



e-FILING REPORT COVER SHEET

COMPANY NAME: IDAHO POWER COMPANY

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 78

Report is required by: OAR 860-027-0070

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number: RE 78

List Key Words for this report. We use these to improve search results.

FERC Form 1, Oregon Supplement, IDACORP Annual Report

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



LISA D. NORDSTROM
Lead Counsel
lnordstrom@idahopower.com

April 15, 2021

VIA ELECTRONIC FILING

puc.FilingCenter@puc.oregon.gov

Re: RE 78(9) Idaho Power Company's 2020 Annual FERC Form 1 Report

Attention Filing Center:

As required by OAR 860-027-0070, Idaho Power Company transmits for electronic filing its FERC Form 1 Report and Oregon Supplement for the year ending December 31, 2020. Also included is the IDACORP 2020 Annual Report.

If you have any questions, please contact Regulatory Consultant Kelley Noe at 208-388-5736 or knoe@idahopower.com.

Very truly yours,

A handwritten signature in black ink that reads "Lisa D. Nordstrom".

Lisa D. Nordstrom

LDN:slb
Enclosures

| STATE OF OREGON STATEMENT OF OPERATING INCOME FOR THE YEAR | | | | |
|--|---|---------------------------|---------------------|----------------------|
| Line No. | Account (a) | (Ref.) Page No. (b) | ELECTRIC UTILITY | |
| | | | Current Year (c) | Previous Year (d) |
| 1 | UTILITY OPERATING INCOME | | | |
| 2 | Operating Revenues (400)..... | 2 | \$ 58,692,650 | \$ 61,353,717 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401)..... | 8-11 | 37,611,410 | 36,125,371 |
| 5 | Maintenance Expenses (402)..... | 8-11 | 2,899,354 | 3,298,438 |
| 6 | Depreciation Expense (403)..... | 12 | 6,376,799 | 6,726,936 |
| 7 | Amort. & Depl. of Utility Plant (404-405)..... | 12 | 308,820 | 297,422 |
| 8 | Amort. of Utility Plant Acq. Adj. (406)..... | 12 | 574 | 621 |
| 9 | Amort. of Property Losses, Unrecovered Plant and Regulatory..... Study Costs (407-411) | 12 | (10,297) | (11,768) |
| 10 | Accretion Expense (411)..... | 12 | 7,569 | 9,990 |
| 11 | Amort. of Conversion Expenses (407)..... | 12 | | |
| 12 | Taxes Other Than Income Taxes (408.1)..... | 13 | 2,168,446 | 2,353,520 |
| 13 | Regulatory Debits/Credits..... | 14 | (531,563) | 237,316 |
| 14 | Income Taxes - Federal (409.1)..... | 14 | 749,366 | 774,286 |
| 15 | - Other (409.1)..... | 15 | 176,990 | (188,777) |
| 16 | Provision for Deferred Inc. Taxes (410.1)..... | 16-23 | 917,450 | 1,057,995 |
| 17 | (Less) Provision for Deferred Income Taxes - Cr.(411.1)..... | 16-23 | (1,177,138) | (625,387) |
| 18 | Investment Tax Credit Adj. - Net (411.4)..... | 24 | 110,258 | 83,862 |
| 19 | (Less) Gains from Disp. of Utility Plant (411.6)..... | | | |
| 20 | Losses from Disp. of Utility Plant (411.7)..... | | | |
| 21 | TOTAL Utility Operating Expenses (Enter lines 4 thru 20)..... | | 49,608,038 | 50,139,824 |
| 22 | Net Utility Operating Income (Total of line 2 less 20)..... | | \$ 9,084,612 | \$ 11,213,893 |

| ELECTRIC OPERATING REVENUES (Account 400) - STATE OF OREGON | | | | ELECTRIC OPERATING REVENUES (Account 400) - STATE OF OREGON | | | | |
|---|--|-----------------------------|------------------------------|---|------------------------------|-------------------------------|------------------------------|----------|
| 1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 3. If previous year (columns (c), (e) and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote. | | | | 4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regular increases or decreases. 5. See page 108, Important Changes During Year, for important new territory added and important rate used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See relating to unbilled revenue by accounts. Account 442 of the Uniform System of Accounts. Explain 7. Include unmetered sales. Provide details of such sales in a footnote. | | | | |
| Line No. | (a) | OPERATING REVENUES | | MEGAWATT HOURS SOLD | | AVG NO OF CUSTOMERS PER MONTH | | Line No. |
| | | Amount for Current Year (b) | Amount for Previous Year (c) | Amount for Current Year (d) | Amount for Previous Year (e) | Number for Current Year (f) | Number for Previous Year (g) | |
| 1 | Sales of Electricity | | | | | | | 1 |
| 2 | (440) Residential Sales..... | \$ 16,728,482 | \$ 17,082,540 | 182,127 | 180,120 | 13,628 | 13,543 | 2 |
| 3 | (442) Commercial and Industrial Sales | | | | | | | 3 |
| 4 | Small (or Commercial) (See Instr. 4) (1)..... | 18,240,798 | 18,588,524 | 215,076 | 215,027 | 5,734 | 5,675 | 4 |
| 5 | Large (or Industrial) (See Instr. 4) (2)..... | 16,130,132 | 16,171,754 | 269,987 | 268,720 | 7 | 7 | 5 |
| 6 | (444) Public Street and Highway Lighting..... | 147,060 | 148,007 | 894 | 904 | 34 | 34 | 6 |
| 7 | (445) Other Sales to Public Authorities..... | | | | | | | 7 |
| 8 | (446) Sales to Railroads and Railways..... | | | | | | | 8 |
| 9 | (448) Interdepartmental Sales..... | | | | | | | 9 |
| 10 | TOTAL Sales to Ultimate Consumers..... | 51,246,471* | 51,990,825* | 668,085 ** | 664,771 | 19,403 | 19,259 | 10 |
| 11 | (447) Sales for Resale - Opportunity Non-Firm..... | 2,954,933 | 4,619,029 | 84,375 | 129,219 | | | 11 |
| 12 | TOTAL Sales of Electricity..... | 54,201,404 | 56,609,854 | 752,459 | 793,990 | 19,403 | 19,259 | 12 |
| 13 | (Less) (449.1) Provision for Rate Refunds..... | 75,278 | - | | | | | 13 |
| 14 | TOTAL Revenue Net of Provision for Refunds..... | 54,126,126 | 56,609,854 | | | | | |
| 15 | Other Operating Revenues | | | | | | | |
| 16 | (450) Forfeited Discounts..... | | | | | | | |
| 17 | (451) Miscellaneous Service Revenues..... | 43,784 | 82,658 | | | | | |
| 18 | (453) Sales of Water and Water Power..... | | | | | | | |
| 19 | (454) Rent from Electric Property..... | 771,944 | 784,607 | | | | | |
| 20 | (455) Interdepartmental Rents..... | | | | | | | |
| 21 | (456) Other Electric Revenues..... | 3,750,796 | 3,876,597 | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | TOTAL Other Operating Revenues..... | 4,566,524 | 5,008,964 | | | | | |
| 26 | TOTAL Electric Operating Revenues..... | \$ 58,692,650 | \$ 63,835,278 | | | | | |
| (1) Commercial and Industrial sales - Small - under 1,000 KW and includes all irrigation customers. (2) Commercial and Industrial sales - Large - 1,000 KW and over. | | | | | | | | |

STATE OF OREGON - ALLOCATED

| STATE OF OREGON SALES OF ELECTRICITY BY RATE SCHEDULES | | | | | | |
|---|--|-----------------|-------------------------------|---------------------------------------|-------------------------------------|--|
| <p>1. Report below for each rate schedule in effect during the year the KWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue schedule), the entries in column (d) for the special schedule KWH, excluding data for Sales for Resale which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list in a footnote the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating customers, average KWH per customer, and average revenue schedule), the entries in column (d) for the special schedule KWH, excluding data for Sales for Resale which is reported on pages 310-311.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state schedule are classified in more than one revenue account, list in a footnote the estimated additional revenue billed pursuant to the rate schedule and sales data under each applicable revenue account subheading.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p> | | | | | | |
| Line No. | Number and Title of Rate Schedule (a) | MWH Sold (b) | Revenue (Thousands) (c) | Average Number of Customers (d) | KWH of Sales per Customer (e) | Revenue (cents) per KWH Sold (f) |
| 1 | 440 - Residential Sales: | | | | | |
| 2 | 01 - Residential | 179,730 | \$ 16,786,028 | 13,625 | 13,191 | 9.34 |
| 3 | 03 - Residential-Mastered Metered | 0 | \$ - | | | |
| 4 | 05 - Residential - TOD | 86 | 7,828 | 3 | | |
| 5 | 15 - Dusk to Dawn customer Lighting | 183 | 50,559 | | | 27.63 |
| 6 | Residential - Billed | 179,999 | 16,844,415 | 13,628 | 13,208 | 9.36 |
| 7 | Residential - Unbilled | 2,128 | 122,309 | | | 5.75 |
| 8 | Bridger Depr & Boardman Decomm | | (238,243) | | | |
| 9 | Total 440 | 182,127 | 16,728,481 | 13,628 | 13,364 | 9.19 |
| 10 | | | | | | |
| 11 | 442 - Commercial and Industrial Sales: | | | | | |
| 12 | 07 - General Service | 18,212 | 1,911,004 | 2,609 | 6,980 | 10.49 |
| 13 | 09P - General Service | 13,225 | 930,279 | 5 | 2,645,000 | 7.03 |
| 14 | 09S - General Service | 111,656 | 8,658,501 | 902 | | |
| 15 | 09T - General Service | 3,122 | 192,145 | 1 | | |
| 16 | 15 - Dusk to dawn customer lighting | 251 | 56,240 | 0 | | 22.41 |
| 17 | 19P - Uniform rate contracts | 164,910 | 10,134,798 | 6 | 27,485,000 | 6.15 |
| 18 | 19S - Uniform rate contracts | 0 | 0 | 0 | | |
| 19 | 19T - Uniform rate contracts | 103,426 | 6,238,629 | 1 | | |
| 20 | 24S - Irrigation and soil drainage pump | 68,261 | 6,611,936 | 2,215 | 30,818 | 9.69 |
| 21 | 40 - General Service | 5 | 341 | 2 | 2,500 | 6.82 |
| 22 | Commercial & Industrial - Billed | 483,068 | 34,733,873 | 5,741 | 84,144 | 7.19 |
| 23 | Commercial & Industrial - Unbilled | 1,996 | 195,851 | | | 9.81 |
| 24 | Bridger Depr & Boardman Decomm | | (558,794) | | | |
| 25 | Total 442 | 485,064 | 34,370,930 | 5,741 | 84,491 | 7.09 |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | 444 - Public Street and Highway Lighting: | | | | | |
| 29 | 40 - General Service | | | | | |
| 30 | 41 - Municipal street lighting | 871 | 145,569 | 26 | 33,500 | 16.71 |
| 31 | 42 - Municipal traffic control signal light | 23 | 2,228 | 8 | 2,875 | 9.69 |
| 32 | Public Street & Highway lighting billed | 894 | 147,797 | 34 | 26,294 | 16.53 |
| 33 | Public St & Highway lighting-unbilled | | (6) | | | |
| 34 | Bridger Depr & Boardman Decomm | | (731) | | | |
| 35 | Total 444 | 894 | 147,060 | 34 | 26,294 | 16.45 |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | Total Billed | 663,961 | 50,928,317 | 19,403 | 34,220 | 7.67 |
| 42 | Total Unbilled Rev. (See Instr. 6) | 4,124 | 318,154 | | | |
| 43 | TOTAL | 668,085 | 51,246,471 | 19,403 | 34,220 | 7.67 |

| ALLOCATED SALES FOR RESALE (Account 447) - STATE OF OREGON | | | | | | | | | |
|---|---------------------|------------------------|--------------------------------------|-------------------------------|--|-------------------------------|-------------------------------------|---|----------------------------------|
| <p>1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.</p> <p>2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sales involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (L) and (p).</p> | | | | | | | | | |
| Line No. | Sales To (a) | Stat. Class (b) | Export Across State Lines (c) | FERC Rate Sch. No. (d) | Point of Delivery (State or County) (e) | Station Owner-Ship (f) | MW or MVa of Demand (Specify which) | | |
| | | | | | | | Contract Demand (g) | Average Monthly Maximum Demand (h) | Annual Maximum Demand (i) |
| 1 | Various Utilities | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |

| ALLOCATED SALES FOR RESALE (Account 447) (Continued) - STATE OF OREGON | | | | | | | |
|--|---------------------------------------|---------------------------|---------------------------|-------------------|--------------------------|------------------|----------|
| 3. Report separately firm, dump, and other power sold to the same utility. 4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased. 5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated). 6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers. 7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments. 8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped. | | | | | | | |
| Type of Demand Reading (j) | Voltage at Which Delivered (k) | Megawatt Hours (l) | REVENUE | | | | Line No. |
| | | | Demand Charges (m) | Energy (n) | Other Charges (o) | Total (p) | |
| | | | | 2,954,933 | | \$ 2,954,933 | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | | | | | | 18 |
| | | | | | | | 19 |
| | | | | | | | 20 |
| | | | | | | | 21 |
| | | | | | | | 22 |
| | | | | | | | 23 |
| | | | | | | | 24 |
| | | | | | | | 25 |
| | | | | | | | 26 |

| SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448) | | | | | |
|---|----------------------------------|-----------------------------|--------------------------------|-------------|---------------------|
| 1. Report particulars concerning sales included in Accounts 446 and 448. 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped. 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information. 4. Designate associated companies. 5. Provide subheading and total for each account. | | | | | |
| Line No. | Item (a) | Point of Delivery (b) | Kilowatt-hours (c) | Revenue (d) | Revenue per KWH (e) |
| 1 | None | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455) | | | | | |
| 1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455. 4. Designate if lessee is an associated company. 5. Provide a subheading and total for each account. | | | | | |
| Line No. | Name of Lessee or Department (a) | Description of Property (b) | Amount of Revenue For Year (c) | | |
| 21 | Various | Substation Equipment Rental | \$ | 123,023 | |
| 22 | | | | | |
| 23 | " | Transformer Rentals - Dist | | 610 | |
| 24 | | | | | |
| 25 | " | Line Rentals | | - | |
| 26 | | | | | |
| 27 | " | Cogeneration | | 78,058 | |
| 28 | | | | | |
| 29 | " | Pole Attachments | | 131,193 | |
| 30 | | | | | |
| 31 | " | Facilities Charges | | 410,839 | |
| 32 | | | | | |
| 33 | " | Other Rentals | | 27,105 | |
| 34 | | | | | |
| 35 | " | Water Lease | | 1,116 | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | Total Account 454 | | \$ | 771,944 | |

| ALLOCATED SALES OF WATER AND WATER FOR POWER (Account 453) - OREGON | | | | |
|--|-----------------------|--------------------------------------|-----------------------------|--------------------------------|
| 1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. | | | | |
| 2. In column (c) show the name of the power development of the respondent supplying the water or water power sold. | | | | |
| 3. Designate associated companies. | | | | |
| Line No. | Name of Purchaser (a) | Purpose for which Water was Used (b) | Power Plant Development (c) | Amount of Revenue for Year (d) |
| 1 | None | | | |
| 2 | | | | |
| 3 | | TOTAL | | |

| MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456) | | |
|---|--|--|
| 1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456. | | |
| 2. Designate associated companies. | | |
| 3. Minor items may be grouped by classes. | | |

| Line No. | Name of Company and Description of Service | Amount of Revenue for Year (b) |
|----------|--|--------------------------------|
| 4 | <u>Account 451</u> | |
| 5 | | |
| 6 | Miscellaneous Service Revenues..... | \$ 43,784 |
| 7 | | |
| 8 | <u>Account 456</u> | |
| 9 | | |
| 10 | Transmission for Others - Network..... | \$ 382,968 |
| 11 | Transmission - Point-to-Point and Other..... | 1,293,074 |
| 12 | Photovoltaic Station Service..... | - |
| 13 | DSM Rider Funds..... | 2,068,289 |
| 14 | Sierra Pacific Usage Charge..... | 6,419 |
| 15 | Antelope..... | - |
| 16 | Miscellaneous..... | 47 |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | Total Account 456..... | \$ 3,750,796 |
| 21 | | |
| 22 | | |
| 23 | | |

| ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - OREGON | | | |
|--|---|-----------------------------|------------------------------|
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
| 1 | (1) POWER PRODUCTION EXPENSES | | |
| 2 | A. Steam Power Generation | | |
| 3 | Operation | | |
| 4 | (500) Operation Supervision and Engineering..... | \$ 54,399 | \$ 49,422 |
| 5 | (501) Fuel..... | 5,350,831 | 5,350,133 |
| 6 | (502) Steam Expenses..... | 437,718 | 459,077 |
| 7 | (503) Steam from Other Sources..... | | |
| 8 | (Less) (504) Steam Transferred-Cr..... | | |
| 9 | (505) Electric Expenses..... | 78,428 | 86,531 |
| 10 | (506) Miscellaneous Steam Power Expenses..... | 373,823 | 374,651 |
| 11 | (507) Rents..... | 8,420 | 10,289 |
| 12 | (509) Allowances..... | | |
| 13 | TOTAL Operation (Enter Total of lines 4 thru 12)..... | 6,303,620 | 6,330,103 |
| 14 | Maintenance | | |
| 15 | (510) Maintenance Supervision and Engineering..... | 357 | 8,747 |
| 16 | (511) Maintenance of Structures..... | 14,651 | 14,332 |
| 17 | (512) Maintenance of Boiler Plant..... | 379,646 | 502,354 |
| 18 | (513) Maintenance of Electric Plant..... | 140,748 | 210,489 |
| 19 | (514) Maintenance of Miscellaneous Steam Plant..... | 137,523 | 292,965 |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19)..... | 672,925 | 1,028,886 |
| 21 | TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20)..... | 6,976,545 | 7,358,990 |
| 22 | B. Nuclear Power Generation | | |
| 23 | Operation | | |
| 24 | (517) Operation Supervision and Engineering..... | | |
| 25 | (518) Fuel..... | | |
| 26 | (519) Coolants and Water..... | | |
| 27 | (520) Steam Expenses..... | | |
| 28 | (521) Steam from Other Sources..... | | |
| 29 | (Less) (522) Steam Transferred-Cr..... | | |
| 30 | (523) Electric Expenses..... | | |
| 31 | (524) Miscellaneous Nuclear Power Expenses..... | | |
| 32 | (525) Rents..... | | |
| 33 | TOTAL Operation (Enter Total of lines 24 thru 32)..... | | |
| 34 | Maintenance..... | | |
| 35 | (528) Maintenance Supervision and Engineering..... | | |
| 36 | (529) Maintenance of Structures..... | | |
| 37 | (530) Maintenance of Reactor Plant Equipment..... | | |
| 38 | (531) Maintenance of Electric Plant..... | | |
| 39 | (532) Maintenance of Miscellaneous Nuclear Plant..... | | |
| 40 | TOTAL Maintenance (Enter Total of lines 35 thru 39)..... | | |
| 41 | TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)..... | | |
| 42 | C. Hydraulic Power Generation | | |
| 43 | Operation | | |
| 44 | (535) Operation Supervision and Engineering..... | 225,672 | 232,824 |
| 45 | (536) Water for Power..... | 264,394 | 374,215 |
| 46 | (537) Hydraulic Expenses..... | 571,729 | 631,122 |
| 47 | (538) Electric Expenses..... | 83,197 | 79,531 |
| 48 | (539) Miscellaneous Hydraulic Power Generation Expenses..... | 188,490 | 229,724 |
| 49 | (540) Rents..... | 9,859 | 10,119 |
| 50 | TOTAL Operation (Enter Total of lines 44 thru 49)..... | 1,343,340 | 1,557,534 |

| ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON | | | |
|--|---|-----------------------------|------------------------------|
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
| 51 | C. Hydraulic Power Generation (Continued) | | |
| 52 | Maintenance | | |
| 53 | (541) Maintenance Supervision and Engineering..... | \$ 8,101 | \$ 3,836 |
| 54 | (542) Maintenance of Structures..... | 26,813 | 30,560 |
| 55 | (543) Maintenance of Reservoirs, Dams, and Waterways..... | 16,330 | 13,641 |
| 56 | (544) Maintenance of Electric Plant..... | 100,949 | 129,790 |
| 57 | (545) Maintenance of Miscellaneous Hydraulic Plant..... | 115,327 | 109,385 |
| 58 | TOTAL Maintenance (Enter Total of lines 53 thru 57)..... | 267,521 | 287,212 |
| 59 | TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 58)..... | 1,610,861 | 1,844,746 |
| 61 | Operation | | |
| 62 | (546) Operation Supervision and Engineering..... | 25,760 | 26,617 |
| 63 | (547) Fuel..... | 2,372,438 | 818,514 |
| 64 | (548) Generation Expenses..... | 187,647 | 195,283 |
| 65 | (549) Miscellaneous Other Power Generation Expenses..... | 32,104 | 57,691 |
| 66 | (550) Rents..... | - | - |
| 67 | TOTAL Operation (Enter Total of lines 62 thru 66)..... | 2,617,949 | 1,098,105 |
| 68 | Maintenance | | |
| 69 | (551) Maintenance Supervision and Engineering..... | - | 2 |
| 70 | (552) Maintenance of Structures..... | 6,684 | 8,830 |
| 71 | (553) Maintenance of Generating and Electric Plant..... | 5,542 | 5,476 |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant..... | 71,326 | 108,323 |
| 73 | TOTAL Maintenance (Enter Total of lines 69 thru 72)..... | 83,551 | 122,632 |
| 74 | TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 73)..... | 2,701,500 | 1,220,736 |
| 75 | E. Other Power Supply Expenses | | |
| 76 | (555) Purchased Power..... | 13,096,083 | 13,322,069 |
| 77 | (556) System Control and Load Dispatching..... | 241 | 219 |
| 78 | (557) Other Expenses..... | 19,696 | 110,667 |
| 79 | TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)..... | 13,116,021 | 13,432,954 |
| 80 | TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)..... | 24,404,928 | 23,857,426 |
| 81 | 2. TRANSMISSION EXPENSES | | |
| 82 | Operation | | |
| 83 | (560) Operation Supervision and Engineering..... | 109,586 | 136,354 |
| 84 | (561) Load Dispatching..... | 185,687 | 218,479 |
| 85 | (562) Station Expenses..... | 106,572 | 117,315 |
| 86 | (563) Overhead Line Expenses..... | 33,878 | 36,119 |
| 87 | (564) Underground Line Expenses..... | | |
| 88 | (565) Transmission of Electricity by Others..... | 180,075 | 166,823 |
| 89 | (566) Miscellaneous Transmission Expenses..... | 38,299 | 623 |
| 90 | (567) Rents..... | 153,634 | 111,382 |
| 91 | TOTAL Operation (Enter Total of lines 83 thru 90)..... | 807,730 | 787,094 |
| 92 | Maintenance | | |
| 93 | (568) Maintenance Supervision and Engineering..... | 5,891 | 29,264 |
| 94 | (569) Maintenance of Structures..... | 51,992 | 43,939 |
| 95 | (570) Maintenance of Station Equipment..... | 71,348 | 70,714 |
| 96 | (571) Maintenance of Overhead Lines..... | 55,075 | 34,203 |
| 97 | (572) Maintenance of Underground Lines..... | | |
| 98 | (573) Maintenance of Miscellaneous Transmission Plant..... | 19 | - |
| 99 | (575) Regional Market Expense - EIM..... | 19,746 | 16,918 |
| 100 | TOTAL Maintenance (Enter Total of lines 93 thru 98)..... | 204,071 | 195,038 |
| 101 | TOTAL Transmission Expenses (Enter Total of lines 91 and 99)..... | 1,011,801 | 982,132 |
| 102 | Operation | | |
| 103 | (580) Operation Supervision and Engineering..... | 165,613 | 193,558 |

| ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON | | | |
|--|---|-----------------------------|------------------------------|
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
| 104 | 3. DISTRIBUTION EXPENSES (Continued) | | |
| 105 | (581) Load Dispatching..... | \$ 174,685 | \$ 165,089 |
| 106 | (582) Station Expenses..... | 61,678 | 65,091 |
| 107 | (583) Overhead Line Expenses..... | 312,671 | 287,179 |
| 108 | (584) Underground Line Expenses..... | 65,102 | 47,960 |
| 109 | (585) Street Lighting and Signal System Expenses..... | 374 | 7,260 |
| 110 | (586) Meter Expenses..... | 153,041 | 154,207 |
| 111 | (587) Customer Installations Expenses..... | 62,394 | 96,819 |
| 112 | (588) Miscellaneous Distribution Expenses..... | 168,268 | 210,092 |
| 113 | (589) Rents..... | 13,394 | 51,200 |
| 114 | TOTAL Operation (Enter Total of lines 103 thru 113)..... | 1,177,218 | 1,278,456 |
| 115 | Maintenance | | |
| 116 | (590) Maintenance Supervision and Engineering..... | 599 | 25,729 |
| 117 | (591) Maintenance of Structures..... | 0 | (45) |
| 118 | (592) Maintenance of Station Equipment..... | 141,269 | 186,320 |
| 119 | (593) Maintenance of Overhead Lines..... | 1,180,003 | 1,282,401 |
| 120 | (594) Maintenance of Underground Lines..... | 8,085 | 9,951 |
| 121 | (595) Maintenance of Line Transformers..... | 1,714 | 1,729 |
| 122 | (596) Maintenance of Street Lighting and Signal Systems..... | 11,945 | 27,103 |
| 123 | (597) Maintenance of Meters..... | 27,868 | 30,750 |
| 124 | (598) Maintenance of Miscellaneous Distribution Plant..... | 8,535 | 16,109 |
| 125 | TOTAL Maintenance (Enter Total of lines 116 thru 124)..... | 1,380,019 | 1,580,045 |
| 126 | TOTAL Distribution Expenses (Enter Total of lines 114 and 125)..... | 2,557,237 | 2,858,501 |
| 127 | 4. CUSTOMER ACCOUNTS EXPENSES | | |
| 128 | Operation | | |
| 129 | (901) Supervision..... | 42,557 | 67,121 |
| 130 | (902) Meter Reading Expenses..... | 482,915 | 460,859 |
| 131 | (903) Customer Records and Collection Expenses..... | 490,361 | 479,938 |
| 132 | (904) Uncollectible Accounts..... | 253,488 | 225,836 |
| 133 | (905) Miscellaneous Customer Accounts Expenses..... | 7 | (0) |
| 134 | TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)..... | 1,269,328 | 1,233,754 |
| 135 | 5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | |
| 136 | Operation | | |
| 137 | (907) Supervision..... | 33,533 | 42,418 |
| 138 | (908) Customer Assistance Expenses..... | 2,278,658 | 2,245,519 |
| 139 | (909) Informational and Instructional Expenses..... | 9,886 | 11,752 |
| 140 | (910) Miscellaneous Customer Service and Informational Expenses..... | 33,959 | 33,092 |
| 141 | TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140)..... | 2,356,035 | 2,332,781 |
| 142 | 6. SALES EXPENSES | | |
| 143 | Operation | | |
| 144 | (911) Supervision..... | | |
| 145 | (912) Demonstrating and Selling Expenses..... | - | - |
| 146 | (913) Advertising Expenses..... | | |
| 147 | (916) Miscellaneous Sales Expenses..... | | |
| 148 | TOTAL Sales Expenses (Enter Total of lines 144 thru 147)..... | - | - |
| 149 | 7. ADMINISTRATIVE AND GENERAL EXPENSES | | |
| 150 | Operation | | |
| 151 | (920) Administrative and General Salaries..... | 3,856,306 | 4,175,683 |
| 152 | (921) Office Supplies and Expenses..... | 604,414 | 695,269 |
| 153 | (922) Administrative Expenses Transferred-Credit..... | (1,319,668) | (1,373,571) |

| ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON | | | |
|--|--|-----------------------------|------------------------------|
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
| 154 | 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) | | |
| 155 | (923) Outside Services Employed..... | \$ 301,623 | \$ 364,038 |
| 156 | (924) Property Insurance..... | 156,799 | 123,912 |
| 157 | (925) Injuries and Damages..... | 267,300 | 264,068 |
| 158 | (926) Employee Pensions and Benefits..... | 2,652,040 | 2,742,526 |
| 159 | (927) Franchise Requirements..... | - | - |
| 160 | (928) Regulatory Commission Expenses..... | 1,930,215 | 897,860 |
| 161 | (929) Duplicate Charges-Cr..... | - | - |
| 162 | (930.1) General Advertising Expenses..... | 7,457 | 28,383 |
| 163 | (930.2) Miscellaneous General Expenses..... | 163,682 | 169,472 |
| 164 | (931) Rents..... | - | - |
| 165 | TOTAL Operation (Enter Total of lines 151 thru 164)..... | 8,620,168 | 8,087,641 |
| 166 | Maintenance | | |
| 167 | (935) Maintenance of General Plant..... | 291,267 | 284,046 |
| 168 | TOTAL Administrative and General Expenses (Enter Total of lines 165 thru 167)..... | 8,911,435 | 8,371,687 |
| 169 | TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 80, 100, 126, 134, 141, 148, and 168)..... | \$40,510,764 | \$ 39,636,280 |

| SUMMARY OF ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - OREGON | | | | |
|---|--|---------------|-----------------|---------------|
| Line No. | Functional Classification (a) | Operation (b) | Maintenance (c) | Total (d) |
| 170 | Power Production Expenses | | | |
| 171 | Electric Generation: | | | |
| 172 | Steam power..... | \$ 6,303,620 | \$ 672,925 | \$ 6,976,545 |
| 173 | Nuclear power..... | | | |
| 174 | Hydraulic - Conventional..... | 1,343,340 | 267,521 | 1,610,861 |
| 175 | Hydraulic - Pumped Storage..... | | | |
| 176 | Other power..... | 2,617,949 | 83,551 | 2,701,500 |
| | Other Power Supply Expenses..... | 13,116,021 | - | 13,116,021 |
| 177 | Total Power Production Expenses..... | 23,380,930 | 1,023,997 | 24,404,928 |
| 178 | Transmission Expenses..... | 807,730 | 204,071 | 1,011,801 |
| 179 | Distribution Expenses..... | 1,177,218 | 1,380,019 | 2,557,237 |
| 180 | Customer Accounts Expenses..... | 1,269,328 | - | 1,269,328 |
| 181 | Customer Service and Informational Expenses..... | 2,356,035 | - | 2,356,035 |
| 182 | Sales Expenses..... | - | - | - |
| 183 | Administrative and General Expenses..... | 8,620,168 | 291,267 | 8,911,435 |
| 184 | Total Electric Operation and Maintenance Expenses..... | \$ 37,611,410 | \$ 2,899,354 | \$ 40,510,764 |

| ALLOCATED DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) - OREGON (Except amortization of acquisition adjustments) | | | | | |
|--|--|--|---|--|--------------|
| A. Summary of Depreciation and Amortization Charges | | | | | |
| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Amortization of Limited-Term Electric Plant (Account 404) (c) | Amortization of Other Electric Plant (Acct. 405) (d) | Total (e) |
| 1 | Intangible Plant..... | \$ - | \$ 308,820 | | \$ 308,820 |
| 2 | Steam Production Plant..... | 1,762,240 | - | | 1,762,240 |
| 3 | Nuclear Production Plant..... | | | | - |
| 4 | Hydraulic Production Plant - Conventional..... | 685,979 | - | | 685,979 |
| 5 | Hydraulic Production Plant - Pumped Storage..... | | | | |
| 6 | Other Production Plant..... | 612,987 | - | | 612,987 |
| 7 | Transmission Plant..... | 897,189 | - | | 897,189 |
| 8 | Distribution Plant..... | 1,812,311 | - | | 1,812,311 |
| 9 | General Plant..... | 635,547 | - | | 635,547 |
| 10 | Depreciation on Disallowed Costs..... | (11,640) | - | | (11,640) |
| 11 | Boardman ARO Depreciation..... | (17,813) | | | (17,813) |
| 12 | ARO Accretion | 7,569 | | | 7,569 |
| 13 | TOTAL..... | \$ 6,384,367 | \$ 308,820 | | \$ 6,693,187 |

