power Plant	352	2001	7	89,955	8,123	1,160
4	Danskin Power Plant	353	2001	7	433,104	64,273	9,182
5							
6							
7							
8							
9	TOTAL				631,756	77,832	12,154

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 9
Reimbursable Payments For Network Upgrades
2007

I. Plant Balance in Account 252, Accumulated Depreciation

Location	Plant Account	Year	Years in Service	Cost	Accumulated Depreciation	Net Plant Balance
Elkhorn Wind Power Project	350.12	2007	1	75,000	0	75,000
Elkhorn Wind Power Project	397.2	2007	1	175,000	1,457	173,543
Elkhorn Wind Power Project	352	2007	1	1,545,957	1,662	1,544,295
Elkhorn Wind Power Project	353	2007	1	1,634,043	2,887	1,631,156
Total				3,430,000	6,006	3,423,994

II. Interest Expense Reimbursed

Location	Year	Amount
	2007	0
Total		0

III. Interest Expense Accrued

Location	Year	Amount
Elkhorn Wind Power Project	2007	31,786
Total		31,786

IV. Total (Line 9 plus Line 30)

3,455,781

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 10
New Transmission Plant Installed With A Cost in Excess of \$250,000
2007

	DESCRIPTION	AMOUNT	WORK ORDER NUMBER
1	HOLLY-WESIER 69KV - RECONSTRUCTION	\$ 251,027.23	27200062
2	OBBOV - REPLACE COMM & PROTECTION	\$ 266,071.76	27248308
3	INSTALL ONTARIO-ONTARIO JCT ON BACKSIDE OF 230 KV LINE	\$ 287,814.21	27227351
4	WARM LAKE 69 KV LINE - REPLACE STRUCTURES DUE TO FOREST FIRE	\$ 288,141.20	27265867
5	HUNT - ADD BORA & MPNS 230KV LINE BREAKERS AND TIE-BANK INTERRUPTC	\$ 296,876.14	27185910
6	KINPORT 230KV RELAY UPGRADE	\$ 339,179.83	27204133
7	ADELAIDE-BORAH-MIDPOINT #1 - REPAIR FIRE DAMAGE	\$ 340,984.70	27263130
8	CAPITALIZE RENEWED R/W CONTRACTS	\$ 353,319.41	27254644
9	MIDPOINT - REPLACE 308A BREAKER	\$ 358,370.18	27224424
10	JUMP-LAKE FORK 138 KV LINE ROW	\$ 399,781.27	27154542
11	COUNCIL-CAMBRIGE - REBUILD	\$ 412,554.80	27234253
12	MIDPOINT-BORAH 345 KV - REPLACE H-FRAME STRUCTURES	\$ 455,955.11	27247263
13	CLOVERDALE-USTICK - LINE EASMENTS	\$ 488,999.28	27144805
14	OXBOW-MCCALL - RELOCATE 138 KV LINE	\$ 513,775.96	27210055
15	BLACK CAT - ADD MERIDIAN 138KV LINE	\$ 515,276.89	27201475
16	MIDPOINT-BORAH 345 KV - REPLACE H-FRAME STRUCTURES	\$ 564,993.78	27228899
17	BORAH-HUNT - 230 KV EASEMENTS	\$ 618,217.13	27183362
18	BLACK CAT-MERIDIAN - CONVERT 69 KV TO 138 KV	\$ 657,459.42	27166714
19	BOISE BENCH-SPRING VALLEY - NEW 138 KV	\$ 668,803.73	27250552
20	KINPORT CONDENSER - ROTOR AND STATOR REPAIR	\$ 744,565.47	27188926
21	MIDPOINT-ADELAIDE - REPLACE STRUCTURES	\$ 749,014.44	27263131
22	THOUSAND SPRINGS-MOUNTAIN CITY - REPLACE STUCTURES DAMAGED IN R	\$ 780,674.78	27263934
23	AMERICAN FALLS-MINIDOKA - UPGRADE LINE	\$ 836,338.64	27189027
24	MIDPOINT - 500 KV LINE RELAY REPLACEMENT	\$ 947,280.93	27175055
25	COPPERFIELD - INSTALL SERIES REACTOR	\$ 1,184,767.12	27247188
26	MIDPOINT - NEW 345KV, 175 MVAR CAPACITOR BANK	\$ 1,306,001.67	27191381
27	BORAH - NEW 230 KV HUNT TERMINAL	\$ 1,315,825.54	27191198
28	BORAH - NEW 345KV, 150 MVAR CAPACITOR BANK	\$ 1,389,514.79	27191214
29	BOISE-MIDPOINT-BORAH 230/345 KV BLM ROW EASEMENTS	\$ 1,410,714.24	27208156
30	CLOVERDALE-USTICK - DOUBLE CIRCUIT 138 KV RELOCATION	\$ 1,600,958.89	27221717
31	CHESTNUT-HAPPY VALLEY - NEW 138-KV LINE	\$ 1,821,920.23	27150678
32	MCCALL-BOLDER TAP - UPGRADE LINE FROM 60 KV TO 138 KV	\$ 2,253,643.57	27249685
33	HORSEFLAT-STARKEY - TAMRACK-NEW MEADOWS UPGRADE 69 TO 138	\$ 2,281,012.54	27252633
34	LAKE FORK-BOLDER TAP - NEW 138 KV LINE	\$ 2,440,361.63	27249814
35	BOWMONT - INCREASE 138/69KV CAPACITY	\$ 2,645,715.78	27212412
36	HORSEFLAT-STARKEY-JUMP 138 KV LINE	\$ 3,063,433.96	27135299
37	NORTH POWDER SWITCHING STATION	\$ 3,625,200.00	27276103
38	STARKEY 138KV SWITCHING STATION	\$ 4,671,404.04	27135102
39	HORSEFLAT-STARKEY 138 KV	\$ 7,676,471.65	27210031
40	BORAH-HUNT - NEW 230 KV LINE	<u>\$ 22,439,849.51</u>	27187976
		\$ 73,262,271.45	

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 11
Substantive Changes to Accounting Policies, Practices and Procedures That Could Affect
Charges Under the Formula Rate
2007

In September 2006, the Financial Accounting Standards Board (FASB) issued Statement No. 158, *Employer's Accounting for Defined Benefit Pension Plans and Other Post Retirement Plans - an amendment of SFAS No. 87, 88, 106, and 132 (R)* which requires companies to account for pension and other post retirement benefit plans differently than had been in the past. In February, 2007 the Idaho Public Utilities Commission (IPUC) approved Idaho Power's request for authorization to record certain pension and postretirement benefit costs in accordance with SFAS 158. In addition, in June, 2007 the IPUC approved the Company's application authorizing Idaho Power to defer pension expenses previously recorded in account 926 until cash contributions are made to the pension plan. Prior to the order, Idaho Power had recorded some pension expense in account 926, however, all pension expenses are now being deferred.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2007 formula rate as the base
- Substitute 2006 PBOPs for 2007 PBOPs in the 2007 formula rate
- Compute the rate impact

1	Post Retirement Benefits Other than Pensions		
2			
3	2007 Amount in Account 926		4,011,432
4	Less 2006 Amount in Account 926		(4,682,824)
5	Total Increase (Decrease) of PBOPs		(671,392)
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	0.131274250
9	Change in O&M Expense: Transmission A&G	(5) * (8)	(88,136)
10			
11	<u>Impact on Rate Base:</u>		
12	Working Capital Allowance	Schedule 1	0.125
13	Change in Transmission Rate Base	(9) * (12)	(11,017)
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	0.08192
17	Composite Income Tax (Federal and State)	Schedule 6	0.03489
18	Total Return and Income Tax	(16) + (17)	0.11681
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	(1,287)
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	(89,423)
23			
24			
25			
26			
27			
28			
29	Rate Impact		
30			
31	<u>Using 2007 PBOP</u>		
32	Net PTP Transmission Revenue Requirement	Rate Calculation	75,122,662
33			
34	System Peak Demand - MW	Schedule 5	5,526
35			
36	Annual Rate \$/kW per year	(32)/((34)*1000)	13.59
37	Monthly Rate \$/kW per month	(36) / 12	1.1325
38			
39			
40	<u>Using 2006 PBOP</u>		
41	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	75,212,085
42			
43	System Peak Demand - MW	Schedule 5	5,526
44			
45	Annual Rate \$/kW per year	(41)/((43)*1000)	13.61
46	Monthly Rate \$/kW per month	(45) / 12	1.1342
47			
48			
49	2007 Monthly Rate minus 2007 Monthly Rate using 2006 PBOP	Line 37 - Line 46	-0.0017
50	Section 205 filing required?		NO

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 13
Changes to the Draft Informational Filing Based on Customer Comments
2007

- I The following schedules have been revised to reflect the revisions to the Form 1 that were filed by Idaho Power Company on August 1, 2008. 1/
- (1) Sch 7,8,9
 - (2) Calc of PTP
 - (3) Calc of NT Rev Req
 - (4) Revenue Credits
 - (5) Rate Calculation
 - (6) Schedule 4
 - (7) Schedule 4 WP page 6
- II Schedule 10 has been revised to reflect the deletion of non-transmission entries that were shown on the draft Informational Filing and to include additional transmission projects not shown on the draft Informational Filing.

- 1/ The revised Form 1 numbers are:
- | | |
|----------------------------------|---------|
| page 330, line 14, column (l): | 437,356 |
| page 330.2, line 22, column (l): | 318 |
| page 330.2, line 23, column (l): | 29,428 |
| page 330.2, line 24, column (l): | 114,712 |
| page 330.2, line 25, column (l): | 181,954 |
| page 330.2, line 26, column (l): | 270,083 |
| page 330.2, line 27, column (l): | 126,333 |
| page 330.2, line 28, column (l): | 428,794 |
| page 330, line 14, column (n): | 437,356 |
| page 330.2, line 22, column (n): | 318 |
| page 330.2, line 23, column (n): | 29,428 |
| page 330.2, line 24, column (n): | 114,712 |
| page 330.2, line 25, column (n): | 181,954 |
| page 330.2, line 26, column (n): | 270,083 |
| page 330.2, line 27, column (n): | 126,333 |
| page 330.2, line 28, column (n): | 428,794 |

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

WORKPAPERS

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 1 WORKPAPER
Accumulated Deferred Income Tax Adjustments

		Source	Amount
1	ADIT Allocated to Transmission		
2			
3	ADIT (Account 190)	FF1 p234 8c	91,173,206
4	Less FASB 109 Account	FF1 p234 450.1 line 7 note	<u>(42,967,558)</u>
5			
6	Total ADIT (Account 190)	Lines 18, 19, & 31	48,205,648

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense
2007

1	<u>Solely Owned Plants</u>		
2	27132459 - DNPR - PREVENTIVE MAINTENANCE		
3	27134450 - LMPR PREVENTIVE MAINTENANCE		
4	27136696 - BLPR PREVENTIVE MAINTENANCE		\$1,842
5	27136835 - SKPR-PREVENTIVE MAINTENANCE		\$3,088
6	27136838 - SWPO-PREVENTIVE MAINTENANCE		
7	27137842 - AFPR PREVENTIVE MAINTENANCE		\$1,494
8	27137896 - HCPR PREVENTIVE MAINTENANCE		\$2,888
9	27137905 - OBPR PREVENTIVE MAINTENANCE		\$2,700
10	27137974 - CDPO PREVENTIVE MAINTENANCE		
11	27141465 - SFPR PREVENTIVE MAINTENANCE		\$16
12	27141484 - LSPR PREVENTIVE MAINTENANCE		
13	27141523 - BSPO PREVENTIVE MAINTENANCE		\$728
14	27141529 - US34 PREVENTIVE MAINTENANCE		
15	27141614 - UMPR PREVENTIVE MAINTENANCE		
16	27141617 - TSPO PREVENTIVE MAINTENANCE		\$2,497
17	27141624 - TFPR PREVENTIVE MAINTENANCE		\$1,512
18	27141637 - MLPR PREVENTIVE MAINTENANCE		
19	27143846 - CLPR PREVENTIVE MAINTENANCE		
20	27160282 - US12 PREVENTIVE MAINTENANCE		
21	27237388 - BMPR- PREVENTIVE MAINTENANCE		
22	27132460 - DNPR - CORRECTIVE MAINTENANCE		
23	27134451 - LMPR CORRECTIVE MAINTENANCE		
24	27136700 - BLPR CORRECTIVE MAINTENANCE		\$7,308
25	27136837 - SKPR-CORRECTIVE MAINTENANCE		\$4,038
26	27136839 - SWPO-CORRECTIVE MAINTENANCE		\$1,435
27	27137850 - AFPR CORRECTIVE MAINTENANCE		\$22,473
28	27137900 - HCPR CORRECTIVE MAINTENANCE		\$7,081
29	27137910 - OBPR CORRECTIVE MAINTENANCE		\$2,164
30	27137975 - CDPO CORRECTIVE MAINTENANCE		
31	27141469 - SFPR CORRECTIVE MAINTENANCE		
32	27141485 - LSPR CORRECTIVE MAINTENANCE		\$255
33	27141524 - BSPO CORRECTIVE MAINTENANCE		\$31,359
34	27141530 - US34 CORRENTIVE MAINTENANCE		
35	27141615 - UMPR CORRECTIVE MAINTENANCE		\$118
36	27141618 - TSPO CORRECTIVE MAINTENANCE		
37	27141626 - TFPR CORRECTIVE MAINTENANCE		
38	27141638 - MLPR CORRECTIVE MAINTENANCE		
39	27143849 - CLPR CORRECTIVE MAINTENANCE		
40	27160285 - US12 CORRECTIVE MAINTENANCE		
41	27237388 - BMPR- CORRECTIVE MAINTENANCE		
42		Subtotal	\$92,995
43			
44	<u>Jointly Owned Plants (Idaho Power's Share)</u>		
45	SIERRA-Valmy		\$54,248
46	PGE-Boardman		\$416
47	PACIFICORP-Unit 1		\$4,684
48	PACIFICORP-Unit 2		\$11,713
49	PACIFICORP-Unit 3		\$9,311
50	PACIFICORP-Unit 4		\$4,346
51	PACIFICORP-Spare		\$205
52		Subtotal	\$84,923
53			
54	TOTAL		\$177,918

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense
2007

1 Total Transmission O&M	Schedule 2	\$26,472,822
2 LGI Allocation Factor	Schedule 3	0.00092308
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	\$ 24,437

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

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

Idaho Power Company
Ad Valorem Tax Allocation
Total System

Transmission	\$2,633,340
General Plant	\$948,930

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2007

STEAM ELECTRIC PLANTS:

Jim Bridger	\$870,876	
Valmy	\$852,845	
Boardman	<u>\$299,023</u>	
Total Steam		\$2,022,744

OTHER:

Production	\$3,176,113	
Transmission	\$2,633,340	
Distribution	\$5,145,209	
General Plant	<u>\$948,930</u>	
Total Other		<u>\$11,903,591</u>

TOTAL SYSTEM AD VALOREM TAXES		<u><u>\$13,926,335</u></u>
--------------------------------------	--	-----------------------------------

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2007
Idaho

Steam Electric Plants In Idaho:

None	\$0	
Total Steam		\$0

Other:

Production	\$2,544,157	
Transmission	\$2,026,946	
Distribution	\$4,486,324	
General Plant	<u>\$938,273</u>	
Total Other		<u>\$9,995,699</u>

TOTAL IDAHO AD VALOREM TAXES		<u><u>\$9,995,699</u></u>
-------------------------------------	--	----------------------------------

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation
IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2007
Montana

Steam Electric Plants in Montana:		
None	<u>\$0</u>	
Total Steam Electric Plants		<u>\$0</u>
Other:		
Production	\$0	
Transmission	\$93,257	
Distribution	\$0	
General Plant	<u>\$41</u>	
Total Other		<u>\$93,298</u>
Total Montana Ad Valorem Taxes		<u><u>\$93,298</u></u>

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2007
Nevada

Steam Electric Plants in Nevada:		
Valmy	<u>\$852,845</u>	
Total Steam		<u>\$852,845</u>
Other:		
Production		
Transmission	\$17,203	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$17,203</u>
TOTAL NEVADA AD VALOREM TAXES		<u><u>\$870,048</u></u>

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation
IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2007
Oregon

Steam Electric Plants in Oregon:		
Boardman	<u>\$299,023</u>	
Total Steam		\$299,023
Other:		
Production	\$631,956	
Transmission	\$410,193	
Distribution	\$658,885	
General Plant	<u>\$10,617</u>	
Total Other		<u>\$1,711,651</u>
TOTAL OREGON AD VALOREM TAXES		<u><u>\$2,010,675</u></u>

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2007
Wyoming

Steam Electric Plants in Wyoming:		
Jim Bridger	\$870,876	
Total Steam		\$870,876
Other:		
Production	\$0	
Transmission	\$85,741	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$85,741</u>
TOTAL WYOMING AD VALOREM TAXES		<u><u>\$956,616</u></u>

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

	2006-07 Tax to Invest Less:Boardman	2007-08 Tax to Invest Less:Boardman	Average Total	Percent	Oregon Functionalized Taxes
OREGON:					
Transmission	\$403,400	\$411,644	\$407,522	23.96%	\$410,193
Distribution	\$637,460	\$671,730	\$654,595	38.49%	\$658,885
Production	\$609,913	\$645,769	\$627,841	36.92%	\$631,956
General Plant	\$9,259	\$11,837	\$10,548	0.62%	\$10,617
Total Other	\$1,660,032	\$1,740,979	\$1,700,506	100.00%	\$1,711,651
Taxes Accrued					
Boardman	\$299,023				
Other	\$1,711,650				
	<u>\$2,010,673</u>				

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 2 WORKPAPER, PAGE 5
Ad Valorem Taxes
2007

Operating:

Idaho	\$	9,260,032.00
Idaho-Irrigation assessments	\$	25,025.17
Oregon	\$	1,711,166.49
Oregon - Boardman	\$	299,022.79
Oregon- Irrigation assessments	\$	483.68
Montana	\$	93,298.05
Nevada	\$	18,424.77
Nevada - Valmy	\$	851,622.85
Idaho - due to irrigation customers	\$	635,252.46
Historic Twin Falls Business Improvement District	\$	300.00
Downtown Boise Association Assessment	\$	9,182.10
Wyoming - transmission lines	\$	85,740.54
Wyoming - Jim Bridger plant	\$	870,875.89
Shoshone-Bannock	\$	65,908.00
Subtotal operating:	\$	13,926,334.79
Total Operating Property Taxes	\$	13,926,334.79

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4 WORKPAPER, PAGE 1
Account 454 Rents From Electric Property by Category and Subaccount
2007

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	\$347,397	\$61,125	See Schedule 4 Workpaper, page 2
Joint Pole Rents	\$1,663,350	\$335,272	See Schedule 4 Workpaper, page 3
Cogeneration	\$522,926	\$40,017	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	\$6,289,554	\$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	\$8,840,557	\$436,414	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 454702			
Overnight Park Rents	\$339,902	\$0	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company
Subtotal	\$339,902	\$0	
454181, 454281			
Fiber Rents	\$448,639	\$0	Fiber Rents - Non-transmission as per settlement
Subtotal	\$448,639	\$0	
454251, 454271			
Restated Transmission Services Agreement Between IPC and PacifiCorp dated February 6, 1992	\$7,855,304	\$0	Legacy Agreement-Transmission facilities charges
Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	\$1,241,496	\$0	Legacy Agreement-Transmission facilities charges
Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	\$133,104	\$0	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	\$9,406,099	\$112,260	To Schedule 4, line 7 and 8
TOTAL ACCOUNT 454	\$19,035,198	\$548,674	Source of Column B is the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$548,674	To Schedule 4

