PART IX. DETAILED DEPRECIATION CALCULATIONS

IDAHO POWER COMPANY

ACCOUNT 310.2 LAND AND WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1974	190,524.48	133,279	152,159	38,366	17.49	2,194
1979	5,620.16	3,761	4,294	1,326	17.83	74
2003	6,870.62	2,774	3,167	3,704	18.45	201
2014	23,362.16	1,753	2,001	21,361	18.49	1,155
	226,377.42	141,567	161,621	64,756		3,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9   1.60

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1973	83,166.88	63,250	75,899	15,585	17.48	892
1974	32,692,022.21	24,693,134	29,631,269	6,329,955	17.50	361,712
1975	75,201.00	56,379	67,654	15,067	17.53	859
1976	341,051.98	253,771	304,520	70,637	17.55	4,025
1977	19,686.15	14,534	17,441	4,214	17.57	240
1978	229,425.19	167,989	201,583	50,784	17.59	2,887
1979	19,075,559.45	13,842,771	16,611,050	4,372,066	17.62	248,131
1980	210,586.65	151,445	181,731	49,914	17.64	2,830
1982	4,317.19	3,045	3,654	1,095	17.68	62
1983	620,337.37	432,787	519,336	163,035	17.71	9,206
1984	161,180.94	111,218	133,459	43,840	17.73	2,473
1985	386,374.84	263,508	316,204	108,808	17.75	6,130
1986	723,466.73	487,316	584,769	211,044	17.77	11,876
1987	207,137.86	137,714	165,254	62,598	17.79	3,519
1988	86,782.02	56,878	68,252	27,208	17.82	1,527
1989	34,100.08	22,023	26,427	11,083	17.84	621
1990	9,539.54	6,066	7,279	3,214	17.86	180
1991	1,525,817.71	954,220	1,145,045	533,354	17.88	29,830
1992	1,236,807.27	759,778	911,718	448,770	17.90	25,071
1993	320,691.70	193,288	231,942	120,819	17.92	6,742
1994	636,675.52	375,937	451,117	249,226	17.94	13,892
1995	551,450.65	318,536	382,237	224,359	17.96	12,492
1996	3,830.92	2,161	2,593	1,621	17.98	90
1997	95,639.44	52,587	63,103	42,100	18.00	2,339
1998	1,074,327.85	574,537	689,433	492,328	18.02	27,321
2001	100,612.13	48,651	58,380	52,293	18.09	2,891
2002	395,618.21	183,846	220,612	214,568	18.10	11,855
2003	602,901.47	267,896	321,470	341,722	18.12	18,859
2004	279,009.52	117,866	141,437	165,474	18.14	9,122
2005	227,276.48	90,759	108,909	141,095	18.16	7,770
2006	401,805.04	150,324	180,386	261,600	18.18	14,389
2007	244,543.76	84,947	101,935	167,063	18.20	9,179
2008	651,640.14	207,436	248,919	467,885	18.22	25,680
2009	2,297,668.70	659,509	791,398	1,736,038	18.24	95,178
2010	515,146.13	130,253	156,301	410,360	18.26	22,473
2011	438,964.80	94,873	113,846	369,016	18.28	20,187
2012	412,813.97	72,555	87,065	367,031	18.30	20,056

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2013	17,964.16	2,364	2,837	16,924	18.32	924
2014	1,069,953.85	88,436	106,121	1,070,828	18.34	58,388
2015	2,335,655.99	66,774	80,127	2,489,094	18.36	135,572
	70,396,751.49	46,261,361	55,512,712	21,923,715		1,227,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 1.74

IDAHO POWER COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - SCRUBBERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1979	7,492,583.19	5,503,819	6,744,435	1,497,406	15.84	94,533
1987	21,778,590.35	14,674,044	17,981,721	5,974,728	16.51	361,885
1988	11,922,157.81	7,923,049	9,708,984	3,405,390	16.59	205,268
1991	11,994,181.39	7,604,659	9,318,826	3,874,774	16.83	230,230
1992	186,346.65	116,110	142,282	62,699	16.90	3,710
1993	202,056.04	123,517	151,359	70,903	16.98	4,176
1994	60,496.24	36,241	44,410	22,136	17.05	1,298
1995	104,825.81	61,414	75,257	40,051	17.13	2,338
1996	165,381.93	94,638	115,970	65,950	17.20	3,834
1997	406,630.69	226,836	277,967	169,327	17.27	9,805
2001	122,249.82	59,978	73,498	60,977	17.55	3,474
2003	157,856.26	71,046	87,060	86,581	17.69	4,894
2004	297,741.00	127,466	156,198	171,317	17.75	9,652
2005	137,454.95	55,572	68,098	83,102	17.81	4,666
2006	40,571.86	15,373	18,838	25,791	17.87	1,443
2008	490,729.94	157,930	193,529	346,274	17.99	19,248
2009	3,743,707.38	1,087,049	1,332,081	2,785,997	18.04	154,434
2010	538,801.54	137,544	168,548	424,134	18.10	23,433
2011	787,053.58	171,394	210,028	655,731	18.15	36,128
2012	319,343.27	56,682	69,459	281,819	18.19	15,493
2013	829,599.24	110,000	134,795	777,764	18.24	42,641
2015	49,961,142.95	1,460,214	1,789,361	53,167,896	18.32	2,902,178
	111,739,501.89	39,874,575	48,862,705	74,050,747		4,134,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.70

IDAHO POWER COMPANY

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 53-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1974	59,320,495.57	44,685,595	42,175,690	23,076,855	14.88	1,550,864
1979	34,882,874.39	25,099,728	23,689,924	14,681,238	15.54	944,739
1980	755,759.86	538,257	508,024	323,312	15.66	20,646
1982	244,703.52	170,570	160,989	108,184	15.88	6,813
1983	1,368,628.45	942,904	889,943	615,548	15.99	38,496
1984	64,660.06	44,014	41,542	29,584	16.09	1,839
1985	36,106.23	24,267	22,904	16,813	16.19	1,038
1986	1,149,964.78	762,923	720,071	544,890	16.28	33,470
1987	5,928,147.67	3,878,016	3,660,195	2,860,767	16.37	174,757
1988	1,267,616.88	817,134	771,237	623,141	16.46	37,858
1991	7,270,095.31	4,460,225	4,209,703	3,787,402	16.70	226,791
1992	980,704.31	590,748	557,567	521,208	16.77	31,080
1993	4,322,956.08	2,553,475	2,410,051	2,345,201	16.84	139,264
1994	3,519,404.36	2,035,050	1,920,745	1,950,600	16.91	115,352
1995	864,397.28	488,759	461,306	489,531	16.97	28,847
1996	2,432,035.41	1,342,328	1,266,932	1,408,307	17.03	82,696
1997	1,622,175.60	871,908	822,935	961,459	17.09	56,259
1998	1,004,204.38	524,918	495,434	609,190	17.14	35,542
1999	22,847.40	11,581	10,931	14,202	17.19	826
2000	457,110.64	224,088	211,501	291,320	17.24	16,898
2001	4,637,868.26	2,190,498	2,067,462	3,034,193	17.29	175,488
2002	6,572,946.02	2,981,317	2,813,862	4,416,379	17.33	254,840
2003	10,757,335.78	4,662,229	4,400,360	7,432,709	17.38	427,659
2004	13,749,496.68	5,664,256	5,346,106	9,778,341	17.42	561,328
2005	14,299,089.43	5,565,077	5,252,497	10,476,501	17.46	600,029
2006	11,299,157.68	4,120,859	3,889,398	8,539,675	17.50	487,981
2007	6,470,803.32	2,191,881	2,068,767	5,049,116	17.53	288,027
2008	14,472,055.29	4,488,913	4,236,779	11,682,482	17.57	664,911
2009	11,302,420.52	3,160,880	2,983,339	9,449,323	17.60	536,893
2010	20,026,776.80	4,942,749	4,665,124	17,364,330	17.63	984,931
2011	17,229,331.19	3,627,274	3,423,537	15,528,727	17.66	879,316
2012	7,533,514.76	1,292,834	1,220,218	7,066,648	17.69	399,471
2013	2,946,790.99	378,117	356,879	2,884,591	17.72	162,787
2014	8,072,595.95	653,469	616,765	8,263,091	17.75	465,526
2015	18,290,583.24	518,081	488,981	19,630,660	17.78	1,104,087
	295,175,654.09	136,504,922	128,837,700	195,855,519		11,537,349

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 3.91

IDAHO POWER COMPANY

ACCOUNT 312.3 BOILER PLANT EQUIPMENT - RAILCARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	2,474,755.40	1,724,088	1,838,080	636,675	9.10	69,964
2010	9,559.24	1,702	1,815	7,745	24.66	314
	2,484,314.64	1,725,790	1,839,895	644,420		70,278

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 2.83

IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	17,483,731.06	12,905,058	11,172,666	7,534,927	13.17	572,128
1979	5,688,680.08	4,027,754	3,487,063	2,599,825	13.88	187,307
1983	103,109.33	70,208	60,783	49,544	14.40	3,441
1984	1,527.52	1,028	890	744	14.53	51
1986	125,747.64	82,681	71,582	62,968	14.78	4,260
1991	1,680,523.97	1,027,883	889,899	908,262	15.37	59,093
1992	43,400.82	26,097	22,594	23,845	15.48	1,540
1993	106,482.65	62,850	54,413	59,524	15.59	3,818
1994	244,002.77	141,118	122,174	138,909	15.71	8,842
1995	169,909.46	96,205	83,290	98,513	15.82	6,227
1996	3,406,995.76	1,884,643	1,631,646	2,013,839	15.93	126,418
1997	1,129,430.29	609,659	527,818	680,673	16.03	42,462
1998	2,035,219.53	1,068,917	925,424	1,252,261	16.14	77,587
1999	48,175.87	24,553	21,257	30,291	16.25	1,864
2000	247,925.24	122,371	105,944	159,336	16.35	9,745
2001	231,090.52	109,999	95,233	152,034	16.46	9,237
2002	635,341.53	290,811	251,772	428,043	16.56	25,848
2003	8,097,338.36	3,544,245	3,068,461	5,595,691	16.67	335,674
2004	2,678,292.22	1,115,617	965,855	1,899,918	16.77	113,293
2005	2,269,452.90	894,008	773,995	1,654,319	16.87	98,063
2006	432,481.11	159,785	138,335	324,420	16.97	19,117
2007	4,703,146.03	1,614,031	1,397,361	3,635,005	17.07	212,947
2008	6,403,107.94	2,016,277	1,745,609	5,105,716	17.17	297,363
2009	4,227,582.68	1,200,631	1,039,457	3,484,057	17.27	201,740
2010	7,300,960.72	1,832,467	1,586,474	6,225,554	17.36	358,615
2011	3,363,235.19	720,380	623,675	2,974,986	17.46	170,389
2012	643,594.56	112,311	97,234	591,412	17.55	33,699
2013	16,448,902.40	2,153,048	1,864,020	15,736,306	17.65	891,575
2014	3,456,638.18	284,792	246,561	3,452,042	17.74	194,591
2015	4,675,053.30	133,712	115,762	4,886,545	17.84	273,909
	98,081,079.63	38,333,139	33,187,247	71,759,508		4,340,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 4.43

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

JIM BRIDGER
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	16,027,288.95	11,843,670	14,198,664	2,629,989	15.22	172,798
1977	2,428.61	1,753	2,102	448	15.57	29
1979	8,066,881.00	5,719,943	6,857,296	1,612,929	15.80	102,084
1980	26,584.67	18,675	22,388	5,526	15.91	347
1982	162.18	112	134	36	16.13	2
1983	139,948.89	95,270	114,213	32,733	16.24	2,016
1984	27,142.38	18,269	21,902	6,598	16.34	404
1986	4,683.24	3,074	3,685	1,232	16.55	74
1992	5,330.16	3,183	3,816	1,781	17.11	104
1993	8,358.58	4,893	5,866	2,911	17.20	169
1994	24,169.76	13,856	16,611	8,767	17.28	507
1995	56,750.87	31,810	38,135	21,453	17.36	1,236
1996	21,364.05	11,687	14,011	8,421	17.44	483
1997	7,031.54	3,746	4,491	2,892	17.52	165
1999	7,017.28	3,523	4,224	3,145	17.66	178
2001	47,653.41	22,289	26,721	23,315	17.79	1,311
2003	12,410.55	5,323	6,381	6,650	17.91	371
2004	24,564.89	10,006	11,996	13,798	17.97	768
2005	59,637.60	22,943	27,505	35,114	18.02	1,949
2006	211,540.21	76,220	91,376	130,742	18.07	7,235
2007	227,419.25	76,002	91,114	147,676	18.12	8,150
2008	423,452.14	129,417	155,150	289,474	18.17	15,931
2009	691,045.73	190,433	228,299	497,299	18.21	27,309
2010	1,687,228.96	409,113	490,461	1,281,129	18.25	70,199
2011	369,018.88	76,405	91,597	295,872	18.28	16,186
2012	259,683.08	43,758	52,459	220,208	18.31	12,027
2013	633,659.37	79,814	95,684	569,658	18.34	31,061
2014	307,954.75	24,410	29,264	294,089	18.37	16,009
2015	294,050.32	8,173	9,798	298,955	18.39	16,256
	29,674,461.30	18,947,770	22,715,343	8,442,841		505,358

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 1.70

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

JIM BRIDGER
INTERIM SURVIVOR CURVE.. IOWA 35-S0
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -2

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	234,331.02	167,463	152,102	86,916	10.40	8,357
1979	815,662.20	549,545	499,136	332,840	11.62	28,644
1980	41,681.19	27,749	25,204	17,311	11.84	1,462
1982	1,060.80	689	626	456	12.25	37
1983	13,999.64	8,988	8,164	6,116	12.44	492
1984	8,156.81	5,170	4,696	3,624	12.63	287
1986	179,152.97	110,619	100,472	82,264	12.98	6,338
1987	410,223.37	249,801	226,887	191,541	13.15	14,566
1988	223,200.26	133,953	121,666	105,999	13.32	7,958
1989	72,816.80	43,044	39,096	35,178	13.48	2,610
1990	11,190.84	6,513	5,916	5,499	13.63	403
1991	378,044.76	216,437	196,583	189,022	13.78	13,717
1992	18,171.15	10,222	9,284	9,250	13.93	664
1997	12,500.00	6,318	5,738	7,012	14.63	479
1998	1,056.32	520	472	605	14.76	41
2001	15,620.96	6,993	6,352	9,582	15.15	632
2002	27,377.18	11,793	10,711	17,213	15.28	1,127
2003	114,246.08	47,144	42,820	73,711	15.41	4,783
2004	172,753.29	68,002	61,764	114,444	15.53	7,369
2005	4,845.53	1,808	1,642	3,300	15.66	211
2006	103,928.08	36,437	33,095	72,912	15.79	4,618
2007	863,527.93	281,811	255,961	624,838	15.92	39,249
2008	89,973.54	27,000	24,523	67,250	16.05	4,190
2009	111,066.78	30,197	27,427	85,861	16.18	5,307
2010	236,467.04	56,913	51,692	189,504	16.32	11,612
2011	11,107.26	2,290	2,080	9,249	16.46	562
2012	402,282.75	67,872	61,646	348,682	16.60	21,005
2013	42,789.71	5,430	4,932	38,714	16.75	2,311
2014	49,407.03	3,980	3,615	46,780	16.91	2,766
2015	104,140.29	3,023	2,746	103,477	17.07	6,062
	4,770,781.58	2,187,724	1,987,046	2,879,151		197,859

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 4.15

IDAHO POWER COMPANY

ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
2004	50,741.14	25,115	31,412	11,718	5.43	2,158
	50,741.14	25,115	31,412	11,718		2,158

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 4.25

IDAHO POWER COMPANY

ACCOUNT 316.4 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1992	29,192.50	19,984	24,814			
1993	23,120.55	15,495	19,652			
1994	33,946.46	22,240	28,854			
1995	22,235.46	14,233	18,900			
1996	36,895.64	23,039	31,361			
1997	16,905.64	10,280	14,370			
1999	15,912.32	9,156	13,525			
2001	22,029.06	11,955	18,725			
	200,237.63	126,382	170,202			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

IDAHO POWER COMPANY

ACCOUNT 316.5 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1992	3,175.58	2,174	2,699			
2003	15,781.52	8,069	10,678	2,736	5.18	528
2006	4,403.80	2,013	2,664	1,079	6.01	180
2015	102,367.69	3,347	4,429	82,583	12.50	6,607
	125,728.59	15,603	20,470	86,399		7,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.82

IDAHO POWER COMPANY

ACCOUNT 316.7 MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 21-S1						
NET SALVAGE PERCENT.. +15						
1992	21,497.67	13,278	18,273			
2005	58,966.45	21,051	46,734	3,388	12.18	278
	80,464.12	34,329	65,007	3,388		278

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 0.35

IDAHO POWER COMPANY

ACCOUNT 316.8 MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 20-O1						
NET SALVAGE PERCENT.. +25						
1995	206,296.50	79,295	15,564	139,158	9.75	14,273
2011	148,535.65	12,533	2,460	108,942	17.75	6,138
2012	2,300,421.01	150,965	29,631	1,695,685	18.25	92,914
2013	36,992.49	1,734	340	27,404	18.75	1,462
2014	803,072.74	22,586	4,433	597,871	19.25	31,058
2015	289,387.79	2,713	533	216,508	19.75	10,962
	3,784,706.18	269,826	52,961	2,785,569		156,807

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 4.14

IDAHO POWER COMPANY

ACCOUNT 316.9 MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
2011	13,977.04	1,493	1,482	10,398	30.60	340
	13,977.04	1,493	1,482	10,398		340

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.43

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1977	113.20	85	107	35	24.27	1
1983	719,907.00	506,761	637,680	262,204	24.39	10,750
1984	2,687.50	1,866	2,348	1,011	24.41	41
1991	3,103.17	1,913	2,407	1,472	24.53	60
1993	21,965.67	12,958	16,306	11,151	24.56	454
1994	233,330.20	134,308	169,006	122,657	24.58	4,990
1995	119,276.95	66,929	84,220	64,877	24.59	2,638
1996	38,242.52	20,875	26,268	21,535	24.60	875
2004	20,724.82	8,132	10,233	15,673	24.70	635
2005	373,075.26	137,385	172,878	293,467	24.71	11,876
2008	18,444.70	5,297	6,665	16,390	24.74	662
2009	69,955.25	17,966	22,607	64,837	24.75	2,620
2012	17,459.62	2,675	3,366	18,458	24.77	745
2013	23,095.10	2,617	3,293	25,576	24.78	1,032
	1,661,380.96	919,767	1,157,383	919,343		37,379
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -25						
1992	803,959.31	316,770	352,268	652,681	48.86	13,358
1997	10,264.94	3,407	3,789	9,042	49.24	184
	814,224.25	320,177	356,057	661,723		13,542
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1964	298.22	185	222	151	47.98	3
1966	510,627.13	309,344	370,885	267,399	48.36	5,529
1970	3,245.14	1,873	2,246	1,811	49.07	37
1973	7,267.13	4,031	4,833	4,251	49.56	86
1974	30,226.09	16,525	19,812	17,970	49.72	361
1977	41,362.58	21,613	25,913	25,791	50.16	514
1984	5,342.93	2,460	2,949	3,729	51.07	73
1985	4,218.50	1,901	2,279	2,994	51.19	58

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1987	98,211.01	42,324	50,744	72,020	51.41	1,401
1988	21,445.88	9,021	10,816	15,992	51.52	310
1989	19,519.48	8,005	9,598	14,802	51.63	287
1990	7,270.29	2,904	3,482	5,606	51.73	108
1992	79,609.82	30,017	35,989	63,524	51.93	1,223
1993	66,961.11	24,485	29,356	54,345	52.02	1,045
1994	3,310,669.79	1,171,067	1,404,040	2,734,297	52.12	52,462
1995	10,766.67	3,677	4,409	9,050	52.21	173
1996	25,776.60	8,488	10,177	22,044	52.29	422
1997	29,380.42	9,299	11,149	25,577	52.38	488
1998	135,566.38	41,141	49,326	120,132	52.46	2,290
1999	179,262.27	51,982	62,323	161,754	52.54	3,079
2000	57,587.65	15,902	19,066	52,919	52.62	1,006
2001	158,280.00	41,457	49,704	148,146	52.70	2,811
2002	25,910.60	6,410	7,685	24,703	52.77	468
2004	92,848.31	20,138	24,144	91,916	52.92	1,737
2005	35,056.32	7,044	8,445	35,375	52.99	668
2006	21,549.30	3,981	4,773	22,164	53.05	418
2007	68,162.76	11,430	13,704	71,500	53.12	1,346
2008	324.63	49	59	347	53.18	7
2010	339,303.16	38,621	46,304	377,825	53.30	7,089
2011	15,699.66	1,486	1,782	17,843	53.36	334
2012	5,386.43	403	483	6,250	53.42	117
2013	13,501,341.83	733,629	879,578	15,997,099	53.47	299,179
2014	18,979.30	630	755	22,969	53.52	429
	18,927,457.39	2,641,522	3,167,029	20,492,293		385,558
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1956	338.56	227	352	71	46.26	2
1961	6,551.32	4,188	6,503	1,686	47.37	36
1986	1,057,202.02	466,173	723,880	597,622	51.30	11,650
1991	34,886.84	13,548	21,038	22,571	51.83	435
1993	370.76	136	211	252	52.02	5
1994	103,683.30	36,675	56,949	72,655	52.12	1,394
1995	14,173.81	4,841	7,517	10,200	52.21	195

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP INTERIM SURVIVOR CURVE.. IOWA 115-R2.5 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -25						
1996	147,882.56	48,694	75,613	109,240	52.29	2,089
1997	32,997.98	10,444	16,218	25,030	52.38	478
2004	4,474.72	971	1,508	4,086	52.92	77
2005	150,670.25	30,275	47,011	141,326	52.99	2,667
2006	51,601.83	9,533	14,803	49,699	53.05	937
2007	732,093.18	122,763	190,628	724,488	53.12	13,639
2008	1,256.80	189	293	1,278	53.18	24
2009	25,923.92	3,434	5,332	27,073	53.24	509
2010	19,110.20	2,175	3,377	20,510	53.30	385
2014	26,366.32	875	1,359	31,599	53.52	590
	2,409,584.37	755,141	1,172,594	1,839,386		35,112
RAPID RIVER HATCHERY INTERIM SURVIVOR CURVE.. IOWA 115-R2.5 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -25						
1964	239,350.74	148,257	252,545	46,644	47.98	972
1965	44,005.23	26,956	45,918	9,089	48.18	189
1966	67,609.04	40,958	69,769	14,742	48.36	305
1968	14,074.71	8,327	14,184	3,409	48.73	70
1969	97,874.44	57,209	97,451	24,892	48.90	509
1970	575.88	332	566	154	49.07	3
1971	1,097.21	625	1,065	307	49.24	6
1972	166.16	93	158	49	49.40	1
1974	17,744.71	9,701	16,525	5,656	49.72	114
1975	18,470.46	9,952	16,952	6,136	49.87	123
1976	21,884.96	11,615	19,785	7,571	50.02	151
1977	8,198.19	4,284	7,297	2,950	50.16	59
1980	43,311.42	21,523	36,663	17,476	50.57	346
1981	56,504.55	27,580	46,980	23,650	50.70	466
1983	32,227.78	15,141	25,792	14,493	50.95	284
1984	28,045.36	12,913	21,996	13,060	51.07	256
1985	65,424.99	29,490	50,234	31,547	51.19	616
1987	16,265.07	7,009	11,939	8,392	51.41	163
1988	31,739.00	13,351	22,742	16,931	51.52	329
1989	2,404.83	986	1,680	1,326	51.63	26
1990	66,523.70	26,570	45,260	37,895	51.73	733
1991	1,300.17	505	860	765	51.83	15

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1992	38,069.69	14,354	24,451	23,136	51.93	446
1993	33,772.12	12,349	21,036	21,180	52.02	407
1994	89,693.73	31,727	54,045	58,073	52.12	1,114
1995	170,076.80	58,092	98,955	113,641	52.21	2,177
1996	43,912.32	14,459	24,630	30,261	52.29	579
1997	54,946.23	17,391	29,624	39,059	52.38	746
1999	75,578.20	21,916	37,332	57,140	52.54	1,088
2000	9,999.49	2,761	4,703	7,796	52.62	148
2002	28,791.56	7,122	12,132	23,858	52.77	452
2003	30,889.54	7,174	12,220	26,392	52.85	499
2004	844,724.31	183,210	312,085	743,821	52.92	14,056
2005	19,675.06	3,953	6,734	17,860	52.99	337
2006	84,455.84	15,602	26,577	78,993	53.05	1,489
2007	110,099.39	18,462	31,449	106,176	53.12	1,999
2008	28.19	4	7	28	53.18	1
2009	4,951.25	656	1,117	5,072	53.24	95
2010	18,945.36	2,156	3,673	20,009	53.30	375
2011	14,322.72	1,355	2,308	15,595	53.36	292
2012	7,768.29	581	990	8,721	53.42	163
2014	29,431.39	977	1,664	35,125	53.52	656
2015	23,899.69	271	462	29,413	53.57	549
	2,608,829.77	887,949	1,512,555	1,748,482		33,404
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -25						
1924	22,337.73	20,125	21,747	6,176	29.94	206
1927	7,941.92	7,061	7,630	2,297	30.62	75
1928	2,642.12	2,339	2,527	775	30.84	25
1929	506.13	446	482	151	31.05	5
1937	980.24	831	898	327	32.62	10
1938	49.01	41	44	17	32.79	1
1940	121.60	102	110	42	33.13	1
1941	1,193.12	991	1,071	421	33.30	13
1943	32.35	27	29	11	33.61	
1950	430.79	340	367	171	34.60	5
1954	428.21	329	356	180	35.08	5

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -25						
1956	9,941.64	7,543	8,151	4,276	35.31	121
1957	3,943.39	2,971	3,210	1,719	35.42	49
1960	91.40	67	72	42	35.72	1
1968	1,495.44	1,028	1,111	758	36.43	21
1969	416.70	284	307	214	36.51	6
1970	5,545.50	3,735	4,036	2,896	36.59	79
1971	117.97	79	85	62	36.66	2
1972	101.58	67	72	55	36.74	1
1978	11,122,779.95	6,808,393	7,357,004	6,546,471	37.13	176,312
1979	74,549.88	44,994	48,620	44,568	37.19	1,198
1982	3,844.73	2,216	2,395	2,411	37.37	65
1984	5,880.91	3,278	3,542	3,809	37.47	102
1986	87,517.08	46,984	50,770	58,626	37.58	1,560
1987	369.07	194	210	252	37.63	7
1989	14,997.39	7,560	8,169	10,578	37.72	280
1990	48,119.29	23,704	25,614	34,535	37.76	915
1991	2,555.84	1,228	1,327	1,868	37.81	49
1995	88,999.26	38,180	41,256	69,993	37.97	1,843
1997	47,081.04	18,849	20,368	38,483	38.05	1,011
1998	55,339.67	21,333	23,052	46,123	38.08	1,211
1999	33,194.32	12,278	13,267	28,226	38.12	740
2000	18,483.95	6,539	7,066	16,039	38.15	420
2002	47,830.45	15,296	16,529	43,260	38.22	1,132
2007	36,733.99	8,176	8,835	37,083	38.36	967
2009	0.01		0			
2012	9,294.88	951	1,028	10,591	38.49	275
2014	171,748.38	7,941	8,581	206,105	38.53	5,349
2015	58,999.52	926	1,001	72,749	38.56	1,887
	11,986,636.45	7,117,426	7,690,938	7,292,358		195,949
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1960	5,470,479.28	3,532,288	5,460,197	1,377,903	47.16	29,218
1962	9,308.41	5,890	9,105	2,531	47.58	53
1963	6,272.71	3,928	6,072	1,769	47.78	37
1964	188.71	117	181	55	47.98	1

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1965	132.36	81	125	40	48.18	1
1967	1,724.88	1,033	1,597	559	48.55	12
1969	296.17	173	267	103	48.90	2
1970	322.96	186	288	116	49.07	2
1971	1,705.46	972	1,503	629	49.24	13
1972	245.52	138	213	94	49.40	2
1973	22,221.61	12,325	19,052	8,725	49.56	176
1976	18,472.91	9,804	15,155	7,936	50.02	159
1978	327.00	168	260	149	50.30	3
1980	15,826,006.94	7,864,536	12,156,968	7,625,541	50.57	150,792
1982	4,501.05	2,156	3,333	2,294	50.83	45
1984	20,368.88	9,378	14,496	10,965	51.07	215
1985	573.66	259	400	317	51.19	6
1986	1,179.02	520	804	670	51.30	13
1987	546.52	236	365	318	51.41	6
1989	89,131.30	36,553	56,503	54,911	51.63	1,064
1990	150,060.52	59,934	92,646	94,930	51.73	1,835
1991	87,913.94	34,141	52,775	57,117	51.83	1,102
1992	105,545.02	39,796	61,516	70,415	51.93	1,356
1993	39,777.54	14,545	22,484	27,238	52.02	524
1994	7,714,214.34	2,728,710	4,218,029	5,424,739	52.12	104,082
1995	81,339.69	27,783	42,947	58,728	52.21	1,125
1996	124,115.41	40,868	63,174	91,971	52.29	1,759
1997	131,355.96	41,576	64,268	99,927	52.38	1,908
2001	40,556.50	10,623	16,421	34,275	52.70	650
2004	20,295.99	4,402	6,805	18,565	52.92	351
2005	20,316.37	4,082	6,310	19,086	52.99	360
2006	8,203.29	1,515	2,342	7,912	53.05	149
2007	475,686.68	79,767	123,304	471,305	53.12	8,872
2008	700,181.58	105,255	162,703	712,524	53.18	13,398
2009	52,696.24	6,980	10,790	55,081	53.24	1,035
2010	132,137.84	15,041	23,250	141,922	53.30	2,663
2011	15,119.61	1,431	2,212	16,687	53.36	313
2012	482,926.08	36,123	55,839	547,819	53.42	10,255
2013	160,633.28	8,728	13,492	187,300	53.47	3,503
2014	120,365.52	3,996	6,177	144,280	53.52	2,696
2015	333,682.33	3,779	5,842	411,261	53.57	7,677
	32,471,129.08	14,749,816	22,800,206	17,788,705		347,433

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1950	280,912.71	272,194	245,627	105,514	17.73	5,951
1953	550.16	528	476	211	17.80	12
1955	18,407.81	17,520	15,810	7,200	17.84	404
1956	5,042.59	4,780	4,313	1,990	17.87	111
1957	183.55	173	156	73	17.89	4
1961	2,337.26	2,168	1,956	965	17.97	54
1965	208.17	189	171	90	18.04	5
1967	18,184.50	16,359	14,762	7,968	18.07	441
1968	1,540.47	1,378	1,244	682	18.08	38
1971	2,887.83	2,535	2,288	1,322	18.13	73
1972	123.83	108	97	57	18.14	3
1973	2,679.62	2,321	2,094	1,255	18.15	69
1976	4,622.38	3,913	3,531	2,247	18.19	124
1978	3,187.49	2,653	2,394	1,590	18.22	87
1979	734.84	606	547	372	18.23	20
1981	9,505.67	7,691	6,940	4,942	18.25	271
1982	23,109.14	18,505	16,699	12,188	18.26	667
1983	16,582.06	13,135	11,853	8,875	18.27	486
1984	17,832.87	13,965	12,602	9,689	18.28	530
1990	1,306.93	941	849	785	18.34	43
1991	8,760.40	6,205	5,599	5,351	18.34	292
1993	1,483.67	1,012	913	941	18.36	51
1994	77,740.62	51,926	46,858	50,318	18.37	2,739
1995	19,394.39	12,673	11,436	12,807	18.37	697
1996	43,320.84	27,624	24,928	29,223	18.38	1,590
1997	56,024.54	34,805	31,408	38,623	18.39	2,100
2001	28,951.99	15,809	14,266	21,924	18.41	1,191
2004	17,454.29	8,311	7,500	14,318	18.43	777
2007	52,708.55	20,595	18,585	47,301	18.45	2,564
2008	247,915.96	88,797	80,130	229,765	18.45	12,453
2009	72,164.69	23,313	21,038	69,168	18.45	3,749
2010	676.70	193	174	672	18.46	36
2011	6,097.31	1,483	1,338	6,283	18.46	340
2012	40,762.63	8,039	7,254	43,699	18.47	2,366
2014	11,594.90	1,075	970	13,524	18.48	732
2015	3,143.34	101	91	3,838	18.48	208
	1,098,134.70	683,623	616,898	755,770		41,278

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -25						
1983	6,964,936.11	3,661,032	3,939,785	4,766,386	42.61	111,861
1984	173,999.08	89,764	96,599	120,900	42.69	2,832
1985	31,836.73	16,109	17,336	22,460	42.76	525
1986	22,887.38	11,349	12,213	16,396	42.83	383
1987	8,674.08	4,211	4,532	6,311	42.90	147
1991	16,620.91	7,329	7,887	12,889	43.15	299
1993	74,929.41	31,225	33,602	60,059	43.27	1,388
1994	11,293.24	4,564	4,912	9,205	43.33	212
1995	33,224.61	12,997	13,987	27,544	43.38	635
1996	14,304.52	5,406	5,818	12,063	43.43	278
1997	11,447.66	4,166	4,483	9,826	43.49	226
2015	16,688.68	224	241	20,620	44.21	466
	7,380,842.41	3,848,376	4,141,393	5,084,660		119,252
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -25						
1937	33,539.09	36,376	41,924			
1939	1,836.27	1,985	2,295			
1940	125.60	136	157			
1941	36.69	40	46			
1960	230.44	238	282	6	11.27	1
1964	1,001.60	1,019	1,207	45	11.30	4
1967	13,539.80	13,628	16,141	784	11.32	69
1983	71,256.88	65,581	77,673	11,398	11.39	1,001
1986	2,400.92	2,153	2,550	451	11.40	40
1987	2,055.68	1,826	2,163	407	11.40	36
1989	15,582.33	13,542	16,039	3,439	11.41	301
1990	15,224.86	13,079	15,491	3,541	11.41	310
1993	18,324.53	15,116	17,903	5,003	11.42	438
1996	8,767.14	6,873	8,140	2,819	11.43	247
1997	9,356.87	7,193	8,519	3,177	11.43	278
	193,278.70	178,785	210,529	31,069		2,725

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1967	1,201,552.41	719,384	926,919	575,022	48.55	11,844
1969	3,158.97	1,846	2,379	1,570	48.90	32
1970	427.57	247	318	216	49.07	4
1975	2,464.98	1,328	1,711	1,370	49.87	27
1979	1,382.73	699	901	828	50.44	16
1985	158.22	71	91	106	51.19	2
1987	9,662.13	4,164	5,365	6,712	51.41	131
1988	21,020.36	8,842	11,393	14,883	51.52	289
1990	29,246.68	11,681	15,051	21,508	51.73	416
1991	20,572.14	7,989	10,294	15,421	51.83	298
1993	26,254.68	9,600	12,369	20,449	52.02	393
1994	42,900.00	15,175	19,553	34,072	52.12	654
1995	122,200.30	41,739	53,780	98,970	52.21	1,896
1996	46,587.03	15,340	19,765	38,468	52.29	736
1997	39,524.98	12,510	16,119	33,287	52.38	635
1998	90,758.11	27,543	35,489	77,959	52.46	1,486
2000	12,792.26	3,532	4,551	11,439	52.62	217
2002	11,247.19	2,782	3,585	10,474	52.77	198
2003	692,414.18	160,813	207,206	658,312	52.85	12,456
2005	1,060.55	213	274	1,051	52.99	20
2008	25,118.91	3,776	4,865	26,533	53.18	499
2010	83,427.56	9,496	12,235	92,049	53.30	1,727
2011	201,375.89	19,055	24,552	227,168	53.36	4,257
2012	33,824.99	2,530	3,260	39,021	53.42	730
2013	9,316.02	506	652	10,993	53.47	206
2014	160,733.95	5,336	6,875	194,042	53.52	3,626
2015	42,717.50	484	624	52,773	53.57	985
	2,931,900.29	1,086,681	1,400,177	2,264,698		43,780
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -25						
1919	36,025.40	37,434	30,783	14,249	16.95	841
1922	5,013.67	5,180	4,260	2,007	17.14	117
1929	220.72	225	185	91	17.53	5
1941	74.58	74	61	32	18.05	2
1945	45.36	44	36	21	18.18	1

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -25						
1946	316.80	309	254	142	18.21	8
1948	312,274.33	302,278	248,571	141,772	18.27	7,760
1949	1,634.79	1,577	1,297	747	18.30	41
1950	2,704.60	2,600	2,138	1,243	18.33	68
1951	2,014.70	1,930	1,587	931	18.35	51
1952	12,791.89	12,212	10,042	5,948	18.38	324
1954	1,975.41	1,872	1,539	930	18.43	50
1955	208.01	196	161	99	18.45	5
1956	1,195.24	1,123	923	571	18.48	31
1958	953.83	889	731	461	18.52	25
1961	799.35	735	604	395	18.58	21
1965	61.93	56	46	31	18.66	2
1966	392.26	351	289	202	18.68	11
1968	629.10	557	458	328	18.71	18
1969	92.34	81	67	49	18.73	3
1970	946.18	828	681	502	18.74	27
1971	9,864.56	8,569	7,047	5,284	18.76	282
1972	591.02	510	419	319	18.77	17
1974	3,177.79	2,702	2,222	1,750	18.80	93
1980	1,832.54	1,479	1,216	1,074	18.88	57
1982	9,558.82	7,558	6,215	5,733	18.90	303
1984	6,711.58	5,187	4,265	4,124	18.92	218
1985	525.00	401	330	326	18.93	17
1991	101,820.49	71,002	58,387	68,889	18.99	3,628
1993	5,944.02	3,988	3,279	4,151	19.01	218
1994	45,197.42	29,693	24,417	32,079	19.02	1,687
1997	14,389.30	8,781	7,221	10,766	19.04	565
1998	16,139.85	9,570	7,870	12,305	19.05	646
2005	4,623.90	2,033	1,672	4,108	19.09	215
2008	134,909.38	47,073	38,709	129,927	19.11	6,799
2009	21,825.50	6,861	5,642	21,640	19.11	1,132
2011	12,876.95	3,039	2,499	13,597	19.12	711
2013	28,739.21	4,108	3,378	32,546	19.13	1,701
	799,097.82	583,105	479,503	519,369		27,700

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1919	4,657.67	4,865	4,194	1,628	16.45	99
1927	1,036.71	1,066	919	377	16.90	22
1929	33.30	34	29	12	16.99	1
1930	210.25	215	185	77	17.04	5
1935	257.16	260	224	97	17.25	6
1936	99.23	100	86	38	17.29	2
1937	594.35	598	515	227	17.33	13
1940	63.41	63	54	25	17.43	1
1941	374.95	373	322	147	17.47	8
1943	3.14	3	3	1	17.53	
1944	520.14	514	443	207	17.56	12
1946	407.73	400	345	165	17.62	9
1947	65.16	64	55	26	17.65	1
1949	266,604.97	259,210	223,439	109,817	17.70	6,204
1951	4,265.80	4,120	3,551	1,781	17.75	100
1952	275.56	265	228	116	17.78	7
1953	126.63	121	104	54	17.80	3
1954	393.90	376	324	168	17.82	9
1957	2,626.12	2,479	2,137	1,146	17.89	64
1958	7,260.66	6,826	5,884	3,192	17.91	178
1959	252.21	236	203	112	17.93	6
1964	3,163.24	2,892	2,493	1,461	18.02	81
1965	1,471.37	1,338	1,153	686	18.04	38
1966	2,018.81	1,826	1,574	949	18.05	53
1967	443.76	399	344	211	18.07	12
1969	84.00	75	65	40	18.10	2
1970	201.88	178	153	99	18.11	5
1971	10,371.45	9,105	7,849	5,116	18.13	282
1978	7,289.76	6,067	5,230	3,882	18.22	213
1982	5,408.09	4,331	3,733	3,027	18.26	166
1983	11,476.95	9,091	7,836	6,510	18.27	356
1984	13,406.66	10,499	9,050	7,708	18.28	422
1985	148,902.17	115,206	99,308	86,820	18.29	4,747
1988	493.25	366	315	301	18.32	16
1989	9,277.07	6,789	5,852	5,744	18.33	313
1990	6,195.87	4,462	3,846	3,899	18.34	213
1991	12,982.39	9,195	7,926	8,302	18.34	453
1992	21,904.69	15,233	13,131	14,250	18.35	777
1993	96,557.06	65,859	56,771	63,926	18.36	3,482
1994	72,819.41	48,639	41,927	49,097	18.37	2,673
1995	23,464.60	15,332	13,216	16,115	18.37	877