B. OTHER AMORTIZATION

| Describe briefly the nature of each transaction giving rise to amortization included in Account 406, Amortization of Utility Plant Acquisition Adjustments, or Account 407, Amortization of Property Losses. Provide the requested information for each transaction, as well as providing a total for each account. | | | |
|---|-------------|---------------------|------------|
| Nature of Transaction | OPUC Number | Amortization Period | Amount |
| <u>Account 406</u> | | | |
| Amortization of JOOA SWAP TRANS COST | | | \$ 574.11 |
| <u>Account 411</u> | | | |
| 411.6 | | | \$ - |
| 411.7 | | | - |
| 411.8 - Green Tags and Emissions | | | (10,297) |
| | | | \$ (9,723) |

| ALLOCATED TAXES, OTHER THAN INCOME TAXES (ACCOUNT 408.1) - OREGON | |
|---|------------|
| KIND OF TAX | Amount |
| 1 Federal Taxes: | |
| 2 FICA | \$ 730,847 |
| 3 FUTA | 1,989 |
| 4 Less: Payroll Deduction and Loading | (742,672) |
| 5 State Taxes: | |
| 6 Ad Valorem | 1,069,067 |
| 7 Licenses - Hydro Projects | 166 |
| 8 Regulatory Commission Fees | 257,789 |
| 9 Franchise Taxes | 779,989 |
| 10 State Unemployment Taxes | 9,836 |
| 11 Hydro Generation KWH Tax | 61,435 |
| 12 Canada Sales Tax | 0 |
| 13 | |
| 14 | |
| 15 | |
| 16 | |
| 17 | |
| 18 | |
| 19 | |
| 20 | |
| 21 | |
| 22 | |
| 23 TOTAL (Must agree with page 1, line 12.) | 2,168,446 |

| CALCULATION OF CURRENT FEDERAL INCOME TAX EXPENSE - Account 409.1 | | |
|--|--|---------------|
| <p>1. Report amounts used to derive current Federal income tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).</p> <p>2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.</p> <p>3. Current tax expense on this schedule must match the amount reported on page 1, line 12 of this report. Separately identify adjustments arising from revisions of prior year accruals.</p> <p>4. Minor amounts of other additions (subtractions) may be grouped.</p> | | |
| Line No. | Particulars (Details) (a) | Amount (b) |
| 1 | Electric Operating Revenues..... | \$ 58,692,650 |
| 2 | Operations and Maintenance Expenses..... | 40,510,764 |
| 3 | Taxes Other Than Income..... | 2,168,446 |
| 4 | Regulatory Debits/Credits..... | (531,563) |
| 5 | State Income (Excise) Tax..... | 272,402 |
| 6 | Interest..... | 3,878,093 |
| 7 | Federal Income Tax Depreciation..... | 6,376,799 |
| 8 | Other Line items to Derive Taxable Income..... | 7,741 |
| 9 | Amortization of Limited-Term Plant..... | 299,097 |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | Federal Tax Net Income..... | \$ 5,710,872 |
| 25 | | |
| 26 | | |
| 27 | Show Computation of Tax: | |
| 28 | | |
| 29 | Federal Income Tax @ 21%..... | \$ 1,199,283 |
| 30 | FIN 48 Adjustment..... | (288,484) |
| 31 | Prior Years' Tax Adjustment..... | 9,550 |
| 32 | Total Federal Income Tax Before Other Adjustments..... | 920,349 |
| 33 | | |
| 34 | Other Tax Adjustments | |
| 35 | Allowance for AFUDC..... | \$ 1,607,554 |
| 36 | Income Tax Adjustments..... | (2,421,760) |
| 37 | Federal Tax on Other Tax Adj @ 21%..... | (170,983) |
| 38 | | |
| 39 | Total Federal Income Tax..... | \$ 749,366 |

| CALCULATION OF CURRENT STATE INCOME (EXCISE) TAX EXPENSE - Account 409.1 | | |
|---|--|---------------|
| <p>1. Report amounts used to derive current state income (excise) tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).</p> <p>2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.</p> <p>3. Current tax expense on this schedule must match the amount reported on page 1, line 15 of this report. Separately identify adjustments arising from revisions of prior year accruals.</p> <p>4. Minor amounts of other additions (subtractions) may be grouped.</p> | | |
| Line No. | Particulars (Details) (a) | Amount (b) |
| 1 | Electric Operating Revenues..... | \$ 58,692,650 |
| 2 | Operations and Maintenance Expenses..... | 40,510,764 |
| 3 | Taxes Other Than Income..... | 2,168,446 |
| 4 | Regulatory Debits/Credits..... | (531,563) |
| 5 | Interest..... | 3,878,093 |
| 6 | State Income (Excise) Tax Depreciation..... | 6,376,799 |
| 7 | | |
| 8 | Other Line Items to Derive Taxable Income | |
| 9 | Amortization of Limited-Term Plant..... | 299,097 |
| | ARO Accretion Expense..... | 7,569 |
| 10 | Income Tax Adjustments..... | 2,652,762 |
| 11 | Allowance for AFUDC..... | (1,607,554) |
| 12 | IERCO Taxable Income..... | (1,003,272) |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | TOTAL Utility Operating Expenses (Enter lines 4 thru 20) | |
| 22 | | |
| 13 | | |
| 14 | State Tax Net Income..... | \$ 5,941,511 |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | Show Computation of Tax: | |
| 20 | | |
| 21 | State Taxes | 272,402 |
| 22 | Add: FIN 48 Adjustment..... | - |
| 23 | Prior Period Adjustment..... | (95,412) |
| 24 | | |
| 25 | | |
| 26 | Total Oregon State Tax..... | \$ 176,990 |

| ACCUMULATED DEFERRED INCOME TAXES (Account 190) | | | | |
|--|---|-------------------------------------|---|--|
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes. | | | | |
| 2. In the space provided: | | | | |
| (a) identify, by amount and classification, significant items for which deferred taxes are being provided. | | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 410.1) (c) | Amounts Credited (Account 411.1) (d) |
| 1 | Electric | | | |
| 2 | Emission Allowances..... | \$ | \$ - | \$ - |
| 3 | Advances for Construction..... | | 0 | (2,028) |
| 4 | Other Operating (See Note 1)..... | | 69,703 | (513,438) |
| 5 | | | | |
| 6 | Non-Operating..... | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Total Electric..... | \$ | \$ 69,703 | \$ (515,466) |
| 10 | Gas..... | \$ | \$ | \$ |
| 11 | | | | |
| 12 | | | | |
| 13 | Other | | | |
| 14 | Total Gas..... | \$ | \$ | \$ |
| 15 | Other Non-Electric | \$ | \$ | \$ |
| 16 | Total (Account 190)..... | \$ | \$ 69,703 | \$ (515,466) |
| 17 | Classification of TOTALS | | | |
| 18 | Federal Income Tax..... | \$ | \$ | \$ |
| 19 | State Income Tax..... | \$ | \$ | \$ |
| 20 | Local Income Tax | \$ | \$ | \$ |
| Note 1: | | | | |
| | Rate Case Disallowance..... | | 2,437 | 0 |
| | Executive Deferred Compensation..... | | 0 | (598) |
| | Executive Deferred Compensation Long-Term..... | | 0 | 0 |
| | SFAS 112 - Post Retirement Benefits..... | | 0 | 0 |
| | Non-VEBA Pension and Benefits..... | | 2,290 | 0 |
| | FAS 123R - Stock Based Compensation..... | | 14,475 | (7,671) |
| | Provision for Rate Refunds..... | | 11,183 | 0 |
| | Revenue Sharing..... | | 0 | 0 |
| | Stock Based Comp - Reserve..... | | 0 | (3,124) |
| | Incentive Reserve - Deferred Only..... | | 0 | (9,196) |
| | Tax Reform Regulatory Stipulation..... | | 0 | (63,885) |
| | Valmy Union Pacific Contract..... | | 0 | 0 |
| | Deferred Idaho ITC..... | | 17,884 | (162,451) |
| | VEBA - Post Retiree Benefits..... | | 828 | (34,142) |
| | Bridger Revenue Deferral..... | | 0 | (4,916) |
| | AFUDC Hells Canyon Relicensing..... | | 0 | (143,346) |
| | Reg Liability..... | | 0 | 0 |
| | Reg Asset..... | | 0 | 0 |
| | Unrealized Gain/Loss on Investment..... | | 2 | 7 |
| | USBR-American Falls O&M Costs Settlement..... | | 287 | 0 |
| | Oregon Pension Expense..... | | 0 | (12,151) |
| | Incentive Deferral - Profit Sharing not in rates..... | | 18,217 | 0 |
| | OR Reconnect Fees Adv..... | | 0 | (23) |
| | Asset Retirement Obligation (ARO)..... | | 2,099 | (0) |
| | Deferred GBC Federal..... | | 0 | 0 |
| | Employer FICA Tax Deferral-CARES Act..... | | 0 | (71,940) |
| | Total..... | \$ | \$ 69,703 | \$ (513,438) |

| ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued) | | | | | | | |
|--|---|------------------|---------------|------------------|---------------|----------------------------------|-------------|
| (b) indicate insignificant amounts under OTHER. | | | | | | | |
| 3. Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only. | | | | | | | |
| 4. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited (Account 410.2) (e) | Amounts Credited (Account 411.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| \$ | \$ | | \$ | | \$ | \$ | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| 0 | (23,213) | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| \$ 0 | \$ (23,213) | | \$ | | \$ | \$ | 9 |
| \$ | \$ | | \$ | | \$ | \$ | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| \$ | \$ | | \$ | | \$ | \$ | 13 |
| \$ - | | | \$ | | \$ | \$ | 14 |
| \$ | | | \$ | | \$ | \$ | 15 |
| \$ 0 | \$ (23,213) | | \$ | | \$ | \$ | 16 |
| | | | | | | | 17 |
| \$ | \$ | | \$ | | \$ | \$ | 18 |
| \$ | \$ | | \$ | | \$ | \$ | 19 |
| \$ | \$ | | \$ | | \$ | \$ | 20 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| \$ - | \$ - | | | | | | |

| ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) | | | | |
|--|--|---|---|--|
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property. 2. In the space provided furnish explanations, including the following in columnar order: (a) State each certification number with a brief description of property. (b) Total and amortizable cost of such property. (c) Date amortization for tax purposes commenced. | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 410.1) (c) | Amounts Credited (Account 411.1) (d) |
| 1 | Accelerated Amortization (Account 281) | NONE | | |
| 2 | Electric | | | |
| 3 | Defense Facilities..... | | | |
| 4 | Pollution Control Facilities..... | | | |
| 5 | Other: Accelerated Amortization..... | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | TOTAL Electric (Enter Total of lines 3 thru 7) | | | |
| 9 | Gas | | | |
| 10 | Defense Facilities..... | | | |
| 11 | Pollution Control Facilities..... | | | |
| 12 | Other..... | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Gas (Enter Total of lines 10 thru 14)..... | | | |
| 16 | Other (Specify)..... | | | |
| 17 | TOTAL (Account 281)(Enter Total of 8, 15, and 16)..... | | \$ - | \$ - |
| 18 | | | | |
| 19 | Federal Income Tax..... | | | |
| 20 | State Income Tax..... | | | |
| 21 | Local Income Tax..... | | | |

| ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continue) | | | | | | | |
|---|---|------------------|---------------|------------------|---------------|----------------------------------|-------------|
| (d) "Normal" depreciation rate used in computing the deferred tax. (e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals. 3. Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only. 4. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited (Account 410.2) (e) | Amounts Credited (Account 411.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| \$ - | \$ - | | | | | | 17 |
| | | | | | | | 18 |
| | | | | | | | 19 |
| | | | | | | | 20 |
| | | | | | | | 21 |

| ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) | | | | |
|--|--|---|---|--|
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. | | | | |
| 2. In the space provided furnish below explanations, including the following: State the general method or methods of liberalized depreciation being used (sum-of-year digits, declining balance, etc.,) estimated lives i.e. useful life, guideline life, guideline class life, etc., and classes of plant to | | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 410.1) (c) | Amounts Credited (Account 411.1) (d) |
| 1 | Account 282 | | | |
| 2 | Electric..... | | \$ 177,244 | \$ (700,273) |
| 3 | Gas..... | | | |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4)..... | | 177,244 | (700,273) |
| 6 | Other (Specify)..... | | | |
| 7 | FERC Jurisdictional Deferral..... | | | |
| 8 | Non-Utility Property..... | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8)..... | | \$ 177,244 | \$ (700,273) |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax..... | | | |
| 12 | State Income Tax..... | | | |
| 13 | Local Income Tax..... | | | |
| Line 2: | | | | |
| | Depr Timing Diff..... | | 222,122 | (595,182) |
| | Intangible Asset - Labor Deductions..... | | 23,238 | - |
| | N Valmy Partnership Capitalized Items..... | | 0 | - |
| | CIAC as Taxable Income..... | | 52,723 | (27,790) |
| | FERC Juris-S Georgia-Acct 282 Def only | | 0 | - |
| | Engineering Fees..... | | 0 | (4,706) |
| | Software Costs..... | | (2,056) | - |
| | Total..... | | 296,026 | (627,678) |

| ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued) | | | | | | | |
|--|---|------------------|---------------|------------------|---------------|----------------------------------|-------------|
| which each method is being applied and date method was adopted. 3.Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only. 4. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited (Account 410.2) (e) | Amounts Credited (Account 411.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| \$ - | \$ - | | | | \$ - | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| 0 | 0 | | | | 0 | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| \$ - | \$ - | | | | | | 8 |
| \$ - | \$ - | | | | \$ - | | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |

| ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) | | | | |
|--|---|-------------------------------------|---|--|
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. | | | | |
| 2. In the space provided below include amounts relating to insignificant items under Other. | | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 410.1) (c) | Amounts Credited (Account 411.1) (d) |
| 1 | Account 283 | | | |
| 2 | Electric (See Note 1) | | 551,721 | (33,994) |
| 3 | | | | |
| 4 | Total Electric..... | | 551,721 | (33,994) |
| 5 | | | | |
| 6 | | | | |
| 7 | Other (See Note 2)..... | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | Total (Account 283) (Enter Total of lines 4 - 9)..... | | \$ 551,721 | \$ (33,994) |
| 11 | Classification of Total: | | | |
| 12 | Federal Income Tax..... | | | |
| 13 | State Income Tax..... | | | |
| 14 | Local Income Tax..... | | | |
| Note 1: | | | | |
| | Oregon PCAM..... | | 56 | 0 |
| | Langley Revenue Accrual..... | | 0 | 0 |
| | PCA | | 0 | 0 |
| | Conservation Programs..... | | 91,672 | 0 |
| | Oregon Excess Power Supply Costs..... | | 0 | 0 |
| | OATT Revenue Deficiency | | 0 | 0 |
| | Emission Allowances..... | | 0 | 0 |
| | Fixed Cost Adjustment (FCA)..... | | 194,237 | (30) |
| | Community Solar Deferral..... | | 278 | 0 |
| | Intervenor Funding Orders..... | | 0 | (99) |
| | Oregon CAT Deferral..... | | 0 | 2,403 |
| | Prepaid Credit Facility..... | | 1,680 | 0 |
| | EIM Deferral..... | | 0 | 0 |
| | REC Sales..... | | 41,173 | 0 |
| | Pension Expense..... | | 214,041 | (524) |
| | Valmy Settlement Adjust..... | | 7,512 | 0 |
| | Valmy Depreciation Adjust..... | | 0 | (32,786) |
| | Bennett Mtn Maintenance Deferral..... | | 0 | 0 |
| | Custom Efficiency Incentive Payment..... | | 0 | 0 |
| | LIDAR Surveys Deferral..... | | 0 | (359) |
| | Reg Asset..... | | 0 | 0 |
| | Siemens LTP Contract..... | | 550 | 0 |
| | Siemens OR DRB Interest Reserve..... | | 522 | (261) |
| | Boardman Decommission..... | | 0 | (264) |
| | Boardman Removal..... | | 0 | 0 |
| | PS&I Costs..... | | 0 | 0 |
| | Gain/Loss on Reacquired Debt..... | | 0 | (1,724) |
| | Prepaid Credit Facility..... | | 0 | 0 |
| | Royalty Income..... | | 0 | (350) |
| | Total..... | | 551,721 | (33,994) |
| Note 2: | | | | |
| | Advance Coal Royalties..... | | | |
| | Unrealized Gain/Loss from Rabbi Trust..... | | | |
| | Oregon Non-Operating Property Tax Adj..... | | | |
| | Unrealized Gain/Loss from tax..... | | | |
| | Total..... | | | |

| ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (Continued) | | | | | | | |
|---|---|------------------|---------------|------------------|---------------|----------------------------------|-------------|
| 3. Beginning balances may be omitted if not readily available. Report electric utility deferred taxes only. | | | | | | | |
| 4. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited (Account 410.2) (e) | Amounts Credited (Account 411.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| 0 | 0 | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| - | - | | - | | - | | 4 |
| | | | | | | | 5 |
| 3,553 | (0) | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| \$ 3,553 | \$ (0) | | \$ - | | \$ - | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 0 | 0 | | | | | | |
| 64 | 0 | | | | | | |
| 0 | 0 | | | | | | |
| 0 | (0) | | | | | | |
| 3,489 | 0 | | | | | | |
| 3,553 | (0) | | | | | | |

| ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) | | | | | | | | | |
|---|-----------------------------|-------------------------------------|--------------------|---------------|--------------------------------------|---------------|--------------------|----------------------------|---|
| Report below information applicable to Account 255. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized. | | | | | | | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Deferred for Year | | Allocations to Current Year's Income | | Adjustments (g) | Balance at End Year (h) | Average Period of Allocation To Income (i) |
| | | | Account No. (c) | Amount (d) | Account No. (e) | Amount (f) | | | |
| 1 | Electric Utility | | | | | | | | |
| 2 | 3% | | | | | | | | |
| 3 | 4% | | | | | | | | |
| 4 | 7% | | | | | | | | |
| 5 | 10% | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | TOTAL | | 411.4 | \$ 223,831 | 411.4 | \$ (113,572) | | | |
| 10 | | | | | | | | | |
| 11 | Other (List separately | | | | | | | | |
| 12 | and show 3%, 4%, 7%, | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |

| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | | |
|--|---|----------------------|----------------|---------|---------------------|---------------------|------------|
| Line No. | Item (a) | Total (b) | Electric (c) | Gas (d) | Other (Specify) (e) | Other (Specify) (f) | Common (g) |
| 1 | UTILITY PLANT | | | | | | |
| 2 | In Service | | | | | | |
| 3 | Plant in Service (Classified)..... | \$ 488,561,379 | \$ 488,561,379 | | | | |
| 4 | Property Under Capital Leases..... | | | | | | |
| 5 | Plant Purchased or Sold..... | | | | | | |
| 6 | Completed Construction not Classified..... | | | | | | |
| 7 | Experimental Plant Unclassified..... | | | | | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7)..... | \$ 488,561,379 | \$ 488,561,379 | | | | |
| 9 | Leased to Others..... | | | | | | |
| 10 | Held for Future Use..... | \$ 89,977 | \$ 89,977 | | | | |
| 11 | Construction Work in Progress..... | \$ 68,632,506 | \$ 68,632,506 | | | | |
| 12 | Acquisition Adjustments..... | 100,845 | \$ 100,845 | | | | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12)..... | \$ 557,384,708 | \$ 557,384,708 | | | | |
| 14 | Accum. Prov. for Depr., Amort., & Depl..... | NOT AVAILABLE | | | | | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14)..... | \$ 557,384,708 | \$ 557,384,708 | | | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | |
| 17 | In Service | | | | | | |
| 18 | Depreciation..... | | | | | | |
| 19 | Amort. and Depl. of Producing Natural Gas Land and Land Rights..... | | | | | | |
| 20 | Amort. of Underground Storage Land and Land Rights..... | | | | | | |
| 21 | Amort. of Other Utility Plant..... | | | | | | |
| 22 | TOTAL In Service (Enter total of lines 18 thru 21)..... | | | | | | |
| 23 | Leased to Others | | | | | | |
| 24 | Depreciation..... | | | | | | |
| 25 | Amortization and Depletion..... | | | | | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25)..... | | | | | | |
| 27 | Held for Future Use | | | | | | |
| 28 | Depreciation..... | | | | | | |
| 29 | Amortization..... | | | | | | |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29)..... | | | | | | |
| 31 | Abandonment of Leases (Natural Gas)..... | | | | | | |
| 32 | Amort. of Plant Acquisition Adj..... | | | | | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31,and 32)..... | | | | | | |

ELECTRIC PLANT IN SERVICE

| (In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.) | | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. | | | | | | 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. | |
|--|---|--|---------------|-----------------|-----------------|---------------|----------------------------|--|----------|
| 1. Report below the original cost of electric plant in service according to prescribed accounts. | | | | | | | | | |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate. | | | | | | | | | |
| Line No. | Account (a) | Balance at Beginning of year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
| 1 | 1. INTANGIBLE PLANT | | | | | | | | 1 |
| 2 | (301) Organization..... | \$ 1,230 | \$ | \$ | \$ | \$ | \$ 1,230 | (301) | 2 |
| 3 | (302) Franchises and Consents..... | 488,846 | (221,777) | | | | 267,069 | (302) | 3 |
| 4 | (303) Miscellaneous Intangible Plant..... | 223,405 | (1,204) | | | | 222,200 | (303) | 4 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)..... | 713,481 | (222,981) | 0 | 0 | 0 | 490,499 | | 5 |
| 6 | 2. PRODUCTION PLANT | | | | | | | | 6 |
| 7 | A. Steam Production Plant | | | | | | | | 7 |
| 8 | (310) Land and Land Rights..... | 106,610 | | | | | 106,610 | (310) | 8 |
| 9 | (311) Structures and Improvements..... | 12,628,296 | (38,540) | (12,589,756) | | | - | (311) | 9 |
| 10 | (312) Boiler Plant Equipment..... | 43,898,442 | (299) | (43,898,012) | | | 131 | (312) | 10 |
| 11 | (313) Engines and Engine Driven Generators..... | 0 | | | | | - | (313) | 11 |
| 12 | (314) Turbogenerator Units..... | 13,569,621 | | (13,569,621) | | | - | (314) | 12 |
| 13 | (315) Accessory Electric Equipment..... | 4,650,600 | | (4,650,600) | | | - | (315) | 13 |
| 14 | (316) Misc. Power Plant Equipment..... | 1,979,253 | 423 | (1,979,676) | | | - | (316) | 14 |
| 15 | (317) Asset Retirement Costs for Steam Production | 5,046,008 | (1,278,215) | | | | 3,767,793 | (317) | 15 |
| 16 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)..... | 81,878,829 | (1,316,630) | (76,687,665) | 0 | 0 | 3,874,534 | | 16 |
| 17 | B. Nuclear Production Plant | | | | | | | | 17 |
| 18 | (320) Land and Land Rights..... | 0 | | | | | 0 | (320) | 18 |
| 19 | (321) Structures and Improvements..... | 0 | | | | | 0 | (321) | 19 |
| 20 | (322) Reactor Plant Equipment..... | 0 | | | | | 0 | (322) | 20 |
| 21 | (323) Turbogenerator Units..... | 0 | | | | | 0 | (323) | 21 |
| 22 | (324) Accessory Electric Equipment..... | 0 | | | | | 0 | (324) | 22 |
| 23 | (325) Misc. Power Plant Equipment..... | 0 | | | | | 0 | (325) | 23 |
| 24 | (326) Asset Retirement Csts for Nuclear Productions..... | 0 | | | | | 0 | (326) | 24 |
| 25 | TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)..... | 0 | 0 | 0 | 0 | 0 | 0 | | 25 |
| 26 | C. Hydraulic Production Plant | | | | | | | | 26 |
| 27 | (330) Land and Land Rights..... | 11,338,336 | 17,804 | | | | 11,356,139 | (330) | 27 |
| 28 | (331) Structures and Improvements..... | 30,576,980 | 2,248,504 | (448,897) | | | 32,376,587 | (331) | 28 |
| 29 | (332) Reservoirs, Dams, and Waterways..... | 92,319,399 | 1,523 | | | | 92,320,922 | (332) | 29 |
| 30 | (333) Water Wheels, Turbines, and Generators..... | 27,559,921 | 24,540 | | | | 27,584,461 | (333) | 30 |
| 31 | (334) Accessory Electric Equipment..... | 12,751,760 | 7,590 | | | | 12,759,350 | (334) | 31 |
| 32 | (335) Misc. Power Plant Equipment..... | 6,110,515 | 46,804 | (30,077) | | | 6,127,242 | (335) | 32 |
| 33 | (336) Roads, Railroads, and Bridges..... | 2,328,923 | 1,962,691 | | | | 4,291,614 | (336) | 33 |
| 34 | (337) Asset Retirement Costs for Hydraulic Production..... | 0 | - | | | | 0 | (337) | 34 |
| 35 | TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)..... | 182,985,833 | 4,309,456 | (478,974) | | 0 | 186,816,315 | | 35 |

ELECTRIC PLANT IN SERVICE

| (In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.) | | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. | | | | | | Line |
|--|---|--|---------------|-----------------|-----------------|---------------|----------------------------|------------|
| 1. Report below the original cost of electric plant in service according to prescribed accounts. | | 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. | | | | | | |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate. | | | | | | | | |
| Line No. | Account (a) | Balance at Beginning of year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Line No. |
| 36 | D. Other Production Plant | | | | | | | 36 |
| 37 | (340) Land and Land Rights..... | \$ | \$ | \$ | \$ | \$ | \$ | (340) 37 |
| 38 | (341) Structures and Improvements..... | 0 | | | | | 0 | (341) 38 |
| 39 | (342) Fuel Holders, Products and Accessories..... | 0 | | | | | 0 | (342) 39 |
| 40 | (343) Prime Movers..... | 0 | | | | | 0 | (343) 40 |
| 41 | (344) Generators..... | 0 | | | | | 0 | (344) 41 |
| 42 | (345) Accessory Electric Equipment..... | 0 | | | | | 0 | (345) 42 |
| 43 | (346) Misc. Power Plant Equipment..... | 0 | | | | | 0 | (346) 43 |
| 44 | (347) Asset Retirement Costs for Hydraulic Production..... | 0 | | | | | 0 | (347) 44 |
| 45 | TOTAL Other Production Plant (Enter Total of lines 36 thru 44)..... | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 46 | TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)..... | 264,864,663 | 2,992,825 | (77,166,639) | 0 | 0 | 190,690,849 | 46 |
| 47 | 3. TRANSMISSION PLANT | | | | | | | 47 |
| 48 | (350) Land and Land Rights..... | 4,903,807 | \$ 23,179 | 0 | | | 4,926,986 | (350) 48 |
| 49 | (352) Structures and Improvements..... | 7,958,422 | 7,598 | (1,880) | | | 7,964,140 | (352) 49 |
| 50 | (353) Station Equipment..... | 48,384,504 | 2,311,623 | (875,599) | | | 49,820,528 | (353) 50 |
| 51 | (354) Towers and Fixtures..... | 27,286,163 | 983,063 | | | | 28,269,226 | (354) 51 |
| 52 | (355) Poles and Fixtures..... | 38,042,129 | 2,581,635 | (194,621) | | | 40,429,144 | (355) 52 |
| 53 | (356) Overhead Conductors and Devices..... | 30,623,557 | 1,242,452 | (174,783) | | | 31,691,226 | (356) 53 |
| 54 | (357) Underground Conduit..... | 0 | | | | | 0 | (357) 54 |
| 55 | (358) Underground Conductors and Devices..... | 0 | | | | | 0 | (358) 55 |
| 56 | (359) Roads and Trails..... | 48,567 | | | | | 48,567 | (359) 56 |
| 57 | (359.1) Asset Retirement Costs for Transmission Plant..... | 0 | - | | | | 0 | (359.1) 57 |
| 58 | TOTAL Transmission Plant (Enter Total of lines 48 thru 57)..... | 157,247,149 | 7,149,551 | (1,246,883) | 0 | 0 | 163,149,816 | 58 |
| 59 | 4. DISTRIBUTION PLANT | | | | | | | 59 |
| 60 | (360) Land and Land Rights..... | 196,155 | \$ 20,000 | | | | 216,155 | (360) 60 |
| 61 | (361) Structures and Improvements..... | 1,674,830 | 32,950 | | | | 1,707,781 | (361) 61 |
| 62 | (362) Station Equipment..... | 10,823,936 | 296,691 | (6,159) | | | 11,114,467 | (362) 62 |
| 63 | (363) Storage Battery Equipment..... | 0 | 0 | | | | 0 | (363) 63 |
| 64 | (364) Poles, Towers, and Fixtures..... | 22,225,025 | 1,089,834 | (253,145) | | | 23,061,715 | (364) 64 |
| 65 | (365) Overhead Conductors and Devices..... | 9,448,665 | 17,322 | (19,183) | | | 9,446,804 | (365) 65 |
| 66 | (366) Underground Conduit..... | 746,847 | 48,613 | (1,037) | | | 794,423 | (366) 66 |
| 67 | (367) Underground Conductors and Devices..... | 4,052,268 | 592,884 | (32,721) | | | 4,612,432 | (367) 67 |
| 68 | (368) Line Transformers..... | 54,793,320 | 2,819,829 | (113,266) | | | 57,499,883 | (368) 68 |
| 69 | (369) Services..... | 2,847,485 | 45,999 | (21,521) | | | 2,871,964 | (369) 69 |
| 70 | (370) Meters..... | 8,723,665 | 683,691 | (95,932) | | | 9,311,424 | (370) 70 |
| 71 | (371) Installations on Customer Premises..... | 238,419 | 7,750 | (1,744) | | | 244,424 | (371) 71 |
| 72 | (372) Leased Property on Customer Premises..... | 0 | | | | | 0 | (372) 72 |
| 73 | (373) Street Lighting and Signal Systems..... | 213,386 | 2,182 | (1,121) | | | 214,447 | (373) 73 |
| 74 | (374) Asset Retirement Cost for Distribution Plant | 0 | | | | | 0 | (374) 74 |
| 75 | TOTAL Distribution Plant (Enter Total of lines 60 thru 74)..... | 115,984,001 | 5,657,746 | (545,829) | 0 | 0 | 121,095,918 | 75 |

ELECTRIC PLANT IN SERVICE

| Line No. | Account (a) | Balance at Beginning of year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|----------|--|----------------------------------|---------------|-----------------|-----------------|---------------|----------------------------|---------|----------|
| 76 | 5. GENERAL PLANT | | | | | | | | 76 |
| 77 | (389) Land and Land Rights..... | 8,243 | | | | | 8,243 | (389) | 77 |
| 78 | (390) Structures and Improvements..... | 543,621 | | | | | 543,621 | (390) | 78 |
| 79 | (391) Office Furniture and Equipment..... | 0 | | | | | 0 | (391) | 79 |
| 80 | (392) Transportation Equipment..... | 4,089,214 | 793,326 | (63,585) | | | 4,818,955 | (392) | 80 |
| 81 | (393) Stores Equipment..... | 0 | | | | | 0 | (393) | 81 |
| 82 | (394) Tools, Shop and Garage Equipment..... | 0 | | | | | 0 | (394) | 82 |
| 83 | (395) Laboratory Equipment..... | 23,962 | | | | | 23,962 | (395) | 83 |
| 84 | (396) Power Operated Equipment..... | 2,434,223 | | | | | 2,434,223 | (396) | 84 |
| 85 | (397) Communication Equipment..... | 4,111,567 | 1,188,582 | | | | 5,300,149 | (397) | 85 |
| 86 | (398) Miscellaneous Equipment..... | 5,144 | | | | | 5,144 | (398) | 86 |
| 87 | SUBTOTAL (Enter Total of lines 77 thru 86)..... | 11,215,973 | 1,981,908 | (63,585) | 0 | 0 | 13,134,297 | | 87 |
| 88 | (399) Other Tangible Property *..... | 0 | | | | | 0 | (399) | 88 |
| 90 | (399.1) Asset Retirement Costs for General Plant | 0 | | | | | 0 | (399.1) | 90 |
| 91 | TOTAL General Plant (Enter Total of lines 87 thru 90)..... | 11,215,973 | 1,981,908 | (63,585) | 0 | 0 | 13,134,297 | | 91 |
| 92 | TOTAL (Accounts 101 and 106)..... | 550,025,267 | 17,559,049 | (79,022,937) | 0 | 0 | 488,561,379 | | 92 |
| 93 | (102) Electric Plant Purchased **..... | | | | | | | | 93 |
| 94 | (Less) (102) Electric Plant Sold **..... | | | | | | | | 94 |
| 95 | (103) Experimental Electric Plant Unclassified..... | | | | | | | | 95 |
| 96 | TOTAL Electric Plant in Service..... | 550,025,267 | 17,559,049 | (79,022,937) | - | - | 488,561,379 | | 96 |

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

** For each amount comprising the reported balance and charges in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

NOTE
Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

| ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108) | | | | | |
|---|--|-------------------|-------------------------------|--|-------------------------------------|
| 1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant. 2. Explain any important adjustments during year. 3. Explain any difference between the amount for book cost of plant retired, line... column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property. 4. The provisions of account 108 in the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications. 5. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 6. In section B show the amounts applicable to prescribed functional classifications. | | | | | |
| Section A. Balances and Changes During Year | | | | | |
| Line No. | Item (a) | Total (c+d+e) (b) | Electric Plant in Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
| 1 | Balance Beginning of Year..... | | | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense..... | | | | |
| 4 | (413) Exp. of Elec. Plt. Leas. to Others..... | | | | |
| 5 | Transportation Expenses-Clearing..... | | | | |
| 6 | Other Clearing Accounts..... | | | | |
| 7 | Other Accounts (Specify): | | | | |
| 8 | | | | | |
| 9 | TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8).. | | | | |
| 10 | Net Charges for Plant Retired: | | | | |
| 11 | Book Cost of Plant Retired..... | | | | |
| 12 | Cost of Removal..... | | | | |
| 13 | Salvage (Credit)..... | | | | |
| 14 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru | | | | |
| 15 | Other Debit or Credit Items (Describe) | | | | |
| 16 | Balance End of Year (Enter Total of | | | | |
| 17 | lines 1, 9, 14, 15, and 16)..... | | | | |
| INFORMATION NOT AVAILABLE BY STATE ON A SITUS BASIS. | | | | | |
| Section B. Balances at End of Year According to Functional Classifications | | | | | |
| 18 | Steam Production..... | | | | |
| 19 | Nuclear Production..... | | | | |
| 20 | Hydraulic Production - Conventional..... | | | | |
| 21 | Hydraulic Production - Pumped Storage..... | | | | |
| 22 | Other Production..... | | | | |
| 23 | Transmission..... | | | | |
| 24 | Distribution..... | | | | |
| 25 | General..... | | | | |
| 26 | TOTAL (Enter Total of lines 18 thru 25) | | | | |

