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

Schedule 3
Allocators

1	**GSU Allocator**			
2				
3	GSU Plant		Schedule 7	15,953,431
4	Total Transmission Plant (excl. Asset Retirement Costs)		Rate Calculation	606,947,191
5	GSU Allocator			0.026284710
6				
7				
8	**LGI Allocator**			
9				
10	LGI Plant		Schedule 8	631,756
11	Total Transmission Plant (excl. Asset Retirement Costs)		Rate Calculation	606,947,191
12	LGI Allocator			0.001040870
13				
14				
15	**Transmission Wages and Salaries 1/**			
16				
17	Transmission Wage Expense		FF1 p.354.21b	9,434,447
18	Less Wage Expense Allocated to GSU's			(247,982)
19	Less Wage Expense Allocated to LGI's			(9,820)
20	Transmission Wage Expense			9,176,645
21	A&G Wage Expense		FF1 p.354.27b	34,060,362
22	Total Wage Expense		FF1 p.354.28b	98,343,766
23	Transmission Wages & Salaries Allocator		(20) / ((22) - (21))	0.142752950
24				
25				
26	**Plant Allocator**			
27				
28				
29	Total Transmission Plant (excl. Asset Retirement Costs)		Rate Calculation	606,947,191
30	GSU Plant		Schedule 7	(15,953,431)
31	LGI Plant		Schedule 8	(631,756)
32	Transmission Plant Less GSU's & LGI's			590,362,004
33	Allocated General & Intangible Plant			40,973,108
34	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g		3,580,311,791
35	Plant Allocator		((24) + (25)) / (26)	0.176335230
36				
37				
38	**Transmission Plant Allocator**			
39				
40	Transmission Plant Less GSU's & LGI's		Line 32	590,362,004
41	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g		3,580,311,791
42	Transmission Plant Allocator		(36) / (36)	0.164891230
43				
44				
45	**General and Intangible Plant Allocator**			
46				
47	Transmission Related General Plant		Schedule 1	30,681,472
48	Transmission Related Intangible Plant		Schedule 1	10,291,635
49	Sum			40,973,108
50	Total Electric Plant (excl. Asset Retirement Costs)	FF1 p 207 104g-205 15,24,34,44 g,207 57,74,83, 98g		3,580,311,791
51	General & Intangible Plant Allocator		(45) / (46)	0.01144401

1/ For 2006, see Schedule 3 Workpaper