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON INTERIM SURVIVOR CURVE.. IOWA 115-R2.5 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. -25						
1996	27,437.70	17,496	15,082	19,216	18.38	1,045
1997	28,786.42	17,883	15,415	20,568	18.39	1,118
1998	10,742.75	6,492	5,596	7,832	18.39	426
2002	5,532.24	2,900	2,500	4,415	18.42	240
2003	15,716.41	7,877	6,790	12,856	18.42	698
2005	8,415.64	3,788	3,265	7,254	18.43	394
2006	18,980.29	7,999	6,895	16,830	18.44	913
2007	474,060.80	185,233	159,671	432,905	18.45	23,464
2008	1,365,739.18	489,174	421,669	1,285,505	18.45	69,675
2009	74,940.28	24,209	20,868	72,807	18.45	3,946
2010	33,912.40	9,649	8,317	34,073	18.46	1,846
2012	20,252.89	3,994	3,443	21,873	18.47	1,184
2014	47,116.93	4,367	3,764	55,132	18.48	2,983
	2,869,695.46	1,390,131	1,198,295	2,388,824		129,863
MILNER INTERIM SURVIVOR CURVE.. IOWA 115-R2.5 PROBABLE RETIREMENT YEAR.. 11-2068 NET SALVAGE PERCENT.. -25						
1992	9,341,738.98	3,616,654	4,042,578	7,634,596	50.08	152,448
1994	71,898.34	26,131	29,208	60,665	50.25	1,207
1995	37,485.91	13,162	14,712	32,145	50.33	639
1996	2,659.26	900	1,006	2,318	50.41	46
2005	9,094.16	1,887	2,109	9,258	51.04	181
2008	9,868.22	1,535	1,716	10,620	51.21	207
2009	21,468.87	2,941	3,287	23,549	51.27	459
2013	13,589.07	769	860	16,127	51.47	313
2014	93,487.29	3,221	3,600	113,259	51.52	2,198
2015	16,070.04	185	207	19,881	51.57	386
	9,617,360.14	3,667,385	4,099,283	7,922,417		158,084

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

OXBOW HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	194,114.45	124,100	191,916	50,727	47.37	1,071
1962	4,910.47	3,107	4,805	1,333	47.58	28
1964	2,857.08	1,770	2,737	834	47.98	17
1965	69,872.20	42,801	66,190	21,150	48.18	439
1966	160,799.97	97,415	150,649	50,351	48.36	1,041
1976	1,117.84	593	917	480	50.02	10
1985	2,269.19	1,023	1,582	1,254	51.19	24
1986	13,032.61	5,747	8,888	7,403	51.30	144
1987	19,346.52	8,337	12,893	11,290	51.41	220
1988	2,405.19	1,012	1,565	1,441	51.52	28
1989	6,690.27	2,744	4,243	4,119	51.63	80
1990	509.10	203	314	322	51.73	6
1991	149,302.53	57,982	89,667	96,961	51.83	1,871
1992	64,179.69	24,199	37,423	42,802	51.93	824
1993	53,929.10	19,720	30,496	36,915	52.02	710
1994	222,716.75	78,780	121,830	156,566	52.12	3,004
1995	2,173.34	742	1,147	1,569	52.21	30
1996	12,086.16	3,980	6,155	8,953	52.29	171
1998	34,848.12	10,576	16,355	27,205	52.46	519
1999	14,791.20	4,289	6,633	11,856	52.54	226
2001	281,638.51	73,768	114,079	237,969	52.70	4,516
2002	19,099.83	4,725	7,307	16,568	52.77	314
2005	17,355.48	3,487	5,393	16,302	52.99	308
2006	11,277.00	2,083	3,221	10,875	53.05	205
2010	15,355.68	1,748	2,703	16,491	53.30	309
2011	57,033.43	5,397	8,346	62,946	53.36	1,180
2012	19,231.65	1,439	2,225	21,814	53.42	408
2013	930,061.82	50,537	78,154	1,084,424	53.47	20,281
2015	7,843.63	89	138	9,667	53.57	180
	2,390,848.81	632,393	977,972	2,010,589		38,164

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	13,202.77	8,610	10,553	5,951	46.94	127
1960	3,840.53	2,480	3,040	1,761	47.16	37
1961	6,037,891.95	3,860,100	4,731,078	2,816,287	47.37	59,453

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1962	7,976.53	5,047	6,186	3,785	47.58	80
1965	17,054.48	10,447	12,804	8,514	48.18	177
1966	134.68	82	101	68	48.36	1
1967	6,423.71	3,846	4,714	3,316	48.55	68
1968	8,978.51	5,312	6,511	4,713	48.73	97
1970	2,698.72	1,558	1,910	1,464	49.07	30
1971	17,477.19	9,959	12,206	9,640	49.24	196
1972	129,436.03	72,780	89,202	72,593	49.40	1,469
1974	3,785.22	2,069	2,536	2,196	49.72	44
1975	157,166.86	84,680	103,787	92,672	49.87	1,858
1976	11,155.71	5,921	7,257	6,688	50.02	134
1978	817.50	420	515	507	50.30	10
1980	3,040.62	1,511	1,852	1,949	50.57	39
1981	31,582.93	15,416	18,894	20,584	50.70	406
1983	25,350.72	11,910	14,597	17,091	50.95	335
1984	80,344.89	36,993	45,340	55,091	51.07	1,079
1985	331,970.15	149,636	183,399	231,563	51.19	4,524
1986	4,027.95	1,776	2,177	2,858	51.30	56
1987	39,206.28	16,896	20,708	28,300	51.41	550
1988	14,017.49	5,896	7,226	10,296	51.52	200
1989	1,819,116.35	746,020	914,349	1,359,546	51.63	26,332
1990	345,444.36	137,970	169,101	262,704	51.73	5,078
1991	141,437.85	54,927	67,321	109,477	51.83	2,112
1993	20,750.61	7,588	9,300	16,638	52.02	320
1994	110,790.01	39,189	48,031	90,456	52.12	1,736
1995	8,136.86	2,779	3,406	6,765	52.21	130
2002	31,094.50	7,692	9,428	29,441	52.77	558
2003	22,934.53	5,327	6,529	22,139	52.85	419
2004	186,194.65	40,383	49,495	183,248	52.92	3,463
2005	26,481.90	5,321	6,522	26,581	52.99	502
2006	16,888.94	3,120	3,824	17,287	53.05	326
2007	125,892.70	21,111	25,874	131,491	53.12	2,475
2010	2,573.77	293	359	2,858	53.30	54
2011	3,770.94	357	438	4,276	53.36	80
2012	494,738.60	37,006	45,356	573,067	53.42	10,728
2013	237,992.53	12,932	15,850	281,641	53.47	5,267
2014	223,774.79	7,429	9,105	270,613	53.52	5,056
2015	112,571.64	1,275	1,563	139,152	53.57	2,598
	10,878,166.95	5,444,064	6,672,441	6,925,268		138,204

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1961	88,348.23	56,482	92,994	17,441	47.37	368
1965	8,043.31	4,927	8,112	1,942	48.18	40
1978	15,560.73	8,001	13,173	6,278	50.30	125
	111,952.27	69,410	114,279	25,661		533
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1981	60,819.27	29,686	42,080	33,944	50.70	670
1995	182,904.28	62,473	88,555	140,075	52.21	2,683
1999	123,294.00	35,752	50,678	103,439	52.54	1,969
2000	65,594.65	18,113	25,675	56,318	52.62	1,070
2002	15,558.79	3,849	5,456	13,993	52.77	265
2003	15,824.67	3,675	5,209	14,572	52.85	276
2005	132,205.22	26,565	37,656	127,601	52.99	2,408
2006	3,039,155.65	561,446	795,849	3,003,096	53.05	56,609
2007	9,542,899.17	1,600,225	2,268,317	9,660,307	53.12	181,858
2008	27,588.17	4,147	5,878	28,607	53.18	538
2010	65,623.36	7,470	10,589	71,440	53.30	1,340
2011	72,191.45	6,831	9,683	80,556	53.36	1,510
2012	31,727.02	2,373	3,364	36,295	53.42	679
2014	7,137.45	237	336	8,586	53.52	160
	13,382,523.15	2,362,842	3,349,325	13,378,829		252,035
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1969	213,066.61	124,540	266,333			
1970	1,484.61	857	1,856			
1971	27,554.39	15,701	34,443			
1975	7,758.36	4,180	9,698			
1976	467.81	248	585			
1977	3,704.91	1,936	4,631			

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1979	251.45	127	314			
1981	51,593.48	25,183	64,492			
1982	18,860.22	9,034	23,575			
1984	2,796.95	1,288	3,496			
1985	62,023.23	27,957	77,529			
1987	807.08	348	1,009			
1989	2,255.24	925	2,819			
1991	10,345.35	4,018	12,932			
1992	34,560.79	13,031	43,201			
1993	51,787.58	18,937	64,734			
1994	241,389.37	85,385	301,737			
1995	20,194.15	6,898	25,243			
1996	12,849.36	4,231	16,062			
1997	38,129.33	12,068	47,662			
2006	366,552.97	67,716	372,358	85,833	53.05	1,618
2009	98,647.92	13,066	71,848	51,462	53.24	967
	1,267,081.16	437,674	1,446,556	137,295		2,585
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1921	210,920.90	219,519	217,717	45,934	16.57	2,772
1922	30.73	32	32	7	16.63	
1924	52.72	55	55	11	16.74	1
1925	23.05	24	24	5	16.79	
1926	235.23	242	240	54	16.84	3
1927	4,283.13	4,406	4,370	984	16.90	58
1928	5,229.70	5,369	5,325	1,212	16.94	72
1929	48.72	50	50	11	16.99	1
1937	265.82	267	265	67	17.33	4
1940	66.91	67	66	17	17.43	1
1941	1,279.29	1,274	1,264	336	17.47	19
1942	7.79	8	8	2	17.50	
1945	420.92	414	411	116	17.59	7
1953	670.48	643	638	200	17.80	11
1954	10,260.25	9,803	9,723	3,103	17.82	174
1956	2,331.00	2,210	2,192	722	17.87	40

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1957	7,540.11	7,119	7,061	2,365	17.89	132
1958	415.97	391	388	132	17.91	7
1960	4,082.82	3,805	3,774	1,330	17.95	74
1961	100.45	93	92	33	17.97	2
1964	160.16	146	145	55	18.02	3
1965	2,620.35	2,383	2,363	912	18.04	51
1966	5,686.78	5,145	5,103	2,006	18.05	111
1967	93.49	84	83	34	18.07	2
1971	1,179.47	1,035	1,027	448	18.13	25
1972	75.91	66	65	29	18.14	2
1973	9,477.19	8,208	8,141	3,706	18.15	204
1974	8,344.29	7,173	7,114	3,316	18.17	182
1980	49,172.69	40,180	39,850	21,616	18.24	1,185
1981	1,459.68	1,181	1,171	653	18.25	36
1983	2,919.37	2,313	2,294	1,355	18.27	74
1986	570,974.23	436,174	432,593	281,125	18.30	15,362
1987	291.01	219	217	147	18.31	8
1988	247.09	184	182	126	18.32	7
1990	16,537.99	11,910	11,812	8,860	18.34	483
1991	56,438.76	39,976	39,648	30,901	18.34	1,685
1993	1,601.35	1,092	1,083	919	18.36	50
1995	30,332.35	19,820	19,657	18,258	18.37	994
1997	79,109.12	49,146	48,743	50,144	18.39	2,727
1999	19,782.55	11,589	11,494	13,234	18.40	719
2000	20,477.06	11,597	11,502	14,095	18.41	766
2006	1,923.50	811	804	1,600	18.44	87
2007	59,305.91	23,173	22,983	51,150	18.45	2,772
2008	12,771.96	4,575	4,537	11,428	18.45	619
2010	8,308.63	2,364	2,345	8,041	18.46	436
2011	23,949.16	5,825	5,777	24,159	18.46	1,309
2015	22,129.38	715	709	26,953	18.48	1,458
	1,253,635.42	942,875	935,134	631,910		34,735

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1950	31.23	30	27	12	17.73	1
1952	1,834,365.39	1,765,141	1,606,062	686,894	17.78	38,633
1954	1,030.58	985	896	392	17.82	22
1956	3,174.70	3,009	2,738	1,231	17.87	69
1957	1,519.42	1,435	1,306	594	17.89	33
1958	818.25	769	700	323	17.91	18
1964	3,616.60	3,307	3,009	1,512	18.02	84
1967	0.20		0			
1969	206.21	183	167	91	18.10	5
1971	4,475.91	3,929	3,575	2,020	18.13	111
1973	8,091.07	7,008	6,376	3,737	18.15	206
1980	6,548.04	5,350	4,868	3,317	18.24	182
1982	43,719.70	35,010	31,855	22,795	18.26	1,248
1983	2,207.01	1,748	1,590	1,168	18.27	64
1985	719.60	557	507	393	18.29	21
1988	43,169.94	32,076	29,185	24,777	18.32	1,352
1989	1,037.34	759	691	606	18.33	33
1991	60,401.44	42,782	38,926	36,575	18.34	1,994
1992	4,328.83	3,010	2,739	2,672	18.35	146
1993	22,105.63	15,078	13,719	13,913	18.36	758
1995	252,504.05	164,989	150,120	165,510	18.37	9,010
1996	258,322.72	164,723	149,878	173,026	18.38	9,414
1997	27,856.31	17,305	15,745	19,075	18.39	1,037
1998	48,178.69	29,114	26,490	33,733	18.39	1,834
1999	6,587.66	3,859	3,511	4,723	18.40	257
2003	20,823.10	10,437	9,496	16,532	18.42	898
2004	13,087.52	6,232	5,670	10,689	18.43	580
2005	22,282.60	10,029	9,125	18,728	18.43	1,016
2006	67,253.78	28,345	25,790	58,277	18.44	3,160
2007	102,928.38	40,218	36,593	92,067	18.45	4,990
2008	3,068,620.94	1,099,103	1,000,049	2,835,727	18.45	153,698
2009	1,867,490.84	603,293	548,923	1,785,441	18.45	96,772
2010	1,233,771.36	351,039	319,403	1,222,812	18.46	66,241
2011	60,259.00	14,657	13,336	61,988	18.46	3,358
2012	150,694.68	29,719	27,041	161,328	18.47	8,735
2013	303,663.71	44,935	40,885	338,694	18.47	18,338
2014	155,002.15	14,367	13,072	180,680	18.48	9,777
2015	79,118.28	2,555	2,325	96,573	18.48	5,226
	9,780,012.86	4,557,085	4,146,390	8,078,626		439,321

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -25						
1928	92,575.51	88,892	84,220	31,499	23.09	1,364
1929	159.78	153	145	55	23.19	2
1931	303.31	289	274	105	23.39	4
1936	1,879.59	1,759	1,667	683	23.83	29
1937	69.74	65	62	26	23.91	1
1938	1,054.16	980	928	389	23.99	16
1939	97.11	90	85	36	24.06	1
1941	244.90	225	213	93	24.21	4
1946	98.72	89	84	39	24.54	2
1947	104.16	94	89	41	24.60	2
1953	891.00	779	738	376	24.93	15
1964	92.25	76	72	43	25.41	2
1965	2,259.79	1,842	1,745	1,080	25.45	42
1986	26,790.96	17,523	16,602	16,887	26.03	649
1990	14,050.25	8,552	8,103	9,460	26.11	362
1991	71,763.89	42,805	40,555	49,150	26.12	1,882
1992	517,396.80	301,869	286,003	360,743	26.14	13,800
1993	11,929.34	6,798	6,441	8,471	26.16	324
1994	23,175,849.95	12,880,848	12,203,854	16,765,958	26.18	640,411
1995	16,680.12	9,028	8,554	12,297	26.19	470
1996	8,626.20	4,537	4,299	6,484	26.21	247
1997	1,098,717.95	560,525	531,065	842,333	26.22	32,126
2003	18,473.90	7,346	6,960	16,132	26.30	613
2004	13,990.26	5,246	4,970	12,518	26.32	476
2005	72,581.94	25,530	24,188	66,539	26.33	2,527
2007	9,033.22	2,720	2,577	8,714	26.35	331
2008	124,283.16	33,981	32,195	123,159	26.36	4,672
2010	173,940.37	37,058	35,110	182,315	26.38	6,911
2012	15,404.91	2,226	2,109	17,147	26.40	650
2013	10,169.60	1,087	1,030	11,682	26.41	442
2014	1,809,295.87	119,979	113,673	2,147,947	26.42	81,300
2015	46,095.28	1,049	994	56,625	26.43	2,142
	27,334,903.99	14,164,040	13,419,604	20,749,026		791,819

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -25

1938	149,682.54	141,212	132,275	54,828	22.68	2,417
1940	1,348.22	1,263	1,183	502	22.81	22
1941	447.82	418	392	168	22.87	7
1942	4,310.11	4,011	3,757	1,630	22.93	71
1944	20.08	19	18	7	23.05	
1945	275.67	254	238	107	23.10	5
1946	584.39	536	502	228	23.16	10
1950	837.27	755	707	339	23.36	15
1953	5,799.56	5,161	4,834	2,415	23.50	103
1954	1,804.65	1,598	1,497	759	23.54	32
1957	65.15	57	53	28	23.66	1
1960	3,529.53	3,031	2,839	1,573	23.78	66
1962	91.80	78	73	42	23.85	2
1963	195.85	165	155	90	23.88	4
1965	2,364.90	1,970	1,845	1,111	23.94	46
1966	7,355.41	6,085	5,700	3,494	23.98	146
1968	78.73	64	60	38	24.04	2
1969	1,452.40	1,176	1,102	714	24.06	30
1970	3,343.75	2,687	2,517	1,663	24.09	69
1971	3,481.52	2,776	2,600	1,752	24.12	73
1977	2,300.42	1,737	1,627	1,248	24.27	51
1981	15,100.72	10,905	10,215	8,661	24.35	356
1982	32,104.17	22,894	21,445	18,685	24.37	767
1983	34,075.28	23,986	22,468	20,126	24.39	825
1984	46,415.16	32,227	30,187	27,832	24.41	1,140
1985	18,097.33	12,384	11,600	11,021	24.43	451
1987	27,573.89	18,288	17,131	17,337	24.47	709
1990	1,868.83	1,175	1,101	1,235	24.52	50
1991	197,908.82	121,981	114,261	133,125	24.53	5,427
1993	4,778.10	2,819	2,641	3,332	24.56	136
1996	9,549.81	5,213	4,883	7,054	24.60	287
1997	77,837.99	41,210	38,602	58,696	24.62	2,384
2002	6,605.42	2,884	2,701	5,555	24.68	225
2013	64,467.76	7,304	6,842	73,743	24.78	2,976
2014	9,873.88	695	651	11,691	24.79	472
2015	24,215.76	598	560	29,710	24.79	1,198
	759,842.69	479,616	449,262	500,541		20,575

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1995	10,131,761.46	5,685,185	5,320,107	7,344,595	24.59	298,682
2012	86,916.09	13,316	12,461	96,184	24.77	3,883
2013	25,754.47	2,918	2,731	29,462	24.78	1,189
2015	17,272.34	427	400	21,191	24.79	855
	10,261,704.36	5,701,846	5,335,698	7,491,432		304,609
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -25						
1919	14,186.88	15,203	17,734			
1921	90,051.98	96,203	112,565			
1922	1,368.56	1,460	1,711			
1926	1,829.53	1,939	2,287			
1928	411.52	435	514			
1930	136.31	143	170			
1936	13.15	14	16			
1938	417.59	433	522			
1939	492.40	509	616			
1940	32.20	33	40			
1941	1,613.92	1,661	2,017			
1947	236.33	240	295			
1952	3,887.39	3,887	4,859			
1954	375.59	373	469			
1955	5,319.19	5,267	6,649			
1958	84.80	83	106			
1960	8,217.43	7,992	10,272			
1966	75.82	72	95			
1967	24,095.35	22,726	30,119			
1968	92.24	87	115			
1970	3,382.06	3,140	4,228			
1971	1,413.30	1,305	1,767			
1982	5,544.77	4,721	6,931			
1984	22,715.83	18,959	28,087	308	15.30	20
1985	2,781.19	2,297	3,403	74	15.30	5
1989	31,329.09	24,618	36,470	2,691	15.33	176
1990	9,167.13	7,103	10,523	936	15.33	61
1991	13,183.42	10,058	14,900	1,579	15.34	103

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -25						
1992	7,289.23	5,473	8,108	1,004	15.34	65
1993	29,116.38	21,474	31,813	4,583	15.35	299
1994	6,387.53	4,625	6,852	1,133	15.35	74
1995	18,107.50	12,844	19,028	3,607	15.36	235
1996	8,831.40	6,132	9,084	1,955	15.36	127
1997	15,437.50	10,465	15,503	3,793	15.37	247
2010	32,863.37	10,727	15,892	25,188	15.42	1,633
	360,487.88	302,701	403,761	46,849		3,045
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -25						
1948	308,348.77	298,478	285,161	100,275	18.27	5,489
1954	100.49	95	91	35	18.43	2
1956	168.15	158	151	59	18.48	3
1965	191.01	172	164	74	18.66	4
1971	4,420.21	3,840	3,669	1,857	18.76	99
1974	2,824.33	2,401	2,294	1,237	18.80	66
1981	1,386.08	1,108	1,059	674	18.89	36
1986	11,834.82	8,918	8,520	6,273	18.94	331
1988	260.33	191	182	143	18.96	8
1989	245.12	177	169	137	18.97	7
1990	8,792.21	6,239	5,961	5,030	18.98	265
1991	5,046.05	3,519	3,362	2,946	18.99	155
1993	8,950.34	6,006	5,738	5,450	19.01	287
2006	5,251.95	2,161	2,065	4,500	19.10	236
2008	4,296.47	1,499	1,432	3,938	19.11	206
2009	1,530.75	481	460	1,454	19.11	76
	363,647.08	335,443	320,477	134,082		7,270

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -25

1937	415,174.86	417,609	403,784	115,184	17.33	6,647
1938	1,478.61	1,484	1,435	413	17.36	24
1939	276.82	277	268	78	17.40	4
1940	4,564.54	4,557	4,406	1,300	17.43	75
1941	105.61	105	102	30	17.47	2
1945	3,063.55	3,016	2,916	913	17.59	52
1946	1,267.06	1,244	1,203	381	17.62	22
1948	24,767.33	24,156	23,356	7,603	17.68	430
1949	180.66	176	170	56	17.70	3
1951	2,560.26	2,473	2,391	809	17.75	46
1952	13,004.99	12,514	12,100	4,157	17.78	234
1954	2,574.53	2,460	2,379	840	17.82	47
1955	245.61	234	226	81	17.84	5
1957	1,812.60	1,711	1,654	611	17.89	34
1958	473.14	445	430	161	17.91	9
1961	198.46	184	178	70	17.97	4
1964	418.90	383	370	153	18.02	8
1965	228.21	208	201	84	18.04	5
1971	340.02	298	288	137	18.13	8
1972	6,486.17	5,657	5,470	2,638	18.14	145
1973	958.83	830	803	396	18.15	22
1978	13,712.35	11,412	11,034	6,106	18.22	335
1981	8,417.21	6,810	6,585	3,937	18.25	216
1982	9,617.22	7,701	7,446	4,575	18.26	251
1983	62,246.29	49,308	47,676	30,132	18.27	1,649
1984	49,087.52	38,440	37,167	24,192	18.28	1,323
1985	34,226.84	26,481	25,604	17,179	18.29	939
1986	4,505.76	3,442	3,328	2,304	18.30	126
1987	3,166.58	2,386	2,307	1,651	18.31	90
1988	585.88	435	421	312	18.32	17
1989	28,908.36	21,157	20,457	15,679	18.33	855
1990	20,877.88	15,036	14,538	11,559	18.34	630
1991	51,605.14	36,552	35,342	29,164	18.34	1,590
1993	57,841.23	39,452	38,146	34,156	18.36	1,860
1994	29,549.67	19,737	19,084	17,853	18.37	972
2010	11,007.62	3,132	3,028	10,731	18.46	581
2012	11,220.28	2,213	2,140	11,886	18.47	644

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
2013	11,180.21	1,654	1,599	12,376	18.47	670
2014	24,215.56	2,244	2,170	28,100	18.48	1,521
2015	5,389.04	174	168	6,568	18.48	355
	917,541.40	767,787	742,370	404,557		22,450
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1947	57,791.01	56,544	54,772	17,467	17.65	990
1949	20,783.91	20,207	19,574	6,406	17.70	362
1950	23.90	23	22	8	17.73	
1956	3,541.99	3,358	3,253	1,175	17.87	66
1959	19,537.56	18,291	17,718	6,704	17.93	374
1967	1,157.65	1,041	1,008	439	18.07	24
1972	6,691.28	5,835	5,652	2,712	18.14	150
1982	22,264.55	17,829	17,270	10,560	18.26	578
1984	7,600.61	5,952	5,765	3,735	18.28	204
1987	4,220.24	3,181	3,081	2,194	18.31	120
1990	44,850.02	32,300	31,288	24,775	18.34	1,351
1993	7,629.68	5,204	5,041	4,496	18.36	245
1994	6,476.70	4,326	4,190	3,905	18.37	213
1995	13,215.88	8,635	8,364	8,155	18.37	444
1996	7,497.16	4,781	4,631	4,740	18.38	258
2004	44,194.38	21,043	20,383	34,859	18.43	1,891
2005	57,287.00	25,784	24,976	46,633	18.43	2,530
2008	295,812.64	105,953	102,632	267,133	18.45	14,479
2009	124,723.60	40,292	39,029	116,875	18.45	6,335
2010	2,685.09	764	740	2,616	18.46	142
2012	2,381.05	470	455	2,521	18.47	136
2013	4,852.19	718	695	5,370	18.47	291
2015	17,842.84	576	558	21,746	18.48	1,177
	773,060.93	383,107	371,100	595,226		32,360

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1984	166,721.15	130,559	126,585	81,816	18.28	4,476
1985	143,430.51	110,972	107,594	71,694	18.29	3,920
1994	3,266.50	2,182	2,116	1,968	18.37	107
2006	27,991.43	11,797	11,438	23,551	18.44	1,277
2007	8,060.76	3,150	3,054	7,022	18.45	381
2009	21,085.80	6,812	6,605	19,753	18.45	1,071
2011	19,107.86	4,648	4,507	19,378	18.46	1,050
	389,664.01	270,120	261,898	225,182		12,282
	175,994,624.75	75,680,887	88,949,107	131,044,170		3,671,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.09

IDAHO POWER COMPANY

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -20						
1960	8,639,663.66	5,907,871	6,137,138	4,230,458	41.76	101,304
	8,639,663.66	5,907,871	6,137,138	4,230,458		101,304
HELLS CANYON INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -20						
1960	940,788.93	643,319	640,803	488,144	41.76	11,689
	940,788.93	643,319	640,803	488,144		11,689
OXBOW INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -20						
1960	56,309.00	38,505	39,328	28,243	41.76	676
	56,309.00	38,505	39,328	28,243		676
OXBOW COMMON INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -20						
1961	1,520,822.45	1,024,858	1,206,519	618,468	42.44	14,573
1964	373,757.59	240,683	283,345	165,164	44.40	3,720
1965	3,257.74	2,065	2,431	1,478	45.02	33
1979	30,082.05	14,969	17,622	18,476	51.52	359
	1,927,919.83	1,282,575	1,509,918	803,586		18,685

IDAHO POWER COMPANY

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1960	7,895,824.78	5,399,228	6,203,405	3,271,585	41.76	78,343
	7,895,824.78	5,399,228	6,203,405	3,271,585		78,343
	19,460,506.20	13,271,498	14,530,592	8,822,016		210,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.08

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -20						
1992	614,874.97	232,932	247,619	490,231	50.94	9,624
2013	194,709.45	10,818	11,500	222,151	51.49	4,314
	809,584.42	243,750	259,119	712,382		13,938
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -20						
1978	4,217,904.39	2,498,450	2,906,603	2,154,882	38.47	56,015
2007	75,170.71	16,088	18,716	71,489	39.16	1,826
	4,293,075.10	2,514,538	2,925,319	2,226,371		57,841
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1959	655.47	455	544	243	41.06	6
1960	39,060,442.63	26,709,843	31,906,759	14,965,772	41.76	358,376
1961	19,112.43	12,880	15,386	7,549	42.44	178
1962	649.10	431	515	264	43.11	6
1963	41,189.39	26,936	32,177	17,250	43.76	394
1966	1,882.50	1,175	1,404	855	45.61	19
1980	13,170,481.89	6,424,561	7,674,583	8,129,995	51.83	156,859
1983	119,689.40	54,825	65,492	78,135	52.64	1,484
1984	2,363.18	1,059	1,265	1,571	52.87	30
1992	6,655.39	2,416	2,886	5,100	54.19	94
2002	12,011.84	2,846	3,400	11,014	54.87	201
2003	124,330.51	27,670	33,054	116,143	54.90	2,116
2004	5,202.98	1,081	1,291	4,952	54.93	90
2006	42,336.15	7,485	8,941	41,862	54.98	761
2007	43,831.53	7,042	8,412	44,186	54.99	804
2009	310,388.56	39,355	47,012	325,454	55.02	5,915

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
2013	92,505.16	4,821	5,759	105,247	55.06	1,911
2014	15,153.91	482	576	17,609	55.06	320
2015	438,115.90	4,732	5,653	520,086	55.07	9,444
	53,506,997.92	33,330,095	39,815,109	24,393,289		539,008
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1950	7,130,944.04	6,749,952	6,660,068	1,897,065	17.40	109,027
1952	244.19	229	226	67	17.60	4
1961	987.47	888	876	309	18.23	17
1964	6,944.86	6,143	6,061	2,273	18.35	124
1967	1,189.00	1,034	1,020	407	18.43	22
1972	3,579.78	3,013	2,973	1,323	18.52	71
1991	238,329.85	162,649	160,483	125,513	18.58	6,755
1995	6,077.96	3,826	3,775	3,518	18.58	189
1997	2,278.82	1,364	1,346	1,389	18.58	75
2005	22,685.97	9,829	9,698	17,525	18.58	943
2006	29,929.77	12,151	11,989	23,927	18.58	1,288
2007	705,908.41	265,885	262,344	584,746	18.58	31,472
2008	16,151.92	5,574	5,500	13,883	18.58	747
2010	223,175.50	61,171	60,356	207,454	18.58	11,165
2011	25,460.83	5,957	5,878	24,675	18.58	1,328
2014	184,664.42	16,553	16,333	205,265	18.58	11,048
2015	365,029.11	11,481	11,328	426,707	18.58	22,966
	8,963,581.90	7,317,699	7,220,255	3,536,043		197,241
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -20						
1983	3,143,493.19	1,596,316	1,746,512	2,025,680	44.30	45,726
1985	2,137.27	1,043	1,141	1,424	44.48	32
	3,145,630.46	1,597,359	1,747,653	2,027,104		45,758

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1917	60,439.46	65,957	60,456	12,071	8.78	1,375
1937	26,614.53	28,094	25,751	6,187	10.46	591
1940	165.09	173	159	40	10.66	4
1985	20,972.93	18,276	16,752	8,416	11.50	732
1990	433,043.23	358,139	328,269	191,383	11.50	16,642
1991	10,137.97	8,279	7,589	4,577	11.50	398
2000	33,611.52	23,154	21,223	19,111	11.50	1,662
2013	1,759,275.43	376,985	345,543	1,765,587	11.50	153,529
	2,344,260.16	879,057	805,741	2,007,371		174,933
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1967	51,405,539.71	31,586,031	34,445,584	27,241,064	46.19	589,761
1969	4,197.95	2,497	2,723	2,314	47.29	49
1971	610.13	351	383	349	48.31	7
1989	60,816.20	24,084	26,264	46,715	53.80	868
2008	188,429.53	27,129	29,585	196,530	55.01	3,573
2010	16,151.92	1,761	1,920	17,462	55.03	317
2011	21,474.00	1,948	2,124	23,644	55.04	430
2014	234,914.29	7,476	8,153	273,744	55.06	4,972
	51,932,133.73	31,651,277	34,516,737	27,801,823		599,977
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -20						
1948	1,327,140.75	1,258,782	1,169,845	422,724	17.71	23,869
1952	16,690.13	15,551	14,452	5,576	18.17	307
1954	11,744.13	10,842	10,076	4,017	18.36	219
1957	488.94	445	414	173	18.61	9
1958	285.48	258	240	103	18.68	6
1959	27,674.89	24,926	23,165	10,045	18.74	536
1963	646.77	570	530	246	18.95	13

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -20						
1965	42,271.34	36,842	34,239	16,487	19.02	867
1980	574,026.92	446,722	415,160	273,673	19.24	14,224
1982	10,714.59	8,167	7,590	5,268	19.24	274
1985	6,014.04	4,424	4,111	3,105	19.25	161
1987	5,738.98	4,110	3,820	3,067	19.25	159
1991	4,219.06	2,835	2,635	2,428	19.25	126
1997	38,665.25	22,738	21,131	25,267	19.25	1,313
2000	12,216.05	6,539	6,077	8,582	19.25	446
2007	160,356.21	58,942	54,778	137,650	19.25	7,151
2008	2,615,897.61	880,103	817,921	2,321,157	19.25	120,580
2011	66,088.26	15,026	13,964	65,342	19.25	3,394
	4,920,879.40	2,797,822	2,600,146	3,304,909		173,654
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1919	90,169.18	94,797	93,515	14,688	12.16	1,208
1935	5,149.42	5,163	5,093	1,086	15.22	71
1942	3,481.53	3,404	3,358	820	16.37	50
1944	11,749.20	11,399	11,245	2,854	16.66	171
1949	5,284,539.03	5,023,441	4,955,494	1,385,952	17.29	80,159
1951	592.95	559	551	160	17.50	9
1954	716.91	667	658	202	17.78	11
1961	836.19	752	742	262	18.23	14
1972	3,896.92	3,280	3,236	1,441	18.52	78
1984	5,236.96	3,953	3,900	2,385	18.58	128
1985	33,752.13	25,170	24,830	15,673	18.58	844
1989	19,438.80	13,712	13,527	9,800	18.58	527
1992	752,157.28	504,060	497,242	405,347	18.58	21,816
1995	227,782.42	143,383	141,444	131,895	18.58	7,099
2004	14,004.77	6,425	6,338	10,468	18.58	563
2006	130,243.18	52,877	52,162	104,130	18.58	5,604
2007	637.98	240	237	529	18.58	28

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
2008	175,440.03	60,544	59,725	150,803	18.58	8,116
2010	71,379.39	19,565	19,300	66,355	18.58	3,571
2011	88,944.14	20,810	20,529	86,204	18.58	4,640
	6,920,148.41	5,994,201	5,913,124	2,391,054		134,707
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -20						
1992	16,435,809.66	6,119,446	6,791,327	12,931,644	52.24	247,543
1996	26,579.77	8,635	9,583	22,313	52.53	425
2004	5,240.49	1,125	1,249	5,040	52.81	95
2010	32,428.83	3,665	4,067	34,847	52.89	659
2014	73,373.28	2,427	2,693	85,354	52.90	1,613
2015	48,162.66	541	600	57,195	52.91	1,081
	16,621,594.69	6,135,839	6,809,520	13,136,394		251,416
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1961	28,223,454.39	19,019,334	20,584,954	13,283,191	42.44	312,988
1962	1,880.66	1,249	1,352	905	43.11	21
1966	7,218.22	4,506	4,877	3,785	45.61	83
1967	1,479.00	909	984	791	46.19	17
1979	1,470,840.06	731,914	792,163	972,845	51.52	18,883
1981	88,610.09	42,351	45,837	60,495	52.12	1,161
1990	879.09	339	367	688	53.94	13
1991	11,496.62	4,302	4,656	9,140	54.07	169
1994	5,815.35	1,977	2,140	4,839	54.39	89
1997	112,688.51	34,208	37,024	98,202	54.63	1,798
2000	110,217.88	29,166	31,567	100,695	54.79	1,838
2001	8,115.00	2,037	2,205	7,533	54.83	137
2002	66,567.38	15,773	17,071	62,809	54.87	1,145

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
2003	34,371.21	7,649	8,279	32,967	54.90	600
2004	141,130.82	29,317	31,730	137,627	54.93	2,505
2011	91,901.57	8,335	9,021	101,261	55.04	1,840
	30,376,665.85	19,933,366	21,574,227	14,877,772		343,287
OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1990	9,871.65	3,803	6,041	5,805	53.94	108
	9,871.65	3,803	6,041	5,805		108
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1919	70,847.51	74,483	42,990	42,027	12.16	3,456
1921	346,581.41	362,484	209,220	206,677	12.55	16,468
1922	49.44	52	30	29	12.75	2
1927	45,765.67	47,070	27,168	27,751	13.72	2,023
1930	137.12	140	81	84	14.30	6
1936	155.88	156	90	97	15.39	6
1937	5.32	5	3	3	15.57	
1946	79.24	76	44	51	16.93	3
1955	393.33	364	210	262	17.86	15
1966	492.24	431	249	342	18.41	19
1991	8,614.18	5,879	3,393	6,944	18.58	374
1992	1,985.66	1,331	768	1,615	18.58	87
1998	37,294.48	21,707	12,529	32,224	18.58	1,734
2014	4,342,248.24	389,239	224,663	4,986,035	18.58	268,355
2015	5,254,251.09	165,257	95,384	6,209,717	18.58	334,215
	10,108,900.81	1,068,674	616,823	11,513,858		626,763

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1952	9,654,551.39	9,059,715	8,830,783	2,754,679	17.60	156,516
1953	5,288.08	4,940	4,815	1,531	17.69	87
1955	497.77	461	449	148	17.86	8
1956	3,100.75	2,857	2,785	936	17.93	52
1961	678.10	610	595	219	18.23	12
1964	1,329.48	1,176	1,146	449	18.35	24
1968	738.79	638	622	265	18.46	14
1980	7,129.30	5,617	5,475	3,080	18.57	166
1989	5,395.77	3,806	3,710	2,765	18.58	149
1991	7,426.17	5,068	4,940	3,971	18.58	214
1992	24,728.83	16,572	16,153	13,521	18.58	728
1994	4,928.45	3,173	3,093	2,821	18.58	152
2003	2,762.25	1,333	1,299	2,015	18.58	108
2006	16,723.36	6,789	6,617	13,451	18.58	724
2007	268,493.12	101,130	98,575	223,617	18.58	12,035
2008	167,821.68	57,915	56,452	144,934	18.58	7,801
2009	31,062.20	9,660	9,416	27,859	18.58	1,499
2010	205,582.29	56,348	54,924	191,775	18.58	10,322
2011	722.37	169	165	702	18.58	38
2012	258,571.78	49,183	47,940	262,346	18.58	14,120
2013	40,511.16	5,766	5,620	42,993	18.58	2,314
2014	99,267.26	8,898	8,673	110,448	18.58	5,944
	10,807,310.35	9,401,824	9,164,247	3,804,525		213,027
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -20						
1928	267,078.25	264,975	260,454	60,040	16.97	3,538
1937	9,688.05	9,199	9,042	2,584	19.89	130
1963	36.48	29	29	15	25.77	1
1972	2,466.24	1,842	1,811	1,149	26.40	44
1986	9,111,138.39	5,744,172	5,646,168	5,287,198	26.65	198,394
1988	3,592.90	2,190	2,153	2,159	26.65	81
1989	429,666.46	257,026	252,641	262,959	26.66	9,863
1990	740.33	434	427	462	26.66	17
1994	3,758,661.78	2,013,575	1,979,220	2,531,174	26.66	94,943
1995	66.79	35	34	46	26.66	2