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2007

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Deer
1	1/31/2007	454101	010157	#370 T&K FARMS	D	(6000.00)	856	ADJ REAL ESTATE RENTS
2	1/31/2007	454101	010157	HAGER HUNT	T	(200.00)	856	ADJ REAL ESTATE RENTS
3	1/31/2007	454101	010106	Special Acctg Entries - CHQ Parking	G	(4131.83)	799	ADP-ACCRUAL & DED II
4	1/31/2007	454101	010003	Special Acctg Entries - CHQ Parking	G	(4056.16)	799	ADP-ACCRUALS & DED I
5	2/28/2007	454101	020157	SPRINT NEXTEL #367	D	(2271.48)	856	ADJ REAL ESTATE RENTS
6	2/28/2007	454101	020157	HAGER HUNT	T	(300.00)	856	ADJ REAL ESTATE RENTS
7	2/28/2007	454101	020106	Special Acctg Entries - CHQ Parking	G	(4387.33)	799	ADP-ACCRUAL & DED II
8	2/28/2007	454101	020003	Special Acctg Entries - CHQ Parking	G	(4189.12)	799	ADP-ACCRUALS & DED I
9	3/31/2007	454101	030106	Special Acctg Entries - CHQ Parking	G	(4441.21)	799	ADP-ACCRUAL & DED II
10	3/31/2007	454101	030003	Special Acctg Entries - CHQ Parking	G	(4399.19)	799	ADP-ACCRUALS & DED I
11	4/30/2007	454101	040157	#394-MCFARLAND CASCADE	G	(400.00)	856	ADJ. REAL ESTATE RENTS
12	4/30/2007	454101	040106	Special Acctg Entries - CHQ Parking	G	(4508.43)	799	ADP-ACCRUAL & DED II
13	4/30/2007	454101	040003	Special Acctg Entries - CHQ Parking	G	(4467.40)	799	ADP-ACCRUALS & DED I
14	5/31/2007	454101	050157	HAGER HUNT	T	(200.00)	856	ADJ REAL ESTATE RENTS
15	5/31/2007	454101	050106	Special Acctg Entries - CHQ Parking	G	(4515.35)	799	ADP-ACCRUAL & DED II
16	5/31/2007	454101	050003	Special Acctg Entries - CHQ Parking	G	(4509.92)	799	ADP-ACCRUALS & DED I
17	6/30/2007	454101	060106	Special Acctg Entries - CHQ Parking	G	(4804.02)	799	ADP-ACCRUAL & DED II
18	6/30/2007	454101	060003	Special Acctg Entries - CHQ Parking	G	(4778.31)	799	ADP-ACCRUALS & DED I
19	6/30/2007	454101	060108	Special Acctg Entries - CHQ Parking	G	(4798.06)	799	ADP-ACRUL & DED III
20	7/31/2007	454101	070106	Special Acctg Entries - CHQ Parking	G	(4774.85)	799	ADP-ACCRUAL & DED II
21	7/31/2007	454101	070003	Special Acctg Entries - CHQ Parking	G	(4774.85)	799	ADP-ACCRUALS & DED I
22	8/31/2007	454101	080106	Special Acctg Entries - CHQ Parking	G	(4795.61)	799	ADP-ACCRUAL & DED II
23	8/31/2007	454101	080003	Special Acctg Entries - CHQ Parking	G	(4762.99)	799	ADP-ACCRUALS & DED I
24	8/31/2007	454101	080157	#319 DIVOTZ	G	(500.00)	856	Rent Revenue
25	8/31/2007	454101	080157	ROBERT DAWSON DRILLING #3	D	(575.00)	856	Rent Revenue
26	8/31/2007	454101	080157	METRO (BEACON)	D	(725.00)	856	Rent Revenue
27	8/31/2007	454101	080157	METRO MANAGEMENT - USTICK	D	(350.00)	856	Rent Revenue
28	8/31/2007	454101	080157	#238 HILLDALE	D	(25.00)	856	Rent Revenue
29	8/31/2007	454101	080157	GROVE ST SBSTN LEASE 291	D	(1620.00)	856	Rent Revenue
30	9/30/2007	454101	090106	Special Acctg Entries - CHQ Parking	G	(4923.14)	799	ADP-ACCRUAL & DED II
31	9/30/2007	454101	090003	Special Acctg Entries - CHQ Parking	G	(4852.94)	799	ADP-ACCRUALS & DED I
32	9/30/2007	454101	090157	#394-MCFARLAND CASCADE	G	(400.00)	856	RENT REV
33	9/30/2007	454101	090157	#319 DIVOTZ	G	(500.00)	856	RENT REV
34	9/30/2007	454101	090157	#388 JENTZSCH	D	(50.00)	856	RENT REV
35	9/30/2007	454101	090157	EASTWIND CMMNTY CHURCH 07	D	(700.00)	856	RENT REV
36	9/30/2007	454101	090157	HAGER HUNT	T	(200.00)	856	RENT REV
37	9/30/2007	454101	090157	SPRINT NEXTEL #367	D	(2271.48)	856	RENT REV
38	9/30/2007	454101	090157	METRO (BEACON)	D	(672.25)	856	RENT REV
39	9/30/2007	454101	090157	METRO MANAGEMENT - USTICK	D	(350.00)	856	RENT REV
40	9/30/2007	454101	090157	#291 STATE OF IDAHO	D	(1620.00)	856	RENT REV
41	9/30/2007	454101	090157	ROBERT DAWSON DRILLING #3	D	(575.00)	856	RENT REV
42	10/31/2007	454101	100003	Special Acctg Entries - CHQ Parking	G	(4954.77)	799	ADP-ACCRUALS & DED I
43	10/31/2007	454101	100106	Special Acctg Entries - CHQ Parking	G	(5010.13)	799	ADP-ACCRUAL & DED II
44	10/31/2007	454102	100157	OXBOW MAIN POST OFFICE LE	PP	(50.00)	856	RentRev October Addition
45	11/30/2007	454101	110106	Special Acctg Entries - CHQ Parking	G	(5017.05)	799	ADP-ACCRUAL & DED II
46	11/30/2007	454101	110003	Special Acctg Entries - CHQ Parking	G	(5010.13)	799	ADP-ACCRUALS & DED I
47	11/30/2007	454101	110108	Special Acctg Entries - CHQ Parking	G	(5037.81)	799	ADP-ACRUL & DED III
48	12/31/2007	454101	120106	Special Acctg Entries - CHQ Parking	G	(5072.41)	799	ADP-ACCRUAL & DED II
49	12/31/2007	454101	120003	Special Acctg Entries - CHQ Parking	G	(5051.65)	799	ADP-ACCRUALS & DED I
50	3/31/2007	454101	030034	#066 LUNDY	D	(100.00)	856	Misc Cash Acctg ID 0000139291
51	11/30/2007	454101	110034	#07/810 #387 DEAD HORSE R	PP	(50.00)	856	Misc Cash Acctg ID 0000157667
52	3/31/2007	454101	030034	#186 WILL ROWE FARM	D	(13992.00)	856	Misc Cash Acctg ID 0000139291
53	6/30/2007	454101	060034	#1971 PINE TEL/HLLS CNYN	PP	(100.00)	856	Misc Cash Acctg ID 0000146350
54	3/31/2007	454101	030034	#2055-S-008 HOOLEY	PP	(6200.00)	856	Misc Cash Acctg ID 0000139291
55	12/31/2007	454101	120157	#238 HILLDALE	D	(25.00)	856	DEC RENT REV
56	12/31/2007	454101	120034	#247 CJ STRIKE LS R GINGE	PP	(1140.00)	856	Misc Cash Acctg ID 0000158227
57	9/30/2007	454101	090034	#248 BEARDSLEY, V-RENTAL	G	(20.00)	856	Misc Cash Acctg ID 0000153082
58	1/31/2007	454101	010034	#250 oxbow Christian Fell	PP	(25.00)	856	Misc Cash Acctg ID 0000136976
59	12/31/2007	454102	120157	#250 OXBOW FELLOWSHIP	PP	(25.00)	856	DEC RENT REV
60	12/31/2007	454101	120157	#258 PAPS MTN MICROWAVE	D	(800.00)	856	DEC RENT ADD
61	1/31/2007	454101	010034	#264 Lamar	G	(1354.17)	856	Misc Cash Acctg ID 0000136976
62	12/31/2007	454101	120157	#291 STATE OF IDAHO	D	(1620.00)	856	DEC RENT REV
63	3/31/2007	454101	030034	#314 LAMAR OUTDOOR ADVERT	G	(2186.66)	856	Misc Cash Acctg ID 0000139291
64	12/31/2007	454101	120157	#319 DIVOTZ	G	(500.00)	856	DEC RENT REV
65	10/31/2007	454102	100034	#32 SUTTON CREEK CATTLE C	D	(100.00)	856	Misc Cash Acctg ID 0000154477
66	11/30/2007	454101	110034	#348 & 346 - LAMAR LEASE	G	(3390.66)	856	Misc Cash Acctg ID 0000156392
67	6/30/2007	454102	060034	#365 32447 SR RD BROWNLEE	PP	(100.00)	856	Misc Cash Acctg ID 0000146350
68	10/31/2007	454101	100034	#367-SPRINT NEXTEL PAYMEN	D	(2271.48)	856	Misc Cash Acctg ID 0000153760
69	10/31/2007	454101	100034	#367-SPRINT NEXTEL-REVERS	D	2271.48	856	Misc Cash Acctg ID 0000153760
70	12/31/2007	454101	120157	#370 T&K FARMS	D	(6000.00)	856	DEC RENT REV
71	12/31/2007	454101	120157	#372 DAWSON DRILLING	D	(575.00)	856	DEC RENT REV
72	7/31/2007	454101	070034	#393-MCFARLAND CASCADE PL	G	(400.00)	856	Misc Cash Acctg ID 0000149211
73	5/31/2007	454101	050034	#394 - COC YARD	G	(400.00)	856	Misc Cash Acctg ID 0000143244
74	4/30/2007	454101	040034	#394 COC YARD	G	(400.00)	856	Misc Cash Acctg ID 0000141967
75	12/31/2007	454101	120157	#394 MCFARLAND CASCADE	G	(400.00)	856	DEC RENT REV
76	3/31/2007	454101	030034	#394 MCFARLAND CSCD PL &	G	(400.00)	856	Misc Cash Acctg ID 0000139291
77	6/30/2007	454101	060034	#394 MCFARLAND CSCD PL &	G	(400.00)	856	Misc Cash Acctg ID 0000146350
78	10/31/2007	454101	100034	#394-MCFARLAND CASCADE	G	(400.00)	856	Misc Cash Acctg ID 0000153760
79	10/31/2007	454101	100034	#394-MCFARLAND CASCADE-RE	G	400.00	856	Misc Cash Acctg ID 0000154312
80	10/31/2007	454102	100034	#48-KIM WRIGHT 4/07-4/08	PP	(30.00)	856	Misc Cash Acctg ID 0000153760
81	1/31/2007	454101	010034	#60 Tara Farms	T	(175.00)	856	Misc Cash Acctg ID 0000136976
82	10/31/2007	454101	100157	07-10 WILCOM #343	D	(4084.00)	856	October Invoice Entries
83	10/31/2007	454101	100157	US AIR FORCE #031	PP	(130.00)	856	October Invoice Entries
84	10/31/2007	454102	100157	DL FORSEA #151	PP	(350.00)	856	October Invoice Entries
85	10/31/2007	454101	100157	SPRINT NEXTEL #367	D	(2271.48)	856	October Invoice Entries
86	10/31/2007	454101	100157	MCFARLAND #394	G	(400.00)	856	October Invoice Entries
87	10/31/2007	454101	100157	DAWSON DRILLING #372	D	(575.00)	856	October Invoice Entries
88	10/31/2007	454101	100157	HAGER HUNT	T	(200.00)	856	October Invoice Entries
89	10/31/2007	454102	100157	STATE OF ID #291	D	(1620.00)	856	October Invoice Entries
90	2/28/2007	454101	020034	394 COC Yard	G	(400.00)	856	Misc Cash Acctg ID 0000137739
91	10/31/2007	454101	100157	ADJ 07-818 METRO MGMT- USTICK	D	350.00	856	ADJ Sept RENT REV
92	10/31/2007	454101	100157	ADJ 07-819 METRO MGMT- BEACON	D	725.00	856	ADJ Sept RENT REV
93	10/31/2007	454101	100157	ADJ OXBOX	PP	(50.00)	856	ADJ Sept RENT REV
94	2/28/2007	454101	020034	AFP income	PP	(350.00)	632	Misc Cash Acctg ID 0000137739
95	4/30/2007	454101	040034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000141774

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2007

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Deocr
96	5/31/2007	454101	050034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000143909
97	7/31/2007	454101	070034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000147495
98	7/31/2007	454101	070034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000148751
99	10/31/2007	454101	100034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000155609
100	12/31/2007	454101	120034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000157769
101	12/31/2007	454101	120034	AFP INCOME	PP	(350.00)	632 Misc Cash Acctg ID 0000159309
102	9/30/2007	454101	090034	AFP INCOME - 7/07	PP	(350.00)	632 Misc Cash Acctg ID 0000152699
103	9/30/2007	454101	090034	AFP INCOME - 8/07	PP	(350.00)	632 Misc Cash Acctg ID 0000152699
104	3/31/2007	454101	030034	AFP INCOME 1/07	PP	(350.00)	632 Misc Cash Acctg ID 0000139551
105	5/31/2007	454101	050034	AFP INCOME 4/07	PP	(350.00)	632 Misc Cash Acctg ID 0000144914
106	8/31/2007	454101	080057	AUG PARKING	G	(30.00)	856 MISC CUSTOMER
107	8/31/2007	454102	080034	B LANDERS LEASE 359 POWDE	PP	(100.00)	856 Misc Cash Acctg ID 0000149885
108	8/31/2007	454101	080034	BEACON RENTAL-METRO MANAG	D	(672.25)	856 Misc Cash Acctg ID 0000150459
109	6/30/2007	454102	060034	BROWNLEE TRAILER 365-GUTHRI	PP	(100.00)	856 Misc Cash Acctg ID 0000146684
110	1/31/2007	454102	010034	BROWNLEE TRAILER COURT 20	PP	(180.00)	614 Misc Cash Acctg ID 0000135581
111	5/31/2007	454102	050034	BRWNLE PP FERC INSPECTION	PP	(160.00)	604 Misc Cash Acctg ID 0000143160
112	8/31/2007	454101	080034	BYRON HAGER 7/07 HUNT SUB	T	(200.00)	856 Misc Cash Acctg ID 0000151039
113	11/30/2007	454101	110034	Calverley least payment	D	(1.00)	856 Misc Cash Acctg ID 0000157290
114	9/30/2007	454102	090034	COX & BRUMFIELD LEASE 375	PP	(100.00)	856 Misc Cash Acctg ID 0000152217
115	11/30/2007	454101	110157	DAWSON 11-4	D	(575.00)	856 November Rent Rev
116	1/31/2007	454101	010034	DIVOTZ 1/07 RENT	G	(500.00)	856 Misc Cash Acctg ID 0000135666
117	11/30/2007	454101	110157	DIVOTZ 11-6	G	(500.00)	856 November Rent Rev
118	7/31/2007	454101	070034	DIVOTZ 2ND QTR 2007	G	(12681.64)	856 Misc Cash Acctg ID 0000148422
119	2/28/2007	454101	020034	Divotz 3/07 rent	G	(500.00)	856 Misc Cash Acctg ID 0000138358
120	10/31/2007	454101	100034	DIVOTZ 3RD QTR PRCNT EARN	G	(9041.37)	856 Misc Cash Acctg ID 0000155192
121	5/31/2007	454101	050034	DIVOTZ 4/07 RENT	G	(500.00)	856 Misc Cash Acctg ID 0000143244
122	1/31/2007	454101	010034	Divotz 4th Qtr 2006	G	(4497.61)	856 Misc Cash Acctg ID 0000136884
123	10/31/2007	454101	100157	DIVOTZ ADJ (OCT)	G	(500.00)	856 October ADJ Rent REV
124	3/31/2007	454101	030034	DIVOTZ DISCOUNT GOLF 3/07	G	(500.00)	856 Misc Cash Acctg ID 0000139126
125	4/30/2007	454101	040034	DIVOTZ DISCOUNT GOLF 4/07	G	(500.00)	856 Misc Cash Acctg ID 0000141491
126	6/30/2007	454101	060034	DIVOTZ DISCOUNT GOLF 6/07	G	(500.00)	856 Misc Cash Acctg ID 0000145841
127	7/31/2007	454101	070034	DIVOTZ DISCOUNT GOLF 7/07	G	(500.00)	856 Misc Cash Acctg ID 0000148157
128	8/31/2007	454101	080034	DIVOTZ DISCOUNT GOLF 8/07	G	(500.00)	856 Misc Cash Acctg ID 0000149709
129	9/30/2007	454101	090157	DIVOTZ GOLF	G	500.00	856 RENT REV
130	4/30/2007	454101	040034	DIVOTZ-2007 1ST QUARTER S	G	(7219.86)	856 Misc Cash Acctg ID 0000142352
131	8/31/2007	454101	080034	EASTWIND CMMNTY CHURCH 07	D	(350.00)	856 Misc Cash Acctg ID 0000150788
132	7/31/2007	454102	070034	FRED PACKARD CREW MEALS 6	D	(510.00)	577 Misc Cash Acctg ID 0000147740
133	2/28/2007	454101	020034	Gingerich Lease 247	PP	(1140.00)	856 Misc Cash Acctg ID 0000138735
134	8/31/2007	454101	080034	GROVE ST SBSTN LEASE 291	D	(1620.00)	856 Misc Cash Acctg ID 0000149393
135	3/31/2007	454101	030034	GROVE ST SUB LEASE 291 3/	D	(1620.00)	856 Misc Cash Acctg ID 0000139011
136	4/30/2007	454101	040034	GROVE ST SUBSTN LEASE 291	D	(1620.00)	856 Misc Cash Acctg ID 0000141007
137	5/31/2007	454102	050034	GROVE STREET SBST LS #291	D	(1620.00)	856 Misc Cash Acctg ID 0000143449
138	7/31/2007	454101	070034	GROVE STREET SUB LS 291	D	(1620.00)	856 Misc Cash Acctg ID 0000147495
139	6/30/2007	454101	060034	GROVE STREET SUB 6/07 LEA	D	(1620.00)	856 Misc Cash Acctg ID 0000145333
140	9/30/2007	454101	090157	HAGAR-HUNT SUB	T	(200.00)	856 RENT REV
141	11/30/2007	454101	110157	HAGER 11-2	T	(200.00)	856 November Rent Rev
142	8/31/2007	454102	080034	HELEN CROSSEN LS 111 2/07	T	(20.00)	856 Misc Cash Acctg ID 0000150787
143	12/31/2007	454101	120157	HUNT SUB-HAGER	T	(200.00)	856 DEC RENT REV
144	6/30/2007	454101	060157	HUNT SUBSTATION	T	(600.00)	856 ADJ REAL ESTATE RENTS
145	7/31/2007	454101	070034	JACK DAWSON #209 SIPHON R	D	(300.00)	856 Misc Cash Acctg ID 0000147829
146	9/30/2007	454101	090034	LAMAR OUTDOOR BENCH LEASE	G	(1713.49)	856 Misc Cash Acctg ID 0000152217
147	9/30/2007	454101	090034	LAMAR OUTDOOR BOC LEASE 3	G	(2282.41)	856 Misc Cash Acctg ID 0000152217
148	9/30/2007	454101	090034	LAMAR OUTDOOR CLVRDL LEAS	G	(1713.49)	856 Misc Cash Acctg ID 0000152217
149	8/31/2007	454101	080034	Lease 337 T-Mobile	D	(5900.00)	856 Misc Cash Acctg ID 0000150080
150	11/30/2007	454101	110157	MCFARLAND 11-01	G	(400.00)	856 November Rent Rev
151	6/30/2007	454101	060034	MCFARLAND CASCADE LEASE #	G	(400.00)	856 Misc Cash Acctg ID 0000147340
152	8/31/2007	454101	080034	MCFARLAND CASCADE LEASE #	G	(400.00)	856 Misc Cash Acctg ID 0000151477
153	11/30/2007	454101	110157	MEADOW OUT 11-8	D	(7200.00)	856 November Rent Rev
154	12/31/2007	454101	120157	METRO (BEACON)	D	(716.03)	856 DEC RENT REV
155	12/31/2007	454101	120157	METRO (MAPLE)	D	(292.95)	856 DEC RENT REV
156	10/31/2007	454101	100157	METRO ADJ (OCT)	D	(1022.94)	856 October ADJ Rent REV
157	11/30/2007	454101	110157	METRO BEACON	D	(630.21)	856 Nov Rent invoice Adj
158	4/30/2007	454101	040034	METRO MANAGEMENT	D	(976.06)	856 Misc Cash Acctg ID 0000142152
159	3/31/2007	454101	030034	METRO MANAGEMENT - USTICK	D	(323.50)	856 Misc Cash Acctg ID 0000139897
160	3/31/2007	454101	030034	METRO MANAGEMENT-BEACON L	D	(672.25)	856 Misc Cash Acctg ID 0000139897
161	10/31/2007	454101	100034	METRO MANAGEMENT-BEACON-C	D	2.00	856 Misc Cash Acctg ID 0000155699
162	10/31/2007	454101	100034	METRO MANAGEMENT-MAPLE-CR	D	239.73	856 Misc Cash Acctg ID 0000155699
163	6/30/2007	454101	060034	METRO MANAGEMENT-USTICK	D	(222.61)	856 Misc Cash Acctg ID 0000146350
164	11/30/2007	454101	110157	METRO MAPLE GROVE	D	(321.50)	856 Nov Rent invoice Adj
165	3/31/2007	454101	030034	METRO MGMT - BEACON LIGHT	D	(672.25)	856 Misc Cash Acctg ID 0000139291
166	5/31/2007	454101	050034	METRO MGMT - BEACON LIGHT	D	(643.82)	856 Misc Cash Acctg ID 0000144283
167	1/31/2007	454101	010034	Metro Mgmt - Beacon Lite	D	(607.25)	856 Misc Cash Acctg ID 0000136976
168	1/31/2007	454101	010034	Metro Mgmt - Ustick	D	(323.50)	856 Misc Cash Acctg ID 0000136976
169	3/31/2007	454101	030034	METRO MGMT - USTICK	D	(300.08)	856 Misc Cash Acctg ID 0000139291
170	5/31/2007	454101	050034	METRO MGMT - USTICK	D	(323.50)	856 Misc Cash Acctg ID 0000144283
171	6/30/2007	454101	060034	METRO MNGMINT-BEACON LIGHT	D	(642.25)	856 Misc Cash Acctg ID 0000146350
172	11/30/2007	454101	110157	METRO OCT ADJ	D	350.00	856 Oct ADJ RENT REV
173	3/31/2007	454102	030034	OXBOW CHRISTAN FLLWSHP 3-	PP	(250.00)	856 Misc Cash Acctg ID 0000139551
174	2/28/2007	454101	020034	Oxbow Christian Fellowship	PP	(25.00)	856 Misc Cash Acctg ID 0000137901
175	7/31/2007	454102	070034	OXBOW MAIN OFFICE LEASE	PP	(50.00)	856 Misc Cash Acctg ID 0000149211
176	4/30/2007	454102	040034	OXBOW MAIN POST OFFICE LE	PP	(50.00)	856 Misc Cash Acctg ID 0000141007
177	6/30/2007	454102	060034	OXBOW MAIN POST OFFICE LE	PP	(50.00)	856 Misc Cash Acctg ID 0000145529
178	7/31/2007	454101	070034	OXBOW MAIN POST OFFICE LE	PP	(50.00)	856 Misc Cash Acctg ID 0000147495
179	1/31/2007	454102	010034	OXBOW MAIN POST OFFICE RE	PP	(50.00)	856 Misc Cash Acctg ID 0000135407
180	5/31/2007	454102	050034	OXBOW MAIN POST OFFICE RE	PP	(50.00)	856 Misc Cash Acctg ID 0000143160
181	11/30/2007	454102	110157	OXBOW POST 11-3	PP	(50.00)	856 November Rent Rev
182	12/31/2007	454102	120157	OXBOW POST OFFICE	PP	(50.00)	856 DEC RENT REV
183	5/31/2007	454101	050057	PARKING	G	(105.00)	856 MISC CUSTOMER
184	6/30/2007	454101	060057	PARKING	G	(135.00)	856 MISC CUSTOMER
185	12/31/2007	454101	120057	PARKING	G	(270.00)	856 MISC CUSTOMER
186	1/31/2007	454101	010057	PARKING BILLING-STAHMAN	G	(90.00)	799 MISC CUSTOMER
187	2/28/2007	454101	020057	PRKG-BRADYGRISHAMALBERTI	G	(75.00)	799 MISC CUSTOMER
188	3/31/2007	454101	030057	PRKG-BRADYGRISHAMVARSITY	G	(75.00)	799 MISC CUSTOMER
189	3/31/2007	454101	030034	ROBERT DAWSON DRILLING #3	D	(575.00)	856 Misc Cash Acctg ID 0000139126
190	7/31/2007	454101	070034	ROBERT DAWSON DRILLING 76	D	(575.00)	856 Misc Cash Acctg ID 0000149211