STATE OF OREGON - ALLOCATED
An Original

Idaho Power Company

December 31, 2020

| MATERIALS AND SUPPLIES | | | | |
|---|--|---|-------------------------------|---|
| <p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.</p> | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Balance at End of Year (c) | Department or Departments Which Use Material (d) |
| 1 | Fuel Stock (Account 151)..... | | | |
| 2 | Fuel Stock Expenses Undistributed (Account 152)..... | | | |
| 3 | Residuals and Extracted Products (Account 153)..... | | | |
| 4 | Plant Materials and Operating Supplies (Account 154) | | | |
| 5 | Assigned to - Construction (Estimated)..... | | | |
| 6 | Assigned to - Operations and Maintenance..... | INFORMATION NOT AVAILABLE BY STATE ON A SITUS BASIS. | | |
| 7 | Production Plant (Estimated)..... | | | |
| 8 | Transmission Plant (Estimated) | | | |
| 9 | Distribution Plant (Estimated)..... | | | |
| 10 | Assigned to - Other..... | | | |
| 11 | TOTAL Account 154 (Enter Total of lines 5 thru 10).... | | | |
| 12 | Merchandise (Account 155)..... | | | |
| 13 | Other Materials and Supplies (Account 156)..... | | | |
| 14 | Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)..... | | | |
| 15 | Stores Expense Undistributed (Account 163)..... | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet) | | | |

| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | | |
|--|---|----------------|----------------|---------|---------------------|---------------------|------------|
| Line No. | Item (a) | Total (b) | Electric (c) | Gas (d) | Other (Specify) (e) | Other (Specify) (f) | Common (g) |
| 1 | UTILITY PLANT | | | | | | |
| 2 | In Service | | | | | | |
| 3 | Plant in Service (Classified)..... | \$ 245,536,717 | \$ 245,536,717 | | | | |
| 4 | Property Under Capital Leases..... | | | | | | |
| 5 | Plant Purchased or Sold..... | | | | | | |
| 6 | Completed Construction not Classified..... | | | | | | |
| 7 | Experimental Plant Unclassified..... | | | | | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7)..... | 245,536,717 | 245,536,717 | | | | |
| 9 | Leased to Others..... | | | | | | |
| 10 | Held for Future Use..... | \$ 136,720 | 136,720 | | | | |
| 11 | Construction Work in Progress..... | | | | | | |
| 12 | Acquisition Adjustments..... | | | | | | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12)..... | 245,673,437 | 245,673,437 | | | | |
| 14 | Accum. Prov. for Depr., Amort., & Depl..... | \$ 95,340,005 | 95,340,005 | | | | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14)..... | \$ 150,333,432 | \$ 150,333,432 | | | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | |
| 17 | In Service | | | | | | |
| 18 | Depreciation..... | \$ 94,089,542 | \$ 94,089,542 | | | | |
| 19 | Rights..... | | 0 | | | | |
| 20 | Amort. of Underground Storage Land and Land Rights..... | | | | | | |
| 21 | Amort. of Other Utility Plant..... | \$ 1,250,463 | 1,250,463 | | | | |
| 22 | TOTAL In Service (Enter total of lines 18 thru 21)..... | 95,340,005 | 95,340,005 | | | | |
| 23 | Leased to Others | | | | | | |
| 24 | Depreciation..... | | | | | | |
| 25 | Amortization and Depletion..... | | | | | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25) | | | | | | |
| 27 | Held for Future Use | | | | | | |
| 28 | Depreciation..... | | | | | | |
| 29 | Amortization..... | | | | | | |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29) | | | | | | |
| 31 | Abandonment of Leases (Natural Gas)..... | | | | | | |
| 32 | Amort. of Plant Acquisition Adj..... | | | | | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31,and 32)..... | \$ 95,340,005 | \$ 95,340,005 | | | | |

| ELECTRIC PLANT IN SERVICE | | | ELECTRIC PLANT IN SERVICE (Continued) | | | | | | |
|--|---|----------------------------------|--|-----------------|-----------------|---------------|----------------------------|-------|----------|
| (In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.) | | | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. | | | | | | |
| 1. Report below the original cost of electric plant in service according to prescribed accounts. | | | 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. | | | | | | |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (c) as appropriate. | | | | | | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
| 1 | 1. INTANGIBLE PLANT | | | | | | | | 1 |
| 2 | (301) Organization..... | \$ 237 | | | | | \$ 223 | (301) | 2 |
| 3 | (302) Franchises and Consents..... | 1,373,953 | | | | | 1,343,324 | (302) | 3 |
| 4 | (303) Miscellaneous Intangible Plant..... | 1,205,083 | | | | | 1,602,374 | (303) | 4 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)..... | \$ 2,579,272 | | | | | \$ 2,945,921 | | 5 |
| 6 | 2. PRODUCTION PLANT | | | | | | | | 6 |
| 7 | A. Steam Production Plant | | | | | | | | 7 |
| 8 | (310) Land and Land Rights..... | | | | | | | (310) | 8 |
| 9 | (311) Structures and Improvements..... | | | | | | | (311) | 9 |
| 10 | (312) Boiler Plant Equipment..... | | | | | | | (312) | 10 |
| 11 | (313) Engines and Engine Driven Generators..... | | | | | | | (313) | 11 |
| 12 | (314) Turbogenerator Units..... | | | | | | | (314) | 12 |
| 13 | (315) Accessory Electric Equipment..... | | | | | | | (315) | 13 |
| 14 | (316) Misc. Power Plant Equipment..... | | | | | | | (316) | 14 |
| 15 | (317) Asset Retirement Costs for Steam Production Equipment..... | | | | | | | (317) | 15 |
| 16 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)..... | \$ 43,275,330 | | | | | \$ 37,177,865 | | 16 |
| 17 | B. Nuclear Production Plant | | | | | | | | 17 |
| 18 | (320) Land and Land Rights..... | | | | | | | (320) | 18 |
| 19 | (321) Structures and Improvements..... | | | | | | | (321) | 19 |
| 20 | (322) Reactor Plant Equipment..... | | | | | | | (322) | 20 |
| 21 | (323) Turbogenerator Units..... | | | | | | | (323) | 21 |
| 22 | (324) Accessory Electric Equipment..... | | | | | | | (324) | 22 |
| 23 | (325) Misc. Power Plant Equipment..... | | | | | | | (325) | 23 |
| 24 | (326) Asset Retirement Costs for Nuclear Production..... | | | | | | | (326) | 24 |
| 25 | TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 24)..... | | | | | | | | 25 |
| 26 | C. Hydraulic Production Plant | | | | | | | | 26 |
| 27 | (330) Land and Land Rights..... | | | | | | | (330) | 27 |
| 28 | (331) Structures and Improvements..... | | | | | | | (331) | 28 |
| 29 | (332) Reservoirs, Dams, and Waterways..... | | | | | | | (332) | 29 |
| 30 | (333) Water Wheels, Turbines, and Generators..... | | | | | | | (333) | 30 |

| ELECTRIC PLANT IN SERVICE | | | | ELECTRIC PLANT IN SERVICE (Continued) | | | | | Line |
|--|---|----------------------------------|---------------|--|-----------------|---------------|----------------------------|---------|----------|
| (In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.) | | | | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. | | | | | |
| 1. Report below the original cost of electric plant in service according to prescribed accounts. | | | | 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. | | | | | |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (c) as appropriate. | | | | | | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
| 31 | (334) Accessory Electric Equipment..... | | | | | | | (334) | 31 |
| 32 | (335) Misc. Power Plant Equipment..... | | | | | | | (335) | 32 |
| 33 | (336) Roads, Railroads, and Bridges..... | | | | | | | (336) | 33 |
| 34 | (337) Asset Retirement Costs for Hydraulic Production..... | | | | | | | (326) | 34 |
| 35 | TOTAL Hydraulic Production Plant (Enter Total of lines 26 thru 34)..... | \$ 38,094,668 | | | | | \$ 37,790,118 | | 35 |
| 36 | D. Other Production Plant | | | | | | | | 36 |
| 37 | (340) Land and Land Rights..... | | | | | | | (340) | 37 |
| 38 | (341) Structures and Improvements..... | | | | | | | (341) | 38 |
| 39 | (342) Fuel Holders, Products and Accessories..... | | | | | | | (342) | 39 |
| 40 | (343) Prime Movers..... | | | | | | | (343) | 40 |
| 41 | (344) Generators..... | | | | | | | (344) | 41 |
| 42 | (345) Accessory Electric Equipment..... | | | | | | | (345) | 42 |
| 43 | (346) Misc. Power Plant Equipment..... | | | | | | | (346) | 43 |
| 44 | (347) Asset Retirement Costs for Other Production..... | | | | | | | (347) | 44 |
| 45 | TOTAL Other Production Plant (Enter Total of lines 36 thru 44)..... | \$ 22,918,457 | | | | | \$ 21,147,994 | | 45 |
| 46 | TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)..... | 104,288,455 | | | | | 96,115,978 | | 46 |
| 47 | 3. TRANSMISSION PLANT | | | | | | | | 47 |
| 48 | (350) Land and Land Rights..... | 1,613,639 | | | | | 1,496,732 | (350) | 48 |
| 49 | (352) Structures and Improvements..... | 3,377,304 | | | | | 3,270,227 | (352) | 49 |
| 50 | (353) Station Equipment..... | 18,111,995 | | | | | 17,705,441 | (353) | 50 |
| 51 | (354) Towers and Fixtures..... | 8,897,831 | | | | | 8,519,201 | (354) | 51 |
| 52 | (355) Poles and Fixtures..... | 8,594,510 | | | | | 8,342,284 | (355) | 52 |
| 53 | (356) Overhead Conductors and Devices..... | 9,971,689 | | | | | 9,381,079 | (356) | 53 |
| 54 | (357) Underground Conduit..... | | | | | | | (357) | 54 |
| 55 | (358) Underground Conductors and Devices..... | | | | | | | (358) | 55 |
| 56 | (359) Roads and Trails..... | 16,143 | | | | | 14,919 | (359) | 56 |
| 57 | (359.1) Asset Retirement Costs for Transmission Plant..... | | | | | | | (359.1) | 57 |
| 58 | TOTAL Transmission Plant (Enter Total of lines 48 thru 57)..... | \$ 50,583,111 | | | | | \$ 48,729,883 | | 58 |
| 59 | 4. DISTRIBUTION PLANT | | | | | | | | 59 |
| 60 | (360) Land and Land Rights..... | 170,732 | | | | | 190,785 | (360) | 60 |
| 61 | (361) Structures and Improvements..... | 1,758,384 | | | | | 1,795,792 | (361) | 61 |
| 62 | (362) Station Equipment..... | 10,314,966 | | | | | 10,601,379 | (362) | 62 |
| 63 | (363) Storage Battery Equipment..... | 0 | | | | | 0 | (363) | 63 |
| 64 | (364) Poles, Towers, and Fixtures..... | 22,225,025 | | | | | 23,061,715 | (364) | 64 |
| 65 | (365) Overhead Conductors and Devices..... | 9,448,665 | | | | | 9,446,804 | (365) | 65 |
| 66 | (366) Underground Conduit..... | 746,847 | | | | | 794,423 | (366) | 66 |
| 67 | (367) Underground Conductors and Devices..... | 4,052,268 | | | | | 4,612,432 | (367) | 67 |
| 68 | (368) Line Transformers..... | 23,818,734 | | | | | 22,792,971 | (368) | 68 |
| 69 | (369) Services..... | 2,847,485 | | | | | 2,871,964 | (369) | 69 |
| 70 | (370) Meters..... | 3,239,520 | | | | | 3,482,678 | (370) | 70 |
| 71 | (371) Installations on Customer Premises..... | 238,419 | | | | | 244,424 | (371) | 71 |

| ELECTRIC PLANT IN SERVICE | | | | ELECTRIC PLANT IN SERVICE (Continued) | | | | | | |
|---|---|----------------------------------|---------------|--|-----------------|---------------|----------------------------|---------|----------|--|
| (In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.) | | | | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. | | | | | | |
| 1. Report below the original cost of electric plant in service according to prescribed accounts. | | | | 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. | | | | | | |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (c) as appropriate. | | | | | | | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. | |
| 72 | (372) Leased Property on Customer Premises..... | | | | | | | (372) | 72 | |
| 73 | (373) Street Lighting and Signal Systems..... | 213,386 | | | | | 214,447 | (373) | 73 | |
| 74 | (374) Asset Retirement Costs for Distribution Plant..... | | | | | | | (374) | 74 | |
| 75 | TOTAL Distribution Plant (Enter Total of lines 60 thru 74)..... | \$ 79,074,431 | | | | | \$ 80,109,814 | | 75 | |
| 76 | 5. GENERAL PLANT | | | | | | | | 76 | |
| 77 | (389) Land and Land Rights..... | 740,695 | | | | | 737,257 | (389) | 77 | |
| 78 | (390) Structures and Improvements..... | 5,532,073 | | | | | 5,328,083 | (390) | 78 | |
| 79 | (391) Office Furniture and Equipment..... | 1,874,390 | | | | | 1,708,598 | (391) | 79 | |
| 80 | (392) Transportation Equipment..... | 4,036,426 | | | | | 4,428,244 | (392) | 80 | |
| 81 | (393) Stores Equipment..... | 147,061 | | | | | 171,326 | (393) | 81 | |
| 82 | (394) Tools, Shop, and Garage Equipment..... | 485,454 | | | | | 479,821 | (394) | 82 | |
| 83 | (395) Laboratory Equipment..... | 619,649 | | | | | 580,786 | (395) | 83 | |
| 84 | (396) Power Operated Equipment..... | 912,536 | | | | | 926,599 | (396) | 84 | |
| 85 | (397) Communication Equipment..... | 2,127,346 | | | | | 2,365,458 | (397) | 85 | |
| 86 | (398) Miscellaneous Equipment..... | 317,684 | | | | | 318,451 | (398) | 86 | |
| 87 | SUBTOTAL (Enter Total of lines 77 thru 86)..... | 16,793,314 | | | | | 17,044,623 | | 87 | |
| 88 | (399) Other Tangible Property *..... | | | | | | | (399) | 88 | |
| 89 | (399.1) Asset Retirement Costs for General Plant..... | | | | | | | (399.1) | 89 | |
| 90 | TOTAL General Plant (Enter Total of lines 87, 88 and 89)..... | 16,793,314 | | | | | 17,044,623 | | 90 | |
| 91 | TOTAL (Accounts 101 and 106)..... | 253,656,889 | | | | | 244,946,219 | | 91 | |
| 92 | (102) Electric Plant Purchased **..... | | | | | | | | 92 | |
| 93 | (Less) (102) Electric Plant Sold **..... | | | | | | | | 93 | |
| 94 | Asset Retirement Obligations (ARO)..... | 609,752 | | | | | 590,497 | | 94 | |
| 95 | TOTAL Electric Plant in Service..... | \$ 254,266,642 | | | | | \$ 245,536,717 | | 95 | |
| <p>* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.</p> <p>** For each amount comprising the reported balance and charges in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p> | | | | <p><u>NOTE</u> Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> | | | | | | |

STATE OF OREGON - ALLOCATED
An Original

Idaho Power Company

December 31, 2020

| ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108) | | | | | |
|---|--|-------------------------|----------------|--|---|
| <p>1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.</p> <p>2. Explain any important adjustments during year.</p> <p>3. Explain any difference between the amount for book cost of plant retired, line..., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.</p> <p>4. The provisions of account 108 in the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.</p> <p>5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>6. In section B show the amounts applicable to prescribed functional classifications.</p> | | | | | |
| Section A. Balances and Changes During Year | | | | | |
| Line No. | Item (a) | Total (c+d+e) (b) | Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
| 1 | Balance Beginning of Year..... | \$ | \$ | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense..... | 6,376,799 | 6,376,799 | | |
| 4 | (413) Exp. of Elec. Plt. Leas. to Others..... | | | | |
| 5 | Transportation Expenses-Clearing..... | | | | |
| 6 | Other Clearing Accounts..... | | | | |
| 7 | Other Accounts (Specify) | | | | |
| 8 | | | | | |
| 9 | TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8).... | 6,376,799 | 6,376,799 | | |
| 10 | Net Charges for Plant Retired | | | | |
| 11 | Book Cost of Plant Retired..... | | | | |
| 12 | Cost of Removal..... | | | | |
| 13 | Salvage (Credit)..... | | | | |
| 14 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 14)..... | | | | |
| 15 | Other Debit or Credit Items (Describe) | | | | |
| 16 | Balance End of Year (Enter Total of | | | | |
| 17 | lines 1, 9, 14, 15, and 16)..... | \$ 6,376,799 | \$ 6,376,799 | | |
| Section B. Balances at End of Year According to Functional Classifications | | | | | |
| 18 | Steam Production..... | \$ 20,772,461 | \$ 20,772,461 | | |
| 19 | Nuclear Production..... | | | | |
| 20 | Hydraulic Production - Conventional..... | 17,581,604 | 17,581,604 | | |
| 21 | Hydraulic Production - Pumped Storage..... | | | | |
| 22 | Other Production..... | 5,170,128 | 5,170,128 | | |
| 23 | Transmission..... | 14,902,103 | 14,902,103 | | |
| 24 | Distribution..... | 30,132,563 | 30,132,563 | | |
| 25 | General..... | 4,898,016 | 4,898,016 | | |
| 26 | FAS 143 Adj &/or Disallowed Cost..... | x 632,667 | 632,667 | | |
| 27 | TOTAL (Enter Total of lines 18 thru 26)..... | \$ 94,089,542 | \$ 94,089,542 | | |

| MATERIALS AND SUPPLIES | | | | |
|---|--|-------------------------------------|-------------------------------|---|
| <p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.</p> | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Balance at End of Year (c) | Department or Departments Which Use Material (d) |
| 1 | Fuel Stock (Account 151)..... | \$ 2,603,828 | \$ 1,414,899 | |
| 2 | Fuel Stock Expenses Undistributed (Account 152)..... | | | |
| 3 | Residuals and Extracted Products (Account 153)..... | | | |
| 4 | Plant Materials and Operating Supplies (Account 154) | | | |
| 5 | Assigned to - Construction (Estimated)..... | | | |
| 6 | Assigned to - Operations and Maintenance..... | | | |
| 7 | Production Plant (Estimated)..... | 746,422 | 658,096 | |
| 8 | Transmission Plant (Estimated)..... | 321,193 | 481,190 | |
| 9 | Distribution Plant (Estimated)..... | 1,156,293 | 1,269,605 | |
| 10 | Assigned to - Other..... | 38,294 | 46,818 | |
| 11 | TOTAL Account 154 (Enter Total of lines 5 thru 10)..... | 2,262,203 | 2,455,709 | |
| 12 | Merchandise (Account 155)..... | | | |
| 13 | Other Materials and Supplies (Account 156)..... | | | |
| 14 | Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)..... | | | |
| 15 | Stores Expense Undistributed (Account 163)..... | 100,688 | 107,963 | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet)..... | \$ 4,519,565 | \$ 3,978,572 | |

| ELECTRIC ENERGY ACCOUNT | | | | | |
|---|---|--------------------|----------|---|--------------------|
| Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year. | | | | | |
| Line No. | Item (a) | Megawatt Hours (b) | Line No. | Item (a) | Megawatt Hours (b) |
| 1 | SOURCES OF ENERGY | | 20 | DISPOSITION OF ENERGY | |
| 2 | Generation (Excluding Station Use): | | 21 | Sales to Ultimate Consumers (Including Interdepartmental Sales) | |
| 3 | Steam..... Steam..... | | 22 | Sales for Resale | |
| 4 | Nuclear..... | | 23 | Energy Furnished Without Charge | |
| 5 | Hydro-Conventional..... | INFORMATION | 24 | Energy Used by the Company | INFORMATION |
| 6 | Hydro-Pumped Storage..... | | 25 | (Excluding Station Use): Electric Department Only | NOT |
| 7 | Other..... | NOT | 26 | Energy Losses: | AVAILABLE |
| 8 | Less Energy for Pumping..... | | 27 | Transmission and Conversion Losses | |
| 9 | Net Generation (Enter Total of lines 3 thru 8)..... | AVAILABLE | 28 | Distribution Losses | |
| 10 | Purchases..... | | 29 | Unaccounted for Losses | |
| 11 | Interchanges: | | 30 | TOTAL Energy Losses | |
| 12 | In (gross)..... | | 31 | Energy Losses as Percent of Total on Line 19 | |
| 13 | Out (gross)..... | | 32 | TOTAL (Enter Total of lines 21, 22, 23, 25, and 30) | |
| 14 | Net Interchanges (Lines 12 & 13)..... | | | | |
| 15 | Transmission for/by Others (Wheeling) | | | | |
| 16 | Received (MWh) | | | | |
| 17 | Delivered (MWh) | | | | |
| 18 | Net Transmission (lines 16 & 17)..... | | | | |
| 19 | TOTAL (Enter Total of lines 9, 10, 14, and 18)..... | | | | |

MONTHLY PEAKS AND OUTPUT

- Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.
- Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange). Show monthly peak including such emergency deliveries of emergency power to another system. In a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.
- If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

NAME OF SYSTEM: OREGON RETAIL ONLY

| Line No. | Month (a) | MONTHLY PEAK | | | | | Monthly Output (MWh) (See Instr. 4) (g) |
|----------|-----------|---------------|-----------------|------------------|----------|---------------------|---|
| | | Megawatts (b) | Day of Week (c) | Day of Month (d) | Hour (e) | Type of Reading (f) | |
| 33 | January | 94.60 | Wednesday | 15 | 9 A.M. | 60 Min. Int | 52,042 |
| 34 | February | 87.79 | Tuesday | 4 | 8 A.M. | " " " | 53,970 |
| 35 | March | 82.52 | Monday | 2 | 8 A.M. | " " " | 54,077 |
| 36 | April | 83.97 | Wednesday | 29 | 7 P.M. | " " " | 53,823 |
| 37 | May | 107.95 | Friday | 29 | 7 P.M. | " " " | 56,987 |
| 38 | June | 99.15 | Friday | 26 | 7 P.M. | " " " | 61,646 |
| 39 | July | 99.91 | Thursday | 30 | 8 P.M. | " " " | 74,173 |
| 40 | August | 111.54 | Tuesday | 18 | 6 P.M. | " " " | 75,350 |
| 41 | September | 114.16 | Friday | 4 | 7 P.M. | " " " | 55,803 |
| 42 | October | 104.34 | Monday | 26 | 9 A.M. | " " " | 54,728 |
| 43 | November | 99.58 | Monday | 30 | 9 A.M. | " " " | 59,310 |
| 44 | December | 88.75 | Tuesday | 29 | 7 P.M. | " " " | 65,900 |
| 45 | TOTAL | 1,174.26 | | | | | 717,809 |

| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) | | | | |
|--|--|---------------------|---------------------------------|---------------------------------------|
| Report below the information called for concerning items included in miscellaneous general expenses. | | | | |
| Line No. | Items (a) | Total (b) | Amount Applicable to Oregon (c) | Amount Applicable to Other States (d) |
| 1 | Industry association dues..... | \$ 560,663 | \$ 24,855 | \$ 535,808 |
| 2 | Nuclear power research expenses (elec.)..... | | | |
| 3 | Other experimental and general research expenses..... | | | |
| 4 | Publishing and distributing information and reports to stockholders; | | | |
| 5 | trustee, registrar, and transfer agent fees and expenses, and other | | | |
| 6 | expenses of servicing outstanding securities of the respondent..... | 1,666,607 | 73,882 | 1,592,725 |
| 7 | Other expenses (items of \$100 or more must be listed separately show- | | | |
| 8 | ing the (1) purpose, (2) recipient, and (3) amount of such items. | | | |
| 9 | Amounts of less than \$100 may be grouped by classes if the number | 80,985 | 3,590 | 77,395 |
| 10 | of items so grouped is shown) | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | Directors' fees and expenses (see detail on page 39)..... | 963,554 | 42,715 | 920,839 |
| 14 | | | | |
| 15 | Memberships and contributions (see detail on page 39)..... | 420,469 | 18,640 | 401,829 |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | TOTAL | \$ 3,692,278 | \$ 163,682 | \$ 3,528,596 |

| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Continued) | | | | |
|--|---|-----------|---------------------------------|---------------------------------------|
| Report below the information called for concerning items included in miscellaneous general expenses. | | | | |
| Line No. | Items (a) | Total (b) | Amount Applicable to Oregon (c) | Amount Applicable to Other States (d) |
| 1 | | | | |
| 2 | <u>Directors' Fees and Expenses:</u> | | | |
| 3 | Odette Bolano-Fees and expenses..... | \$ 30,360 | 1,346 | 29,014 |
| 4 | Thomas Carlile - Fees and expenses..... | 85,140 | 3,774 | 81,366 |
| 5 | Richard Dahl - Fees and expenses..... | 197,010 | 8,734 | 188,276 |
| 6 | Darrel Anderson-Fees and expenses..... | 46,200 | 2,048 | 44,152 |
| 7 | Annette Elg - Fees and expenses..... | 91,080 | 4,038 | 87,042 |
| 8 | Ronald Jibson - Fees and expenses..... | 89,633 | 3,974 | 85,659 |
| 9 | Judith Johansen - Fees and expenses..... | 93,114 | 4,128 | 88,986 |
| 10 | Dennis Johnson - Fees and expenses..... | 97,020 | 4,301 | 92,719 |
| 11 | Christine King - Fees and expenses..... | 102,765 | 4,556 | 98,209 |
| 12 | Richard Navarro - Fees and expenses..... | 123,839 | 5,490 | 118,349 |
| 13 | Director Travel and Lodging..... | 7,393 | 328 | 7,065 |
| 14 | SUBTOTAL..... | 963,554 | 42,715 | 920,837 |
| 15 | | | | |
| 16 | <u>Other Expenses >\$5,000:</u> | | | |
| 17 | Bank of New York..... | \$ 7,267 | 322 | 6,945 |
| 18 | Investis, Inc..... | 11,646 | 516 | 11,130 |
| 19 | Moody's Analytics Inc..... | 38,601 | 1,711 | 36,890 |
| 20 | Union Bank, N.A..... | 22,680 | 1,005 | 21,675 |
| 21 | Miscellaneous <\$5,000..... | 791 | 35 | 756 |
| 22 | SUBTOTAL..... | 80,985 | 3,590 | 77,396 |
| 23 | | | | |
| 24 | <u>Miscellaneous General Management Expenses:</u> | | | |
| 25 | Bloomberg Finance LP..... | 25,180 | 1,116 | 24,064 |
| 26 | Broadridge Financial Solutions..... | 71,412 | 3,166 | 68,246 |
| 27 | D F King & Company Inc..... | 29,870 | 1,324 | 28,546 |
| 28 | Deutsche Bank Trust Co..... | 10,000 | 443 | 9,557 |
| 29 | EQ Shareholder Services..... | 122,256 | 5,420 | 116,836 |
| 30 | Modern Networks IR, LLC..... | 11,821 | 524 | 11,297 |
| 31 | NASDAQ Corporate Solutions LLC..... | 85,267 | 3,780 | 81,487 |
| 32 | New York Stock Exchange I..... | 79,785 | 3,537 | 76,248 |
| 33 | OKAPI Partners, LLC..... | 19,800 | 878 | 18,922 |
| 34 | Payroll Related Expenses..... | 182,190 | 8,077 | 174,113 |
| 35 | PR Newswire..... | 19,150 | 849 | 18,301 |
| 36 | Rivel Research Group..... | 15,840 | 702 | 15,138 |
| 37 | Stock Based Compensation..... | 970,729 | 43,033 | 927,696 |
| 38 | Travel Expense-Stock Related..... | 23,307 | 1,033 | 22,274 |
| 39 | SUBTOTAL..... | 1,666,607 | 73,882 | 1,592,725 |

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2020

| | | | | |
|----|--|---------------------|-------------------|---------------------|
| 40 | <u>Memberships and Contributions:</u> | | | |
| 41 | Associated Taxpayers of Idaho..... | 24,000 | 1,064 | 22,936 |
| 42 | Bannock Development Corp..... | 8,000 | 355 | 7,645 |
| 43 | Boise Valley Economic Par..... | 20,000 | 887 | 19,113 |
| 44 | Business Plus Inc..... | 5,000 | 222 | 4,778 |
| 45 | CEATI International Inc..... | 70,000 | 3,103 | 66,897 |
| 46 | Chamber of Commerce..... | 35,274 | 1,564 | 33,710 |
| 47 | Chartwell Inc..... | 43,988 | 1,950 | 42,038 |
| 48 | Esource..... | 19,735 | 875 | 18,860 |
| 49 | IBISWorld Inc..... | 8,500 | 377 | 8,123 |
| 50 | Idaho Technology Council..... | 10,000 | 443 | 9,557 |
| 51 | National Association of Corporate Directors..... | 9,310 | 413 | 8,897 |
| 52 | National Hydropower Association..... | 42,397 | 1,879 | 40,518 |
| 53 | North American Energy Standard..... | 16,000 | 709 | 15,291 |
| 54 | Oregon State University..... | 15,000 | 665 | 14,335 |
| 55 | Pacific NW Utilities..... | 65,401 | 2,899 | 62,502 |
| 56 | Southern Idaho Economic Development..... | 5,000 | 222 | 4,778 |
| 57 | Sun Valley Economic Development..... | 6,000 | 266 | 5,734 |
| 58 | Misc Memberships under \$5,000..... | 16,864 | 748 | 16,116 |
| 59 | SUBTOTAL..... | 420,469 | 18,640 | 401,828 |
| 60 | | | | |
| 61 | TOTAL | \$ 3,131,615 | \$ 138,827 | \$ 2,992,788 |

| OFFICERS | | | | |
|--|---|----------------------------------|-----------------|-----------|
| <p>1. Report below the name, title and salary for the year for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance) and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date change in incumbency was made.</p> <p>3. Utilities which are required to file similar data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K identified as</p> | | | | |
| Line No. | Title (a) | Name of Officer (b) | Salary for year | |
| | | | Total | Oregon |
| 1 | | | | |
| 2 | President & CEO, Idaho Power Company (1)..... | Darrel T Anderson | \$ 930,000 | \$ 41,228 |
| 3 | | | | |
| 4 | President, Idaho Power Company | Lisa Grow | 675,000 | 29,923 |
| 5 | President & CEO, Idaho Power Company (2) | | | |
| 6 | | | | |
| 7 | Senior Vice President, CFO and Treasurer (3)..... | Steven R. Keen | 480,000 | 21,279 |
| 8 | Senior Vice President & CFO (4) | | | |
| 9 | | | | |
| 10 | Senior Vice President & General Counsel..... | Brian Buckham | 400,000 | 17,732 |
| 11 | | | | |
| 12 | Senior Vice President & Chief Operating Officer | Adam Richins | 400,000 | 17,732 |
| 13 | | | | |
| 14 | Senior Vice President, Public Affairs..... | Jeffrey Malmen | 335,000 | 14,851 |
| 15 | | | | |
| 16 | Vice President, Power Supply (3)..... | Tessia Park | 315,000 | 13,964 |
| 17 | Vice President, Idaho Power Company (4) and (8) | | | |
| 18 | | | | |
| 19 | Vice President, Corporate Controller & CAO (3)..... | Ken Petersen | 285,000 | 12,634 |
| 20 | Vice President, CAO & Treasurer (4)..... | | | |
| 21 | | | | |
| 22 | Vice President, Regulatory Affairs..... | Tim Tatum | 245,000 | 10,861 |
| 23 | | | | |
| 24 | Vice President, T&D Engineering & Construction (5)..... | Ryan N. Adelman | 225,000 | 9,974 |
| 25 | Vice President, Power Supply (6) | | | |
| 26 | | | | |
| 27 | Vice President, Human Resources | Sarah E. Griffin | 225,000 | 9,974 |
| 28 | | | | |
| 29 | Vice President, Customer Operations & CSO..... | Bo Hanchey | 220,000 | 9,753 |
| 30 | | | | |
| 31 | Corporate Secretary..... | Patrick Harrington | 235,000 | 10,418 |
| 32 | | | | |
| 33 | Vice President, Corporate Services & Communications..... | Debra H. Leithauser | 225,000 | 9,974 |
| 34 | | | | |
| 35 | Vice President, Planning, Engineering & Construction (6)..... | Mitch Colburn | 200,000 | 8,866 |
| 36 | | | | |
| 37 | Vice President, Power Supply (4) and (7)..... | Tom J. Harvey | 220,000 | 9,753 |
| 38 | | | | |
| 39 | Vice President, Information Technology & CIO (6)..... | Jason C. Huszar | 205,000 | 9,088 |
| 40 | | | | |
| 41 | (1) Retired from position 5/30/20, salary shows YTD wages | (6) Appointed to Position 8/8/20 | | |
| 42 | (2) Appointed to position 5/30/20 | (7) Retired from Position 8/8/20 | | |
| 43 | (3) Vacated Position 3/7/20 | (8) Retired from Position 4/1/20 | | |
| 44 | (4) Appointed to position 3/7/20 | salaries show YTD wages | | |
| 45 | (5) Vacated Position 8/8/20 | | | |

| POLITICAL ADVERTISING | | |
|--|-----------------|--------|
| <p>INSTRUCTIONS: List all payments for advertising, the purpose of which is to aid or defeat any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. Give the specific purpose of such advertising, when and where placed, and the account or accounts charged. Report whole dollars only. Provide a total for each account and a grand total.</p> | | |
| Description | Account Charged | Amount |
| None | | |

| POLITICAL CONTRIBUTIONS | | |
|--|-----------------|---------|
| <p>INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained. Report whole dollars only. Provide a total for each account and a grand total.</p> | | |
| Description | Account Charged | Amount |
| ABBY LEE FOR STATE SENATE | 426.400 | 250 |
| BEN ADAMS FOR STATE REPRESENTA | " | 250 |
| BRAD WITT FOR STATE REPRESENTA | " | 250 |
| BRANDON MITCHELL FOR STATE REP | " | 250 |
| BRENDA RICHARDS FOR STATE SENA | " | 1,000 |
| BRENT CRANE FOR STATE REPRESENTEN | " | 500 |
| BRITT RAYBOULD FOR STATE REPRES | " | 500 |
| BROOKE GREEN FOR STATE REPRESENTE | " | 250 |
| BRUCE SKAUG FOR STATE REPRESENTEN | " | 250 |
| C SCOTT GROW FOR STATE SENATE | " | 1,250 |
| CADDY MCKEOWN FOR REPRESENTATI | " | (500) |
| CANYON COUNTY REPUBLICANS | " | 500 |
| CARL CRABTREE FOR STATE SENATE | " | 250 |
| CHARLIE SHEPHERD FOR STATE REP | " | 500 |
| CHERI HELT FOR STATE REPRESENT | " | 1,000 |
| CHUCK WINDER FOR STATE SENATE | " | 1,000 |
| CITIZENS TO ELECT CARL WILSON | " | (1,000) |
| CLARK KAUFFMAN FOR STATE REPRES | " | 500 |
| COMMITTEE TO ELECT BETSY JOHNS | " | 500 |
| COMMITTEE TO ELECT DANIEL BONH | " | 1,000 |
| COMMITTEE TO ELECT JANELLE BYN | " | 500 |
| COMMITTEE TO ELECT JOHN LIVELY | " | 250 |
| COMMITTEE TO ELECT PAM MARSH | " | 500 |
| COMMITTEE TO RE-ELECT GREG SMI | " | 500 |
| DAN JOHNSON FOR STATE SENATE | " | 250 |
| DAVID CANNON FOR STATE REPRESENTE | " | 500 |
| DOUG OKUNIEWICZ FOR STATE REPR | " | 500 |
| DOUG RICKS FOR STATE SENATE | " | 1,000 |
| FRED WOOD FOR STATE REPRESENTA | " | 250 |
| FRIENDS OF ANDREA SALINAS | " | 500 |
| FRIENDS OF BILL HANSELL | " | 1,000 |
| FRIENDS OF CHRISTINE DRAZAN | " | 1,000 |
| FRIENDS OF DAN RAYFIELD | " | 500 |
| FRIENDS OF DAVID BROCK SMITH | " | 500 |
| FRIENDS OF DENYC BOLES | " | 1,000 |
| FRIENDS OF ELIZABETH STEINER H | " | 500 |
| FRIENDS OF FLOYD PROZANSKI | " | 500 |
| FRIENDS OF FRED GIROD | " | 1,000 |
| FRIENDS OF GINNY BURDICK | " | 1,500 |
| FRIENDS OF JANEEN SOLLMAN | " | 500 |

| POLITICAL CONTRIBUTIONS | | |
|--|-----------------|--------|
| <p>INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained. Report whole dollars only. Provide a total for each account and a grand total.</p> | | |
| Description | Account Charged | Amount |
| FRIENDS OF JOLEE WALLACE | 426.400 | 500 |
| FRIENDS OF KARIN POWER | " | 1,000 |
| FRIENDS OF LEE BEYER | " | 1,000 |
| FRIENDS OF ROB NOSSE | " | 500 |
| FRIENDS OF ROB WAGNER | " | 1,000 |
| FRIENDS OF SHELLY BOSHART DAVI | " | 500 |
| FRIENDS OF SHERI SCHOUTEN | " | 500 |
| FRIENDS OF TINA KOTEK | " | 1,000 |
| FRIENDS OF TOBIAS READ | " | 1,000 |
| FRIENDS OF VIKKI BREESE-IVERSO | " | 500 |
| GARY SMITH FOR STATE SENATE | " | 500 |
| GRANT BURGOYNE FOR STATE SENAT | " | 500 |
| GREG CHANEY FOR STATE REPRESENTEN | " | 1,000 |
| IDAHO ASSOC OF COMMERCE AND IN | " | 21,460 |
| IDAHO DEMOCRATIC LEGISLATIVE C | " | 500 |
| IDAHO LIABILITY REFORM COALITI | " | 7,000 |
| IDAHO MINING ASSOCIATION | " | 8,000 |
| IDAHO PROSPERITY FUND | " | 10,500 |
| IDAHO REALTORS | " | 2,000 |
| IDAHO STATE SOCIETY | " | 1,500 |
| IDAHO VICTORY FUND PAC | " | 5,000 |
| IDAHO WATER USERS ASSOCIA | " | 1,374 |
| IDAHO WOMEN IN LEADERSHIP | " | 5,000 |
| JACK ZIKA FOR STATE REPRESENTA | " | 500 |
| JAMES RUCHTI FOR STATE REPRES | " | 250 |
| JAROM WAGONER FOR STATE REPRES | " | 500 |
| JEFF AGENBROAD FOR STATE SENAT | " | 250 |
| JERALD RAYMOND FOR STATE REPRES | " | 750 |
| JIM ADDIS FOR STATE REPRESENTA | " | 1,000 |
| JIM GUTHRIE FOR STATE SENATE | " | 1,000 |
| JIM PATRICK FOR STATE SENATE | " | 500 |
| JIM PATRICK FOT STATE SENATE | " | 500 |
| JIM RICE FOR STATE SENATE | " | 1,500 |
| JIM WOODWARD FOR STATE SENATE | " | 500 |
| JOE PALMER FOR STATE REPRESENT | " | 1,000 |
| JOHN MCCROSTIE FOR STATE REPRES | " | 750 |
| JOHN VANDER WOUDE FOR STATE | " | 500 |
| JOHN VANDERWOUDE FOR REPRESENT | " | 500 |
| JON WEBER FOR STATE REPRESENTA | " | 250 |

| POLITICAL CONTRIBUTIONS | | |
|--|-----------------|---------|
| <p>INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained. Report whole dollars only. Provide a total for each account and a grand total.</p> | | |
| Description | Account Charged | Amount |
| JUDY BOYLE FOR STATE REPRESENT | 426.400 | 1,000 |
| JULIE YAMAMOTO FOR STATE REPRESENT | " | 500 |
| KATHLEEN TAYLOR FOR OREGON | " | 500 |
| KELLY ANTHON FOR STATE SENATE | " | 1,000 |
| KEN HELM FOR HD 34 | " | 500 |
| KEVIN ANDRUS FOR STATE REPRESENT | " | 250 |
| KEVIN COOK FOR STATE REPRESENT | " | 500 |
| LAURIE FOR OREGON | " | 500 |
| LAURIE LICKLEY FOR STATE REPRESENT | " | 1,000 |
| LEE HEIDER FOR STATE SENATE | " | 500 |
| LINDA WRIGHT HARTGEN FOR STATE | " | 250 |
| LYNN FINDLEY FOR STATE SENATE | " | 1,000 |
| MARC GIBBS FOR STATE REPRESENT | " | 1,000 |
| MARK HARRIS FOR STATE REPRESENT | " | 500 |
| MARK HARRIS FOR STATE SENATE | " | 1,000 |
| MARK HASS FOR SECRETARY OF STATE | " | 1,000 |
| MARK NYE FOR STATE SENATE | " | 250 |
| MARK OWENS FOR OREGON | " | 500 |
| MATTHEW BUNDY FOR STATE REPRESENT | " | 500 |
| MEGAN BLANKSMA FOR STATE REPRESENT | " | 1,000 |
| MICHELLE STENNETT FOR STATE SENATE | " | 1,000 |
| MIKE MCLANE | " | (1,500) |
| MIKE MOYLE FOR STATE REPRESENT | " | 1,500 |
| MUFFY DAVIS FOR STATE REPRESENT | " | 250 |
| NEW HORIZONS PAC | " | 1,000 |
| PAT MCDONALD FOR STATE REPRESENT | " | 500 |
| PATTI ANNE LODGE FOR | " | 1,500 |
| PAUL AMADOR FOR STATE REPRESENT | " | 500 |
| PETER COURTNEY FOR STATE SENATE | " | 1,000 |
| PETER RIGGS FOR STATE SENATE | " | 1,000 |
| REGINA BAYER FOR STATE SENATE | " | 750 |
| RICK YOUNGBLOOD FOR STATE REPRESENT | " | 750 |
| ROD FURNISS FOR STATE REPRESENT | " | 1,250 |
| RYAN KERBY FOR STATE REPRESENT | " | 500 |
| SAGE DIXON FOR STATE REPRESENT | " | 1,250 |
| SALLY TOONE FOR STATE REPRESENT | " | 250 |
| SCOTT BEDKE FOR STATE REPRESENT | " | 1,000 |
| SCOTT SYME FOR STATE REPRESENT | " | 750 |
| STEVE BAIR FOR STATE SENATE | " | 500 |

| POLITICAL CONTRIBUTIONS | | |
|--|-----------------|-------------------|
| <p>INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained. Report whole dollars only. Provide a total for each account and a grand total.</p> | | |
| Description | Account Charged | Amount |
| STEVE VICK FOR STATE SENATOR | " | 2,000 |
| TEAM BARBARA SMITH WARNER | " | 1,000 |
| TERRY GESTRIN FOR STATE REPRES | " | 1,000 |
| TIM KNOPP FOR STATE SENATE | " | 500 |
| TODD LAKEY FOR STATE SENATE | " | 500 |
| VAN BURTENSCHAW FOR STATE SENAT | " | 1,250 |
| WENDY HORMAN FOR STATE REPRESE | " | 250 |
| WERNER RESCHKE FOR OREGON | " | 500 |
| WILDE FOR OREGON | " | 500 |
| Total Political Contributions | | \$ 137,834 |

EXPENDITURES TO ANY PERSON OR ORGANIZATION HAVING AN AFFILIATED INTEREST FOR SERVICES, ETC.