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -20						
1997	340.60	167	164	245	26.67	9
2003	57,982.54	22,204	21,825	47,754	26.67	1,791
2007	215,428.06	62,478	61,412	197,102	26.67	7,390
2014	2,132,578.21	136,272	133,947	2,425,147	26.67	90,932
	15,989,465.08	8,514,598	8,369,326	10,818,032		407,135
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1938	254,658.52	242,617	211,075	94,515	19.41	4,869
1939	96.15	91	79	36	19.70	2
1950	48.54	43	37	21	22.40	1
1952	904.65	797	693	392	22.79	17
1962	2,367.32	1,955	1,701	1,140	24.19	47
1969	5,013.90	3,930	3,419	2,598	24.68	105
2013	66,603.06	7,266	6,321	73,602	25.00	2,944
2015	1,024,790.21	24,115	20,980	1,208,768	25.00	48,351
	1,354,482.35	280,814	244,306	1,381,073		56,336
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1995	7,625,243.00	4,122,664	3,552,480	5,597,812	25.00	223,912
2006	20,537.81	6,786	5,847	18,798	25.00	752
	7,645,780.81	4,129,450	3,558,327	5,616,610		224,664
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1919	117,866.32	125,533	141,440			
1921	275,139.02	291,775	330,167			

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1928	35.27	37	42			
1929	12,013.56	12,509	14,416			
1931	2,748.42	2,847	3,298			
1939	4,173.76	4,230	4,914	95	13.73	7
1940	82.37	83	96	2	13.84	
1944	2,151.10	2,147	2,494	87	14.26	6
1946	43.98	44	51	2	14.44	
1954	1,249.04	1,204	1,399	100	15.01	7
1977	136,447.28	116,761	135,633	28,104	15.49	1,814
1987	139,855.44	108,706	126,276	41,550	15.50	2,681
1991	1,270,097.34	933,522	1,084,407	439,710	15.50	28,368
1996	95,018.21	63,526	73,794	40,228	15.50	2,595
2004	26,521.71	13,556	15,747	16,079	15.50	1,037
2011	1,977,005.73	533,792	620,069	1,752,338	15.50	113,054
	4,060,448.55	2,210,272	2,554,243	2,318,295		149,569
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -20						
1948	1,208,792.27	1,146,530	1,144,853	305,697	17.71	17,261
1953	1,098.78	1,019	1,018	301	18.27	16
1965	1,832.99	1,598	1,596	604	19.02	32
1967	8,576.49	7,385	7,374	2,918	19.08	153
1986	4,267.41	3,099	3,094	2,026	19.25	105
1988	45,385.94	32,037	31,990	22,473	19.25	1,167
1991	7,408.61	4,979	4,972	3,919	19.25	204
1995	15,165.95	9,386	9,372	8,827	19.25	459
2008	49,578.78	16,680	16,656	42,839	19.25	2,225
2015	20,419.52	620	619	23,884	19.25	1,241
	1,362,526.74	1,223,333	1,221,544	413,488		22,863

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1937	398,868.53	397,149	337,821	140,822	15.57	9,044
1991	185,720.64	126,745	107,811	115,054	18.58	6,192
2005	452,974.92	196,267	166,948	376,622	18.58	20,270
2006	70,626.64	28,673	24,390	60,362	18.58	3,249
2008	180,205.43	62,188	52,898	163,349	18.58	8,792
2015	54,924.48	1,727	1,469	64,440	18.58	3,468
	1,343,320.64	812,749	691,336	920,649		51,015
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1947	2,132,576.49	2,044,023	2,025,364	533,728	17.06	31,285
1949	254.55	242	240	66	17.29	4
1982	50,242.22	38,781	38,427	21,864	18.58	1,177
1986	2,712.46	1,997	1,979	1,276	18.58	69
1991	6,259.23	4,272	4,233	3,278	18.58	176
2004	483,981.33	222,037	220,010	360,768	18.58	19,417
2006	48,298.58	19,608	19,429	38,529	18.58	2,074
2007	138,996.83	52,354	51,876	114,920	18.58	6,185
2008	7,367.66	2,543	2,520	6,321	18.58	340
2009	642,369.07	199,779	197,955	572,888	18.58	30,834
2010	41,600.16	11,402	11,298	38,622	18.58	2,079
2015	56,533.82	1,778	1,762	66,079	18.58	3,556
	3,611,192.40	2,598,816	2,575,092	1,758,339		97,196
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1937	167,587.22	166,865	156,429	44,676	15.57	2,869
1939	66.09	65	61	18	15.90	1
1943	343,750.81	334,782	313,844	98,657	16.52	5,972
1946	177.74	171	160	53	16.93	3
1947	40,396.36	38,719	36,297	12,178	17.06	714
1948	604.81	577	541	185	17.18	11

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1953	2,880.81	2,691	2,523	934	17.69	53
1986	8,061.70	5,936	5,565	4,109	18.58	221
1988	32,764.91	23,465	21,997	17,320	18.58	932
2006	129,825.35	52,707	49,411	106,380	18.58	5,726
2014	449,801.33	40,320	37,798	501,963	18.58	27,016
	1,175,917.13	666,298	624,626	786,475		43,518
HELLS CANYON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1967	1,263,725.45	776,494	1,248,874	267,596	46.19	5,793
1983	2,459,443.25	1,126,582	1,811,939	1,139,393	52.64	21,645
	3,723,168.70	1,903,076	3,060,813	1,406,989		27,438
	245,026,937.25	145,208,710	156,873,674	137,158,650		4,451,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.82

IDAHO POWER COMPANY

ACCOUNT 332.3 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. 0						
1997	5,472,398.44	1,375,925	2,018,617	3,453,781	55.08	62,705
	5,472,398.44	1,375,925	2,018,617	3,453,781		62,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.1 1.15

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	878,005.87	323,188	329,496	636,310	46.33	13,734
2013	396,301.49	20,641	21,044	414,888	50.30	8,248
	1,274,307.36	343,829	350,540	1,051,198		21,982
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -10						
1978	25,507,157.51	14,419,502	15,362,932	12,694,941	34.40	369,039
1979	3,638.10	2,026	2,159	1,843	34.60	53
1980	8,880.45	4,869	5,188	4,581	34.81	132
1982	2,048.86	1,087	1,158	1,096	35.20	31
1990	223,419.84	100,362	106,928	138,833	36.61	3,792
1991	30,804.66	13,483	14,365	19,520	36.77	531
1992	12,021.52	5,120	5,455	7,769	36.92	210
1994	18,939.57	7,606	8,104	12,730	37.20	342
1997	6,572.33	2,380	2,536	4,694	37.58	125
2000	17,761.35	5,661	6,031	13,506	37.92	356
2006	23,672.71	5,160	5,498	20,542	38.44	534
2007	802.78	160	170	713	38.51	19
2009	87,892.15	13,925	14,836	81,845	38.63	2,119
2010	165,184.38	22,615	24,095	157,608	38.69	4,074
2011	16,006.97	1,832	1,952	15,656	38.74	404
2012	81,420.25	7,412	7,897	81,665	38.79	2,105
2013	54,428.61	3,622	3,859	56,012	38.83	1,442
2015	90,284.57	1,260	1,342	97,971	38.90	2,519
	26,350,936.61	14,618,082	15,574,505	13,411,525		387,827
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -10						
1960	9,510,360.06	6,056,834	8,783,297	1,678,099	36.28	46,254
1961	1,002.92	632	916	187	36.71	5
1970	8,174.66	4,614	6,691	2,301	40.48	57
1973	240,249.77	129,865	188,323	75,951	41.71	1,821

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -10						
1980	27,737,329.26	13,298,246	19,284,406	11,226,657	44.50	252,284
1982	64,993.61	29,939	43,416	28,077	45.26	620
1983	44,181.75	19,924	28,893	19,707	45.64	432
1985	9,749.33	4,203	6,095	4,629	46.37	100
1987	2,022.60	830	1,204	1,021	47.08	22
1988	320,338.27	128,098	185,761	166,611	47.43	3,513
1989	9,611.12	3,740	5,424	5,149	47.77	108
1990	30,502.66	11,535	16,727	16,825	48.10	350
1991	56,657.55	20,797	30,159	32,165	48.42	664
1992	112,963.98	40,178	58,264	65,996	48.74	1,354
1993	37,855.09	13,026	18,890	22,751	49.05	464
1994	20,461.04	6,796	9,855	12,652	49.36	256
1996	137,309.89	42,258	61,280	89,761	49.94	1,797
1998	33,151.35	9,368	13,585	22,882	50.48	453
1999	4,530.57	1,220	1,769	3,214	50.75	63
2000	1,231,587.25	315,141	457,001	897,745	51.00	17,603
2001	175,468.21	42,504	61,637	131,378	51.24	2,564
2002	37,972.47	8,669	12,571	29,198	51.47	567
2003	1,507,915.90	322,536	467,724	1,190,983	51.70	23,036
2004	90,318.54	18,005	26,110	73,241	51.91	1,411
2005	153,996.73	28,382	41,158	128,238	52.12	2,460
2006	37,618.48	6,354	9,214	32,166	52.32	615
2007	2,116.07	324	470	1,858	52.51	35
2008	54,305.92	7,435	10,782	48,955	52.69	929
2010	61,323.34	6,339	9,192	58,263	53.02	1,099
2012	1,502,140.26	101,785	147,603	1,504,751	53.32	28,221
2013	117,717.03	5,786	8,391	121,098	53.45	2,266
2015	1,418,074.10	14,398	20,879	1,539,002	53.70	28,659
	44,771,999.78	20,699,761	30,017,687	19,231,513		420,082
BLISS INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. -10						
1950	2,873,634.72	2,484,039	2,467,882	693,116	16.15	42,917
1952	418.06	359	357	103	16.29	6
1959	773.09	646	642	209	16.77	12
1964	7,470.69	6,094	6,054	2,163	17.08	127

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BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1966	9,174.16	7,403	7,355	2,737	17.20	159
1972	548.90	427	424	180	17.53	10
1978	2,236.45	1,658	1,647	813	17.82	46
1983	223,909.71	157,768	156,742	89,559	18.03	4,967
1985	6,144.79	4,227	4,200	2,560	18.10	141
1987	609,666.22	408,355	405,699	264,934	18.17	14,581
1988	81,740.40	53,965	53,614	36,300	18.20	1,995
1991	18,100.05	11,378	11,304	8,606	18.29	471
1992	7,291.73	4,500	4,471	3,550	18.32	194
1993	26,489.74	16,031	15,927	13,212	18.34	720
1994	59,884.20	35,485	35,254	30,618	18.36	1,668
1995	141,076.12	81,707	81,176	74,008	18.39	4,024
1997	41,149.84	22,657	22,510	22,755	18.43	1,235
1998	27,427.28	14,682	14,587	15,584	18.44	845
1999	50,646.45	26,277	26,106	29,605	18.46	1,604
2007	9,708.26	3,356	3,334	7,345	18.55	396
2008	208,574.87	66,056	65,626	163,806	18.55	8,831
2009	17,167.17	4,898	4,866	14,018	18.56	755
2010	3,841.36	966	960	3,266	18.56	176
2012	80,318.78	14,012	13,921	74,430	18.57	4,008
2013	134,268.54	17,524	17,410	130,285	18.57	7,016
2014	66,699.49	5,481	5,445	67,924	18.58	3,656
	4,708,361.07	3,449,951	3,427,511	1,751,686		100,560
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -10						
1983	8,866,832.00	4,345,191	4,411,436	5,342,080	39.58	134,969
1985	90,584.87	42,629	43,279	56,364	40.07	1,407
1993	18,472.48	7,073	7,181	13,139	41.84	314
1996	51,666.41	17,847	18,119	38,714	42.40	913
1998	2,708.45	864	877	2,102	42.73	49
2010	33,743.75	4,107	4,170	32,949	44.20	745
2014	565,397.62	20,288	20,597	601,340	44.49	13,516
2015	470,335.70	5,743	5,831	511,539	44.55	11,482
	10,099,741.28	4,443,742	4,511,489	6,598,226		163,395

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CLEAR LAKE INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 6-2027 NET SALVAGE PERCENT.. -10						
1937	17,751.56	16,995	19,527			
1940	437.08	417	481			
1943	121.90	116	134			
1982	36.19	30	40			
1983	21,340.74	17,374	23,475			
1994	13,779.08	9,887	13,824	1,333	11.44	117
2003	685,441.75	393,030	549,531	204,454	11.48	17,810
2006	3,543.11	1,764	2,466	1,431	11.49	125
	742,451.41	439,613	609,478	207,219		18,052
HELLS CANYON INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -10						
1967	8,499,656.43	4,992,418	5,230,066	4,119,556	39.23	105,010
1969	1,702.36	974	1,020	852	40.06	21
1982	6,019.36	2,773	2,905	3,716	45.26	82
1986	790,592.73	332,738	348,577	521,075	46.73	11,151
1988	209,977.03	83,966	87,963	143,012	47.43	3,015
1989	47,455.23	18,467	19,346	32,855	47.77	688
1991	10,175.24	3,735	3,913	7,280	48.42	150
1992	5,450.16	1,938	2,030	3,965	48.74	81
1993	20,427.33	7,029	7,364	15,106	49.05	308
1994	46,749.60	15,527	16,266	35,158	49.36	712
1996	48,731.01	14,997	15,711	37,893	49.94	759
1999	26,551.29	7,149	7,489	21,717	50.75	428
2000	17,530.31	4,486	4,700	14,584	51.00	286
2003	1,140,912.88	244,036	255,653	999,352	51.70	19,330
2004	6,649.07	1,326	1,389	5,925	51.91	114
2007	30,694.54	4,699	4,923	28,841	52.51	549
2009	607,504.92	73,074	76,552	591,703	52.86	11,194
2010	379,769.67	39,260	41,129	376,618	53.02	7,103
2011	255,811.03	21,957	23,002	258,390	53.17	4,860
2015	30,486.54	310	325	33,210	53.70	618
	12,182,846.73	5,870,859	6,150,322	7,250,809		166,459

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LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -10						
1948	340,857.94	294,642	168,178	206,766	16.47	12,554
1968	51,845.09	40,981	23,391	33,638	17.88	1,881
1980	1,744.80	1,254	716	1,204	18.52	65
1994	6,142.49	3,581	2,044	4,713	19.01	248
1995	1,818.29	1,036	591	1,409	19.03	74
1999	32,527.06	16,568	9,457	26,323	19.11	1,377
2014	4,310,772.29	342,931	195,741	4,546,109	19.24	236,284
	4,745,707.96	700,993	400,118	4,820,161		252,483
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1949	3,100,817.83	2,689,494	2,736,946	673,953	16.07	41,939
1953	705.29	603	614	162	16.36	10
1955	96.31	82	83	22	16.50	1
1958	261.91	220	224	64	16.70	4
1959	1,420.16	1,186	1,207	355	16.77	21
1960	1,560.16	1,298	1,321	395	16.83	23
1980	3,186.04	2,317	2,358	1,147	17.91	64
1981	27,176.61	19,569	19,914	9,980	17.95	556
1983	1,085,191.64	764,631	778,122	415,589	18.03	23,050
1984	8,578.75	5,974	6,079	3,357	18.07	186
1986	15,023.96	10,202	10,382	6,144	18.14	339
1990	21,902.03	14,009	14,256	9,836	18.26	539
2001	46,108.01	22,284	22,677	28,042	18.49	1,517
2004	43,181.63	18,196	18,517	28,983	18.52	1,565
2005	57,616.43	22,923	23,327	40,051	18.53	2,161
2007	374,895.60	129,584	131,870	280,515	18.55	15,122
2008	88,377.26	27,989	28,483	68,732	18.55	3,705
2009	3,505.74	1,000	1,018	2,839	18.56	153
	4,879,605.36	3,731,561	3,797,399	1,570,167		90,955

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MILNER						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
1992	23,171,570.58	8,412,045	8,423,512	17,065,215	47.30	360,787
1994	8,047.96	2,731	2,735	6,118	47.87	128
1997	50,148.46	15,156	15,177	39,987	48.65	822
1998	22,654.08	6,551	6,560	18,360	48.90	375
2012	151,137.14	10,592	10,606	155,644	51.44	3,026
2014	297,130.94	9,220	9,233	317,611	51.67	6,147
2015	578,936.40	6,094	6,102	630,728	51.77	12,183
	24,279,625.56	8,462,389	8,473,925	18,233,663		383,468
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -10						
1961	8,349,868.79	5,260,534	6,121,397	3,063,459	36.71	83,450
1975	203,444.80	106,575	124,016	99,774	42.52	2,347
1983	40,450.68	18,241	21,226	23,270	45.64	510
1988	1,484,621.94	593,675	690,827	942,257	47.43	19,866
1990	156,858.45	59,319	69,026	103,518	48.10	2,152
1991	231,311.29	84,907	98,802	155,641	48.42	3,214
1992	14,157.64	5,036	5,860	9,713	48.74	199
1994	66,019.79	21,927	25,515	47,107	49.36	954
1995	18,210.37	5,830	6,784	13,247	49.65	267
1996	50,385.17	15,506	18,043	37,380	49.94	748
1999	30,566.34	8,231	9,578	24,045	50.75	474
2003	127,567.27	27,286	31,751	108,573	51.70	2,100
2004	704.11	140	163	612	51.91	12
2007	16,893.02	2,586	3,009	15,573	52.51	297
2008	20,635.63	2,825	3,287	19,412	52.69	368
2009	88,007.68	10,586	12,318	84,490	52.86	1,598
2010	35,886.74	3,710	4,317	35,158	53.02	663
2011	10,333.10	887	1,032	10,334	53.17	194
2014	42,864.43	1,284	1,494	45,657	53.58	852
2015	558,171.96	5,667	6,594	607,395	53.70	11,311
	11,546,959.20	6,234,752	7,255,041	5,446,614		131,576

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SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1919	12,620.78	11,731	11,202	2,681	13.51	198
1921	136,152.39	126,115	120,427	29,341	13.70	2,142
1922	10.14	9	9	3	13.80	
1927	60.62	56	53	13	14.27	1
1929	1,883.24	1,718	1,641	431	14.45	30
1930	93.40	85	81	22	14.54	2
1936	2,602.13	2,338	2,233	630	15.06	42
1956	4,342.66	3,673	3,507	1,270	16.57	77
1963	44,894.13	36,807	35,147	14,237	17.02	836
1964	7,845.37	6,400	6,111	2,519	17.08	147
1966	2,058.90	1,661	1,586	679	17.20	39
1980	23,340.00	16,977	16,211	9,463	17.91	528
1983	3,951.44	2,784	2,658	1,688	18.03	94
1985	10,134.46	6,972	6,658	4,490	18.10	248
1987	885,929.99	593,397	566,632	407,891	18.17	22,449
1988	139,026.42	91,785	87,645	65,284	18.20	3,587
1992	19,604.53	12,098	11,552	10,013	18.32	547
1998	248,004.96	132,758	126,770	146,036	18.44	7,920
2007	120,059.85	41,499	39,627	92,439	18.55	4,983
2008	1,283.77	407	389	1,024	18.55	55
2010	877,945.92	220,768	210,810	754,930	18.56	40,675
2013	125,790.13	16,417	15,677	122,693	18.57	6,607
	2,667,635.23	1,326,455	1,266,625	1,667,774		91,207
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1952	2,931,389.84	2,516,809	2,333,746	890,783	16.29	54,683
1954	6,622.80	5,645	5,234	2,051	16.43	125
1955	7,404.03	6,287	5,830	2,315	16.50	140
1965	8,252.29	6,696	6,209	2,869	17.14	167
1980	2,934.40	2,134	1,979	1,249	17.91	70
1983	237,480.01	167,330	155,159	106,069	18.03	5,883
1988	496,446.04	327,753	303,914	242,177	18.20	13,306
1989	329,514.17	214,243	198,660	163,806	18.23	8,986
1991	33,242.77	20,897	19,377	17,190	18.29	940
1992	10,143.47	6,259	5,804	5,354	18.32	292

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STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1993	8,715.81	5,275	4,891	4,696	18.34	256
1995	7,585.60	4,393	4,073	4,271	18.39	232
1997	4,321.06	2,379	2,206	2,547	18.43	138
1999	86,122.25	44,683	41,433	53,302	18.46	2,887
2000	30,209.42	15,147	14,045	19,185	18.48	1,038
2009	2,368,189.81	675,687	626,540	1,978,469	18.56	106,599
2011	2,110,382.81	452,816	419,880	1,901,541	18.57	102,399
2012	38,895.74	6,785	6,291	36,494	18.57	1,965
2013	382,561.35	49,930	46,298	374,519	18.57	20,168
2014	14,260.18	1,172	1,087	14,599	18.58	786
	9,114,673.85	4,532,320	4,202,657	5,823,484		321,060
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -10						
1994	25,328,612.17	12,571,933	11,621,015	16,240,458	26.05	623,434
1995	109.29	53	49	71	26.11	3
2000	94,232.06	38,378	35,475	68,180	26.33	2,589
2001	302,707.30	118,111	109,177	223,801	26.36	8,490
2012	18,618.86	2,382	2,202	18,279	26.60	687
2015	355,194.85	7,201	6,656	384,058	26.63	14,422
	26,099,474.53	12,738,058	11,774,575	16,934,847		649,625
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1938	170,167.75	144,978	125,599	61,586	18.90	3,259
1942	46.80	39	34	18	19.43	1
1943	147.46	123	107	56	19.57	3
1945	2,009.05	1,670	1,447	763	19.83	38
1964	2,216.59	1,676	1,452	986	22.10	45
1971	48,402.10	34,743	30,099	23,143	22.81	1,015
1992	1,974.69	1,063	921	1,251	24.40	51
1993	75,084.73	39,489	34,211	48,383	24.45	1,979

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 90-S2
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -10

1996	468,611.10	227,705	197,268	318,204	24.58	12,946
1997	38,245.74	18,028	15,618	26,452	24.62	1,074
2004	623,537.98	217,112	188,091	497,801	24.83	20,048
	1,430,443.99	686,626	594,845	978,643		40,459

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 90-S2
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -10

1995	15,676,967.76	7,836,320	6,993,426	10,251,238	24.54	417,736
1999	1,494.81	658	587	1,057	24.69	43
2014	299,980.42	18,700	16,689	313,290	24.97	12,547
	15,978,442.99	7,855,678	7,010,702	10,565,585		430,326

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 90-S2
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -10

1919	21,071.91	19,985	16,796	6,383	11.92	535
1921	49,704.60	47,011	39,510	15,165	12.06	1,257
1923	1,857.04	1,751	1,472	571	12.21	47
1930	7.74	7	6	3	12.68	
1939	190.72	175	147	63	13.23	5
1943	159.57	145	122	54	13.46	4
1955	2,423.80	2,132	1,792	874	14.08	62
1964	25,691.86	21,835	18,351	9,910	14.49	684
1967	3,165.29	2,653	2,230	1,252	14.61	86
1969	0.10		0			
1983	10,249.74	7,667	6,444	4,831	15.14	319
1986	64,830.48	46,923	39,436	31,878	15.22	2,094
1990	41,577.62	28,538	23,984	21,751	15.30	1,422
1992	12,463.62	8,288	6,966	6,744	15.33	440
1993	171,817.85	112,230	94,322	94,677	15.35	6,168
1999	47,633.22	27,060	22,742	29,654	15.43	1,922

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. -10						
2000	229,205.71	126,267	106,119	146,007	15.44	9,456
2001	2,654.89	1,413	1,188	1,733	15.45	112
2011	1,795,536.58	444,613	373,669	1,601,421	15.49	103,384
	2,480,242.34	898,693	755,295	1,972,972		127,997
UPPER MALAD INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 3-2035 NET SALVAGE PERCENT.. -10						
1948	336,184.07	290,602	223,703	146,100	16.47	8,871
1953	536.06	455	350	239	16.86	14
1980	1,708.20	1,228	945	934	18.52	50
1985	102,217.21	69,407	53,429	59,010	18.73	3,151
1986	34,021.56	22,800	17,551	19,872	18.76	1,059
1995	1,818.27	1,036	798	1,203	19.03	63
2014	1,723,261.91	137,089	105,530	1,790,058	19.24	93,038
	2,199,747.28	522,617	402,306	2,017,416		106,246
UPPER SALMON A INTERIM SURVIVOR CURVE.. IOWA 90-S2 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. -10						
1937	359,149.28	321,954	260,772	134,293	15.14	8,870
1939	108.51	97	79	41	15.30	3
1943	122.91	109	88	47	15.62	3
1944	11,284.91	9,935	8,047	4,366	15.70	278
1946	145.68	128	104	57	15.85	4
1948	3,358.72	2,922	2,367	1,328	16.00	83
1969	44,068.90	34,943	28,303	20,173	17.37	1,161
1984	54,767.81	38,136	30,889	29,356	18.07	1,625
1985	38,919.52	26,775	21,687	21,125	18.10	1,167
1988	231,607.72	152,907	123,849	130,919	18.20	7,193
1990	124,221.06	79,455	64,356	72,287	18.26	3,959
1991	114,261.89	71,826	58,177	67,511	18.29	3,691
1997	4,144.56	2,282	1,848	2,711	18.43	147
2002	71,255.24	33,052	26,771	51,610	18.50	2,790

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
2005	119,003.02	47,346	38,349	92,555	18.53	4,995
2007	94,437.33	32,643	26,440	77,441	18.55	4,175
2009	241,045.80	68,775	55,705	209,445	18.56	11,285
2012	909,313.46	158,629	128,484	871,761	18.57	46,945
	2,421,216.32	1,081,914	876,313	1,787,025		98,374
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1947	582,908.55	508,683	396,593	244,607	15.93	15,355
1949	5,924.68	5,139	4,007	2,511	16.07	156
1982	1,123.18	800	624	612	17.99	34
1983	2,293.54	1,616	1,260	1,263	18.03	70
1989	2,135.56	1,388	1,082	1,267	18.23	70
1991	3,070.59	1,930	1,505	1,873	18.29	102
2004	13,464.36	5,674	4,424	10,387	18.52	561
2006	1,430,445.39	533,098	415,628	1,157,862	18.54	62,452
2008	201,106.24	63,691	49,656	171,560	18.55	9,249
2009	1,391,971.53	397,155	309,640	1,221,528	18.56	65,815
2010	34,683.88	8,722	6,800	31,352	18.56	1,689
2011	35,808.96	7,683	5,990	33,400	18.57	1,799
	3,704,936.46	1,535,579	1,197,208	2,878,222		157,352
	211,679,355.31	100,173,472	108,648,541	124,198,749		4,159,485

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 1.96

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -15						
1964	841.88	674	819	149	15.94	9
1998	38,224.88	17,738	21,547	22,411	22.41	1,000
2011	18,407.65	3,157	3,835	17,334	23.39	741
	57,474.41	21,569	26,201	39,895		1,750
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -15						
1992	270,948.91	109,851	122,388	189,203	33.81	5,596
2008	66,430.54	10,136	11,293	65,102	40.92	1,591
2009	180.00	24	27	180	41.27	4
2013	243,912.45	13,360	14,885	265,615	42.59	6,237
	581,471.90	133,371	148,592	520,101		13,428
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
2008	36,070.83	5,299	2,130	39,351	42.47	927
2013	19,727.08	1,029	414	22,272	44.42	501
	55,797.91	6,328	2,544	61,624		1,428
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -15						
1978	2,182,950.71	1,341,705	1,459,597	1,050,796	24.45	42,977
1979	68,818.86	41,529	45,178	33,964	24.88	1,365
1984	10,554.67	5,760	6,266	5,872	26.94	218
1985	5,015.14	2,677	2,912	2,855	27.33	104
1991	30,710.70	14,091	15,329	19,988	29.51	677
1992	3,822.57	1,703	1,853	2,543	29.85	85
1993	20,356.07	8,793	9,566	13,844	30.17	459

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -15						
1996	27,530.33	10,737	11,680	19,979	31.08	643
1997	14,514.13	5,448	5,927	10,765	31.37	343
1999	118,032.45	40,731	44,310	91,427	31.91	2,865
2000	126,565.90	41,660	45,321	100,230	32.17	3,116
2001	37,165.23	11,640	12,663	30,077	32.41	928
2002	80,291.01	23,803	25,895	66,440	32.65	2,035
2005	73,309.95	17,819	19,385	64,922	33.32	1,948
2007	34,496.04	7,050	7,669	32,001	33.73	949
2008	109,783.70	20,198	21,973	104,279	33.92	3,074
2011	19,177.15	2,253	2,451	19,603	34.46	569
2012	47,935.60	4,477	4,870	50,256	34.62	1,452
2014	792,105.13	33,413	36,349	874,572	34.93	25,038
2015	6,933.80	101	110	7,864	35.08	224
	3,810,069.14	1,635,588	1,779,303	2,602,277		89,069
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
1960	704,150.14	559,796	654,644	155,129	16.67	9,306
1963	2,297.08	1,758	2,056	586	18.07	32
1967	6,097.37	4,405	5,151	1,861	20.08	93
1969	7,603.63	5,320	6,221	2,523	21.14	119
1973	48,206.25	31,458	36,788	18,649	23.34	799
1976	38,234.10	23,534	27,521	16,448	25.06	656
1979	2,411.31	1,392	1,628	1,145	26.82	43
1980	2,273,485.51	1,282,730	1,500,067	1,114,442	27.41	40,658
1982	4,021.06	2,162	2,528	2,096	28.60	73
1984	11,741.20	5,999	7,015	6,487	29.79	218
1986	9,003.56	4,355	5,093	5,261	30.98	170
1987	834.38	392	458	501	31.57	16
1989	4,636.24	2,050	2,397	2,934	32.74	90
1990	10,095.90	4,321	5,053	6,557	33.32	197
1991	99,204.76	41,045	47,999	66,086	33.90	1,949
1992	80,083.27	31,983	37,402	54,694	34.47	1,587
1993	24,277.59	9,345	10,928	16,991	35.04	485
1995	61,452.19	21,850	25,552	45,118	36.15	1,248
1996	7,985.30	2,721	3,182	6,001	36.69	164

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
1998	2,221,532.38	690,424	807,405	1,747,358	37.75	46,288
1999	10,567.40	3,122	3,651	8,502	38.27	222
2000	21,455.10	6,004	7,021	17,652	38.78	455
2001	193,279.91	51,045	59,694	162,578	39.28	4,139
2002	68,450.96	16,998	19,878	58,841	39.76	1,480
2003	26,864.17	6,233	7,289	23,605	40.24	587
2004	153,344.36	33,053	38,653	137,693	40.71	3,382
2005	59,555.74	11,849	13,857	54,632	41.16	1,327
2006	36,959.75	6,724	7,863	34,640	41.61	832
2007	4,319.33	712	833	4,135	42.04	98
2008	419,613.79	61,647	72,092	410,464	42.47	9,665
2009	1,161,151.20	149,596	174,943	1,160,381	42.88	27,061
2010	1,828,847.58	202,052	236,286	1,866,888	43.28	43,135
2011	244,947.50	22,386	26,179	255,511	43.67	5,851
2012	98,829.58	7,134	8,343	105,311	44.05	2,391
2013	207,297.08	10,811	12,643	225,749	44.42	5,082
2014	708,721.84	22,658	26,497	788,533	44.77	17,613
2015	525,877.64	5,709	6,676	598,083	45.12	13,255
	11,387,436.15	3,344,773	3,911,488	9,184,064		240,766
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1992	13,030.06	8,186	5,439	9,546	16.91	565
1994	732.92	442	294	549	17.03	32
1995	335,645.97	198,003	131,559	254,434	17.09	14,888
1996	30,216.99	17,395	11,558	23,192	17.15	1,352
1997	13,348.96	7,484	4,973	10,379	17.21	603
1999	1,225,620.82	647,747	430,381	979,083	17.31	56,562
2002	102,958.20	48,712	32,366	86,036	17.44	4,933
2003	1,052.79	476	316	894	17.48	51
2004	28,686.31	12,333	8,194	24,795	17.52	1,415
2005	9,148.75	3,714	2,468	8,053	17.56	459
2006	11,632.55	4,422	2,938	10,439	17.60	593
2011	1,071,936.07	235,315	156,350	1,076,377	17.76	60,607

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
2013	417,290.19	55,700	37,009	442,875	17.82	24,853
2014	337,737.93	28,248	18,769	369,630	17.85	20,708
2015	340,950.21	10,049	6,677	385,416	17.87	21,568
	3,939,988.72	1,278,226	849,288	3,681,699		209,189
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -15						
1983	1,380,908.46	745,031	373,851	1,214,193	27.96	43,426
1989	1,280.22	592	297	1,175	30.78	38
1993	5,050.09	2,062	1,035	4,773	32.51	147
1998	233,934.47	78,625	39,453	229,571	34.46	6,662
2000	6,399.33	1,954	981	6,379	35.17	181
2002	201,705.97	55,128	27,663	204,299	35.83	5,702
2003	145,256.62	37,264	18,699	148,346	36.15	4,104
2005	21,852.80	4,855	2,436	22,695	36.75	618
2007	289,238.49	53,669	26,931	305,694	37.32	8,191
2010	36,293.11	4,583	2,300	39,437	38.10	1,035
2012	227,055.53	18,897	9,482	251,631	38.58	6,522
2013	20,546.57	1,252	628	23,000	38.80	593
2014	39,355.75	1,459	732	44,527	39.02	1,141
	2,608,877.41	1,005,371	504,488	2,495,721		78,360
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -15						
1937	98.28	99	70	43	6.88	6
1940	69.87	69	49	32	7.27	4
1959	288.49	271	192	140	9.20	15
1961	100.57	94	66	49	9.36	5
1962	359.87	335	237	177	9.44	19
1963	115.56	107	76	57	9.52	6
1968	51.69	47	33	26	9.88	3
1973	1,305.22	1,159	820	681	10.18	67

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -15						
1981	1,352.01	1,144	809	746	10.56	71
1982	1,095.94	920	651	610	10.60	58
1983	83,518.33	69,571	49,215	46,831	10.64	4,401
1984	4,176.09	3,450	2,441	2,362	10.68	221
2001	3,965.88	2,498	1,767	2,794	11.08	252
2007	23,969.77	11,526	8,154	19,412	11.16	1,739
2013	21,146.42	4,267	3,018	21,300	11.23	1,897
2014	11,214.09	1,464	1,036	11,861	11.24	1,055
2015	6,237.16	294	208	6,965	11.25	619
	159,065.24	97,315	68,841	114,084		10,438
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
1961	3,529.03	2,771	2,821	1,237	17.13	72
1963	2,599.58	1,989	2,025	964	18.07	53
1967	854,569.82	617,318	628,504	354,251	20.08	17,642
1973	360.32	235	239	175	23.34	7
1975	233.37	147	150	119	24.48	5
1979	1,607.54	928	945	904	26.82	34
1984	7,193.00	3,675	3,742	4,530	29.79	152
1985	7,931.06	3,945	4,016	5,104	30.38	168
1986	7,631.26	3,691	3,758	5,018	30.98	162
1987	112,923.76	53,059	54,020	75,842	31.57	2,402
1988	3,351.41	1,528	1,556	2,298	32.16	71
1991	118,741.49	49,128	50,018	86,534	33.90	2,553
1992	29,132.04	11,635	11,846	21,656	34.47	628
1993	38,684.59	14,891	15,161	29,326	35.04	837
1995	63,168.04	22,461	22,868	49,775	36.15	1,377
1996	17,701.17	6,032	6,141	14,215	36.69	387
1997	90,145.01	29,359	29,891	73,776	37.23	1,982
2000	1,611,680.00	450,977	459,149	1,394,283	38.78	35,954
2002	22,278.24	5,532	5,632	19,988	39.76	503
2003	5,353.93	1,242	1,265	4,893	40.24	122
2004	76,035.41	16,389	16,686	70,755	40.71	1,738
2005	38,004.42	7,561	7,698	36,007	41.16	875
2006	11,285.43	2,053	2,090	10,888	41.61	262

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
2007	4,404.01	726	739	4,325	42.04	103
2008	181,539.39	26,670	27,153	181,617	42.47	4,276
2009	6,822.89	879	895	6,951	42.88	162
2010	311,072.46	34,367	34,990	322,744	43.28	7,457
2012	21,697.57	1,566	1,594	23,358	44.05	530
2013	63,040.96	3,288	3,348	69,150	44.42	1,557
2014	2,626,454.44	83,968	85,490	2,934,933	44.77	65,556
2015	67,868.95	737	750	77,299	45.12	1,713
	6,407,040.59	1,458,747	1,485,180	5,882,917		149,340
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -15						
1948	35,440.66	32,684	4,678-	45,435	10.62	4,278
1968	1,331.63	1,087	156-	1,687	14.56	116
1981	6,478.84	4,707	674-	8,124	16.42	495
1985	1,626.73	1,126	161-	2,032	16.84	121
1989	18,692.34	12,202	1,747-	23,243	17.20	1,351
1990	2,298.98	1,476	211-	2,855	17.28	165
1992	673.52	417	60-	834	17.44	48
1996	71,969.46	40,729	5,830-	88,595	17.70	5,005
1998	5,955.20	3,187	456-	7,305	17.82	410
1999	13,906.75	7,213	1,032-	17,025	17.87	953
2000	12,608.82	6,321	905-	15,405	17.92	860
2001	5,126.47	2,475	354-	6,250	17.97	348
2002	7,515.38	3,481	498-	9,141	18.02	507
2003	15,134.63	6,695	958-	18,363	18.06	1,017
2005	32,256.62	12,803	1,833-	38,928	18.14	2,146
2006	6,425.61	2,388	342-	7,731	18.18	425
2010	145,730.91	36,367	5,205-	172,796	18.33	9,427
2011	25,926.24	5,529	791-	30,607	18.36	1,667
2014	1,382,578.68	112,888	16,158-	1,606,124	18.45	87,053
	1,791,677.47	293,775	42,050-	2,102,479		116,392

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1949	90,523.23	83,304	53,215	50,887	10.69	4,760
1954	872.82	783	500	504	11.68	43
1955	79.40	71	45	46	11.88	4
1963	4,191.54	3,565	2,277	2,543	13.38	190
1967	918.25	761	486	570	14.06	41
1985	12,011.19	8,420	5,379	8,434	16.36	516
1991	182,755.27	116,957	74,713	135,456	16.84	8,044
1995	188,790.47	111,370	71,144	145,965	17.09	8,541
1996	2,643.80	1,522	972	2,068	17.15	121
1997	884,464.31	495,843	316,747	700,387	17.21	40,697
2000	45,542.93	23,287	14,876	37,499	17.35	2,161
2004	66,720.68	28,684	18,323	58,405	17.52	3,334
2006	8,560.25	3,254	2,079	7,766	17.60	441
2007	136,271.75	48,111	30,734	125,979	17.63	7,146
2008	44,989.19	14,544	9,291	42,447	17.67	2,402
2009	755,872.38	220,338	140,753	728,500	17.70	41,158
2010	12,074.35	3,102	1,982	11,904	17.73	671
2011	156,998.33	34,465	22,016	158,532	17.76	8,926
2013	9,105.92	1,215	776	9,696	17.82	544
2014	94,556.99	7,909	5,052	103,688	17.85	5,809
2015	67,683.28	1,995	1,274	76,561	17.87	4,284
	2,765,626.33	1,209,500	772,635	2,407,835		139,833
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -15						
1992	1,862,681.34	750,629	823,748	1,318,336	34.09	38,672
1994	2,510.42	939	1,030	1,857	35.16	53
1996	24,634.92	8,495	9,323	19,008	36.19	525
2000	150,662.16	42,785	46,953	126,309	38.15	3,311
2002	37,056.96	9,349	10,260	32,356	39.07	828
2003	78,954.12	18,645	20,461	70,336	39.51	1,780
2004	129,474.49	28,441	31,211	117,684	39.94	2,947