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2007

DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Deocr
191	2/28/2007	454101	020034	ROBERT DAWSON DRILLING LS	D	(575.00)	856 Misc Cash Acctg ID 0000137500
192	4/30/2007	454101	040034	ROBERT DAWSON DRILLING LS	D	(575.00)	856 Misc Cash Acctg ID 0000142960
193	5/31/2007	454101	050034	ROBERT DAWSON DRILLING LS	D	(575.00)	856 Misc Cash Acctg ID 0000144914
194	6/30/2007	454101	060034	ROBERT DAWSON DRILLING LS 3	D	(71.24)	856 Misc Cash Acctg ID 0000147340
195	3/31/2007	454101	030034	Robt Dawson Drilling leas	D	(575.00)	856 Misc Cash Acctg ID 0000140493
196	8/31/2007	454101	080034	SALMON FLLS LND&LVSTCK 07	PP	(460.00)	856 Misc Cash Acctg ID 0000151039
197	7/31/2007	454102	070034	SCHINDLER ELVTR INSPCTN 5	PP	(80.00)	611 Misc Cash Acctg ID 0000147914
198	7/31/2007	454102	070034	SCHINDLER ELVTR INSPCTN 5	PP	(80.00)	612 Misc Cash Acctg ID 0000147914
199	9/30/2007	454101	090057	SEPT PARKING	G	(270.00)	856 MISC CUSTOMER
200	4/30/2007	454101	040034	SIPHON ROADWAY LEASE	D	(10.00)	856 Misc Cash Acctg ID 0000141967
201	11/30/2007	454101	110157	SPRINT 11-5	D	(2271.48)	856 November Rent Rev
202	8/31/2007	454101	080034	SPRINT NEXTEL #367 CHQ PE	D	(2271.48)	856 Misc Cash Acctg ID 0000151271
203	3/31/2007	454101	030034	SPRINT NEXTEL LEASE 367	D	(2271.48)	856 Misc Cash Acctg ID 0000139126
204	4/30/2007	454101	040034	SPRINT NEXTEL LEASE 367	D	(2271.48)	856 Misc Cash Acctg ID 0000141007
205	4/30/2007	454101	040034	SPRINT NEXTEL LEASE 367	D	(2271.48)	856 Misc Cash Acctg ID 0000142960
206	6/30/2007	454101	060034	SPRINT NEXTEL LEASE 367	D	(2271.48)	856 Misc Cash Acctg ID 0000145214
207	7/31/2007	454101	070034	SPRINT NEXTEL LEASE 367	D	(2271.48)	856 Misc Cash Acctg ID 0000148157
208	11/30/2007	454101	110157	STATE OF ID 11-7	D	(1620.00)	856 November Rent Rev
209	2/28/2007	454101	020034	State of ID Grove St Sub	D	(1620.00)	856 Misc Cash Acctg ID 0000137418
210	2/28/2007	454101	020034	TCP income	PP	(450.00)	623 Misc Cash Acctg ID 0000137739
211	4/30/2007	454101	040034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000141774
212	5/31/2007	454101	050034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000143909
213	7/31/2007	454101	070034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000147495
214	7/31/2007	454101	070034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000148751
215	10/31/2007	454101	100034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000156609
216	12/31/2007	454101	120034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000157769
217	12/31/2007	454101	120034	TCP INCOME	PP	(450.00)	623 Misc Cash Acctg ID 0000159309
218	9/30/2007	454101	090034	TCP INCOME - 7/07	PP	(450.00)	623 Misc Cash Acctg ID 0000152699
219	9/30/2007	454101	090034	TCP INCOME - 8/07	PP	(450.00)	623 Misc Cash Acctg ID 0000152699
220	3/31/2007	454101	030034	TCP INCOME 1/07	PP	(450.00)	623 Misc Cash Acctg ID 0000139551
221	5/31/2007	454101	050034	TCP INCOME 4/07	PP	(450.00)	623 Misc Cash Acctg ID 0000144914
222	4/30/2007	454101	040034	T-MOBILE #325-SLO1793A-RE	T	3368.70	856 Misc Cash Acctg ID 0000142652
223	4/30/2007	454101	040034	T-MOBILE #325-SLO1868A-RE	T	3368.70	856 Misc Cash Acctg ID 0000142652
224	1/31/2007	454101	010034	T-Mobile Lease 325	T	(25850.51)	856 Misc Cash Acctg ID 0000136884
225	3/31/2007	454101	030034	T-MOBILE LEASE 325 - SLO1	T	(6737.40)	856 Misc Cash Acctg ID 0000140004
226	1/31/2007	454101	010034	T-Mobile Lease 337	D	(7443.68)	856 Misc Cash Acctg ID 0000136976
227	6/30/2007	454101	060034	UNITED WATER	G	(452.00)	856 Misc Cash Acctg ID 0000146350
228	3/31/2007	454102	030034	US MAIN POST OFFICE LEASE	PP	(50.00)	856 Misc Cash Acctg ID 0000139551
229	1/31/2007	454102	010034	US Postal Svc Oxbow	PP	(50.00)	856 Misc Cash Acctg ID 0000137067
230	8/31/2007	454101	080034	USTICK RENT-METRO MANAGEM	D	(223.03)	856 Misc Cash Acctg ID 0000150459
231	5/31/2007	454101	050034	WILTEL CMM #343 5/07 - 5/	T	(4757.74)	856 Misc Cash Acctg ID 0000143244
232	3/31/2007	454101	030034	WINDSWEPT AUTO TRANSPORT	PP	(82.65)	856 Misc Cash Acctg ID 0000139897
233						(347,397.12)	
234							
235				PP Subtotal		(21,107.65)	
236				G Subtotal		(180,828.02)	
237				T Subtotal		(37,387.25)	
238				D Subtotal		(108,074.20)	
239							
240				Total		(347,397.12)	
241							
242							
243				Transmission	\$	37,387	
244				General, Allocated to Transmission	0.13127425	<u>23,738</u>	
245				Total Transmission-Related	\$	61,125	To Schedule 4 Workpaper, page 1
246							
247							
248	PP = Power Production						
249	T = Transmission						
250	D = Distribution						
251	G = General						

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4 WORKPAPER, PAGE 3

2007 Joint Use Rental Fees - Account 454

Customer	Type	Transmission	Transmission	Distribution	Power Boxes	Conduit	Antenna	Other
		Poles	Right of Way	Poles			Building Attachment	
Qwest-Idaho	Tele	\$25,584.00	\$0.00	\$348,767.36	\$0.00	\$0.00	\$0.00	\$0.00
Qwest-Oregon	Tele	\$338.25	\$0.00	\$5,088.96	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Or	Tele	\$0.00	\$0.00	\$2,162.56	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Grandview,ID	Tele	\$61.50	\$0.00	\$3,581.12	\$0.00	\$0.00	\$0.00	\$0.00
Century Tel-Salmon,ID	Tele	\$0.00	\$0.00	\$1,458.24	\$0.00	\$0.00	\$0.00	\$0.00
Custer Telephone	Tele	\$348.08	\$0.00	\$7,476.00	\$198.40	\$0.00	\$0.00	\$0.00
Farmer's	Tele	\$0.00	\$0.00	\$5,505.60	\$0.00	\$0.00	\$0.00	\$0.00
Filer	Tele	\$246.00	\$0.00	\$2,410.56	\$0.00	\$0.00	\$0.00	\$0.00
Frontier	Tele	\$3,628.50	\$0.00	\$49,034.56	\$0.00	\$0.00	\$0.00	\$0.00
Midvale	Tele	\$18.32	\$0.00	\$294.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Idaho	Tele	\$384.72	\$0.00	\$724.16	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Tele	Tele	\$61.50	\$0.00	\$1,289.60	\$0.00	\$0.00	\$0.00	\$0.00
Project Mutual	Tele	\$18.32	\$0.00	\$4,464.00	\$0.00	\$0.00	\$0.00	\$0.00
Amalgamated Sugar	Misc.	\$0.00	\$0.00	\$17.50	\$0.00	\$0.00	\$0.00	\$0.00
American Red Cross	Misc.	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00
Barger Mattson	Misc.	\$0.00	\$0.00	\$8.20	\$0.00	\$0.00	\$0.00	\$0.00
Boise State	Misc.	\$0.00	\$0.00	\$135.60	\$0.00	\$0.00	\$0.00	\$0.00
City of Nampa	Misc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City of Weiser	Misc.	\$0.00	\$0.00	\$48.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer land	Misc.	\$0.00	\$0.00	\$112.00	\$0.00	\$0.00	\$0.00	\$0.00
JR Simplot	Misc.	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00
Kelly's Orchards	Misc.	\$0.00	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00
Kinross Delamar	Misc.	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00
Mercy Medical	Misc.	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00
Oregon Trail Electirc	Misc.	\$121.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
St. Lukes	Misc.	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
Sorance Bean	Misc.	\$0.00	\$0.00	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00
State of Idaho Public TV	Misc.	\$0.00	\$0.00	\$2,632.90	\$0.00	\$1,902.10	\$0.00	\$0.00
(Trans fees for TV signals)								
Cable One	CATV	\$63,826.88	\$0.00	\$497,441.00	\$12,955.52	\$0.00	\$0.00	\$1,593.84
Cableview, Inc.	CATV	\$36.64	\$0.00	\$2,072.00	\$0.00	\$0.00	\$0.00	\$0.00
Cambridge	CATV	\$0.00	\$0.00	\$1,960.00	\$0.00	\$0.00	\$0.00	\$0.00
Charter	CATV	\$0.00	\$0.00	\$1,708.00	\$0.00	\$0.00	\$0.00	\$0.00
Cox	CATV	\$1,099.20	\$0.00	\$13,839.00	\$1,210.24	\$0.00	\$0.00	\$0.00
Direct Communications	CATV	\$311.44	\$0.00	\$2,786.00	\$59.52	\$0.00	\$0.00	\$0.00
Eagle Valley	CATV	\$0.00	\$0.00	\$1,680.00	\$0.00	\$0.00	\$0.00	\$0.00
Elk River	CATV	\$0.00	\$0.00	\$3,888.64	\$0.00	\$0.00	\$0.00	\$0.00
Garden Valley Cable	CATV	\$0.00	\$0.00	\$1,120.00	\$19.84	\$0.00	\$0.00	\$0.00
Idaho City Cable	CATV	\$0.00	\$0.00	\$1,505.00	\$39.68	\$0.00	\$0.00	\$0.00
Midvale Cable	CATV	\$109.92	\$0.00	\$903.00	\$0.00	\$0.00	\$0.00	\$0.00
Robinson	CATV	\$91.60	\$0.00	\$1,113.00	\$0.00	\$0.00	\$0.00	\$0.00
Snake River Cable	CATV	\$54.96	\$0.00	\$2,702.00	\$39.68	\$0.00	\$0.00	\$0.00
Time Warner Cable	CATV	\$3,077.76	\$0.00	\$14,413.00	\$0.00	\$0.00	\$0.00	\$0.00
WDB Comm	CATV	\$0.00	\$0.00	\$5,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Time Warner	CLEC	\$4,357.22	\$0.00	\$27,157.57	\$0.00	\$89,352.12	\$0.00	\$0.00
(Distr power supply space)								
IDA Comm	CLEC	\$6,835.21	\$2,778.64	\$32,010.13	\$0.00	\$48,142.30	\$0.00	\$3,647.16
Integra	CLEC	\$2,106.80	\$5,010.20	\$10,682.85	\$0.00	\$509.07	\$0.00	\$0.00
Level III	CLEC	\$0.00	\$103,920.60	\$0.00	\$0.00	\$17,307.24	\$0.00	\$0.00
Westel Fiber	CLEC	\$0.00	\$0.00	\$2,103.04	\$0.00	\$0.00	\$0.00	\$0.00
360 Network	CLEC	\$0.00	\$0.00	\$1,017.00	\$0.00	\$513.76	\$0.00	\$0.00
Clearwire	PCS	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Cricket	PCS	\$5,347.20	\$0.00	\$6,684.00	\$0.00	\$0.00	\$0.00	\$0.00
Edge Wireles	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,197.17	\$0.00
Nextel	PCS	\$10,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Snake River	PCS	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T-Mobile	PCS	\$0.00	\$0.00	\$6,737.40	\$0.00	\$0.00	\$0.00	\$0.00
Verizon	PCS	\$88,015.00	\$0.00	\$55,010.00	\$0.00	\$0.00	\$8,100.00	\$0.00
Totals		\$221,968.52	\$111,709.44	\$1,135,884.55	\$14,522.88	\$157,726.59	\$16,297.17	\$5,241.00
Transmission	To Sch 4 Workpaper, p 1:	\$335,271.80	20.16%	= Ratio of Transmission to Total				
Total Fees for 2007			\$1,663,350.15					

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4 WORKPAPER, PAGE 4
Cogeneration O&M Charges Under IPC Retail Schedule 72
Account 454
2007

	<u>Distribution</u>	<u>Transmission</u>	<u>Telemetry</u>	<u>Total</u>
January	38,129.28	3,293.63	1,192.26	\$ 42,615.17
February	38,214.73	3,293.63	1,192.26	\$ 42,700.62
March	38,249.63	3,293.62	1,192.26	\$ 42,735.51
April	38,256.18	3,293.64	1,192.26	\$ 42,742.08
May	38,348.60	3,325.46	1,192.26	\$ 42,866.32
June	38,411.41	3,342.07	1,192.26	\$ 42,945.74
July	38,450.10	3,342.07	1,192.26	\$ 42,984.43
August	38,452.39	3,348.26	1,192.26	\$ 42,992.91
September	40,963.76	3,354.16	1,192.26	\$ 45,510.18
October	41,008.16	3,351.21	1,192.26	\$ 45,551.63
November	40,021.63	3,376.72	1,192.26	\$ 44,590.61
December	40,095.48	3,402.72	1,192.26	\$ 44,690.46
Total 2006	\$468,601.36	\$ 40,017.18	\$14,307.12	\$522,925.67

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4 WORKPAPER, PAGE 5
Account 456 Joint Use Revenues that are Included as Revenue Credits
2007

	Subaccount and Category A	Total Amount B	Amount Revenue Credited C	Comments D
1	456101 & 456102:			
2	Application Fees - Joint Use Rentals	\$4,027	\$4,027	Transmission Joint Use Pole Attachment Application Fees
3	Fiber Optic Attachment	\$10,000	\$10,000	Reimbursement for losses on grounded shield wire
4	TOTAL AMOUNT REVENUE CREDITED		\$14,027	To Schedule 4, line 12

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

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
2007

	Short Term Firm	Non-Firm	Out-of-Period Adjustments
1 AVST		\$ 36,463	\$ (7,729)
2 BHP		\$ 1,642	\$ (405)
3 BPAP		\$ 107,638	\$ (155)
4 CEI		\$ 1,950	
5 CONOCO-PHILLIPS		\$ 1,126	
6 CORAL POWER		\$ 12,111	
7 CRGL	\$ 119,012	\$ 2,703,987	\$ (70,304)
8 EPLU		\$ 13	
9 INTEGRYS		\$ 293	
10 IPCM 1/	\$ 8,549,662	\$ 3,895,344	\$ 142,597
11 MSCG		\$ 119,109	\$ (65,646)
12 PAC	\$ 428,794	\$ 722,828	\$ (68,812)
13 PGEM		\$ 34,536	\$ (131)
14 PPLM		\$ 23,300	\$ (3,726)
15 PPMI		\$ 24,618	\$ (4,040)
16 PSEM		\$ 88,110	\$ (155)
17 PWX	\$ 357,229	\$ 3,341,417	\$ (91,770)
18 REMC		\$ 158,326	
19 SETC	\$ 4,713	\$ 398,458	\$ (65,318)
20 SPPM	\$ 157,230	\$ 1,813,177	\$ (118,313)
21 TEA			\$ (60)
22 UAMPS		\$ 579	
23			
24 Total	\$ 9,616,639	\$ 13,485,025	\$ (353,967)
25			
26 Total Short Term Firm, Non Firm and Out of Period Adjustments:			\$ 22,747,698

1/ The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included on this Schedule 4 Workpaper, page 6, on line 10 and in the totals on lines 24 and 26.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 4 WORKPAPER, PAGE 7
Transmission-Related Revenues Reported in Account 456 for which
Transactions are Included in the Rate Divisor
2007

1	Imnaha	\$6,488
2	Pacificorp	\$771,335
3	BPA-USBR	\$533,225
4	BPA-Raft River	\$580,888
5	BPA-PF	\$2,208,494
6	BPA-OTEC	<u>\$1,106,238</u>
7		
8	Total 2007	\$5,206,668

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 5 WORKPAPER
Reconciliation of Form 1 with Data Used in the Rate Calculation
2007 Form 1

	<u>Firm Network Service for Self</u> FORM 1,p400(e)	<u>Firm Network Service for Others</u> FORM 1,p400(f)	<u>Long-Term Firm PTP Reservations</u> FORM 1,p400(g)	<u>Short-Term Firm Transmission</u> FORM 1,p400(i)	<u>Monthly Peak MW Total</u> FORM 1,p400(b)
January	1812	218	538	474	3042
February	1705	204	538	546	2993
March	1443	188	538	539	2708
April	1463	196	580	354	2593
May	2209	274	580	264	3327
June	2661	324	580	308	3873
July	2868	322	580	309	4079
August	1817	289	580	1047	3733
September	1530	251	580	1148	3509
October	292	154	580	1430	2456
November	1969	185	580	140	2874
December	1862	191	580	363	2996
12 CP (Rounded)	1803	233	570	577	3182

SCHEDULE 5							
	<u>Firm Network Service for Self 1/</u> Schedule 5 (A)	<u>Firm Network Service for Others</u> Schedule 5 (B)	<u>Long-Term Firm PTP Reservations</u> Schedule 5 ©	<u>TOTAL</u> Schedule 5 (D)	<u>Legacy Agreements</u> Schedule 5 (E)	<u>CBM</u> Schedule 5 (F)	<u>TOTAL</u> Schedule 5 (G)
January	2286	218	538	3042	2014	330	5386
February	2251	204	538	2993	2014	330	5337
March	1982	188	538	2708	2014	330	5052
April	1817	196	580	2593	2014	330	4937
May	2473	274	580	3327	2014	330	5671
June	2969	324	580	3873	2014	330	6217
July	3177	322	580	4079	2014	330	6423
August	2864	289	580	3733	2014	330	6077
September	2678	251	580	3509	2014	330	5853
October	1722	154	580	2456	2014	330	4800
November	2109	185	580	2874	2014	330	5218
December	2225	191	580	2996	2014	330	5340
12 CP	2379	233	570	3182	3182	330	5526

1/ Firm Network Service For Self reported in the Form 1, page 400, column (e) is computed as column (b) minus (f) minus (g) minus (i).
In the Form 1, column (b) excludes Short Term Firm Point Reservations (column (i) in the Form 1). For purposes of computing the load divisor for the OATT, Firm Network Service For Self is the Total Monthly Peak minus Firm Network Service For Others minus Long Term Firm PTP Reservations.