INSTRUCTIONS: Report all expenditures to any person or organization having an affiliated interest for service, advice, auditing, associating, sponsoring, engineering, managing, operating, financial, legal or other services. See Oregon Revised Statute 757.015 for definition of "affiliated interest." Give reference if such expenditures have in the past been approved by the Commission. Describe the services received and the account or accounts charged. Report whole dollars only.

| Description | Account Charged | Total Amount | Amount Assigned to Oregon |
|--|-----------------|--------------|---------------------------|
| Idaho Power does not have any expenditures to its affiliated companies | | | |

| INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as: | | | |
|---|----------------|----------------|---------------------------|
| 1. Contributions to and memberships in charitable organizations | | | |
| 2. Organizations of the utility industry | | | |
| 3. Technical and professional organizations | | | |
| 4. Commercial and trade organizations | | | |
| 5. All other organizations and kinds of donations and contributions | | | |
| List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group | | | |
| Description | Account Number | Total Amount | Amount Assigned to Oregon |
| IDACORP | 426101 | 57,475 | None |
| IDACORP EMPLOYEES | " | 162,594 | " |
| TOTAL MATCHING EMPLOYEE COMMUNITY SERVICE FUND | 426101 | 220,069 | |
| AMERICAN HEART ASSOCIATION | 426102 | 7,500 | None |
| AMERICAN RED CROSS | " | 1,000 | " |
| BOISE RESCUE MISSION | " | 1,500 | " |
| BOYS AND GIRLS CLUB | " | 10,000 | " |
| CAMP RAINBOW GOLD | " | 2,500 | " |
| CHAMBER OF COMMERCE | " | 6,900 | " |
| CHILDREN'S HOME SOCIETY OF ID | " | 1,250 | " |
| FAMILY ADVOCATE PROGRAM | " | 1,000 | " |
| FAMILY COMMUNITY RESOURCE CENT | " | 1,000 | " |
| GIRL SCOUTS OF SILVER SAGE COU | " | 2,500 | " |
| GRAND VIEW AMBULANCE | " | 1,000 | " |
| GRAND VIEW COMMUNITY CLUB | " | 1,000 | " |
| HEARTLAND HUNGER & RESOURCE CE | " | 3,000 | " |
| HOLMES,SANDRA D | " | 2,500 | " |
| IDAHO FOODBANK | " | 50,000 | " |
| INTERFAITH SANCTUARY HOMELESS | " | 1,500 | " |
| INTERNATIONAL RESCUE COMMITTEE | " | 2,500 | " |
| JESSIE TREE | " | 1,500 | " |
| LA POSADA | " | 5,000 | " |
| LIFE'S KITCHEN | " | 1,500 | " |
| MEALS ON WHEELS | " | 3,000 | " |
| MEALS ON WHEELS - ONTARIO | " | 2,500 | " |
| MEALS ON WHEELS-CALDWELL | " | 2,000 | " |
| MERIDIAN SENIOR CENTER | " | 1,000 | " |
| OAKLEY SENIOR CITZEN CENTER | " | 1,200 | " |
| PANCREATIC CANCER ACTION NETWO | " | 1,000 | " |
| PAYETTE SCHOOL DISTRICT | " | 1,000 | " |
| PAYETTE SENIOR CITIZEN CENTER | " | 1,500 | " |
| POCATELLO SENIOR CENTER | " | 1,700 | " |
| RICHFIELD SENIOR CENTER | " | 1,200 | " |
| SALVATION ARMY | " | 5,400 | " |
| SENIOR CONNECTION | " | 1,500 | " |
| SOUTH CENTRAL COMMUNICTY ACTIO | " | 5,000 | " |
| ST ALPHONSUS FESTIVAL OF TREES | " | 5,000 | " |
| ST LUKES HEALTH FOUNDATION | 426102 | 7,500 | " |

| INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as: | | | |
|---|----------------|----------------|---------------------------|
| 1. Contributions to and memberships in charitable organizations | | | |
| 2. Organizations of the utility industry | | | |
| 3. Technical and professional organizations | | | |
| 4. Commercial and trade organizations | | | |
| 5. All other organizations and kinds of donations and contributions | | | |
| List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group | | | |
| Description | Account Number | Total Amount | Amount Assigned to Oregon |
| UNITED WAY OF TREASURE VALLEY | 426102 | 3,000 | " |
| WYAKIN WARRIOR FOUNDATION | " | 1,000 | " |
| ZBOROWSKI, DE | " | 2,500 | " |
| Misc Health & Human Services - 62 Organizations <\$1,000 | 426102 | 18,638 | " |
| TOTAL HEALTH & HUMAN SERVICES | 426102 | 170,288 | |
| #2 BITE SIZED BUTTER | 426103 | 1,799 | None |
| 4-H LIVESTOCK SALE | " | 1,000 | " |
| AMERICAN LUNG ASSOCIATION IN I | " | 1,000 | " |
| BIG BROTHERS BIG SISTERS | " | 1,250 | " |
| BOGUS BASIN RECREATIONAL ASSOC | " | 20,000 | " |
| BOISE PHILHARMONIC ASSOCIATION | " | 3,000 | " |
| BOISE PRIDE | " | 3,000 | " |
| BOISE RESCUE MISSION | " | 3,500 | " |
| BOYS & GIRLS CLUB OF ADA CO | " | 2,500 | " |
| BOYS AND GIRLS CLUB | " | 1,000 | " |
| BOYS AND GIRLS CLUB OF KUNA | " | 1,000 | " |
| CAMBRIDGE COMMERCIAL CLUB | " | 1,000 | " |
| CHAMBER OF COMMERCE | " | 4,700 | " |
| COMMUNITY FORESTRY TRUST ACCOU | " | 7,000 | " |
| EAGLE, CITY OF | " | 1,000 | " |
| FACES | " | 1,500 | " |
| FRIENDS OF ZOO BOISE | " | 2,500 | " |
| GARDEN CITY LIBRARY FOUNDATION | " | 1,500 | " |
| HOME PARTNERSHIP FOUNDATION | " | 1,000 | " |
| IDAHO BOTANICAL GARDEN | " | 3,500 | " |
| IDAHO COMMISSION FOR HISPANIC | " | 1,000 | " |
| IDAHO COMMUNITY FOUNDATION | " | 5,000 | " |
| IDAHO HUMANE SOCIETY | " | 1,250 | " |
| IDAHO LAW FOUNDATION INC | " | 2,500 | " |
| IDAHO NONPROFIT CENTER | " | 2,500 | " |
| IDAHO STATE UNIVERSITY | " | 2,500 | " |
| JESSIE TREE | " | 5,000 | " |
| KUNA, CITY OF | " | 2,500 | " |
| LAND TRUST OF THE TREASURE VAL | " | 1,000 | " |
| MERIDIAN, CITY OF | " | 1,500 | " |
| NEIGHBORWORKS | " | 4,000 | " |
| NORTHWEST RIVERPARTNERS | " | 3,000 | " |
| OAKLEY SENIOR CITZEN CENT | 426103 | 1,200 | " |

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2020

INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as:

1. Contributions to and memberships in charitable organizations
2. Organizations of the utility industry
3. Technical and professional organizations
4. Commercial and trade organizations
5. All other organizations and kinds of donations and contributions

List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

| Description | Account Number | Total Amount | Amount Assigned to Oregon |
|---|----------------|----------------|---------------------------|
| OXBOX FACILITY USAGE | 426103 | 1,517 | None |
| PEREGRINE FUND INC, THE | " | 2,500 | " |
| POCATELLO / CHUBBUCK EDUCATION | " | 4,000 | " |
| SKALSKY, NATHAN | " | 1,104 | " |
| SOUTHEASTERN IDAHO COMMUNITY | " | 5,000 | " |
| SOUTHERN IDAHO TOURISM | " | 2,000 | " |
| SOUTHWEST IDAHO MANUFACTURERS | " | 5,000 | " |
| ST VINCENT DE PAUL - SOUTHWEST | " | 5,000 | " |
| STATE FINANCIAL OFFICERS FOUND | " | 10,000 | " |
| THE GOOD SAMARITAN HOME | " | 1,500 | " |
| THORNTON,DAVID J | " | 1,428 | " |
| TREASURE VALLEY NAACP | " | 2,500 | " |
| TWIN FALLS ATC WOMEN'S CENTER | " | 1,000 | " |
| WASHINGTON COUNTY FAIR | " | 1,037 | " |
| WASSMUTH CENTER FOR HUMAN RIGH | " | 1,250 | " |
| WOMEN'S & CHILDREN'S ALLIANCE | " | 10,000 | " |
| VETERANS OF FOREIGN WARS | " | 1,000 | " |
| Misc Civic & Community Services - 75 Organizations < \$1,000 | 426103 | 21,229 | " |
| TOTAL CIVIC & COMMUNITY | 426103 | 172,764 | |
| BOISE ART MUSEUM | 426104 | 6,000 | None |
| Misc Culture & Arts - 5 Organizations <\$1,000 | 426104 | 1,740 | " |
| TOTAL CULTURE & ARTS | 426104 | 7,740 | |
| IDAHO PUBLIC TELEVISION | 426105 | 40,000 | None |
| TOTAL MATCH PUBLIC TV & RADIO | 426105 | 40,000 | |
| Misc Volunteer Involvement Programs- 5 Organizations <\$1,000 | 426106 | (1,900) | None |
| TOTAL VOLUNTEER INVOLVEMENT PROGRAM | 426106 | (1,900) | |
| SALVATION ARMY | 426107 | 41,361 | None |
| TOTAL PROJECT SHARE | 426107 | 41,361 | |
| IDAHO CHAPTER AMERICAN | 426108 | 1,000 | None |
| PEREGRINE FUND INC, THE | " | 2,500 | " |
| Misc Environment & Conservation - 7 Organizations <\$1,000 | 426108 | 2,050 | " |
| TOTAL ENVIROMENT & CONSERVATION | 426108 | 5,550 | |
| IDAHO GOVERNERS CUP | 426109 | 16,000 | None |
| Misc Non-Program - 1 Organization <\$1,000 | 426109 | (2,532) | " |
| TOTAL NON-PROGRAM | 426109 | 13,468 | |
| BOISE PUBLIC SCHOOLS | 426110 | 3,000 | None |
| BOISE SCHOOLS EDUCATION FOUNDA | " | 3,000 | " |
| BOISE STATE UNIVERSITY ACCOUNT | 426110 | 3,500 | " |

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2020

| INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as: | | | |
|---|----------------|---------------|---------------------------|
| 1. Contributions to and memberships in charitable organizations 2. Organizations of the utility industry 3. Technical and professional organizations 4. Commercial and trade organizations 5. All other organizations and kinds of donations and contributions | | | |
| List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group | | | |
| Description | Account Number | Total Amount | Amount Assigned to Oregon |
| CALDWELL WESTERN HERITAGE FOUN | 426110 | 2,000 | None |
| CHILDREN'S MUSEUM OF IDAHO | " | 5,000 | " |
| COLLEGE OF IDAHO | " | 4,500 | " |
| COLLEGE OF SOUTHERN IDAHO | " | 2,500 | " |
| COLLEGE OF WESTERN IDAHO | " | 2,500 | " |
| DISCOVERY CENTER OF IDAHO | " | 1,500 | " |
| IDAHO STATE UNIVERSITY | " | 2,900 | " |
| JUNIOR ACHIEVEMENT OF IDAHO | " | 1,500 | " |
| LEARNING LAB | " | 3,500 | " |
| NORTHWEST NAZARENE UNIVERSITY | " | 2,500 | " |
| TREASURE VALLEY COMMUNITY COLL | " | 2,500 | " |
| UNIVERSITY OF IDAHO FOUNDATION | " | 1,500 | " |
| WESTERN IDAHO MIDDLE SCHOOL SC | " | 1,000 | " |
| YMCA - TREASURE VALLEY | " | 5,000 | " |
| Misc Education Programs - 19 Organizations <\$1,000 | 426110 | 6,060 | " |
| TOTAL EDUCATION | 426110 | 53,960 | |
| COLLEGE OF WESTERN IDAHO | 426111 | 2,000 | None |
| COLUMBIA UNIVERSITY | " | 2,000 | " |
| NORTHERN ARIZONA UNIVERSITY | " | 2,000 | " |
| OREGON INSTITUTE OF TECHNOLOGY | " | 2,000 | " |
| UNIVERSITY OF ARIZONA | " | 2,000 | " |
| UNIVERSITY OF SOUTHERN CALIFOR | " | 2,000 | " |
| UTAH VALLEY UNIVERSITY | " | 2,000 | " |
| BRIGHAM YOUNG UNIVERSITY | " | 4,000 | " |
| COLLEGE OF IDAHO | " | 4,000 | " |
| IDAHO STATE UNIVERSITY | " | 4,000 | " |
| UTAH STATE UNIVERSITY | " | 6,000 | " |
| UNIVERSITY OF IDAHO | " | 10,000 | " |
| BOISE STATE UNIVERSITY | " | 20,000 | " |
| Misc Scholarship Programs - 1 Organization <\$1,000 | 426111 | (3,000) | " |
| TOTAL SCHOLARSHIP PROGRAMS | 426111 | 59,000 | |
| COLLEGE OF WESTERN IDAHO FOUN | 426112 | 1,000 | None |
| NORTHWEST NAZARENE UNIVERSITY | " | 1,000 | " |
| IDAHO STATE UNIVERSITY | " | 2,850 | " |
| COLLEGE OF IDAHO | " | 2,900 | " |
| UNIVERSITY OF IDAHO FOUNDATION | " | 7,350 | " |
| Misc Higher Education Match - 2 Organizations <\$1,000 | " | 500 | " |
| TOTAL HIGHER EDUCATION MATCH | 426112 | 15,600 | |

INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as:

1. Contributions to and memberships in charitable organizations
2. Organizations of the utility industry
3. Technical and professional organizations
4. Commercial and trade organizations
5. All other organizations and kinds of donations and contributions

List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

| Description | Account Number | Total Amount | Amount Assigned to Oregon |
|--|----------------|------------------|---------------------------|
| IDAHO POWER FOUNDATION | 426114 | 1,000,000 | None |
| TOTAL OTHER NON-PROFIT SUPPORT | 426114 | 1,000,000 | |
| EEI | 426120 | 30,000 | None |
| TOTAL COMM & TRADE MEMBERSHIPS | 426120 | 30,000 | |
| DONATION OF VEHICLE | 426130 | 44,500 | None |
| NON-CASH DONATION | " | 3,500 | " |
| Misc Non-Cash Contributions - 2 Organizations <\$1,000 | 426130 | 375 | " |
| TOTAL NON-CASH CONTRIBUTIONS | 426130 | 48,375 | |
| | | | |
| TOTAL CONTRIBUTIONS ACCOUNT 426.1 | | 1,876,276 | |

| DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES AND CHARGED TO OREGON OPERATING ACCOUNTS | | | |
|---|--------------------------------|----------------------------|---|
| <p>1. Report for each service rendered (including materials furnished incidental to the service which are impracticable of separation) by recipient and in total the aggregate of all payments made during the year where the aggregate of all such payments to a recipient was \$25,000 or more including fees, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations (except rents for property, taxes, utility services, traffic settlements, amounts paid for general services and licenses, accruals paid to trustees of pension and other employee benefit funds, and amounts paid for construction or maintenance of plant to persons other than affiliates) to any one corporation, institution, association, firm, partnership, committee, or person (not an employee of the respondent). Indicate by an asterisk in column (c) each item that includes payments for materials furnished incidental to the service performed. Payments to a recipient by two or more companies within a single system under a cost sharing or other joint arrangement shall be considered a single item for reporting in this schedule and shall be shown in the report of the principal company in the joint arrangement (as measured by gross operating revenues) with references thereto in the reports of the other system companies in the joint arrangement.</p> <p>2. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies.</p> | | | |
| | Name of Recipient (a) | Nature of Service (b) | Amount of Payment Allocated to Oregon (c) |
| 1 | ALLPHIN, RANDY C | Consulting Services | \$ 1,219 |
| 2 | ANDERSEN SCHWARTZMAN WOODARD D | Legal Services | 31,353 |
| 3 | AUTOSORT | Management Services | 1,509 |
| 4 | BARKER, ROSHOLT & SIMPSON LLP | Legal Services | 13,594 |
| 5 | BULLARD SMITH JERNSTEDT WILSON | Legal Services | 1,925.19 |
| 6 | CLEAREDGE PARTNERS | Consulting Services | 3,325 |
| 7 | COMPUNET PRO SERICES | IT Services | 6,975 |
| 8 | DAVIS WRIGHT TREMAINE LLP | Legal Services | 9,276 |
| 9 | DNV GL ENERGY SERVICES USA, IN | Energy Efficiency Services | 14,106 |
| 10 | EQ SHAREOWNER SERVICES | Management Services | 5,420 |
| 11 | EVERGREEN CONSULTING GROUP, LL | Management Services | 16,011 |
| 12 | HAWLEY TROXELL ENNIS & HAWLEY | Legal Services | 1,510 |
| 13 | HOLLAND & HART LLP | Legal Services | 1,221 |
| 14 | ICEBERG NETWORKS CORPORATION | IT Services | 1,926 |
| 15 | JENSEN HUGHES | Engineering Services | 1,782 |
| 16 | KIRTON MCCONKIE | Legal Services | 5,605 |
| 17 | KW ENGINEERING INC | Engineering Services | 3,861 |
| 18 | MCDOWELL RACKNER & GIBSON PC | Legal Services | 37,086 |
| 19 | MEDIANT COMMUNICATIONS INC | Communication Services | 1,588 |
| 20 | MORROW & FISCHER PLLC | Legal Services | 1,309 |
| 21 | NAVIGANT CONSULTING INC | Management Services | 2,231 |
| 22 | NIELSEN GROUP INC, THE | IT Services | 7,142 |
| 23 | PERKINS COIE LLP | Legal Services | 17,120 |
| 24 | QUALITY COMMUNICATIONS INC | Communication Services | 2,149 |
| 25 | QUINTEL-MC INC | IT Services | 5,559 |
| 26 | REED HARRIS ENVIRONMENTAL LTD | Environmental Services | 2,977 |
| 27 | RESOURCE DATA, INC | IT Services | 44,409 |
| 28 | RM ENERGY CONSULTING | Management Services | 8,191.20 |
| 29 | STOEL RIVES LLP | Legal Services | 14,548 |
| 30 | SULLIVAN & CROMWELL | Legal Services | 8,117 |
| 31 | TUCKER, JAMES C | Consulting Services | 3,047 |
| 32 | UNIVERSITY OF IDAHO | Management Services | 8,829 |
| 33 | VAN NESS FELDMAN | Legal Services | 15,807 |
| 34 | WITHERSPOON KELLEY | Consulting Services | 9,709 |
| 35 | YTURRI& ROSE& BURNHAM& BENTZ | Legal Services | 2,630 |
| 36 | | | - |
| 37 | | | - |
| 38 | | | - |
| 39 | | | - |
| 40 | | | - |
| 41 | | | - |
| 42 | | | - |
| 43 | | | - |
| 44 | | | - |
| 45 | | | - |
| | TOTAL | | \$ 313,062 |

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2022)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2022)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Idaho Power Company

Year/Period of Report

End of 2020/Q4

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2022)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2022)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Idaho Power Company

Year/Period of Report

End of 2020/Q4

INDEPENDENT AUDITORS' REPORT

Idaho Power Company
Boise, Idaho

We have audited the accompanying financial statements of Idaho Power Company (the "Company"), which comprise the balance sheet—regulatory basis as of December 31, 2020, and the related statements of income—regulatory basis, retained earnings—regulatory basis, and cash flows—regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Idaho Power Company as of December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

As discussed in Note 1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte + Touche LLP

April 14, 2021

This Page Intentionally Left Blank

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

| IDENTIFICATION | | |
|---|---|---|
| 01 Exact Legal Name of Respondent Idaho Power Company | | 02 Year/Period of Report End of <u>2020/Q4</u> |
| 03 Previous Name and Date of Change <i>(if name changed during year)</i> Idaho Power Company / / | | |
| 04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070 | | |
| 05 Name of Contact Person Ken Petersen | | 06 Title of Contact Person VP, Controller, CAO&Treasurer |
| 07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070 | | |
| 08 Telephone of Contact Person, <i>Including Area Code</i> (208) 388-2761 | 09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report <i>(Mo, Da, Yr)</i> 04/14/2021 |

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

| | | |
|---|----------------------------------|---|
| 01 Name Ken Petersen | 03 Signature Ken Petersen | 04 Date Signed <i>(Mo, Da, Yr)</i> 04/14/2021 |
| 02 Title VP, Controller, CAO & Treasurer | | |

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

| Line No. | Title of Schedule (a) | Reference Page No. (b) | Remarks (c) |
|----------|--|---------------------------|----------------|
| 1 | General Information | 101 | |
| 2 | Control Over Respondent | 102 | |
| 3 | Corporations Controlled by Respondent | 103 | |
| 4 | Officers | 104 | |
| 5 | Directors | 105 | |
| 6 | Information on Formula Rates | 106(a)(b) | |
| 7 | Important Changes During the Year | 108-109 | |
| 8 | Comparative Balance Sheet | 110-113 | |
| 9 | Statement of Income for the Year | 114-117 | |
| 10 | Statement of Retained Earnings for the Year | 118-119 | |
| 11 | Statement of Cash Flows | 120-121 | |
| 12 | Notes to Financial Statements | 122-123 | |
| 13 | Statement of Accum Comp Income, Comp Income, and Hedging Activities | 122(a)(b) | |
| 14 | Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep | 200-201 | |
| 15 | Nuclear Fuel Materials | 202-203 | N/A |
| 16 | Electric Plant in Service | 204-207 | |
| 17 | Electric Plant Leased to Others | 213 | N/A |
| 18 | Electric Plant Held for Future Use | 214 | |
| 19 | Construction Work in Progress-Electric | 216 | |
| 20 | Accumulated Provision for Depreciation of Electric Utility Plant | 219 | |
| 21 | Investment of Subsidiary Companies | 224-225 | |
| 22 | Materials and Supplies | 227 | |
| 23 | Allowances | 228(ab)-229(ab) | N/A |
| 24 | Extraordinary Property Losses | 230 | N/A |
| 25 | Unrecovered Plant and Regulatory Study Costs | 230 | N/A |
| 26 | Transmission Service and Generation Interconnection Study Costs | 231 | |
| 27 | Other Regulatory Assets | 232 | |
| 28 | Miscellaneous Deferred Debits | 233 | |
| 29 | Accumulated Deferred Income Taxes | 234 | |
| 30 | Capital Stock | 250-251 | |
| 31 | Other Paid-in Capital | 253 | |
| 32 | Capital Stock Expense | 254 | |
| 33 | Long-Term Debt | 256-257 | |
| 34 | Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax | 261 | |
| 35 | Taxes Accrued, Prepaid and Charged During the Year | 262-263 | |
| 36 | Accumulated Deferred Investment Tax Credits | 266-267 | |
| | | | |

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

| Line No. | Title of Schedule (a) | Reference Page No. (b) | Remarks (c) |
|----------|---|---------------------------|----------------|
| 37 | Other Deferred Credits | 269 | |
| 38 | Accumulated Deferred Income Taxes-Accelerated Amortization Property | 272-273 | N/A |
| 39 | Accumulated Deferred Income Taxes-Other Property | 274-275 | |
| 40 | Accumulated Deferred Income Taxes-Other | 276-277 | |
| 41 | Other Regulatory Liabilities | 278 | |
| 42 | Electric Operating Revenues | 300-301 | |
| 43 | Regional Transmission Service Revenues (Account 457.1) | 302 | N/A |
| 44 | Sales of Electricity by Rate Schedules | 304 | |
| 45 | Sales for Resale | 310-311 | |
| 46 | Electric Operation and Maintenance Expenses | 320-323 | |
| 47 | Purchased Power | 326-327 | |
| 48 | Transmission of Electricity for Others | 328-330 | |
| 49 | Transmission of Electricity by ISO/RTOs | 331 | N/A |
| 50 | Transmission of Electricity by Others | 332 | |
| 51 | Miscellaneous General Expenses-Electric | 335 | |
| 52 | Depreciation and Amortization of Electric Plant | 336-337 | |
| 53 | Regulatory Commission Expenses | 350-351 | |
| 54 | Research, Development and Demonstration Activities | 352-353 | |
| 55 | Distribution of Salaries and Wages | 354-355 | |
| 56 | Common Utility Plant and Expenses | 356 | N/A |
| 57 | Amounts included in ISO/RTO Settlement Statements | 397 | N/A |
| 58 | Purchase and Sale of Ancillary Services | 398 | |
| 59 | Monthly Transmission System Peak Load | 400 | |
| 60 | Monthly ISO/RTO Transmission System Peak Load | 400a | N/A |
| 61 | Electric Energy Account | 401 | |
| 62 | Monthly Peaks and Output | 401 | |
| 63 | Steam Electric Generating Plant Statistics | 402-403 | |
| 64 | Hydroelectric Generating Plant Statistics | 406-407 | |
| 65 | Pumped Storage Generating Plant Statistics | 408-409 | N/A |
| 66 | Generating Plant Statistics Pages | 410-411 | |
| | | | |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

| Line No. | Title of Schedule (a) | Reference Page No. (b) | Remarks (c) |
|----------|---|---------------------------|----------------|
| 67 | Transmission Line Statistics Pages | 422-423 | |
| 68 | Transmission Lines Added During the Year | 424-425 | |
| 69 | Substations | 426-427 | |
| 70 | Transactions with Associated (Affiliated) Companies | 429 | |
| 71 | Footnote Data | 450 | |

Stockholders' Reports Check appropriate box:

- Two copies will be submitted
- No annual report to stockholders is prepared

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

**Ken Petersen Vice President, Controller, CAO & Treasury, Idaho Power Company
1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070**

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Idaho, June 30, 1989

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

| Class of Utility Service | State |
|---------------------------------|--------------|
| Electric | Idaho |
| Electric | Oregon |

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged:
(2) No

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Idaho Power Company is a subsidiary of IDACORP, INC

IDACORP owns 100% of Idaho Power Company's Common Stock.

IDACORP is a public utility Holding Company incorporated effective 10-1-1998

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

| Line No. | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock Owned (c) | Footnote Ref. (d) |
|----------|-----------------------------------|-------------------------|-----------------------------------|----------------------|
| 1 | Direct Control | | | |
| 2 | Idaho Energy Resources Company | Coal mining and mineral | 100% | |
| 3 | | development | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

| Line No. | Title (a) | Name of Officer (b) | Salary for Year (c) |
|----------|--|-------------------------------------|---------------------|
| 1 | President & CEO, Idaho Power Company (1) | Darrel T. Anderson | 930,000 |
| 2 | | | |
| 3 | President, Idaho Power Company | Lisa A. Grow | 675,000 |
| 4 | President & CEO, Idaho Power Company (2) | | |
| 5 | | | |
| 6 | Senior Vice President, CFO & Treasury (3) | Steven R. Keen | 480,000 |
| 7 | Senior Vice President & CFO (4) | | |
| 8 | | | |
| 9 | Senior Vice President & General Counsel | Brian R. Buckham | 400,000 |
| 10 | | | |
| 11 | Senior Vice President & COO | Adam J. Richins | 400,000 |
| 12 | | | |
| 13 | Senior Vice President, Public Affairs | Jeffrey L. Malmén | 335,000 |
| 14 | | | |
| 15 | Vice President, Power Supply (3) | Tessia R. Park | 315,000 |
| 16 | Vice President, Idaho Power Company (4) and (8) | | |
| 17 | | | |
| 18 | Vice President, Corporate Controller & CAO (3) | Ken W. Petersen | 285,000 |
| 19 | Vice President, CAO & Treasurer (4) | | |
| 20 | | | |
| 21 | Vice President, Regulatory Affairs | Tim Tatum | 245,000 |
| 22 | | | |
| 23 | Vice President, T&D Engineering & Construction (5) | Ryan N. Adelman | 225,000 |
| 24 | Vice President, Power Supply (6) | | |
| 25 | | | |
| 26 | Vice President, Human Resources | Sarah E. Griffin | 225,000 |
| 27 | | | |
| 28 | Vice President, Customer Operations & CSO | Bo Hanchey | 220,000 |
| 29 | | | |
| 30 | Corporate Secretary | Patrick A. Harrington | 235,000 |
| 31 | | | |
| 32 | Vice President, Corporate Services & Communications | Debra H. Leithauser | 225,000 |
| 33 | | | |
| 34 | Vice President, Planning, Engineering & Construction (6) | Mitch Colburn | 200,000 |
| 35 | | | |
| 36 | Vice President, Power Supply (4) (7) | Tom J. Harvey | 220,000 |
| 37 | | | |
| 38 | Vice President, Information Technology & CIO (6) | Jason C. Huszar | 205,000 |
| 39 | | | |
| 40 | (1) Retired from position 5/30/20 | (5) Vacated Position 8/08/20 | |
| 41 | Salary shows YTD wages | (6) Appointed to position 8/08/20 | |
| 42 | (2) Appointed to position 5/30/20 | (7) Retired from position 8/08/20 | |
| 43 | (3) Vacated Position 3/07/20 | (8) Retired from position 4/01/2020 | |
| 44 | (4) Appointed to position 3/07/20 | Salaries show YTD wages | |

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

| Line No. | Name (and Title) of Director (a) | Principal Business Address (b) |
|----------|--|--|
| 1 | Judith A. Johansen | 10446 E. Palo Brea Dr., Scottsdale, Arizona 85262 |
| 2 | | |
| 3 | Christine King, Comp. Committee Chair,*** | 8527 East Old Field Rd |
| 4 | | Scottsdale, Arizona 85266 |
| 5 | | |
| 6 | Thomas E. Carlile | 2719 North Woodview place, Boise Idaho 83702 |
| 7 | | |
| 8 | Darrel T. Anderson President & CEO, ** *** (2) | 1528 E. Garden Brook Drive, Eagle, Idaho 83616 |
| 9 | | |
| 10 | Lisa A. Grow, President & CEO, ** *** (1) (3) | Idaho Power Company, 1221 W. Idaho Street, |
| 11 | | P.O. Box 70, Boise, Idaho 83707-0070 |
| 12 | | |
| 13 | Richard J. Dahl, Board Chair & Corp Gov Chair, *** | P.O. Box 2052, McCall, Idaho 83638 |
| 14 | | |
| 15 | Dennis L. Johnson | 926 W Oakhampton Dr, Eagle, Idaho 83616 |
| 16 | | |
| 17 | Ronald W. Jibson | 417 Aerie Circle, North Salt Lake City, Utah 84054 |
| 18 | | |
| 19 | Richard J. Navarro, Audit Chair, *** | 1256 E. Candleridge Ct., Boise, Idaho 83712 |
| 20 | | |
| 21 | Annette G. Elg | 3475 E. Rivernest Lane, Boise, Idaho 83706-6928 |
| 22 | | |
| 23 | Odette C. Bolano (4) | 1055 N. Curtis Rd., Boise, Idaho 83706 |
| 24 | | |
| 25 | (1) Appointed to Board on February 13, 2020. | |
| 26 | (2) Retired as President, CEO & Chair of Executive Committee | |
| 27 | on May 30, 2020. Remained a Director of the Board. | |
| 28 | (3) Appointed President, CEO & Chair of Executive Committee | |
| 29 | on May 30, 2020. | |
| 30 | (4) Appointed to Board on September 16, 2020. | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | | |
| 48 | | |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?