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -15						
2010	37,942.11	4,297	4,716	38,918	42.30	920
2011	20,390.81	1,913	2,099	21,350	42.66	500
2015	7,473.09	83	91	8,503	43.98	193
	2,351,780.42	865,576	949,892	1,754,655		49,729
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
1961	584,357.21	458,836	498,629	173,382	17.13	10,122
1967	740.08	535	581	270	20.08	13
1968	1,031.33	733	797	389	20.61	19
1969	5,075.86	3,552	3,860	1,977	21.14	94
1970	6,922.01	4,764	5,177	2,783	21.68	128
1971	4,228.58	2,860	3,108	1,755	22.23	79
1973	989.25	646	702	436	23.34	19
1975	32,521.67	20,426	22,197	15,202	24.48	621
1977	21,760.97	13,121	14,259	10,766	25.64	420
1981	2,352.32	1,296	1,408	1,297	28.00	46
1985	858.98	427	464	524	30.38	17
1986	8,739.14	4,227	4,594	5,456	30.98	176
1987	59,964.87	28,176	30,620	38,340	31.57	1,214
1988	63,819.43	29,101	31,625	41,768	32.16	1,299
1989	9,307.10	4,115	4,472	6,231	32.74	190
1990	2,537.02	1,086	1,180	1,737	33.32	52
1991	67,153.11	27,784	30,194	47,033	33.90	1,387
1992	6,125.53	2,446	2,658	4,386	34.47	127
1993	63,537.44	24,458	26,579	46,489	35.04	1,327
1994	36,254.75	13,421	14,585	27,108	35.60	761
1995	108,972.20	38,747	42,107	83,211	36.15	2,302
1997	1,534,141.27	499,657	542,990	1,221,273	37.23	32,803
1999	84,612.92	24,997	27,165	70,140	38.27	1,833
2002	59,605.99	14,801	16,085	52,462	39.76	1,319
2003	8,517.90	1,976	2,147	7,648	40.24	190
2004	35,834.81	7,724	8,394	32,816	40.71	806
2005	34,837.41	6,931	7,532	32,531	41.16	790
2006	9,022.35	1,641	1,783	8,592	41.61	206
2007	311,857.31	51,378	55,834	302,802	42.04	7,203

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OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
2008	578,556.75	84,997	92,368	572,972	42.47	13,491
2009	2,518.65	324	352	2,544	42.88	59
2010	36,723.23	4,057	4,409	37,823	43.28	874
2011	38,116.63	3,483	3,785	40,049	43.67	917
2012	21,993.51	1,588	1,726	23,567	44.05	535
2013	2,777,955.10	144,877	157,441	3,037,207	44.42	68,375
2014	287,604.35	9,195	9,992	320,753	44.77	7,164
2015	1,570.83	17	18	1,788	45.12	40
	6,910,717.86	1,538,400	1,671,818	6,275,508		157,018
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1919	3,369.98	3,601	2,960	916	3.83	239
1920	33.00	35	29	9	4.07	2
1921	28,519.50	30,186	24,812	7,985	4.30	1,857
1926	15.99	17	14	4	5.44	1
1927	695.90	716	589	212	5.68	37
1932	153.68	154	127	50	6.89	7
1934	2.84	3	3			
1936	1,275.68	1,254	1,031	436	7.84	56
1938	43.74	43	35	15	8.31	2
1941	222.15	213	175	80	8.99	9
1942	266.92	254	209	98	9.21	11
1944	33.50	32	26	12	9.64	1
1948	656.71	607	499	256	10.48	24
1950	201.75	185	152	80	10.89	7
1951	893.87	814	669	359	11.09	32
1956	166.14	147	121	70	12.07	6
1958	1,756.06	1,539	1,265	754	12.46	61
1962	904.49	774	636	404	13.20	31
1963	180.92	154	127	81	13.38	6
1964	15,070.74	12,738	10,470	6,861	13.55	506
1965	13,605.53	11,425	9,391	6,255	13.72	456
1966	1,161.68	969	796	539	13.89	39
1968	2,361.38	1,942	1,596	1,119	14.22	79
1969	266.00	217	178	128	14.38	9

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SHOSHONE FALLS INTERIM SURVIVOR CURVE.. IOWA 54-R1.5 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. -15						
1982	64,590.33	46,945	38,588	35,691	16.07	2,221
1986	28,945.10	20,030	16,464	16,823	16.44	1,023
1987	50,082.46	34,174	28,090	29,505	16.53	1,785
1989	6,606.08	4,374	3,595	4,002	16.69	240
1991	8,985.91	5,751	4,727	5,607	16.84	333
1992	167.92	105	86	107	16.91	6
1995	3,812.76	2,249	1,849	2,536	17.09	148
1998	20,023.27	10,913	8,970	14,057	17.26	814
2000	6,936.46	3,547	2,916	5,061	17.35	292
2006	71,850.31	27,312	22,450	60,178	17.60	3,419
2008	1,283,405.89	414,910	341,046	1,134,871	17.67	64,226
2011	19,140.16	4,202	3,454	18,557	17.76	1,045
2013	15,421.21	2,058	1,692	16,043	17.82	900
	1,651,826.01	644,589	529,837	1,369,763		79,930
STRIKE INTERIM SURVIVOR CURVE.. IOWA 54-R1.5 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. -15						
1952	204,086.49	184,929	168,665	66,035	11.29	5,849
1954	5,884.50	5,276	4,812	1,955	11.68	167
1955	1,610.69	1,436	1,310	543	11.88	46
1959	137.67	120	109	49	12.64	4
1960	250.36	217	198	90	12.83	7
1965	2,834.41	2,380	2,171	1,089	13.72	79
1966	1,639.46	1,367	1,247	639	13.89	46
1968	2,573.05	2,116	1,930	1,029	14.22	72
1969	245.69	201	183	99	14.38	7
1972	791.85	632	576	334	14.83	23
1973	9,710.59	7,691	7,015	4,153	14.97	277
1975	14,028.86	10,923	9,962	6,171	15.25	405
1982	29,125.09	21,168	19,306	14,188	16.07	883
1985	4,047.71	2,837	2,587	2,067	16.36	126
1986	9,888.20	6,843	6,241	5,130	16.44	312
1991	61,978.28	39,664	36,176	35,099	16.84	2,084
1992	4,075.99	2,561	2,336	2,352	16.91	139
1993	7,679.08	4,732	4,316	4,515	16.97	266
1994	7,937.33	4,789	4,368	4,760	17.03	280

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STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1996	682.27	393	358	426	17.15	25
1998	1,367,680.48	745,428	679,868	892,964	17.26	51,736
2000	12,044.44	6,158	5,616	8,235	17.35	475
2001	195,173.38	96,150	87,694	136,756	17.40	7,860
2004	12,035.44	5,174	4,719	9,122	17.52	521
2006	38,066.82	14,470	13,197	30,579	17.60	1,737
2008	21,376.19	6,911	6,303	18,279	17.67	1,034
2010	235,166.12	60,414	55,101	215,340	17.73	12,146
2011	61,337.63	13,465	12,281	58,258	17.76	3,280
2012	75,908.84	13,519	12,330	74,965	17.79	4,214
2013	610,803.67	81,530	74,360	628,065	17.82	35,245
2014	377,462.82	31,571	28,794	405,288	17.85	22,705
2015	583,808.89	17,207	15,694	655,687	17.87	36,692
	3,960,072.29	1,392,272	1,269,823	3,284,260		188,742
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -15						
1994	2,818,774.31	1,425,100	1,339,431	1,902,159	23.16	82,131
1995	12.14	6	6	8	23.29	
1997	107.76	50	47	77	23.54	3
2000	107,582.81	44,576	41,896	81,824	23.88	3,426
2001	125,837.47	49,951	46,948	97,765	23.98	4,077
2006	4,881.81	1,443	1,356	4,258	24.43	174
2010	21,568.45	4,144	3,895	20,909	24.73	845
2011	17,831.80	2,891	2,717	17,789	24.80	717
2012	6,820.08	889	836	7,008	24.87	282
2013	21,808.39	2,101	1,975	23,105	24.93	927
2015	54,463.96	1,129	1,061	61,572	25.05	2,458
	3,179,688.98	1,532,280	1,440,168	2,216,474		95,040

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TWIN FALLS INTERIM SURVIVOR CURVE.. IOWA 54-R1.5 PROBABLE RETIREMENT YEAR.. 12-2040 NET SALVAGE PERCENT.. -15						
1938	10,255.89	9,909	6,510	5,284	8.63	612
1942	52.34	49	32	28	9.75	3
1950	30.52	27	18	17	12.01	1
1964	2,294.73	1,838	1,208	1,431	15.94	90
1972	1,711.80	1,269	834	1,135	18.01	63
1986	1,767.00	1,090	716	1,316	20.86	63
1995	1,910.81	972	639	1,559	22.09	71
1996	460,687.02	227,751	149,627	380,163	22.20	17,124
2002	16,447.71	6,489	4,263	14,652	22.77	643
2005	34,458.67	11,462	7,530	32,097	23.00	1,396
2011	43,838.24	7,519	4,940	45,474	23.39	1,944
2015	90,103.56	1,980	1,301	102,318	23.61	4,334
	663,558.29	270,355	177,617	585,475		26,344
TWIN FALLS (NEW) INTERIM SURVIVOR CURVE.. IOWA 54-R1.5 PROBABLE RETIREMENT YEAR.. 12-2040 NET SALVAGE PERCENT.. -15						
1995	2,060,802.98	1,048,241	942,665	1,427,258	22.09	64,611
2000	16,500.43	7,109	6,393	12,582	22.60	557
2001	26,885.97	11,101	9,983	20,936	22.69	923
2002	55,276.34	21,807	19,611	43,957	22.77	1,930
2004	15,856.54	5,618	5,052	13,183	22.93	575
2006	18,497.56	5,721	5,145	16,127	23.08	699
2007	104,160.50	29,703	26,711	93,073	23.14	4,022
2011	27,676.80	4,747	4,269	27,559	23.39	1,178
2014	16,988.43	1,081	972	18,565	23.56	788
2015	79,061.60	1,737	1,562	89,359	23.61	3,785
	2,421,707.15	1,136,865	1,022,363	1,762,600		79,068
THOUSAND SPRINGS INTERIM SURVIVOR CURVE.. IOWA 54-R1.5 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. -15						
1919	1,199.66	1,282	1,380			
1920	56.06	60	64			

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THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1921	9,613.50	10,175	11,056			
1922	479.85	506	552			
1923	28.90	30	33			
1927	525.05	541	604			
1928	1,407.78	1,444	1,619			
1930	265.53	270	305			
1936	86.70	86	100			
1938	77.77	76	89			
1940	581.40	565	669			
1941	101.83	99	117			
1945	302.13	288	347			
1946	575.73	547	662			
1948	83.02	78	95			
1950	98.46	92	113			
1951	339.09	315	390			
1954	31.26	29	36			
1955	519.86	475	598			
1956	172.79	157	199			
1958	4,708.38	4,245	5,415			
1959	441.22	396	507			
1964	10,317.82	9,028	11,865			
1969	199.50	170	229			
1970	103.40	87	119			
1972	169.48	141	195			
1978	2,524.34	2,017	2,903			
1982	345.18	266	397			
1983	110,744.24	84,512	127,356			
1985	126,605.79	94,561	145,597			
1986	1,222.01	902	1,405			
1987	5,304.82	3,869	6,101			
1998	202,047.88	120,576	206,065	26,290	14.61	1,799
2000	16,328.22	9,186	15,699	3,079	14.68	210
2001	108,430.85	58,975	100,789	23,907	14.71	1,625
2002	121,484.08	63,687	108,841	30,865	14.73	2,095
2006	6,425.60	2,749	4,698	2,691	14.84	181
2007	31,519.29	12,581	21,501	14,746	14.86	992
2009	1,339.75	446	762	778	14.91	52

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -15						
2012	17,121.61	3,556	6,077	13,613	14.97	909
2013	20,256.30	3,169	5,416	17,879	14.99	1,193
2015	72,639.50	2,587	4,421	79,114	15.02	5,267
	876,825.63	494,821	795,387	212,962		14,323
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -15						
1948	3,780.14	3,486	2,494	1,853	10.62	174
1968	524.39	428	306	297	14.56	20
1976	6,571.46	5,022	3,593	3,964	15.79	251
1986	189,264.69	129,215	92,445	125,209	16.94	7,391
1996	78,591.54	44,477	31,821	58,560	17.70	3,308
1998	1,250.67	669	479	960	17.82	54
2000	8,550.57	4,287	3,067	6,766	17.92	378
2001	4,750.28	2,293	1,640	3,822	17.97	213
2004	99,353.41	41,770	29,884	84,373	18.10	4,661
2008	210,471.50	66,310	47,441	194,602	18.26	10,657
2009	815.29	232	166	772	18.29	42
2011	23,523.34	5,017	3,589	23,462	18.36	1,278
	627,447.28	303,206	216,925	504,639		28,427
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1937	22,574.13	22,078	17,605	8,356	8.07	1,035
1941	12,938.70	12,397	9,885	4,994	8.99	556
1944	941.02	888	708	374	9.64	39
1946	8,844.57	8,264	6,590	3,582	10.07	356
1947	283.63	264	211	116	10.28	11
1948	3,069.82	2,840	2,265	1,266	10.48	121
1951	21,265.89	19,371	15,446	9,010	11.09	812
1955	23.62	21	17	10	11.88	1
1960	176.02	153	122	80	12.83	6

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1968	16,844.16	13,855	11,048	8,323	14.22	585
1970	3,288.52	2,665	2,125	1,657	14.54	114
1980	5,572.74	4,139	3,300	3,108	15.85	196
1981	759.57	558	445	429	15.96	27
1983	263.26	189	151	152	16.17	9
1985	4,413.31	3,094	2,467	2,608	16.36	159
1988	10,032.07	6,746	5,379	6,158	16.61	371
1989	6,073.70	4,021	3,206	3,778	16.69	226
1991	59,121.68	37,836	30,170	37,820	16.84	2,246
1997	866,664.34	485,864	387,420	609,244	17.21	35,401
2000	9,452.89	4,833	3,854	7,017	17.35	404
2002	1,053.39	498	397	814	17.44	47
2006	11,048.70	4,200	3,349	9,357	17.60	532
2008	34,187.61	11,052	8,813	30,503	17.67	1,726
2009	60,103.14	17,520	13,970	55,148	17.70	3,116
2010	21,185.51	5,443	4,340	20,023	17.73	1,129
2011	15,486.64	3,400	2,711	15,099	17.76	850
2013	8,895.79	1,187	946	9,284	17.82	521
2015	3,530.04	104	83	3,977	17.87	223
	1,208,094.46	673,480	537,022	852,287		50,819
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1947	32,812.64	30,503	18,923	18,812	10.28	1,830
1949	2,778.90	2,557	1,586	1,609	10.69	151
1961	1,377.70	1,187	736	848	13.01	65
1971	35,294.72	28,391	17,613	22,976	14.69	1,564
1985	4,620.97	3,239	2,009	3,305	16.36	202
1991	45,036.08	28,821	17,880	33,912	16.84	2,014
1998	660,142.52	359,798	223,206	535,958	17.26	31,052
2000	6,138.50	3,139	1,947	5,112	17.35	295
2004	10,200.88	4,386	2,721	9,010	17.52	514
2006	90,993.75	34,589	21,458	83,185	17.60	4,726
2008	30,643.37	9,907	6,146	29,094	17.67	1,647

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
2011	18,984.58	4,168	2,586	19,247	17.76	1,084
2012	13,873.99	2,471	1,533	14,422	17.79	811
2014	110,947.78	9,280	5,757	121,833	17.85	6,825
	1,063,846.38	522,436	324,101	899,322		52,780
	58,480,090.02	19,858,843	18,441,463	48,810,641		1,872,213

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 3.20

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1947	1,223.68	939	1,050	235	21.11	11
1950	569.77	431	482	116	21.43	5
1953	1,459.50	1,089	1,218	314	21.73	14
1956	1,114.92	820	917	253	22.01	11
1957	760.89	557	623	176	22.09	8
1960	1,106.24	796	890	271	22.34	12
1970	560.68	377	422	167	23.03	7
1972	4,239.78	2,804	3,136	1,315	23.15	57
1973	466.35	306	342	147	23.20	6
1976	463.35	295	330	157	23.36	7
1977	2,928.07	1,849	2,068	1,006	23.41	43
1979	7,627.57	4,714	5,273	2,736	23.50	116
1980	3,903.95	2,385	2,668	1,431	23.55	61
1981	10,495.09	6,337	7,088	3,932	23.59	167
1982	65,238.50	38,891	43,500	25,000	23.64	1,058
1983	50,080.86	29,470	32,963	19,622	23.68	829
1984	8,529.83	4,951	5,538	3,419	23.72	144
1985	26,500.63	15,160	16,957	10,869	23.76	457
1986	8,219.96	4,631	5,180	3,451	23.80	145
1987	7,981.50	4,426	4,951	3,430	23.84	144
1988	4,854.88	2,648	2,962	2,136	23.87	89
1989	7,460.93	3,996	4,470	3,364	23.91	141
1990	15,795.00	8,304	9,288	7,297	23.94	305
1991	73,435.84	37,850	42,336	34,772	23.97	1,451
1992	3,479.56	1,755	1,963	1,691	24.01	70
1993	72,523.97	35,765	40,004	36,146	24.04	1,504
1994	29,281.83	14,097	15,768	14,978	24.07	622
1995	8,646.19	4,056	4,537	4,542	24.10	188
1996	39,741.38	18,131	20,280	21,449	24.13	889
1997	221,606.87	98,099	109,726	122,961	24.16	5,089
1999	3,875.82	1,605	1,795	2,274	24.21	94
2000	909.89	363	406	549	24.23	23
2001	41,758.19	15,964	17,856	25,990	24.26	1,071
2002	41,860.70	15,289	17,101	26,853	24.28	1,106
2003	27,608.98	9,581	10,717	18,273	24.31	752
2004	25,155.93	8,255	9,233	17,180	24.33	706
2005	82,560.76	25,433	28,447	58,241	24.35	2,392
2006	51,464.43	14,746	16,494	37,544	24.38	1,540
2007	100,870.95	26,641	29,799	76,116	24.40	3,120
2008	279,378.51	67,153	75,112	218,235	24.42	8,937
2010	105,941.69	19,872	22,227	89,012	24.46	3,639

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP INTERIM SURVIVOR CURVE.. IOWA 90-R2 PROBABLE RETIREMENT YEAR.. 12-2040 NET SALVAGE PERCENT.. -5						
2011	74,095.39	11,789	13,186	64,614	24.47	2,641
2012	97,709.68	12,507	13,989	88,606	24.49	3,618
2013	52,465.24	4,969	5,558	49,531	24.51	2,021
2014	52,063.86	3,071	3,435	51,232	24.53	2,089
2015	157,491.78	3,238	3,622	161,745	24.54	6,591
	1,875,509.37	586,405	655,906	1,313,379		53,990
MILNER DAM INTERIM SURVIVOR CURVE.. IOWA 90-R2 PROBABLE RETIREMENT YEAR.. 6-2067 NET SALVAGE PERCENT.. -5						
1992	26,686.60	8,904	9,373	18,648	45.88	406
1997	12,783.88	3,586	3,775	9,648	46.66	207
1999	8,755.88	2,252	2,371	6,823	46.95	145
	48,226.36	14,742	15,518	35,120		758
NIAGARA SPRINGS HATCHERY INTERIM SURVIVOR CURVE.. IOWA 90-R2 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. -5						
1984	414.03	163	267	168	46.68	4
1986	1,227.11	462	757	532	47.14	11
1988	6,710.28	2,405	3,939	3,107	47.58	65
1992	4,772.08	1,530	2,506	2,505	48.40	52
1994	10,030.60	3,012	4,933	5,599	48.79	115
1995	12,972.11	3,761	6,160	7,461	48.97	152
1996	521.28	146	239	308	49.15	6
1999	2,756.39	677	1,109	1,785	49.66	36
2002	4,182.62	875	1,433	2,959	50.13	59
2004	13,817.59	2,534	4,150	10,358	50.43	205
2005	17,144.56	2,912	4,769	13,233	50.57	262
	74,548.65	18,477	30,261	48,015		967

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1956	7,954.79	4,693	5,595	2,758	37.78	73
1961	562.61	314	374	216	39.70	5
1966	205.20	108	129	87	41.48	2
1967	2,172.34	1,129	1,346	935	41.82	22
1974	15,762.12	7,424	8,850	7,700	44.03	175
1976	1,492.09	681	812	755	44.60	17
1978	360.59	159	190	189	45.16	4
1979	1,673.75	726	865	892	45.43	20
1980	573.69	244	291	312	45.69	7
1981	835.00	349	416	461	45.94	10
1982	12,378.34	5,072	6,046	6,951	46.20	150
1983	2,849.10	1,144	1,364	1,628	46.44	35
1984	1,178.19	463	552	685	46.68	15
1985	8,644.95	3,327	3,966	5,111	46.91	109
1986	68,778.69	25,875	30,846	41,372	47.14	878
1987	13,695.82	5,030	5,996	8,384	47.37	177
1988	4,288.70	1,537	1,832	2,671	47.58	56
1989	45,009.51	15,714	18,733	28,527	47.80	597
1990	29,990.05	10,195	12,154	19,336	48.00	403
1991	21,747.28	7,182	8,562	14,273	48.21	296
1992	4,767.95	1,528	1,822	3,185	48.40	66
1993	20,886.79	6,486	7,732	14,199	48.60	292
1994	50,250.63	15,089	17,988	34,775	48.79	713
1995	11,736.83	3,403	4,057	8,267	48.97	169
1996	47,783.76	13,345	15,909	34,264	49.15	697
1997	46,538.00	12,487	14,886	33,979	49.32	689
1998	36,516.44	9,390	11,194	27,148	49.49	549
1999	7,199.01	1,768	2,108	5,451	49.66	110
2000	134,254.07	31,388	37,418	103,549	49.82	2,078
2001	20,493.33	4,544	5,417	16,101	49.98	322
2002	42,746.53	8,947	10,666	34,218	50.13	683
2003	14,531.78	2,856	3,405	11,854	50.28	236
2004	23,326.89	4,277	5,099	19,395	50.43	385
2005	26,637.35	4,525	5,394	22,575	50.57	446
2006	24,135.44	3,766	4,489	20,853	50.71	411
2007	30,747.31	4,356	5,193	27,092	50.84	533
2008	28,796.66	3,660	4,363	25,873	50.97	508
2009	8,790.13	983	1,172	8,058	51.10	158
2010	105,254.61	10,113	12,056	98,462	51.23	1,922
2011	90,193.33	7,208	8,593	86,110	51.35	1,677
2012	511,960.88	32,297	38,501	499,058	51.47	9,696

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HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
2013	183,426.55	8,426	10,045	182,553	51.58	3,539
2014	79,037.15	2,219	2,645	80,344	51.69	1,554
2015	84,528.77	798	951	87,804	51.80	1,695
	1,874,693.00	285,225	340,018	1,628,410		32,179
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1964	3,389.02	1,828	1,801	1,758	40.78	43
1974	900.12	424	418	527	44.03	12
1976	871.98	398	392	524	44.60	12
1978	791.78	349	344	488	45.16	11
1981	2,267.08	948	934	1,447	45.94	31
1984	3,003.57	1,181	1,163	1,990	46.68	43
1988	697.56	250	246	486	47.58	10
1992	11,318.42	3,628	3,574	8,311	48.40	172
1995	1,303.15	378	372	996	48.97	20
2002	2,918.57	611	602	2,463	50.13	49
2011	16,657.89	1,331	1,311	16,180	51.35	315
2014	2,756.17	77	76	2,818	51.69	55
2015	2,733.18	26	26	2,844	51.80	55
	49,608.49	11,429	11,258	40,831		828
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1919	629.23	508	502	158	20.65	8
1924	66.82	53	52	18	22.23	1
1925	30.84	24	24	9	22.54	
1943	274.80	194	192	97	27.90	3
1950	942.06	636	629	360	29.70	12
1957	549.70	352	348	229	31.30	7
1958	581.37	370	366	245	31.51	8
1968	829.66	482	477	394	33.37	12

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1969	279.65	161	159	134	33.53	4
1971	306.12	172	170	151	33.84	4
1978	1,336,376.17	688,576	680,944	722,251	34.83	20,736
1979	8,976.64	4,560	4,509	4,916	34.95	141
1980	990.18	495	490	550	35.08	16
1982	321.36	156	154	183	35.31	5
1984	1,739.28	815	806	1,020	35.54	29
1989	813.58	344	340	514	36.05	14
1993	14,687.31	5,615	5,553	9,869	36.41	271
1994	31,541.83	11,711	11,581	21,538	36.49	590
1995	185,881.49	66,894	66,153	129,023	36.57	3,528
1996	2,985.64	1,039	1,027	2,107	36.65	57
1997	51,432.19	17,278	17,086	36,917	36.73	1,005
1999	10,368.55	3,216	3,180	7,707	36.88	209
2004	34,352.32	8,153	8,063	28,007	37.22	752
2005	112,265.70	24,814	24,539	93,340	37.28	2,504
2007	6,954.05	1,296	1,282	6,020	37.40	161
2008	137,162.78	23,029	22,774	121,247	37.46	3,237
2009	1,799.88	268	265	1,625	37.52	43
2011	795.18	86	85	750	37.62	20
2012	158,252.34	13,571	13,421	152,744	37.67	4,055
2013	32,546.78	2,044	2,021	32,153	37.72	852
	2,134,733.50	876,912	867,192	1,374,278		38,284
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1960	461,258.75	260,676	435,306	49,016	39.32	1,247
1961	399.49	223	372	47	39.70	1
1962	630.08	348	581	80	40.06	2
1969	4,979.10	2,520	4,208	1,020	42.48	24
1972	303.29	147	245	73	43.43	2
1973	2,049.52	980	1,637	515	43.73	12
1974	295.15	139	232	78	44.03	2
1975	46.79	22	37	12	44.32	
1976	5,995.16	2,737	4,571	1,724	44.60	39
1977	549.65	247	412	165	44.88	4

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1980	2,336,863.41	995,076	1,661,690	792,017	45.69	17,335
1982	1,151.47	472	788	421	46.20	9
1984	559.04	220	367	220	46.68	5
1985	8,469.77	3,259	5,442	3,451	46.91	74
1986	15,921.79	5,990	10,003	6,715	47.14	142
1988	6,229.64	2,233	3,729	2,812	47.58	59
1990	4,260.94	1,448	2,418	2,056	48.00	43
1991	112,746.57	37,234	62,178	56,206	48.21	1,166
1992	14,234.34	4,563	7,620	7,326	48.40	151
1994	2,217.19	666	1,112	1,216	48.79	25
1995	8,059.59	2,337	3,903	4,560	48.97	93
1996	15,086.02	4,213	7,035	8,805	49.15	179
1997	2,550.54	684	1,142	1,536	49.32	31
2000	7,334.02	1,715	2,864	4,837	49.82	97
2004	68,378.65	12,538	20,937	50,860	50.43	1,009
2005	22,149.50	3,763	6,284	16,973	50.57	336
2006	1,048.95	164	274	828	50.71	16
2007	138,306.58	19,595	32,722	112,500	50.84	2,213
2008	375,512.19	47,732	79,708	314,580	50.97	6,172
2010	499,977.91	48,041	80,224	444,753	51.23	8,681
2011	64,049.41	5,119	8,548	58,704	51.35	1,143
2012	14,392.12	908	1,516	13,595	51.47	264
2013	91,829.74	4,218	7,044	89,378	51.58	1,733
2014	340,893.44	9,571	15,983	341,955	51.69	6,615
2015	412,727.34	3,896	6,506	426,858	51.80	8,241
	5,041,457.14	1,483,694	2,477,639	2,815,891		57,165
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1950	198,583.86	160,945	145,580	62,933	16.69	3,771
1952	299.87	241	218	97	16.80	6
1957	179.69	142	128	60	17.05	4
1964	1,331.17	1,017	920	478	17.35	28
1973	2,344.69	1,697	1,535	927	17.65	53
1982	4,260.33	2,851	2,579	1,895	17.88	106
1986	2,574.63	1,644	1,487	1,216	17.96	68

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1989	1,610.13	985	891	800	18.02	44
1991	2,653.41	1,571	1,421	1,365	18.05	76
1992	2,770.11	1,611	1,457	1,451	18.07	80
1993	9,807.48	5,592	5,058	5,240	18.09	290
1994	2,251.08	1,258	1,138	1,226	18.10	68
1997	5,686.88	2,955	2,673	3,298	18.15	182
1999	7,063.06	3,460	3,130	4,287	18.18	236
2000	14,875.79	7,049	6,376	9,244	18.19	508
2005	224,829.62	84,584	76,509	159,562	18.25	8,743
2006	54,241.21	19,136	17,309	39,644	18.26	2,171
2007	224,026.20	73,299	66,301	168,926	18.27	9,246
2012	24,352.68	4,021	3,637	21,933	18.33	1,197
2014	14,947.24	1,165	1,054	14,641	18.34	798
2015	3,890.93	106	96	3,990	18.35	217
	802,580.06	375,329	339,498	503,211		27,892
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
1983	994,971.42	441,749	466,955	577,765	39.83	14,506
1984	1,752.01	763	807	1,033	39.98	26
1988	957.97	384	406	600	40.55	15
1989	2,089.69	817	864	1,331	40.68	33
1990	7,518.95	2,868	3,032	4,863	40.81	119
1991	1,755.72	652	689	1,154	40.94	28
1992	12,362.47	4,468	4,723	8,258	41.06	201
1993	23,379.43	8,207	8,675	15,873	41.18	385
1994	2,753.07	937	990	1,900	41.30	46
1996	1,937.17	616	651	1,383	41.53	33
1997	12,349.11	3,782	3,998	8,969	41.63	215
1999	9,373.60	2,642	2,793	7,050	41.84	168
2005	27,939.21	5,540	5,856	23,480	42.40	554
2007	12,583.15	2,095	2,215	10,998	42.57	258

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CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
2009	871.10	115	122	793	42.73	19
2014	15,875.15	535	566	16,103	43.09	374
2015	27,075.82	306	323	28,106	43.16	651
	1,155,545.04	476,476	503,663	709,659		17,631
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1937	160.43	145	168			
1957	42.21	37	44			
1973	721.19	591	757			
1983	20.00	15	21			
1984	466.85	357	490			
1988	830.29	611	872			
1992	6,456.56	4,522	6,503	277	11.32	24
2005	12,445.00	6,205	8,923	4,145	11.38	364
2010	3,362.63	1,136	1,634	1,897	11.40	166
2014	5,818.05	701	1,008	5,101	11.42	447
2015	16,917.88	731	1,051	16,713	11.42	1,463
	47,241.09	15,051	21,471	28,132		2,464
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1952	113.72	70	53	66	36.16	2
1967	447,326.12	232,465	177,610	292,082	41.82	6,984
1974	455.15	214	164	314	44.03	7
1980	9,007.35	3,835	2,930	6,528	45.69	143
1981	20,171.70	8,431	6,442	14,739	45.94	321
1988	16,821.11	6,029	4,606	13,056	47.58	274
1989	6,848.83	2,391	1,827	5,364	47.80	112
1990	3,805.31	1,294	989	3,007	48.00	63
1991	4,153.45	1,372	1,048	3,313	48.21	69
1993	5,050.80	1,568	1,198	4,105	48.60	84

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HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1995	2,383.38	691	528	1,975	48.97	40
1996	13,362.97	3,732	2,851	11,180	49.15	227
2005	24,985.14	4,244	3,243	22,992	50.57	455
2009	30,201.03	3,377	2,580	29,131	51.10	570
2010	17,581.74	1,689	1,290	17,170	51.23	335
2011	563,831.33	45,059	34,426	557,596	51.35	10,859
2012	120,567.30	7,606	5,811	120,784	51.47	2,347
2013	9,159.12	421	322	9,295	51.58	180
2014	5,836.92	164	125	6,003	51.69	116
2015	23,020.92	217	166	24,006	51.80	463
	1,324,683.39	324,869	248,210	1,142,708		23,651
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -5						
1948	64,485.57	52,225	43,589	24,121	17.09	1,411
1988	422.22	259	216	227	18.62	12
1992	4,279.05	2,449	2,044	2,449	18.70	131
2003	10,942.26	4,487	3,745	7,744	18.87	410
2007	34,038.63	10,862	9,066	26,675	18.92	1,410
2008	160,991.48	47,046	39,267	129,774	18.93	6,855
2009	70,216.30	18,468	15,414	58,313	18.94	3,079
2011	3,777.15	746	623	3,343	18.96	176
	349,152.66	136,542	113,964	252,646		13,484
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1949	167,047.82	135,830	117,071	58,329	16.64	3,505
1957	1,095.71	865	746	405	17.05	24
1962	242.42	187	161	93	17.27	5
1966	914.43	691	596	365	17.42	21
1978	500.95	348	300	226	17.78	13
1979	2,108.34	1,454	1,253	961	17.81	54

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LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1981	16,166.12	10,934	9,424	7,550	17.85	423
1983	1,331.09	881	759	638	17.90	36
1988	669.89	416	359	345	18.00	19
1989	18,544.40	11,347	9,780	9,692	18.02	538
1990	8,252.25	4,969	4,283	4,382	18.04	243
1996	2,011.04	1,073	925	1,187	18.13	65
1997	5,950.33	3,092	2,665	3,583	18.15	197
2003	11,739.05	4,917	4,238	8,088	18.23	444
2006	5,992.85	2,114	1,822	4,470	18.26	245
2007	302.89	99	85	233	18.27	13
2009	209,287.15	56,476	48,676	171,075	18.30	9,348
2010	1,884.82	448	386	1,593	18.31	87
2011	4,861.13	987	851	4,253	18.32	232
2014	21,323.27	1,661	1,432	20,958	18.34	1,143
2015	36,800.43	1,005	866	37,774	18.35	2,059
	517,026.38	239,794	206,677	336,201		18,714
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -5						
1992	525,127.39	172,396	165,481	385,903	46.89	8,230
1993	2,720.36	865	830	2,026	47.07	43
1994	15,667.14	4,824	4,630	11,820	47.24	250
1995	14,057.66	4,180	4,012	10,748	47.41	227
1996	18,104.27	5,187	4,979	14,031	47.57	295
1997	8,103.30	2,232	2,142	6,366	47.73	133
1998	6,583.35	1,739	1,669	5,243	47.88	110
2000	7,038.38	1,692	1,624	5,766	48.18	120
2005	33,534.92	5,873	5,637	29,574	48.86	605
2009	29,006.27	3,351	3,217	27,240	49.34	552
2012	22,537.75	1,474	1,415	22,250	49.67	448
2014	9,092.85	264	253	9,294	49.87	186
2015	4,877.96	49	47	5,075	49.97	102
	696,451.60	204,126	195,938	535,336		11,301

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1988	572.70	205	185	417	47.58	9
1992	4,934.87	1,582	1,424	3,758	48.40	78
1996	7,360.10	2,056	1,851	5,877	49.15	120
2002	2,557.31	535	482	2,204	50.13	44
2011	2,361.91	189	170	2,310	51.35	45
2015	5,084.69	48	43	5,296	51.80	102
	22,871.58	4,615	4,154	19,861		398
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1931	70.14	51	52	22	27.00	1
1946	207.87	135	138	80	33.62	2
1961	323,707.10	180,864	184,888	155,005	39.70	3,904
1962	2,031.37	1,122	1,147	986	40.06	25
1963	448.00	245	250	220	40.43	5
1966	108.00	57	58	55	41.48	1
1967	1,626.16	845	864	844	41.82	20
1968	106.56	55	56	56	42.15	1
1969	1,065.75	539	551	568	42.48	13
1971	471.03	232	237	257	43.12	6
1972	98.57	48	49	54	43.43	1
1973	864.69	414	423	485	43.73	11
1976	1,470.14	671	686	858	44.60	19
1977	166.90	75	77	99	44.88	2
1978	6,603.51	2,915	2,980	3,954	45.16	88
1980	2,033.77	866	885	1,250	45.69	27
1981	5,040.87	2,107	2,154	3,139	45.94	68
1983	5,158.41	2,072	2,118	3,298	46.44	71
1984	3,969.69	1,561	1,596	2,572	46.68	55
1985	794.12	306	313	521	46.91	11
1986	12,256.65	4,611	4,714	8,156	47.14	173
1988	9,384.26	3,364	3,439	6,415	47.58	135
1989	20,358.47	7,108	7,266	14,110	47.80	295
1990	9,203.62	3,129	3,199	6,465	48.00	135
1991	1,129.36	373	381	805	48.21	17
1993	173.43	54	55	127	48.60	3

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OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1994	6,728.09	2,020	2,065	5,000	48.79	102
1995	13,834.18	4,011	4,100	10,426	48.97	213
1996	224,376.14	62,664	64,058	171,537	49.15	3,490
1997	46,667.53	12,522	12,801	36,200	49.32	734
1998	7,422.57	1,909	1,951	5,842	49.49	118
2000	3,090.06	722	738	2,506	49.82	50
2001	53,609.82	11,887	12,151	44,139	49.98	883
2003	16,633.37	3,269	3,342	14,123	50.28	281
2005	2,607.44	443	453	2,285	50.57	45
2006	1,571.02	245	250	1,399	50.71	28
2007	60,860.40	8,622	8,814	55,090	50.84	1,084
2009	25,357.07	2,835	2,898	23,727	51.10	464
2010	9,345.05	898	918	8,894	51.23	174
2012	2,811.14	177	181	2,771	51.47	54
2014	101,143.34	2,840	2,903	103,297	51.69	1,998
	984,605.66	328,883	336,200	697,636		14,807
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1978	66.23	29	18	51	45.16	1
1984	162.12	64	40	130	46.68	3
2002	2,803.99	587	366	2,578	50.13	51
2011	19,024.13	1,520	949	19,026	51.35	371
2013	1,282.84	59	37	1,310	51.58	25
2014	28,549.81	802	501	29,477	51.69	570
2015	2,813.67	27	17	2,937	51.80	57
	54,702.79	3,088	1,928	55,510		1,078
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1951	484.49	301	487	21	35.74	1
1978	281.82	124	201	95	45.16	2

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PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1984	162.12	64	104	67	46.68	1
1987	1,269.56	466	755	578	47.37	12
1988	1,213.21	435	704	569	47.58	12
1991	680.64	225	364	350	48.21	7
1992	748.14	240	389	397	48.40	8
1995	1,427.25	414	670	828	48.97	17
1996	1,315.31	367	594	787	49.15	16
1999	7,785.98	1,912	3,096	5,079	49.66	102
	15,368.52	4,548	7,365	8,772		178
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1921	23,246.46	20,334	19,322	5,086	14.33	355
1924	199.24	173	164	45	14.64	3
1925	164.66	143	136	37	14.74	3
1926	43.70	38	36	10	14.84	1
1928	109.48	94	89	26	15.03	2
1930	65.57	56	53	16	15.22	1
1945	110.59	91	86	30	16.39	2
1957	241.65	191	181	72	17.05	4
1964	1,149.34	878	834	372	17.35	21
1966	160.49	121	115	54	17.42	3
1978	1,137.77	792	753	442	17.78	25
1983	3,305.98	2,189	2,080	1,391	17.90	78
1987	827.98	522	496	373	17.98	21
1988	581.11	361	343	267	18.00	15
1989	854.19	523	497	400	18.02	22
1994	2,519.27	1,407	1,337	1,308	18.10	72
1995	6,266.51	3,423	3,253	3,327	18.12	184
1996	10,942.47	5,837	5,547	5,943	18.13	328
1997	20,250.89	10,522	9,999	11,265	18.15	621
1999	7,038.38	3,448	3,276	4,114	18.18	226
2000	7,560.51	3,583	3,405	4,534	18.19	249
2004	102,273.16	40,740	38,713	68,674	18.24	3,765
2005	3,630.65	1,366	1,298	2,514	18.25	138
2006	1,545.93	545	518	1,105	18.26	61

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SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2007	3,356.11	1,098	1,043	2,481	18.27	136
2009	6,739.43	1,819	1,729	5,348	18.30	292
2010	111,283.14	26,460	25,144	91,704	18.31	5,008
2012	34,795.87	5,745	5,459	31,076	18.33	1,695
2014	26,448.61	2,061	1,958	25,813	18.34	1,407
	376,849.14	134,560	127,866	267,826		14,738
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1950	110.42	89	83	33	16.69	2
1952	202,892.52	163,280	152,710	60,327	16.80	3,591
1954	701.17	560	524	212	16.91	13
1956	330.17	262	245	102	17.01	6
1961	66.83	52	49	22	17.23	1
1962	493.88	381	356	162	17.27	9
1963	971.13	746	698	322	17.31	19
1964	698.44	534	499	234	17.35	13
1965	402.65	306	286	137	17.39	8
1966	1,445.75	1,093	1,022	496	17.42	28
1975	455.26	325	304	174	17.70	10
1978	1,544.74	1,075	1,005	617	17.78	35
1980	9,340.75	6,380	5,967	3,841	17.83	215
1981	1,773.80	1,200	1,122	740	17.85	41
1982	2,552.90	1,709	1,598	1,082	17.88	61
1988	2,042.71	1,269	1,187	958	18.00	53
1991	6,003.33	3,555	3,325	2,979	18.05	165
1992	9,740.31	5,664	5,297	4,930	18.07	273
1993	8,758.12	4,994	4,671	4,525	18.09	250
1994	4,827.29	2,697	2,522	2,546	18.10	141
1995	11,877.77	6,488	6,068	6,404	18.12	353
1997	18,076.83	9,393	8,785	10,196	18.15	562
1999	2,695.84	1,321	1,235	1,595	18.18	88
2000	4,918.55	2,331	2,180	2,984	18.19	164
2002	50,025.45	21,921	20,502	32,025	18.22	1,758
2003	12,842.94	5,380	5,032	8,453	18.23	464
2005	272,103.56	102,369	95,742	189,967	18.25	10,409