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2007

SCHEDULE 6 WORKPAPER, PAGE 1
Effective Embedded Cost of Long-Term Debt
At December 31, 2007
(\$000's)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							[Formula]			[(4)+(6)-(7)-(8)-(9)]		[(4) * (11)]	[(12)/(10)]
Line		Date of	Principal Amount					Expense	Tot Prem	Net		Annual	
No	Class and Series	Issue	Issued	Outstanding	Price	Premium	Discount	of Issue	Exp, Disc	Proceeds	Rate	Interest	Effective
										Received		Requirements	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	79,317.2	7.200%	5,760.0	7.262
2	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
3	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	4.853
4	6.00 % Series, due 2032	11/15/2002	100,000	100,000	99.456	0.0	544.0	750.0	441.2	98,264.8	6.000%	6,000.0	6.106
5	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
6	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
7	5.5% Series, due 2034	3/26/2004	50,000	50,000	99.233	0.0	383.5	375.0	149.4	49,092.1	5.500%	2,750.0	5.602
8	5.875% Series, due 2034....	8/16/2004	55,000	55,000	98.640	0.0	748.0	412.5	173.3	53,666.2	5.875%	3,231.3	6.021
9	5.30% Series, due 2035....	8/26/2005	60,000	60,000	99.319	0.0	408.6	450.0	3,399.7	55,741.7	5.300%	3,180.0	5.705
10	6.30 % Series, due 2037	6/22/2007	140,000	140,000	99.801	0.0	278.6	1,050.0	450.0	138,221.4	6.300%	8,820.0	6.381
11	6.25 % Series, due 2037	10/18/2007	100,000	100,000	99.732	0.0	268.0	750.0	394.7	98,587.3	6.250%	6,250.0	6.340
12	Total First Mortgage Bonds		945,000	945,000			4,093.6	6,625.0	9,767.5	924,513.9		55,486.3	6.002%
Pollution Control Revenue Bonds:													
13	Sweetwater Series 2006, due 2026(a)	10/03/06	116,300	116,300	100.000	0.0	0.0	523.4	5,522.6	110,254.0	3.726%	4,333.6	3.931
14	Port of Morrow Series 2000, due 2027..(b)	05/07/00	4,360	4,360	100.000	0.0	0.0	50.0	119.4	4,190.6	4.028%	175.6	4.190
15	Humboldt Series 2003, due 2024(c)	10/22/03	49,800	49,800	100.000	0.0	0.0	252.2	1,444.6	48,103.1	3.682%	1,833.8	3.812
16	Total Pollution Control Revenue Bonds		170,460	170,460		-	0.0	825.6	7,086.6	162,547.7		6,343.0	3.902
17	TOTAL DEBT CAPITAL		\$1,115,460	\$1,115,460			\$4,093.6	\$7,450.6	\$16,854.2	\$1,087,061.6		\$61,829.3	5.688%

(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 for the year.

(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 12/31/2007

SCHEDULE 6 WORKPAPER, Page 2
Composite State Income Tax Rate
As of December 31, 2007

	<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 12/31/2007

SCHEDULE 6 WORKPAPER, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC charged to CWIP
Transmission Work Order Types
January thru December 2007

Account	Amount
107000	\$ 2,610,873

The annual composite depreciation rate for
transmission plant accounts (350 - 359) is
2.13%

$$\begin{array}{rccccccc} \$ & 2,610,873 & & \times & & 2.13\% & = & \$ & 55,612 \end{array}$$

REVISED SEPTEMBER 2010

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

FOR RATES EFFECTIVE OCTOBER 1, 2009 - SEPTEMBER 30, 2010

August 28, 2009

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

LIST OF WORKSHEETS

WORKSHEET	TITLE	OATT REFERENCE ATTACHMENT H
Title Page	Idaho Power Company Informational Filing For Rates Effective October 1, 2009 through September 30, 2010	
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
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 with 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
Schedule 7 Workpaper	GSU Investment and Accumulated Depreciation Reserve	1.1.2 d ; 1.1.2 b
Schedule 8 Workpaper	Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual	1.1.2 k ; 1.1.2 b

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

RATES FOR OATT SCHEDULE 7, 8 and 9

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

The Formula Rate shall be	(\$106,056,994	-	\$17,510,193) /	5,626,583	=	\$15.74	per kW-year
For Monthly Service the rate shall be:		\$1.3117	per kW-month						
For Weekly Service the rate shall be:		\$0.3027	per kW-week						
For Daily Service on Monday through Saturday, the rate shall be:		\$0.0505	per kW-day						
For Daily Service on Sunday and WECC defined holidays, the rate shall be:		\$0.0432	per kW-day						

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

For Monthly Service the rate shall be:	\$1.3117	per kW-month
For Weekly Service the rate shall be:	\$0.3027	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.0505	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0432	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$3.21	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$1.80	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$106,056,994	-	\$17,510,193	+	\$778,772	=	\$89,325,572
The Monthly formula revenue requirement shall be:	\$7,443,797.69						

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

Idaho Power Company
Calculation of Point to Point Transmission Tariff Rate
2008

<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>
\$106,056,994	\$17,510,193	\$88,546,801	5,627	\$15.74
Monthly Rate \$/kW per month				1.3117
Weekly Rate \$/kW per week				0.3027
Daily Rate \$/kW per day (Mon-Sat)				0.0505
Daily Rate \$/kW per day (Sunday)				0.0432
Hourly Rate \$/MW per hour (Peak)				3.21
Hourly Rate \$/MW per hour (Off-Peak)				1.80

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

IDAHO POWER COMPANY
Calculation of Annual Network Transmission Revenue Requirement
2008

Transmission Revenue Requirement:	\$106,056,994
Transmission Revenue Credits:	<u>\$17,510,193</u>
Net PTP Transmission Revenue Requirement:	\$88,546,801
CBM Network Rate Adjustment 1/:	<u>\$778,772</u>
Network Transmission Revenue Requirement:	\$89,325,572

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 =	691
E =	5297
Formula Rate pre 890 =	\$16.72
Formula Rate =	\$15.74

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

$$= \frac{691 \text{ MW} * 5297 \text{ MW} * (\$16.72 - \$ 15.74) * 1000}{5297 \text{ MW} - 691 \text{ MW}}$$

$$= \$778,772$$

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

IDAHO POWER COMPANY
Transmission Revenue Credits
2008

Rent From Electric Property Account 454	Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self	Total Revenue Credits
\$346,006	\$17,164,188	\$17,510,193

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)	FF1 p207 58(g) - 57(g)	742,870,924
2 Generator Step Up Facilities	Schedule 7	(16,703,791)
3 LGI's	Schedule 8	(821,682)
4 Account 252-Transmission (Net)	Schedule 9	(2,310,431)
5 General Plant (excluding Asset Retirement Costs)	Schedule 1	30,744,244
6 Intangible Plant	Schedule 1	6,961,612
7 Transmission Plant Held For Future Use	FF1 p214 4d + 5d + 12d	676,535
8 General Plant Held For Future Use	Schedule 1	446,705
9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 p 219 25(b) - 108.100 = 0	(230,292,212)
10 Transmission Depreciation Reserve Generator Step-Ups	Schedule 7	9,787,710
11 Transmission Depreciation Reserve LGI's	Schedule 8	93,681
12 General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(11,660,762)
13 Amortization of Utility Plant	Schedule 1	(2,379,351)
14 ADIT Allocated to Trans	Schedule 1	(49,151,423)
15 ADIT Allocated to Gen & Intang	Schedule 1	(2,555,053)
16 Transmission Related Prepayments	Schedule 1	1,252,469
17 Transmission Materials & Supplies	Schedule 1	10,342,021
18 Transmission Cash Working Capital	Schedule 1	4,644,612
19 Unamortized RTO Development Costs	OATT Attach H, 3.1.1.11(c)	\$2,384,070
20 Transmission Rate Base	Sum (1) Thru (19)	494,329,879
21		
RETURN AND ASSOCIATED INCOME TAXES		
22 Overall Return	Schedule 6	0.08203
23 Composite Income Tax (Federal and State)	Schedule 6	0.03428
24 Return and Income Taxes	(20)*((23)+(24))	57,495,508
25		
26		
27		
EXPENSES		
28		
29 Deprec Expense: Transmission	Schedule 2	14,609,825
30 Deprec Expense: General Plant	Schedule 2	1,654,697
31 Depreciation Expense: Intangible Plant	Schedule 2	696,024
32 Amort of ITC (Acct 411.4)	Schedule 2	430,116
33 O&M Expense: Transmission	Schedule 2	23,196,223
34 Less Account 561 (Load Dispatching)	FF1 p 321 84b to 92b	(2,883,995)
35 Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(7,250,299)
36 O&M Expense: A&G	Schedule 2	13,960,670
37 Taxes Other than Income:	Schedule 2	3,003,630
38 Amortization of RTO Development Costs	OATT Attach H, 3.7	\$922,866
39 Interest Expense (Network Upgrade Prepayments)	Schedule 9	\$221,728
40 Transmission Expense	Sum (29) Thru (39)	48,561,486
41 Gross Transmission Revenue Requirement	(25) + (40))	106,056,994
42		
43 Transmission Revenue Credits	Schedule 4	(17,510,193)
44		
45 Net PTP Transmission Revenue Requirement	(41) - (43)	88,546,801
46		
System Peak Demand - MW		
47	Schedule 5	5,627
48		
49 Annual Rate \$/kW per year	(45)/((47)*1000)	15.74
50 Monthly Rate \$/kW per month	(49) / 12	1.3117
51 Weekly Rate \$/kW per week	(49) / 52	0.3027
52 Daily Rate \$/kW per day (Mon-Sat)	(51) / 6	0.0505
53 Daily Rate \$/kW per day (Sunday)	(51) / 7	0.0432
54 Hourly Rate \$/MW per hour (Peak)	(49)*1000 / 4896	3.21
55 Hourly Rate \$/MW per hour (Off-Peak)	(49)*1000 / 8760	1.80

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

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 p275 2k	246,423,677
5 ADIT (Account 283)	FF1 p 277 9k	132,052,498
6 ADIT (Account 190)	Sched 1 Workpaper	(105,663,643)
7 Sum of ADIT		272,812,532
8 Transmission Plant Allocator	Schedule 3	0.180165560
9 ADIT Allocated to Transmission	(7) * (8)	49,151,423
10		
11		
12 General Plant		
13		
14 General Plant Investment (excluding Asset Retirement Costs)	FF1 p207 99g - 98g	242,163,992
15 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
16 Trans Related General Plant	(14) * (15)	30,744,244
17		
18		
19 General Plant Depreciation Reserve		
20		
21 GP Accum Depr (excluding Asset Retirement Costs)	FF1 p 219 28b less 108.100 =0	91,848,631
22 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
23 Trans Related GP Depr	(21) * (22)	11,660,762
24		
25		
26 Intangible Plant		
27		
28 Intangible Plant Investment	FF1 p205 5 g	54,834,714
29 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
30 Trans Related Intangible Plant	(28) * (29)	6,961,612
31		
32		
33 Amortization of Utility Plant		
34		
35 Amortization of Utility Plant	FF1 p200 21 b	18,741,500
36 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
37 Trans Related Amortization of Utility Plant	(35) * (36)	2,379,351
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	246,423,677
44 ADIT (Account 283)	FF1 p 277 9k	132,052,498
45 ADIT (Account 190)	Schedule 1 Workpaper	(105,663,643)
46 Sum of ADIT	Sum (42) Thru (45)	272,812,532
47 General & Intangible Plant Allocator	Schedule 3	0.009365600
48 ADIT to General & Intangible	(46) * (47)	2,555,053
49		
50		
51 Cash Working Capital		
52		
53 O&M Expense: Transmission	Schedule 2	23,196,223
54 A&G O&M Expense	Schedule 2	13,960,670
55 Working Capital Allowance	((53) + (54)) * 0.125	4,644,612
56		
57		
58 Prepayments		
59		
60 Prepayments (Account 165)	FF1 p111 57c	9,865,355
61 Less pre-paid Pension Expense		-
62 Net Prepayments	(60) - (61)	9,865,355
63 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
64 Transmission Related Prepayments	(62) * (63)	1,252,469
65		
66 General Plant Held For Future Use		
67 General Plant Held For Future Use	FF1 p.214 2d + 10d + 11d + 9d	3,518,574
68 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
69 Transmission Related General Plant Held For Future Use	(67) * (68)	446,705
70		
71 Transmission Materials and Supplies		
72 Account 154 - Transmission	FF1 p 227 8(c)	9,182,847
73 Account 154 - General	FF1 p 227 11c	597,997
74 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
75 Transmission Related Account 154 - General	(73) * (74)	75,919
76 Account 163 - Stores Expense Undistributed	FF1 p 227 16c	5,715,442
77 Plant Allocator	Schedule 3	0.189531160
78 Transmission Related Account 163	(76) * (77)	1,083,254
79 Total Transmission Materials and Supplies	(72) + (75) + (78)	10,342,021

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

SCHEDULE 2
Allocated Expenses

	Source	Amount
1 A&G Expense		
2		
3 Total A&G Related O&M	FF1 p 323 197 b	109,424,041
4 Acct 924 (Property Insurance)	- FF1 p 323 185 b	(3,103,669)
5 Acct 928 (Regulatory Commission Expense)	- FF1 p 323 189 b	(4,832,197)
6 Account 930.1 (General Advertising Expense)	- FF1 p 323 191 b	(236,828)
7 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
8 A&G to Transmission, excl Prop ins; Reg Comm Exp; Adv.	(Sum (3) Thru (6)) * (7)	12,854,496
9		
10 Total Property Insurance	FF1 p 323 185 b	3,103,669
11 Plant Allocator	Schedule 3	0.1895311600
12 Property Insurance to Transmission	(10) * (11)	588,242
13		
14 Regulatory Commission Expenses - FERC	FF1 p350	2,732,698
15 Plant Allocator	Schedule 3	0.1895311600
16 Regulatory Commission Expenses to Transmission	(14) * (15)	517,931
17		
18 Regulatory Commission Expenses - Other Transmission Related	FF1 p350	-
19		
20 General Advertising Expense - Transmission Specific	Account 930.1	-
21		
22 Total A&G to Transmission	(8)+(12)+(16)+(18)+(20)	13,960,670
23		
24 General Plant Depreciation		
25		
26 General Plant Depreciation	FF1 p 336 10 b	13,033,596
27 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
28 Trans Related General Plant	(26) * (27)	1,654,697
29		
30 Investment Tax Credit		
31		
32 Amortized ITC - Electric (Account 411.4)	FF1 p114 19c	2,269,367
33 Transmission, General & Intangible Plant Allocator	Schedule 3	0.18953116
34 Allocated ITC	(32) * (33)	430,116
35 Total ITC Credit	(34)	430,116
36		
37 Taxes Other Than Income Taxes		
38		
39		
40 Property Taxes (ID,OR,MT,NV,WA)	FF1 pp262-263 col I (operating)	15,131,125
41 Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3	2,951,256
42 Less Amount Allocated to GSU's	Line 40 x GSU Allocator (Sch 3)	(66,360)
43 Less Amount Allocated to LGI's	Line 40 x LGI Allocator (Sch 3)	(3,264)
44 Amount Direct Assigned to General	Schedule 2 Workpaper, page 3	960,955
45 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
46 Allocated Amount	Line 44 x Line 45	121,999
47 FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263.1 col i	11,789,296
48 Payroll Adjustment	FOAB & Unempl Tax	(11,789,296)
49 Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
50 Allocated Amount	((47) + (48)) * (49)	0
51		
52 Total Taxes Other Than Income Taxes	(41)+(42)+(43)+(46)+(50)	3,003,630
53		
54		
55 Transmission Related Amortization of Intangible Plant (Account 404)		
56		
57 Transmission Related Amortization of Intangible Plant (Account 404)	FF1 p336 1 d	5,482,388
58 Transmission Wages & Salaries Allocator	Schedule 3	0.1269563
59 Transmission Related Amortization of Intangible Plant	(57) * (58)	696,024
60		
61 Transmission Depreciation Expense		
62 Total Transmission Depreciation Expense	FF1 p 336 7f	14,972,859
63 Less GSU Depreciation Expense	Schedule 7	(347,184)
64 Less LGI Depreciation Expense	Schedule 8	(15,850)
65 Transmission Depreciation Expense	Sum (62) Thru (64)	14,609,825
66		
67 Transmission Operation and Maintenance Expense		
68 Total Transmission O&M less RTO Development Costs Amortized to Account 566	FF1 p 321 112 b - \$242,300	\$23,345,905
69 Less GSU O&M	Schedule 2 Workpaper page 1	(123,859)
70 Less LGI O&M	Schedule 2 Workpaper page 2	(25,823)
71 Transmission O&M Expense	Sum (68) Thru (70)	23,196,223

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

**SCHEDULE 3
Allocators**

1	GSU Allocator		
2			
3	GSU Plant	Schedule 7	16,703,791
4	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	742,870,924
5	GSU Allocator	(3) / (4)	0.022485460
6			
7			
8	LGI Allocator		
9			
10	LGI Plant	Schedule 8	821,682
11	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	742,870,924
12	LGI Allocator	(10) / (11)	0.001106090
13			
14			
15	Transmission Wages and Salaries		
16			
17	Transmission Wage Expense	FF1 p.354.21b	8,758,618
18	Less Wage Expense Allocated to GSU's	(5) * (17)	(196,942)
19	Less Wage Expense Allocated to LGI's	(12) * (17)	(9,688)
20	Transmission Wage Expense	Sum (17) Thru (19)	8,551,989
21	A&G Wage Expense	FF1 p.354.27b	36,481,080
22	Total Wage Expense	FF1 p.354.28b	103,842,753
23	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	0.126956300
24			
25			
26	Plant Allocator		
27			
28			
29	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	742,870,924
30	GSU Plant	Schedule 7	(16,703,791)
31	LGI Plant	Schedule 8	(821,682)
32	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	725,345,451
33	Allocated General & Intangible Plant	(49)	37,705,857
34	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	4,025,993,976
35	Plant Allocator	((32) + (33)) / (34)	0.189531160
36			
37			
38	Transmission Plant Allocator		
39			
40	Transmission Plant Less GSU's & LGI's	Line 32	725,345,451
41	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	4,025,993,976
42	Transmission Plant Allocator	(40) / (41)	0.180165560
43			
44			
45	General and Intangible Plant Allocator		
46			
47	Transmission Related General Plant	Schedule 1	30,744,244
48	Transmission Related Intangible Plant	Schedule 1	6,961,612
49	Sum	(47) + (48)	37,705,857
50	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g	4,025,993,976
51	General & Intangible Plant Allocator	(49) / (50)	0.0093656

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

SCHEDULE 4
Transmission Revenue Credits
2008

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	\$254,803
5	Real Estate Rents	Schedule 4 Workpaper page 1	\$48,669
6	Cogeneration	Schedule 4 Workpaper page 1	\$42,534
7	City of Seattle 1/	Schedule 4 Workpaper page 1	\$0
8	Total		<u>\$346,006</u>
9			
10	Revenues From Transmission For Others (Account 456):		
11	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$16,980
12	Milner Irrigation District	FERC Form 1, page 330 line 9 x 35%	\$5,242
13	City of Seattle 1/		\$0
14	OATT Short Term Firm and Non Firm 2/	Schedule 4 Workpaper page 6	<u>\$17,141,966</u>
15	Total		<u>\$17,164,188</u>
16			
17			
18			
19	Total Transmission Revenue Credit		\$17,510,193

1/ Contract expired 12/31/2007.

2/ The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included in the OATT Short Term Firm and Non Firm revenues shown on this Schedule 4

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

SCHEDULE 5
Allocation Demand and Capability Data
2008

	A	B	C	D	E	F	G
	Firm Network Service for Self (D) - (B) - (C)	Firm Network Service for Others Form 1,p400(f)	Long-Term Firm PTP Reservations OASIS	TOTAL Form 1p400(b) 1/	Legacy Agreements 2/	CBM	TOTAL
January	2443	241	677	3361	2014	330	5705
February	2252	204	677	3133	2014	330	5477
March	2004	179	677	2860	2014	330	5204
April	1864	183	696	2743	2014	330	5087
May	2334	284	696	3314	2014	330	5658
June	3200	344	696	4240	2014	330	6584
July	3116	349	696	4161	2014	330	6505
August	2978	293	696	3967	2014	330	6311
September	1709	199	696	2604	2014	330	4948
October	1981	189	696	2866	2014	330	5210
November	1901	243	696	2840	2014	330	5184
December	2293	313	696	3302	2014	330	5646
12 CP (Rounded)	2339	252	691	3283	2014	330	5627

1/ Does not Include Short Term Firm PTP Reservations reported on Column (i), page 400 of the Form 1.