Yes
 No

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

| Line No. | FERC Rate Schedule or Tariff Number | FERC Proceeding |
|----------|-------------------------------------|-----------------|
| 1 | FERC Electric Tariff | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?
 Yes
 No

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

| Line No. | Accession No. | Document Date \ Filed Date | Docket No. | Description | Formula Rate FERC Rate Schedule Number or Tariff Number |
|----------|---------------|----------------------------|---------------|----------------------|---|
| 1 | 20200828-5297 | 08/28/2020 | ER09-1641-000 | Idaho Power Company | FERC Electric Tariff |
| 2 | | | | 2020 Annual | |
| 3 | | | | Informational Filing | |
| 4 | | | | under ER09-1641-000 | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | | | | | |

This Page Intentionally Left Blank

INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

| Line No. | Page No(s). | Schedule | Column | Line No |
|----------|-------------|----------|--------|---------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| | | | | |

| | | | |
|---|---|------------------------------|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|------------------------------|--|

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) | | | |

1. None
2. None
3. None
4. None
5. None
6. In June 2020, Idaho Power issued \$80 million in principal amount of its 1.90 percent first mortgage bonds, secured medium term notes, Series L, maturing July 15, 2030. In April 2020, Idaho Power issued an additional \$230.0 million in principal amount of 4.20% first mortgage bonds, secured medium-term notes, Series K, maturing on March 1, 2048, bringing the total principal amount of Series K bonds outstanding to \$450 million. The bonds were issued at a premium of approximately \$32 million. In April and May 2019, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time of up to \$500 million in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders.
7. None
8. Effective 12/26/20, a 2.75% general wage adjustment was implemented.
9. None
10. None
11. Reserved
12. None
13. Officer Changes in 2020:
 - Darrel T. Anderson retired as CEO of Idaho Power on May 30, 2020.
 - Lisa A. Grow was appointed CEO of Idaho Power on May 30, 2020.
- Director Changes in 2020:
 - Odette C. Bolano was appointed to the Board on September 16, 2020.
 - Darrel T. Anderson retired as Chair of the Executive Committee on May 30, 2020.
 - Lisa A. Grow was appointed Chair of the Executive Committee on May 30, 2020.
14. Idaho Power and its unregulated parent, IDACORP have separate cash management programs (separate bank accounts, liquidity facilities, short-term debt and investment programs). No money has been loaned or advanced from Idaho Power to IDACORP through a cash management program.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|-----------|---|----------------------|---|---|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200-201 | 6,287,898,779 | 6,117,438,884 |
| 3 | Construction Work in Progress (107) | 200-201 | 597,151,634 | 552,498,787 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 6,885,050,413 | 6,669,937,671 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200-201 | 2,376,165,417 | 2,341,467,978 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 4,508,884,996 | 4,328,469,693 |
| 7 | Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1) | 202-203 | 0 | 0 |
| 8 | Nuclear Fuel Materials and Assemblies-Stock Account (120.2) | | 0 | 0 |
| 9 | Nuclear Fuel Assemblies in Reactor (120.3) | | 0 | 0 |
| 10 | Spent Nuclear Fuel (120.4) | | 0 | 0 |
| 11 | Nuclear Fuel Under Capital Leases (120.6) | | 0 | 0 |
| 12 | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) | 202-203 | 0 | 0 |
| 13 | Net Nuclear Fuel (Enter Total of lines 7-11 less 12) | | 0 | 0 |
| 14 | Net Utility Plant (Enter Total of lines 6 and 13) | | 4,508,884,996 | 4,328,469,693 |
| 15 | Utility Plant Adjustments (116) | | 0 | 0 |
| 16 | Gas Stored Underground - Noncurrent (117) | | 0 | 0 |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | | 5,125,740 | 3,653,100 |
| 19 | (Less) Accum. Prov. for Depr. and Amort. (122) | | 3,613 | 0 |
| 20 | Investments in Associated Companies (123) | | 0 | 0 |
| 21 | Investment in Subsidiary Companies (123.1) | 224-225 | 33,918,130 | 25,515,916 |
| 22 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | | | |
| 23 | Noncurrent Portion of Allowances | 228-229 | 0 | 0 |
| 24 | Other Investments (124) | | 0 | 0 |
| 25 | Sinking Funds (125) | | 0 | 0 |
| 26 | Depreciation Fund (126) | | 0 | 0 |
| 27 | Amortization Fund - Federal (127) | | 0 | 0 |
| 28 | Other Special Funds (128) | | 50,732,850 | 42,737,920 |
| 29 | Special Funds (Non Major Only) (129) | | 0 | 0 |
| 30 | Long-Term Portion of Derivative Assets (175) | | 0 | 0 |
| 31 | Long-Term Portion of Derivative Assets – Hedges (176) | | 0 | 0 |
| 32 | TOTAL Other Property and Investments (Lines 18-21 and 23-31) | | 89,773,107 | 71,906,936 |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | 0 | 0 |
| 35 | Cash (131) | | 125,554,315 | 72,428,510 |
| 36 | Special Deposits (132-134) | | 2,702,913 | 4,254,912 |
| 37 | Working Fund (135) | | 11,500 | 11,500 |
| 38 | Temporary Cash Investments (136) | | 40,038,009 | 26,510,194 |
| 39 | Notes Receivable (141) | | 0 | -81,730 |
| 40 | Customer Accounts Receivable (142) | | 77,599,924 | 74,131,805 |
| 41 | Other Accounts Receivable (143) | | 10,223,384 | 13,107,045 |
| 42 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | | 5,263,704 | 1,744,072 |
| 43 | Notes Receivable from Associated Companies (145) | | 10,088,722 | 20,021,988 |
| 44 | Accounts Receivable from Assoc. Companies (146) | | 0 | 0 |
| 45 | Fuel Stock (151) | 227 | 31,645,944 | 57,447,554 |
| 46 | Fuel Stock Expenses Undistributed (152) | 227 | 0 | 0 |
| 47 | Residuals (Elec) and Extracted Products (153) | 227 | 0 | 0 |
| 48 | Plant Materials and Operating Supplies (154) | 227 | 62,178,340 | 54,238,962 |
| 49 | Merchandise (155) | 227 | 0 | 0 |
| 50 | Other Materials and Supplies (156) | 227 | 0 | 0 |
| 51 | Nuclear Materials Held for Sale (157) | 202-203/227 | 0 | 0 |
| 52 | Allowances (158.1 and 158.2) | 228-229 | 0 | 0 |

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|---|----------------------|---|---|
| 53 | (Less) Noncurrent Portion of Allowances | | 0 | 0 |
| 54 | Stores Expense Undistributed (163) | 227 | 2,762,521 | 2,420,600 |
| 55 | Gas Stored Underground - Current (164.1) | | 0 | 0 |
| 56 | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) | | 0 | 0 |
| 57 | Prepayments (165) | | 20,057,116 | 17,520,138 |
| 58 | Advances for Gas (166-167) | | 0 | 0 |
| 59 | Interest and Dividends Receivable (171) | | 20,129 | 169,371 |
| 60 | Rents Receivable (172) | | 0 | 0 |
| 61 | Accrued Utility Revenues (173) | | 72,461,180 | 64,545,373 |
| 62 | Miscellaneous Current and Accrued Assets (174) | | 0 | 0 |
| 63 | Derivative Instrument Assets (175) | | 1,995,125 | 404,917 |
| 64 | (Less) Long-Term Portion of Derivative Instrument Assets (175) | | 0 | 0 |
| 65 | Derivative Instrument Assets - Hedges (176) | | 0 | 0 |
| 66 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176) | | 0 | 0 |
| 67 | Total Current and Accrued Assets (Lines 34 through 66) | | 452,075,418 | 405,387,067 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | | 16,434,065 | 14,384,541 |
| 70 | Extraordinary Property Losses (182.1) | 230a | 0 | 0 |
| 71 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230b | 0 | 0 |
| 72 | Other Regulatory Assets (182.3) | 232 | 1,558,894,709 | 1,383,059,324 |
| 73 | Prelim. Survey and Investigation Charges (Electric) (183) | | 0 | 0 |
| 74 | Preliminary Natural Gas Survey and Investigation Charges 183.1) | | 0 | 0 |
| 75 | Other Preliminary Survey and Investigation Charges (183.2) | | 0 | 0 |
| 76 | Clearing Accounts (184) | | 572,323 | 2,111,199 |
| 77 | Temporary Facilities (185) | | 0 | 0 |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 73,302,886 | 71,312,712 |
| 79 | Def. Losses from Disposition of Utility Plt. (187) | | 0 | 0 |
| 80 | Research, Devel. and Demonstration Expend. (188) | 352-353 | 0 | 0 |
| 81 | Unamortized Loss on Reaquired Debt (189) | | 42,496,351 | 41,772,825 |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 343,510,457 | 302,161,031 |
| 83 | Unrecovered Purchased Gas Costs (191) | | 0 | 0 |
| 84 | Total Deferred Debits (lines 69 through 83) | | 2,035,210,791 | 1,814,801,632 |
| 85 | TOTAL ASSETS (lines 14-16, 32, 67, and 84) | | 7,085,944,312 | 6,620,565,328 |

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|---|----------------------|---|---|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250-251 | 97,877,030 | 97,877,030 |
| 3 | Preferred Stock Issued (204) | 250-251 | 0 | 0 |
| 4 | Capital Stock Subscribed (202, 205) | | 0 | 0 |
| 5 | Stock Liability for Conversion (203, 206) | | 0 | 0 |
| 6 | Premium on Capital Stock (207) | | 712,257,435 | 712,257,435 |
| 7 | Other Paid-In Capital (208-211) | 253 | 0 | 0 |
| 8 | Installments Received on Capital Stock (212) | 252 | 0 | 0 |
| 9 | (Less) Discount on Capital Stock (213) | 254 | 0 | 0 |
| 10 | (Less) Capital Stock Expense (214) | 254b | 2,096,925 | 2,096,925 |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 1,567,699,558 | 1,480,751,865 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 31,455,037 | 23,052,822 |
| 13 | (Less) Reaquired Capital Stock (217) | 250-251 | 0 | 0 |
| 14 | Noncorporate Proprietorship (Non-major only) (218) | | 0 | 0 |
| 15 | Accumulated Other Comprehensive Income (219) | 122(a)(b) | -43,357,680 | -36,283,823 |
| 16 | Total Proprietary Capital (lines 2 through 15) | | 2,363,834,455 | 2,275,558,404 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 1,970,460,000 | 1,835,460,000 |
| 19 | (Less) Reaquired Bonds (222) | 256-257 | 0 | 0 |
| 20 | Advances from Associated Companies (223) | 256-257 | 0 | 0 |
| 21 | Other Long-Term Debt (224) | 256-257 | 19,885,000 | 19,885,000 |
| 22 | Unamortized Premium on Long-Term Debt (225) | | 30,072,454 | 0 |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 3,569,137 | 4,301,181 |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 2,016,848,317 | 1,851,043,819 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases - Noncurrent (227) | | 0 | 0 |
| 27 | Accumulated Provision for Property Insurance (228.1) | | 0 | 0 |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | 2,484,902 | 1,748,351 |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | 634,271,974 | 519,659,093 |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | 0 | 0 |
| 31 | Accumulated Provision for Rate Refunds (229) | | 169,094,604 | 152,686,978 |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | 0 | 23,995 |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | 0 | 0 |
| 34 | Asset Retirement Obligations (230) | | 27,691,367 | 28,191,027 |
| 35 | Total Other Noncurrent Liabilities (lines 26 through 34) | | 833,542,847 | 702,309,444 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 0 | 0 |
| 38 | Accounts Payable (232) | | 143,690,430 | 134,005,122 |
| 39 | Notes Payable to Associated Companies (233) | | 0 | 0 |
| 40 | Accounts Payable to Associated Companies (234) | | 1,720,105 | 2,053,220 |
| 41 | Customer Deposits (235) | | 1,206,944 | 1,070,057 |
| 42 | Taxes Accrued (236) | 262-263 | 14,568,240 | 2,114,255 |
| 43 | Interest Accrued (237) | | 24,229,679 | 21,222,675 |
| 44 | Dividends Declared (238) | | 0 | 0 |
| 45 | Matured Long-Term Debt (239) | | 0 | 0 |

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|--|----------------------|---|---|
| 46 | Matured Interest (240) | | 0 | 0 |
| 47 | Tax Collections Payable (241) | | 1,401,632 | 2,682,810 |
| 48 | Miscellaneous Current and Accrued Liabilities (242) | | 72,126,390 | 68,348,276 |
| 49 | Obligations Under Capital Leases-Current (243) | | 0 | 0 |
| 50 | Derivative Instrument Liabilities (244) | | 143,733 | 846,256 |
| 51 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | 0 | 23,995 |
| 52 | Derivative Instrument Liabilities - Hedges (245) | | 0 | 0 |
| 53 | (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges | | 0 | 0 |
| 54 | Total Current and Accrued Liabilities (lines 37 through 53) | | 259,087,153 | 232,318,676 |
| 55 | DEFERRED CREDITS | | | |
| 56 | Customer Advances for Construction (252) | | 5,709,312 | 6,011,590 |
| 57 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 97,626,769 | 94,805,870 |
| 58 | Deferred Gains from Disposition of Utility Plant (256) | | 0 | 0 |
| 59 | Other Deferred Credits (253) | 269 | 9,649,332 | 8,035,785 |
| 60 | Other Regulatory Liabilities (254) | 278 | 319,779,040 | 349,006,644 |
| 61 | Unamortized Gain on Reaquired Debt (257) | | 0 | 0 |
| 62 | Accum. Deferred Income Taxes-Accel. Amort.(281) | 272-277 | 0 | 0 |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 970,611,662 | 933,469,366 |
| 64 | Accum. Deferred Income Taxes-Other (283) | | 209,255,425 | 168,005,730 |
| 65 | Total Deferred Credits (lines 56 through 64) | | 1,612,631,540 | 1,559,334,985 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 7,085,944,312 | 6,620,565,328 |

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

| Line No. | Title of Account (a) | (Ref.) Page No. (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current 3 Months Ended Quarterly Only No 4th Quarter (e) | Prior 3 Months Ended Quarterly Only No 4th Quarter (f) |
|----------|--|---------------------------|---|---|--|--|
| 1 | UTILITY OPERATING INCOME | | | | | |
| 2 | Operating Revenues (400) | 300-301 | 1,347,383,706 | 1,343,223,427 | | |
| 3 | Operating Expenses | | | | | |
| 4 | Operation Expenses (401) | 320-323 | 771,917,303 | 774,637,775 | | |
| 5 | Maintenance Expenses (402) | 320-323 | 58,598,841 | 65,021,961 | | |
| 6 | Depreciation Expense (403) | 336-337 | 162,750,617 | 160,145,693 | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336-337 | -431,877 | 566,665 | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336-337 | 7,981,848 | 7,169,554 | | |
| 9 | Amort. of Utility Plant Acq. Adj. (406) | 336-337 | 15,018 | 15,018 | | |
| 10 | Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407) | | | | | |
| 11 | Amort. of Conversion Expenses (407) | | | | | |
| 12 | Regulatory Debits (407.3) | | 8,811,905 | 8,730,518 | | |
| 13 | (Less) Regulatory Credits (407.4) | | 3,815,566 | 3,221,217 | | |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 33,047,693 | 34,045,010 | | |
| 15 | Income Taxes - Federal (409.1) | 262-263 | 26,204,174 | 18,660,529 | | |
| 16 | - Other (409.1) | 262-263 | 6,286,258 | -4,663,949 | | |
| 17 | Provision for Deferred Income Taxes (410.1) | 234, 272-277 | 27,020,124 | 25,440,561 | | |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234, 272-277 | 33,253,251 | 15,033,334 | | |
| 19 | Investment Tax Credit Adj. - Net (411.4) | 266 | 2,820,899 | 2,016,034 | | |
| 20 | (Less) Gains from Disp. of Utility Plant (411.6) | | | | | |
| 21 | Losses from Disp. of Utility Plant (411.7) | | | | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | 269,354 | 284,504 | | |
| 23 | Losses from Disposition of Allowances (411.9) | | | | | |
| 24 | Accretion Expense (411.10) | | 176,633 | 232,951 | | |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 1,067,861,265 | 1,073,479,265 | | |
| 26 | Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27 | | 279,522,441 | 269,744,162 | | |
| | | | | | | |

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | Line No. |
|---|--|---|--|---|--|----------|
| Current Year to Date (in dollars) (g) | Previous Year to Date (in dollars) (h) | Current Year to Date (in dollars) (i) | Previous Year to Date (in dollars) (j) | Current Year to Date (in dollars) (k) | Previous Year to Date (in dollars) (l) | |
| | | | | | | |
| 1,347,383,706 | 1,343,223,427 | | | | | 2 |
| | | | | | | 3 |
| 771,917,303 | 774,637,775 | | | | | 4 |
| 58,598,841 | 65,021,961 | | | | | 5 |
| 162,750,617 | 160,145,693 | | | | | 6 |
| -431,877 | 566,665 | | | | | 7 |
| 7,981,848 | 7,169,554 | | | | | 8 |
| 15,018 | 15,018 | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| 8,811,905 | 8,730,518 | | | | | 12 |
| 3,815,566 | 3,221,217 | | | | | 13 |
| 33,047,693 | 34,045,010 | | | | | 14 |
| 26,204,174 | 18,660,529 | | | | | 15 |
| 6,286,258 | -4,663,949 | | | | | 16 |
| 27,020,124 | 25,440,561 | | | | | 17 |
| 33,253,251 | 15,033,334 | | | | | 18 |
| 2,820,899 | 2,016,034 | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| 269,354 | 284,504 | | | | | 22 |
| | | | | | | 23 |
| 176,633 | 232,951 | | | | | 24 |
| 1,067,861,265 | 1,073,479,265 | | | | | 25 |
| 279,522,441 | 269,744,162 | | | | | 26 |
| | | | | | | |

This Page Intentionally Left Blank

STATEMENT OF INCOME FOR THE YEAR (continued)

| Line No. | Title of Account (a) | (Ref.) Page No. (b) | TOTAL | | Current 3 Months Ended Quarterly Only No 4th Quarter (e) | Prior 3 Months Ended Quarterly Only No 4th Quarter (f) |
|----------|--|---------------------------|---------------------|----------------------|--|--|
| | | | Current Year (c) | Previous Year (d) | | |
| 27 | Net Utility Operating Income (Carried forward from page 114) | | 279,522,441 | 269,744,162 | | |
| 28 | Other Income and Deductions | | | | | |
| 29 | Other Income | | | | | |
| 30 | Nonutility Operating Income | | | | | |
| 31 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 4,409,044 | 3,913,358 | | |
| 32 | (Less) Costs and Exp. of Merchandising, Job. & Contract Work (416) | | 4,633,866 | 4,427,209 | | |
| 33 | Revenues From Nonutility Operations (417) | | 20,293 | 22,503 | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | 60,764 | 30,125 | | |
| 35 | Nonoperating Rental Income (418) | | -449 | -53,401 | | |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | 8,402,214 | 8,489,145 | | |
| 37 | Interest and Dividend Income (419) | | 9,877,262 | 10,967,595 | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 29,550,610 | 27,112,279 | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 993,561 | 435,869 | | |
| 40 | Gain on Disposition of Property (421.1) | | 8,399 | | | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 48,566,304 | 46,430,014 | | |
| 42 | Other Income Deductions | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | 26,488 | | | |
| 44 | Miscellaneous Amortization (425) | | | | | |
| 45 | Donations (426.1) | | 1,876,276 | 824,587 | | |
| 46 | Life Insurance (426.2) | | -4,035,855 | -4,104,372 | | |
| 47 | Penalties (426.3) | | 16,172 | 56,757 | | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | 911,610 | 1,039,769 | | |
| 49 | Other Deductions (426.5) | | 8,737,704 | 7,283,056 | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 7,532,395 | 5,099,797 | | |
| 51 | Taxes Applic. to Other Income and Deductions | | | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262-263 | 19,147 | 23,370 | | |
| 53 | Income Taxes-Federal (409.2) | 262-263 | 406,255 | 893,117 | | |
| 54 | Income Taxes-Other (409.2) | 262-263 | 122,919 | 271,449 | | |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234, 272-277 | 111,185 | 7 | | |
| 56 | (Less) Provision for Deferred Income Taxes-Cr. (411.2) | 234, 272-277 | 726,433 | 1,250,246 | | |
| 57 | Investment Tax Credit Adj.-Net (411.5) | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | -66,927 | -62,303 | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 41,100,836 | 41,392,520 | | |
| 61 | Interest Charges | | | | | |
| 62 | Interest on Long-Term Debt (427) | | 84,250,809 | 82,457,050 | | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 1,433,636 | 1,318,427 | | |
| 64 | Amortization of Loss on Reaquired Debt (428.1) | | 2,735,194 | 2,530,546 | | |
| 65 | (Less) Amort. of Premium on Debt-Credit (429) | | 823,920 | | | |
| 66 | (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) | | | | | |
| 67 | Interest on Debt to Assoc. Companies (430) | | | 287,350 | | |
| 68 | Other Interest Expense (431) | | 11,370,843 | 10,809,334 | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 11,577,828 | 10,702,847 | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 87,388,734 | 86,699,860 | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 233,234,543 | 224,436,822 | | |
| 72 | Extraordinary Items | | | | | |
| 73 | Extraordinary Income (434) | | | | | |
| 74 | (Less) Extraordinary Deductions (435) | | | | | |
| 75 | Net Extraordinary Items (Total of line 73 less line 74) | | | | | |
| 76 | Income Taxes-Federal and Other (409.3) | 262-263 | | | | |
| 77 | Extraordinary Items After Taxes (line 75 less line 76) | | | | | |
| 78 | Net Income (Total of line 71 and 77) | | 233,234,543 | 224,436,822 | | |

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

| Line No. | Item (a) | Contra Primary Account Affected (b) | Current Quarter/Year Year to Date Balance (c) | Previous Quarter/Year Year to Date Balance (d) |
|----------|---|-------------------------------------|---|--|
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | | |
| 1 | Balance-Beginning of Period | | 1,467,478,759 | 1,341,408,600 |
| 2 | Changes | | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Credits to Retained Earnings (Acct. 439) | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Debits to Retained Earnings (Acct. 439) | | | |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 224,832,329 | 215,947,677 |
| 17 | Appropriations of Retained Earnings (Acct. 436) | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | TOTAL Appropriations of Retained Earnings (Acct. 436) | | | |
| 23 | Dividends Declared-Preferred Stock (Account 437) | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | TOTAL Dividends Declared-Preferred Stock (Acct. 437) | | | |
| 30 | Dividends Declared-Common Stock (Account 438) | | | |
| 31 | | | -137,884,636 | (129,877,518) |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | TOTAL Dividends Declared-Common Stock (Acct. 438) | | -137,884,636 | (129,877,518) |
| 37 | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings | | | 40,000,000 |
| 38 | Balance - End of Period (Total 1,9,15,16,22,29,36,37) | | 1,554,426,452 | 1,467,478,759 |
| | APPROPRIATED RETAINED EARNINGS (Account 215) | | | |
| 39 | | | | |
| 40 | | | | |

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

| Line No. | Item (a) | Contra Primary Account Affected (b) | Current Quarter/Year Year to Date Balance (c) | Previous Quarter/Year Year to Date Balance (d) |
|----------|--|-------------------------------------|---|--|
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | TOTAL Appropriated Retained Earnings (Account 215) | | | |
| | APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1) | | | |
| 46 | TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1) | | 13,273,106 | 13,273,106 |
| 47 | TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46) | | 13,273,106 | 13,273,106 |
| 48 | TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1) | | 1,567,699,558 | 1,480,751,865 |
| | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account | | | |
| | Report only on an Annual Basis, no Quarterly | | | |
| 49 | Balance-Beginning of Year (Debit or Credit) | | 23,052,822 | 54,563,677 |
| 50 | Equity in Earnings for Year (Credit) (Account 418.1) | | 8,402,214 | 8,489,145 |
| 51 | (Less) Dividends Received (Debit) | | | 40,000,000 |
| 52 | | | | |
| 53 | Balance-End of Year (Total lines 49 thru 52) | | 31,455,036 | 23,052,822 |

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

| Line No. | Description (See Instruction No. 1 for Explanation of Codes) (a) | Current Year to Date Quarter/Year (b) | Previous Year to Date Quarter/Year (c) |
|----------|---|---|--|
| 1 | Net Cash Flow from Operating Activities: | | |
| 2 | Net Income (Line 78(c) on page 117) | 233,234,543 | 224,436,822 |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 162,318,740 | 160,712,358 |
| 5 | Amortization of | 13,015,188 | 12,492,435 |
| 6 | | | |
| 7 | | | |
| 8 | Deferred Income Taxes (Net) | 2,469,437 | 17,892,072 |
| 9 | Investment Tax Credit Adjustment (Net) | 977,780 | 698,798 |
| 10 | Net (Increase) Decrease in Receivables | 1,633,004 | -4,934,190 |
| 11 | Net (Increase) Decrease in Inventory | 17,542,513 | -11,114,312 |
| 12 | Net (Increase) Decrease in Allowances Inventory | | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | 11,828,778 | -8,690,771 |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | -54,530,690 | -19,029,252 |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | 18,284,774 | 14,719,412 |
| 16 | (Less) Allowance for Other Funds Used During Construction | 29,550,610 | 27,112,279 |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | -1,531,052 | -6,936,420 |
| 18 | Other (provide details in footnote): | -24,694,403 | -23,495,357 |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21) | 354,060,106 | 343,512,156 |
| 23 | | | |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | -340,487,802 | -305,819,097 |
| 27 | Gross Additions to Nuclear Fuel | | |
| 28 | Gross Additions to Common Utility Plant | | |
| 29 | Gross Additions to Nonutility Plant | | |
| 30 | (Less) Allowance for Other Funds Used During Construction | -29,550,610 | -27,112,279 |
| 31 | Other (provide details in footnote): | 6,815,901 | 6,561,916 |
| 32 | | | |
| 33 | | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | -304,121,291 | -272,144,902 |
| 35 | | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | | |
| 38 | | | |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | -81,730 | -3,013 |
| 40 | Contributions and Advances from Assoc. and Subsidiary Companies | | |
| 41 | Disposition of Investments in (and Advances to) | | |
| 42 | Associated and Subsidiary Companies | | |
| 43 | | | |
| 44 | Purchase of Investment Securities (a) | -33,381,754 | -10,896,289 |
| 45 | Proceeds from Sales of Investment Securities (a) | 25,794,940 | 5,080,351 |

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
 (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
 (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
 (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

| Line No. | Description (See Instruction No. 1 for Explanation of Codes) (a) | Current Year to Date Quarter/Year (b) | Previous Year to Date Quarter/Year (c) |
|----------|---|---|--|
| 46 | Loans Made or Purchased | | |
| 47 | Collections on Loans | | |
| 48 | | | |
| 49 | Net (Increase) Decrease in Receivables | | |
| 50 | Net (Increase) Decrease in Inventory | | |
| 51 | Net (Increase) Decrease in Allowances Held for Speculation | | |
| 52 | Net Increase (Decrease) in Payables and Accrued Expenses | | |
| 53 | Other (provide details in footnote): | 2,768,025 | |
| 54 | | | |
| 55 | | | |
| 56 | Net Cash Provided by (Used in) Investing Activities | | |
| 57 | Total of lines 34 thru 55) | -309,021,810 | -277,963,853 |
| 58 | | | |
| 59 | Cash Flows from Financing Activities: | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long-Term Debt (b) | 341,384,461 | 166,100,000 |
| 62 | Preferred Stock | | |
| 63 | Common Stock | | |
| 64 | Other (provide details in footnote): | | |
| 65 | | | |
| 66 | Net Increase in Short-Term Debt (c) | | |
| 67 | Other (provide details in footnote): | | |
| 68 | | | |
| 69 | | | |
| 70 | Cash Provided by Outside Sources (Total 61 thru 69) | 341,384,461 | 166,100,000 |
| 71 | | | |
| 72 | Payments for Retirement of: | | |
| 73 | Long-term Debt (b) | -175,000,000 | -166,100,000 |
| 74 | Preferred Stock | | |
| 75 | Common Stock | | |
| 76 | Other (provide details in footnote): | -6,884,501 | -2,180,708 |
| 77 | | | |
| 78 | Net Decrease in Short-Term Debt (c) | | |
| 79 | | | |
| 80 | Dividends on Preferred Stock | | |
| 81 | Dividends on Common Stock | -137,884,636 | -129,877,518 |
| 82 | Net Cash Provided by (Used in) Financing Activities | | |
| 83 | (Total of lines 70 thru 81) | 21,615,324 | -132,058,226 |
| 84 | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | | |
| 86 | (Total of lines 22,57 and 83) | 66,653,620 | -66,509,923 |
| 87 | | | |
| 88 | Cash and Cash Equivalents at Beginning of Period | 98,950,204 | 165,460,127 |
| 89 | | | |
| 90 | Cash and Cash Equivalents at End of period | 165,603,824 | 98,950,204 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 120 Line No.: 4 Column: b

Amortization

| | |
|--------------------------|-------------------|
| Plant | 7,996,866 |
| Unamortized debt expense | 4,198,027 |
| Unamortized discount | (273,481) |
| Water rights | 1,042,009 |
| Other | 51,768 |
| | <u>13,015,189</u> |

Schedule Page: 120 Line No.: 13 Column: b

Cash (received) paid during the period for:

| | |
|--------------------------------------|------------|
| Income taxes | 28,495,758 |
| Interest (net of amount capitalized) | 81,036,821 |

Schedule Page: 120 Line No.: 18 Column: b

Cash Flow from Operating Activities (Other)

| | |
|---|---------------------|
| Pension and postretirement benefit plan expense | 28,954,995 |
| Contributions to pension and postretirement benefit plans | (45,146,099) |
| Changes in unbilled revenues | (7,256,195) |
| Other current liabilities | 5,064,844 |
| Accrued interest | 3,007,004 |
| Changes in prepayments | (5,367,731) |
| Change in company owned life insurance | (3,459,379) |
| Other | (491,842) |
| | <u>(24,694,403)</u> |

Schedule Page: 120 Line No.: 26 Column: b

Non-cash Investing Activities

| | |
|---------------------------------------|------------|
| Additions to PP&E in accounts payable | 45,004,219 |
|---------------------------------------|------------|

Schedule Page: 120 Line No.: 31 Column: b

Other Cash Flows from Plant

| | |
|---|------------------|
| Payments received from joint funding partners | 3,197,133 |
| Sale of renewable energy certificates and emission allowances | 3,087,585 |
| Sale of utility property | 531,183 |
| | <u>6,815,901</u> |

Schedule Page: 120 Line No.: 53 Column: b

Other Investing Cash Flows

| | |
|---|-----------|
| Life insurance proceeds - net of premiums | 2,768,025 |
|---|-----------|

Schedule Page: 120 Line No.: 76 Column: b

Other Financing Cash Flows

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

| | |
|---------------------------|-------------|
| Other | (6,556,501) |
| Discount on debt issuance | (328,000) |
| | (6,884,501) |

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

| Line No. | Item (a) | Unrealized Gains and Losses on Available-for-Sale Securities (b) | Minimum Pension Liability adjustment (net amount) (c) | Foreign Currency Hedges (d) | Other Adjustments (e) |
|----------|--|---|--|--------------------------------|--------------------------|
| 1 | Balance of Account 219 at Beginning of Preceding Year | | | | (22,843,785) |
| 2 | Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income | | | | 1,952,226 |
| 3 | Preceding Quarter/Year to Date Changes in Fair Value | | | | (15,392,264) |
| 4 | Total (lines 2 and 3) | | | | (13,440,038) |
| 5 | Balance of Account 219 at End of Preceding Quarter/Year | | | | (36,283,823) |
| 6 | Balance of Account 219 at Beginning of Current Year | | | | (36,283,823) |
| 7 | Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income | | | | 2,988,104 |
| 8 | Current Quarter/Year to Date Changes in Fair Value | | | | (10,061,961) |
| 9 | Total (lines 7 and 8) | | | | (7,073,857) |
| 10 | Balance of Account 219 at End of Current Quarter/Year | | | | (43,357,680) |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

| Line No. | Other Cash Flow Hedges Interest Rate Swaps (f) | Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g) | Totals for each category of items recorded in Account 219 (h) | Net Income (Carried Forward from Page 117, Line 78) (i) | Total Comprehensive Income (j) |
|----------|--|---|--|--|-----------------------------------|
| 1 | | | (22,843,785) | | |
| 2 | | | 1,952,226 | | |
| 3 | | | (15,392,264) | | |
| 4 | | | (13,440,038) | 224,436,822 | 210,996,784 |
| 5 | | | (36,283,823) | | |
| 6 | | | (36,283,823) | | |
| 7 | | | 2,988,104 | | |
| 8 | | | (10,061,961) | | |
| 9 | | | (7,073,857) | 233,234,543 | 226,160,686 |
| 10 | | | (43,357,680) | | |

| | | | |
|---|---|------------------------------|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|------------------------------|--|

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

**IDAHO POWER COMPANY
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Idaho Power Company (Idaho Power) is the principal operating subsidiary of IDACORP, Inc. (IDACORP), a holding company formed in 1998. Idaho Power is an electric utility engaged in the generation, transmission, distribution, sales, and purchase of electric energy and capacity with a service area covering approximately 24,000 square miles in southern Idaho and eastern Oregon. Idaho Power is regulated primarily by the state utility regulatory commissions of Idaho and Oregon and the Federal Energy Regulatory Commission (FERC). Idaho Power is the parent of Idaho Energy Resources Co. (IERCo), a joint venturer in Bridger Coal Company (BCC), which mines and supplies coal to the Jim Bridger generating plant (Jim Bridger plant) owned in part by Idaho Power.