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2006	17,139.48	6,047	5,656	12,341	18.26	676
2007	15,399.32	5,039	4,713	11,456	18.27	627
2008	42,018.92	12,586	11,771	32,349	18.29	1,769
2009	26,148.86	7,056	6,599	20,857	18.30	1,140
2010	9,490.13	2,256	2,110	7,855	18.31	429
2011	67,457.45	13,692	12,806	58,025	18.32	3,167
2012	21,362.50	3,527	3,299	19,132	18.33	1,044
2013	27,369.21	3,388	3,169	25,569	18.33	1,395
2014	68,809.68	5,361	5,014	67,236	18.34	3,666
2015	33,962.73	928	868	34,793	18.35	1,896
	956,851.39	405,254	379,020	625,674		34,541
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -5						
1928	362.99	296	251	130	19.31	7
1938	162.66	128	108	62	20.96	3
1947	535.22	404	342	220	22.20	10
1956	166.26	120	102	73	23.22	3
1975	997.53	627	531	516	24.71	21
1984	3,338.59	1,884	1,596	1,910	25.18	76
1987	1,755.14	944	799	1,043	25.32	41
1989	7,086.27	3,678	3,115	4,326	25.40	170
1990	7,104.56	3,617	3,063	4,396	25.44	173
1994	951,076.34	442,004	374,340	624,290	25.59	24,396
1995	103,984.20	47,064	39,859	69,324	25.62	2,706
1996	4,168.65	1,834	1,553	2,824	25.65	110
1997	268,947.66	114,695	97,137	185,258	25.69	7,211
2000	6,098.61	2,334	1,977	4,427	25.78	172
2002	2,477.19	867	734	1,867	25.84	72
2003	1,767.04	587	497	1,358	25.86	53
2006	12,091.94	3,308	2,802	9,895	25.94	381
2007	1,710.47	430	364	1,432	25.97	55
2010	4,669.88	832	705	4,199	26.03	161

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -5						
2011	36,183.51	5,435	4,603	33,390	26.06	1,281
2013	111,030.16	9,892	8,378	108,204	26.10	4,146
2014	209,005.79	11,541	9,774	209,682	26.12	8,028
	1,734,720.66	652,521	552,630	1,268,827		49,276
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1938	25,328.19	20,135	13,837	12,758	20.01	638
1943	140.81	110	76	72	20.65	3
1944	888.72	690	474	459	20.77	22
1947	98.75	76	52	51	21.11	2
1949	2,814.79	2,141	1,471	1,484	21.33	70
1950	250.08	189	130	133	21.43	6
1957	194.24	142	98	106	22.09	5
1980	335.04	205	141	211	23.55	9
1988	6,921.92	3,775	2,594	4,674	23.87	196
1989	931.82	499	343	635	23.91	27
1993	6,886.89	3,396	2,334	4,897	24.04	204
1994	587.13	283	194	422	24.07	18
1995	4,184.40	1,963	1,349	3,045	24.10	126
1996	13,789.43	6,291	4,323	10,156	24.13	421
1997	11,178.72	4,948	3,400	8,337	24.16	345
2002	12,711.09	4,642	3,190	10,157	24.28	418
2009	16,615.54	3,571	2,454	14,992	24.44	613
2011	86,455.20	13,756	9,453	81,325	24.47	3,323
2013	151,542.03	14,353	9,863	149,256	24.51	6,090
	341,854.79	81,165	55,777	303,171		12,536
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1995	311,667.53	146,196	136,237	191,014	24.10	7,926
2000	29,280.51	11,673	10,878	19,867	24.23	820

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
2002	121,802.59	44,486	41,456	86,437	24.28	3,560
2005	3,126.99	963	897	2,386	24.35	98
2013	6,651.50	630	587	6,397	24.51	261
	472,529.12	203,948	190,055	306,101		12,665
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1921	9,337.76	8,359	9,805			
1925	118.90	106	125			
1926	78.03	69	82			
1929	109.12	96	115			
1953	63.53	53	67			
1954	73.26	61	77			
1957	214.54	176	225			
1959	31.78	26	33			
1964	4,925.39	3,937	5,172			
1974	369.69	280	388			
1978	404.74	298	425			
1982	1,607.27	1,144	1,688			
1988	1,359.29	905	1,427			
1990	6,521.26	4,225	6,688	159	15.13	11
1993	21,275.70	13,123	20,775	1,565	15.17	103
1996	910.94	529	837	119	15.20	8
2009	247,986.35	76,421	120,980	139,406	15.31	9,106
2014	70,012.69	6,429	10,178	63,336	15.34	4,129
	365,400.24	116,237	179,086	204,584		13,357
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -5						
1948	53,431.25	43,273	26,836	29,267	17.09	1,713
1957	54.51	43	27	31	17.60	2
1986	696.85	439	272	459	18.58	25

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -5						
1988	422.22	259	161	283	18.62	15
1989	14,128.43	8,519	5,283	9,552	18.64	512
1992	3,686.93	2,110	1,309	2,563	18.70	137
2009	5,560.82	1,463	907	4,932	18.94	260
2013	2,500.00	300	186	2,439	18.98	129
2014	138,678.80	10,462	6,488	139,125	18.99	7,326
	219,159.81	66,868	41,468	188,650		10,119
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1937	4,466.75	3,764	3,362	1,328	15.82	84
1946	50,210.16	41,232	36,831	15,890	16.45	966
1957	65.91	52	46	23	17.05	1
1968	80.80	60	54	31	17.49	2
1989	3,400.03	2,081	1,859	1,711	18.02	95
1990	694.83	418	373	356	18.04	20
1991	7,284.28	4,314	3,854	3,795	18.05	210
1992	2,565.38	1,492	1,333	1,361	18.07	75
1995	2,273.69	1,242	1,109	1,278	18.12	71
1999	7,038.38	3,448	3,080	4,310	18.18	237
2003	9,614.49	4,027	3,597	6,498	18.23	356
2005	9,254.99	3,482	3,110	6,607	18.25	362
2007	33,181.21	10,857	9,698	25,142	18.27	1,376
2009	8,070.01	2,178	1,946	6,528	18.30	357
2012	21,515.92	3,552	3,173	19,419	18.33	1,059
2013	92,748.08	11,482	10,256	87,129	18.33	4,753
2014	6,823.03	532	475	6,689	18.34	365
2015	9,984.31	273	244	10,240	18.35	558
	269,272.25	94,486	84,401	198,335		10,947

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1947	86,388.08	70,709	67,076	23,632	16.52	1,431
1949	1,487.44	1,209	1,147	415	16.64	25
1989	1,595.84	977	927	749	18.02	42
2001	65,664.60	29,990	28,449	40,499	18.20	2,225
2005	21,634.36	8,139	7,721	14,995	18.25	822
2007	38,137.32	12,478	11,837	28,207	18.27	1,544
2012	17,860.72	2,949	2,797	15,956	18.33	870
2014	9,660.99	753	714	9,430	18.34	514
	242,429.35	127,204	120,668	133,883		7,473
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1974	202.47	145	57	156	17.68	9
2005	1,727.90	650	253	1,561	18.25	86
	1,930.37	795	310	1,717		95
	22,050,002.40	7,273,243	8,108,141	15,044,364		481,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 2.18

IDAHO POWER COMPANY

ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	3,118.64	3,119	3,119			
2002	8,036.74	7,233	6,144	1,893	1.50	1,262
2004	1,105.18	847	719	386	3.50	110
2005	9,355.05	6,549	5,563	3,792	4.50	843
2008	2,828.67	1,414	1,201	1,628	7.50	217
2009	2,693.77	1,167	991	1,703	8.50	200
2010	34,469.99	12,639	10,737	23,733	9.50	2,498
2011	16,370.81	4,911	4,172	12,199	10.50	1,162
2013	1,517.73	253	215	1,303	12.50	104
2015	8,240.99	275	233	8,008	14.50	552
	87,737.57	38,407	33,094	54,644		6,948

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 7.92

IDAHO POWER COMPANY

ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	346.08	346	346			
1991	5,573.64	5,574	5,574			
1992	12,491.01	12,491	12,491			
1993	45,757.25	45,757	45,757			
1994	37,648.03	37,648	37,648			
1995	83,206.73	83,207	83,207			
1996	95,801.64	93,407	95,802			
1997	12,363.05	11,436	12,363			
1999	12,100.73	9,983	11,175	926	3.50	265
2000	677.67	525	588	90	4.50	20
2004	1,845.15	1,061	1,188	657	8.50	77
2005	56,385.47	29,602	33,138	23,247	9.50	2,447
2013	2,147.75	268	300	1,848	17.50	106
	366,344.20	331,305	339,577	26,767		2,915

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 0.80

IDAHO POWER COMPANY

ACCOUNT 335.3 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	11,035.22	11,035	11,035			
2006	5,736.34	5,736	5,736			
2009	91,339.57	91,340	91,340			
2010	5,336.98	5,337	5,337			
2011	26,330.76	23,698	19,630	6,701	0.50	6,701
2012	32,569.16	22,798	18,884	13,685	1.50	9,123
2013	69,578.00	34,789	28,817	40,761	2.50	16,304
2015	46,229.38	4,623	3,829	42,400	4.50	9,422
	288,155.41	199,356	184,608	103,547		41,550

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 14.42

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 6-2067 NET SALVAGE PERCENT.. 0						
1992	12,737.21	4,165	4,274	8,463	48.14	176
	12,737.21	4,165	4,274	8,463		176
NIAGARA SPRINGS HATCHERY INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1966	46,667.72	26,413	46,668			
	46,667.72	26,413	46,668			
RAPID RIVER HATCHERY INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1964	3,241.03	1,895	3,241			
1965	3,956.36	2,277	3,956			
	7,197.39	4,172	7,197			
AMERICAN FALLS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 2-2055 NET SALVAGE PERCENT.. 0						
1978	302,946.18	154,033	198,537	104,409	35.76	2,920
1980	3,386.40	1,668	2,150	1,236	36.18	34
1981	532,943.29	258,009	332,554	200,389	36.38	5,508
	839,275.87	413,710	533,241	306,035		8,462

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1960	274,510.29	170,759	203,763	70,748	32.05	2,207
1965	16,406.90	9,441	11,266	5,141	35.85	143
1980	227,526.95	98,560	117,609	109,918	45.81	2,399
2015	10,920.13	99	118	10,802	54.41	199
	529,364.27	278,859	332,756	196,608		4,948
BLISS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. 0						
1950	29,776.21	23,655	25,094	4,682	15.95	294
1991	225,571.14	128,508	136,328	89,243	18.46	4,834
1993	35,232.85	19,329	20,505	14,728	18.48	797
1994	195,896.44	105,253	111,658	84,238	18.49	4,556
	486,476.64	276,745	293,586	192,891		10,481
CASCADE INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2061 NET SALVAGE PERCENT.. 0						
1983	122,668.04	53,790	57,663	65,005	41.22	1,577
	122,668.04	53,790	57,663	65,005		1,577
CLEAR LAKE INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 6-2027 NET SALVAGE PERCENT.. 0						
1955	5,744.89	4,845	5,745			
1964	5,352.41	4,386	5,288	64	11.13	6
	11,097.30	9,231	11,033	64		6

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. 0						
1967	819,191.89	455,856	582,796	236,396	37.35	6,329
2010	103,589.38	9,574	12,240	91,349	54.01	1,691
	922,781.27	465,430	595,036	327,745		8,020
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. 0						
1948	25,560.48	20,373	21,649	3,911	16.04	244
1985	199,373.45	122,605	130,287	69,087	19.01	3,634
1991	19,631.52	11,012	11,702	7,930	19.12	415
	244,565.45	153,990	163,638	80,927		4,293
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. 0						
1919	1,361.60	1,235	1,348	14	7.90	2
1949	2,023.78	1,615	1,762	261	15.80	17
1966	6,090.37	4,469	4,877	1,214	17.58	69
1984	76,017.96	47,960	52,334	23,683	18.34	1,291
1989	3,199.33	1,885	2,057	1,142	18.43	62
	88,693.04	57,164	62,378	26,315		1,441
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. 0						
1992	487,016.63	156,902	162,497	324,520	49.19	6,597
1995	2,122.87	617	639	1,484	49.90	30
	489,139.50	157,519	163,136	326,004		6,627

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1961	3,070.44	1,882	3,070			
	3,070.44	1,882	3,070			
OXBOW INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1961	543,934.95	333,356	334,261	209,674	32.81	6,391
1962	4,870.64	2,939	2,947	1,924	33.58	57
1963	17,036.77	10,122	10,149	6,887	34.34	201
2014	20,033.31	538	539	19,494	54.34	359
	585,875.67	346,955	347,897	237,979		7,008
PAHSIMEROI ACCUMULATING PONDS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1966	15,308.71	8,665	11,719	3,590	36.60	98
1981	1,041.65	441	596	445	46.34	10
1988	10,152.38	3,614	4,888	5,265	49.40	107
	26,502.74	12,720	17,203	9,300		215
PAHSIMEROI TRAPPING INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 1-2071 NET SALVAGE PERCENT.. 0						
1969	13,065.48	7,022	13,065			
1981	2,546.87	1,079	2,547			
	15,612.35	8,101	15,612			

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. 0						
1919	1,013.61	919	1,002	11	7.90	1
1921	29,476.96	26,557	28,962	515	8.41	61
1988	20,892.83	12,496	13,628	7,265	18.42	394
	51,383.40	39,972	43,592	7,791		456
STRIKE INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 7-2034 NET SALVAGE PERCENT.. 0						
1952	155,421.37	122,363	7,505	147,916	16.25	9,103
1979	20,776.00	13,826	848	19,928	18.21	1,094
1988	8,167.40	4,885	300	7,868	18.42	427
2003	16,738.82	6,735	413	16,326	18.55	880
2007	9,311.79	2,925	179	9,132	18.56	492
2014	1,392,452.69	104,016	6,380	1,386,073	18.58	74,600
	1,602,868.07	254,750	15,625	1,587,243		86,596
SWAN FALLS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 8-2042 NET SALVAGE PERCENT.. 0						
1928	6,433.83	5,588	5,675	758	11.17	68
1984	747,680.61	408,421	414,805	332,875	26.00	12,803
1994	81,828.67	36,682	37,255	44,573	26.40	1,688
1995	3.04	1	1	2	26.42	
	835,946.15	450,692	457,737	378,209		14,559

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 12-2040 NET SALVAGE PERCENT.. 0						
1938	22,943.23	18,814	18,487	4,457	15.13	295
1956	844.99	615	604	241	21.20	11
1987	864,397.21	463,300	455,237	409,161	24.57	16,653
1991	5,588.07	2,778	2,730	2,858	24.71	116
	893,773.50	485,507	477,057	416,716		17,075
TWIN FALLS (NEW) INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 12-2040 NET SALVAGE PERCENT.. 0						
1995	1,023,829.64	462,822	432,124	591,706	24.80	23,859
	1,023,829.64	462,822	432,124	591,706		23,859
THOUSAND SPRINGS INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1919	2,037.02	1,855	2,037			
1921	13,288.62	12,031	13,289			
1989	11,293.65	7,134	11,294			
1991	3,748.84	2,298	3,749			
1993	22,542.33	13,359	22,542			
2010	29,108.02	7,627	15,881	13,227	15.49	854
2011	590,697.52	132,972	276,881	313,817	15.49	20,259
2014	8,752.19	772	1,607	7,145	15.50	461
2015	31,842.99	995	2,072	29,771	15.50	1,921
	713,311.18	179,043	349,352	363,959		23,495
UPPER MALAD INTERIM SURVIVOR CURVE.. IOWA 85-R4 PROBABLE RETIREMENT YEAR.. 3-2035 NET SALVAGE PERCENT.. 0						
1948	15,773.68	12,573	7,654	8,120	16.04	506
1986	36,404.18	22,094	13,450	22,954	19.03	1,206

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. 0						
1991	7,939.82	4,454	2,711	5,228	19.12	273
2012	5,122.13	788	480	4,642	19.24	241
2015	1,233,065.97	31,234	19,014	1,214,052	19.24	63,100
	1,298,305.78	71,143	43,310	1,254,996		65,326
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. 0						
1991	1,650.89	941	1,004	647	18.46	35
	1,650.89	941	1,004	647		35
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. 0						
1937	9,578.80	8,085	9,579			
1940	55.47	46	55			
1947	17,097.18	13,765	17,097			
1951	977.02	773	977			
	27,708.47	22,669	27,708			
	10,880,501.98	4,238,385	4,501,897	6,378,603		284,655

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4   2.62

IDAHO POWER COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1967	2,587.29	2,587	2,587			
1972	1,427.85	1,428	1,428			
1987	7,943.94	7,944	7,944			
	11,959.08	11,959	11,959			
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	3,922,174.30	1,624,918	1,398,287	2,523,887	20.50	123,116
2002	325,945.68	129,420	111,369	214,576	20.50	10,467
2004	28,712.80	10,319	8,880	19,833	20.50	967
2012	32,859.47	4,792	4,124	28,736	20.50	1,402
2013	12,082.59	1,313	1,130	10,953	20.50	534
2015	371,789.53	8,852	7,617	364,172	20.50	17,764
	4,693,564.37	1,779,614	1,531,407	3,162,157		154,250
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	1,012,940.68	295,444	301,011	711,929	25.50	27,919
2007	395,175.75	98,794	100,656	294,520	25.50	11,550
2008	47,436.37	10,781	10,984	36,452	25.50	1,429
2009	2,750.48	559	570	2,181	25.50	86
2012	39,594.33	4,779	4,869	34,725	25.50	1,362
2013	178,703.65	15,956	16,257	162,447	25.50	6,370
2014	11,840.42	658	670	11,170	25.50	438
	1,688,441.68	426,971	435,017	1,253,425		49,154

IDAHO POWER COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	1,394,160.15	298,755	401,289	992,871	27.50	36,104
	1,394,160.15	298,755	401,289	992,871		36,104
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2012	4,743,282.80	448,667	972,798	3,770,484	33.50	112,552
2013	12,512.44	869	1,884	10,628	33.50	317
2014	129,228,810.34	5,538,747	12,009,095	117,219,716	33.50	3,499,096
2015	938,334.20	13,803	29,928	908,407	33.50	27,117
	134,922,939.78	6,002,086	13,013,705	121,909,235		3,639,082
	142,711,065.06	8,519,385	15,393,377	127,317,688		3,878,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 2.72

IDAHO POWER COMPANY

ACCOUNT 342 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL INTERIM SURVIVOR CURVE.. IOWA 50-S2.5 PROBABLE RETIREMENT YEAR.. 6-2012 NET SALVAGE PERCENT.. 0						
1959	28,502.96	28,503	28,503			
1994	32,803.43	32,803	32,803			
	61,306.39	61,306	61,306			
EVANDER ANDREWS/DANSKIN #2 INTERIM SURVIVOR CURVE.. IOWA 50-S2.5 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. 0						
2001	1,433,423.71	608,359	663,946	769,478	19.57	39,319
2012	7,924.49	1,162	1,268	6,656	20.36	327
	1,441,348.20	609,521	665,214	776,134		39,646
BENNETT MOUNTAIN INTERIM SURVIVOR CURVE.. IOWA 50-S2.5 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. 0						
2005	2,025,881.34	609,223	613,748	1,412,134	24.37	57,946
2007	245,078.25	62,787	63,253	181,825	24.65	7,376
2012	19,753.81	2,415	2,433	17,321	25.13	689
	2,290,713.40	674,425	679,434	1,611,279		66,011
EVANDER ANDREWS/DANSKIN #1 INTERIM SURVIVOR CURVE.. IOWA 50-S2.5 PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. 0						
2008	680,176.64	149,836	170,873	509,304	26.51	19,212
	680,176.64	149,836	170,873	509,304		19,212

IDAHO POWER COMPANY

ACCOUNT 342 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2012	3,508,483.17	340,077	335,311	3,173,172	32.61	97,307
2014	2,470,518.80	107,937	106,424	2,364,095	32.83	72,010
	5,979,001.97	448,014	441,735	5,537,267		169,317
	10,452,546.60	1,943,102	2,018,562	8,433,984		294,186

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 2.81

IDAHO POWER COMPANY

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	25,251,522.84	10,582,408	8,941,354	16,310,169	18.02	905,115
2002	935,116.34	374,972	316,824	618,293	18.18	34,010
2003	832,018.49	317,656	268,396	563,623	18.33	30,749
2006	571,646.03	181,881	153,676	417,970	18.73	22,316
2007	70,946.77	20,859	17,624	53,322	18.85	2,829
2008	1,717,775.10	461,257	389,728	1,328,047	18.96	70,045
2009	185,738.50	44,808	37,859	147,879	19.06	7,759
2011	245,274.08	44,186	37,334	207,940	19.25	10,802
2012	3,836,036.07	559,141	472,433	3,363,603	19.34	173,919
2013	65,019.98	7,072	5,975	59,045	19.42	3,040
	33,711,094.20	12,594,240	10,641,204	23,069,890		1,260,584
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2006	13,900.00	3,863	4,609	9,291	22.40	415
2007	6,425,476.90	1,640,746	1,957,645	4,467,832	22.60	197,692
2008	14,814,511.04	3,427,633	4,089,656	10,724,855	22.79	470,595
2009	2,155.14	445	531	1,624	22.96	71
2010	7,436,745.19	1,339,209	1,597,868	5,838,877	23.13	252,437
2011	540,049.64	82,179	98,051	441,998	23.29	18,978
2012	233,127.83	28,465	33,963	199,165	23.44	8,497
2013	0.41					
	29,465,966.15	6,522,540	7,782,323	21,683,643		948,685
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	22,760,896.27	5,018,778	4,926,955	17,833,941	24.18	737,549
2009	1,758,742.88	345,382	339,063	1,419,680	24.39	58,207
2013	687,600.07	58,322	57,255	630,345	25.14	25,073
	25,207,239.22	5,422,482	5,323,273	19,883,966		820,829

IDAHO POWER COMPANY

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2013	6,374,707.69	463,123	1,068,147	5,306,561	29.36	180,741
2014	123,349,132.68	5,527,275	12,748,108	110,601,025	29.63	3,732,738
2015	852,751.55	13,209	30,465	822,286	29.88	27,520
	130,576,591.92	6,003,607	13,846,720	116,729,872		3,940,999
	218,960,891.49	30,542,869	37,593,520	181,367,371		6,971,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 3.18

IDAHO POWER COMPANY

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL INTERIM SURVIVOR CURVE.. IOWA 45-S2 PROBABLE RETIREMENT YEAR.. 6-2012 NET SALVAGE PERCENT.. 0						
1967	484,555.66	484,556	484,556			
1995	37,391.18	37,391	37,391			
2002	19,698.11	19,698	19,698			
	541,644.95	541,645	541,645			
EVANDER ANDREWS/DANSKIN #2 INTERIM SURVIVOR CURVE.. IOWA 45-S2 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. 0						
2001	13,166,034.86	5,699,576	8,364,617	4,801,418	18.72	256,486
	13,166,034.86	5,699,576	8,364,617	4,801,418		256,486
BENNETT MOUNTAIN INTERIM SURVIVOR CURVE.. IOWA 45-S2 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. 0						
2006	8,139,999.35	2,332,761	4,740,270	3,399,729	23.55	144,362
	8,139,999.35	2,332,761	4,740,270	3,399,729		144,362
EVANDER ANDREWS/DANSKIN #1 INTERIM SURVIVOR CURVE.. IOWA 45-S2 PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. 0						
2008	9,834,220.56	2,228,434	2,375,835	7,458,386	25.53	292,142
	9,834,220.56	2,228,434	2,375,835	7,458,386		292,142

IDAHO POWER COMPANY

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2014	34,673,356.87	1,575,557	4,272,788	30,400,569	31.51	964,791
2015	176,619.96	2,738	7,425	169,195	31.75	5,329
	34,849,976.83	1,578,295	4,280,213	30,569,764		970,120
	66,531,876.55	12,380,711	20,302,580	46,229,297		1,663,110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.50

IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1967	19,525.95	19,526	19,526			
1971	391.85	392	392			
1987	7,092.20	7,092	7,092			
1999	20,553.90	20,554	20,554			
2001	11,171.47	11,171	11,171			
2003	226,404.59	226,405	226,405			
2010	8,204.60	8,205	8,205			
	293,344.56	293,345	293,345			
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	2,047,088.55	845,366	584,593	1,462,495	19.02	76,892
2002	6,403.72	2,533	1,752	4,652	19.10	244
2003	36,851.59	13,908	9,618	27,234	19.17	1,421
2004	1,616.95	578	400	1,217	19.25	63
2008	26,871.56	7,165	4,955	21,917	19.50	1,124
2009	140,811.63	33,724	23,321	117,491	19.56	6,007
2014	165,474.39	11,219	7,758	157,716	19.80	7,965
2015	45,934.43	1,085	750	45,184	19.85	2,276
	2,471,052.82	915,578	633,147	1,837,906		95,992
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	1,519,410.98	444,656	463,596	1,055,814	23.47	44,986
2007	9,373,968.82	2,346,492	2,446,443	6,927,526	23.69	292,424
2008	126,849.68	28,839	30,067	96,782	23.79	4,068
2010	120,130.05	21,313	22,221	97,909	23.97	4,085
2011	10,730.97	1,608	1,676	9,054	24.06	376
2014	5,493.99	305	318	5,176	24.29	213
	11,156,584.49	2,843,213	2,964,322	8,192,262		346,152

IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	3,044,777.24	655,936	676,119	2,368,658	25.42	93,181
2009	8,189,440.28	1,573,110	1,621,515	6,567,926	25.53	257,263
2010	33.29	6	6	27	25.64	1
	11,234,250.81	2,229,052	2,297,640	8,936,611		350,445
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2014	63,398,266.65	2,759,093	7,257,072	56,141,195	30.99	1,811,591
2015	2,545,488.36	37,851	99,557	2,445,931	31.13	78,572
	65,943,755.01	2,796,944	7,356,629	58,587,126		1,890,163
	91,098,987.69	9,078,132	13,545,083	77,553,905		2,682,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.94

IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL INTERIM SURVIVOR CURVE.. IOWA 35-R2.5 PROBABLE RETIREMENT YEAR.. 6-2012 NET SALVAGE PERCENT.. 0						
1950	49.64	50	50			
1955	93.00	93	93			
1999	861.86	862	861			
	1,004.50	1,005	1,004			
EVANDER ANDREWS/DANSKIN #2 INTERIM SURVIVOR CURVE.. IOWA 35-R2.5 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. 0						
2001	1,105,803.57	480,450	476,933	628,871	17.22	36,520
2002	46,565.61	19,302	19,161	27,405	17.50	1,566
2003	38,707.79	15,245	15,133	23,574	17.76	1,327
2004	7,675.10	2,859	2,838	4,837	17.99	269
2005	1,967.35	688	683	1,284	18.21	71
2006	5,334.32	1,738	1,725	3,609	18.42	196
2007	8,929.62	2,688	2,668	6,261	18.60	337
2008	4,383.57	1,201	1,192	3,191	18.78	170
2009	13,971.35	3,433	3,408	10,563	18.94	558
2010	38,316.81	8,268	8,207	30,109	19.08	1,578
2011	15,838.78	2,896	2,875	12,964	19.22	675
2012	4,336.45	642	637	3,699	19.34	191
2013	9,547.37	1,053	1,045	8,502	19.45	437
2015	165,952.98	4,038	4,008	161,945	19.65	8,241
	1,467,330.67	544,501	540,515	926,816		52,136
BENNETT MOUNTAIN INTERIM SURVIVOR CURVE.. IOWA 35-R2.5 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. 0						
2005	4,132.42	1,294	1,284	2,849	21.28	134
2007	863,188.17	229,012	227,188	636,001	21.96	28,962
2008	14,221.16	3,412	3,385	10,836	22.27	487
2010	26,134.65	4,852	4,813	21,321	22.81	935
2011	3,428.88	536	532	2,897	23.05	126

IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2012	4,999.24	626	621	4,378	23.28	188
2013	20,313.58	1,877	1,862	18,452	23.48	786
2015	1,637.48	32	32	1,606	23.85	67
	938,055.58	241,641	239,716	698,340		31,685
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	938,290.32	216,004	240,724	697,567	23.44	29,760
2014	2,172.67	117	130	2,042	25.18	81
	940,462.99	216,121	240,854	699,609		29,841
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2011	23,084.45	3,059	7,537	15,547	27.69	561
2012	58,648.31	6,150	15,153	43,495	28.17	1,544
2013	79,527.90	6,084	14,990	64,537	28.61	2,256
2014	2,429,946.04	113,308	279,181	2,150,765	29.03	74,088
2015	72,414.71	1,163	2,866	69,549	29.41	2,365
	2,663,621.41	129,764	319,727	2,343,894		80,814
	6,010,475.15	1,133,032	1,341,816	4,668,659		194,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.24

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1919	18.08	17	18			
1922	439.12	402	439			
1925	18.83	17	19			
1926	105.85	95	106			
1929	697.46	618	697			
1936	161.47	137	161			
1941	15,732.27	12,865	15,170	562	14.58	39
1946	12,068.71	9,403	11,088	981	17.67	56
1948	215.92	165	195	21	19.01	1
1949	17,546.94	13,230	15,601	1,946	19.68	99
1950	61,524.12	45,859	54,077	7,447	20.37	366
1951	63,431.81	46,725	55,098	8,334	21.07	396
1952	53,975.04	39,280	46,319	7,656	21.78	352
1953	79,403.75	57,082	67,311	12,093	22.49	538
1954	15,893.78	11,283	13,305	2,589	23.21	112
1955	6,342.08	4,443	5,239	1,103	23.95	46
1956	66,616.61	46,057	54,310	12,307	24.69	498
1957	19,054.99	12,996	15,325	3,730	25.44	147
1958	20,508.70	13,792	16,263	4,246	26.20	162
1959	42,715.89	28,316	33,390	9,326	26.97	346
1960	150,742.35	98,453	116,095	34,647	27.75	1,249
1961	258,129.95	166,042	195,796	62,334	28.54	2,184
1962	25,372.63	16,067	18,946	6,427	29.34	219
1963	90,155.57	56,178	66,245	23,911	30.15	793
1964	160,628.50	98,446	116,087	44,542	30.97	1,438
1965	33,098.37	19,946	23,520	9,578	31.79	301
1966	167,203.09	99,004	116,745	50,458	32.63	1,546
1967	107,050.71	62,263	73,420	33,631	33.47	1,005
1968	11,448.14	6,537	7,708	3,740	34.32	109
1969	126,720.49	70,995	83,717	43,003	35.18	1,222
1970	11,359.07	6,240	7,358	4,001	36.05	111
1971	6,546.09	3,524	4,155	2,391	36.93	65
1972	4,111.78	2,168	2,556	1,556	37.81	41
1973	499,432.48	257,832	304,035	195,397	38.70	5,049
1974	145,125.22	73,288	86,421	58,704	39.60	1,482
1975	57,049.91	28,161	33,207	23,843	40.51	589
1976	233,575.19	112,642	132,827	100,748	41.42	2,432
1977	102,427.29	48,218	56,859	45,568	42.34	1,076
1978	72,410.79	33,255	39,214	33,197	43.26	767
1979	5,388.11	2,412	2,844	2,544	44.19	58
1980	1,098,402.14	478,903	564,721	533,681	45.12	11,828
1981	375,476.99	159,296	187,841	187,636	46.06	4,074
1982	264,820.73	109,207	128,777	136,044	47.01	2,894

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1983	254,798.75	102,047	120,334	134,465	47.96	2,804
1984	13,658.38	5,308	6,259	7,399	48.91	151
1985	50,686.80	19,090	22,511	28,176	49.87	565
1986	99,047.47	36,115	42,587	56,460	50.83	1,111
1987	131,042.51	46,208	54,488	76,555	51.79	1,478
1989	14,651.56	4,811	5,673	8,979	53.73	167
1990	134,442.46	42,517	50,136	84,306	54.70	1,541
1991	493,202.84	149,934	176,802	316,401	55.68	5,682
1992	95,924.73	27,986	33,001	62,924	56.66	1,111
1993	210,899.29	58,946	69,509	141,390	57.64	2,453
1994	984,883.03	263,210	310,376	674,507	58.62	11,506
1995	687,538.84	175,240	206,642	480,897	59.61	8,067
1996	290,370.42	70,450	83,074	207,296	60.59	3,421
1997	1,472,391.46	339,018	399,769	1,072,622	61.58	17,418
1999	121,854.39	25,041	29,528	92,326	63.56	1,453
2000	1,296,251.87	250,332	295,191	1,001,061	64.55	15,508
2001	2,281,245.32	412,335	486,224	1,795,021	65.54	27,388
2002	2,573,381.90	432,972	510,559	2,062,823	66.54	31,001
2003	3,199,716.34	498,772	588,151	2,611,565	67.53	38,673
2004	242,149.94	34,719	40,941	201,209	68.53	2,936
2005	2,492,685.94	326,542	385,057	2,107,629	69.52	30,317
2006	926,834.76	109,830	129,511	797,324	70.52	11,306
2007	1,998,011.27	212,029	250,024	1,747,987	71.51	24,444
2008	837,882.14	78,443	92,500	745,382	72.51	10,280
2009	1,710,690.21	138,771	163,639	1,547,051	73.51	21,045
2010	3,042,214.27	208,757	246,166	2,796,048	74.51	37,526
2011	702,322.51	39,414	46,477	655,846	75.51	8,686
2012	16,541.73	724	854	15,688	76.50	205
2013	758,248.16	23,695	27,940	730,308	77.50	9,423
2014	14,139.92	265	313	13,827	78.50	176
2015	149,499.98	934	1,101	148,399	79.50	1,867
	31,780,356.20	6,486,314	7,648,562	24,131,794		373,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.6 1.17

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
1909	2,402.80	3,203	3,244			
1919	7,192.68	9,228	9,710			
1920	376.56	481	508			
1921	32,528.31	41,386	43,913			
1923	6,818.69	8,602	9,205			
1924	16,323.44	20,504	22,037			
1926	482.43	601	651			
1927	95,341.69	118,237	128,711			
1928	2,066.40	2,551	2,790			
1929	23,020.10	28,299	31,077			
1930	167.15	205	226			
1931	21.14	26	29			
1934	104.55	126	141			
1936	5,720.92	6,807	7,723			
1937	18,750.70	22,194	25,313			
1938	26,411.41	31,097	35,655			
1939	7,050.31	8,254	9,518			
1940	6,006.23	6,992	8,108			
1941	760.86	880	1,023	4	9.29	
1942	104.39	120	140	1	9.63	
1943	2,058.11	2,351	2,734	44	9.99	4
1944	489.88	556	647	14	10.36	1
1945	54.26	61	71	2	10.75	
1946	31,302.07	35,009	40,715	1,543	11.15	138
1947	32,273.42	35,820	41,659	1,910	11.56	165
1948	69,678.13	76,714	89,218	4,847	11.99	404
1949	158,822.13	173,408	201,673	12,737	12.43	1,025
1950	67,996.97	73,607	85,605	6,191	12.88	481
1951	174,288.92	186,966	217,441	17,849	13.35	1,337
1952	100,317.86	106,594	123,969	11,460	13.84	828
1953	128,905.92	135,658	157,770	16,253	14.33	1,134
1954	84,070.57	87,566	101,839	11,656	14.85	785
1955	81,880.69	84,383	98,137	12,402	15.38	806
1956	196,864.79	200,676	233,386	32,381	15.92	2,034
1957	24,242.51	24,430	28,412	4,315	16.48	262
1958	10,854.02	10,809	12,571	2,082	17.05	122
1959	845,236.14	831,577	967,124	173,945	17.63	9,866
1960	750,567.69	729,086	847,927	165,339	18.23	9,070
1961	375,290.85	359,792	418,438	88,205	18.84	4,682
1962	89,988.60	85,115	98,989	22,496	19.46	1,156
1963	107,694.91	100,430	116,800	28,588	20.10	1,422
1964	91,967.43	84,522	98,299	25,857	20.75	1,246
1965	747,581.12	676,813	787,133	222,102	21.41	10,374

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
1966	264,638.32	235,903	274,355	82,907	22.08	3,755
1967	908,224.46	796,783	926,658	299,445	22.76	13,157
1968	142,094.98	122,622	142,609	49,219	23.45	2,099
1969	233,397.45	197,972	230,241	84,846	24.16	3,512
1970	162,122.16	135,123	157,148	61,717	24.87	2,482
1971	144,440.09	118,227	137,498	57,496	25.59	2,247
1972	590,353.79	474,138	551,422	245,556	26.33	9,326
1973	182,967.43	144,138	167,632	79,374	27.07	2,932
1974	369,725.35	285,502	332,039	167,090	27.82	6,006
1975	841,042.47	636,180	739,877	395,530	28.58	13,839
1976	1,400,655.61	1,037,075	1,206,118	684,767	29.35	23,331
1977	838,760.73	607,448	706,462	425,865	30.13	14,134
1978	271,922.34	192,527	223,909	143,186	30.91	4,632
1979	99,348.69	68,690	79,886	54,235	31.71	1,710
1980	868,204.23	585,862	681,357	490,719	32.51	15,094
1981	1,380,116.84	908,066	1,056,081	807,077	33.32	24,222
1982	510,278.17	327,057	380,367	308,509	34.14	9,037
1983	207,280.48	129,323	150,403	129,426	34.96	3,702
1984	243,020.15	147,382	171,405	156,672	35.80	4,376
1985	651,411.34	383,693	446,235	433,170	36.64	11,822
1986	24,911.26	14,233	16,553	17,077	37.49	456
1987	12,353.04	6,840	7,955	8,722	38.34	227
1988	1,290,527.25	691,257	803,932	938,280	39.21	23,930
1989	164,415.69	85,095	98,965	122,996	40.08	3,069
1990	83,154.26	41,536	48,306	63,952	40.95	1,562
1991	240,753.60	115,856	134,741	190,276	41.83	4,549
1992	716,954.37	331,763	385,840	582,048	42.72	13,625
1993	105,741.10	46,953	54,606	88,144	43.62	2,021
1994	957,574.31	407,312	473,704	819,021	44.52	18,397
1995	280,068.61	113,836	132,391	245,702	45.43	5,408
1996	312,222.33	121,004	140,728	280,772	46.34	6,059
1997	235,201.72	86,658	100,783	216,739	47.26	4,586
1998	566,966.15	198,064	230,348	535,056	48.18	11,105
1999	763,976.58	252,128	293,225	738,143	49.11	15,030
2000	396,766.23	123,196	143,277	392,357	50.05	7,839
2001	4,709,891.66	1,370,480	1,593,868	4,764,486	50.99	93,440
2002	1,015,660.87	275,709	320,650	1,050,492	51.93	20,229
2003	2,567,324.90	646,250	751,589	2,714,300	52.88	51,329
2004	190,142.98	44,113	51,303	205,390	53.83	3,816
2005	3,423,448.15	726,663	845,109	3,776,546	54.78	68,940
2006	2,072,916.47	398,665	463,647	2,334,790	55.74	41,887
2007	3,269,347.08	562,913	654,668	3,758,951	56.71	66,284
2008	558,551.95	85,034	98,895	655,150	57.67	11,360