2/ RTSA = 1,514 MW; ITSA = 250 MW; TFA = 250 MW

Firm Network Service For Others						
	Imnaha	USBR	Raft River	BPA - PF	BPA-OTECC	Total Form 1
January	0.48209	1	13	144	83	241
February	0.34944	1	11	126	66	204
March	0.33614	0	11	107	61	179
April	0.30583	9	11	100	63	183
May	0.18809	57	60	118	49	284
June	0.27706	72	66	144	62	344
July	0.32431	73	69	144	63	349
August	0.29120	51	54	129	59	293
September	0.19845	31	40	86	42	199
October	0.17871	30	29	89	41	189
November	0.32844	59	12	113	59	243
December	0.50820	82	12	136	82	313
12 CP (Rounded)	0	39	32	120	61	252

Long-Term Firm Transmission - OASIS Reservations										
	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	IPCM	SCL	PAC
OASIS Ref:	70237874 (79606)	96618	70241483 (144434)	70752544 (143190)	70388764 (70361498) & 70665456	71153438 (70416899) &(144968)	70237836 & 70592430	71195969	71331211	70287097
contract term	4/1/01- 12/31/2010	7/1/01-12/31/09	4/1/04-04/01/2010	7/1/04- 6/30/2010	5/1/05-5/1/06 & 5/1/06-5/1/2011	12/31/2010 (9/1/05-3/1/07)	6/1/06-6/1/2010	4/1/2007- 4/1/2008	1/1/2008- 1/1/2009	4/1/2008- 4/1/2009
POR/POD	IPCO/LGBP	IPCO/M345	IPCO/LGBP	JEFF/IPCO	IPCO/LOLO	BOBR/IPCO	IPCO/MLCK	BOBR/JEFF	LYPK/LGBP	KPRT/BOBR
January	171	25	75	87	75	75	30	42	97	0
February	171	25	75	87	75	75	30	42	97	0
March	171	25	75	87	75	75	30	42	97	0
April	171	25	75	87	75	75	30	0	97	61
May	171	25	75	87	75	75	30	0	97	61
June	171	25	75	87	75	75	30	0	97	61
July	171	25	75	87	75	75	30	0	97	61
August	171	25	75	87	75	75	30	0	97	61
September	171	25	75	87	75	75	30	0	97	61
October	171	25	75	87	75	75	30	0	97	61
November	171	25	75	87	75	75	30	0	97	61
December	171	25	75	87	75	75	30	0	97	61
12 CP (Rounded)	171	25	75	87	75	75	30	11	97	46

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

SCHEDULE 6
Rate of Return and Income Tax Expense

A OVERALL RATE OF RETURN

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
Long Term Debt	Sched 6 Workpaper, p 1	\$ 1,235,460,000	0.5098	0.05802	0.02958
Preferred Stock		\$ -	0.0000	0.00000	0.00000
Common Equity	Form 1, 112 16c	<u>\$ 1,187,877,972</u>	<u>0.4902</u>	0.10700	<u>0.05245</u>
Total Capitalization		\$ 2,423,337,972	1.0000		0.08203
				Rate of Return	0.08203

B INCOME TAX EXPENSE

Federal Tax Rate	35.00%			
Composite State Tax Rate	6.30%	Schedule 6 Workpaper, page 2		
Federal Tax Factor:				
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase]) * (FT)) / (1-FT)				0.02876
State Tax Factor:				
(((ROR-Wtd.LTD) + [(EqAFUDC + ITC) / RateBase] + Federal Income Tax Rate) * (ST)) / (1-ST)				0.00552
Sum of Federal and State Tax Factors				0.03428

EQAFUDC = \$43,209 Schedule 6 Workpaper, page 3
ITC= \$430,116 Schedule 2

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

2008

SCHEDULE 7
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year
Twelve Months Ended December 2008

LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
American Falls Power Plant	353	1980	29	-969	-595	-20
American Falls Power Plant	353	1978	31	648,863	426,269	13,592
Bliss Power Plant Gooding	353	1964	45	1,416	1,351	30
Bliss Power Plant Gooding	353	1950	59	316,404	395,678	6,628
Boardman	353	1980	29	375,527	230,779	7,867
Boardman	353	1992	17	2,011	724	42
Boardman	353	2000	9	1,470	280	31
Boardman	353	2004	5	64,213	6,790	1,345
Boardman	353	2007	2	2,157	91	45
Boardman	353	2008	1	801	17	17
Brownlee Power Plant Adams	353	2003	6	15,167	1,925	318
Brownlee Power Plant Adams	353	2000	9	11,285	2,150	236
Brownlee Power Plant Adams	353	1994	15	866,480	275,322	18,151
Brownlee Power Plant Adams	353	1980	29	1,541,722	947,462	32,296
Brownlee Power Plant Adams	353	1963	46	-276	-269	-6
Brownlee Power Plant Adams	353	1959	50	748,173	792,875	15,673
Cascade Power Plant	353	1983	26	257,772	142,019	5,400
Clear Lake Power Plant	353	1965	44	19,808	18,472	415
Danskin Power Plant	353	2001	8	259,219	43,898	5,430
Hells Canyon Power Plant Wallo	353	2000	9	2,681	511	56
Hells Canyon Power Plant Wallo	353	1967	42	945,897	841,988	19,815
Jim Bridger	353	1975	34	262,266	188,975	5,494
Jim Bridger	353	1976	33	842,488	589,192	17,648
Jim Bridger	353	1990	19	965,852	388,802	20,233
Jim Bridger	353	1994	15	42,236	13,420	885
Jim Bridger	353	1995	14	27,259	8,084	571
Jim Bridger	353	1996	13	45,684	12,579	957
Jim Bridger	353	2000	9	972,906	185,385	20,380
Jim Bridger	353	2008	1	9,951	208	208
Jim Bridger Steam Plant	353	2003	6	208,642	26,487	4,371
Lower Malad Power Plant	353	1958	51	1,551	1,677	32
Lower Malad Power Plant	353	1948	61	81,119	104,882	1,699
Lower Salmon Power Plant Goodi	353	1949	60	303,512	385,991	6,358
Milner Power Plant	353	1992	17	664,294	239,244	13,916
Oxbow Power Plant Baker	353	2000	9	3,395	647	71
Oxbow Power Plant Baker	353	1999	10	132,897	28,141	2,784
Oxbow Power Plant Baker	353	1980	29	6,099	3,748	128
Oxbow Power Plant Baker	353	1979	30	2,964	1,884	62
Oxbow Power Plant Baker	353	1961	48	423,846	431,199	8,879
Oxbow Power Plant Baker	353	1957	52	208,866	230,201	4,375
Oxbow Power Plant Baker	353	1951	58	43,216	53,128	905
Oxbow Power Plant Baker	353	1949	60	100,827	128,227	2,112
Shoshone Falls Power Plant Jer	353	1992	17	306,659	110,443	6,424
Strike C J Power Plant Owyhee	353	1982	27	32,437	18,559	680
Strike C J Power Plant Owyhee	353	1973	36	317	242	7
Strike C J Power Plant Owyhee	353	1972	37	610	478	13
Strike C J Power Plant Owyhee	353	1965	44	1,480	1,380	31
Strike C J Power Plant Owyhee	353	1952	57	344,947	416,747	7,226
Swan Falls Power Plant Ada	353	1995	14	3	1	0
Swan Falls Power Plant Ada	353	1994	15	432,055	137,285	9,051
Thousand Springs Power Plant	353	1956	53	36,470	40,969	764
Thousand Springs Power Plant	353	1940	69	0	0	0
Twin Falls Power Plant (New)	353	1995	14	430,708	127,726	9,022
Twin Falls Power Plant Twin Fa	353	1949	60	39,459	50,182	827
Upper Malad Power Plant	353	1988	21	279	124	6
Upper Malad Power Plant	353	1987	22	2,109	983	44
Upper Malad Power Plant	353	1948	61	31,129	40,248	652
Upper Salmon A Power Plant	353	1954	55	418	487	9
Upper Salmon A Power Plant	353	1937	72	72,168	110,139	1,512
Upper Salmon B Power Plant	353	1947	62	70,393	92,506	1,475
Valmy	353	2007	2	737,451	31,082	15,448
Valmy #1	353	1981	28	2,057,788	1,220,984	43,107
Valmy #1	352	1982	27	241,978	84,677	3,518
Valmy #1	353	1982	27	-608,813	-348,331	-12,753
Valmy #1	352	1983	26	-2,725	-918	-40
Valmy #1	353	1983	26	-18,917	-10,422	-396
Valmy #1	352	1984	25	-2	-1	0
Valmy #1	353	1984	25	-17	-9	0
Valmy #1 and #2	352	1987	22	186,211	53,152	2,707
Valmy #1 and #2	353	1987	22	-281,448	-131,196	-5,896
Valmy #2	353	1985	24	1,156,804	588,290	24,233
Valmy #2	353	1986	23	5,129	2,500	107
Valmy #2	353	1988	21	-982	-437	-21

Total	\$ 16,703,791	\$ 9,787,710	\$ 347,184
-------	---------------	--------------	------------

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

SCHEDULE 8

Large Generator Interconnections

**Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year
2008**

	Location	Plant Account	Year	Plant Balance	Accumulated Depreciation	Annual Depreciation Accrual
1	Bennett Mountain Power Plant	352	2005	59,325	3,158	862
2	Bennett Mountain Power Plant	353	2005	49,372	4,174	1,034
3	Danskin Power Plant	352	2001	89,955	9,431	1,308
4	Danskin Power Plant	353	2001	433,104	73,345	9,073
5	Danskin Power Plant	352	2008	63,308	920	920
6	Danskin Power Plant	353	2008	126,618	2,652	2,652
7						
8						
9		TOTAL		821,682	93,681	15,850

Refer to Schedule 8, Workpaper for the calculation of Accumulated Depreciation and Annual Depreciation Accrual.

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

SCHEDULE 9
Reimbursable Payments For Network Upgrades
2008

I. Plant Balance and Depreciation

		Plant Account	Year	Plant Balance	2007	2008	2008	2008	2007 - 2008
					Depreciation	Depreciation January - July 31	Depreciation Aug 1 - Dec 31	Total	Accumulated Depreciation
	Location								
	Elkhorn Wind Power Project	350.12	2007	75,000	-	-	-	-	-
	Elkhorn Wind Power Project	397.2	2007	175,000	1,457	20,280	10,275	30,555	32,012
	Elkhorn Wind Power Project	352	2007	1,545,957	1,662	23,134	21,817	44,950	46,612
	Elkhorn Wind Power Project	353	2007	1,634,043	2,887	40,184	28,275	68,460	71,347
	Bennett Creek/Hot Springs Windfarm	355	2008	71,712		351	840	1,191	1,191
	Bennett Creek/Hot Springs Windfarm	356	2008	319,769		1,045	2,558	3,603	3,603
	Total			3,821,481	6,006	84,994	63,765	148,759	154,764

II. Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation

			Unreimbursed Prepayments	Accumulated Depreciation	Net of Accumulated Depreciation
	Year				
	2008	Elkhorn Wind Power Project	2,022,000	149,971	1,872,029
	2008	Bennett Creek/Hot Springs Windfarm	391,481	4,794	386,687
		Total	2,413,481	154,764	2,258,717

III. Interest Expense Accrued

Location	Year	Amount
Elkhorn Wind Power Project	2008	1,939
Bennett Creek/Hot Springs Windfarm Project	2008	49,775
Total		51,714

IV. Total Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation and Interest Expense Accrued:

2,310,431
To Rate Calculation

V. Interest Expense Reimbursed

Location	Year	Amount
Elkhorn Wind Power Project	2008	170,014
Total		221,728

To Rate Calculation

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

SCHEDULE 10
New Transmission Plant Installed With A Cost in Excess of \$250,000
2008

	DESCRIPTION	AMOUNT	WORK ORDER NUMBER
1	NORTHWEST TWIN FALLS 138 KV TAP - LINE CONSTRUCTION	\$ 1,430,540.99	27212507
2	DANSKIN-MOUNTAIN HOME JCT - REBUILD LINE 919 WITH 795 ACSR	\$ 1,990,094.33	27217928
3	ONTARIO-ONTARIO JUNCTION 69KV - LINE #221 - PURCHASE ROW	\$ 431,332.32	27225414
4	BENNETT MOUNTAIN - 230KV DANSKIN LINE TERMINAL	\$ 1,066,243.53	27226983
5	MILL CREEK - INSTALL 230KV PHASE SHIFTER	\$ 3,673,607.96	27237821
6	THREE MILE KNOLL - INSTALL SERIES CAPACITOR	\$ 8,170,069.32	27240988
7	BROWNLEE 230 KV SHUNT BANK	\$ 742,822.84	27244640
8	DANSKIN - 230 KV HUBBARD LINE TERMINAL	\$ 1,498,782.88	27249207
9	CLOVERDALE - ADD VTRY 138 LINE TERMINAL	\$ 315,348.95	27250416
10	BRADY - REPLACE CONDENSER CONTROL SYSTEM AND PLC	\$ 873,370.24	27250586
11	DONN - INSTALL 80MVAR 138KV SHUNT REACTOR	\$ 1,740,302.25	27252364
12	STARKEY-TAMARACK - LINE 470 CONSTRUCTION	\$ 3,119,199.98	27252634
13	NEW MEADOWS-MCCALL - LINE 470 CONSTRUCTION	\$ 3,548,577.33	27252636
14	DANSKIN-HUBBARD 230 KV - LINE CONSTRUCTION	\$ 9,666,095.85	27253871
15	DANSKIN-BENNETT 230 KV - LINE CONSTRUCTION	\$ 3,293,004.83	27254641
16	ADELAIDE - ADD THERMAL DETECTION ON 138KV LINES	\$ 380,240.84	27256531
17	BOWMONT - PURCHASE 230/138 kV 300MVA TIE BANK	\$ 3,133,084.92	27257283
18	BOISE BENCH-MIDPOINT #1 - LINE #902, REPLACE LEANING STRUCTURES	\$ 321,621.67	27259860
19	THOUSAND SPRINGS-MOUNTAIN CITY - LINE#220 69 KV, POLE REPLACEMENT	\$ 355,336.76	27259921
20	MIDPOINT - REBUILD 311Z S&C CIRCUIT SWITCHER	\$ 345,029.96	27260206
21	ADRIAN 69KV, LINE CONSTRUCTION	\$ 1,026,736.93	27260640
22	MIDPOINT - REPLACE 230KV BREAKERS 205A AND 209A	\$ 590,110.38	27264041
23	UPPER SALMON-WELLS - LINE 432, GENERAL MAINTENANCE	\$ 268,340.85	27264379
24	HILLSDALE 138 KV LINE - LINE #438 LINE CONSTRUCTION	\$ 906,747.85	27265466
25	BENNETT CREEK WIND FARM - LINE #406 138-KV REBUILD	\$ 510,177.12	27269490
26	COPPERFIELD - ADDITIONAL 230 KV SERIES REACTANCE	\$ 697,151.31	27270614
27	WEISER-MCCALL - LINE 236, STR 222-STR 167 REBUILD TO 397	\$ 465,112.02	27272556
28	BROWNLEE - 212A & 213A BREAKER REPLACEMENT	\$ 387,846.42	27274189
29	ADELAIDE - REPLACE 101Z AND 102Z WITH CIRCUIT BREAKERS	\$ 280,363.70	27274515
30	TWIN FALLS - 46KV BREAKER REPLACEMENT (051A,052A,053A,051Z,052Z)	\$ 508,013.03	27274557
31	HEMINGWAY LAND PURCHASE	\$ 2,377,628.63	27276593
32	BOSIE BENCH - MIDPOINT #3 230-KV - LINE #912, REPLACE STR	\$ 359,780.80	27280330
		\$ 54,472,716.79	

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

SCHEDULE 11
Substantive Changes to Accounting Policies, Practices and Procedures That Could Affect
Charges Under the Formula Rate
2008

There are none.

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

SCHEDULE 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2008 formula rate as the base
- Substitute 2007 PBOPs for 2008 PBOPs in the 2008 formula rate
- Compute the rate impact

1	Post Retirement Benefits Other than Pensions		
2			
3	2008 Amount in Account 926		3,257,791
4	Less 2007 Amount in Account 926		(4,011,432)
5	Total Increase (Decrease) of PBOPs		(753,641)
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	0.126956300
9	Change in O&M Expense: Transmission A&G	(5) * (8)	(95,679)
10			
11	<u>Impact on Rate Base:</u>		
12	Working Capital Allowance	Schedule 1	0.125
13	Change in Transmission Rate Base	(9) * (12)	(11,960)
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	0.08203
17	Composite Income Tax (Federal and State)	Schedule 6	0.03428
18	Total Return and Income Tax	(16) + (17)	0.11631
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	(1,391)
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	(97,071)
23			
24			
25			
26			
27			
28			
29	Rate Impact		
30			
31	<u>Using 2008 PBOP</u>		
32	Net PTP Transmission Revenue Requirement	Rate Calculation	88,546,801
33			
34	System Peak Demand - MW	Schedule 5	5,627
35			
36	Annual Rate \$/kW per year	(32)/((34)*1000)	15.74
37	Monthly Rate \$/kW per month	(36) / 12	1.3117
38			
39			
40	<u>Using 2007 PBOP</u>		
41	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	88,643,871
42			
43	System Peak Demand - MW	Schedule 5	5,627
44			
45	Annual Rate \$/kW per year	(41)/((43)*1000)	15.75
46	Monthly Rate \$/kW per month	(45) / 12	1.3125
47			
48			
49	2008 Monthly Rate minus 2008 Monthly Rate using 2007 PBOP	Line 37 - Line 46	-0.0008
50	Section 205 filing required?		NO

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

SCHEDULE 13

**Changes to the Draft Informational Filing Based on Customer Comments
2008**

In the June 16, 2009 Customer Meeting, clarification of the entry entitled PacifiCorp Power Marketing (Legacy) on line 1 of Schedule 4, Workpaper, page 6 of the Draft Informational Filing was requested and the appropriateness of including this entry in the revenue credits was discussed. Idaho Power subsequently confirmed that this revenue is related to a Legacy contract and it should therefore not be revenue credited. The entry has been deleted.

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

WORKPAPERS

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

SCHEDULE 1 WORKPAPER
Accumulated Deferred Income Tax Adjustments

		Source	Amount
1	ADIT Allocated to Transmission		
2			
3	ADIT (Account 190)	FF1 p234 8c	150,004,556
4	Less FASB 109 Account	FF1 p234 450.1 line 7 note	<u>(44,340,913)</u>
5			
6	Total ADIT (Account 190)		105,663,643

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

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense
2008

1	<u>Solely Owned Plants</u>	
2	27132459 - DNPR - PREVENTIVE MAINTENANCE	\$117
3	27134450 - LMPR PREVENTIVE MAINTENANCE	
4	27136696 - BLPR PREVENTIVE MAINTENANCE	\$3,795
5	27136835 - SKPR-PREVENTIVE MAINTENANCE	\$11,978
6	27136838 - SWPO-PREVENTIVE MAINTENANCE	
7	27137842 - AFPR PREVENTIVE MAINTENANCE	\$338
8	27137896 - HCPR PREVENTIVE MAINTENANCE	\$2,161
9	27137905 - OBPR PREVENTIVE MAINTENANCE	\$10,329
10	27137974 - CDPO PREVENTIVE MAINTENANCE	
11	27141465 - SFPR PREVENTIVE MAINTENANCE	\$20
12	27141484 - LSPR PREVENTIVE MAINTENANCE	\$4,705
13	27141523 - BSPO PREVENTIVE MAINTENANCE	
14	27141529 - US34 PREVENTIVE MAINTENANCE	
15	27141614 - UMPR PREVENTIVE MAINTENANCE	\$1,078
16	27141617 - TSPO PREVENTIVE MAINTENANCE	
17	27141624 - TFPR PREVENTIVE MAINTENANCE	
18	27141637 - MLPR PREVENTIVE MAINTENANCE	
19	27143846 - CLPR PREVENTIVE MAINTENANCE	
20	27160282 - US12 PREVENTIVE MAINTENANCE	\$1,580
21	27237388 - BMPR- PREVENTIVE	
22	27132460 - DNPR - CORRECTIVE MAINTENANCE	
23	27134451 - LMPR CORRECTIVE MAINTENANCE	\$4,457
24	27136700 - BLPR CORRECTIVE MAINTENANCE	\$11,575
25	27136837 - SKPR-CORRECTIVE MAINTENANCE	\$7,090
26	27136839 - SWPO-CORRECTIVE MAINTENANCE	
27	27137850 - AFPR CORRECTIVE MAINTENANCE	\$1,440
28	27137900 - HCPR CORRECTIVE MAINTENANCE	\$9,112
29	27137910 - OBPR CORRECTIVE MAINTENANCE	\$7,408
30	27137975 - CDPO CORRECTIVE MAINTENANCE	
31	27141469 - SFPR CORRECTIVE MAINTENANCE	
32	27141485 - LSPR CORRECTIVE MAINTENANCE	
33	27141524 - BSPO CORRECTIVE MAINTENANCE	\$1,441
34	27141530 - US34 CORRENTIVE MAINTENANCE	\$207
35	27141615 - UMPR CORRECTIVE MAINTENANCE	\$2,412
36	27141618 - TSPO CORRECTIVE MAINTENANCE	
37	27141626 - TFPR CORRECTIVE MAINTENANCE	
38	27141638 - MLPR CORRECTIVE MAINTENANCE	
39	27143849 - CLPR CORRECTIVE MAINTENANCE	
40	27160285 - US12 CORRECTIVE MAINTENANCE	
41	27237390 - BMPR - CORRECTIVE	<u>\$1,821</u>
42		Subtotal
43		\$83,064
44	<u>Jointly Owned Plants (Idaho Power's Share)</u>	
45	SIERRA-Valmy	\$346
46	PGE-Boardman	\$1,158
47	PACIFICORP-Unit 1	\$2,531
48	PACIFICORP-Unit 2	\$3,384
49	PACIFICORP-Unit 3	\$4,321
50	PACIFICORP-Unit 4	\$28,318
51	PACIFICORP-Spare	<u>\$737</u>
52		Subtotal
53		\$40,794
54	TOTAL	\$123,859

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2008
SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense
2008

1 Total Transmission O&M	Schedule 2	\$23,345,905
2 LGI Allocation Factor	Schedule 3	0.00110609
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	\$ 25,823

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2008
SCHEDULE 2 WORKPAPER, PAGE 3
Property Taxes Directly Assigned to Transmission and General Plant

Idaho Power Company
Ad Valorem Tax Allocation
Total System

Transmission	\$2,951,256
General Plant	\$960,955

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

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
TOTAL SYSTEM
Calendar Year 2008

STEAM ELECTRIC PLANTS:		
Jim Bridger	\$972,234	
Valmy	\$865,620	
Boardman	<u>\$264,062</u>	
Total Steam		\$2,101,916
OTHER:		
Production	\$3,537,048	
Transmission	\$2,951,256	
Distribution	\$5,579,950	
General Plant	<u>\$960,955</u>	
Total Other		<u>\$13,029,209</u>
TOTAL SYSTEM AD VALOREM TAXES		<u><u>\$15,131,125</u></u>

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2008
Idaho

Steam Electric Plants In Idaho:		
None	\$0	
Total Steam	<u></u>	\$0
Other:		
Production	\$2,893,305	
Transmission	\$2,255,868	
Distribution	\$4,873,112	
General Plant	<u>\$947,373</u>	
Total Other		<u>\$10,969,659</u>
TOTAL IDAHO AD VALOREM TAXES		<u><u>\$10,969,659</u></u>

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

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2008
Montana

Steam Electric Plants in Montana:

None \$0

Total Steam Electric Plants \$0

Other:

Production \$0

Transmission \$198,675

Distribution \$0

General Plant \$46

Total Other \$198,721

Total Montana Ad Valorem Taxes \$198,721

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2008
Nevada

Steam Electric Plants in Nevada:

Valmy \$865,620

Total Steam \$865,620

Other:

Production

Transmission \$17,479

Distribution \$0

General Plant \$0

Total Other \$17,479

TOTAL NEVADA AD VALOREM TAXES \$883,099

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

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2008
Oregon

Steam Electric Plants in Oregon:

Boardman	\$264,062	
Total Steam		\$264,062

Other:

Production	\$643,743	
Transmission	\$424,129	
Distribution	\$706,838	
General Plant	\$13,536	
Total Other		\$1,788,246
TOTAL OREGON AD VALOREM TAXES		\$2,052,308

OREGON:	2007-08 Tax to Invest Less: Boardman	2008-09 Tax to Invest Less: Boardman	Average Total	Percent	Oregon Functionalized Taxes
Transmission	\$411,644	\$426,739	\$419,191	23.72%	\$424,129
Distribution	\$671,730	\$725,489	\$698,609	39.53%	\$706,838
Production	\$645,769	\$626,729	\$636,249	36.00%	\$643,743
General Plant	\$11,837	\$14,920	\$13,378	0.76%	\$13,536
Total Other	\$1,740,979	\$1,793,877	\$1,767,428	100.00%	\$1,788,246
Taxes Accrued					
Boardman	\$264,062				
Other	\$1,788,245				
	<u>\$2,052,307</u>				

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

SCHEDULE 2 WORKPAPER, PAGE 4
Ad Valorem Tax Allocation

IDAHO POWER COMPANY
Ad Valorem Tax Allocation
Calendar Year 2008
Wyoming

Steam Electric Plants in Wyoming:		
Jim Bridger	\$972,234	
Total Steam		\$972,234
Other:		
Production	\$0	
Transmission	\$55,105	
Distribution	\$0	
General Plant	<u>\$0</u>	
Total Other		<u>\$55,105</u>
TOTAL WYOMING AD VALOREM TAXES		<u><u>\$1,027,339</u></u>

IDAHO POWER COMPANY
Transmission Cost of Service Rate Development
12 Months Ended 12/31/2008
SCHEDULE 2 WORKPAPER, PAGE 5
Ad Valorem Taxes
2008

Operating:

Idaho	\$	9,965,804.23
Idaho-Irrigation assessments	\$	29,793.70
Oregon	\$	1,787,703.11
Oregon - Boardman	\$	264,062.19
Oregon- Irrigation assessments	\$	542.13
Montana	\$	198,720.68
Nevada	\$	19,137.92
Nevada - Valmy	\$	863,960.61
Idaho - due to irrigation customers	\$	895,097.01
Historic Twin Falls Business Improvement District	\$	300.00
Downtown Boise Association Assessment	\$	10,054.20
Wyoming - transmission lines	\$	55,104.97
Wyoming - Jim Bridger plant	\$	972,233.55
Shoshone-Bannock	\$	68,610.00
Subtotal operating:	\$	15,131,124.30
 Total Operating Property Taxes	 \$	 15,131,124.30

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

SCHEDULE 4 WORKPAPER, PAGE 1
Account 454 Rents From Electric Property by Category and Subaccount
2008

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	330,651	\$48,669	See Schedule 4 Workpaper, page 2
Joint Pole Rents	1,505,132	\$254,803	See Schedule 4 Workpaper, page 3
Cogeneration	546,786	\$42,534	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	6,561,032	\$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	\$8,960,930	\$346,006	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 454702			
Overnight Park Rents	327,242	\$0	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company
Subtotal	\$327,242	\$0	
454181, 454281			
Fiber Rents	447,361	\$0	Fiber Rents - Non-transmission as per settlement
Subtotal	\$447,361	\$0	
454251, 454271			
Restated Transmission Services Agreement Between IPC and PacifiCorp dated February 6, 1992	6,650,862	\$0	Legacy Agreement-Transmission facilities charges
Transmission Facilities Agreement between IPC, PP&L and UP&L, dated June 1, 1974	2,055,220	\$0	Legacy Agreement-Transmission facilities charges
Agreement for Interconnection and Transmission Services between IPC and UP&L dated March 19, 1982	377,345	\$0	Legacy Agreement-Transmission facilities charges
Transmission Services Agreement between IPC and the City of Seattle dated June 27, 1988.	-	\$0	Legacy Agreement-Transmission facilities charges - Contract expired
Section 3 of the Microwave Cooperative Use Agreement dated August 2, 1974, between PacifiCorp and Idaho Power Company	15,395	\$0	Communication service
Section 3.1 of the Communications Agreement between Idaho Power Company and PacifiCorp dated February 20, 1996	\$55,284	\$0	Communication service
Subtotal	9,154,106	\$0	
TOTAL ACCOUNT 454	\$18,889,639	\$346,006	Source = the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$346,006	To Schedule 4

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

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2008

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
1	1/31/2008	454101	010003	Special Acctg Entries - CHQ Parking	G	(5085.25)	799	ADP-ACCRUALS & DED I
2	1/31/2008	454101	010003	Special Acctg Entries - CHQ Parking	G	6.92	799	ADP-ACCRUALS & DED I
3	2/29/2008	454101	020003	Special Acctg Entries - CHQ Parking	G	(5112.95)	799	ADP-ACCRUALS & DED I
4	3/31/2008	454101	030003	Special Acctg Entries - CHQ Parking	G	(5150.84)	799	ADP-ACCRUALS & DED I
5	3/31/2008	454101	030003	Special Acctg Entries - CHQ Parking	G	23.07	799	ADP-ACCRUALS & DED I
6	4/30/2008	454101	040003	Special Acctg Entries - CHQ Parking	G	(5087.23)	799	ADP-ACCRUALS & DED I
7	4/30/2008	454101	040003	Special Acctg Entries - CHQ Parking	G	14.33	799	ADP-ACCRUALS & DED I
8	5/31/2008	454101	050003	Special Acctg Entries - CHQ Parking	G	(5051.10)	799	ADP-ACCRUALS & DED I
9	6/30/2008	454101	060003	Special Acctg Entries - CHQ Parking	G	(5101.02)	799	ADP-ACCRUALS & DED I
10	7/31/2008	454101	070003	Special Acctg Entries - CHQ Parking	G	(5094.60)	799	ADP-ACCRUALS & DED I
11	8/31/2008	454101	080003	Special Acctg Entries - CHQ Parking	G	(5092.13)	799	ADP-ACCRUALS & DED I
12	9/30/2008	454101	090003	Special Acctg Entries - CHQ Parking	G	(5026.40)	799	ADP-ACCRUALS & DED I
13	10/31/2008	454101	100003	Special Acctg Entries - CHQ Parking	G	(4998.22)	799	ADP-ACCRUALS & DED I
14	1/31/2008	454101	010106	Special Acctg Entries - CHQ Parking	G	(5090.70)	799	ADP-ACCRUAL & DED II
15	2/29/2008	454101	020106	Special Acctg Entries - CHQ Parking	G	(5093.17)	799	ADP-ACCRUAL & DED II
16	3/31/2008	454101	030106	Special Acctg Entries - CHQ Parking	G	(5082.79)	799	ADP-ACCRUAL & DED II
17	4/30/2008	454101	040106	Special Acctg Entries - CHQ Parking	G	(5053.63)	799	ADP-ACCRUAL & DED II
18	5/31/2008	454101	050106	Special Acctg Entries - CHQ Parking	G	(5074.83)	799	ADP-ACCRUAL & DED II
19	6/30/2008	454101	060106	Special Acctg Entries - CHQ Parking	G	(5141.56)	799	ADP-ACCRUAL & DED II
20	6/30/2008	454101	060106	Special Acctg Entries - CHQ Parking	G	6.92	799	ADP-ACCRUAL & DED II
21	7/31/2008	454101	070106	Special Acctg Entries - CHQ Parking	G	(5100.04)	799	ADP-ACCRUAL & DED II
22	7/31/2008	454101	070106	Special Acctg Entries - CHQ Parking	G	6.92	799	ADP-ACCRUAL & DED II
23	8/31/2008	454101	080106	Special Acctg Entries - CHQ Parking	G	(5057.04)	799	ADP-ACCRUAL & DED II
24	8/31/2008	454101	080106	Special Acctg Entries - CHQ Parking	G	20.76	799	ADP-ACCRUAL & DED II
25	9/30/2008	454101	090106	Special Acctg Entries - CHQ Parking	G	(5029.36)	799	ADP-ACCRUAL & DED II
26	10/31/2008	454101	100106	Special Acctg Entries - CHQ Parking	G	(4968.56)	799	ADP-ACCRUAL & DED II
27	5/31/2008	454101	050108	Special Acctg Entries - CHQ Parking	G	(5061.98)	799	ADP-ACRUL & DED III
28	10/31/2008	454101	100108	Special Acctg Entries - CHQ Parking	G	(4968.56)	799	ADP-ACRUL & DED III
29	5/31/2008	454101	050157	General Plant	G	(500.00)	856	MAY RENT REV
30	9/30/2008	454101	090157	#031 US AIR FORCE	PP	(130.00)	856	October Rent REV
31	7/31/2008	454102	070034	#07-0801 #32 KENNETH TEW	T	(100.00)	856	Misc Cash Acctg ID 0000174038
32	9/30/2008	454102	090157	#111 CROSSEN LEASE	T	(20.00)	856	October Rent REV
33	11/30/2008	454102	110157	#151 DL FORSEA	PP	(350.00)	856	December RENT REV
34	3/31/2008	454101	030157	#186 ROWE FARM LEASE	D	(13992.00)	856	April RENT ADJ
35	12/31/2008	454102	120157	#229 MEADOW OUTDOOR	D	(3700.80)	856	JAN rent Rev
36	9/30/2008	454101	090157	#247 GINGERICH	PP	(1140.00)	856	October Rent REV
37	9/30/2008	454101	090157	#248 BEARDLEY	G	(20.00)	856	October Rent REV
38	2/29/2008	454102	020157	#250 OXBOW CHRISTIAN FELL	PP	(25.00)	856	Feb RENT REV
39	12/31/2008	454102	120157	#250 OXBOW FELLOWSHIP	PP	(300.00)	856	JAN rent Rev
40	9/30/2008	454101	090157	#258 STATE OF IDAHO	D	(400.00)	856	October Rent REV
41	1/31/2008	454101	010157	#264 LAMAR	G	(1354.17)	856	Jan Rent Rev
42	2/29/2008	454101	020157	#291 STATE OF ID	D	(1620.00)	856	Feb RENT REV
43	2/29/2008	454101	020157	#291 STATE OF ID	D	(1620.00)	856	FEB RENT REV
44	3/31/2008	454101	030157	#291 STATE OF ID	D	(1620.00)	856	april RENT REV
45	8/31/2008	454101	080157	#291 STATE OF ID	D	(1620.00)	856	September RENT REV
46	11/30/2008	454101	110157	#291 STATE OF ID	D	(1620.00)	856	December RENT REV
47	5/31/2008	454101	050157	#291 STATE OF IDAHO	D	(1620.00)	856	MAY RENT REV
48	6/30/2008	454101	060157	#291 STATE OF IDAHO	D	(1620.00)	856	June Rent Rev
49	9/30/2008	454101	090157	#291 STATE OF IDAHO	D	(1620.00)	856	October Rent REV
50	10/31/2008	454101	100157	#291 STATE OF IDAHO	D	(1620.00)	856	November RENT REV
51	12/31/2008	454101	120157	#291 STATE OF IDAHO	D	(1890.00)	856	JAN rent Rev
52	4/30/2008	454101	040157	#291 STATE OF IDAHO LEASE	D	(1620.00)	856	May Rent Rev
53	7/31/2008	454101	070157	#291 STATE OF IDAHO LEASE	D	(1620.00)	856	August RENT REV
54	5/31/2008	454101	050157	#295A ROCKING M CATTLE	PP	(2250.00)	856	MAY RENT Adjust 2
55	3/31/2008	454101	030157	#314 LAMAR OUTDOOR	G	(2186.66)	856	april RENT REV
56	2/29/2008	454101	020157	#319 DIVOTZ	G	(500.00)	856	FEB RENT REV
57	3/31/2008	454101	030157	#319 DIVOTZ	G	(500.00)	856	april RENT REV
58	5/31/2008	454101	050157	#319 DIVOTZ	G	(500.00)	856	MAY RENT REV
59	6/30/2008	454101	060157	#319 DIVOTZ	G	(500.00)	856	June Rent Rev
60	8/31/2008	454101	080157	#319 DIVOTZ	G	(500.00)	856	September RENT REV
61	9/30/2008	454101	090157	#319 DIVOTZ	G	(500.00)	856	October Rent REV
62	10/31/2008	454101	100157	#319 DIVOTZ	G	(500.00)	856	November RENT REV
63	11/30/2008	454101	110157	#319 DIVOTZ	G	(500.00)	856	December RENT REV
64	12/31/2008	454101	120157	#319 DIVOTZ	G	(500.00)	856	JAN rent Rev
65	7/31/2008	454101	070157	#319 DIVOTZ 2ND QTR RANGE	G	(5564.15)	856	August RENT REV
66	7/31/2008	454101	070157	#319 DIVOTZ 2ND QTR SHOP	G	(7863.68)	856	August RENT REV
67	2/29/2008	454101	020157	#319 DIVOTZ LEASE	G	(500.00)	856	Feb RENT REV

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

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2008

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL	Sum TOTAMT	CC	Descr
					ASSIGNMENT			
68	4/30/2008	454101	040157	#319 DIVOTZ LEASE	G	(500.00)	856	May Rent Rev
69	7/31/2008	454101	070157	#319 DIVOTZ RENT	G	(500.00)	856	August RENT REV
70	7/31/2008	454101	070157	#325 TMOBILE CHQ SITE	T	(23919.58)	856	August RENT REV
71	8/31/2008	454101	080157	#326 GROVE ST W/CPI	D	(8397.74)	856	September RENT REV
72	3/31/2008	454101	030157	#326 TMOBILE CPI	D	(95.13)	856	april RENT REV
73	9/30/2008	454101	090157	#326 TMOBILE CPI	D	(2497.74)	856	October Rent REV
74	12/31/2008	454102	120157	#330 MEADOW OUTDOOR	D	(3700.80)	856	JAN rent Rev
75	11/30/2008	454101	110157	#34 & #35 HENSLEE	PP	(660.00)	856	December RENT REV
76	3/31/2008	454102	030157	#359 BYRL & TIZ LANDERS	PP	(100.00)	856	April RENT ADJ
77	2/29/2008	454102	020157	#363 WALLOWA WHIT AIR MON	PP	(300.00)	856	FEB RENT REV
78	2/29/2008	454102	020157	#364 MCROSS	PP	(200.00)	856	FEB RENT REV
79	12/31/2008	454101	120157	#365 BROWNLEE CABIN	PP	(100.00)	856	JAN rent Rev
80	2/29/2008	454102	020157	#365 BROWNLEE CABIN RENTA	PP	(100.00)	856	Feb RENT REV
81	4/30/2008	454101	040157	#367 CHQ PENTHOUSE LEASE	D	(2271.48)	856	May Rent Rev
82	2/29/2008	454101	020157	#367 SPRINT	D	(2271.48)	856	FEB RENT REV
83	5/31/2008	454101	050157	#367 SPRINT NEXTEL	D	(2271.48)	856	MAY RENT REV
84	6/30/2008	454101	060157	#367 SPRINT NEXTEL	D	(2271.48)	856	June Rent Rev
85	8/31/2008	454101	080157	#367 SPRINT NEXTEL	D	(2271.48)	856	September RENT REV
86	9/30/2008	454101	090157	#367 SPRINT NEXTEL	D	(2271.48)	856	October Rent REV
87	10/31/2008	454101	100157	#367 SPRINT NEXTEL	D	(2271.48)	856	November RENT REV
88	12/31/2008	454101	120157	#367 SPRINT NEXTEL	D	(2271.48)	856	JAN rent Rev
89	2/29/2008	454101	020157	#367 SPRINT NEXTELL	D	(2271.48)	856	Feb RENT REV
90	3/31/2008	454101	030157	#367 SPRINT NEXTELL	D	(2271.48)	856	april RENT REV
91	7/31/2008	454101	070157	#367 SPRINT NEXTELL	D	(2271.48)	856	August RENT REV
92	11/30/2008	454101	110157	#367 SPRINT NEXTELL	D	(2271.48)	856	December RENT REV
93	1/31/2008	454101	010157	#367 SPRINT NEXTELL JAN	D	(2271.48)	856	JAN Rent REV
94	6/30/2008	454101	060157	#372 DAWSON	D	(575.00)	856	June Rent Rev
95	8/31/2008	454101	080157	#372 DAWSON	D	(575.00)	856	September RENT REV
96	12/31/2008	454101	120157	#372 DAWSON	D	(575.00)	856	JAN rent Rev
97	2/29/2008	454101	020157	#372 DAWSON DRILL LEASE	D	(575.00)	856	Feb RENT REV
98	2/29/2008	454101	020157	#372 DAWSON DRILLING	D	(575.00)	856	FEB RENT REV
99	3/31/2008	454101	030157	#372 DAWSON DRILLING	D	(575.00)	856	april RENT REV
100	4/30/2008	454101	040157	#372 DAWSON DRILLING	D	(575.00)	856	May Rent Rev
101	5/31/2008	454101	050157	#372 DAWSON DRILLING	D	(575.00)	856	MAY RENT REV
102	7/31/2008	454101	070157	#372 DAWSON DRILLING	D	(575.00)	856	August RENT REV
103	9/30/2008	454101	090157	#372 DAWSON DRILLING	D	(575.00)	856	October Rent REV
104	10/31/2008	454101	100157	#372 DAWSON DRILLING	D	(575.00)	856	November RENT REV
105	11/30/2008	454101	110157	#372 DAWSON DRILLING	D	(575.00)	856	December RENT REV
106	1/31/2008	454101	010157	#373 RANDALL ATKINSON	D	(345.00)	856	Jan Rev ADJ
107	11/30/2008	454102	110157	#373 RANDALL ATKINSON	D	(345.00)	856	December RENT REV
108	9/30/2008	454102	090157	#375 COX BROWNLEE	PP	(100.00)	856	October Rent REV
109	3/31/2008	454101	030157	#387 DEAD HORSE RANCH	PP	(50.00)	856	april RENT REV
110	2/29/2008	454101	020157	#388 JENTZSCH-KEARL	D	(100.00)	856	FEB RENT REV
111	9/30/2008	454101	090157	#390 EASTWIND CHURCH	D	(350.00)	856	October Rent REV
112	11/30/2008	454101	110157	#390 EASTWIND CHURCH	D	(350.00)	856	December RENT REV
113	2/29/2008	454101	020157	#394 MCFARLAND	G	(400.00)	856	FEB RENT REV
114	6/30/2008	454101	060157	#394 MCFARLAND	G	(400.00)	856	June Rent Rev
115	11/30/2008	454101	110157	#394 MCFARLAND	G	(400.00)	856	December RENT REV
116	3/31/2008	454101	030157	#394 MCFARLAND CASCADE	G	(400.00)	856	april RENT REV
117	4/30/2008	454101	040157	#394 MCFARLAND CASCADE	G	(400.00)	856	May Rent Rev
118	5/31/2008	454101	050157	#394 MCFARLAND CASCADE	G	(400.00)	856	MAY RENT REV
119	7/31/2008	454101	070157	#394 MCFARLAND CASCADE	G	(400.00)	856	August RENT REV
120	9/30/2008	454101	090157	#394 MCFARLAND CASCADE	G	(400.00)	856	October Rent REV
121	10/31/2008	454101	100157	#394 MCFARLAND CASCADE	G	(400.00)	856	November RENT REV
122	12/31/2008	454101	120157	#394 MCFARLAND CASCADE	G	(400.00)	856	JAN rent Rev
123	2/29/2008	454101	020157	#394 MCFARLAND LEASE	G	(400.00)	856	Feb RENT REV
124	1/31/2008	454101	010157	#397 HOMEDALE SUB	D	(700.00)	856	Jan Rent Rev
125	2/29/2008	454101	020157	#397 HOMEDALE SUB	D	(700.00)	856	FEB RENT REV
126	3/31/2008	454101	030157	#397 HOMEDALE SUB	D	(700.00)	856	april RENT REV
127	5/31/2008	454101	050157	#397 SUTFIN	D	(700.00)	856	MAY RENT REV
128	6/30/2008	454101	060157	#397 SUTFIN	D	(700.00)	856	June Rent Rev
129	8/31/2008	454101	080157	#397 SUTFIN	D	(700.00)	856	September RENT REV
130	9/30/2008	454101	090157	#397 SUTFIN	D	(700.00)	856	October Rent REV
131	12/31/2008	454101	120157	#397 SUTFIN	D	(700.00)	856	JAN rent Rev
132	2/29/2008	454101	020157	#397 SUTFIN LEASE	D	(700.00)	856	Feb RENT REV
133	4/30/2008	454101	040157	#397 SUTFIN LEASE	D	(700.00)	856	May Rent Rev
134	7/31/2008	454101	070157	#397 SUTFIN LEASE	D	(700.00)	856	August RENT REV