Basis of Reporting

The financial statements include the assets, liabilities, revenues and expenses of Idaho Power and have been prepared in accordance with the accounting requirements of the FERC as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, Idaho Power accounts for its investments in its majority-owned subsidiary on the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiary as required by U.S. GAAP. The accompanying financial statements include Idaho Power's proportionate share of the utility plant and related operations resulting from its interest in jointly-owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt, (2) assets and liabilities for cost of removal of assets, (3) regulatory assets and liabilities (4) deferred income taxes, (5) income tax expense, (6) non-utility revenues, (7) accrued taxes, and (8) debt issue costs.

Management Estimates

Management makes estimates and assumptions when preparing financial statements in conformity with generally accepted accounting principles. These estimates and assumptions include those related to rate regulation, retirement benefits, contingencies, asset impairment, income taxes, unbilled revenues, and bad debt. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates involve judgments with respect to, among other things, future economic factors that are difficult to predict and are beyond management's control. Accordingly, actual results could differ from those estimates.

Regulation of Utility Operations

As a regulated utility, many of Idaho Power's fundamental business decisions are subject to the approval of governmental agencies, including the prices that Idaho Power is authorized to charge for its electric service. These approvals are a critical factor in determining Idaho Power's results of operations and financial condition.

Idaho Power meets the requirements under accounting principles generally accepted in the United States of America to prepare its financial statements applying the specialized rules to account for the effects of cost-based rate regulation. Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Accounting for the economics of rate regulation impacts multiple financial statement line items and disclosures, such as property, plant, and

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

equipment; regulatory assets and liabilities; operating revenues; operation and maintenance expense; depreciation expense; and income tax expense. The application of accounting principles related to regulated operations sometimes results in Idaho Power recording expenses and revenues in a different period than when an unregulated enterprise would record such expenses and revenues. In these instances, the amounts are deferred or accrued as regulatory assets or regulatory liabilities on the balance sheet. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense. The effects of applying these regulatory accounting principles to Idaho Power's operations are discussed in more detail in Note 3 - "Regulatory Matters."

System of Accounts

The accounting records of Idaho Power conform to the Uniform System of Accounts prescribed by the FERC and adopted by the public utility commissions of Idaho, Oregon, and Wyoming.

Cash and Cash Equivalents

Cash and cash equivalents include cash on-hand and highly liquid temporary investments that mature within 90 days of the date of acquisition.

Receivables and Allowance for Uncollectible Accounts

Customer receivables are recorded at the invoiced amounts and do not bear interest. A late payment fee of one percent per month may be assessed on account balances after 30 days. An allowance is recorded for potential uncollectible accounts. The measurement of expected credit losses on Idaho Power accounts receivable is based on historical experience, current economic conditions, and forecasted information that may affect collections on the outstanding balance. Generally, this includes adjustments based upon a combination of historical write-off experience, aging of accounts receivable, an analysis of specific customer accounts, and an evaluation of whether there are current or forecasted economic conditions that might cause variation in collection from the historical experience. Adjustments are charged to income. Customer accounts receivable balances that remain outstanding after reasonable collection efforts are written off.

In response to the COVID-19 public health crisis, Idaho Power provided certain relief to customers, including temporarily suspending disconnections for customers and temporarily waiving late fees. This relief as well as the economic conditions created by the response to the COVID-19 public health crisis have resulted in higher aged accounts receivable and an increase in the number of late payments. Idaho Power expects higher uncollectible account write-offs as a result of the COVID-19 public health crisis and, accordingly, increased its allowance for uncollectible accounts related to customer receivables at December 31, 2020. The allowance for uncollectible accounts increased to 6.1 percent of the total customer receivables balance at December 31, 2020, compared with 1.9 percent at December 31, 2019.

The following table provides a rollforward of the allowance for uncollectible accounts related to customer receivables (in thousands of dollars):

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

| | Year Ended December 31, | |
|--|----------------------------|----------|
| | 2020 | 2019 |
| Balance at beginning of period | \$ 1,401 | \$ 1,725 |
| Additions to the allowance | 5,222 | 2,250 |
| Write-offs, net of recoveries | (1,857) | (2,574) |
| Balance at end of period | \$ 4,766 | \$ 1,401 |
| Allowance for uncollectible accounts as a percentage of customer receivables | 6.1 % | 1.9 % |

Other receivables are also reviewed for impairment periodically, based upon transaction-specific facts. When it is probable that Idaho Power will be unable to collect all amounts due according to the contractual terms of the agreement, an allowance is established for the estimated uncollectible portion of the receivable and charged to income.

There were no impaired receivables without related allowances at December 31, 2020 and 2019. Once a receivable is determined to be impaired, any further interest income recognized is fully reserved.

Derivative Financial Instruments

Financial instruments such as commodity futures, forwards, options, and swaps are used to manage exposure to commodity price risk in the electricity and natural gas markets. All derivative instruments are recognized as either assets or liabilities at fair value on the balance sheet unless they are designated as normal purchases and normal sales. With the exception of forward contracts for the purchase of natural gas for use at Idaho Power's natural gas generation facilities and a nominal number of power transactions, Idaho Power's physical forward contracts are designated as normal purchases and normal sales. Because of Idaho Power's regulatory accounting mechanisms, Idaho Power records the unrealized changes in fair value of derivative instruments related to power supply as regulatory assets or liabilities.

Revenues

Operating revenues are generally recorded when service is rendered or energy is delivered to customers. Idaho Power accrues estimated unbilled revenues for electric services delivered to customers but not yet billed at year-end. Idaho Power does not report any collections of franchise fees and similar taxes related to energy consumption on the income statement. In addition, regulatory mechanisms in place in Idaho and Oregon affect the reported amount of revenue. The effects of applying these regulatory mechanisms are discussed in more detail in Note 4 - "Revenues."

Property, Plant and Equipment and Depreciation

The cost of utility plant in service represents the original cost of contracted services, direct labor and material, allowance for funds used during construction (AFUDC), and indirect charges for engineering, supervision, and similar overhead items. Repair and maintenance costs associated with planned major maintenance are expensed as the costs are incurred, as are maintenance and repairs of property and replacements and renewals of items determined to be less than units of property. For utility property replaced or renewed, the original cost plus removal cost less salvage is charged to accumulated provision for depreciation, while the cost of related replacements and renewals is added to property, plant and equipment.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

All utility plant in service is depreciated using the straight-line method at rates approved by regulatory authorities. Annual depreciation provisions as a percent of average depreciable utility plant in service approximated 2.9 percent in 2020 and 2019.

During the period of construction, costs expected to be included in the final value of the constructed asset, and depreciated once the asset is complete and placed in service, are classified as construction work in progress on the balance sheets. If the project becomes probable of being abandoned, such costs are expensed in the period such determination is made. Idaho Power may seek recovery of such costs in customer rates, although there can be no guarantee such recovery would be granted.

Long-lived assets are periodically reviewed for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If the sum of the undiscounted expected future cash flows from an asset is less than the carrying value of the asset, impairment is recognized in the financial statements. There were no material impairments of long-lived assets in 2020 or 2019.

Allowance for Funds Used During Construction

AFUDC represents the cost of financing construction projects with borrowed funds and equity funds. With one exception, for the Hells Canyon Complex (HCC) relicensing project, cash is not realized currently from such allowance; it is realized under the ratemaking process over the service life of the related property through increased revenues resulting from a higher rate base and higher depreciation expense. The component of AFUDC attributable to borrowed funds is included as a reduction to total interest expense. Idaho Power's weighted-average monthly AFUDC rate was 7.5 percent for 2020 and 7.6 percent for 2019.

Income Taxes

Idaho Power accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method (commonly referred to as normalized accounting), deferred tax assets and liabilities are determined based on the differences between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. In general, deferred income tax expense or benefit for a reporting period is recognized as the change in deferred tax assets and liabilities from the beginning to the end of the period. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date unless Idaho Power's primary regulator, the Idaho Public Utilities Commission (IPUC), orders direct deferral of the effect of the change in tax rates over a longer period of time.

Consistent with orders and directives of the IPUC, unless contrary to applicable income tax guidance, Idaho Power does not record deferred income tax expense or benefit for certain income tax temporary differences and instead recognizes the tax impact currently (commonly referred to as flow-through accounting) for rate making and financial reporting. Therefore, Idaho Power's effective income tax rate is impacted as these differences arise and reverse. Idaho Power recognizes such adjustments as regulatory assets or liabilities if it is probable that such amounts will be recovered from or returned to customers in future rates.

Idaho Power uses judgment, estimation, and historical data in developing the provision for income taxes and the reporting of tax-related assets and liabilities, including development of current year tax depreciation, capitalized repair costs, capitalized overheads, and other items. Income taxes can be impacted by changes in tax laws and regulations, interpretations by taxing authorities, changes to accounting guidance, and actions by federal or state public utility regulators. Actual income taxes could vary from estimated amounts and may result in favorable or unfavorable impacts to net income, cash flows, and tax-related assets and liabilities.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

In compliance with the federal income tax requirements for the use of accelerated tax depreciation, Idaho Power records deferred income taxes related to its plant assets for the difference between income tax depreciation and book depreciation used for financial statement purposes. Deferred income taxes are recorded for other temporary differences unless accounted for using flow-through.

Investment tax credits earned on regulated assets are deferred and amortized to income over the estimated service lives of the related properties.

Income taxes are discussed in more detail in Note 2 - "Income Taxes."

Other Accounting Policies

Debt discount, expense, and premium are deferred and amortized over the terms of the respective debt issuances. Losses on reacquired debt and associated costs are amortized over the life of the associated replacement debt, as allowed under regulatory accounting.

New and Recently Adopted Accounting Pronouncements

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, to provide financial statement users with more information about expected credit losses on financial instruments and other commitments. The ASU revises the incurred loss impairment methodology to reflect current expected credit losses and requires consideration of a broader range of information to estimate credit losses. Idaho Power adopted ASU 2016-13 on January 1, 2020. The adoption did not have a material impact on its financial statements.

In August 2018, the FASB issued ASU 2018-15, *Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract*, to provide guidance on implementation costs incurred in a cloud computing arrangement that is a service contract. ASU 2018-15 aligns the recognition of such implementation costs with the accounting for costs incurred to implement an internal-use software solution. However, the balance sheet line item for presentation of capitalized implementation costs for a cloud arrangement that is a service contract should be the same as that for the prepayment of fees related to the same arrangement, while capitalized implementation costs for internal-use software solutions are often included in property, plant, and equipment as an intangible asset. Idaho Power adopted ASU 2018-15 on January 1, 2020. The adoption did not have a material impact on its financial statements.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2020, up to February 18, 2021, the date that Idaho Power Company’s U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 14, 2021. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

2. INCOME TAXES

A reconciliation between the statutory federal income tax rate and the effective tax rate is as follows (dollars in thousands):

| | <u>2020</u> | <u>2019</u> |
|--|-------------|-------------|
| Federal income tax expense at 21% statutory rate | \$ 55,068 | \$ 52,662 |
| Change in taxes resulting from: | | |
| Equity earnings of subsidiary companies | (1,764) | (1,783) |
| AFUDC | (8,637) | (7,941) |
| Capitalized interest | 1,044 | 976 |
| Investment tax credits | (2,906) | (6,252) |
| Bond redemption costs | (726) | 0 |
| Removal costs | (3,148) | (3,139) |
| Capitalized overhead costs | (7,560) | (7,140) |
| Capitalized repair costs | (18,480) | (18,480) |
| State income taxes, net of federal benefit | 9,052 | 8,401 |
| Depreciation | 13,589 | 14,641 |
| Excess deferred income tax reversal | (4,884) | (6,181) |
| Income tax return adjustments | (1,972) | 1,131 |
| Other, net | 316 | (561) |
| Total income tax expense | \$ 28,992 | \$ 26,334 |
| Effective tax rate | 11.1% | 10.5% |

The items comprising income tax expense are as follows (dollars in thousands):

| | <u>2020</u> | <u>2019</u> |
|---------------------------------|-------------|-------------|
| Income taxes currently payable: | | |
| Federal | \$ 26,610 | \$ 19,554 |
| State | 6,409 | (4,393) |
| Total | 33,019 | 15,161 |
| Income taxes deferred: | | |
| Federal | (2,607) | (897) |
| State | (4,241) | 10,054 |
| Total | (6,848) | 9,157 |
| Investment tax credits: | | |
| Deferred | 5,727 | 8,268 |
| Restored | (2,906) | (6,252) |
| Total | 2,821 | 2,016 |
| Total income tax expense | \$ 28,992 | \$ 26,334 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The components of the net deferred tax liability are as follows (dollars in thousands):

| | <u>2020</u> | <u>2019</u> |
|-------------------------------------|-------------------|-------------------|
| Deferred tax assets: | | |
| Regulatory liabilities | \$ 95,883 | \$ 96,599 |
| Deferred compensation | 22,576 | 21,946 |
| Deferred revenue | 43,525 | 39,039 |
| Tax credits | 30,215 | 24,489 |
| Retirement benefits | 142,864 | 114,124 |
| Other | 8,447 | 5,964 |
| Total | <u>343,510</u> | <u>302,161</u> |
| Deferred tax liabilities: | | |
| Property, plant and equipment | 282,983 | 286,583 |
| Regulatory assets | 687,628 | 646,886 |
| Power cost adjustment | 0 | 0 |
| Other | 44,857 | 35,242 |
| Total | <u>1,179,867</u> | <u>1,101,475</u> |
| Net deferred tax liabilities | <u>\$ 836,357</u> | <u>\$ 799,314</u> |

IDACORP's tax allocation agreement provides that each member of its consolidated group compute its income taxes on a separate company basis. Amounts payable or refundable are settled through IDACORP and are reported as taxes accrued or income taxes receivable, respectively, on the balance sheets of Idaho Power. See Note 1 - "Summary of Significant Accounting Policies" for further discussion of accounting policies related to income taxes.

Uncertain Tax Positions

Idaho Power believes that it has no material income tax uncertainties for 2020 and prior tax years. Idaho Power recognizes interest accrued related to unrecognized tax benefits as interest expense and penalties as other expense.

Idaho Power is subject to examination by its major tax jurisdictions - United States federal and the State of Idaho. The open tax years for examination are 2020 for federal and 2016-2020 for Idaho. The Idaho State Tax Commission began its examination of the 2016-2018 tax years in March of 2020. In May 2009, IDACORP formally entered the U.S. Internal Revenue Service (IRS) Compliance Assurance Process (CAP) program for its 2009 tax year and has remained in the CAP program for all subsequent years. The CAP program provides for IRS examination and issue resolution throughout the current year with the objective of return filings containing no contested items. In 2020, the IRS completed its examination of the 2019 tax year with no unresolved income tax issues. The IRS moved IDACORP from its current maintenance phase of CAP to a bridge year for the 2020 tax year.

3. REGULATORY MATTERS

Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Included below is a summary of Idaho Power's regulatory assets and liabilities, as well as a discussion of notable regulatory matters.

Regulatory Assets and Liabilities

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The application of accounting principles related to regulated operations sometimes results in Idaho Power recording some expenses and revenues in a different period than when an unregulated enterprise would record those expenses and revenues. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense.

The following table presents a summary of Idaho Power's regulatory assets and liabilities (in thousands of dollars):

| Description | As of December 31, 2020 | | | | |
|--|-------------------------------|---------------------|----------------------|--------------------------|---------------------|
| | Remaining Amortization Period | Earning a Return(1) | Not Earning a Return | Total as of December 31, | |
| | | | | 2020 | 2019 |
| Regulatory Assets: | | | | | |
| Income taxes(2) | | \$ — | \$ 687,628 | \$ 687,628 | \$ 646,886 |
| Unfunded postretirement benefits(3) | | — | 444,470 | 444,470 | 347,935 |
| Pension expense deferrals(4) | | 174,517 | 26,169 | 200,686 | 172,637 |
| Energy efficiency program costs(5) | | 13,225 | — | 13,225 | 1,465 |
| Fixed cost adjustment(6) | 2021-2022 | 38,158 | 17,333 | 55,491 | 54,016 |
| North Valmy plant settlements(6) | 2021-2028 | 103,085 | — | 103,085 | 107,525 |
| Asset retirement obligations(7) | | — | 19,035 | 19,035 | 18,835 |
| Long-term service agreement | 2021-2043 | 14,729 | 9,702 | 24,431 | 25,590 |
| Other | 2021-2055 | 2,074 | 8,770 | 10,844 | 8,170 |
| Total | | \$ 345,788 | \$ 1,213,107 | \$ 1,558,895 | \$ 1,383,059 |
| Regulatory Liabilities: | | | | | |
| Income taxes(8) | | \$ — | \$ 95,883 | \$ 95,883 | \$ 96,599 |
| Depreciation-related excess deferred income taxes(9) | | 178,997 | — | 178,997 | 183,881 |
| Power supply costs(6) | 2021-2022 | 8,397 | 6,612 | 15,009 | 48,492 |
| Mark-to-market assets | | — | 1,995 | 1,995 | — |
| Tax reform accrual for future amortization(10) | | — | 16,893 | 16,893 | 9,139 |
| Other | | 5,920 | 5,082 | 11,002 | 10,895 |

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |

NOTES TO FINANCIAL STATEMENTS (Continued)

| | | | | | | | | |
|-------|----|---------|----|---------|----|---------|----|---------|
| Total | \$ | 193,314 | \$ | 126,464 | \$ | 319,779 | \$ | 349,006 |
|-------|----|---------|----|---------|----|---------|----|---------|

- (1) Earning a return includes either interest or a return on the investment as a component of rate base at the allowed rate of return.
- (2) Represents flow-through income tax accounting differences which have a corresponding deferred tax liability disclosed in Note 2 - "Income Taxes."
- (3) Represents the unfunded obligation of Idaho Power's pension and postretirement benefit plans, which are discussed in Note 12 - "Benefit Plans."
- (4) Idaho Power records a regulatory asset for the difference between net periodic pension cost and pension cost considered for rate-making purposes relating to Idaho Power's defined benefit pension plan. In its Idaho jurisdiction, Idaho Power's inclusion of pension costs for the establishment of retail rates is based upon contributions made to the pension plan. This regulatory asset account represents the difference between cumulative cash contributions and amounts collected in rates. Deferred costs are amortized into expense as the amounts are provided for in Idaho retail revenues.
- (5) The energy efficiency asset includes both the Idaho and Oregon jurisdiction balances at December 31, 2020 and 2019.
- (6) This item is discussed in more detail in this Note 3 - "Regulatory Matters."
- (7) Asset retirement obligations are discussed in Note 13 - "Asset Retirement Obligations (ARO)."
- (8) Represents the tax gross-up related to the depreciation-related excess deferred income taxes and investment tax credits included in this table and has a corresponding deferred tax asset disclosed in Note 2 - "Income Taxes."
- (9) In 2017, income tax reform reduced deferred income tax assets and liabilities. For depreciation-related timing differences under the normalized tax accounting method, this reduction will flow back to customers under the statutorily prescribed average rate assumption method.
- (10) Represents amount accrued under the May 2018 Idaho Tax Reform Settlement Stipulation (described below) for the future amortization of existing or future unspecified regulatory deferrals that would otherwise be a future liability recoverable from Idaho customers.

Idaho Power's regulatory assets and liabilities are typically amortized over the period in which they are reflected in customer rates. In the event that recovery of Idaho Power's costs through rates becomes unlikely or uncertain, regulatory accounting would no longer apply to some or all of Idaho Power's operations and the items above may represent stranded investments. If not allowed full recovery of these items, Idaho Power would be required to write off the applicable portion, which could have a materially adverse financial impact.

Power Cost Adjustment Mechanisms and Deferred Power Supply Costs

In both its Idaho and Oregon jurisdictions, Idaho Power's power cost adjustment mechanisms address the volatility of power supply costs and provide for annual adjustments to the rates charged to its retail customers. The power cost adjustment mechanisms compare Idaho Power's actual net power supply costs (primarily fuel and purchased power less wholesale energy sales) against net power supply costs being recovered in Idaho Power's retail rates. Under the power cost adjustment mechanisms, certain differences between actual net power supply costs incurred by Idaho Power and costs being recovered in retail rates are recorded as a deferred charge or credit on the balance sheets for future recovery or refund. The power supply costs deferred primarily result from changes in contracted power purchase prices and volumes, changes in wholesale market prices and transaction volumes, fuel prices, and the levels of Idaho Power's own generation. The Idaho deferral period or Idaho-jurisdiction power cost adjustment (PCA) year runs from April 1 through March 31. Amounts deferred during the PCA year are primarily recovered or refunded during the subsequent June 1 through May 31 period.

Idaho Jurisdiction Power Cost Adjustment Mechanism: In the Idaho jurisdiction, the annual PCA adjustment consists of (a) a forecast component, based on a forecast of net power supply costs in the coming year as compared with net power supply costs included in base rates; and (b) a true-up component, based on the difference between the previous year's actual net power supply costs and the previous year's forecast. The latter component also includes a balancing mechanism so that, over time, the actual collection or refund of authorized true-up dollars matches the amounts authorized. The PCA mechanism also includes:

- a cost or benefit sharing ratio that allocates the deviations in net power supply expenses between customers (95 percent) and Idaho Power (5 percent), with the exceptions of expenses associated with PURPA power purchases and demand response incentive payments, which are allocated 100 percent to customers; and
- a sales-based adjustment intended to ensure that power supply expense recovery resulting solely from sales changes does not

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

distort the results of the mechanism.

The table below summarizes the three most recent Idaho-jurisdiction PCA rate adjustments, which also include non-PCA-related rate adjustments as ordered by the IPUC:

| Effective Date | \$ Change (millions) | Notes |
|----------------|-------------------------|---|
| June 1, 2020 | \$ 58.7 | The \$58.7 million increase in PCA rates reflects a return to a more normal level of power supply costs as wholesale market energy prices came down from unusually high levels in the previous year's PCA and a forecasted reduction in low-cost hydropower generation. |
| June 1, 2019 | \$ (50.1) | The \$50.1 million decrease in PCA rates includes a \$5.0 million credit to customers for sharing of 2018 earnings under the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation and a \$2.7 million credit for income tax reform benefits related to Idaho Power's OATT rate under a May 2018 Idaho tax reform settlement stipulation as described below in this Note 3 - Regulatory Matters. |

Oregon Jurisdiction Power Cost Adjustment Mechanism: Idaho Power's power cost recovery mechanism in Oregon has two components: an annual power cost update (APCU) and a power cost adjustment mechanism (PCAM). The APCU allows Idaho Power to reestablish its Oregon base net power supply costs annually, separate from a general rate case, and to forecast net power supply costs for the upcoming water year. The PCAM is a true-up filed annually in February. The filing calculates the deviation between actual net power supply expenses incurred for the preceding calendar year and the net power supply expenses recovered through the APCU for the same period. Oregon jurisdiction power supply cost changes under the APCU and PCAM during each of 2020 and 2019 did not have a material impact on the companies' financial statements.

Notable Idaho Base Rate Adjustments

Idaho base rates were most recently established through a general rate case in 2012, and adjusted in 2014, 2017, 2018, and 2019.

January 2012 and June 2014 Idaho Base Rate Adjustments: Effective January 1, 2012, Idaho Power implemented new Idaho base rates resulting from IPUC approval of a settlement stipulation that provided for a 7.86 percent authorized overall rate of return on an Idaho-jurisdiction rate base of approximately \$2.36 billion. The settlement stipulation resulted in a 4.07 percent, or \$34.0 million, overall increase in Idaho Power's annual Idaho-jurisdiction base rate revenues. Idaho base rates were subsequently adjusted again in 2012, in connection with Idaho Power's completion of the Langley Gulch power plant. In June 2012, the IPUC issued an order approving a \$58.1 million increase in annual Idaho-jurisdiction base rates, effective July 1, 2012. The order also provided for a \$335.9 million increase in Idaho rate base. Neither the settlement stipulation nor the IPUC orders adjusting base rates specified an authorized rate of return on equity or imposed a moratorium on Idaho Power filing a general rate case at a future date.

The IPUC issued a March 2014 order approving Idaho Power's request for an increase in the normalized or "base level" net power supply expense to be used to update base rates and in the determination of the PCA rate that became effective June 1, 2014.

October 2014 Idaho Earnings Support and Sharing Settlement Stipulation: In October 2014, the IPUC issued an order approving an extension, with modifications, of the terms of a December 2011 Idaho settlement stipulation for the period from 2015 through 2019, or until the terms are otherwise modified or terminated by order of the IPUC or the full \$45 million of additional accumulated deferred investment tax credits (ADITC) contemplated by the settlement stipulation has been amortized (October 2014 Idaho Earnings Support and Sharing Settlement Stipulation). The provisions of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

are described in the table below.

May 2018 Idaho Tax Reform Settlement Stipulation: In December 2017, the Tax Cuts and Jobs Act was signed into law, which, among other things, lowered the corporate federal income tax rate from 35 percent to 21 percent and modified or eliminated certain federal income tax deductions for corporations. In March 2018, Idaho House Bill 463 was signed into law reducing the Idaho state corporate income tax rate from 7.4 percent to 6.925 percent.

In May 2018, the IPUC issued an order approving a settlement stipulation (May 2018 Idaho Tax Reform Settlement Stipulation) related to income tax reform. Beginning June 1, 2018, the settlement stipulation provided an annual (a) \$18.7 million reduction to Idaho customer base rates and (b) \$7.4 million amortization of existing regulatory deferrals for specified items or future amortization of other existing or future unspecified regulatory deferrals that would otherwise be a future liability recoverable from Idaho customers. Additionally, a one-time benefit of a \$7.8 million rate reduction was provided to Idaho customers through the Idaho-jurisdiction power cost adjustment (PCA) mechanism for the period from June 1, 2018 through May 31, 2019, for the income tax reform benefits accrued from January 1, 2018 to May 31, 2018, and the income tax reform benefits related to Idaho Power's OATT rate. The amount provided via the PCA mechanism decreased to \$2.7 million on June 1, 2019, for income tax reform benefits related to Idaho Power's OATT rate and ceased on June 1, 2020, to reflect the impact of a full year of reduced OATT third-party transmission revenues.

The May 2018 Idaho Tax Reform Settlement Stipulation also provided for the indefinite extension, with modifications, of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation beyond its termination date of December 31, 2019.

The table below summarizes and compares the terms of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation with the terms in the May 2018 Idaho Tax Reform Settlement Stipulation that became applicable on January 1, 2020.

October 2014 Idaho Earnings Support and Sharing Settlement Stipulation

(Effective through December 31, 2019)

May 2018 Idaho Tax Reform Settlement Stipulation

(Effective January 1, 2020, with no defined end date)

If Idaho Power's actual annual Idaho ROE in any year is less than 9.5 percent, then Idaho Power may record additional ADITC amortization up to \$25 million to help achieve a 9.5 percent Idaho ROE for that year, and may record additional ADITC amortization up to a total of \$45 million over the 2015 through 2019 period. If the \$45 million of ADITC are completely amortized, the revenue sharing provisions below would no longer be applicable.

If Idaho Power's actual annual Idaho ROE in any year is less than 9.4 percent, then Idaho Power may amortize up to \$25 million of additional ADITC to help achieve a 9.4 percent Idaho ROE for that year, so long as the cumulative amount of ADITC used does not exceed \$45 million (Idaho Power will have available and may continue to use any unused portion of the \$45 million of additional ADITC from the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation); however, Idaho Power may seek approval from the IPUC to replenish the total amount of ADITC it is permitted to amortize. If there are no remaining amounts of ADITC authorized to be amortized, the revenue sharing provisions below would not be applicable until ADITC is replenished.

If Idaho Power's annual Idaho ROE in any year exceeds 10.0 percent, the amount of earnings exceeding a 10.0 percent Idaho ROE and up to and including a 10.5 percent Idaho ROE will be allocated 75 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 25 percent to Idaho Power.

If Idaho Power's annual Idaho ROE in any year exceeds 10.0 percent, the amount of earnings exceeding a 10.0 percent Idaho ROE and up to and including a 10.5 percent Idaho ROE will be allocated 80 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 20 percent to Idaho Power.

If Idaho Power's annual Idaho ROE in any year exceeds 10.5 percent, the amount of earnings exceeding a 10.5 percent Idaho ROE will be allocated 50 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the

If Idaho Power's annual Idaho ROE in any year exceeds 10.5 percent, the amount of earnings exceeding a 10.5 percent Idaho ROE will be allocated 55 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

subsequent year's PCA, 25 percent to Idaho Power's Idaho customers in the form of a reduction to the pension regulatory asset balancing account (to reduce the amount to be collected in the future from Idaho customers), and 25 percent to Idaho Power. In the event the IPUC approves a change to Idaho Power's allowed annual Idaho ROE as part of a general rate case proceeding before December 31, 2019, the Idaho ROE thresholds will be adjusted on a prospective basis as follows: (a) the Idaho ROE under which Idaho Power will be permitted to amortize an additional amount of ADITC will be set at 95 percent of the newly authorized Idaho ROE, (b) sharing with customers on an 75 percent basis as a customer rate reduction will begin at the newly authorized Idaho ROE, and (c) sharing with customers on a 75 percent basis but allocated 50 percent to a rate reduction, and 25 percent to a pension expense deferral regulatory asset, will begin at 105 percent of the newly authorized Idaho ROE.

subsequent year's PCA, 25 percent to Idaho Power's Idaho customers in the form of a reduction to the pension regulatory asset balancing account (to reduce the amount to be collected in the future from Idaho customers), and 20 percent to Idaho Power. In the event the IPUC approves a change to Idaho Power's allowed annual Idaho ROE as part of a general rate case proceeding effective on or after January 1, 2020, the Idaho ROE thresholds will be adjusted on a prospective basis as follows: (a) the Idaho ROE under which Idaho Power will be permitted to amortize an additional amount of ADITC will be set at 95 percent of the newly authorized Idaho ROE, (b) sharing with customers on an 80 percent basis as a customer rate reduction will begin at the newly authorized Idaho ROE, and (c) sharing with customers on an 80 percent basis but allocated 55 percent to a rate reduction, and 25 percent to a pension expense deferral regulatory asset, will begin at 105 percent of the newly authorized Idaho ROE.

The May 2018 Idaho Tax Reform Settlement Stipulation did not impose a moratorium on Idaho Power filing a general rate case or other form of rate proceeding in Idaho during its respective term.

In 2020 and 2019, Idaho Power recorded no provision against current revenue for sharing with customers, as its full-year return on year-end equity in the Idaho jurisdiction (Idaho ROE) was between 9.4 percent and 10.0 percent in 2020 and between 9.5 percent and 10.0 percent in 2019. Accordingly, at December 31, 2020, the full \$45 million of additional ADITC remained available for future use under the terms of the May 2018 Idaho Tax Reform Settlement Stipulation.

Valmy Base Rate Adjustment Settlement Stipulations: In May 2017, the IPUC approved a settlement stipulation allowing accelerated depreciation and cost recovery for Idaho Power's jointly-owned North Valmy coal-fired power plant. The settlement stipulation provides for an increase in Idaho jurisdictional revenues of \$13.3 million per year, and (1) levelized collections and associated cost recovery through December 2028, (2) accelerated depreciation on unit 1 through 2019 and unit 2 through 2025, and (3) Idaho Power to use prudent and commercially reasonable efforts to end its participation in the operation of unit 1 by the end of 2019 and unit 2 no later than the end of 2025. The costs intended to be recovered by the increased jurisdictional revenues include current investments as of May 31, 2017, in both units, forecasted unit 1 investments from 2017 through 2019, and forecasted decommissioning costs for unit 1 and unit 2, offset by forecasted operation and maintenance costs savings. The settlement stipulation also provides for the regulatory accrual or deferral of the difference between actual revenue requirements and levelized collections, and provides for the regulatory accrual or deferral of the difference between actual costs incurred (including accelerated depreciation expense on unit 1 through 2019 and unit 2 through 2025) compared with costs permitted to be recovered during the cost recovery period specified in the settlement stipulation (including depreciation expense through 2028). If actual costs incurred differ from forecasted amounts included in the settlement stipulation, collection or refund of any differences would be subject to regulatory approval. In February 2019, Idaho Power reached an agreement with NV Energy that facilitates the planned end of Idaho Power's participation in coal-fired operations at units 1 and 2 of its jointly-owned North Valmy coal-fired power plant in 2019 and no later than 2025, respectively. In May 2019, the IPUC issued an order approving the North Valmy plant agreement and allowing Idaho Power to recover through customer rates the \$1.2 million incremental annual levelized revenue requirement associated with required North Valmy plant investments and other exit costs, effective June 1, 2019 through December 31, 2028. In December 2019, as planned, Idaho Power ended its participation in coal-fired operations of North Valmy plant unit 1.

Other Notable Idaho Regulatory Matters

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Fixed Cost Adjustment: The Idaho jurisdiction fixed cost adjustment (FCA) mechanism, applicable to Idaho residential and small commercial customers, is designed to remove a portion of Idaho Power's financial disincentive to invest in energy efficiency programs by separating (or decoupling) the recovery of fixed costs from the variable kilowatt-hour (kWh) charge and linking it instead to a set amount per customer. Under Idaho Power's current rate design, recovery of a portion of fixed costs is included in the variable kWh charge, which may result in over-collection or under-collection of fixed costs. To return over-collection to customers or to collect under-collection from customers, the FCA mechanism allows Idaho Power to accrue, or defer, the difference between the authorized fixed-cost recovery amount per customer and the actual fixed costs per customer recovered by Idaho Power during the year. The IPUC has discretion to cap the annual increase in the FCA recovery at 3 percent of base revenue, with any excess deferred for collection in a subsequent year.

The following table summarizes FCA amounts approved for collection in the prior three FCA years:

| FCA Year | Period Rates in Effect | Annual Amount (in millions) |
|----------|---------------------------|--------------------------------|
| 2019 | June 1, 2020-May 31, 2021 | \$35.5 |
| 2018 | June 1, 2019-May 31, 2020 | \$34.8 |
| 2017 | June 1, 2018-May 31, 2019 | \$15.6 |

Wildfire Mitigation Cost Recovery: In recent years, the western United States has experienced an increase in frequency and intensity of wildfires. Idaho Power drafted a Wildfire Mitigation Plan (WMP) that outlines actions Idaho Power is taking or plans to implement in the future to reduce wildfire risk and to strengthen the resiliency of its transmission and distribution system to wildfires. On January 22, 2021, Idaho Power filed an application with the IPUC requesting authorization to defer, for future amortization, the Idaho jurisdictional share of actual incremental O&M expenses and depreciation expense of certain capital investments necessary to implement the WMP, including incremental insurance costs. Idaho Power also requested authorization to record these O&M expenses as a regulatory asset until the company can request amortization of the deferred costs in a future IPUC proceeding, at which time the IPUC will have the opportunity to review actual costs and determine the amount of prudently incurred costs that can be recovered through retail rates. As of the date of this report, the WMP case remains pending at the IPUC.