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
2009	2,003,702.09	264,684	307,828	2,397,170	58.64	40,879
2010	21,982,791.98	2,460,798	2,861,908	26,814,861	59.61	449,838
2011	1,111,486.11	101,809	118,404	1,382,102	60.59	22,811
2012	3,285,889.93	234,751	273,015	4,162,936	61.56	67,624
2013	3,159,824.90	161,459	187,777	4,077,987	62.54	65,206
2014	2,600,683.30	79,944	92,975	3,417,947	63.52	53,809
2015	4,942,914.02	50,314	58,515	6,614,419	64.51	102,533
	77,780,245.72	22,044,764	25,617,486	79,385,846		1,496,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.0 1.92

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1943	8,925.93	7,973	9,115	704	9.40	75
1944	1,265.05	1,120	1,280	112	9.75	11
1945	478.11	420	480	46	10.10	5
1946	101,016.55	87,895	100,481	10,637	10.45	1,018
1947	104,722.95	90,290	103,218	11,977	10.81	1,108
1948	165,136.87	141,070	161,270	20,381	11.17	1,825
1949	798,564.76	675,857	772,632	105,789	11.53	9,175
1950	437,459.84	366,775	419,293	61,913	11.89	5,207
1951	546,016.95	453,347	518,261	82,358	12.26	6,718
1952	653,884.87	537,585	614,561	104,712	12.63	8,291
1953	677,476.73	551,466	630,429	114,795	13.00	8,830
1954	199,705.60	160,891	183,929	35,747	13.38	2,672
1955	968,825.25	772,425	883,027	182,681	13.76	13,276
1956	696,275.06	549,305	627,959	137,944	14.14	9,756
1957	1,118,163.13	872,793	997,766	232,213	14.52	15,993
1958	31,181.46	24,071	27,518	6,782	14.91	455
1959	1,334,963.38	1,018,817	1,164,699	303,761	15.31	19,841
1960	2,578,013.65	1,945,369	2,223,922	611,893	15.70	38,974
1961	841,932.69	627,728	717,611	208,515	16.11	12,943
1962	252,319.75	185,904	212,523	65,029	16.51	3,939
1963	570,152.46	414,934	474,348	152,820	16.92	9,032
1964	236,321.02	169,801	194,114	65,839	17.34	3,797
1965	3,816,083.99	2,707,512	3,095,195	1,102,497	17.75	62,113
1966	1,252,998.55	877,149	1,002,746	375,552	18.18	20,657
1967	1,426,557.34	985,152	1,126,214	442,999	18.61	23,804
1968	949,848.28	646,961	739,598	305,235	19.04	16,031
1969	766,032.65	514,345	587,993	254,643	19.48	13,072
1970	986,485.74	652,600	746,044	339,090	19.93	17,014
1971	305,994.61	199,398	227,949	108,645	20.38	5,331
1972	1,588,753.72	1,019,567	1,165,557	582,072	20.83	27,944
1973	949,964.62	600,017	685,932	359,029	21.29	16,864
1974	1,134,884.32	705,081	806,040	442,333	21.76	20,328
1975	3,315,887.33	2,025,079	2,315,046	1,332,430	22.24	59,911
1976	6,166,502.44	3,700,888	4,230,811	2,552,342	22.72	112,339
1977	3,941,261.28	2,322,901	2,655,512	1,679,875	23.21	72,377
1978	1,913,012.26	1,106,869	1,265,359	838,954	23.70	35,399
1979	575,074.77	326,412	373,150	259,432	24.20	10,720
1980	7,202,279.20	4,007,204	4,580,987	3,341,520	24.71	135,229
1981	5,949,380.11	3,242,055	3,706,278	2,838,040	25.23	112,487
1982	4,123,211.86	2,198,826	2,513,671	2,021,862	25.76	78,488
1983	11,604.28	6,053	6,920	5,845	26.29	222
1984	561,662.02	286,302	327,297	290,531	26.83	10,829
1985	976,525.07	485,958	555,541	518,637	27.38	18,942

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1987	116,299.99	54,984	62,857	65,073	28.51	2,282
1988	9,639,825.29	4,434,512	5,069,481	5,534,327	29.09	190,248
1989	432,996.38	193,567	221,283	255,013	29.68	8,592
1990	411,198.01	178,394	203,938	248,380	30.28	8,203
1991	8,715,327.56	3,664,098	4,188,753	5,398,107	30.89	174,753
1992	5,037,626.57	2,049,206	2,342,628	3,198,761	31.51	101,516
1993	1,354,918.06	532,374	608,604	881,806	32.14	27,436
1994	4,876,373.51	1,847,365	2,111,885	3,252,126	32.78	99,211
1995	4,848,127.02	1,767,336	2,020,397	3,312,543	33.43	99,089
1996	4,047,744.28	1,415,901	1,618,641	2,833,878	34.10	83,105
1997	4,356,629.16	1,459,732	1,668,748	3,123,544	34.77	89,834
1998	2,148,380.89	687,224	785,626	1,577,593	35.46	44,489
1999	9,400,032.89	2,860,054	3,269,579	7,070,457	36.17	195,478
2000	1,745,571.88	503,842	575,986	1,344,143	36.88	36,446
2001	29,592,983.16	8,066,455	9,221,474	23,330,807	37.61	620,335
2002	10,477,132.90	2,682,984	3,067,155	8,457,691	38.36	220,482
2003	14,168,097.00	3,391,276	3,876,866	11,708,041	39.12	299,285
2004	6,145,841.50	1,366,958	1,562,690	5,197,736	39.89	130,302
2005	11,117,853.96	2,279,605	2,606,017	9,623,622	40.68	236,569
2006	9,975,145.72	1,867,547	2,134,957	8,837,703	41.49	213,008
2007	18,891,455.97	3,196,057	3,653,694	17,126,908	42.31	404,796
2008	19,063,638.50	2,877,084	3,289,048	17,680,954	43.14	409,851
2009	14,733,789.66	1,944,860	2,223,341	13,983,828	44.00	317,814
2010	31,234,617.05	3,525,139	4,029,897	30,328,182	44.87	675,912
2011	21,807,028.06	2,034,160	2,325,427	21,662,304	45.76	473,390
2012	21,830,861.11	1,604,132	1,833,824	22,180,123	46.66	475,356
2013	15,553,288.83	824,635	942,713	16,165,905	47.59	339,691
2014	25,453,082.45	817,553	934,617	27,063,774	48.54	557,556
2015	40,189,956.10	433,248	495,284	43,713,668	49.51	882,926
	407,602,629.96	96,832,447	110,697,686	337,665,207		8,460,997

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9   2.08

IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

SURVIVOR CURVE.. IOWA 75-R4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	243,137.99	211,466	267,452			
1950	51,777.78	44,547	56,956			
1951	26,496.76	22,540	29,146			
1952	158,381.68	133,174	174,220			
1953	98,145.14	81,545	107,960			
1958	50,574.28	39,402	55,632			
1959	94,697.18	72,764	104,167			
1960	3,471,350.14	2,629,142	3,818,485			
1961	793,160.64	592,002	872,477			
1964	24,363.15	17,352	26,799			
1965	2,458,448.56	1,722,446	2,704,293			
1966	413,094.82	284,516	454,404			
1967	1,122,362.53	759,686	1,234,599			
1968	105,484.94	70,116	116,033			
1969	56,808.73	37,069	62,490			
1970	2,256.87	1,445	2,483			
1971	2,228.89	1,399	2,445	7	32.21	
1973	2,198,407.66	1,323,918	2,314,009	104,239	33.94	3,071
1974	48,388.10	28,523	49,854	3,373	34.81	97
1975	41,271.43	23,789	41,580	3,819	35.70	107
1976	876,896.42	493,993	863,425	101,161	36.59	2,765
1978	97,502.40	52,339	91,481	15,772	38.40	411
1980	6,004,677.31	3,061,287	5,350,668	1,254,477	40.24	31,175
1981	10,163,070.14	5,044,135	8,816,386	2,362,991	41.16	57,410
1982	978,053.52	471,947	824,892	250,967	42.10	5,961
1983	2,685,890.53	1,258,992	2,200,528	753,952	43.04	17,517
1984	2,867,996.51	1,304,824	2,280,635	874,161	43.98	19,876
1985	88,194.56	38,896	67,984	29,030	44.93	646
1986	33,073.89	14,126	24,690	11,691	45.88	255
1987	1,301,580.20	537,575	939,600	492,138	46.84	10,507
1988	3,290.10	1,313	2,295	1,324	47.80	28
1989	228,912.06	88,063	153,921	97,882	48.77	2,007
1991	336,326.63	119,819	209,426	160,533	50.71	3,166
1992	186,249.67	63,702	111,341	93,534	51.68	1,810
1993	189,052.50	61,944	108,269	99,689	52.66	1,893
1994	2,421,204.43	758,515	1,325,770	1,337,555	53.64	24,936
1995	528,674.62	158,022	276,199	305,343	54.62	5,590
1996	661,813.70	188,310	329,137	398,858	55.60	7,174
1997	361,374.55	97,577	170,550	226,962	56.59	4,011
1998	246,031.76	62,860	109,870	160,765	57.58	2,792
1999	755,446.55	182,045	318,187	512,804	58.57	8,755
2000	774,320.89	175,350	306,485	545,268	59.56	9,155
2001	10,800,990.40	2,289,130	4,001,054	7,880,035	60.55	130,141

IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -10						
2002	2,257,919.34	445,752	779,107	1,704,604	61.54	27,699
2003	17,647,908.05	3,227,749	5,641,618	13,771,081	62.53	220,232
2004	7,713,860.56	1,297,649	2,268,095	6,217,152	63.53	97,862
2005	2,366,028.85	363,666	635,633	1,966,999	64.52	30,487
2006	3,900,280.27	542,295	947,850	3,342,458	65.52	51,014
2007	23,367,212.56	2,906,344	5,079,851	20,624,083	66.52	310,043
2008	15,180,824.22	1,667,720	2,914,923	13,783,984	67.51	204,177
2009	1,372,106.78	130,601	228,271	1,281,046	68.51	18,699
2010	7,062,732.26	568,691	993,986	6,775,019	69.51	97,468
2011	1,682,328.35	110,793	193,649	1,656,912	70.51	23,499
2012	9,015,256.63	462,816	808,932	9,107,850	71.50	127,383
2013	4,429,530.86	162,400	283,851	4,588,633	72.50	63,291
2014	3,733,169.40	82,130	143,551	3,962,935	73.50	53,917
2015	30,847,435.70	226,328	395,587	33,536,592	74.50	450,156
	184,628,054.44	36,816,539	62,693,181	140,397,679		2,127,183

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.0 1.15

IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

SURVIVOR CURVE.. IOWA 65-R1.5
NET SALVAGE PERCENT.. -80

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1917	5,912.38	9,179	10,496	146	8.94	16
1941	66,531.57	88,822	101,563	18,194	16.79	1,084
1942	16,041.98	21,239	24,286	4,590	17.19	267
1943	2,847.79	3,738	4,274	852	17.60	48
1944	486,783.85	633,430	724,293	151,918	18.01	8,435
1946	23,341.56	29,824	34,102	7,913	18.86	420
1947	21,078.66	26,676	30,503	7,439	19.30	385
1948	92,647.78	116,094	132,747	34,019	19.75	1,722
1949	7,004.97	8,690	9,937	2,672	20.20	132
1950	67,590.51	82,992	94,897	26,766	20.66	1,296
1951	2,051,400.32	2,492,156	2,849,648	842,873	21.13	39,890
1952	547,913.16	658,357	752,796	233,448	21.61	10,803
1953	580,465.97	689,750	788,692	256,147	22.09	11,596
1954	143,817.50	168,903	193,132	65,740	22.59	2,910
1955	158,949.99	184,475	210,937	75,173	23.09	3,256
1956	646,260.70	740,909	847,190	316,079	23.60	13,393
1957	93,381.03	105,713	120,877	47,209	24.12	1,957
1958	408,322.26	456,364	521,828	213,152	24.64	8,651
1959	537,115.29	592,286	677,248	289,560	25.18	11,500
1960	517,977.85	563,435	644,258	288,102	25.72	11,201
1961	1,711,524.95	1,835,662	2,098,982	981,763	26.27	37,372
1962	180,203.90	190,478	217,801	106,566	26.83	3,972
1963	604,768.40	629,876	720,230	368,353	27.39	13,448
1964	151,054.58	154,941	177,167	94,731	27.96	3,388
1965	156,894.90	158,410	181,133	101,278	28.54	3,549
1966	2,511,265.91	2,494,516	2,852,346	1,667,933	29.13	57,258
1967	796,473.16	778,143	889,765	543,887	29.72	18,300
1968	115,181.19	110,617	126,485	80,841	30.32	2,666
1969	814,358.41	768,323	878,536	587,309	30.93	18,988
1970	159,161.30	147,434	168,583	117,907	31.55	3,737
1971	41,350.42	37,593	42,986	31,445	32.17	977
1972	220,305.77	196,443	224,622	171,928	32.80	5,242
1973	262,388.62	229,391	262,296	210,004	33.43	6,282
1974	1,100,142.35	941,988	1,077,113	903,143	34.08	26,501
1975	558,108.32	467,991	535,123	469,472	34.72	13,522
1976	1,643,869.43	1,348,371	1,541,790	1,417,175	35.38	40,056
1977	689,308.67	552,806	632,104	608,652	36.04	16,888
1978	1,685,939.39	1,320,789	1,510,252	1,524,439	36.71	41,527
1979	249,926.96	191,158	218,579	231,290	37.38	6,188
1980	2,433,569.62	1,815,511	2,075,940	2,304,485	38.06	60,549
1981	3,333,358.17	2,424,018	2,771,736	3,228,309	38.74	83,333
1982	1,055,298.06	747,240	854,429	1,045,108	39.43	26,505
1983	2,547,165.73	1,754,274	2,005,919	2,578,979	40.13	64,266

IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -80						
1984	3,530,292.08	2,362,930	2,701,885	3,652,641	40.83	89,460
1985	1,980,711.16	1,287,351	1,472,017	2,093,263	41.53	50,404
1986	1,255,012.66	790,997	904,463	1,354,560	42.24	32,068
1987	964,354.78	588,588	673,019	1,062,820	42.96	24,740
1988	258,242.38	152,466	174,337	290,499	43.68	6,651
1989	487,186.91	277,919	317,786	559,150	44.40	12,593
1990	3,411,369.48	1,877,079	2,146,340	3,994,125	45.13	88,503
1991	1,554,498.00	823,927	942,117	1,855,979	45.86	40,471
1992	2,327,892.94	1,186,164	1,356,315	2,833,892	46.60	60,813
1993	1,011,793.50	494,810	565,789	1,255,439	47.34	26,520
1994	1,962,696.02	919,637	1,051,556	2,481,297	48.08	51,608
1995	2,288,696.07	1,024,846	1,171,857	2,947,796	48.83	60,369
1996	4,286,467.23	1,829,224	2,091,620	5,624,021	49.59	113,410
1997	1,461,191.05	593,203	678,296	1,951,848	50.34	38,773
1998	829,237.02	319,198	364,986	1,127,641	51.10	22,067
1999	1,821,179.90	662,181	757,169	2,520,955	51.87	48,601
2000	974,613.05	333,581	381,432	1,372,871	52.64	26,080
2001	1,638,072.76	525,753	601,171	2,347,360	53.41	43,950
2002	654,036.50	195,968	224,079	953,187	54.18	17,593
2003	1,161,445.28	322,914	369,235	1,721,367	54.96	31,320
2004	1,277,695.14	327,637	374,635	1,925,216	55.74	34,539
2005	2,607,501.88	611,610	699,343	3,994,160	56.53	70,656
2006	1,673,216.52	355,843	406,887	2,604,903	57.32	45,445
2007	11,082,549.45	2,114,550	2,417,875	17,530,714	58.11	301,682
2008	5,247,830.51	885,005	1,011,956	8,434,139	58.91	143,170
2009	2,360,838.71	345,825	395,432	3,854,078	59.71	64,547
2010	7,650,249.09	951,263	1,087,719	12,682,729	60.51	209,597
2011	6,583,155.55	670,929	767,172	11,082,508	61.32	180,732
2012	14,561,033.26	1,157,165	1,323,157	24,886,703	62.13	400,559
2013	8,425,054.97	478,307	546,918	14,618,181	62.95	232,219
2014	14,655,989.58	499,124	570,722	25,810,059	63.77	404,737
2015	18,049,949.34	205,011	234,419	32,255,490	64.59	499,388
	157,531,056.10	52,140,010	59,619,325	223,936,576		4,156,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9 2.64

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

SURVIVOR CURVE.. IOWA 65-R2
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1941	187,586.58	221,339	229,567	51,813	13.87	3,736
1942	4,593.82	5,379	5,579	1,312	14.26	92
1943	1,399.02	1,625	1,685	414	14.67	28
1944	217,972.24	251,104	260,439	66,519	15.08	4,411
1946	106,753.28	120,885	125,379	34,751	15.93	2,181
1947	2,204.97	2,474	2,566	741	16.37	45
1948	1,000.24	1,112	1,153	347	16.82	21
1949	157,396.66	173,329	179,773	56,322	17.28	3,259
1950	252,458.10	275,336	285,572	93,115	17.74	5,249
1951	2,854,987.89	3,082,059	3,196,636	1,085,846	18.22	59,596
1952	880,581.11	940,659	975,629	345,243	18.71	18,452
1953	495,647.99	523,865	543,340	200,132	19.20	10,424
1954	83,590.23	87,384	90,633	34,752	19.70	1,764
1955	183,092.82	189,248	196,283	78,356	20.21	3,877
1956	919,870.29	939,537	974,465	405,340	20.74	19,544
1957	148,937.04	150,301	155,889	67,517	21.27	3,174
1958	750,142.76	747,660	775,455	349,759	21.81	16,037
1959	902,338.32	888,104	921,120	432,387	22.35	19,346
1960	3,053,150.71	2,965,556	3,075,802	1,503,924	22.91	65,645
1961	3,747,131.22	3,590,333	3,723,806	1,896,891	23.48	80,788
1962	278,456.90	263,142	272,924	144,761	24.05	6,019
1963	496,795.12	462,705	479,906	265,287	24.64	10,767
1964	182,186.31	167,206	173,422	99,857	25.23	3,958
1965	2,739,068.57	2,475,926	2,567,970	1,540,633	25.83	59,645
1966	3,234,490.44	2,878,195	2,985,194	1,866,542	26.44	70,595
1967	2,042,255.02	1,788,066	1,854,538	1,208,845	27.06	44,673
1968	184,329.85	158,708	164,608	111,887	27.69	4,041
1969	859,746.37	727,745	754,799	534,821	28.32	18,885
1970	151,391.60	125,911	130,592	96,495	28.96	3,332
1971	105,241.75	85,950	89,145	68,718	29.61	2,321
1972	188,541.90	151,110	156,728	126,085	30.27	4,165
1973	2,188,015.11	1,719,780	1,783,714	1,498,309	30.94	48,426
1974	782,345.48	602,825	625,235	548,283	31.61	17,345
1975	1,258,980.38	950,335	985,664	902,807	32.29	27,959
1976	2,553,530.86	1,886,881	1,957,027	1,873,269	32.98	56,800
1977	90,208.30	65,221	67,646	67,666	33.67	2,010
1978	914,460.96	646,176	670,198	701,493	34.38	20,404
1979	235,380.55	162,466	168,506	184,565	35.09	5,260
1980	6,036,396.64	4,067,596	4,218,811	4,835,784	35.80	135,078
1981	7,791,261.26	5,118,859	5,309,155	6,377,737	36.53	174,589
1982	2,718,130.80	1,740,025	1,804,711	2,272,485	37.26	60,990
1983	1,374,447.07	856,707	888,556	1,173,115	37.99	30,880
1984	205,737.56	124,677	129,312	179,294	38.74	4,628

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -50						
1985	495,561.77	291,732	302,577	440,766	39.49	11,161
1986	45,348.69	25,911	26,874	41,149	40.24	1,023
1987	737,136.36	408,093	423,264	682,441	41.01	16,641
1988	219,336.08	117,579	121,950	207,054	41.77	4,957
1989	266,656.49	138,147	143,283	256,702	42.55	6,033
1990	3,090,393.11	1,545,413	1,602,865	3,032,725	43.33	69,991
1991	1,018,831.58	490,919	509,169	1,019,078	44.12	23,098
1992	965,750.35	447,741	464,386	984,240	44.91	21,916
1993	777,823.43	346,252	359,124	807,611	45.71	17,668
1994	2,589,157.11	1,104,767	1,145,837	2,737,899	46.51	58,867
1995	1,527,165.27	623,083	646,246	1,644,502	47.32	34,753
1996	2,743,544.01	1,067,431	1,107,113	3,008,203	48.14	62,489
1997	654,658.60	242,325	251,334	730,654	48.96	14,923
1998	711,257.91	249,812	259,099	807,788	49.78	16,227
1999	2,770,829.79	920,109	954,315	3,201,930	50.61	63,267
2000	967,526.05	302,536	313,783	1,137,506	51.45	22,109
2001	10,811,315.00	3,171,067	3,288,953	12,928,020	52.29	247,237
2002	2,963,313.85	811,741	841,918	3,603,053	53.13	67,816
2003	4,736,467.81	1,203,394	1,248,131	5,856,571	53.99	108,475
2004	7,328,468.06	1,718,269	1,782,147	9,210,555	54.84	167,953
2005	3,941,886.10	846,008	877,459	5,035,370	55.70	90,402
2006	2,911,493.24	566,387	587,443	3,779,797	56.57	66,816
2007	19,260,654.52	3,360,310	3,485,231	25,405,751	57.44	442,301
2008	11,540,842.80	1,781,675	1,847,910	15,463,354	58.31	265,192
2009	5,004,321.72	670,929	695,871	6,810,612	59.19	115,064
2010	14,138,155.30	1,608,569	1,668,368	19,538,865	60.07	325,268
2011	5,086,365.14	474,176	491,804	7,137,744	60.96	117,089
2012	11,013,650.80	800,582	830,344	15,690,132	61.85	253,680
2013	4,316,969.92	224,180	232,514	6,242,941	62.75	99,489
2014	9,691,452.29	304,118	315,424	14,221,754	63.64	223,472
2015	28,016,090.69	290,807	301,618	41,722,518	64.55	646,360
	211,904,657.93	68,537,563	71,085,486	246,771,501		4,812,176

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.3 2.27

IDAHO POWER COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1949	149.57	115	136	14	14.86	1
1951	256,015.40	193,942	229,045	26,970	15.76	1,711
1952	1,998.24	1,499	1,770	228	16.24	14
1953	730.24	542	640	90	16.72	5
1954	1,162.26	854	1,009	153	17.22	9
1955	775.78	564	666	110	17.73	6
1956	1,384.58	996	1,176	209	18.26	11
1961	20,853.83	14,094	16,645	4,209	21.07	200
1966	8.67	5	6	3	24.17	
1988	2,747.75	1,037	1,225	1,523	40.46	38
1989	17,690.02	6,455	7,623	10,067	41.28	244
1991	14,604.35	4,954	5,851	8,753	42.95	204
1995	230.37	66	78	152	46.36	3
2009	6,184.16	579	684	5,500	58.91	93
2010	65,730.96	5,218	6,162	59,569	59.84	995
	390,266.18	230,920	272,716	117,550		3,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 0.91

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1909	1,707.90	2,344	2,395	167	5.95	28
1919	785.94	1,041	1,063	116	8.19	14
1921	84.70	111	113	14	8.67	2
1922	144.15	189	193	23	8.91	3
1923	36,669.98	47,807	48,839	6,166	9.16	673
1924	21.43	28	29	3	9.41	
1929	20,949.75	26,603	27,177	4,248	10.74	396
1931	2,313.83	2,909	2,972	499	11.32	44
1936	3,731.97	4,565	4,664	934	12.92	72
1937	740.33	900	919	191	13.27	14
1938	7,374.75	8,908	9,100	1,962	13.63	144
1939	7,788.39	9,346	9,548	2,135	14.00	152
1940	2,364.68	2,818	2,879	668	14.39	46
1941	515.56	610	623	150	14.79	10
1942	184.75	217	222	55	15.20	4
1943	25.40	30	31	7	15.62	
1944	50.59	58	59	17	16.05	1
1945	2,855.95	3,274	3,345	939	16.50	57
1946	8,125.90	9,236	9,435	2,754	16.96	162
1947	7,997.34	9,009	9,203	2,793	17.43	160
1948	15,026.69	16,773	17,135	5,405	17.91	302
1949	38,235.20	42,269	43,181	14,172	18.41	770
1950	47,246.98	51,715	52,831	18,039	18.92	953
1951	123,621.92	133,936	136,827	48,606	19.44	2,500
1952	59,439.05	63,723	65,098	24,061	19.97	1,205
1953	95,752.07	101,525	103,716	39,912	20.52	1,945
1954	28,758.91	30,154	30,805	12,333	21.07	585
1955	37,928.10	39,305	40,153	16,739	21.64	774
1956	119,469.68	122,320	124,960	54,245	22.22	2,441
1957	79,752.70	80,647	82,388	37,241	22.81	1,633
1958	25,676.16	25,634	26,187	12,327	23.41	527
1959	91,297.84	89,955	91,897	45,050	24.02	1,876
1960	66,663.34	64,797	66,196	33,799	24.64	1,372
1961	36,685.80	35,163	35,922	19,107	25.27	756
1962	70,253.80	66,375	67,808	37,573	25.91	1,450
1963	99,637.47	92,748	94,750	54,706	26.56	2,060
1964	141,247.33	129,483	132,278	79,593	27.22	2,924
1965	132,015.69	119,153	121,725	76,299	27.88	2,737
1966	115,815.20	102,844	105,064	68,659	28.56	2,404
1967	85,030.83	74,269	75,872	51,674	29.24	1,767
1968	118,459.51	101,690	103,885	73,804	29.94	2,465
1969	49,773.69	41,981	42,887	31,774	30.64	1,037
1970	153,157.87	126,847	129,585	100,152	31.35	3,195

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1971	168,384.08	136,896	139,851	112,725	32.06	3,516
1972	212,917.75	169,771	173,435	145,942	32.79	4,451
1973	269,484.13	210,658	215,205	189,021	33.52	5,639
1974	284,305.94	217,737	222,437	204,022	34.26	5,955
1975	307,878.35	230,844	235,827	225,991	35.01	6,455
1976	317,250.47	232,770	237,794	238,082	35.76	6,658
1977	279,775.20	200,721	205,053	214,610	36.52	5,877
1978	490,001.70	343,459	350,872	384,131	37.29	10,301
1979	150,109.20	102,740	104,958	120,206	38.06	3,158
1980	251,058.85	167,582	171,199	205,389	38.85	5,287
1981	141,783.03	92,271	94,263	118,412	39.63	2,988
1982	288,393.54	182,739	186,683	245,907	40.43	6,082
1983	323,667.38	199,541	203,848	281,653	41.23	6,831
1984	198,899.08	119,211	121,784	176,565	42.03	4,201
1985	330,226.44	192,122	196,269	299,071	42.85	6,979
1986	272,711.09	153,866	157,187	251,880	43.67	5,768
1987	72,700.39	39,741	40,599	68,452	44.49	1,539
1988	59,278.48	31,350	32,027	56,891	45.32	1,255
1989	333,268.47	170,252	173,927	325,976	46.16	7,062
1990	197,461.78	97,320	99,421	196,772	47.00	4,187
1991	1,068,770.44	507,287	518,236	1,084,920	47.85	22,673
1992	383,740.76	175,153	178,933	396,678	48.70	8,145
1993	515,148.04	225,635	230,505	542,217	49.56	10,941
1994	371,515.42	155,875	159,239	398,034	50.42	7,894
1995	212,902.65	85,360	87,202	232,152	51.29	4,526
1996	190,207.71	72,715	74,284	211,028	52.16	4,046
1997	316,734.58	115,112	117,597	357,505	53.04	6,740
1998	794,263.31	273,509	279,412	911,983	53.93	16,910
1999	922,747.27	300,354	306,837	1,077,284	54.81	19,655
2000	608,614.44	186,501	190,527	722,395	55.70	12,969
2001	1,385,059.98	397,713	406,297	1,671,293	56.60	29,528
2002	2,011,801.97	538,871	550,502	2,467,201	57.50	42,908
2003	1,154,671.22	286,768	292,958	1,439,049	58.41	24,637
2004	1,228,921.53	281,503	287,579	1,555,803	59.31	26,232
2005	1,367,179.15	286,226	292,404	1,758,365	60.23	29,194
2006	727,602.46	138,139	141,121	950,283	61.14	15,543
2007	1,185,138.39	201,645	205,997	1,571,711	62.06	25,326
2008	2,875,167.64	432,526	441,862	3,870,889	62.98	61,462
2009	2,633,794.59	343,710	351,129	3,599,563	63.91	56,322
2010	2,415,495.10	267,069	272,833	3,350,410	64.84	51,672
2011	2,625,474.09	237,986	243,123	3,695,088	65.77	56,182
2012	225,402.03	15,891	16,234	321,869	66.71	4,825

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
2013	876,003.62	44,295	45,251	1,268,754	67.64	18,757
2014	677,110.52	20,608	21,053	994,613	68.58	14,503
2015	516,950.46	5,203	5,315	770,111	69.53	11,076
	34,175,351.84	10,770,554	11,003,028	40,260,000		726,515

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 2.13

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1916	1,991.84	2,048	2,158	33	3.59	9
1919	6,746.47	6,838	7,204	217	4.32	50
1923	5,696.34	5,670	5,973	293	5.23	56
1924	140.21	139	146	8	5.46	1
1927	4.05	4	4			
1928	3,330.11	3,234	3,407	256	6.45	40
1929	977.21	944	994	81	6.71	12
1930	1,497.86	1,439	1,516	132	6.98	19
1931	8,898.58	8,498	8,952	836	7.25	115
1933	2,026.81	1,913	2,015	214	7.81	27
1934	20.07	19	20	2	8.09	
1935	51.63	48	51	6	8.38	1
1936	41,967.98	38,887	40,966	5,199	8.67	600
1937	24,453.81	22,517	23,721	3,178	8.96	355
1938	3,759.18	3,439	3,623	512	9.26	55
1939	23,947.49	21,763	22,927	3,415	9.56	357
1940	1,421.90	1,283	1,352	212	9.87	21
1941	38,735.42	34,722	36,579	6,030	10.18	592
1942	39,635.65	35,276	37,162	6,437	10.50	613
1943	35,627.13	31,480	33,163	6,027	10.82	557
1944	6,463.14	5,668	5,971	1,138	11.15	102
1945	26,897.84	23,406	24,658	4,930	11.49	429
1946	60,169.63	51,951	54,729	11,458	11.83	969
1947	84,930.65	72,752	76,642	16,782	12.17	1,379
1948	227,676.12	193,388	203,729	46,715	12.53	3,728
1949	297,588.34	250,630	264,031	63,316	12.89	4,912
1950	273,242.74	228,103	240,300	60,267	13.26	4,545
1951	556,121.06	460,023	484,621	127,112	13.64	9,319
1952	336,163.40	275,453	290,182	79,598	14.03	5,673
1953	943,714.53	765,921	806,875	231,211	14.42	16,034
1954	241,966.35	194,395	204,789	61,374	14.83	4,139
1955	316,140.97	251,396	264,838	82,917	15.24	5,441
1956	448,601.83	352,959	371,832	121,630	15.66	7,767
1957	385,650.26	300,035	316,078	108,137	16.10	6,717
1958	235,819.75	181,392	191,091	68,311	16.54	4,130
1959	625,100.59	475,201	500,610	187,001	16.99	11,007
1960	457,197.58	343,357	361,716	141,201	17.45	8,092
1961	606,503.55	449,782	473,832	193,322	17.92	10,788
1962	321,069.32	235,021	247,588	105,588	18.40	5,738
1963	456,773.92	329,975	347,619	154,832	18.88	8,201
1964	599,152.43	426,839	449,662	209,406	19.38	10,805
1965	780,838.03	548,301	577,619	281,303	19.89	14,143
1966	1,002,857.96	693,778	730,875	372,269	20.41	18,240

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1967	592,277.02	403,575	425,154	226,351	20.93	10,815
1968	1,969,873.99	1,321,005	1,391,640	775,221	21.47	36,107
1969	530,832.22	350,139	368,861	215,054	22.02	9,766
1970	533,869.62	346,270	364,785	222,472	22.57	9,857
1971	941,239.73	599,941	632,020	403,344	23.13	17,438
1972	1,449,563.06	907,425	955,945	638,574	23.70	26,944
1973	822,577.50	505,224	532,239	372,596	24.29	15,339
1974	1,315,542.89	792,488	834,863	612,234	24.88	24,607
1975	1,899,817.41	1,122,034	1,182,030	907,769	25.47	35,641
1976	2,924,265.75	1,691,401	1,781,841	1,434,851	26.08	55,017
1977	3,094,840.09	1,752,308	1,846,005	1,558,319	26.69	58,386
1978	2,147,345.44	1,188,764	1,252,328	1,109,752	27.32	40,620
1979	1,360,317.28	735,934	775,285	721,064	27.95	25,798
1980	2,256,026.43	1,191,629	1,255,346	1,226,283	28.59	42,892
1981	1,923,316.19	991,287	1,044,292	1,071,356	29.23	36,653
1982	801,421.15	402,478	423,999	457,564	29.89	15,308
1983	879,613.55	430,135	453,135	514,440	30.55	16,839
1984	507,736.24	241,583	254,501	304,009	31.21	9,741
1985	1,156,511.94	534,538	563,120	709,043	31.89	22,234
1986	845,154.00	379,138	399,411	530,258	32.57	16,281
1987	740,202.91	321,838	339,047	475,176	33.26	14,287
1988	453,321.38	190,850	201,055	297,599	33.95	8,766
1989	1,518,066.84	617,853	650,890	1,018,984	34.65	29,408
1990	3,797,264.01	1,491,562	1,571,316	2,605,674	35.36	73,690
1991	5,667,498.55	2,145,704	2,260,436	3,973,812	36.07	110,169
1992	3,702,294.03	1,348,372	1,420,470	2,652,053	36.79	72,086
1993	4,225,903.21	1,478,221	1,557,262	3,091,232	37.51	82,411
1994	1,533,914.93	514,173	541,666	1,145,640	38.24	29,959
1995	3,201,666.88	1,025,804	1,080,654	2,441,180	38.98	62,626
1996	1,783,322.08	545,340	574,500	1,387,154	39.71	34,932
1997	2,887,453.64	839,660	884,557	2,291,642	40.46	56,640
1998	6,097,910.26	1,681,822	1,771,750	4,935,951	41.21	119,776
1999	6,731,749.57	1,755,634	1,849,508	5,555,417	41.96	132,398
2000	5,574,994.46	1,369,202	1,442,414	4,690,080	42.72	109,787
2001	8,860,854.28	2,041,497	2,150,657	7,596,283	43.48	174,708
2002	9,808,086.12	2,110,739	2,223,601	8,565,294	44.24	193,610
2003	9,722,273.69	1,942,549	2,046,418	8,648,083	45.01	192,137
2004	6,641,292.28	1,223,293	1,288,703	6,016,719	45.79	131,398
2005	8,465,571.38	1,427,270	1,503,587	7,808,542	46.57	167,673
2006	6,567,609.07	1,004,838	1,058,567	6,165,803	47.35	130,218
2007	9,224,471.92	1,265,625	1,333,298	8,813,621	48.14	183,083
2008	15,774,223.37	1,914,928	2,017,320	15,334,326	48.93	313,393
2009	14,605,619.18	1,542,353	1,624,823	14,441,358	49.72	290,454

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
2010	1,954,118.98	175,079	184,440	1,965,091	50.52	38,897
2011	9,030,763.28	662,885	698,330	9,235,510	51.33	179,924
2012	1,662,885.90	95,117	100,203	1,728,971	52.14	33,160
2013	5,897,594.44	241,784	254,712	6,232,642	52.95	117,708
2014	7,248,879.62	178,293	187,826	7,785,942	53.77	144,801
2015	15,990,210.66	131,040	138,047	17,451,185	54.59	319,677
	216,853,728.15	54,500,508	57,414,677	181,124,424		4,239,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.96

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
1926	207.55	278	311			
1927	2,414.03	3,213	3,621			
1928	8,657.80	11,464	12,987			
1929	17,800.51	23,443	26,701			
1930	12,624.91	16,534	18,937			
1931	6,065.19	7,899	9,098			
1932	2,783.48	3,604	4,175			
1933	1,299.44	1,672	1,949			
1934	3,721.28	4,761	5,582			
1935	11,977.66	15,229	17,966			
1936	4,183.15	5,286	6,275			
1937	21,779.48	27,347	32,669			
1938	23,934.98	29,858	35,902			
1939	33,763.69	41,842	50,646			
1940	62,530.89	76,965	93,796			
1941	60,061.55	73,417	90,092			
1942	20,578.15	24,974	30,867			
1943	20,147.54	24,276	30,221			
1944	34,861.94	41,692	52,293			
1945	117,287.16	139,177	175,931			
1946	139,004.19	163,659	208,506			
1947	240,654.73	281,108	360,350	632	12.17	52
1948	283,120.85	327,930	420,370	4,311	12.53	344
1949	286,466.59	328,995	421,735	7,965	12.89	618
1950	413,540.16	470,760	603,463	16,847	13.26	1,271
1951	317,757.82	358,431	459,469	17,168	13.64	1,259
1952	294,901.47	329,513	422,399	19,953	14.03	1,422
1953	333,243.61	368,811	472,775	27,090	14.42	1,879
1954	327,409.65	358,690	459,801	31,313	14.83	2,111
1955	146,458.33	158,814	203,582	16,105	15.24	1,057
1956	308,458.09	330,946	424,236	38,451	15.66	2,455
1957	339,063.30	359,714	461,114	47,481	16.10	2,949
1958	457,250.06	479,612	614,810	71,065	16.54	4,297
1959	432,532.87	448,379	574,773	74,026	16.99	4,357
1960	408,640.22	418,486	536,453	76,507	17.45	4,384
1961	534,828.53	540,856	693,318	108,925	17.92	6,078
1962	605,980.42	604,875	775,383	133,588	18.40	7,260
1963	536,902.41	528,900	677,992	127,362	18.88	6,746
1964	607,460.72	590,124	756,474	154,717	19.38	7,983
1965	817,681.81	782,963	1,003,673	222,850	19.89	11,204
1966	822,169.91	775,606	994,242	239,013	20.41	11,711
1967	910,711.71	846,211	1,084,750	281,318	20.93	13,441
1968	778,633.30	712,029	912,743	255,207	21.47	11,887

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
1969	912,566.84	820,817	1,052,197	316,653	22.02	14,380
1970	1,072,959.84	948,990	1,216,501	392,939	22.57	17,410
1971	1,298,706.51	1,128,803	1,447,001	501,059	23.13	21,663
1972	1,693,188.95	1,445,365	1,852,799	686,984	23.70	28,987
1973	2,142,205.11	1,794,182	2,299,944	913,364	24.29	37,602
1974	2,869,540.58	2,357,213	3,021,688	1,282,623	24.88	51,552
1975	2,928,993.89	2,358,909	3,023,862	1,369,629	25.47	53,774
1976	2,961,150.05	2,335,548	2,993,916	1,447,809	26.08	55,514
1977	3,163,362.55	2,442,416	3,130,909	1,614,135	26.69	60,477
1978	3,220,419.21	2,431,111	3,116,417	1,714,212	27.32	62,746
1979	3,834,681.28	2,828,959	3,626,415	2,125,607	27.95	76,050
1980	6,311,357.74	4,545,882	5,827,321	3,639,716	28.59	127,307
1981	3,796,695.04	2,668,412	3,420,611	2,274,432	29.23	77,812
1982	3,964,382.69	2,714,908	3,480,214	2,466,360	29.89	82,515
1983	3,266,277.51	2,178,036	2,792,003	2,107,413	30.55	68,982
1984	3,479,967.54	2,257,890	2,894,367	2,325,584	31.21	74,514
1985	3,753,381.58	2,365,644	3,032,496	2,597,576	31.89	81,454
1986	3,168,336.79	1,938,167	2,484,517	2,267,988	32.57	69,634
1987	3,164,646.27	1,876,335	2,405,255	2,341,714	33.26	70,406
1988	2,984,549.86	1,713,415	2,196,410	2,280,415	33.95	67,170
1989	3,183,632.53	1,766,916	2,264,992	2,510,457	34.65	72,452
1990	2,973,862.87	1,592,905	2,041,929	2,418,865	35.36	68,407
1991	6,370,709.44	3,289,006	4,216,144	5,339,920	36.07	148,043
1992	7,828,308.05	3,887,812	4,983,748	6,758,714	36.79	183,711
1993	7,348,356.20	3,505,166	4,493,238	6,529,296	37.51	174,068
1994	8,039,793.79	3,674,950	4,710,882	7,348,809	38.24	192,176
1995	7,979,487.86	3,486,278	4,469,026	7,500,206	38.98	192,412
1996	8,205,805.82	3,421,821	4,386,399	7,922,310	39.71	199,504
1997	12,970,626.17	5,143,372	6,593,238	12,862,701	40.46	317,912
1999	3,457,045.07	1,229,446	1,576,015	3,609,553	41.96	86,024
2000	5,562,745.04	1,862,991	2,388,150	5,955,968	42.72	139,419
2001	8,873,174.98	2,787,730	3,573,564	9,736,198	43.48	223,924
2002	6,772,305.84	1,987,401	2,547,630	7,610,829	44.24	172,035
2003	4,171,778.31	1,136,643	1,457,051	4,800,616	45.01	106,657
2004	5,656,308.41	1,420,723	1,821,211	6,663,252	45.79	145,518
2005	5,743,963.54	1,320,566	1,692,820	6,923,125	46.57	148,661
2006	4,866,725.12	1,015,369	1,301,591	5,998,497	47.35	126,684
2007	10,823,230.04	2,024,972	2,595,792	13,639,053	48.14	283,321
2008	8,577,086.11	1,419,851	1,820,093	11,045,536	48.93	225,742
2009	7,834,633.43	1,128,187	1,446,212	10,305,738	49.72	207,276
2010	6,606,228.94	807,116	1,034,634	8,874,709	50.52	175,667
2011	7,575,916.88	758,311	972,071	10,391,804	51.33	202,451
2012	2,466,652.95	192,399	246,634	3,453,345	52.14	66,232

