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

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

		Source	Amount
	TRANSMISSION RATE BASE		
1	Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g)	606,947,191
2	Generator Step Up Facilities	Schedule 7	(15,953,431)
3	LGI's	Schedule 8	(631,756)
4	Account 252-Transmission (Net)	Schedule 9	0
5	General Plant (excluding Asset Retirement Costs)	Schedule 1	30,681,472
6	Intangible Plant	Schedule 1	10,291,635
7	Transmission Plant Held For Future Use	FF1 p214	612,900
8	General Plant Held For Future Use	Schedule 1	126,788
9	Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 p 219 25(b) - 108.100 = 0	(210,074,912)
10	Transmission Depreciation Reserve Generator Step-Ups	Schedule 7	9,090,165
11	Transmission Depreciation Reserve LGI's	Schedule 8	65,677
12	General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(11,888,425)
13	Amortization of Utility Plant	Schedule 1	5,528,672
14	ADIT Allocated to Trans	Schedule 1	(33,244,638)
15	ADIT Allocated to Gen & Intang	Schedule 1	(2,307,291)
16	Transmission Related Prepayments	Schedule 1	683,679
17	Transmission Materials & Supplies	Schedule 1	8,719,454
18	Transmission Cash Working Capital	Schedule 1	4,459,399
19	Transmission Rate Base	Sum (1) thru (17)	403,106,581
20			
21	**RETURN AND ASSOCIATED INCOME TAXES**		
22	Overall Return	Schedule 6	0.08263
23	Composite Income Tax (Federal and State)	Schedule 6	0.03573
24	Return and Income Taxes	(18)*((21)+(22))	47,711,695
25			
26			
27	**EXPENSES**		
28	Deprec Expense: Transmission	Schedule 2	12,558,387
29	Deprec Expense: General Plant	Schedule 2	1,605,481
30	Depreciation Expense: Intangible Plant	Schedule 2	1,297,576
31	Amort of ITC (Acct 411.4)	Schedule 2	57,639
32	O&M Expense: Transmission	Schedule 2	23,433,460
33	Less Account 561 (Load Dispatching)	FF1 p 321 84b	(1,166,233)
34	Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(7,638,680)
35	O&M Expense: A&G	Schedule 2	12,241,734
36	Taxes Other than Income:	Schedule 2	2,903,267
37	Transmission Expense	Sum (27) Thru (36)	45,292,631
38			
39	Gross Transmission Revenue Requirement	(21)+(35)	93,004,326
40			
41	Transmission Revenue Credits	Schedule 4	(23,772,596)
42			
43	Net Transmission Revenue Requirement	(37) - (39)	69,231,730
44			
45	**System Peak Demand - MW**	Schedule 5	3,090
46			
47	Annual Rate $/kW per year	(41)/((43)*1000)	22.41
48	Monthly Rate $/kW per month	(45) / 12	1.8675
49	Weekly Rate $/kW per week	(45) / 52	0.4310
50	Daily Rate $/kW per day (Mon-Sat)	(47) / 6	0.0718
51	Daily Rate $/kW per day (Sunday)	(47) / 7	0.0616
52	Hourly Rate $/MW per hour (Peak)	(45)*1000 / 4896	4.58
53	Hourly Rate $/MW per hour (Off-Peak)	(45)*1000 / 8760	2.56