Notable Oregon Regulatory Matters

Oregon Base Rate Changes: Oregon base rates were most recently established in a general rate case in 2012. In February 2012, the Public Utility Commission of Oregon (OPUC) issued an order approving a settlement stipulation that provided for a \$1.8 million base rate increase, a return on equity of 9.9 percent, and an overall rate of return of 7.757 percent in the Oregon jurisdiction. New rates in conformity with the settlement stipulation were effective March 1, 2012. Subsequently, in September 2012, the OPUC issued an order approving an approximately \$3.0 million increase in annual Oregon jurisdiction base rates, effective October 1, 2012, for inclusion of the Langley Gulch power plant in Idaho Power's Oregon rate base. Additionally, in October 2020, the OPUC approved an increase in Oregon customer rates of \$0.4 million annually associated with amortization of deferred Langley Gulch power plant revenue requirement variances, effective November 1, 2020 through October 31, 2024.

In May 2018, the OPUC issued an order approving a settlement stipulation that provides for an annual \$1.5 million reduction to Oregon customer base rates beginning June 1, 2018, through May 31, 2020, related to income tax reform. In May 2020, the OPUC issued an order to approve the quantification of \$1.5 million in annualized Oregon jurisdictional benefits associated with federal and state income tax changes resulting from tax reform and adjusting customer rates to reflect this amount, effective June 1, 2020, until its next general rate case or other proceeding where the tax-related revenue requirement components are reflected in rates.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

In June 2017, the OPUC approved a settlement stipulation allowing for (1) accelerated depreciation of North Valmy plant units 1 and 2 through December 31, 2025, (2) cost recovery of incremental North Valmy plant investments through May 31, 2017, and (3) forecasted North Valmy plant decommissioning costs. The settlement stipulation provides for an increase in the Oregon jurisdictional revenue requirement of \$1.1 million, effective July 1, 2017, with yearly adjustments, if warranted. As part of the May 2018 settlement stipulation associated with income tax reform described above, the OPUC also deemed prudent Idaho Power's decision to pursue the end of its participation in coal-fired operations of unit 1 by the end of 2019 and approved Idaho Power's request to recover annual incremental accelerated depreciation relating to unit 1, beginning June 1, 2018, and ending December 31, 2019, resulting in a \$2.5 million annualized revenue requirement. In October 2019, the OPUC approved the North Valmy plant agreement and authorized Idaho Power to adjust customer rates in Oregon, effective January 1, 2020, to reflect a decrease in the annual levelized revenue requirement of \$3.2 million, which mostly relates to the decrease in depreciation expense and other costs associated with the December 2019 end of Idaho Power's participation in coal-fired operations of North Valmy plant unit 1.

Federal Regulatory Matters - Open Access Transmission Tariff Rates

Idaho Power uses a formula rate for transmission service provided under its OATT, which allows transmission rates to be updated annually based primarily on actual financial and operational data Idaho Power files with the FERC and allows Idaho Power to recover costs associated with its transmission system. Idaho Power's OATT rates submitted to the FERC in Idaho Power's four most recent annual OATT Final Informational Filings were as follows:

| Applicable Period | OATT Rate (per kW-year) |
|---------------------------------------|-------------------------|
| October 1, 2020 to September 30, 2021 | \$ 29.95 |
| October 1, 2019 to September 30, 2020 | \$ 27.32 |
| October 1, 2018 to September 30, 2019 | \$ 31.25 |

Idaho Power's current OATT rate is based on a net annual transmission revenue requirement of \$117.7 million, which represents the OATT formulaic determination of Idaho Power's net cost of providing OATT-based transmission service.

4. REVENUES

Revenues from Contracts with Customers

Revenues from contracts with customers are primarily related to Idaho Power's regulated tariff-based sales of energy or related services. Generally, tariff-based sales do not involve a written contract, but are classified as revenues from contracts with customers. Idaho Power assesses revenues on a contract-by-contract basis to determine the nature, amount, timing, and uncertainty, if any, of revenues being recognized.

Retail Revenues: Idaho Power's retail revenues primarily relate to the sale of electricity to customers based on regulated tariff-based prices. Idaho Power recognizes retail revenues in amounts for which it has the right to invoice the customer in the period when energy is delivered or services are provided to customers. The total energy price generally has a fixed component related to having service available and a usage-based component related to the demand, delivery, and consumption of energy. The revenues recognized reflect the consideration Idaho Power expects to be entitled to in exchange for energy and services. Retail customers are classified as residential, commercial, industrial, or irrigation. Approximately 95 percent of Idaho Power's retail revenue originates from customers located in Idaho, with the remainder originating from customers located in Oregon. Idaho Power's retail customer rates are based on

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Idaho Power's cost of service and are determined through general rate case proceedings, settlement stipulations, and other filings with the IPUC and OPUC. Changes in rates and changes in customer demand are typically the primary causes of fluctuations in retail revenue from period to period. The primary influences on changes in customer demand for electricity are weather, economic conditions (including growth in the number of Idaho Power customers), and energy efficiency. Idaho Power's utility revenues are not earned evenly during the year.

Retail revenues are billed monthly based on meter readings taken throughout the month. Payments for amounts billed are generally due from the customer within 15 days of billing. Idaho Power accrues estimated unbilled revenues for energy or related services delivered to customers but not yet billed at period-end based on actual meter readings at period-end and estimated rates.

Residential Customers: Idaho Power's energy sales to residential customers typically peak during the winter heating season and summer cooling season. Extreme temperatures increase sales to residential customers who use electricity for cooling and heating, compared with normal temperatures. Idaho Power's rate structure provides for higher rates during the summer when overall system loads are at their highest, and includes tiers such that rates increase as a customer's consumption level increases. These seasonal and tiered rate structures contribute to the seasonal fluctuations in revenues and earnings. Economic and demographic conditions can also affect residential customer demand; strong job growth and population growth in Idaho Power's service area have led to increasing customer growth rates in recent years. Residential demand is also impacted by energy efficiency initiatives. Idaho Power's FCA mechanism mitigates some of the fluctuations caused by weather and energy efficiency initiatives. In 2020, Idaho Power's residential customers used more energy due to spending more time at home during the COVID-19 public health crisis.

Commercial Customers: Most businesses are included in Idaho Power's commercial customer class, as are small industrial companies, and public street and highway lighting accounts. Idaho Power's commercial customers are less influenced by weather conditions than residential customers, although weather does still affect commercial customer energy use. Economic conditions, including manufacturing activity levels, and energy efficiency initiatives also affect energy use of commercial customers. In 2020, the economic impacts of the COVID-19 public health crisis reduced energy usage by Idaho Power's commercial customers.

Industrial Customers: Industrial customers consist of large industrial companies, including special contract customers. Energy use of industrial customers is primarily driven by economic conditions, with weather having little impact on this customer class. In 2020, the economic impacts of the COVID-19 public health crisis reduced energy usage by Idaho Power's industrial customers.

Irrigation Customers: Irrigation customers use electricity to operate irrigation pumps, primarily during the agricultural growing season. The amount and timing of precipitation as well as temperature levels affect the timing and amounts of sales to irrigation customers, with increased precipitation generally resulting in decreased sales.

Provision for Sharing: Idaho Power has regulatory settlement stipulations in Idaho that provide for the potential sharing between Idaho Power and its Idaho customers of Idaho-jurisdictional earnings in excess of 10.0 percent of Idaho ROE. Based on full-year 2020 Idaho ROE, Idaho Power recorded no provision against current revenues for sharing of earnings with customers for 2020. During 2019, no provision was recorded. The regulatory settlement stipulations are described further in Note 3 - "Regulatory Matters."

Wholesale Energy Sales: As a public utility under the Federal Power Act (FPA), Idaho Power has the authority to charge market-based rates for wholesale energy sales under its FERC tariff. Idaho Power's wholesale electricity sales are primarily to utilities and power marketers and are predominantly short-term and consist of a single performance obligation satisfied as energy is transferred to the counterparty. Idaho Power's wholesale energy sales depend largely on the availability of generation resources in excess of the amount necessary to serve customer loads as well as adequate market power prices and demand at the time when those resources are

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

available. A reduction in any of those factors may lead to lower wholesale energy sales.

Transmission Wheeling-Related Revenues: As a public utility under the FPA, Idaho Power has the authority to provide cost-based wholesale and retail access transmission services under its OATT. Services under the OATT are offered on a nondiscriminatory basis such that all potential customers have an equal opportunity to access the transmission system. Idaho Power's transmission revenue is primarily related to third parties reserving capacity on Idaho Power's transmission system to transmit electricity through Idaho Power's service area. Reservations are predominantly short-term contracts or on-demand when available, but may be part of a long-term capacity contract. Transmission wheeling-related revenues consist of a single performance obligation satisfied as capacity on Idaho Power's transmission system is provided to the third party. Transmission wheeling-related revenues are affected by changes in Idaho Power's OATT rate and customer demand. Demand for transmission services can be affected by regional market factors, such as loads and generation of utilities in Idaho Power's region.

Energy Efficiency Program Revenues: Idaho Power collects most of its energy efficiency program costs through an energy efficiency rider on customer bills. The rider collections are deferred until expenditures are incurred. Energy efficiency program expenditures funded through the rider are reported as an operating expense with an equal amount recognized in revenues, resulting in no net impact on earnings. The cumulative variance between expenditures and amounts collected through the rider is recorded as a regulatory asset or liability. A liability balance indicates that Idaho Power has collected more than it has spent, and an asset balance indicates that Idaho Power has spent more than it has collected. At December 31, 2020, Idaho Power's energy efficiency rider balances were a \$12.2 million regulatory asset in the Idaho jurisdiction and a \$1.0 million regulatory asset in the Oregon jurisdiction. In December 2020, the IPUC authorized Idaho Power to increase the Idaho energy efficiency rider collection percentage from 2.75 percent to 3.1 percent, effective January 1, 2021.

Alternative Revenue Programs and Derivative Revenues

While revenues from contracts with customers make up most of Idaho Power's revenues, the IPUC has authorized the FCA mechanism, which may increase or decrease tariff-based rates billed to customers. The FCA mechanism is described in detail in Note 3 - "Regulatory Matters." The FCA mechanism revenues include only the initial recognition of FCA revenues when the regulator-specified conditions for recognition have been met. Revenue from contracts with customers excludes the portion of the tariff price representing FCA revenues that had been initially recorded in prior periods when regulator-specified conditions were met. When those amounts are included in the price of utility service and billed to customers, such amounts are recorded as recovery of the associated regulatory asset or liability and not as revenues.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

5. LONG-TERM DEBT

The following table summarizes Idaho Power's long-term debt at December 31 (in thousands of dollars):

| | 2020 | 2019 |
|---|------------------|------------------|
| First mortgage bonds: | | |
| 3.40% Series due 2020 | \$ — | \$ 100,000 |
| 2.95% Series due 2022 | — | 75,000 |
| 2.50% Series due 2023 | 75,000 | 75,000 |
| 1.90% Series due 2030 | 80,000 | — |
| 6.00% Series due 2032 | 100,000 | 100,000 |
| 5.50% Series due 2033 | 70,000 | 70,000 |
| 5.50% Series due 2034 | 50,000 | 50,000 |
| 5.875% Series due 2034 | 55,000 | 55,000 |
| 5.30% Series due 2035 | 60,000 | 60,000 |
| 6.30% Series due 2037 | 140,000 | 140,000 |
| 6.25% Series due 2037 | 100,000 | 100,000 |
| 4.85% Series due 2040 | 100,000 | 100,000 |
| 4.30% Series due 2042 | 75,000 | 75,000 |
| 4.00% Series due 2043 | 75,000 | 75,000 |
| 3.65% Series due 2045 | 250,000 | 250,000 |
| 4.05% Series due 2046 | 120,000 | 120,000 |
| 4.20% Series due 2048 | 450,000 | 220,000 |
| Total first mortgage bonds | 1,800,000 | 1,665,000 |
| Pollution control revenue bonds: | | |
| 1.45% Series due 2024 ⁽¹⁾ | 49,800 | 49,800 |
| 1.70% Series due 2026 ⁽¹⁾ | 116,300 | 116,300 |
| Variable Rate Series 2000 due 2027 | 4,360 | 4,360 |
| Total pollution control revenue bonds | 170,460 | 170,460 |
| American Falls bond guarantee | 19,885 | 19,885 |
| Unamortized premium/discount | 26,503 | (4,301) |
| Total Idaho Power outstanding debt⁽²⁾ | 2,016,848 | 1,851,044 |

(1) Humboldt County and Sweetwater County Pollution Control Revenue Bonds are secured by the first mortgage bonds, bringing the total first mortgage bonds outstanding at December 31, 2020, to \$1.966 billion. These two bonds were purchased and remarketed in August 2019. See "Long-Term Debt Issuances,

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Maturities, and Redemptions" below.

(2) At December 31, 2020 and 2019, the overall effective cost rate of Idaho Power's outstanding debt was 4.40 percent and 4.50 percent, respectively.

At December 31, 2020, the maturities for the aggregate amount of Idaho Power long-term debt outstanding were as follows (in thousands of dollars):

| 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
|------|------|-----------|-----------|-----------|--------------|
| \$ — | \$ — | \$ 75,000 | \$ 49,800 | \$ 19,885 | \$ 1,845,660 |

Long-Term Debt Issuances, Maturities, and Redemptions

In April 2020, Idaho Power issued \$230 million in principal amount of 4.20% first mortgage bonds, secured medium term notes, Series K, maturing March 1, 2048. The bonds were issued at a reoffer yield of 3.422 percent, which resulted in a net premium of 13.0 percent and net proceeds to Idaho Power of \$259.9 million. After this offering the aggregate principal amount of the 4.20% first mortgage bonds is \$450 million.

In June 2020, Idaho Power issued \$80 million in principal amount of 1.90 percent first mortgage bonds, secured medium term notes, Series L, maturing July 15, 2030. In July 2020, Idaho Power redeemed, prior to maturity, \$75 million in principal amount of 2.95 percent first mortgage bonds, medium-term notes, Series H due in April 2022. In accordance with the redemption provisions of the notes, the redemption included Idaho Power's payment of a make-whole premium to the holders of the redeemed notes in the aggregate amount of \$3.3 million.

In August 2020, Idaho Power redeemed \$100 million in principal amount of 3.40 percent first mortgage bonds due in November 2020.

In August 2019, Idaho Power purchased and remarketed two of its outstanding series of pollution control tax-exempt bonds, one in the aggregate principal amount of \$49.8 million issued in 2003 by Humboldt County, Nevada and due in 2024, and the other in the aggregate principal amount of \$116.3 million issued in 2006 by Sweetwater County, Wyoming and due in 2026. The bonds were remarketed with substantially the same terms, but with lower term interest rates. The term interest rate of the series due in 2024 decreased from 5.15 percent to 1.45 percent and the term interest rate of the series due in 2026 decreased from 5.25 percent to 1.70 percent.

Idaho Power First Mortgage Bonds

Idaho Power's issuance of long-term indebtedness is subject to the approval of the IPUC, OPUC, and Wyoming Public Service Commission (WPSC). In April and May 2019, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$500 million in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders. Authority from the IPUC is effective through May 31, 2022, subject to extensions upon request to the IPUC. The OPUC's and WPSC's orders do not impose a time limitation for issuances, but the OPUC order does impose a number of other conditions, including a requirement that the interest rates for the debt securities or first mortgage bonds fall within either (a) designated spreads over comparable U.S. Treasury rates or (b) a maximum interest rate limit of 7.0 percent.

In May 2019, Idaho Power filed a shelf registration statement with the SEC, which became effective upon filing, for the offer and sale of an unspecified principal amount of its first mortgage bonds. The issuance of first mortgage bonds requires that Idaho Power meet interest coverage and security provisions set forth in the Idaho Power's Indenture of Mortgage and Deed of Trust, dated as of October 1, 1937, as amended and supplemented from time to time (Indenture). Future issuances of first mortgage bonds are subject to

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

satisfaction of covenants and security provisions set forth in the Indenture, market conditions, regulatory authorizations, and covenants contained in other financing agreements.

In June 2020, Idaho Power entered into a selling agency agreement with six banks named in the agreement in connection with the potential issuance and sale from time to time of up to \$500 million aggregate principal amount of first mortgage bonds, secured medium term notes, Series L (Series L Notes), under Idaho Power's Indenture of Mortgage and Deed of Trust, dated as of October 1, 1937, as amended and supplemented (Indenture). Also in June 2020, Idaho Power entered into the Forty-ninth Supplemental Indenture, dated effective as of June 5, 2020, to the Indenture (Forty-ninth Supplemental Indenture). The Forty-ninth Supplemental Indenture provides for, among other items, the issuance of up to \$500 million in aggregate principal amount of Series L Notes pursuant to the Indenture.

The mortgage of the Indenture secures all bonds issued under the Indenture equally and ratably, without preference, priority, or distinction. First mortgage bonds issued in the future will also be secured by the mortgage of the Indenture. The lien constitutes a first mortgage on all the properties of Idaho Power, subject only to certain limited exceptions including liens for taxes and assessments that are not delinquent and minor excepted encumbrances. Certain of the properties of Idaho Power are subject to easements, leases, contracts, covenants, workmen's compensation awards, and similar encumbrances and minor defects common to properties. The mortgage of the Indenture does not create a lien on revenues or profits, or notes or accounts receivable, contracts or choses in action, except as permitted by law during a completed default, securities, or cash, except when pledged, or merchandise or equipment manufactured or acquired for resale. The mortgage of the Indenture creates a lien on the interest of Idaho Power in property subsequently acquired, other than excepted property, subject to limitations in the case of consolidation, merger, or sale of all or substantially all of the assets of Idaho Power. The Indenture requires Idaho Power to spend or appropriate 15 percent of its annual gross operating revenues for maintenance, retirement, or amortization of its properties. Idaho Power may, however, anticipate or make up these expenditures or appropriations within the five years that immediately follow or precede a particular year.

The Forty-eighth Supplemental Indenture increased the maximum amount of first mortgage bonds issuable by Idaho Power under the Indenture from \$2.0 billion to \$2.5 billion. Idaho Power may amend the Indenture and increase this amount without consent of the holders of the first mortgage bonds. The amount issuable is also restricted by property, earnings, and other provisions of the Indenture and supplemental indentures to the Indenture. The Indenture requires that Idaho Power's net earnings be at least twice the annual interest requirements on all outstanding debt of equal or prior rank, including the bonds that Idaho Power may propose to issue. Under certain circumstances, the net earnings test does not apply, including the issuance of refunding bonds to retire outstanding bonds that mature in less than two years or that are of an equal or higher interest rate, or prior lien bonds.

As of December 31, 2020, Idaho Power could issue under its Indenture approximately \$1.8 billion of additional first mortgage bonds based on retired first mortgage bonds and total unfunded property additions. These amounts are further limited by the maximum amount of first mortgage bonds set forth in the Forty-ninth Supplemental Indenture. As a result, the maximum amount of first mortgage bonds Idaho Power could issue as of December 31, 2020, was limited to approximately \$534 million under the Indenture.

6. NOTES PAYABLE

Credit Facilities

On December 6, 2019, Idaho Power entered into amendments to its outstanding Credit Agreements, which provide credit facilities that may be used for general corporate purposes and commercial paper backup. Idaho Power's credit facility consists of a revolving line of credit, through the issuance of loans and standby letters of credit, not to exceed the aggregate principal amount at any one time

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

outstanding of \$300 million, including swingline loans in an aggregate principal amount at any time outstanding not to exceed \$30 million, and letters of credit in an aggregate principal amount at any time outstanding not to exceed \$50 million. Idaho Power has the right to request an increase in the aggregate principal amount of the facilities to \$450 million, subject to certain conditions.

The interest rates for any borrowings under the facility are based on either (1) a floating rate that is equal to the highest of the prime rate, federal funds rate plus 0.5 percent, or LIBOR Market Index rate plus 1.0 percent, or (2) the LIBOR Market Index rate, plus, in each case, an applicable margin, provided that the federal funds rate and LIBOR rate will not be less than zero. An alternate benchmark rate selected by the administrative agent for the credit facility and Idaho Power will apply during any period in which the LIBOR rate is unavailable or unascertainable. The applicable margin is based on Idaho Power's, as applicable, senior unsecured long-term indebtedness credit rating by Moody's Investors Service, Inc., Standard and Poor's Ratings Services, and Fitch Rating Services, Inc., as set forth on a schedule to the credit agreement. Under the credit facility, the company pays a facility fee on the commitment based on the company's credit rating for senior unsecured long-term debt securities. While the credit facility provides for an original maturity date of December 6, 2024, the credit agreement grants Idaho Power the right to request up to two one-year extensions, subject to certain conditions.

At December 31, 2020, no loans were outstanding under Idaho Power's facility. At December 31, 2020, Idaho Power had regulatory authority to incur up to \$450 million in principal amount of short-term indebtedness at any one time outstanding. Idaho Power's short-term borrowings were zero at December 31, 2020, and December 31, 2019.

7. COMMON STOCK

Idaho Power Common Stock

No contributions were made to Idaho Power in 2020 or 2019 and no additional shares of Idaho Power common stock were issued.

Restrictions on Dividends

Idaho Power's ability to pay dividends on its common stock held by IDACORP is limited to the extent payment of such dividends would violate the covenants in their credit facility or Idaho Power's Revised Code of Conduct. A covenant under Idaho Power's credit facility requires Idaho Power to maintain a leverage ratio of consolidated indebtedness to consolidated total capitalization, as defined therein, of no more than 65 percent at the end of each fiscal quarter. At December 31, 2020, the leverage ratio for Idaho Power was 46 percent. Based on these restrictions, Idaho Power's dividends were limited to \$1.3 billion at December 31, 2020. There are additional facility covenants, subject to exceptions, that prohibit or restrict the sale or disposition of property without consent and any agreements restricting dividend payments to Idaho Power from any material subsidiary. At December 31, 2020, Idaho Power were in compliance with those covenants.

Idaho Power's Revised Policy and Code of Conduct relating to transactions between and among Idaho Power, IDACORP, and other affiliates, which was approved by the IPUC in April 2008, provides that Idaho Power will not pay any dividends to IDACORP that will reduce Idaho Power's common equity capital below 35 percent of its total adjusted capital without IPUC approval. At December 31, 2020, Idaho Power's common equity capital was 54 percent of its total adjusted capital. Further, Idaho Power must obtain approval from the OPUC before it can directly or indirectly loan funds or issue notes or give credit on its books to IDACORP.

Idaho Power's articles of incorporation contain restrictions on the payment of dividends on its common stock if preferred stock dividends are in arrears. As of the date of this report, Idaho Power has no preferred stock outstanding.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

In addition to contractual restrictions on the amount and payment of dividends, the FPA prohibits the payment of dividends from "capital accounts." The term "capital account" is undefined in the FPA or its regulations, but Idaho Power does not believe the restriction would limit Idaho Power's ability to pay dividends out of current year earnings or retained earnings.

In accordance with Section 10(d) of the Federal Power Act, Idaho Power has \$13.3 million of amortization reserves established for certain of its licensed hydroelectric facilities.

8. SHARE-BASED COMPENSATION

Through its parent company IDACORP, Idaho Power has one share-based compensation plan — the 2000 Long-Term Incentive and Compensation Plan (LTICP). The LTICP (for officers, key employees, and directors) permits the grant of stock options, restricted stock and restricted stock units (together, Restricted Stock), performance shares and performance-based units (together, Performance-Based Shares), and several other types of share-based awards. At December 31, 2020, the maximum number of shares available under the LTICP was 552,913.

Restricted Stock and Performance-Based Shares Awards

Restricted Stock awards have three-year vesting periods and entitle the recipients to dividends or dividend equivalents, as applicable, and voting rights, except that holders of restricted stock units do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition and subject to forfeiture under certain circumstances. The fair value of these awards is based on the closing market price of common stock on the grant date and is charged to compensation expense over the vesting period, reduced for any forfeitures during the vesting period.

Performance-Based Shares awards have three-year vesting periods and entitle the recipients to voting rights, except that holders of performance-based units do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition, subject to forfeiture under certain circumstances, and subject to the attainment of specific performance conditions over the three-year vesting period. The performance conditions are two equally-weighted metrics, cumulative earnings per share (CEPS) and total shareholder return (TSR) relative to a peer group. Depending on the level of attainment of the performance conditions and the year issued, the final number of shares awarded can range from zero to 200 percent of the target award. Dividends or dividend equivalents, as applicable, are accrued during the vesting period and paid out based on the final number of shares awarded.

The grant-date fair value of the CEPS portion is based on the closing market value at the date of grant, reduced by the loss in time-value of the estimated future dividend payments. The fair value of this portion of the awards is charged to compensation expense over the requisite service period based on the estimated achievement of performance targets, reduced for any forfeitures during the vesting period. The grant-date fair value of the TSR portion is estimated using the market value at the date of grant and a statistical model that incorporates the probability of meeting performance targets based on historical returns relative to the peer group. The fair value of this portion of the awards is charged to compensation expense over the requisite service period, provided the requisite service period is rendered, regardless of the level of TSR metric attained.

A summary of Restricted Stock and Performance-Based Shares award activity is presented below. Idaho Power share amounts represent shares of IDACORP common stock:

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

| Idaho Power | | |
|---|-----------------------------------|--|
| | Number of Shares/Units | Weighted-A verage Grant Date Fair Value |
| Nonvested shares/units at January 1, 2020 | 201,820 | \$ 90.99 |
| Shares/units granted | 94,078 | 107.17 |
| Shares/units forfeited | (43,662) | 104.67 |
| Shares/units vested | (96,223) | 84.54 |
| Nonvested shares/units at December 31, 2020 | 156,013 | \$ 100.90 |

The total fair value of shares vested was \$10.5 million in 2020 and \$9.4 million in 2019. At December 31, 2020, Idaho Power had \$5.8 million of total unrecognized compensation cost related to nonvested share-based compensation. These costs are expected to be recognized over a weighted-average period of 1.7 years. Original issue shares of IDACORP are used for these awards.

In 2020, a total of 10,296 shares of IDACORP common stock were awarded to directors of IDACORP and Idaho Power at an average grant date fair value of \$95.23 per share. Directors elected to defer receipt of 2,276 of these shares, which are being held as deferred stock units with dividend equivalents reinvested in additional stock units.

Compensation Expense: The following table shows Idaho Power's compensation cost recognized in income and the tax benefits resulting from the LTICP (in thousands of dollars):

| | 2020 | 2019 |
|--------------------|-------------|-------------|
| Compensation cost | \$ 7,339 | \$ 8,639 |
| Income tax benefit | 1,889 | 2,224 |

No equity compensation costs have been capitalized. These costs are primarily reported within "Other operations and maintenance" expense on the consolidated statements of income.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

9. COMMITMENTS

Purchase Obligations

At December 31, 2020, Idaho Power had the following long-term commitments relating to purchases of energy, capacity, transmission rights, and fuel (in thousands of dollars):

| | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
|-----------------------------------|------------|------------|------------|------------|------------|--------------|
| Cogeneration and power production | \$ 254,550 | \$ 258,369 | \$ 269,196 | \$ 272,955 | \$ 279,454 | \$ 2,541,281 |
| Fuel | 41,818 | 14,529 | 8,379 | 8,370 | 8,362 | 66,709 |

As of December 31, 2020, Idaho Power had 1,134 MW nameplate capacity of PURPA-related projects on-line, with an additional 6 MW nameplate capacity of projects projected to be on-line by 2022. The power purchase contracts for these projects have original contract terms ranging from one to 35 years. Idaho Power's expenses associated with PURPA-related projects were approximately \$194 million in 2020 and \$187 million in 2019.

Idaho Power also has the following long-term commitments (in thousands of dollars):

| | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
|---|----------|----------|----------|----------|----------|------------|
| Joint-operating agreement payments ⁽¹⁾ | \$ 2,649 | \$ 2,649 | \$ 2,649 | \$ 2,649 | \$ 2,649 | \$ 13,243 |
| Easements and other payments | 2,037 | 1,074 | 1,090 | 1,081 | 1,075 | 17,272 |
| Maintenance and service agreements ⁽¹⁾ | 50,761 | 18,472 | 9,427 | 7,573 | 5,737 | 50,705 |
| FERC and other industry-related fees ⁽¹⁾ | 14,394 | 12,886 | 13,090 | 13,303 | 13,524 | 68,766 |

(1) Approximately \$26 million, \$21 million, and \$135 million of the obligations included in joint-operating agreement payments, maintenance and service agreements, and FERC and other industry-related fees, respectively, have contracts that do not specify terms related to expiration. As these contracts are presumed to continue indefinitely, ten years of information, estimated based on current contract terms, has been included in the table for presentation purposes.

Idaho Power's expense for operating leases was not material for the years ended 2020 and 2019.

Guarantees

Through a self-bonding mechanism, Idaho Power guarantees its portion of reclamation activities and obligations at BCC, of which IERCo owns a one-third interest. This guarantee, which is renewed annually with the Wyoming Department of Environmental Quality (WDEQ), was \$58.3 million at December 31, 2020, representing IERCo's one-third share of BCC's total reclamation obligation of \$175.0 million. BCC has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. At December 31, 2020, the value of the reclamation trust fund was \$183.3 million. During 2020, the reclamation trust fund made \$4.8 million of distributions for reclamation activity costs associated with the BCC surface mine. BCC periodically assesses the adequacy of the reclamation trust fund and its estimate of future reclamation costs. To ensure that the reclamation trust fund maintains adequate reserves, BCC has the ability to, and does, add a per-ton surcharge to coal sales, all of which are made to the Jim Bridger plant. Because of the existence of the fund and the ability to apply a per-ton surcharge, the estimated fair value of this guarantee is minimal.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

In May 2019, the state of Wyoming enacted legislation that limits a mine operator's maximum amount of self-bonding. Commencing in the first quarter of 2021, Idaho Power plans to post collateral in the form of a surety bond purchased jointly with the co-owner of BCC to cover the projected mine reclamation costs pursuant to the laws of the state of Wyoming. As of the date of this report, Idaho Power believes the cost of the surety bond required for this guarantee due to the new law will be immaterial to its financial statements.

Idaho Power enters into financial agreements and power purchase and sale agreements that include indemnification provisions relating to various forms of claims or liabilities that may arise from the transactions contemplated by these agreements. Generally, a maximum obligation is not explicitly stated in the indemnification provisions and, therefore, the overall maximum amount of the obligation under such indemnification provisions cannot be reasonably estimated. Idaho Power periodically evaluate the likelihood of incurring costs under such indemnities based on their historical experience and the evaluation of the specific indemnities. As of December 31, 2020, management believes the likelihood is remote that Idaho Power would be required to perform under such indemnification provisions or otherwise incur any significant losses with respect to such indemnification obligations. Idaho Power has not recorded any liability on its balance sheets with respect to these indemnification obligations.

10. CONTINGENCIES

Idaho Power has in the past and expects in the future to become involved in various claims, controversies, disputes, and other contingent matters, some of which involve litigation and regulatory or other contested proceedings. The ultimate resolution and outcome of litigation and regulatory proceedings is inherently difficult to determine, particularly where (a) the remedies or penalties sought are indeterminate, (b) the proceedings are in the early stages or the substantive issues have not been well developed, or (c) the matters involve complex or novel legal theories or a large number of parties. In accordance with applicable accounting guidance, Idaho Power, as applicable, establishes an accrual for legal proceedings when those matters proceed to a stage where they present loss contingencies that are both probable and reasonably estimable. If the loss contingency at issue is not both probable and reasonably estimable, Idaho Power does not establish an accrual and the matter will continue to be monitored for any developments that would make the loss contingency both probable and reasonably estimable. As of the date of this report, Idaho Power's accruals for loss contingencies are not material to its financial statements as a whole; however, future accruals could be material in a given period. Idaho Power's determination is based on currently available information, and estimates presented in financial statements and other financial disclosures involve significant judgment and may be subject to significant uncertainty. For matters that affect Idaho Power's operations, Idaho Power intends to seek, to the extent permissible and appropriate, recovery through the ratemaking process of costs incurred, although there is no assurance that such recovery would be granted.

Idaho Power is party to legal claims and legal, tax, and regulatory actions and proceedings in the ordinary course of business and, as noted above, record an accrual for associated loss contingencies when they are probable and reasonably estimable. In connection with its utility operations, Idaho Power is subject to claims by individuals, entities, and governmental agencies for damages for alleged personal injury, property damage, and economic losses, relating to the company's provision of electric service and the operation of its generation, transmission, and distribution facilities. Some of those claims relate to electrical contacts, service quality, property damage, and wildfires. In recent years, utilities in the western United States have been subject to significant liability for personal injury, loss of life, property damage, trespass, and economic losses, and in some cases, punitive damages and criminal charges, associated with wildfires that originated from utility property, most commonly transmission and distribution lines. In recent years, Idaho Power has regularly received claims by governmental agencies and private landowners for damages for fires allegedly originating from Idaho Power's transmission and distribution system. As of the date of this report, Idaho Power believes that resolution of existing claims will not have a material adverse effect on its financial statements. Idaho Power is also actively monitoring various pending environmental regulations and executive orders related to environmental matters that may have a significant impact on its future operations. Given uncertainties regarding the outcome, timing, and compliance plans for these environmental matters, Idaho Power is unable to estimate

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

the financial impact of these regulations.

11. BENEFIT PLANS

Idaho Power sponsors defined benefit and other postretirement benefit plans that cover the majority of its employees. Idaho Power also sponsors a defined contribution 401(k) employee savings plan and provides certain post-employment benefits.

Pension Plans

Idaho Power has pension plans—a noncontributory defined benefit pension plan (pension plan) and two nonqualified defined benefit pension plans for certain senior management employees called the Security Plan for Senior Management Employees I and Security Plan for Senior Management Employees II (together, SMSP). Idaho Power also has a nonqualified defined benefit pension plan for directors that was frozen in 2002. Remaining vested benefits from that plan are included with the SMSP in the disclosures below. The benefits under these plans are based on years of service and the employee's final average earnings.

The following table summarizes the changes in benefit obligations and plan assets of these plans (in thousands of dollars):

| | Pension Plan | | SMSP | |
|--|--------------|--------------|--------------|--------------|
| | 2020 | 2019 | 2020 | 2019 |
| Change in projected benefit obligation: | | | | |
| Benefit obligation at January 1 | \$ 1,134,752 | \$ 951,857 | \$ 122,443 | \$ 102,318 |
| Service cost | 42,987 | 34,061 | 213 | (181) |
| Interest cost | 40,013 | 42,312 | 4,350 | 4,575 |
| Actuarial loss | 163,610 | 147,784 | 13,420 | 17,888 |
| Plan amendment | — | — | 130 | 2,839 |
| Benefits paid | (43,967) | (41,262) | (5,765) | (4,996) |
| Projected benefit obligation at December 31 | 1,337,395 | 1,134,752 | 134,791 | 122,443 |
| Change in plan assets: | | | | |
| Fair value at January 1 | 763,119 | 650,604 | — | — |
| Actual return on plan assets | 112,451 | 113,777 | — | — |
| Employer contributions | 40,000 | 40,000 | — | — |
| Benefits paid | (43,967) | (41,262) | — | — |
| Fair value at December 31 | 871,603 | 763,119 | — | — |
| Funded status at end of year | \$ (465,792) | \$ (371,633) | \$ (134,791) | \$ (122,443) |

Amounts recognized in the balance sheet consist of:

| | | | | |
|---------------------------|------|------|------------|------------|
| Other current liabilities | \$ — | \$ — | \$ (6,154) | \$ (5,911) |
|---------------------------|------|------|------------|------------|

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

| | | | | |
|------------------------|--------------|--------------|--------------|--------------|
| Noncurrent liabilities | (465,792) | (371,633) | (128,637) | (116,532) |
| Net amount recognized | \$ (465,792) | \$ (371,633) | \$ (134,791) | \$ (122,443) |

Amounts recognized in accumulated other comprehensive income consist of:

| | | | | |
|---|--------------------|-------------------|-------------------|-------------------|
| Net loss | \$ 437,859 | \$ 347,785 | \$ 55,537 | \$ 45,851 |
| Prior service cost | 49 | 56 | 2,983 | 3,143 |
| Subtotal | 437,908 | 347,841 | 58,520 | 48,994 |
| Less amount recorded as regulatory asset ⁽¹⁾ | (437,908) | (347,841) | — | — |
| Net amount recognized in accumulated other comprehensive income | \$ — | \$ — | \$ 58,520 | \$ 48,994 |
| Accumulated benefit obligation | \$1,115,923 | \$ 958,586 | \$ 119,517 | \$ 109,966 |

(1) Changes in the funded status of the pension plan that would be recorded in accumulated other comprehensive income for an unregulated entity are recorded as a regulatory asset for Idaho Power as Idaho Power believes it is probable that an amount equal to the regulatory asset will be collected through the setting of future rates.