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
2013	7,422,574.39	414,959	531,932	10,601,930	52.95	200,225
2014	5,504,767.51	184,630	236,676	8,020,475	53.77	149,163
2015	7,178,502.30	80,220	102,833	10,664,920	54.59	195,364
	244,791,142.55	103,829,085	133,061,778	234,124,936		5,707,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 2.33

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1						
NET SALVAGE PERCENT.. -30						
1919	160.22	205	206	2	0.67	2
1920	1,342.93	1,711	1,718	28	0.99	28
1921	717.75	908	912	21	1.32	16
1922	611.68	768	771	24	1.65	15
1923	1,934.53	2,413	2,423	92	1.99	46
1924	1,527.06	1,891	1,899	86	2.33	37
1925	565.41	695	698	37	2.66	14
1926	3,189.10	3,895	3,912	234	2.97	79
1927	5,828.99	7,070	7,100	478	3.28	146
1928	9,708.94	11,699	11,749	873	3.58	244
1929	24,307.46	29,098	29,222	2,378	3.88	613
1930	18,809.21	22,371	22,466	1,986	4.17	476
1931	9,601.28	11,343	11,391	1,091	4.47	244
1932	4,143.87	4,863	4,884	503	4.77	105
1933	4,268.03	4,974	4,995	553	5.07	109
1934	4,310.98	4,990	5,011	593	5.37	110
1935	13,553.24	15,577	15,643	1,976	5.68	348
1936	18,516.78	21,129	21,219	2,853	5.99	476
1937	29,594.80	33,519	33,662	4,811	6.31	762
1938	31,745.73	35,685	35,837	5,432	6.63	819
1939	38,485.31	42,925	43,108	6,923	6.96	995
1940	95,728.80	105,932	106,384	18,063	7.29	2,478
1941	74,438.16	81,721	82,070	14,700	7.62	1,929
1942	29,102.44	31,687	31,822	6,011	7.96	755
1943	28,512.34	30,787	30,918	6,148	8.30	741
1944	23,616.83	25,282	25,390	5,312	8.65	614
1945	56,860.78	60,327	60,584	13,335	9.01	1,480
1946	111,587.60	117,325	117,825	27,239	9.37	2,907
1947	200,219.09	208,600	209,490	50,795	9.73	5,220
1948	284,187.43	293,294	294,545	74,899	10.10	7,416
1949	301,664.37	308,288	309,603	82,561	10.48	7,878
1950	375,366.69	379,826	381,446	106,531	10.86	9,809
1951	295,235.48	295,765	297,026	86,780	11.24	7,721
1952	290,619.04	288,133	289,362	88,443	11.63	7,605
1953	312,440.74	306,453	307,760	98,413	12.03	8,181
1954	297,405.49	288,551	289,782	96,845	12.43	7,791
1955	213,309.95	204,638	205,511	71,792	12.84	5,591
1956	328,641.50	311,620	312,949	114,285	13.26	8,619
1957	325,439.61	304,958	306,259	116,812	13.68	8,539
1958	390,424.03	361,397	362,938	144,613	14.11	10,249
1959	359,224.71	328,422	329,823	137,169	14.54	9,434
1960	323,859.35	292,308	293,555	127,462	14.98	8,509
1961	478,621.24	426,405	428,223	193,985	15.42	12,580

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1						
NET SALVAGE PERCENT.. -30						
1962	539,004.82	473,621	475,641	225,065	15.88	14,173
1963	498,001.10	431,512	433,352	214,049	16.34	13,100
1964	508,589.46	434,479	436,332	224,834	16.80	13,383
1965	798,903.03	672,529	675,397	363,177	17.27	21,029
1966	930,583.27	771,535	774,825	434,933	17.75	24,503
1967	944,468.78	770,770	774,057	453,752	18.24	24,877
1968	737,628.04	592,380	594,906	364,010	18.73	19,435
1969	881,728.69	696,403	699,373	446,874	19.23	23,238
1970	960,804.99	745,856	749,037	500,009	19.74	25,330
1971	1,083,104.76	826,137	829,660	578,376	20.25	28,562
1972	1,202,739.68	900,799	904,641	658,921	20.77	31,725
1973	1,270,850.39	933,952	937,935	714,171	21.30	33,529
1974	2,114,348.58	1,523,551	1,530,048	1,218,605	21.84	55,797
1975	2,241,329.91	1,582,941	1,589,692	1,324,037	22.38	59,162
1976	1,850,560.55	1,279,944	1,285,403	1,120,326	22.93	48,859
1977	1,988,410.32	1,345,742	1,351,481	1,233,452	23.49	52,510
1978	2,274,306.44	1,505,441	1,511,861	1,444,737	24.05	60,072
1979	2,783,463.85	1,800,386	1,808,064	1,810,439	24.62	73,535
1980	3,080,598.10	1,945,160	1,953,455	2,051,323	25.20	81,402
1981	1,408,016.98	867,016	870,714	959,708	25.79	37,212
1982	2,145,779.00	1,287,723	1,293,215	1,496,298	26.38	56,721
1983	2,018,279.83	1,179,618	1,184,649	1,439,115	26.97	53,360
1984	1,603,116.75	911,022	914,907	1,169,145	27.58	42,391
1985	2,045,277.69	1,129,192	1,134,008	1,524,853	28.19	54,092
1986	1,379,855.01	739,122	742,274	1,051,538	28.81	36,499
1987	1,444,880.55	750,192	753,391	1,124,954	29.43	38,225
1988	1,275,067.70	640,707	643,439	1,014,149	30.06	33,737
1989	1,763,792.61	856,341	859,993	1,432,937	30.70	46,675
1990	1,071,843.75	502,194	504,336	889,061	31.34	28,368
1991	2,796,536.53	1,262,790	1,268,175	2,367,322	31.98	74,025
1992	2,922,239.08	1,269,140	1,274,553	2,524,358	32.63	77,363
1993	2,771,462.57	1,155,126	1,160,052	2,442,849	33.29	73,381
1994	2,600,294.43	1,038,251	1,042,679	2,337,704	33.95	68,857
1995	2,953,618.87	1,127,606	1,132,415	2,707,290	34.61	78,223
1996	2,442,953.88	889,235	893,027	2,282,813	35.28	64,706
1997	2,181,816.61	755,408	758,630	2,077,732	35.95	57,795
1998	81,218.27	26,676	26,790	78,794	36.62	2,152
1999	853,926.36	265,071	266,201	843,903	37.30	22,625
2000	1,625,626.84	475,285	477,312	1,636,003	37.98	43,075
2001	4,246,821.69	1,163,909	1,168,873	4,351,995	38.67	112,542
2002	3,019,417.58	772,213	775,506	3,149,737	39.36	80,024
2003	1,287,396.65	305,686	306,990	1,366,626	40.05	34,123
2004	2,494,548.36	546,658	548,989	2,693,924	40.74	66,125

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1						
NET SALVAGE PERCENT.. -30						
2005	2,623,441.90	526,202	528,446	2,882,028	41.44	69,547
2006	3,243,899.02	590,390	592,908	3,624,161	42.14	86,003
2007	8,753,975.43	1,430,601	1,436,702	9,943,466	42.84	232,107
2008	11,371,130.00	1,644,106	1,651,117	13,131,352	43.55	301,524
2009	4,456,588.72	560,412	562,802	5,230,763	44.26	118,183
2010	171,248.01	18,264	18,342	204,280	44.98	4,542
2011	4,615,207.31	404,084	405,807	5,593,963	45.70	122,406
2012	2,702,313.54	184,257	185,043	3,327,965	46.43	71,677
2013	3,450,257.71	168,424	169,142	4,316,193	47.16	91,522
2014	3,053,556.52	89,912	90,296	3,879,327	47.89	81,005
2015	4,347,209.33	42,668	42,850	5,608,522	48.63	115,330
	129,331,468.81	50,118,087	50,331,824	117,799,085		3,422,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.65

IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1949	570.20	574	558	155	11.66	13
1950	1,185.71	1,185	1,151	331	12.03	28
1951	1,212.46	1,202	1,168	348	12.42	28
1952	315.18	310	301	93	12.82	7
1953	90.32	88	85	28	13.23	2
1954	267.92	259	252	83	13.66	6
1955	34.05	33	32	11	14.11	1
1956	18.97	18	17	7	14.57	
1957	11.43	11	11	3	15.04	
1959	57.31	52	51	21	16.03	1
1960	1,279.25	1,158	1,125	474	16.55	29
1962	3.85	3	3	2	17.62	
1963	481.74	420	408	194	18.18	11
1964	21,218.01	18,234	17,711	8,812	18.75	470
1965	62,669.09	53,086	51,563	26,773	19.34	1,384
1966	55,180.01	46,064	44,743	24,232	19.93	1,216
1967	33,743.31	27,740	26,944	15,235	20.54	742
1968	24,784.82	20,055	19,480	11,501	21.16	544
1969	116,403.48	92,662	90,004	55,500	21.79	2,547
1970	103,022.62	80,615	78,303	50,475	22.44	2,249
1971	165,086.07	126,945	123,303	83,055	23.09	3,597
1972	366,002.40	276,332	268,405	189,098	23.76	7,959
1973	365,845.30	271,105	263,328	193,979	24.43	7,940
1974	192,878.72	140,199	136,177	104,921	25.11	4,178
1975	120,695.29	85,970	83,504	67,365	25.81	2,610
1976	250,988.37	175,118	170,095	143,640	26.51	5,418
1977	330,830.45	225,862	219,383	194,155	27.23	7,130
1978	524,734.92	350,372	340,321	315,598	27.95	11,292
1979	538,801.97	351,568	341,483	332,019	28.68	11,577
1980	625,676.80	398,611	387,177	394,919	29.42	13,423
1981	480,443.66	298,578	290,013	310,542	30.17	10,293
1982	316,528.67	191,765	186,264	209,397	30.92	6,772
1983	568,506.15	335,298	325,680	384,953	31.69	12,147
1984	88,578.71	50,822	49,364	61,359	32.46	1,890
1985	240,942.55	134,325	130,472	170,706	33.24	5,136
1986	480,253.26	259,835	252,381	347,936	34.03	10,224
1987	317,376.29	166,492	161,716	235,004	34.82	6,749
1988	574,413.85	291,637	283,271	434,746	35.63	12,202
1989	566,613.06	278,115	270,137	438,129	36.44	12,023
1990	626,521.21	296,948	288,430	494,722	37.25	13,281
1991	995,039.06	454,397	441,362	802,437	38.08	21,072
1992	1,503,426.35	660,568	641,619	1,237,664	38.91	31,808
1993	1,587,595.40	670,104	650,882	1,333,612	39.74	33,558

IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1994	1,760,772.90	712,013	691,589	1,509,377	40.59	37,186
1995	1,532,367.85	592,509	575,513	1,339,947	41.44	32,335
1996	1,582,729.45	583,631	566,889	1,411,523	42.30	33,369
1997	1,872,651.44	656,996	638,150	1,702,664	43.16	39,450
1998	1,570,141.78	522,406	507,420	1,455,257	44.03	33,051
1999	2,361,595.43	742,928	721,617	2,230,377	44.90	49,674
2000	2,774,103.69	821,828	798,253	2,669,377	45.78	58,309
2001	2,967,825.05	824,202	800,559	2,909,222	46.67	62,336
2002	3,414,508.71	884,913	859,529	3,408,607	47.56	71,670
2003	3,138,476.73	755,196	733,533	3,189,563	48.45	65,832
2004	3,514,868.21	779,861	757,490	3,636,095	49.35	73,680
2005	2,164,479.50	439,200	426,601	2,278,998	50.26	45,344
2006	1,818,471.16	334,531	324,935	1,948,154	51.17	38,072
2007	1,740,365.05	287,160	278,923	1,896,533	52.08	36,416
2008	816,546.25	119,083	115,667	905,016	53.00	17,076
2009	930,476.96	117,857	114,476	1,048,620	53.92	19,448
2010	1,239.60	133	129	1,420	54.85	26
2011	33,084.93	2,916	2,832	38,524	55.77	691
2012	20,632.64	1,414	1,373	24,418	56.71	431
2013	125,758.54	6,183	6,006	151,192	57.64	2,623
2014	655,992.57	19,409	18,853	801,138	58.58	13,676
2015	1,275,191.73	12,481	12,123	1,581,867	59.53	26,573
	48,322,608.41	16,051,585	15,591,137	44,812,124		1,018,825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.0   2.11

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -15						
1949	2,476.27	2,298	2,848			
1950	1,154.44	1,063	1,328			
1951	3,708.90	3,387	4,265			
1952	1,148.41	1,040	1,321			
1953	244.64	219	281			
1954	361.66	322	416			
1955	1,154.74	1,017	1,328			
1956	154.19	135	177			
1957	448.83	388	516			
1958	8.51	7	9	1	12.84	
1959	165.04	140	190			
1960	1,445.51	1,209	1,640	22	13.65	2
1961	1,211.75	1,001	1,358	36	14.07	3
1962	626.52	512	694	26	14.49	2
1963	8,085.73	6,522	8,845	454	14.93	30
1964	11,872.10	9,453	12,821	832	15.38	54
1965	64,786.21	50,901	69,034	5,470	15.84	345
1966	53,201.67	41,224	55,910	5,272	16.31	323
1967	68,718.01	52,489	71,188	7,838	16.79	467
1968	108,809.92	81,886	111,057	14,074	17.28	814
1969	233,834.12	173,285	235,017	33,892	17.78	1,906
1970	206,891.46	150,892	204,647	33,278	18.29	1,819
1971	367,969.78	263,970	358,008	65,157	18.81	3,464
1972	569,738.69	401,637	544,718	110,481	19.35	5,710
1973	832,646.79	576,633	782,056	175,488	19.89	8,823
1974	755,139.90	513,405	696,303	172,108	20.44	8,420
1975	479,424.68	319,776	433,695	117,643	21.00	5,602
1976	819,724.54	535,821	726,705	215,978	21.58	10,008
1977	1,027,164.01	657,714	892,021	289,218	22.16	13,051
1978	1,827,508.69	1,145,391	1,553,431	548,204	22.75	24,097
1979	1,620,964.28	993,570	1,347,525	516,584	23.35	22,124
1980	3,530,056.68	2,114,222	2,867,403	1,192,162	23.96	49,756
1981	1,648,710.55	963,935	1,307,332	588,685	24.58	23,950
1982	1,030,431.37	587,521	796,823	388,173	25.21	15,398
1983	1,360,588.67	756,052	1,025,392	539,285	25.84	20,870
1984	467,783.20	252,944	343,054	194,897	26.49	7,357
1985	1,756,240.14	923,396	1,252,351	767,325	27.14	28,273
1986	1,862,876.50	951,185	1,290,040	852,268	27.80	30,657
1987	1,626,965.41	805,657	1,092,668	778,342	28.47	27,339
1988	2,164,383.23	1,038,428	1,408,363	1,080,678	29.14	37,086
1989	3,295,824.44	1,528,966	2,073,653	1,716,545	29.83	57,544
1990	3,319,392.59	1,487,221	2,017,036	1,800,265	30.52	58,986
1991	5,647,179.17	2,439,243	3,308,212	3,186,044	31.22	102,051

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -15						
1992	6,681,494.64	2,778,433	3,768,236	3,915,483	31.92	122,666
1993	8,988,170.50	3,590,864	4,870,092	5,466,304	32.63	167,524
1994	11,739,657.49	4,495,702	6,097,274	7,403,332	33.35	221,989
1995	10,917,383.76	4,000,020	5,425,008	7,129,983	34.07	209,275
1996	11,156,975.68	3,900,479	5,290,006	7,540,516	34.80	216,681
1997	13,151,490.03	4,376,947	5,936,213	9,188,001	35.53	258,598
1998	2,052,846.23	648,268	879,210	1,481,563	36.27	40,848
1999	3,403,346.58	1,016,035	1,377,993	2,535,856	37.02	68,500
2000	6,606,099.06	1,858,230	2,520,216	5,076,798	37.77	134,414
2001	6,440,257.97	1,700,486	2,306,276	5,100,021	38.52	132,399
2002	8,019,123.97	1,977,195	2,681,561	6,540,432	39.28	166,508
2003	7,131,608.52	1,632,069	2,213,486	5,987,864	40.05	149,510
2004	8,703,402.69	1,837,636	2,492,285	7,516,628	40.82	184,141
2005	6,685,103.28	1,293,100	1,753,761	5,934,108	41.59	142,681
2006	6,982,292.47	1,225,323	1,661,838	6,367,798	42.37	150,290
2007	9,702,325.83	1,528,601	2,073,158	9,084,517	43.15	210,533
2008	8,797,780.44	1,226,235	1,663,075	8,454,373	43.94	192,407
2009	8,409,458.64	1,019,310	1,382,434	8,288,443	44.73	185,299
2010	3,160,480.88	324,929	440,683	3,193,870	45.53	70,149
2011	6,401,106.90	540,317	732,803	6,628,470	46.33	143,071
2012	2,515,445.22	165,466	224,412	2,668,350	47.14	56,605
2013	10,366,276.00	488,770	662,892	11,258,325	47.95	234,793
2014	12,344,302.97	349,220	473,628	13,722,320	48.77	281,368
2015	13,005,515.28	122,642	166,333	14,790,010	49.59	298,246
	230,143,166.97	61,932,354	83,994,552	180,670,090		4,604,826

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2   2.00

IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1942	909.54	885	1,000			
1943	730.64	703	804			
1944	3,413.97	3,247	3,755			
1945	10,404.38	9,783	11,445			
1946	12,992.51	12,077	14,292			
1947	15,804.83	14,525	17,385			
1948	38,310.59	34,807	42,142			
1949	24,039.19	21,595	26,443			
1950	78,780.22	69,945	86,658			
1951	142,879.26	125,397	157,167			
1952	74,337.04	64,462	81,771			
1953	106,048.35	90,851	116,653			
1954	127,013.12	107,481	139,714			
1955	125,696.24	105,049	138,266			
1956	176,562.17	145,710	194,218			
1957	268,034.26	218,389	294,838			
1958	239,717.23	192,743	263,689			
1959	270,558.97	214,637	297,615			
1960	358,886.95	280,855	393,949	827	12.12	68
1961	510,012.34	393,512	551,970	9,044	12.54	721
1962	326,361.95	248,222	348,175	10,823	12.96	835
1963	365,965.31	274,318	384,780	17,782	13.38	1,329
1964	411,313.98	303,677	425,961	26,484	13.81	1,918
1965	629,691.28	457,648	641,932	50,728	14.25	3,560
1966	757,985.13	542,159	760,474	73,310	14.69	4,990
1967	708,227.90	498,405	699,101	79,950	15.13	5,284
1968	879,598.98	608,643	853,730	113,829	15.58	7,306
1969	893,539.06	607,752	852,480	130,413	16.03	8,136
1970	1,334,105.87	891,340	1,250,262	217,254	16.49	13,175
1971	1,271,200.45	834,000	1,169,833	228,487	16.95	13,480
1972	1,782,684.14	1,147,628	1,609,752	351,201	17.42	20,161
1973	2,443,744.82	1,543,115	2,164,492	523,627	17.89	29,269
1974	3,182,867.81	1,969,820	2,763,022	738,133	18.37	40,181
1975	3,233,006.99	1,959,348	2,748,333	807,975	18.86	42,841
1976	3,385,236.96	2,008,187	2,816,838	906,923	19.35	46,869
1977	4,357,675.90	2,527,966	3,545,920	1,247,523	19.85	62,848
1978	4,605,264.85	2,611,314	3,662,831	1,402,960	20.35	68,942
1979	5,144,998.31	2,848,595	3,995,659	1,663,839	20.86	79,762
1980	7,243,831.21	3,913,907	5,489,948	2,478,266	21.37	115,969
1981	6,180,766.92	3,255,354	4,566,211	2,232,633	21.89	101,993
1982	5,278,181.61	2,708,092	3,798,579	2,007,421	22.41	89,577
1983	5,798,568.96	2,894,593	4,060,180	2,318,246	22.94	101,057
1984	7,355,009.28	3,569,452	5,006,789	3,083,721	23.47	131,390

IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1985	3,303,761.99	1,556,610	2,183,421	1,450,717	24.01	60,421
1986	4,681,333.99	2,138,265	2,999,296	2,150,171	24.56	87,548
1987	4,770,044.25	2,111,307	2,961,482	2,285,567	25.10	91,058
1988	5,345,405.82	2,287,593	3,208,755	2,671,191	25.66	104,099
1989	8,348,187.73	3,450,147	4,839,443	4,343,564	26.22	165,658
1990	8,476,882.78	3,379,038	4,739,700	4,584,871	26.78	171,205
1991	6,735,363.53	2,584,298	3,624,936	3,783,964	27.35	138,353
1992	8,760,410.33	3,230,524	4,531,382	5,105,069	27.92	182,846
1993	9,086,333.80	3,215,081	4,509,721	5,485,246	28.49	192,532
1994	11,445,186.71	3,875,867	5,436,590	7,153,115	29.07	246,065
1995	9,632,528.50	3,115,690	4,370,307	6,225,474	29.65	209,965
1996	11,273,365.13	3,475,173	4,874,546	7,526,156	30.23	248,963
1997	10,820,438.01	3,168,322	4,444,133	7,458,349	30.82	241,997
1998	8,044,022.36	2,231,042	3,129,432	5,718,993	31.41	182,076
1999	4,486,105.90	1,174,956	1,648,084	3,286,632	32.00	102,707
2000	7,029,257.55	1,732,396	2,429,993	5,302,190	32.59	162,694
2001	4,945,088.93	1,141,010	1,600,469	3,839,129	33.19	115,671
2002	6,244,342.66	1,344,288	1,885,602	4,983,175	33.78	147,519
2003	4,768,120.84	951,588	1,334,771	3,910,162	34.38	113,734
2004	19,624,840.98	3,608,106	5,061,008	16,526,317	34.98	472,450
2005	24,043,140.23	4,042,758	5,670,685	20,776,769	35.58	583,945
2006	24,816,232.51	3,782,664	5,305,857	21,991,999	36.18	607,850
2007	37,914,805.09	5,173,665	7,256,982	34,449,304	36.79	936,377
2008	33,332,721.04	4,024,459	5,645,017	31,020,976	37.39	829,660
2009	24,807,600.07	2,598,943	3,645,478	23,642,882	38.00	622,181
2010	17,323,557.24	1,538,003	2,157,322	16,898,591	38.61	437,674
2011	21,287,607.54	1,549,929	2,174,050	21,242,318	39.22	541,620
2012	24,269,017.54	1,372,971	1,925,835	24,770,084	39.84	621,739
2013	24,239,096.34	983,865	1,380,045	25,282,961	40.45	625,042
2014	28,065,546.80	683,508	958,742	29,913,359	41.07	728,351
2015	27,576,974.23	223,870	314,017	30,020,655	41.69	720,092
	515,652,279.89	116,076,124	162,696,157	404,521,351		11,683,753

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6   2.27

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -40						
1955	34.02	36	48			
1956	2.69	3	4			
1957	219.44	231	307			
1958	1,540.55	1,603	2,157			
1959	4,896.61	5,040	6,855			
1960	6,984.81	7,109	9,779			
1961	10,935.58	11,002	15,310			
1962	18,425.49	18,320	25,796			
1963	23,631.13	23,205	33,084			
1964	30,208.19	29,283	42,291			
1965	46,095.80	44,090	64,534			
1966	63,256.63	59,671	88,559			
1967	79,700.43	74,112	111,581			
1968	109,557.17	100,372	153,380			
1969	175,006.81	157,884	245,010			
1970	254,326.38	225,811	356,057			
1971	365,374.70	319,089	511,525			
1972	492,933.35	423,035	690,107			
1973	609,611.34	513,951	853,456			
1974	206,168.58	170,642	288,127	509	20.44	25
1975	1,187,819.75	964,510	1,628,564	34,384	21.00	1,637
1976	814,792.66	648,379	1,094,781	45,929	21.58	2,128
1977	864,831.45	674,153	1,138,300	72,464	22.16	3,270
1978	988,850.55	754,493	1,273,953	110,438	22.75	4,854
1979	1,184,948.43	884,209	1,492,977	165,951	23.35	7,107
1980	1,600,050.34	1,166,629	1,969,840	270,230	23.96	11,278
1981	582,290.43	414,451	699,796	115,411	24.58	4,695
1982	859,015.76	596,260	1,006,778	195,844	25.21	7,769
1983	930,125.96	629,212	1,062,417	239,759	25.84	9,279
1984	970,948.58	639,156	1,079,208	280,120	26.49	10,575
1985	1,006,121.09	643,998	1,087,383	321,187	27.14	11,834
1986	1,042,968.25	648,309	1,094,662	365,494	27.80	13,147
1987	831,334.39	501,162	846,206	317,662	28.47	11,158
1988	1,114,524.75	650,972	1,099,159	461,176	29.14	15,826
1989	1,084,211.35	612,319	1,033,894	484,002	29.83	16,225
1990	321,922.64	175,589	296,480	154,212	30.52	5,053
1991	1,561,867.79	821,293	1,386,744	799,871	31.22	25,620
1992	1,108,293.14	561,062	947,347	604,263	31.92	18,931
1993	1,823,141.73	886,703	1,497,188	1,055,210	32.63	32,339
1994	2,141,573.29	998,401	1,685,789	1,312,414	33.35	39,353
1995	1,860,043.63	829,654	1,400,861	1,203,200	34.07	35,316
1996	1,871,053.52	796,320	1,344,577	1,274,898	34.80	36,635
1997	813,810.71	329,724	556,735	582,600	35.53	16,397

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -40						
1999	3,010,515.59	1,094,142	1,847,446	2,367,276	37.02	63,946
2000	2,113,375.53	723,704	1,221,966	1,736,760	37.77	45,983
2001	2,352,273.37	756,115	1,276,692	2,016,491	38.52	52,349
2002	2,581,139.73	774,755	1,308,165	2,305,431	39.28	58,692
2003	1,934,692.16	539,005	910,104	1,798,465	40.05	44,905
2004	2,218,773.70	570,314	962,969	2,143,314	40.82	52,506
2005	2,462,952.38	579,976	979,283	2,468,850	41.59	59,362
2006	2,821,164.74	602,714	1,017,675	2,931,956	42.37	69,199
2007	2,975,473.48	570,696	963,614	3,202,049	43.15	74,207
2008	2,105,811.12	357,314	603,320	2,344,816	43.94	53,364
2009	1,184,045.09	174,718	295,009	1,362,654	44.73	30,464
2010	537,938.21	67,328	113,683	639,430	45.53	14,044
2011	221,163.68	22,727	38,374	271,255	46.33	5,855
2012	183,185.81	14,670	24,770	231,690	47.14	4,915
2013	619,645.76	35,568	60,056	807,448	47.95	16,839
2014	856,211.97	29,488	49,790	1,148,907	48.77	23,558
2015	1,528,954.42	17,552	29,637	2,110,899	49.59	42,567
	58,770,766.63	24,942,233	41,924,159	40,354,914		1,053,206

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3   1.79

IDAHO POWER COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-O1						
NET SALVAGE PERCENT.. -5						
1968	1,518.02	1,402	1,594			
1969	7,860.04	7,107	8,253			
1970	16,587.45	14,675	17,417			
1971	22,446.65	19,422	23,569			
1972	42,213.49	35,706	44,324			
1973	53,682.11	44,362	56,366			
1974	71,418.14	57,631	74,989			
1975	81,001.98	63,789	85,052			
1976	97,263.33	74,703	102,126			
1977	151,345.80	113,299	158,913			
1978	159,487.63	116,292	167,462			
1979	161,121.82	114,352	169,178			
1980	1,008,287.55	696,001	1,058,702			
1981	151,442.37	101,593	159,014			
1982	91,794.42	59,794	96,384			
1983	150,399.57	95,044	157,920			
1984	165,280.02	101,233	173,544			
1985	61,207.55	36,299	64,268			
1986	117,614.68	67,466	123,495			
1987	114,858.16	63,651	120,601			
1988	128,534.60	68,730	132,741	2,220	13.25	168
1989	146,799.03	75,642	146,090	8,049	13.75	585
1990	265,890.19	131,837	254,622	24,563	14.25	1,724
1991	321,820.39	153,310	296,094	41,817	14.75	2,835
1992	331,789.15	151,611	292,812	55,567	15.25	3,644
1993	368,671.08	161,295	311,515	75,590	15.75	4,799
1994	456,584.49	190,879	368,652	110,762	16.25	6,816
1995	466,110.76	185,797	358,837	130,579	16.75	7,796
1996	580,915.50	220,263	425,403	184,558	17.25	10,699
1997	400,563.26	144,090	278,287	142,304	17.75	8,017
1998	693,368.99	235,935	455,671	272,366	18.25	14,924
1999	11,711.86	3,758	7,258	5,039	18.75	269
2000	403,417.20	121,587	234,826	188,762	19.25	9,806
2001	337,232.02	95,081	183,634	170,460	19.75	8,631
2002	487,312.06	127,919	247,055	264,623	20.25	13,068
2003	313,269.73	76,141	147,054	181,879	20.75	8,765
2004	467,771.15	104,597	202,012	289,148	21.25	13,607
2005	976,255.18	199,314	384,943	640,125	21.75	29,431
2006	1,253,789.51	231,608	447,313	869,166	22.25	39,064
2007	784,908.35	129,730	250,553	573,601	22.75	25,213
2008	491,167.00	71,629	138,340	377,385	23.25	16,232
2010	222,073.01	23,749	45,867	187,310	24.25	7,724
2011	755,215.60	66,079	127,621	665,355	24.75	26,883

IDAHO POWER COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-O1						
NET SALVAGE PERCENT.. -5						
2012	761,970.03	51,852	100,144	699,925	25.25	27,720
2013	390,473.71	18,983	36,663	373,334	25.75	14,498
2014	2,047,030.68	59,710	115,320	2,034,062	26.25	77,488
2015	387,382.76	3,767	7,275	399,477	26.75	14,934
	16,978,858.07	4,988,714	8,859,773	8,968,028		395,340

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7   2.33

IDAHO POWER COMPANY

ACCOUNT 370.1 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S1.5						
NET SALVAGE PERCENT.. -10						
2004	4,402,261.21	2,814,696	2,521,842	2,320,645	6.70	346,365
2005	8,914.89	5,344	4,788	5,018	7.28	689
2006	1,023.94	571	512	614	7.89	78
2007	343,438.06	175,669	157,392	220,390	8.56	25,746
2008	47,887.58	22,157	19,852	32,824	9.27	3,541
2009	16,953,377.24	6,958,209	6,234,243	12,414,472	10.03	1,237,734
2010	17,503,575.18	6,209,393	5,563,338	13,690,595	10.84	1,262,970
2011	16,791,072.84	4,963,861	4,447,397	14,022,783	11.70	1,198,528
2012	2,009,481.50	469,716	420,845	1,789,585	12.60	142,031
2013	96,994.37	16,404	14,697	91,997	13.54	6,794
2014	6,106,216.76	625,472	560,395	6,156,443	14.51	424,290
2015	4,004,357.42	137,650	123,328	4,281,465	15.50	276,224
	68,268,600.99	22,399,142	20,068,629	55,026,832		4,924,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 7.21

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R1						
NET SALVAGE PERCENT.. -5						
1980	114.08	108	120			
1981	716.37	665	752			
1983	146.93	132	154			
1985	793.55	684	833			
1991	222.89	166	233	1	6.11	
1992	440.40	318	447	15	6.55	2
1993	977,942.43	684,563	962,867	63,973	7.00	9,139
1994	81,059.85	54,837	77,130	7,983	7.47	1,069
1995	64,457.37	42,026	59,111	8,569	7.96	1,077
1996	75,351.32	47,245	66,452	12,667	8.46	1,497
1997	150,223.98	90,284	126,988	30,747	8.98	3,424
2000	17,504.94	9,076	12,766	5,614	10.63	528
2001	67,993.55	33,249	46,766	24,627	11.22	2,195
2002	98,279.45	45,110	63,449	39,744	11.82	3,362
2003	31,857.43	13,635	19,178	14,272	12.44	1,147
2004	83,910.74	33,313	46,856	41,250	13.06	3,158
2005	100,193.62	36,520	51,367	53,836	13.71	3,927
2006	87,220.93	28,957	40,729	50,853	14.36	3,541
2007	168,261.44	50,310	70,763	105,912	15.02	7,051
2008	117,184.28	31,054	43,679	79,364	15.70	5,055
2009	158,280.60	36,563	51,428	114,767	16.38	7,007
2010	186,655.08	36,771	51,720	144,268	17.06	8,457
2011	79,924.13	12,948	18,212	65,708	17.76	3,700
2012	109,237.90	13,873	19,513	95,187	18.46	5,156
2013	91,187.62	8,343	11,735	84,012	19.17	4,382
2014	100,402.62	5,522	7,767	97,656	19.90	4,907
2015	104,895.58	1,941	2,730	107,410	20.63	5,206
	2,954,459.08	1,318,213	1,853,745	1,248,437		84,987

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 2.88

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -30						
1954	182.42	218	237			
1955	659.02	780	857			
1956	807.75	947	1,050			
1957	1,268.46	1,472	1,649			
1958	2,108.68	2,423	2,741			
1959	3,150.29	3,584	4,095			
1960	4,605.91	5,185	5,988			
1961	7,969.68	8,875	10,361			
1962	4,196.29	4,621	5,455			
1963	7,696.26	8,379	10,005			
1964	8,855.89	9,529	11,513			
1965	12,838.05	13,647	16,689			
1966	17,295.80	18,155	22,485			
1967	15,427.80	15,982	20,056			
1968	15,743.71	16,093	20,467			
1969	20,446.80	20,612	26,581			
1970	14,894.48	14,799	19,363			
1971	27,607.83	27,020	35,890			
1972	30,374.64	29,265	39,487			
1973	34,579.03	32,790	44,953			
1974	48,560.97	45,291	63,129			
1975	54,538.91	49,995	70,901			
1976	49,956.03	44,977	64,943			
1977	65,060.74	57,489	84,018	561	11.21	50
1978	73,214.82	63,444	92,721	2,458	11.67	211
1979	41,437.19	35,184	51,420	2,448	12.14	202
1980	43,089.42	35,834	52,370	3,646	12.61	289
1981	14,315.64	11,645	17,019	1,591	13.10	121
1982	48,780.78	38,792	56,693	6,722	13.59	495
1983	135,666.45	105,315	153,913	22,453	14.10	1,592
1984	334,039.04	252,981	369,721	64,530	14.61	4,417
1985	362,577.47	267,459	390,879	80,472	15.14	5,315
1986	514,769.83	369,399	539,860	129,341	15.68	8,249
1987	131,694.35	91,862	134,252	36,951	16.22	2,278
1988	39,056.41	26,431	38,628	12,145	16.78	724
1989	43,214.92	28,346	41,426	14,753	17.34	851
1990	5,721.53	3,630	5,305	2,133	17.92	119
1991	13,498.10	8,272	12,089	5,459	18.50	295
1992	59,515.60	35,149	51,369	26,001	19.10	1,361
1993	127,765.65	72,607	106,112	59,983	19.70	3,045
1994	76,812.87	41,911	61,251	38,606	20.31	1,901
1995	95,492.46	49,904	72,933	51,207	20.93	2,447
1996	166,703.95	83,219	121,621	95,094	21.56	4,411

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -30						
1997	245,472.29	116,703	170,556	148,558	22.20	6,692
2000	88,517.96	35,673	52,135	62,938	24.15	2,606
2001	143,825.59	54,383	79,478	107,495	24.82	4,331
2002	116,456.56	41,135	60,117	91,277	25.49	3,581
2003	13,719.95	4,505	6,584	11,252	26.16	430
2004	94,253.74	28,567	41,749	80,781	26.84	3,010
2005	85,336.17	23,708	34,648	76,289	27.52	2,772
2006	120,510.31	30,393	44,418	112,245	28.21	3,979
2007	176,427.29	39,974	58,420	170,935	28.90	5,915
2008	85,740.68	17,198	25,134	86,329	29.60	2,917
2009	136,365.53	23,806	34,792	142,483	30.30	4,702
2010	167,438.36	24,814	36,265	181,405	31.01	5,850
2011	57,907.72	7,054	10,309	64,971	31.72	2,048
2012	34,991.40	3,327	4,862	40,627	32.44	1,252
2013	55,486.91	3,792	5,542	66,591	33.16	2,008
2014	67,175.78	2,769	4,047	83,282	33.89	2,457
2015	77,431.56	1,064	1,555	99,106	34.63	2,862
	4,543,249.72	2,512,377	3,623,106	2,283,119		95,785

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8   2.11

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. -10						
1991	21,061,359.21	9,723,166	8,602,780	14,564,715	32.59	446,907
1992	511,412.65	230,281	203,746	358,808	32.71	10,969
1993	22,573.10	9,899	8,758	16,072	32.82	490
1994	186,524.00	79,545	70,379	134,797	32.93	4,093
1995	2,879.03	1,192	1,055	2,112	33.04	64
1996	30,315.95	12,150	10,750	22,598	33.15	682
1997	176,155.21	68,215	60,355	133,416	33.26	4,011
1998	116,852.95	43,610	38,585	89,953	33.36	2,696
1999	120,214.34	43,093	38,127	94,109	33.47	2,812
2000	25,407.98	8,726	7,721	20,228	33.57	603
2001	95,692.48	31,348	27,736	77,526	33.67	2,303
2002	29,168.44	9,076	8,030	24,055	33.77	712
2003	479,840.36	141,035	124,784	403,040	33.87	11,900
2004	782,849.94	216,283	191,361	669,774	33.96	19,722
2005	496,211.96	127,774	113,051	432,782	34.06	12,706
2006	113,645.01	27,050	23,933	101,077	34.15	2,960
2007	668,358.05	145,524	128,755	606,439	34.24	17,711
2008	124,780.25	24,502	21,679	115,579	34.33	3,367
2009	255,257.73	44,496	39,369	241,415	34.41	7,016
2010	296,914.92	44,768	39,609	286,997	34.50	8,319
2011	625,009.06	79,187	70,062	617,448	34.57	17,861
2012	479,447.93	48,383	42,808	484,585	34.65	13,985
2013	1,042,101.56	76,998	68,125	1,078,187	34.72	31,054
2014	664,643.62	30,217	26,735	704,373	34.79	20,246
2015	1,013,415.46	15,763	13,947	1,100,810	34.86	31,578
	29,421,031.19	11,282,281	9,982,240	22,380,894		674,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.2 2.29