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

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2008

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL	Sum TOTAMT	CC	Descr
					ASSIGNMENT			
135	10/31/2008	454101	100157	#397 SUTFIN LEASE	D	(700.00)	856	November RENT REV
136	11/30/2008	454101	110157	#397 SUTFIN LEASE	D	(700.00)	856	December RENT REV
137	3/31/2008	454101	030157	#397 SUTFIN MARCH	D	(700.00)	856	april RENT REV
138	3/31/2008	454101	030157	#399 JUNIPER MNT	D	(500.00)	856	april RENT REV
139	2/29/2008	454101	020157	#399 JUNIPER MTN	D	(500.00)	856	FEB RENT REV
140	6/30/2008	454101	060157	#399 JUNIPER MTN	D	(500.00)	856	June Rent Rev
141	8/31/2008	454101	080157	#399 JUNIPER MTN	D	(1000.00)	856	September RENT REV
142	9/30/2008	454101	090157	#399 JUNIPER MTN	D	(500.00)	856	October Rent REV
143	4/30/2008	454101	040157	#399 JUNIPER MTN LEASE	D	(500.00)	856	May Rent Rev
144	1/31/2008	454101	010157	#399 MEHOLCHICK	D	(500.00)	856	Jan Rev ADJ
145	12/31/2008	454101	120157	#403 CALVERLEY LEASE	D	(1.00)	856	JAN rent Rev
146	7/31/2008	454101	070157	#41 DIAMOND LIVESTOCK	PP	(125.00)	856	August RENT REV
147	5/31/2008	454102	050157	#46 OLMSTEAD RICHLAND	PP	(175.00)	856	May Adj RENT REV
148	3/31/2008	454102	030157	#48 K WRIGHT	PP	(10.00)	856	april RENT REV
149	2/29/2008	454101	020157	#60 MCDEVITT LEASE	T	(175.00)	856	Feb RENT REV
150	11/30/2008	454101	110157	#60 TARA FARMS MCDEVITT	T	(175.00)	856	December RENT REV
151	2/29/2008	454101	020157	#66 AMER FALL YARD	PP	(100.00)	856	Feb RENT REV ADJ
152	2/29/2008	454101	020157	4TH QTR DIVOTZ	G	(4057.88)	856	Feb RENT REV
153	1/31/2008	454101	010034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000160781
154	3/31/2008	454101	030034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000164423
155	3/31/2008	454101	030034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000165335
156	4/30/2008	454101	040034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000168133
157	6/30/2008	454101	060034	AFP INCOME	PP	(350.00)	632	Misc Cash Acctg ID 0000173006
158	7/31/2008	454101	070034	AFP INCOME	PP	(112.90)	632	Misc Cash Acctg ID 0000173927
159	4/30/2008	454102	040157	ASSOC FOODS USE PERMIT	PP	(984.68)	856	May Rent Rev
160	1/31/2008	454102	010034	BRNLE TRLR PRK 1-12/08 RE	PP	(180.00)	614	Misc Cash Acctg ID 0000160038
161	3/31/2008	454101	030157	DAWSON ADJ FOR HVAC SERV	D	141.94	856	april RENT REV
162	4/30/2008	454101	040157	DIVOTZ 1RST QTR OBLIGATIO	G	(4370.91)	856	May Rent Rev
163	10/31/2008	454101	100157	DIVOTZ QTR BOTH FEES	G	(8909.75)	856	November RENT REV
164	11/30/2008	454101	110157	HAGAR RENTAL	T	(200.00)	856	December RENT REV
165	3/31/2008	454101	030157	HAGER - EDEN	T	(200.00)	856	april RENT REV
166	6/30/2008	454101	060157	HAGER EDEN	T	(200.00)	856	June Rent Rev
167	2/29/2008	454101	020157	HAGER EDEN RENTAL	T	(200.00)	856	FEB RENT REV
168	4/30/2008	454101	040157	HAGER EDEN RENTAL	T	(200.00)	856	May Rent Rev
169	7/31/2008	454101	070157	HAGER EDEN RENTAL	T	(200.00)	856	August RENT REV
170	2/29/2008	454101	020157	HAGER HUNT RENTAL	T	(200.00)	856	Feb RENT REV
171	5/31/2008	454101	050157	HAGER RENTAL	T	(200.00)	856	MAY RENT REV
172	8/31/2008	454101	080157	HAGER RENTAL	T	(200.00)	856	September RENT REV
173	9/30/2008	454101	090157	HAGER RENTAL	T	(200.00)	856	October Rent REV
174	10/31/2008	454101	100157	HAGER RENTAL	T	(200.00)	856	November RENT REV
175	12/31/2008	454101	120157	HAGER RENTAL	T	(200.00)	856	JAN rent Rev
176	4/30/2008	454101	040157	KINGHIL IRR USE PERMIT	PP	(200.00)	856	May Rent Rev
177	8/31/2008	454101	080157	LAMAR #345, 357, 358	G	(5709.39)	856	September RENT REV
178	11/30/2008	454101	110157	LAMAR #348 AND #346	G	(3390.66)	856	December RENT REV
179	5/31/2008	454101	050157	LOTT #289	PP	(100.00)	856	MAY RENT REV
180	8/31/2008	454101	080157	MC FARLAND CASCADE #394	G	(400.00)	856	September RENT REV
181	3/31/2008	454102	030157	MCROSS ADJ FOR OVERCHARGE	PP	100.00	856	april RENT REV
182	2/29/2008	454101	020157	METRO (BEACON LIGHT)	D	(670.25)	856	Feb RENT REV
183	2/29/2008	454101	020157	METRO (BEACON LIGHT)	D	(670.25)	856	Feb RENT ADJ
184	10/31/2008	454101	100157	METRO (MAPLE & BEACON)	D	(824.60)	856	November RENT REV
185	2/29/2008	454101	020157	METRO (MAPLE GROVE)	D	(295.57)	856	Feb RENT ADJ
186	2/29/2008	454101	020157	METRO (MAPLE)	D	(321.50)	856	Feb RENT REV
187	6/30/2008	454101	060157	METRO BEACON HOUSE	D	(777.25)	856	June Rent Rev
188	4/30/2008	454101	040157	METRO BEACON RENTAL	D	(670.25)	856	May Rent Rev
189	5/31/2008	454101	050157	METRO BEACON RENTAL	D	(377.25)	856	May Adj RENT REV
190	12/31/2008	454101	120157	METRO BOTH RENTALS	D	(827.98)	856	JAN rent Rev
191	3/31/2008	454101	030157	METRO MANAGEMENT	D	(991.75)	856	April RENT ADJ
192	9/30/2008	454101	090157	METRO MANAGEMENT	D	(991.63)	856	October Rent REV
193	12/31/2008	454101	120157	METRO MANAGEMENT BOTH	D	(913.87)	856	JAN rent Rev
194	8/31/2008	454101	080157	METRO MANAGMENT RENTALS	D	(633.55)	856	September RENT REV
195	6/30/2008	454101	060157	METRO USTICK HOUSE	D	(283.25)	856	June Rent Rev
196	4/30/2008	454101	040157	METRO USTICK RENTAL	D	(296.82)	856	May Rent Rev
197	5/31/2008	454101	050157	METRO USTICK RENTAL	D	(321.50)	856	May Adj RENT REV
198	10/31/2008	454101	100157	OCTOBER CPI TMOBILE 326	D	(2497.74)	856	November RENT REV
199	2/29/2008	454101	020157	OXBOW FELLOW ANNUAL	PP	(250.00)	856	Jan REN ADJ (2)
200	11/30/2008	454102	110157	OXBOW MAIN POST OFFICE	PP	(50.00)	856	December RENT REV
201	4/30/2008	454102	040157	OXBOW MAIN POST RENTAL	PP	(50.00)	856	May Rent Rev

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

SCHEDULE 4 WORKPAPER, PAGE 2
FUNCTIONALIZATION OF REAL ESTATE RENTS RECORDED IN ACCOUNT 454
2008

	DB2DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	CC	Descr
202	2/29/2008	454102	020157	OXBOW POST OFFICE	PP	(50.00)	856	Feb RENT REV
203	2/29/2008	454102	020157	OXBOW POST OFFICE	PP	(50.00)	856	FEB RENT REV
204	3/31/2008	454102	030157	OXBOW POST OFFICE	PP	(50.00)	856	april RENT REV
205	5/31/2008	454102	050157	OXBOW POST OFFICE	PP	(50.00)	856	MAY RENT REV
206	8/31/2008	454102	080157	OXBOW POST OFFICE	PP	(50.00)	856	September RENT REV
207	9/30/2008	454102	090157	OXBOW POST OFFICE	PP	(50.00)	856	October Rent REV
208	10/31/2008	454102	100157	OXBOW POST OFFICE	PP	(50.00)	856	November RENT REV
209	12/31/2008	454102	120157	OXBOW POST OFFICE	PP	(50.00)	856	JAN rent Rev
210	7/31/2008	454102	070157	OXBOW POSTOFFICE	PP	(50.00)	856	August RENT REV
211	8/31/2008	454101	080157	PAPS MOUNTAIN #258	D	(400.00)	856	September RENT REV
212	3/31/2008	454101	030057	PARKING	G	(405.00)	856	MISC CUSTOMER
213	5/31/2008	454101	050057	PARKING	G	30.00	856	MISC CUSTOMER
214	6/30/2008	454101	060057	PARKING	G	(270.00)	856	MISC CUSTOMER
215	8/31/2008	454101	080057	PARKING	G	45.00	856	MISC CUSTOMER
216	9/30/2008	454101	090057	PARKING	G	(225.00)	856	MISC CUSTOMER
217	2/29/2008	454101	020034	PARKING FEES - TRINA STOL	G	(6.92)	799	Misc Cash Acctg ID 0000162407
218	4/30/2008	454101	040157	PERMIT 1971-B-006 MIDVALE	PP	(200.00)	856	May Rent Rev
219	4/30/2008	454101	040157	PERMIT 1971-OHC-004 HCANY	PP	(200.00)	856	May Rent Rev
220	4/30/2008	454102	040157	PERMIT 1971-OHC-008 OXBRO	PP	(200.00)	856	May Rent Rev
221	10/31/2008	454101	100006	REFUND FOR OCT 2008 LEASE	D	500.00	856	JUNIPER MOUNTAIN OUTFITTERS
222	12/31/2008	454101	120157	REVERSAL #390	T	350.00	856	JAN rent Rev
223	6/30/2008	454101	060157	SIPHON RD PERMIT WEBB	D	(10.00)	856	July Rent REV
224	1/31/2008	454101	010034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000160781
225	3/31/2008	454101	030034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000164423
226	3/31/2008	454101	030034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000165335
227	4/30/2008	454101	040034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000168133
228	6/30/2008	454101	060034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000173006
229	7/31/2008	454101	070034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000173927
230	8/31/2008	454101	080034	TCP INCOME	PP	(450.00)	623	Misc Cash Acctg ID 0000176714
231	12/31/2008	454101	120157	TMOBILE CPI DEC	D	(2497.74)	856	JAN rent Rev
232	11/30/2008	454101	110157	TMOBILE CPI NOVEMBER	D	(2497.74)	856	December RENT REV
233	3/31/2008	454101	030034	UNITED STATE CONTRACT FEE	G	(113.74)	856	Misc Cash Acctg ID 0000164211
234	4/30/2008	454101	040034	UNITED WATER BOC 33140	G	(344.00)	856	Misc Cash Acctg ID 0000167054
235	4/30/2008	454101	040034	UNITED WATER BOC 33340	G	(127.00)	856	Misc Cash Acctg ID 0000167054
236	3/31/2008	454101	030034	UNITED WATER CONTRACT FEE	G	(327.00)	856	Misc Cash Acctg ID 0000164211
237	6/30/2008	454102	060157	US POST OFFICE	PP	(50.00)	856	June Rent Rev
238	5/31/2008	454101	050157	WILTEL #343 CPI	T	(911.63)	856	MAY RENT REV
239						(330,650.74)		
240								
241					PP Subtotal	(14,042.58)		
242					G Subtotal	(167,913.95)		
243					T Subtotal	(27,351.21)		
244					D Subtotal	(121,343.00)		
245								
246					Total	(330,650.74)		
247								
248								
249				Transmission		\$ 27,351		
250				General, Allocated to Transmission	0.1269563	\$ 21,318		
251				Total Transmission-Related		\$ 48,669		To Schedule 4 Workpaper, page 1
252								
253								
254				PP = Power Production				
255				T = Transmission				
256				D = Distribution				
257				G = General				

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

SCHEDULE 4 WORKPAPER, PAGE 3

2008 Joint Use Rental Fees - Account 454

Customer	Type	Transmission	Transmission	Distribution	Power Boxes	Conduit	Antenna	Other
		Poles	Right of Way	Poles			Building Attachment	
Qwest-Idaho	Tele	\$28,628.25	\$0.00	\$344,343.04	\$0.00	\$0.00		
Qwest-Oregon	Tele	\$338.25	\$0.00	\$5,069.12	\$0.00	\$0.00		
Century Tel-Or	Tele	\$0.00	\$0.00	\$2,192.32	\$0.00	\$0.00		
Century Tel-Bruneau,ID	Tele	\$0.00	\$0.00	\$221.00	\$0.00	\$0.00		
Century Tel-Grandview,ID	Tele	-\$215.25	\$0.00	-\$7,717.80	\$0.00	\$0.00		
Century Tel-Richfield,ID	Tele	\$0.00	\$0.00	\$94.00	\$0.00	\$0.00		
Century Tel-Salmon,ID	Tele	\$0.00	\$0.00	-\$2,757.84	\$0.00	\$0.00		
Custer Telephone	Tele	\$348.08	\$0.00	\$7,743.00	\$555.52	\$0.00		
Farmer's	Tele	\$0.00	\$0.00	\$5,456.00	\$0.00	\$0.00		
Filer	Tele	\$215.25	\$0.00	\$2,351.04	\$0.00	\$0.00		
Frontier	Tele	\$3,567.00	\$0.00	\$47,774.72	\$0.00	\$0.00		
Midvale	Tele	\$19.84	\$0.00	\$290.00	\$0.00	\$0.00		
Oregon Idaho	Tele	\$201.52	\$0.00	\$605.12	\$0.00	\$0.00		
Oregon Tele	Tele	\$61.50	\$0.00	\$1,249.92	0	0		
Project Mutual	Tele	\$18.32	\$0.00	\$4,434.24	\$0.00	\$0.00		
Amalgamated Sugar	Misc.	\$0.00	\$0.00	\$17.50	\$0.00	\$0.00		
American Red Cross	Misc.	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00		
Barger Mattson	Misc.	\$0.00	\$0.00	\$8.20	\$0.00	\$0.00		
Boise State	Misc.	\$0.00	\$0.00	\$135.60	\$0.00	\$0.00		
City of Nampa	Misc.	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00		
City of Weiser	Misc.	\$0.00	\$0.00	\$48.00	\$0.00	\$0.00		
Computer land	Misc.	\$0.00	\$0.00	\$112.00	\$0.00	\$0.00		
JR. Simplot	Misc.	\$0.00	\$0.00	\$36.00	\$0.00	\$0.00		
Kelly's Orchards	Misc.	\$0.00	\$0.00	\$12.00	\$0.00	\$0.00		
Kinross Delamar	Misc.	\$0.00	\$0.00	\$60.00	\$0.00	\$0.00		
Mercy Medical	Misc.	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00		
Oregon Trail Electirc	Misc.	\$121.50	\$0.00	\$0.00	\$0.00	\$0.00		
St. Lukes	Misc.	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00		
Soranco Bean	Misc.	\$0.00	\$0.00	\$16.00	0	0		
State of Idaho Public TV	Misc.	\$0.00	\$0.00	\$2,316.50	\$0.00	\$1,902.10		
Cable One	CATV	\$75,771.52	\$0.00	\$490,518.21	\$23,272.32	\$0.00		
Cambridge	CATV	\$18.32	\$0.00	\$3,248.00	\$595.20	\$0.00		
Cox	CATV	\$1,099.20	\$0.00	\$14,086.75	\$1,051.52	\$0.00		
Direct Communications	CATV	\$311.44	\$0.00	\$2,885.50	\$257.92	\$0.00		
Eagle Valley	CATV	\$0.00	\$0.00	\$1,740.00	\$218.24	\$0.00		
Elk River	CATV	\$0.00	\$0.00	\$3,888.64	\$238.08	\$0.00		
Garden Valley Cable	CATV	\$0.00	\$0.00	\$1,660.25	\$39.68	\$0.00		
Idaho City Cable	CATV	\$0.00	\$0.00	\$1,558.75	\$39.68	\$0.00		
Midvale Cable	CATV	\$109.92	\$0.00	\$964.25	\$297.60	\$0.00		
Robinson	CATV	\$91.60	\$0.00	\$1,152.75	\$0.00	\$0.00		
Snake River	CATV	\$54.96	\$0.00	\$2,805.75	\$119.04	\$0.00		
Time Warner Cable	CATV	\$5,404.40	\$0.00	\$15,500.50	\$19.84	\$0.00		
WDB Comm	CATV	\$0.00	\$0.00	\$3,074.00	\$0.00	\$0.00		
Time Warner	CLEC	\$5,367.76	\$0.00	\$24,065.92	\$0.00	\$92,621.10		
American Fiber Systems	CLEC	\$7,814.40	\$2,778.64	\$35,279.94	\$0.00	\$61,369.44		\$3,647.16
Integra	CLEC	\$1,850.32	\$5,010.20	\$10,931.84	\$0.00	\$526.11		
Level III	CLEC	\$0.00	\$110,258.55	\$0.00	\$0.00	\$18,347.16		
Westel Fiber	CLEC	\$2,091.00	\$0.00	\$2,341.12	\$0.00	\$0.00		
360 Network	CLEC	\$0.00	\$0.00	\$1,017.00	\$0.00	\$532.48		
Clearwire	PCS	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00		
Cricknet	PCS	\$5,347.20	\$0.00	\$6,684.00	\$0.00	\$0.00		
Edge Wireless	PCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Nextel	PCS	\$10,694.40	\$0.00	\$0.00	\$0.00	\$0.00		
Snake River	PCS	\$7,425.00	\$0.00	\$0.00	\$0.00	\$0.00		\$513.18
T-Mobile	PCS	\$0.00	\$0.00	\$6,737.40	\$0.00	\$0.00		
Verizon	PCS	-\$20,000.00	\$0.00	-\$9,625.00	\$0.00	\$0.00		
Totals		\$136,755.70	\$118,047.39	\$1,044,165.25	\$26,704.64	\$175,298.39	\$0.00	\$4,160.34

Transmission To Sch 4 Workpaper, p 1: \$254,803.09 16.93% = Ratio of Transmission to Total

Total Fees for 2008 **\$1,505,131.71**

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

SCHEDULE 4 WORKPAPER, PAGE 4
Cogeneration O&M Charges Under IPC Retail Schedule 72
Account 454
2008

	<u>Distribution</u>	<u>Transmission</u>	<u>Telemetry</u>	<u>Total</u>
January	40,131.81	3,403.59	1,192.26	\$ 44,727.66
February	40,240.08	3,403.59	1,192.26	\$ 44,835.93
March	40,282.27	3,403.59	1,192.26	\$ 44,878.12
April	40,291.05	3,403.59	1,192.26	\$ 44,886.90
May	40,389.48	3,435.40	1,192.26	\$ 45,017.14
June	40,463.07	3,452.02	1,192.26	\$ 45,107.35
July	40,519.17	3,452.02	1,192.26	\$ 45,163.45
August	40,564.63	3,470.28	1,192.26	\$ 45,227.17
September	40,644.48	3,470.28	1,192.26	\$ 45,307.02
October	40,695.89	3,470.28	1,192.26	\$ 45,358.43
November	40,708.19	3,495.78	1,192.26	\$ 45,396.23
December	45,014.76	4,673.29	1,192.26	\$ 50,880.31
Total 2008	\$ 489,944.88	\$ 42,533.71	\$ 14,307.12	\$ 546,785.71

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

SCHEDULE 4 WORKPAPER, PAGE 5
Account 456 Joint Use Revenues that are Included as Revenue Credits
2008

	Subaccount and Category A	Total Amount B	Amount Revenue Credited C	Comments D
1	456101 & 456102:			
2	Application Fees - Joint Use Rentals	\$55,560	\$6,593	Transmission Joint Use Pole Attachment Application Fees
3	Fiber Optic Attachment	\$10,387	\$10,387	Reimbursement for losses on grounded shield wire
4	TOTAL AMOUNT REVENUE CREDITED	\$65,947	\$16,980	To Schedule 4, line 11

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

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
2008

	Short Term Firm	Non-Firm	Out-of-Period Adjustments	Total
1 Black Hills Power	\$ -	\$ 20,829	\$ -	\$ 20,829
2 Bonneville Power Admin.	\$ -	\$ 31,698	\$ (2,016)	\$ 29,682
3 Cargill Power Markets	\$ 348,715	\$ 1,546,967	\$ (23,567)	\$ 1,872,115
4 Constellation Energy	\$ 44,782	\$ 177,780	\$ -	\$ 222,562
5 Coral Power	\$ -	\$ 280,669	\$ (572)	\$ 280,097
6 Highland Energy	\$ -	\$ 610	\$ -	\$ 610
7 Idaho Power Company	\$ 1,472,492	\$ 5,674,228	\$ (722,022)	\$ 6,424,698
8 Integrys Energy	\$ -	\$ 583	\$ -	\$ 583
9 Morgan Stanley Capital Group	\$ -	\$ 136,146	\$ (669)	\$ 135,477
10 Northwestern Energy	\$ 1,029	\$ -	\$ -	\$ 1,029
11 PacifiCorp Power Marketing	\$ 101,211	\$ 2,880,418	\$ (37,679)	\$ 2,943,950
12 Portland General Electric	\$ -	\$ 55,353	\$ (788)	\$ 54,565
13 Powerex Corp.	\$ 745,213	\$ 2,055,775	\$ (31,619)	\$ 2,769,368
14 PPL EnergyPlus, LLC (EPLU) (Previously PP&L Montana (PPLM))	\$ -	\$ 93,190	\$ (646)	\$ 92,545
15 PPM Energy (Iberdrola Renewable Energies (PPMI))	\$ -	\$ 16,806	\$ (97)	\$ 16,709
16 Puget Sound Energy	\$ -	\$ 74,187	\$ (4,147)	\$ 70,040
17 Rainbow Energy Marketing Company	\$ 342,945	\$ 186,142	\$ -	\$ 529,088
18 Seattle City Light	\$ -	\$ -	\$ -	\$ -
19 Sempra Energy Trading Corp	\$ 97,457	\$ 146	\$ (3,602)	\$ 94,002
20 Sierra Pacific Power	\$ 260,190	\$ 1,325,961	\$ (24,824)	\$ 1,561,327
21 TransAlta Energy Marketing	\$ -	\$ 558	\$ -	\$ 558
22 Utah Associated Municipal Power Systems	\$ -	\$ 22,133	\$ -	\$ 22,133
23				
24 Total	\$ 3,414,033	\$ 14,580,181	\$ (852,248)	
25				
26 Total Short Term Firm, Non Firm and Out of Period Adjustments:				\$ 17,141,966

1/ The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included on this Schedule 4 Workpaper, page 6, on line 7 and in the totals on lines 24 and 26.