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE CENTER WEST						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. -10						
2012	7,127,972.92	575,748	548,593	7,292,177	40.63	179,478
2013	6,205,165.18	364,833	347,626	6,478,056	40.91	158,349
2014	65,477.79	2,335	2,225	69,801	41.18	1,695
2015	934,704.70	11,289	10,757	1,017,419	41.43	24,558
	14,333,320.59	954,205	909,201	14,857,452		364,080
BOISE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. -10						
1969	1,744.37	1,257	1,198	721	18.75	38
1978	9,250.32	5,835	5,560	4,616	22.58	204
1980	9,685.48	5,906	5,627	5,027	23.37	215
1981	21,505.81	12,885	12,277	11,379	23.75	479
1982	36,615.53	21,537	20,521	19,756	24.13	819
1983	101,348.43	58,521	55,761	55,722	24.49	2,275
1984	36,376.75	20,597	19,626	20,389	24.85	820
1985	233,506.44	129,641	123,527	133,330	25.19	5,293
1986	36,170.14	19,669	18,741	21,046	25.53	824
1987	3,091.24	1,645	1,567	1,833	25.86	71
1988	5,052.93	2,629	2,505	3,053	26.18	117
1989	34,489.70	17,536	16,709	21,230	26.48	802
1990	36,266.84	17,997	17,148	22,745	26.78	849
1991	130,480.70	63,121	60,144	83,385	27.07	3,080
1993	2,332.94	1,068	1,018	1,549	27.62	56
1994	27,509.33	12,226	11,649	18,611	27.88	668
1995	21,860.57	9,415	8,971	15,076	28.13	536
1996	12,351.24	5,145	4,902	8,684	28.37	306
1997	85,727.66	34,473	32,847	61,453	28.60	2,149
1998	9,583.47	3,710	3,535	7,007	28.82	243
1999	1,025,868.60	381,125	363,150	765,306	29.04	26,354
2000	129,838.19	46,197	44,018	98,804	29.24	3,379
2001	2,057,889.97	697,824	664,912	1,598,767	29.44	54,306
2002	3,295.24	1,061	1,011	2,614	29.63	88
2003	4,332.48	1,317	1,255	3,511	29.82	118
2004	17,607.27	5,030	4,793	14,575	29.99	486
2005	57,917.33	15,431	14,703	49,006	30.16	1,625
2006	111,733.14	27,526	26,228	96,679	30.32	3,189

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. -10						
2007	825,424.49	186,188	177,407	730,560	30.47	23,976
2008	438,249.99	89,280	85,069	397,006	30.62	12,966
2009	31,186.39	5,629	5,364	28,942	30.77	941
2010	97,454.21	15,263	14,543	92,656	30.90	2,999
2011	2,633,836.67	346,131	329,806	2,567,414	31.03	82,740
2013	152,920.48	11,755	11,201	157,012	31.28	5,020
2014	13,326.17	630	600	14,058	31.39	448
2015	511,280.71	8,267	7,877	554,532	31.50	17,604
	8,967,111.22	2,283,467	2,175,771	7,688,051		256,083
BOISE MECHANICAL AND ENVIRONMENT CENTER INTERIM SURVIVOR CURVE.. IOWA 55-R2 PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. -10						
1946	1,700.68	1,551	1,478	393	9.39	42
1947	1,186.96	1,075	1,024	281	9.73	29
1949	3,414.44	3,044	2,900	855	10.43	82
1950	1,040.07	919	876	268	10.80	25
1957	60.48	50	48	19	13.54	1
1973	1,622.85	1,106	1,054	731	20.50	36
1979	229.52	142	135	117	22.98	5
1980	3,387.86	2,066	1,969	1,758	23.37	75
1981	178,713.01	107,074	102,024	94,560	23.75	3,981
1982	257,552.57	151,488	144,343	138,965	24.13	5,759
1983	326,978.00	188,805	179,900	179,776	24.49	7,341
1984	12,564.60	7,114	6,778	7,043	24.85	283
1985	197,380.15	109,584	104,416	112,703	25.19	4,474
1986	331,410.75	180,220	171,720	192,832	25.53	7,553
1987	39,328.43	20,927	19,940	23,321	25.86	902
1988	99,381.80	51,712	49,273	60,047	26.18	2,294
1989	7,474.96	3,801	3,622	4,601	26.48	174
1990	138,387.54	68,672	65,433	86,793	26.78	3,241
1991	176,165.91	85,222	81,203	112,580	27.07	4,159
1993	16,004.27	7,327	6,981	10,623	27.62	385
1994	25,960.38	11,537	10,993	17,564	27.88	630
1995	20,850.10	8,980	8,556	14,379	28.13	511
1996	22,043.11	9,182	8,749	15,498	28.37	546
1997	173,290.12	69,685	66,398	124,221	28.60	4,343

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE MECHANICAL AND ENVIRONMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. -10						
1998	7,712.29	2,986	2,845	5,638	28.82	196
1999	321,400.24	119,405	113,773	239,767	29.04	8,256
2000	116,755.08	41,542	39,583	88,848	29.24	3,039
2001	58,962.35	19,994	19,051	45,808	29.44	1,556
2002	166,178.00	53,499	50,976	131,820	29.63	4,449
2003	119,945.59	36,467	34,747	97,193	29.82	3,259
2004	74,960.83	21,413	20,403	62,054	29.99	2,069
2005	103,057.70	27,458	26,163	87,200	30.16	2,891
2006	130,511.84	32,152	30,636	112,927	30.32	3,725
2007	279,876.35	63,131	60,154	247,710	30.47	8,130
2008	139,937.90	28,508	27,163	126,768	30.62	4,140
2009	59,271.88	10,699	10,194	55,005	30.77	1,788
2010	216,058.26	33,839	32,243	205,421	30.90	6,648
2011	3,160,904.98	415,397	395,805	3,081,190	31.03	99,297
2012	246,771.34	25,853	24,634	246,815	31.16	7,921
2013	103,961.22	7,991	7,614	106,743	31.28	3,412
2014	170,889.19	8,081	7,700	180,278	31.39	5,743
2015	448,002.58	7,244	6,902	485,900	31.50	15,425
	7,961,286.18	2,046,942	1,950,401	6,807,014		228,815
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1919	49.26	53	51	4	1.46	3
1929	1,434.74	1,456	1,387	191	4.25	45
1937	110.10	107	102	19	6.58	3
1939	90,151.03	86,220	82,154	17,013	7.18	2,369
1940	5,194.69	4,937	4,704	1,010	7.48	135
1942	118.03	111	106	24	8.09	3
1945	126.36	116	111	28	9.06	3
1946	800.00	730	696	184	9.39	20
1947	1,835.80	1,662	1,584	436	9.73	45
1948	18.15	16	15	5	10.08	
1949	441.63	394	375	110	10.43	11
1950	8,097.42	7,158	6,820	2,087	10.80	193
1951	85,061.18	74,565	71,048	22,519	11.17	2,016
1953	10,709.44	9,221	8,786	2,994	11.95	251
1954	110,050.36	93,872	89,445	31,611	12.35	2,560

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1955	737.42	623	594	218	12.76	17
1956	15,753.59	13,176	12,555	4,774	13.18	362
1957	20,874.61	17,276	16,461	6,501	13.62	477
1958	105,033.04	86,001	81,945	33,591	14.06	2,389
1959	11,929.07	9,660	9,204	3,918	14.51	270
1960	38,275.45	30,636	29,191	12,912	14.98	862
1961	2,871.51	2,271	2,164	995	15.45	64
1962	48,903.64	38,203	36,401	17,393	15.94	1,091
1963	6,640.07	5,121	4,879	2,425	16.44	148
1964	278,327.46	211,808	201,818	104,342	16.95	6,156
1965	203,386.40	152,661	145,461	78,264	17.47	4,480
1966	64,287.19	47,585	45,341	25,375	17.99	1,411
1967	14,394.49	10,496	10,001	5,833	18.54	315
1968	40,829.03	29,323	27,940	16,972	19.09	889
1969	3,324.65	2,351	2,240	1,417	19.65	72
1970	1,970.65	1,371	1,306	861	20.22	43
1971	20,501.43	14,023	13,362	9,190	20.80	442
1972	3,975.49	2,672	2,546	1,827	21.40	85
1973	14,388.50	9,496	9,048	6,779	22.00	308
1974	236,890.39	153,458	146,220	114,359	22.61	5,058
1975	17,054.57	10,837	10,326	8,434	23.23	363
1976	216,224.05	134,621	128,272	109,575	23.87	4,590
1977	89,441.73	54,541	51,969	46,417	24.51	1,894
1978	369,966.21	220,798	210,384	196,578	25.16	7,813
1979	95,023.87	55,456	52,841	51,686	25.82	2,002
1980	701,046.87	399,734	380,881	390,270	26.49	14,733
1981	272,370.55	151,601	144,451	155,157	27.17	5,711
1982	1,017,086.69	552,282	526,235	592,561	27.85	21,277
1983	2,941,982.50	1,556,312	1,482,911	1,753,270	28.55	61,411
1984	549,011.12	282,740	269,405	334,507	29.25	11,436
1985	3,727,003.85	1,866,472	1,778,443	2,321,261	29.96	77,479
1986	260,044.25	126,485	120,520	165,529	30.68	5,395
1987	65,909.59	31,096	29,629	42,871	31.41	1,365
1988	53,275.78	24,347	23,199	35,405	32.15	1,101
1989	69,774.79	30,854	29,399	47,353	32.89	1,440
1990	279,863.23	119,556	113,917	193,932	33.64	5,765
1991	264,562.54	109,001	103,860	187,159	34.40	5,441
1992	1,342,573.41	532,471	507,358	969,473	35.17	27,565
1993	225,852.67	86,096	82,035	166,403	35.94	4,630
1994	2,549,602.41	932,124	888,162	1,916,401	36.72	52,190
1995	124,706.54	43,622	41,565	95,613	37.51	2,549
1996	116,451.58	38,871	37,038	91,059	38.31	2,377

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1997	1,167,993.48	371,189	353,682	931,110	39.11	23,807
1998	242,325.36	73,085	69,638	196,920	39.92	4,933
1999	1,668,648.81	476,224	453,764	1,381,750	40.73	33,925
2000	793,603.66	213,483	203,414	669,550	41.55	16,114
2001	1,393,289.39	351,659	335,074	1,197,545	42.38	28,257
2002	311,090.73	73,354	69,894	272,305	43.21	6,302
2003	24,002.63	5,257	5,009	21,394	44.05	486
2004	1,271,213.86	257,042	244,919	1,153,416	44.89	25,694
2005	3,106,980.68	574,785	547,676	2,870,003	45.75	62,732
2006	567,770.87	95,387	90,888	533,660	46.60	11,452
2007	3,274,864.23	493,846	470,555	3,131,796	47.46	65,988
2008	2,320,078.35	309,491	294,894	2,257,192	48.33	46,704
2009	4,405,860.35	511,058	486,955	4,359,492	49.20	88,608
2010	942,537.05	92,741	88,367	948,424	50.08	18,938
2011	1,656,018.90	133,470	127,175	1,694,446	50.97	33,244
2012	1,250,005.01	78,747	75,033	1,299,972	51.85	25,072
2013	1,376,064.73	61,924	59,003	1,454,668	52.75	27,577
2014	5,115,470.10	138,143	131,628	5,495,389	53.65	102,430
2015	2,557,766.21	23,015	21,930	2,791,613	54.55	51,175
	50,241,905.47	12,812,646	12,208,359	43,057,737		1,024,561
	81,503,623.46	18,097,260	17,243,732	72,410,254		1,873,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 2.30

IDAHO POWER COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1988	871.00	871	871			
1989	45,942.54	45,943	45,943			
1990	209,729.76	209,730	209,730			
1991	89,240.64	89,241	89,241			
1992	93,209.66	93,210	93,210			
1993	240,813.69	240,814	240,814			
1994	120,196.31	120,196	120,196			
1995	175,823.72	175,824	175,823			
	975,827.32	975,829	975,827			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	178,051.77	173,600	178,052			
1997	812,704.16	751,751	812,704			
1998	524,841.90	459,237	502,412	22,430	2.50	8,972
1999	816,163.95	673,335	736,638	79,526	3.50	22,722
2000	845,220.70	655,046	716,630	128,591	4.50	28,576
2001	340,343.55	246,749	269,947	70,397	5.50	12,799
2002	538,450.27	363,454	397,624	140,826	6.50	21,666
2003	347,262.32	217,039	237,444	109,818	7.50	14,642
2004	414,961.17	238,603	261,035	153,926	8.50	18,109
2005	867,115.27	455,236	498,035	369,080	9.50	38,851
2006	326,534.15	155,104	169,686	156,848	10.50	14,938
2007	1,529,054.01	649,848	710,943	818,111	11.50	71,140
2008	1,485,462.36	557,048	609,419	876,044	12.50	70,084
2010	401,411.93	110,388	120,766	280,646	14.50	19,355
2011	630,661.11	141,899	155,240	475,422	15.50	30,672
2012	243,515.61	42,615	46,621	196,894	16.50	11,933
2013	1,488,220.32	186,028	203,517	1,284,703	17.50	73,412
2014	1,028,817.60	77,161	84,415	944,402	18.50	51,049
2015	360,070.03	9,002	9,848	350,222	19.50	17,960
	13,178,862.18	6,163,143	6,720,977	6,457,885		526,880
	14,154,689.50	7,138,972	7,696,804	6,457,885		526,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 3.72

IDAHO POWER COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,062,618.00	2,756,356	2,639,496	423,122	0.50	423,122
2012	5,890,962.57	4,123,674	3,948,844	1,942,119	1.50	1,294,746
2013	4,742,565.78	2,371,283	2,270,748	2,471,818	2.50	988,727
2014	8,324,755.11	2,497,427	2,391,545	5,933,210	3.50	1,695,203
2015	2,572,744.79	257,274	246,366	2,326,379	4.50	516,973
	24,593,646.25	12,006,014	11,496,999	13,096,647		4,918,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 20.00

IDAHO POWER COMPANY

ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - SERVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	989,704.20	927,848	904,180	85,524	0.50	85,524
2009	1,629,087.41	1,323,634	1,289,871	339,216	1.50	226,144
2010	281,991.24	193,869	188,924	93,067	2.50	37,227
2011	1,427,081.88	802,734	782,258	644,824	3.50	184,235
2012	2,866,087.23	1,253,913	1,221,928	1,644,159	4.50	365,369
2013	4,870.79	1,522	1,483	3,388	5.50	616
2014	606,258.47	113,673	110,773	495,485	6.50	76,228
2015	138,664.12	8,667	8,446	130,218	7.50	17,362
	7,943,745.34	4,625,860	4,507,863	3,435,882		992,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 12.50

IDAHO POWER COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
2003	19,171.57	9,803	8,029	8,267	5.18	1,596
2006	21,896.66	10,008	8,197	10,415	6.01	1,733
2008	74,037.45	29,820	24,423	38,509	6.84	5,630
2009	41,549.60	15,214	12,460	22,857	7.40	3,089
2010	65.00	21	17	38	8.08	5
2011	271,286.09	73,612	60,290	170,303	8.85	19,243
2012	187,004.06	40,473	33,148	125,805	9.69	12,983
2013	44,561.54	7,051	5,775	32,102	10.58	3,034
2014	69,030.07	6,680	5,471	53,205	11.52	4,618
2015	93,223.55	3,048	2,496	76,744	12.50	6,140
	821,825.59	195,730	160,306	538,246		58,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.07

IDAHO POWER COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +40						
2002	1,759,899.54	774,352	753,766	302,174	4.00	75,544
2003	134,463.01	56,529	55,026	25,652	4.49	5,713
2004	55,385.14	22,110	21,522	11,709	5.02	2,332
2011	9,873.75	1,761	1,714	4,210	10.54	399
2013	425,281.62	42,529	41,399	213,770	12.50	17,102
2015	2,178,202.76	43,560	42,402	1,264,520	14.50	87,208
	4,563,105.82	940,841	915,829	1,822,034		188,298

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 4.13

IDAHO POWER COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1997	174,232.43	105,946	113,136	34,962	3.70	9,449
1998	745,697.47	441,250	471,196	162,647	3.95	41,176
1999	459,621.90	264,458	282,406	108,273	4.20	25,779
2001	894,431.58	485,400	518,342	241,925	4.70	51,473
2002	588,746.30	310,269	331,326	169,108	4.94	34,232
2003	606,954.45	310,341	331,403	184,508	5.18	35,619
2004	414,678.45	205,251	219,181	133,296	5.43	24,548
2005	1,299,391.89	620,211	662,303	442,180	5.70	77,575
2006	1,362,871.80	622,882	665,155	493,286	6.01	82,078
2007	2,095,169.90	906,885	968,432	812,462	6.38	127,345
2008	1,907,452.63	768,269	820,409	800,926	6.84	117,094
2009	392,525.27	143,725	153,479	180,167	7.40	24,347
2010	1,140,201.59	366,793	391,686	577,485	8.08	71,471
2011	767,991.83	208,391	222,534	430,259	8.85	48,617
2012	2,075,648.51	449,226	479,713	1,284,588	9.69	132,568
2013	3,344,384.08	529,174	565,087	2,277,639	10.58	215,278
2014	2,535,104.67	245,328	261,978	1,892,861	11.52	164,311
2015	2,484,844.13	81,232	86,745	2,025,373	12.50	162,030
	23,289,948.88	7,065,031	7,544,511	12,251,946		1,444,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 6.20

IDAHO POWER COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1999	22,305.34	12,834	13,457	5,503	4.20	1,310
2001	41,667.98	22,613	23,710	11,708	4.70	2,491
2002	6,841.06	3,605	3,780	2,035	4.94	412
2003	65,415.26	33,447	35,069	20,534	5.18	3,964
2004	22,457.85	11,116	11,655	7,434	5.43	1,369
2005	98,792.19	47,154	49,441	34,532	5.70	6,058
2007	55,359.18	23,962	25,124	21,931	6.38	3,437
2008	678.30	273	286	291	6.84	43
2009	52,921.57	19,377	20,317	24,666	7.40	3,333
2010	112,057.46	36,048	37,797	57,452	8.08	7,110
2011	92,720.83	25,159	26,379	52,434	8.85	5,925
2012	123,920.92	26,820	28,121	77,212	9.69	7,968
2013	136,983.97	21,675	22,727	93,709	10.58	8,857
2014	193,610.73	18,736	19,645	144,924	11.52	12,580
2015	101,179.28	3,308	3,468	82,534	12.50	6,603
	1,126,911.92	306,127	320,976	636,899		71,460

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 6.34

IDAHO POWER COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S1						
NET SALVAGE PERCENT.. +15						
1985	56,691.28	40,615	42,033	6,155	3.30	1,865
1986	35,793.88	25,180	26,059	4,366	3.62	1,206
1987	48,005.89	33,130	34,286	6,519	3.95	1,650
1990	249,629.68	161,664	167,307	44,878	5.00	8,976
1991	271,037.07	171,579	177,568	52,814	5.36	9,853
1992	857,487.26	529,644	548,132	180,732	5.74	31,486
1993	531,500.61	319,902	331,068	120,708	6.13	19,691
1994	485,044.75	283,889	293,798	118,490	6.54	18,118
1995	265,159.40	150,794	156,058	69,327	6.95	9,975
1996	66,401.48	36,606	37,884	18,557	7.38	2,514
1997	654,342.12	348,809	360,984	195,207	7.83	24,931
1998	1,687,414.97	867,409	897,686	536,617	8.30	64,653
1999	103,389.05	51,138	52,923	34,958	8.78	3,982
2000	1,037,650.25	491,822	508,989	373,014	9.29	40,152
2001	1,232,679.07	558,319	577,808	469,969	9.81	47,907
2002	1,500,322.70	645,531	668,064	607,210	10.37	58,554
2003	621,764.00	253,178	262,015	266,484	10.94	24,359
2004	721,649.64	276,031	285,666	327,736	11.55	28,375
2005	759,708.99	271,216	280,683	365,070	12.18	29,973
2006	2,135,948.62	704,617	729,212	1,086,344	12.85	84,540
2007	3,554,996.42	1,071,995	1,109,414	1,912,333	13.55	141,132
2008	3,252,747.83	884,747	915,630	1,849,206	14.28	129,496
2009	1,808,466.54	434,811	449,988	1,087,209	15.06	72,192
2010	1,647,215.76	342,039	353,978	1,046,155	15.87	65,920
2011	545,595.69	94,296	97,587	366,169	16.73	21,887
2012	2,632,255.44	360,112	372,682	1,864,735	17.62	105,831
2013	1,563,468.44	155,048	160,460	1,168,488	18.55	62,991
2014	3,655,568.68	220,458	228,154	2,879,079	19.51	147,569
2015	2,120,989.72	42,926	44,424	1,758,417	20.50	85,776
	34,102,925.23	9,827,505	10,170,540	18,816,946		1,345,554

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0   3.95

IDAHO POWER COMPANY

ACCOUNT 392.7 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S1						
NET SALVAGE PERCENT.. +15						
1958	1,082.03	920	920			
1961	1,281.30	1,089	1,089			
1973	27,777.04	23,610	23,610			
1977	14,731.22	11,961	11,685	837	0.94	837
1978	63,897.41	51,183	50,002	4,311	1.21	3,563
1981	39,126.74	29,980	29,288	3,970	2.07	1,918
1983	158,559.51	117,640	114,926	19,850	2.67	7,434
1984	6,241.81	4,553	4,448	858	2.98	288
1985	50,009.54	35,828	35,002	7,506	3.30	2,275
1986	39,899.40	28,068	27,421	6,493	3.62	1,794
1987	64,054.01	44,205	43,185	11,261	3.95	2,851
1988	52,259.44	35,346	34,531	9,890	4.29	2,305
1989	14,999.99	9,933	9,704	3,046	4.64	656
1990	190,933.02	123,651	120,799	41,494	5.00	8,299
1991	281,579.70	178,253	174,141	65,202	5.36	12,165
1992	13,296.47	8,213	8,024	3,278	5.74	571
1993	83,909.40	50,504	49,339	21,984	6.13	3,586
1994	96,884.55	56,705	55,397	26,955	6.54	4,122
1995	64,071.71	36,437	35,597	18,864	6.95	2,714
1996	338,692.40	186,716	182,409	105,480	7.38	14,293
1997	5,113.89	2,726	2,663	1,684	7.83	215
1998	92,676.71	47,640	46,541	32,234	8.30	3,884
1999	988.76	489	478	362	8.78	41
2000	432,363.12	204,930	200,203	167,306	9.29	18,009
2001	236,907.79	107,303	104,828	96,544	9.81	9,841
2002	289,758.50	124,672	121,796	124,499	10.37	12,006
2003	116,006.47	47,237	46,147	52,458	10.94	4,795
2004	682,100.06	260,903	254,885	324,900	11.55	28,130
2005	79,573.56	28,408	27,753	39,885	12.18	3,275
2006	170,950.06	56,394	55,093	90,215	12.85	7,021
2007	557,683.42	168,167	164,288	309,743	13.55	22,859
2008	110,642.03	30,095	29,401	64,645	14.28	4,527
2010	486,604.92	101,042	98,711	314,903	15.87	19,843
2011	389,280.78	67,280	65,728	265,161	16.73	15,849
2012	437,431.10	59,844	58,464	313,352	17.62	17,784
2013	297,323.34	29,485	28,805	223,920	18.55	12,071
2014	262,666.72	15,841	15,475	207,792	19.51	10,651
2015	692,254.43	14,010	13,687	574,729	20.50	28,036
	6,943,612.35	2,401,261	2,346,463	3,555,607		288,508

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 4.16

IDAHO POWER COMPANY

ACCOUNT 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

SURVIVOR CURVE.. IOWA 35-S1
NET SALVAGE PERCENT.. +15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	1,498.37	1,239	1,274			
1951	7,373.33	6,004	6,267			
1957	8,200.00	6,341	6,970			
1963	18,541.81	13,523	15,006	755	4.97	152
1966	914.78	646	717	61	5.93	10
1967	3,785.95	2,643	2,933	285	6.25	46
1969	15,680.00	10,693	11,866	1,462	6.92	211
1970	3,967.48	2,672	2,965	407	7.27	56
1971	17,246.32	11,472	12,730	1,929	7.61	253
1972	716.88	471	523	86	7.97	11
1974	20,794.71	13,287	14,744	2,932	8.69	337
1975	78,938.38	49,729	55,182	11,916	9.06	1,315
1976	3,151.67	1,956	2,170	509	9.44	54
1981	2,763.39	1,580	1,753	596	11.45	52
1982	35,012.05	19,667	21,824	7,936	11.87	669
1983	38,144.77	21,020	23,325	9,098	12.31	739
1984	211,647.93	114,365	126,905	52,996	12.75	4,157
1985	50,667.39	26,812	29,752	13,315	13.21	1,008
1986	17,596.25	9,115	10,114	4,843	13.67	354
1987	40,143.02	20,327	22,556	11,566	14.15	817
1988	78,096.21	38,615	42,849	23,533	14.64	1,607
1989	21,272.80	10,260	11,385	6,697	15.14	442
1990	79,775.19	37,489	41,600	26,209	15.65	1,675
1991	68,421.78	31,272	34,701	23,458	16.18	1,450
1992	408,921.28	181,539	201,445	146,138	16.72	8,740
1993	44,063.91	18,963	21,042	16,412	17.28	950
1994	112,010.85	46,653	51,769	43,440	17.85	2,434
1995	69,925.83	28,139	31,225	28,212	18.43	1,531
1996	67,047.38	25,988	28,838	28,152	19.04	1,479
1997	244,401.92	91,051	101,035	106,707	19.66	5,428
1998	40,329.26	14,398	15,977	18,303	20.30	902
1999	84,347.87	28,760	31,914	39,782	20.96	1,898
2000	126,654.21	41,093	45,599	62,057	21.64	2,868
2001	146,547.68	45,057	49,997	74,569	22.34	3,338
2002	194,084.36	56,278	62,449	102,523	23.06	4,446
2003	59,358.53	16,131	17,900	32,555	23.81	1,367
2004	65,062.53	16,480	18,287	37,016	24.57	1,507
2005	318,538.60	74,575	82,752	188,006	25.36	7,413
2006	265,944.42	56,965	63,211	162,842	26.18	6,220
2007	367,154.48	71,245	79,057	233,024	27.01	8,627
2008	49,145.14	8,498	9,430	32,343	27.88	1,160
2009	86,223.02	13,067	14,500	58,790	28.76	2,044
2010	46,762.93	6,053	6,717	33,031	29.67	1,113

IDAHO POWER COMPANY

ACCOUNT 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
2011	412,091.59	44,033	48,861	301,417	30.60	9,850
2012	185,439.85	15,537	17,241	140,383	31.55	4,450
2013	297,711.30	17,931	19,897	233,158	32.52	7,170
2014	148,054.67	5,357	5,944	119,902	33.51	3,578
2015	366,362.74	4,450	4,938	306,470	34.50	8,883
	5,030,534.81	1,379,439	1,530,136	2,745,819		112,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 2.24

IDAHO POWER COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	17,051.25	16,710	16,649	402	0.50	402
1992	37,843.85	35,573	35,443	2,401	1.50	1,601
1993	10,653.83	9,588	9,553	1,101	2.50	440
1994	31,809.71	27,356	27,256	4,554	3.50	1,301
1995	39,546.66	32,428	32,310	7,237	4.50	1,608
1996	44,523.81	34,729	34,602	9,922	5.50	1,804
1997	110,557.33	81,812	81,513	29,044	6.50	4,468
1999	4,640.77	3,063	3,052	1,589	8.50	187
2000	29,744.86	18,442	18,375	11,370	9.50	1,197
2001	33,635.12	19,508	19,437	14,198	10.50	1,352
2002	52,588.84	28,398	28,294	24,295	11.50	2,113
2003	32,043.92	16,022	15,963	16,081	12.50	1,286
2004	104,837.43	48,225	48,049	56,788	13.50	4,207
2005	26,202.34	11,005	10,965	15,237	14.50	1,051
2006	2,168.12	824	821	1,347	15.50	87
2007	185,106.70	62,936	62,706	122,401	16.50	7,418
2008	136,650.86	40,995	40,845	95,806	17.50	5,475
2009	256,638.98	66,726	66,483	190,156	18.50	10,279
2010	171,620.58	37,757	37,619	134,002	19.50	6,872
2011	219,720.82	39,550	39,406	180,315	20.50	8,796
2012	283,606.77	39,705	39,560	244,047	21.50	11,351
2013	21,933.38	2,193	2,185	19,748	22.50	878
2014	43,139.37	2,588	2,578	40,561	23.50	1,726
2015	359,137.32	7,183	7,157	351,980	24.50	14,367
	2,255,402.62	683,316	680,821	1,574,582		90,266

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.00

IDAHO POWER COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	337,712.15	329,269	325,857	11,855	0.50	11,855
1997	223,924.99	207,131	204,985	18,940	1.50	12,627
1998	94,237.55	82,458	81,604	12,634	2.50	5,054
1999	193,259.98	159,439	157,787	35,473	3.50	10,135
2000	362,505.64	280,942	278,031	84,475	4.50	18,772
2001	203,889.40	147,820	146,288	57,601	5.50	10,473
2002	301,924.33	203,799	201,687	100,237	6.50	15,421
2003	210,926.88	131,829	130,463	80,464	7.50	10,729
2004	352,999.19	202,975	200,872	152,127	8.50	17,897
2005	406,261.92	213,288	211,078	195,184	9.50	20,546
2006	126,189.81	59,940	59,319	66,871	10.50	6,369
2007	293,834.13	124,880	123,586	170,248	11.50	14,804
2008	539,749.20	202,406	200,309	339,440	12.50	27,155
2009	730,951.90	237,559	235,097	495,855	13.50	36,730
2010	405,341.64	111,469	110,314	295,028	14.50	20,347
2011	632,153.17	142,234	140,760	491,393	15.50	31,703
2012	543,189.04	95,058	94,073	449,116	16.50	27,219
2013	728,285.99	91,036	90,093	638,193	17.50	36,468
2014	626,735.80	47,005	46,518	580,218	18.50	31,363
2015	707,482.53	17,687	17,504	689,979	19.50	35,384
	8,021,555.24	3,088,224	3,056,225	4,965,330		401,051

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 5.00

IDAHO POWER COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	558,248.22	544,292	539,863	18,385	0.50	18,385
1997	823,945.83	762,150	755,949	67,997	1.50	45,331
1998	97,150.42	85,007	84,315	12,835	2.50	5,134
1999	583,575.60	481,450	477,533	106,043	3.50	30,298
2000	737,649.20	571,678	567,027	170,622	4.50	37,916
2001	883,297.70	640,391	635,180	248,118	5.50	45,112
2002	339,181.18	228,947	227,084	112,097	6.50	17,246
2003	529,682.11	331,051	328,357	201,325	7.50	26,843
2004	403,526.94	232,028	230,140	173,387	8.50	20,398
2005	383,788.29	201,489	199,850	183,938	9.50	19,362
2006	580,582.57	275,777	273,533	307,050	10.50	29,243
2007	645,931.35	274,521	272,287	373,644	11.50	32,491
2008	910,338.60	341,377	338,600	571,739	12.50	45,739
2009	1,213,837.19	394,497	391,287	822,550	13.50	60,930
2010	830,787.51	228,467	226,608	604,180	14.50	41,668
2011	711,364.87	160,057	158,755	552,610	15.50	35,652
2012	752,623.78	131,709	130,638	621,986	16.50	37,696
2013	535,606.91	66,951	66,406	469,201	17.50	26,811
2014	812,099.14	60,907	60,411	751,688	18.50	40,632
2015	370,600.20	9,265	9,190	361,410	19.50	18,534
	12,703,817.61	6,022,011	5,973,013	6,730,805		635,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 5.00

IDAHO POWER COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-O1						
NET SALVAGE PERCENT.. +25						
1961	80.00	60	60			
1965	18,105.75	13,579	13,579			
1966	2,181.17	1,636	1,636			
1969	2,000.00	1,500	1,500			
1976	806.83	598	605			
1977	1,316.68	950	988			
1980	61,158.83	40,709	45,869			
1981	117,978.38	76,317	88,484			
1982	710,869.55	446,515	533,152			
1983	307,155.77	187,173	230,367			
1984	191,499.25	113,104	143,624			
1986	84,455.11	46,714	63,341			
1987	15,201.00	8,123	11,180	221	5.75	38
1988	18,301.96	9,437	12,989	737	6.25	118
1989	42,952.82	21,342	29,375	2,840	6.75	421
1990	44,399.06	21,228	29,218	4,081	7.25	563
1991	66,086.51	30,358	41,784	7,781	7.75	1,004
1992	60,516.97	26,665	36,701	8,687	8.25	1,053
1993	12,920.36	5,451	7,503	2,187	8.75	250
1994	974,466.90	392,832	540,686	190,164	9.25	20,558
1995	84,146.07	32,344	44,518	18,592	9.75	1,907
1996	177,513.37	64,903	89,331	43,804	10.25	4,274
1997	284,860.63	98,811	136,002	77,643	10.75	7,223
1998	90,694.34	29,759	40,960	27,061	11.25	2,405
1999	76,734.08	23,740	32,675	24,876	11.75	2,117
2000	239,653.69	69,649	95,864	83,876	12.25	6,847
2001	463,590.81	126,039	173,478	174,215	12.75	13,664
2002	122,226.83	30,939	42,584	49,086	13.25	3,705
2003	71,102.44	16,665	22,937	30,390	13.75	2,210
2004	284,868.22	61,425	84,544	129,107	14.25	9,060
2005	1,024,080.20	201,616	277,500	490,560	14.75	33,258
2006	492,431.14	87,714	120,728	248,595	15.25	16,301
2007	1,232,073.53	196,362	270,269	653,786	15.75	41,510
2008	322,693.13	45,379	62,459	179,561	16.25	11,050
2009	575,320.15	70,117	96,508	334,982	16.75	19,999
2010	687,555.17	70,904	97,591	418,075	17.25	24,236
2011	545,254.16	46,006	63,322	345,619	17.75	19,471
2012	835,044.05	54,800	75,425	550,858	18.25	30,184

IDAHO POWER COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-O1						
NET SALVAGE PERCENT.. +25						
2013	1,900,161.95	89,070	122,594	1,302,527	18.75	69,468
2014	940,447.95	26,450	36,405	668,931	19.25	34,750
2015	1,899,130.97	17,804	24,505	1,399,843	19.75	70,878
	15,082,035.78	2,904,787	3,842,840	7,468,687		448,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 2.97

IDAHO POWER COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	360,374.72	348,363	345,549	14,826	0.50	14,826
2002	1,204,044.19	1,083,640	1,074,888	129,156	1.50	86,104
2003	514,667.71	428,888	425,424	89,244	2.50	35,698
2004	399,948.64	306,629	304,153	95,796	3.50	27,370
2005	488,001.50	341,601	338,842	149,160	4.50	33,147
2006	35,903.37	22,739	22,555	13,348	5.50	2,427
2007	319,752.36	181,194	179,731	140,021	6.50	21,542
2008	717,445.74	358,723	355,826	361,620	7.50	48,216
2009	220,872.96	95,711	94,938	125,935	8.50	14,816
2010	8,740.65	3,205	3,179	5,562	9.50	585
2011	33,323.45	9,997	9,916	23,407	10.50	2,229
2012	53,017.58	12,371	12,271	40,747	11.50	3,543
2013	10,121.19	1,687	1,673	8,448	12.50	676
2014	224,775.75	22,478	22,297	202,479	13.50	14,998
2015	81,422.30	2,714	2,692	78,730	14.50	5,430
	4,672,412.11	3,219,940	3,193,934	1,478,478		311,607

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7   6.67

IDAHO POWER COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	1,702,455.42	1,645,713	1,627,076	75,379	0.50	75,379
2002	2,114,081.82	1,902,674	1,881,127	232,955	1.50	155,303
2003	2,447,340.58	2,039,442	2,016,347	430,994	2.50	172,398
2004	1,315,100.02	1,008,248	996,830	318,270	3.50	90,934
2005	1,313,346.52	919,343	908,932	404,415	4.50	89,870
2006	2,311,693.20	1,464,065	1,447,485	864,208	5.50	157,129
2007	227,867.81	129,126	127,664	100,204	6.50	15,416
2008	287,912.46	143,956	142,326	145,586	7.50	19,411
2009	767,380.95	332,529	328,763	438,618	8.50	51,602
2010	3,093,184.16	1,134,178	1,121,334	1,971,850	9.50	207,563
2011	8,466,383.32	2,539,915	2,511,152	5,955,231	10.50	567,165
2012	1,157,278.49	270,028	266,970	890,308	11.50	77,418
2013	1,143,531.59	190,592	188,434	955,098	12.50	76,408
2014	4,056,268.76	405,627	401,034	3,655,235	13.50	270,758
2015	113,094.84	3,769	3,726	109,369	14.50	7,543
	30,516,919.94	14,129,205	13,969,200	16,547,720		2,034,297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 6.67

IDAHO POWER COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	94,982.86	91,817	90,879	4,104	0.50	4,104
2002	91,139.86	82,026	81,188	9,952	1.50	6,635
2003	177,687.97	148,073	146,560	31,128	2.50	12,451
2004	122,477.67	93,900	92,940	29,538	3.50	8,439
2005	135,955.55	95,169	94,197	41,759	4.50	9,280
2007	97,006.56	54,971	54,409	42,598	6.50	6,554
2008	134,538.47	67,269	66,582	67,956	7.50	9,061
2009	437,855.48	189,736	187,797	250,058	8.50	29,419
2010	29,200.08	10,707	10,598	18,602	9.50	1,958
2011	415,360.74	124,608	123,334	292,027	10.50	27,812
2012	231,155.65	53,936	53,385	177,771	11.50	15,458
2013	1,268,907.97	211,489	209,328	1,059,580	12.50	84,766
2014	115,462.22	11,546	11,428	104,034	13.50	7,706
2015	119,871.92	3,995	3,954	115,918	14.50	7,994
	3,471,603.00	1,239,242	1,226,579	2,245,024		231,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 6.67

IDAHO POWER COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - FIBER OPTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2005	110,869.72	110,870	110,870			
	110,869.72	110,870	110,870			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	69,664.93	66,182	65,872	3,793	0.50	3,793
2007	231,498.63	196,774	195,854	35,645	1.50	23,763
2008	295,664.30	221,748	220,711	74,954	2.50	29,982
2009	336,223.24	218,545	217,523	118,701	3.50	33,915
2010	325,799.88	179,190	178,352	147,448	4.50	32,766
2011	425,053.19	191,274	190,379	234,674	5.50	42,668
2012	1,144,495.78	400,574	398,700	745,796	6.50	114,738
2013	2,569,439.80	642,360	639,355	1,930,085	7.50	257,345
2014	8,767,196.33	1,315,079	1,308,927	7,458,269	8.50	877,443
2015	2,478,359.00	123,918	123,338	2,355,021	9.50	247,897
	16,643,395.08	3,555,644	3,539,011	13,104,384		1,664,310
	16,754,264.80	3,666,514	3,649,881	13,104,384		1,664,310

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9   9.93

IDAHO POWER COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	8,911.56	8,615	8,606	306	0.50	306
2002	305,349.45	274,815	274,544	30,805	1.50	20,537
2003	310,460.74	258,716	258,461	52,000	2.50	20,800
2004	116,288.14	89,155	89,067	27,221	3.50	7,777
2005	383,790.60	268,653	268,388	115,403	4.50	25,645
2006	247,403.50	156,688	156,533	90,870	5.50	16,522
2007	173,515.75	98,326	98,229	75,287	6.50	11,583
2008	1,234,348.36	617,174	616,565	617,783	7.50	82,371
2009	212,560.02	92,109	92,018	120,542	8.50	14,181
2010	684,124.78	250,848	250,600	433,525	9.50	45,634
2011	714,022.01	214,207	213,996	500,026	10.50	47,622
2012	379,485.61	88,545	88,458	291,028	11.50	25,307
2013	212,993.40	35,500	35,465	177,528	12.50	14,202
2014	625,513.50	62,551	62,489	563,024	13.50	41,705
2015	358,937.37	11,963	11,951	346,986	14.50	23,930
	5,967,704.79	2,527,865	2,525,370	3,442,335		398,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 6.67