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

SCHEDULE 4 WORKPAPER, PAGE 7
Transmission-Related Revenues Reported in Account 456 for which
Transactions are Included in the Rate Divisor
2008

1 Imnaha	\$6,133
2 Pacificorp	\$136,818
3 Seattle City Light	\$1,879,637
4 BPA-USBR	\$569,534
5 BPA-Raft River	\$586,059
6 BPA-PF	\$2,389,780
7 BPA-OTEC	<u>\$1,227,028</u>
8	
9 Total 2008	\$6,794,988

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

SCHEDULE 5 WORKPAPER
Reconciliation of Form 1 with Data Used in the Rate Calculation

2008 Form 1 (Page 400, dated May 20, 2009)					
	<u>Firm Network Service for Self</u> FORM 1,p400(e)	<u>Firm Network Service for Others</u> FORM 1,p400(f)	<u>Long-Term Firm PTP Reservations</u> FORM 1,p400(g)	<u>Short-Term Firm Transmission</u> FORM 1,p400(i)	<u>Monthly Peak MW Total</u> FORM 1,p400(b)
January	2213	241	677	230	3361
February	1989	204	677	263	3133
March	1663	179	677	341	2860
April	1010	183	696	854	2743
May	1743	284	696	591	3314
June	2781	344	696	419	4240
July	2887	349	696	229	4161
August	2903	293	696	75	3967
September	1321	199	696	388	2604
October	1726	189	696	255	2866
November	1814	243	696	87	2840
December	2168	313	696	125	3302
12 CP (Rounded)	2018	252	691	321	3283

SCHEDULE 5							
	<u>Firm Network Service for Self 1/ Schedule 5 (A)</u>	<u>Firm Network Service for Others Schedule 5 (B)</u>	<u>Long-Term Firm PTP Reservations Schedule 5 (C)</u>	<u>TOTAL Schedule 5 (D)</u>	<u>Legacy Agreements Schedule 5 (E)</u>	<u>CBM Schedule 5 (F)</u>	<u>TOTAL Schedule 5 (G)</u>
January	2443	241	677	3361	2014	330	5705
February	2252	204	677	3133	2014	330	5477
March	2004	179	677	2860	2014	330	5204
April	1864	183	696	2743	2014	330	5087
May	2334	284	696	3314	2014	330	5658
June	3200	344	696	4240	2014	330	6584
July	3116	349	696	4161	2014	330	6505
August	2978	293	696	3967	2014	330	6311
September	1709	199	696	2604	2014	330	4948
October	1981	189	696	2866	2014	330	5210
November	1901	243	696	2840	2014	330	5184
December	2293	313	696	3302	2014	330	5646
12 CP	2339	252	691	3283	2014	330	5627

Firm Network Service For Self reported in the Form 1, page 400, column (e) is computed as column (b) minus (f) minus (g) minus (i). In the Form 1, column (b) excludes Short Term Firm Point to Point Reservations (column I in the Form 1). For purposes of computing the load divisor for the OATT, Firm Network Service For Self is the Total Monthly Peak minus Firm Network Service For Others minus Long Term Firm PTP Reservations .

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

SCHEDULE 6 WORKPAPER, PAGE 1
Effective Embedded Cost of Long-Term Debt
At December 31, 2008
(\$000's)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							[Formula]			[(4)+(6)-(7)-(8)-(9)]		[(4) * (11)]	[(12)/(10)]
Line No	Class and Series	Date of Issue	Principal Amount		Price	Premium	Discount	Expense of Issue	Tot Prem Exp, Disc	Net Proceeds Received	Rate	Annual Interest Requirements	Effective Cost
			Issued	Outstanding									
	First Mortgage Bonds:												
1	7.20 % Series, due 2009	11/23/99	80,000	80,000	100.000	0.0	0.0	500.0	182.8	79,317.2	7.200%	5,760.0	7.262
2	6.60 % Series, due 2011	03/02/01	120,000	120,000	100.000	0.0	0.0	750.0	121.3	119,128.7	6.600%	7,920.0	6.648
3	4.75 % Series, due 2012	11/15/02	100,000	100,000	98.948	0.0	1,052.0	625.0	441.2	97,881.8	4.750%	4,750.0	4.853
4	6.00 % Series, due 2032	11/15/02	100,000	100,000	99.456	0.0	544.0	750.0	441.2	98,264.8	6.000%	6,000.0	6.106
5	4.25 % Series, due 2013	05/13/03	70,000	70,000	99.465	0.0	374.5	437.5	203.7	68,984.3	4.250%	2,975.0	4.313
6	5.5% Series, due 2033	05/13/03	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
7	5.5% Series, due 2034	03/26/04	50,000	50,000	99.233	0.0	383.5	375.0	149.4	49,092.1	5.500%	2,750.0	5.602
8	5.875% Series, due 2034....	08/16/04	55,000	55,000	98.640	0.0	748.0	412.5	173.3	53,666.2	5.875%	3,231.3	6.021
9	5.30% Series, due 2035....	08/26/05	60,000	60,000	99.319	0.0	408.6	450.0	3,399.7	55,741.7	5.300%	3,180.0	5.705
10	6.30% Series, due 2037....	06/22/07	140,000	140,000	99.801	0.0	278.6	1,050.0	450.0	138,221.4	6.300%	8,820.0	6.381
11	6.25% Series, due 2037...	10/18/07	100,000	100,000	99.732	0.0	268.0	750.0	477.5	98,504.5	6.250%	6,250.0	6.345
12	6.025% Series due 2018...	07/10/08	120,000	120,000	100.000	0.0	0.0	750.0	346.2	118,903.8	6.025%	7,230.0	6.081
13	Total First Mortgage Bonds		1,065,000	1,065,000			4,093.6	7,375.0	10,196.5	1,043,334.9		62,716.3	6.011%
	Pollution Control Revenue Bonds:												
14	Sweetwater Series 2006, due 2026(a)	10/03/06	116,300	116,300	100.000	0.0	0.0	523.4	5,525.7	110,250.9	4.391%	5,106.5	4.632
15	Port of Morrow Series 2000, due 2027...(b)	05/07/00	4,360	4,360	100.000	0.0	0.0	50.0	119.4	4,190.6	2.973%	129.6	3.094
16	Humboldt Series 2003, due 2024(c)	10/22/03	49,800	49,800	100.000	0.0	0.0	252.2	1,446.0	48,101.8	4.038%	2,011.1	4.181
17	Total Pollution Control Revenue Bonds		170,460	170,460		-	0.0	825.6	7,091.1	162,543.3		7,247.2	4.459
18	TOTAL DEBT CAPITAL		\$1,235,460	\$1,235,460			\$4,093.6	\$8,200.6	\$17,287.6	\$1,205,878.2		\$69,963.4	5.802%

(a) - The rate shown is the YTD effective rate on this variable rate security. Range of interest rates for 2008 - 1.48%-10.00%.

(b) - The rate shown is the YTD effective rate on this variable rate security. Range of interest rates for 2008 - 1.45%-8.95%.

(c) - The rate shown is the YTD effective rate on this variable rate security. Range of interest rates for 2008 - 1.48%-8.05%.

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 12/31/2008
SCHEDULE 6 WORKPAPER, Page 2
Composite State Income Tax Rate
As of December 31, 2008

	<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 12/31/2008
SCHEDULE 6 WORKPAPER, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC charged to CWIP
Transmission Work Order Types
January thru December 2008

Account	Amount
107000	\$ 2,047,831

The annual composite depreciation rate for
transmission plant accounts (350 - 359) is
2.11%

$$\begin{array}{rcccccc} \$ & 2,047,831 & & \times & & 2.11\% & = & \boxed{\$ \quad 43,209} \end{array}$$

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

SCHEDULE 7 WORKPAPER
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year
Twelve Months Ended December 2008

Pre August 2008 Rates								Post August 2008 Rates					
Location	Descr	Category	Vin Year	Sum Cost	Depreciation Rate	Years in Service	Accumulated Depreciation	Depreciation Rate	Years in Service	Accumulated Depreciation	Total Accumulated Depreciation	Net Plant	Annual Accrual
GPAFPR01	American Falls Power Plant	353	1980	(969)	2.12%	28.58	(587)	2.06%	0.42	(8)	(595)	(373)	(20)
GPAFPR01	American Falls Power Plant	353	1978	648,863	2.12%	30.58	420,655	2.06%	0.42	5,614	426,269	222,594	13,592
GPBSP001	Bliss Power Plant Gooding	353	1964	1,416	2.12%	44.58	1,338	2.06%	0.42	12	1,351	66	30
GPBSP001	Bliss Power Plant Gooding	353	1950	316,404	2.12%	58.58	392,941	2.06%	0.42	2,738	395,678	(79,274)	6,628
	Boardman	353	1980	375,527	2.12%	28.58	227,530	2.06%	0.42	3,249	230,779	144,748	7,867
	Boardman	353	1992	2,011	2.12%	16.58	707	2.06%	0.42	17	724	1,287	42
	Boardman	353	2000	1,470	2.12%	8.58	267	2.06%	0.42	13	280	1,190	31
	Boardman	353	2004	64,213	2.12%	4.58	6,235	2.06%	0.42	556	6,790	57,423	1,345
	Boardman	353	2007	2,157	2.12%	1.58	72	2.06%	0.42	19	91	2,066	45
	Boardman	353	2008	801	2.12%	0.58	10	2.06%	0.42	7	17	784	17
GPBLPR01	Brownlee Power Plant Adams	353	2003	15,167	2.12%	5.58	1,794	2.06%	0.42	131	1,925	13,242	318
GPBLPR01	Brownlee Power Plant Adams	353	2000	11,285	2.12%	8.58	2,053	2.06%	0.42	98	2,150	9,134	236
GPBLPR01	Brownlee Power Plant Adams	353	1994	866,480	2.12%	14.58	267,826	2.06%	0.42	7,497	275,322	591,158	18,151
GPBLPR01	Brownlee Power Plant Adams	353	1980	1,541,722	2.12%	28.58	934,123	2.06%	0.42	13,339	947,462	594,260	32,296
GPBLPR01	Brownlee Power Plant Adams	353	1963	(276)	2.12%	45.58	(266)	2.06%	0.42	(2)	(269)	(7)	(6)
GPBLPR01	Brownlee Power Plant Adams	353	1959	748,173	2.12%	49.58	786,402	2.06%	0.42	6,473	792,875	(44,702)	15,673
GPCDPO01	Cascade Power Plant	353	1983	257,772	2.12%	25.58	139,789	2.06%	0.42	2,230	142,019	115,753	5,400
GPCLPR01	Clear Lake Power Plant	353	1965	19,808	2.12%	43.58	18,300	2.06%	0.42	171	18,472	1,336	415
GPDPNR	Danskin Power Plant	353	2001	259,219	2.12%	7.58	41,656	2.06%	0.42	2,243	43,898	215,321	5,430
GPHCPR03	Hells Canyon Power Plant Wallo	353	2000	2,681	2.12%	8.58	488	2.06%	0.42	23	511	2,170	56
GPHCPR03	Hells Canyon Power Plant Wallo	353	1967	945,897	2.12%	41.58	833,805	2.06%	0.42	8,184	841,988	103,909	19,815
	Jim Bridger	353	1975	262,266	2.12%	33.58	186,706	2.06%	0.42	2,269	188,975	73,291	5,494
	Jim Bridger	353	1976	842,488	2.12%	32.58	581,903	2.06%	0.42	7,289	589,192	253,296	17,648
	Jim Bridger	353	1990	965,852	2.12%	18.58	380,445	2.06%	0.42	8,357	388,802	577,050	20,233
	Jim Bridger	353	1994	42,236	2.12%	14.58	13,055	2.06%	0.42	365	13,420	28,816	885
	Jim Bridger	353	1995	27,259	2.12%	13.58	7,848	2.06%	0.42	236	8,084	19,175	571
	Jim Bridger	353	1996	45,684	2.12%	12.58	12,184	2.06%	0.42	395	12,579	33,105	957
	Jim Bridger	353	2000	972,906	2.12%	8.58	176,968	2.06%	0.42	8,418	185,385	787,521	20,380
	Jim Bridger	353	2008	9,951	2.12%	0.58	122	2.06%	0.42	86	208	9,743	208
GPJBRG01	Jim Bridger Steam Plant	353	2003	208,642	2.12%	5.58	24,682	2.06%	0.42	1,805	26,487	182,155	4,371
GPLMPR01	Lower Malad Power Plant	353	1958	1,551	2.12%	50.58	1,663	2.06%	0.42	13	1,677	(126)	32
GPLMPR01	Lower Malad Power Plant	353	1948	81,119	2.12%	60.58	104,180	2.06%	0.42	702	104,882	(23,764)	1,699
GPLSPR01	Lower Salmon Power Plant Goodi	353	1949	303,512	2.12%	59.58	383,365	2.06%	0.42	2,626	385,991	(82,479)	6,358
GPMLPR01	Millner Power Plant	353	1992	664,294	2.12%	16.58	233,497	2.06%	0.42	5,747	239,244	425,050	13,916
GPOBPR02	Oxbow Power Plant Baker	353	2000	3,395	2.12%	8.58	618	2.06%	0.42	29	647	2,748	71
GPOBPR02	Oxbow Power Plant Baker	353	1999	132,897	2.12%	9.58	26,991	2.06%	0.42	1,150	28,141	104,757	2,784
GPOBPR02	Oxbow Power Plant Baker	353	1980	6,099	2.12%	28.58	3,695	2.06%	0.42	53	3,748	2,351	128
GPOBPR02	Oxbow Power Plant Baker	353	1979	2,964	2.12%	29.58	1,859	2.06%	0.42	26	1,884	1,080	62
GPOBPR02	Oxbow Power Plant Baker	353	1961	423,846	2.12%	47.58	427,532	2.06%	0.42	3,667	431,199	(7,353)	8,879
GPOBPR02	Oxbow Power Plant Baker	353	1957	208,866	2.12%	51.58	228,394	2.06%	0.42	1,807	230,201	(21,335)	4,375
GPOBPR02	Oxbow Power Plant Baker	353	1951	43,216	2.12%	57.58	52,754	2.06%	0.42	374	53,128	(9,912)	905
GPOBPR02	Oxbow Power Plant Baker	353	1949	100,827	2.12%	59.58	127,354	2.06%	0.42	872	128,227	(27,400)	2,112
GPSFPR01	Shoshone Falls Power Plant Jer	353	1992	306,659	2.12%	16.58	107,789	2.06%	0.42	2,653	110,443	196,216	6,424
GPSKPR02	Strike C J Power Plant Owyhee	353	1982	32,437	2.12%	26.58	18,278	2.06%	0.42	281	18,559	13,878	680
GPSKPR02	Strike C J Power Plant Owyhee	353	1973	317	2.12%	35.58	239	2.06%	0.42	3	242	75	7
GPSKPR02	Strike C J Power Plant Owyhee	353	1972	610	2.12%	36.58	473	2.06%	0.42	5	478	132	13
GPSKPR02	Strike C J Power Plant Owyhee	353	1965	1,480	2.12%	43.58	1,368	2.06%	0.42	13	1,380	100	31
GPSKPR02	Strike C J Power Plant Owyhee	353	1952	344,947	2.12%	56.58	413,762	2.06%	0.42	2,984	416,747	(71,800)	7,226
GPSWPO01	Swan Falls Power Plant Ada	353	1995	3	2.12%	13.58	1	2.06%	0.42	0	1	2	0
GPSWPO01	Swan Falls Power Plant Ada	353	1994	432,055	2.12%	14.58	133,546	2.06%	0.42	3,738	137,285	294,770	9,051
GPTSPO01	Thousand Springs Power Plant	353	1956	36,470	2.12%	52.58	40,653	2.06%	0.42	316	40,969	(4,499)	764
GPTSPO01	Thousand Springs Power Plant	353	1940	-	2.12%	68.58	-	2.06%	0.42	-	-	-	-
GPTFFPR03	Twin Falls Power Plant (New)	353	1995	430,708	2.12%	13.58	123,999	2.06%	0.42	3,726	127,726	302,983	9,022
GPTFFPR01	Twin Falls Power Plant Twin Fa	353	1949	39,459	2.12%	59.58	49,840	2.06%	0.42	341	50,182	(10,723)	827
GPUMPR01	Upper Malad Power Plant	353	1988	279	2.12%	20.58	122	2.06%	0.42	2	124	155	6
GPUMPR01	Upper Malad Power Plant	353	1987	2,109	2.12%	21.58	965	2.06%	0.42	18	983	1,266	44
GPUMPR01	Upper Malad Power Plant	353	1948	31,128	2.12%	60.58	39,979	2.06%	0.42	269	40,248	(9,119)	652
GPUS1201	Upper Salmon A Power Plant	353	1954	418	2.12%	54.58	484	2.06%	0.42	4	487	(69)	9
GPUS1201	Upper Salmon A Power Plant	353	1937	72,168	2.12%	71.58	109,514	2.06%	0.42	624	110,139	(37,971)	1,512
GPUS1201	Upper Salmon B Power Plant	353	1947	70,393	2.12%	61.58	91,897	2.06%	0.42	609	92,506	(22,114)	1,475
GPUS3401	Valmy	353	2007	737,451	2.12%	1.58	24,702	2.06%	0.42	6,380	31,082	706,369	15,448
	Valmy #1	353	1981	2,057,788	2.12%	27.58	1,203,180	2.06%	0.42	17,804	1,220,984	836,804	43,107
	Valmy #1	352	1982	241,978	1.29%	26.58	82,970	1.68%	0.42	1,707	84,677	157,301	3,518
	Valmy #1	353	1982	(608,813)	2.12%	26.58	(343,064)	2.06%	0.42	(5,267)	(348,331)	(260,482)	(12,753)
	Valmy #1	352	1983	(2,725)	1.29%	25.58	(899)	1.68%	0.42	(19)	(918)	(1,807)	(40)
	Valmy #1	353	1983	(18,917)	2.12%	25.58	(10,259)	2.06%	0.42	(164)	(10,422)	(8,495)	(396)
	Valmy #1	352	1984	(2)	1.29%	24.58	(1)	1.68%	0.42	(0)	(1)	(1)	(0)
	Valmy #1	353	1984	(17)	2.12%	24.58	(9)	2.06%	0.42	(0)	(9)	(8)	(0)
	Valmy #1 and #2	352	1987	186,211	1.29%	21.58	51,838	1.68%	0.42	1,314	53,152	133,059	2,707
	Valmy #1 and #2	353	1987	(281,448)	2.12%	21.58	(128,761)	2.06%	0.42	(2,435)	(131,196)	(150,252)	(5,896)
	Valmy #2	353	1985	1,156,804	2.12%	23.58	578,282	2.06%	0.42	10,009	588,290	568,514	24,233
	Valmy #2	353	1986	5,129	2.12%	22.58	2,455	2.06%	0.42	44	2,500	2,629	107
	Valmy #2	353	1988	(982)	2.12%	20.58	(428)	2.06%	0.42	(9)	(437)	(545)	(21)

TOTAL	16,703,791	9,643,868	143,842	9,787,710	6,916,081	347,184
-------	------------	-----------	---------	-----------	-----------	---------

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

SCHEDULE 8 WORKPAPER
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year
2008

Location	Plant Account	Vintage Year	Pre August 2008 Rates			Post August 2008 Rates			2008			
			Investment	Depreciation Rate	Years in Service	Accumulated Depreciation	Depreciation Rate	Years in Service	Accumulated Depreciation	Total Accumulated Depreciation	Net Plant	Annual Accrual
Bennett Mountain Power Plant	352	2005	59,325	1.29%	3.58	2,740	1.68%	0.42	419	3,158	56,167	862
Bennett Mountain Power Plant	353	2005	49,372	2.12%	3.58	3,747	2.06%	0.42	427	4,174	45,198	1,034
Danskin Power Plant	352	2001	89,955	1.29%	7.58	8,796	1.68%	0.42	635	9,431	80,525	1,308
Danskin Power Plant	353	2001	433,104	2.12%	7.58	69,598	2.06%	0.42	3,747	73,345	359,758	9,073
Danskin Power Plant	352	2008	63,308	1.29%	0.58	474	1.68%	0.42	447	920	62,388	920
Danskin Power Plant	353	2008	<u>126,618</u>	2.12%	0.58	<u>1,557</u>	2.06%	0.42	<u>1,096</u>	<u>2,652</u>	<u>123,966</u>	<u>2,652</u>
Total			821,682			86,912			6,770	93,681	728,001	15,850