The actuarial losses reflected in the benefit obligations for the pension and SMSP plans in 2020 are due primarily to decreases in the assumed discount rates of both plans from December 31, 2019, to December 31, 2020. The actuarial losses affecting the benefit obligations for the pension and SMSP plans in 2019 are due primarily to decreases in the assumed discount rates from December 31, 2018, to December 31, 2019. For more information on discount rates, see “Plan Assumptions” below in this Note 12.

As a non-qualified plan, the SMSP has no plan assets. However, Idaho Power has a Rabbi trust designated to provide funding for SMSP obligations. The Rabbi trust holds investments in marketable securities and corporate-owned life insurance. The recorded value of these investments was approximately \$108.8 million and \$97.6 million at December 31, 2020 and 2019, respectively, and is reflected in Investments and in Company-owned life insurance on the balance sheets.

The following table shows the components of net periodic benefit cost for these plans (in thousands of dollars). For purposes of calculating the expected return on plan assets, the market-related value of assets is equal to the fair value of the assets.

| | Pension Plan | | SMSP | |
|--|--------------|-----------|----------|----------|
| | 2020 | 2019 | 2020 | 2019 |
| Service cost | \$ 42,987 | \$ 34,061 | \$ 213 | \$ (181) |
| Interest cost | 40,013 | 42,312 | 4,350 | 4,575 |
| Expected return on assets | (56,239) | (48,623) | — | — |
| Amortization of net loss | 17,325 | 13,564 | 3,734 | 2,533 |
| Amortization of prior service cost | 6 | 6 | 290 | 96 |
| Net periodic pension cost | 44,092 | 41,320 | 8,587 | 7,023 |
| Regulatory deferral of net periodic benefit cost ⁽¹⁾ | (42,042) | (39,379) | — | — |
| Previously deferred pension cost recognized ⁽¹⁾ | 17,154 | 17,154 | — | — |
| Net periodic benefit cost recognized for financial reporting ⁽¹⁾⁽²⁾ | \$ 19,204 | \$ 19,095 | \$ 8,587 | \$ 7,023 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

- (1) Net periodic benefit costs for the pension plan are recognized for financial reporting based upon the authorization of each regulatory jurisdiction in which Idaho Power operates. Under IPUC order, the Idaho portion of net periodic benefit cost is recorded as a regulatory asset and is recognized in the income statement as those costs are recovered through rates.
- (2) Of total net periodic benefit cost recognized for financial reporting \$15.9 million and \$15.1 million, respectively, was recognized in "Other operations and maintenance" and \$11.9 million and \$11.0 million respectively, was recognized in "Other (income) expense, net" on the statements of income of the companies for the twelve months ended December 31, 2020 and 2019.

The following table shows the components of other comprehensive (loss) income for the plans (in thousands of dollars):

| | Pension Plan | | SMSP | |
|---|--------------|------------|------------|------------|
| | 2020 | 2019 | 2020 | 2019 |
| Actuarial (loss) gain during the year | \$(107,399) | \$(82,631) | \$(13,420) | \$(17,888) |
| Plan amendment service cost | — | — | (130) | (2,839) |
| Reclassification adjustments for: | | | | |
| Amortization of net loss | 17,325 | 13,564 | 3,734 | 2,533 |
| Amortization of prior service cost | 6 | 6 | 290 | 96 |
| Adjustment for deferred tax effects | 23,184 | 17,776 | 2,452 | 4,658 |
| Adjustment due to the effects of regulation | 66,884 | 51,285 | — | — |
| Other comprehensive (loss) income recognized related to pension benefit plans | \$ — | \$ — | \$ (7,074) | \$(13,440) |

The following table summarizes the expected future benefit payments of these plans (in thousands of dollars):

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026-2030 |
|--------------|-----------|-----------|-----------|-----------|-----------|------------|
| Pension Plan | \$ 42,701 | \$ 44,558 | \$ 46,596 | \$ 48,616 | \$ 50,521 | \$ 282,431 |
| SMSP | 6,154 | 6,197 | 6,349 | 6,491 | 6,489 | 33,339 |

Idaho Power's funding policy for the pension plan is to contribute at least the minimum required under the Employee Retirement Income Security Act of 1974 (ERISA) but not more than the maximum amount deductible for income tax purposes. In 2020 and 2019, Idaho Power elected to contribute more than the minimum required amounts in order to bring the pension plan to a more funded position, to reduce future required contributions, and to reduce Pension Benefit Guaranty Corporation premiums. As of the date of this report, Idaho Power's minimum required contribution to the pension plan is estimated to be \$4 million during 2021. Depending on market conditions and cash flow considerations in 2021, Idaho Power could contribute up to \$40 million to the pension plan during 2021 in order to help balance the regulatory collection of these expenditures with the amount and timing of contributions and to mitigate the cost of being in an underfunded position.

Postretirement Benefits

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Idaho Power maintains a defined benefit postretirement benefit plan (consisting of health care and death benefits) that covers all employees who were enrolled in the active-employee group plan at the time of retirement as well as their spouses and qualifying dependents. Retirees hired on or after January 1, 1999, have access to the standard medical option at full cost, with no contribution by Idaho Power. Benefits for employees who retire after December 31, 2002, are limited to a fixed amount, which has limited the growth of Idaho Power's future obligations under this plan.

The following table summarizes the changes in benefit obligation and plan assets (in thousands of dollars):

| | 2020 | 2019 |
|---|-------------|-------------|
| Change in accumulated benefit obligation: | | |
| Benefit obligation at January 1 | \$ 71,029 | \$ 66,453 |
| Service cost | 1,029 | 853 |
| Interest cost | 2,493 | 2,989 |
| Actuarial loss (gain) | 9,359 | 5,298 |
| Benefits paid ⁽¹⁾ | (2,958) | (4,564) |
| Benefit obligation at December 31 | 80,952 | 71,029 |
| Change in plan assets: | | |
| Fair value of plan assets at January 1 | 39,625 | 33,391 |
| Actual return (loss) on plan assets | 5,248 | 7,269 |
| Employer contributions ⁽¹⁾ | (604) | 3,529 |
| Benefits paid ⁽¹⁾ | (2,958) | (4,564) |
| Fair value of plan assets at December 31 | 41,311 | 39,625 |
| Funded status at end of year (included in noncurrent liabilities) | \$ (39,641) | \$ (31,404) |

(1) Contributions and benefits paid are each net of \$3.4 million and \$3.3 million of plan participant contributions for 2020 and 2019, respectively.

Amounts recognized in accumulated other comprehensive income consist of the following (in thousands of dollars):

| | 2020 | 2019 |
|---|----------|---------|
| Net loss | \$ 6,434 | \$ (81) |
| Prior service cost | 127 | 174 |
| Subtotal | 6,561 | 93 |
| Less amount recognized in regulatory assets | (6,561) | (93) |
| Net amount recognized in accumulated other comprehensive income | \$ — | \$ — |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The net periodic postretirement benefit cost was as follows (in thousands of dollars):

| | 2020 | 2019 |
|--|----------|----------|
| Service cost | \$ 1,029 | \$ 853 |
| Interest cost | 2,493 | 2,989 |
| Expected return on plan assets | (2,404) | (2,220) |
| Amortization of prior service cost | 47 | 48 |
| Net periodic postretirement benefit cost | \$ 1,165 | \$ 1,670 |

The following table shows the components of other comprehensive income for the plan (in thousands of dollars):

| | 2020 | 2019 |
|---|------------|----------|
| Actuarial loss during the year | \$ (6,515) | \$ (249) |
| Reclassification adjustments for: | | |
| Reclassification adjustments for amortization of prior service cost | 47 | 48 |
| Adjustment for deferred tax effects | 1,665 | 52 |
| Adjustment due to the effects of regulation | 4,803 | 149 |
| Other comprehensive income related to postretirement benefit plans | \$ — | \$ — |

The following table summarizes the expected future benefit payments of the postretirement benefit plan (in thousands of dollars):

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026-2029 |
|---------------------------|----------|----------|----------|----------|----------|-----------|
| Expected benefit payments | \$ 5,363 | \$ 5,245 | \$ 5,056 | \$ 4,843 | \$ 4,668 | \$ 20,211 |

Plan Assumptions

The following table sets forth the weighted-average assumptions used at the end of each year to determine benefit obligations for all Idaho Power-sponsored pension and postretirement benefits plans:

| | Pension Plan | | SMSP | | Postretirement Benefits | |
|--|--------------|------------|------------|------------|-------------------------|------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Discount rate | 2.80 % | 3.60 % | 2.70 % | 3.65 % | 2.70 % | 3.60 % |
| Rate of compensation increase ⁽¹⁾ | 4.43 % | 4.37 % | 4.75 % | 4.75 % | — | — |
| Medical trend rate | — | — | — | — | 6.8 % | 6.7 % |
| Dental trend rate | — | — | — | — | 4.0 % | 4.0 % |
| Measurement date | 12/31/2020 | 12/31/2019 | 12/31/2020 | 12/31/2019 | 12/31/2020 | 12/31/2019 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

(1) The 2020 rate of compensation increase assumption for the pension plan includes an inflation component of 2.40% plus a 2.03% composite merit increase component that is based on employees' years of service. Merit salary increases are assumed to be 8.0% for employees in their first year of service and scale down to 0.6% for employees in their fortieth year of service and beyond.

The following table sets forth the weighted-average assumptions used to determine net periodic benefit cost for all Idaho Power-sponsored pension and postretirement benefit plans:

| | Pension Plan | | SMSP | | Postretirement Benefits | |
|---|--------------|--------|--------|--------|-------------------------|--------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Discount rate | 3.60 % | 4.55 % | 3.65 % | 4.60 % | 3.60 % | 4.60 % |
| Expected long-term rate of return on assets | 7.40 % | 7.50 % | — | — | 6.50 % | 6.75 % |
| Rate of compensation increase | 4.43 % | 4.37 % | 4.75 % | 4.75 % | — | — % |
| Medical trend rate | — | — | — | — | 6.8 % | 6.7 % |
| Dental trend rate | — | — | — | — | 4.0 % | 4.0 % |

The assumed health care cost trend rate used to measure the expected cost of health benefits covered by the postretirement plan was 6.8 percent in 2020 and is assumed to decrease to 6.0 percent in 2021, 5.2 percent in 2022, 5.1 percent in 2023 and to gradually decrease to 3.9 percent by 2074. The assumed dental cost trend rate used to measure the expected cost of dental benefits covered by the plan was 4.0 percent, or equal to the medical trend rate if lower, for all years.

Plan Assets

Pension Asset Allocation Policy: The target allocation and actual allocations at December 31, 2020, for the pension asset portfolio by asset class is set forth below:

| Asset Class | Target Allocation | Actual Allocation December 31, 2020 |
|-------------------|-------------------|-------------------------------------|
| Debt securities | 24 % | 23 % |
| Equity securities | 59 % | 64 % |
| Real estate | 9 % | 6 % |
| Other plan assets | 8 % | 7 % |
| Total | 100 % | 100 % |

Assets are rebalanced as necessary to keep the portfolio close to target allocations. The plan's principal investment objective is to maximize total return (defined as the sum of realized interest and dividend income and realized and unrealized gain or loss in market price) consistent with prudent parameters of risk and the liability profile of the portfolio. Emphasis is placed on preservation and growth of capital along with adequacy of cash flow sufficient to fund current and future payments to plan participants.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The three major goals in Idaho Power's asset allocation process are to:

- determine if the investments have the potential to earn the rate of return assumed in the actuarial liability calculations;
- match the cash flow needs of the plan. Idaho Power sets bond allocations sufficient to cover approximately five years of benefit payments. Idaho Power then utilizes growth instruments (equities, real estate, venture capital) to fund the longer-term liabilities of the plan; and
- maintain a prudent risk profile consistent with ERISA fiduciary standards.

Allowable plan investments include stocks and stock funds, investment-grade bonds and bond funds, real estate funds, private equity funds, and cash and cash equivalents. With the exception of real estate holdings and private equity, investments must be readily marketable so that an entire holding can be disposed of quickly with only a minor effect upon market price.

Rate-of-return projections for plan assets are based on historical risk/return relationships among asset classes. The primary measure is the historical risk premium each asset class has delivered versus the yield on the Moody's AA Corporate Bond Index. This historical risk premium is then added to the current yield on the Moody's AA Corporate Bond Index. Additional analysis is performed to measure the expected range of returns, as well as worst-case and best-case scenarios. Based on the current low interest rate environment, current rate-of-return expectations are lower than the nominal returns generated over the past 30 years when interest rates were generally much higher.

Idaho Power's asset modeling process also utilizes historical market returns to measure the portfolio's exposure to a "worst-case" market scenario, to determine how much performance could vary from the expected "average" performance over various time periods. This "worst-case" modeling, in addition to cash flow matching and diversification by asset class and investment style, provides the basis for managing the risk associated with investing portfolio assets.

Fair Value of Plan Assets: Idaho Power classifies its pension plan and postretirement benefit plan investments using the three-level fair value hierarchy described in Note 16 - "Fair Value Measurements." The following table presents the fair value of the plans' investments by asset category (in thousands of dollars).

| | Level 1 | Level 2 | Level 3 | Total |
|--|-----------|---------|---------|-----------|
| Assets at December 31, 2020 | | | | |
| Cash and cash equivalents | \$ 25,008 | \$ — | \$ — | \$ 25,008 |
| Intermediate bonds | 34,455 | 163,000 | — | 197,455 |
| Equity Securities: Large-Cap | 79,259 | — | — | 79,259 |
| Equity Securities: Mid-Cap | 104,089 | — | — | 104,089 |
| Equity Securities: Small-Cap | 82,069 | — | — | 82,069 |
| Equity Securities: Micro-Cap | 44,715 | — | — | 44,715 |
| Equity Securities: Global and International | 69,687 | — | — | 69,687 |
| Equity Securities: Emerging Markets | 10,574 | — | — | 10,574 |
| Plan assets measured at NAV (not subject to hierarchy disclosure) | | | | |
| Commingled Fund: Equity Securities: Global and International | | | | 116,223 |
| Commingled Fund: Equity Securities: Emerging Markets | | | | 50,019 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

| | | | | | |
|---|-----------|-----------|----|---|-----------|
| Real estate | | | | | 54,630 |
| Private market investments | | | | | 37,875 |
| Total | \$449,856 | \$163,000 | \$ | — | \$871,603 |
| Postretirement plan assets ⁽¹⁾ | \$ 1,333 | \$ 39,978 | \$ | — | \$ 41,311 |

| | Level 1 | Level 2 | Level 3 | Total | |
|--|-----------|-----------|---------|-----------|-----------|
| Assets at December 31, 2019 | | | | | |
| Cash and cash equivalents | \$ 10,878 | \$ — | \$ — | \$ 10,878 | |
| Short-term bonds | 21,628 | — | — | 21,628 | |
| Intermediate bonds | 22,369 | 134,931 | — | 157,300 | |
| Equity Securities: Large-Cap | 92,852 | — | — | 92,852 | |
| Equity Securities: Mid-Cap | 81,663 | — | — | 81,663 | |
| Equity Securities: Small-Cap | 67,075 | — | — | 67,075 | |
| Equity Securities: Micro-Cap | 31,469 | — | — | 31,469 | |
| Equity Securities: International | 13,817 | — | — | 13,817 | |
| Equity Securities: Emerging Markets | 8,245 | — | — | 8,245 | |
| Plan assets measured at NAV (not subject to hierarchy disclosure) | | | | | |
| Commingled Fund: Equity Securities: Global and International | | | | 114,975 | |
| Commingled Fund: Equity Securities: Emerging Markets | | | | 40,059 | |
| Commingled Fund: Commodities fund | | | | 34,793 | |
| Real estate | | | | 47,570 | |
| Private market investments | | | | 40,795 | |
| Total | \$349,996 | \$134,931 | \$ | — | \$763,119 |
| Postretirement plan assets ⁽¹⁾ | \$ 641 | \$ 38,984 | \$ | — | \$ 39,625 |

(1) The postretirement benefits assets are primarily life insurance contracts.

For the years ended December 31, 2020 and 2019, there were no material transfers into or out of Levels 1, 2, or 3.

Fair Value Measurement of Level 2 Plan assets and Plan assets measured at NAV:

Level 2 Bonds: These investments represent United States government, agency bonds, and corporate bonds. The United States government and agency bonds, as well as the corporate bonds, are not traded on an exchange and are valued utilizing market prices for similar assets or liabilities in active markets.

Level 2 Postretirement Asset: This asset represents an investment in a life insurance contract and is recorded at fair value, which is the cash surrender value, less any unpaid expenses. The cash surrender value of this insurance contract is contractually equal to the

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

insurance contract's proportionate share of the market value of an associated investment account held by the insurer. The investments held by the insurer's investment account are all instruments traded on exchanges with readily determinable market prices.

Commingled Funds: These funds, made up of the global, international and emerging markets equity securities and commodities fund measured at NAV, are not publicly traded, and therefore no publicly quoted market price is readily available. The values of the commingled funds are presented at estimated fair value, which is determined based on the unit value of the fund. The values of these investments are calculated by the custodian for the fund company on a monthly or more frequent basis, and are based on market prices of the assets held by each of the commingled funds divided by the number of fund shares outstanding for the respective fund. The investments in commingled funds have redemption limitations that permit monthly redemption following notice requirements of 5 to 7 days.

Real Estate: Real estate holdings represent investments in open-end and closed-end commingled real estate funds. As the property interests held in these real estate funds are not frequently traded, establishing the market value of the property interests held by the fund, and the resulting unit value of fund shareholders, is based on unobservable inputs including property appraisals by the fund companies, property appraisals by independent appraisal firms, analysis of the replacement cost of the property, discounted cash flows generated by property rents and changes in property values, and comparisons with sale prices of similar properties in similar markets. These real estate funds also furnish annual audited financial statements that are also used to further validate the information provided. Redemptions on the open-end funds are generally available on a quarterly basis, with 10 to 35 days written notice, depending on the individual fund. If the fund has sufficient liquidity, the redemption will be processed at the fund NAV or the fund's estimate of fair value at the end of the quarter. If the fund does not have sufficient liquidity to honor the full redemption, the remainder will be set for redemption the following quarter on a pro-rata basis with other redemption requests. This same process will repeat until the redemption request has been completed. To protect other fund holders, real estate funds have no duty to liquidate or encumber funds to meet redemption requests. The closed-end funds are formed for a stated life of 7 to 9 years. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Private Market Investments: Private market investments represent two categories: fund of hedge funds and venture capital funds. These funds are valued by the fund companies based on the estimated fair values of the underlying fund holdings divided by the fund shares outstanding or multiplied by the ownership percentages of the holder. Some hedge fund strategies utilize securities with readily available market prices, while others utilize less liquid investment vehicles that are valued based on unobservable inputs including cost, operating results, recent funding activity, or comparisons with similar investment vehicles. Redemptions are available on a quarterly basis with 70 days written notice. Redemptions will be processed at the quarterly NAV or fair value within 60 days following quarter end. In the event of a full redemption, a reserve amount of 5% to 10% of the redemption amount may be held in reserve until the audited financial statements of the fund are published. This allows the fund to adjust the redemption so that other fund holders are not adversely impacted. Venture capital fund investments are valued by the fund companies based on estimated fair value of the underlying fund holdings divided by the fund shares outstanding. Some venture capital investments have progressed to the point that they have readily available exchange-based market valuations. Early stage venture investments are valued based on unobservable inputs including cost, operating results, discounted cash flows, the price of recent funding events, or pending offers from other viable entities. These private market investments furnish annual audited financial statements that are also used to further validate the information provided. These funds are formed for a stated life of 10 to 15 years. The general partner can extend the fund life for 2 or 3 one-year periods. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Employee Savings Plan

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Idaho Power has a defined contribution plan designed to comply with Section 401(k) of the Internal Revenue Code and that covers substantially all employees. Idaho Power matches specified percentages of employee contributions to the plan. Matching annual contributions were approximately \$7.9 million and \$7.7 million in 2020 and 2019, respectively.

Post-employment Benefits

Idaho Power provides certain benefits to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, in addition to the health care benefits required under the Consolidated Omnibus Budget Reconciliation Act. These benefits include salary continuation, health care and life insurance for those employees found to be disabled under Idaho Power's disability plans, and health care for surviving spouses and dependents. Idaho Power accrues a liability for such benefits. The post-employment benefits included in other deferred credits on Idaho Power's balance sheets at December 31, 2020 and 2019, were approximately \$2 million.

12. PROPERTY, PLANT AND EQUIPMENT AND JOINTLY-OWNED PROJECTS

The following table presents the major classifications of Idaho Power's utility plant in service, annual depreciation provisions as a percent of average depreciable balance, and accumulated provision for depreciation for the years ended December 31, 2020 and 2019 (in thousands of dollars):

| | 2020 | | 2019 | |
|--|--------------|----------|--------------|----------|
| | Balance | Avg Rate | Balance | Avg Rate |
| Production | \$ 2,529,708 | 3.23 % | \$ 2,535,938 | 3.19 % |
| Transmission | 1,272,360 | 1.88 % | 1,220,703 | 1.89 % |
| Distribution | 1,968,752 | 2.26 % | 1,882,136 | 2.25 % |
| General and Other | 517,079 | 6.17 % | 478,662 | 6.17 % |
| Total in service | 6,287,899 | 2.88 % | 6,117,439 | 2.87 % |
| Accumulated provision for depreciation | (2,376,165) | | (2,341,468) | |
| In service - net | \$ 3,911,734 | | \$ 3,775,971 | |

At December 31, 2020, Idaho Power's construction work in progress balance of \$597.2 million included relicensing costs of \$356.9 million for the HCC, Idaho Power's largest hydropower complex. In 2020 and 2019, Idaho Power had IPUC authorization to include in its Idaho jurisdiction rates \$6.5 million annually (\$8.8 million when grossed-up for the effect of income taxes) of AFUDC relating to the HCC relicensing project. Collecting these amounts will reduce the amount collected in the future once the HCC relicensing costs are approved for recovery in base rates. At December 31, 2020, Idaho Power's regulatory liability for collection of AFUDC relating to the HCC was \$169.1 million.

Idaho Power's ownership interest in two jointly-owned generating facilities is included in the table above. Under the joint operating agreements for these facilities, each participating utility is responsible for financing its share of construction, operating, and leasing costs. Idaho Power's proportionate share of operating expenses for each facility is included in the Statements of Income. These jointly-owned facilities, including balance sheet amounts and the extent of Idaho Power's participation, were as follows at

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

December 31, 2020 (in thousands of dollars):

| Name of Plant | Location | Utility Plant in Service | Construction Work in Progress | Accumulated Provision for Depreciation | Ownership % | MW(1)(2) |
|-----------------------------------|------------------|--------------------------|-------------------------------|--|-------------|----------|
| Jim Bridger units 1-4 | Rock Springs, WY | \$ 749,735 | \$ 8,062 | \$ 376,232 | 33 | 771 |
| North Valmy unit 2 ⁽²⁾ | Winnemucca, NV | 253,409 | 347 | 180,669 | 50 | 145 |

(1) Idaho Power's share of nameplate capacity.

(2) Pursuant to an agreement with NV Energy, Idaho Power's participation in coal-fired operations of North Valmy ended in December 2019 at unit 1 and is planned to end no later than the end of 2025 at unit 2.

In October 2020, Idaho Power and co-owner Portland General Electric ceased coal-fired operations at their Boardman power plant consistent with Idaho Power's continued path away from coal-fired generation. All depreciable property, plant and equipment associated with Idaho Power's ownership in the Boardman power plant was fully depreciated as of December 31, 2020.

IERCo, Idaho Power's wholly-owned subsidiary, is a joint venturer in BCC. Idaho Power's coal purchases from the joint venture were \$68.3 million in 2020 and \$73.6 million in 2019.

Idaho Power has contracts to purchase the energy from four PURPA qualifying facilities that are 50 percent owned by Ida-West. Idaho Power's power purchases from these facilities were \$9.3 million in 2020 and \$8.6 million in 2019.

13. ASSET RETIREMENT OBLIGATIONS (ARO)

The guidance relating to accounting for AROs requires that legal obligations associated with the retirement of property, plant, and equipment be recognized as a liability at fair value when incurred and when a reasonable estimate of the fair value of the liability can be made. Under the guidance, when a liability is initially recorded, the entity increases the carrying amount of the related long-lived asset to reflect the future retirement cost. Over time, the liability is accreted to its estimated settlement value and paid, and the capitalized cost is depreciated over the useful life of the related asset. If, at the end of the asset's life, the recorded liability differs from the actual obligations paid, a gain or loss would be recognized. As a rate-regulated entity, Idaho Power records regulatory assets or liabilities instead of accretion, depreciation, and gains or losses, as approved by the IPUC. The regulatory assets recorded under this order do not earn a return on investment. Accretion, depreciation, and gains or losses related to the Boardman generating facility have been exempted from such regulatory treatment as Idaho Power collected amounts related to the decommissioning of Boardman in rates. In October 2020, Idaho Power and co-owner Portland General Electric ceased coal-fired operations at their Boardman power plant. At December 31, 2020, Idaho Power has recorded a liability for estimated costs of decommissioning and retirement of Boardman plant assets, which is included in the amounts in the table below.

Idaho Power's recorded AROs relate to the reclamation and removal costs at its jointly-owned coal-fired generation facilities.

Idaho Power also has additional AROs associated with its transmission system and generation facilities; however, due to the indeterminate removal date, the fair value of the associated liabilities currently cannot be estimated and no amounts are recognized in the financial statements.

Idaho Power also collects removal costs in rates for certain assets that do not have associated AROs. Idaho Power is required to classify these removal costs as regulatory liabilities, see Note 3 - "Regulatory Matters" for the removal costs recorded as regulatory

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

liabilities on Idaho Power's balance sheets as of December 31, 2020 and 2019.

The following table presents the changes in the carrying amount of AROs (in thousands of dollars):

| | 2020 | 2019 |
|-----------------------------------|-----------|-----------|
| Balance at beginning of year | \$ 28,191 | \$ 26,792 |
| Accretion expense | 1,053 | 1,115 |
| Revisions in estimated cash flows | 193 | 365 |
| Liability settled | (1,746) | (81) |
| Balance at end of year | \$ 27,691 | \$ 28,191 |

14. INVESTMENTS

The table below summarizes Idaho Power's investments as of December 31 (in thousands of dollars):

| | 2020 | 2019 |
|--|-----------|-----------|
| Idaho Power investments: | | |
| IERCO | \$ 33,918 | \$ 25,516 |
| Exchange traded short-term bond funds and cash equivalents | 50,531 | 42,648 |
| Executive deferred compensation plan investments | 202 | 90 |
| Total Idaho Power investments | 84,651 | 68,254 |

Investments in Equity Securities

Investments in equity securities are reported at fair value. Any unrealized gains or losses on equity securities are included in income. Unrealized gains and losses on equity securities were immaterial at December 31, 2020 and December 31, 2019. The following table summarizes sales of equity securities (in thousands of dollars):

| | 2020 | 2019 |
|---------------------------------|-----------|----------|
| Proceeds from sales | \$ 25,795 | \$ 5,080 |
| Gross realized gains from sales | — | — |

15. DERIVATIVE FINANCIAL INSTRUMENTS

Commodity Price Risk

Idaho Power is exposed to market risk relating to electricity, natural gas, and other fuel commodity prices, all of which are heavily influenced by supply and demand. Market risk may be influenced by market participants' nonperformance of their contractual obligations and commitments, which affects the supply of or demand for the commodity. Idaho Power uses derivative instruments, such as physical and financial forward contracts, for both electricity and fuel to manage the risks relating to these commodity price exposures. The primary objectives of Idaho Power's energy purchase and sale activity are to meet the demand of retail electric

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

customers, maintain appropriate physical reserves to ensure reliability, and make economic use of temporary surpluses that may develop.

All of Idaho Power's derivative instruments have been entered into for the purpose of economically hedging forecasted purchases and sales, though none of these instruments have been designated as cash flow hedges. Idaho Power offsets fair value amounts recognized on its balance sheet and applies collateral related to derivative instruments executed with the same counterparty under the same master netting agreement. Idaho Power does not offset a counterparty's current derivative contracts with the counterparty's long-term derivative contracts, although Idaho Power's master netting arrangements would allow current and long-term positions to be offset in the event of default. Also, in the event of default, Idaho Power's master netting arrangements would allow for the offsetting of all transactions executed under the master netting arrangement. These types of transactions may include non-derivative instruments, derivatives qualifying for scope exceptions, receivables and payables arising from settled positions, and other forms of non-cash collateral (such as letters of credit). These types of transactions are excluded from the offsetting presented in the derivative fair value and offsetting table below.

The table below presents the gains and losses on derivatives not designated as hedging instruments for the years ended December 31, 2020 and 2019 (in thousands of dollars):

| | Location of Realized Gain/(Loss) on Derivatives Recognized in Income | Gain/(Loss) on Derivatives Recognized in Income ⁽¹⁾ | |
|-------------------|--|--|---------|
| | | 2020 | 2019 |
| Financial swaps | Operating revenues | \$ 2,173 | \$ 904 |
| Financial swaps | Purchased power | (3,531) | (2,183) |
| Financial swaps | Fuel expense | (4,791) | 13,811 |
| Financial swaps | Other operations and maintenance | — | — |
| Forward contracts | Operating revenues | 421 | 285 |
| Forward contracts | Purchased power | (384) | (270) |
| Forward contracts | Fuel expense | (36) | 565 |

(1) Excludes unrealized gains or losses on derivatives, which are recorded on the balance sheet as regulatory assets or regulatory liabilities.

Settlement gains and losses on electricity swap contracts are recorded on the income statement in revenues from contracts with customers or purchased power depending on the forecasted position being economically hedged by the derivative contract. Settlement gains and losses on contracts for natural gas are reflected in fuel expense. Settlement gains and losses on diesel derivatives are recorded in other operations and maintenance expense. See Note 16 - "Fair Value Measurements" for additional information concerning the determination of fair value for Idaho Power's assets and liabilities from price risk management activities.

Derivative Instrument Summary

The table below presents the fair values and locations of derivative instruments not designated as hedging instruments recorded on the balance sheets and reconciles the gross amounts of derivatives recognized as assets and as liabilities to the net amounts presented in the balance sheets at December 31, 2020 and 2019 (in thousands of dollars):

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
|---|---|--|----------------------------------|

NOTES TO FINANCIAL STATEMENTS (Continued)

| | Balance Sheet Location | Asset Derivatives | | | Liability Derivatives | | |
|--------------------------|---------------------------|-------------------|-----------------|-----------------|-----------------------|----------------------|-----------------|
| | | Gross Fair Value | Amounts Offset | Net Assets | Gross Fair Value | Amounts Offset | Net Liabilities |
| December 31, 2020 | | | | | | | |
| Current: | | | | | | | |
| Financial swaps | Other current assets | \$ 2,028 | \$ (36) | \$ 1,992 | \$ 36 | \$ (36) | \$ — |
| Financial swaps | Other current liabilities | 187 | (187) | — | 786 | (652) ⁽¹⁾ | 134 |
| Forward contracts | Other current assets | 5 | (2) | 3 | 2 | (2) | — |
| Forward contracts | Other current liabilities | 3 | (3) | — | 13 | (3) | 10 |
| Long-term: | | | | | | | |
| Financial swaps | Other liabilities | 40 | (40) | — | 56 | (56) ⁽¹⁾ | — |
| Total | | \$ 2,263 | \$ (268) | \$ 1,995 | \$ 893 | \$ (749) | \$ 144 |

December 31, 2019

| | | | | | | | |
|-------------------|---------------------------|-----------------|-------------------|---------------|-----------------|-------------------|---------------|
| Current: | | | | | | | |
| Financial swaps | Other current assets | \$ 2,426 | \$ (2,034) | \$ 392 | \$ 2,034 | \$ (2,034) | \$ — |
| Financial swaps | Other current liabilities | 134 | (134) | — | 924 | (134) | 790 |
| Forward contracts | Other current assets | 13 | — | 13 | — | — | — |
| Forward contracts | Other current liabilities | — | — | — | 32 | — | 32 |
| Long-term: | | | | | | | |
| Financial swaps | Other liabilities | 3 | (3) | — | 27 | (3) | 24 |
| Total | | \$ 2,576 | \$ (2,171) | \$ 405 | \$ 3,017 | \$ (2,171) | \$ 846 |

(1) Current and long-term liability derivative amounts offset include \$0.5 million and \$16 thousand of collateral receivable at December 31, 2020, respectively.

The table below presents the volumes of derivative commodity forward contracts and swaps outstanding at December 31, 2020 and 2019 (in thousands of units):

| Commodity | Units | December 31, | |
|-----------------------|-------|--------------|--------|
| | | 2020 | 2019 |
| Electricity purchases | MWh | 74 | 91 |
| Electricity sales | MWh | — | 138 |
| Natural gas purchases | MMBtu | 7,923 | 14,053 |
| Natural gas sales | MMBtu | 775 | 78 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Credit Risk

At December 31, 2020, Idaho Power did not have material credit risk exposure from financial instruments, including derivatives. Idaho Power monitors credit risk exposure through reviews of counterparty credit quality, corporate-wide counterparty credit exposure, and corporate-wide counterparty concentration levels. Idaho Power manages these risks by establishing credit and concentration limits on transactions with counterparties and requiring contractual guarantees, cash deposits, or letters of credit from counterparties or their affiliates, as deemed necessary. Idaho Power's physical power contracts are commonly under WSPP, Inc. agreements, physical gas contracts are usually under North American Energy Standards Board contracts, and financial transactions are usually under International Swaps and Derivatives Association, Inc. contracts. These contracts typically contain adequate assurance clauses requiring collateralization if a counterparty has debt that is downgraded below investment grade by at least one rating agency.

Credit-Contingent Features

Certain of Idaho Power's derivative instruments contain provisions that require Idaho Power's unsecured debt to maintain an investment grade credit rating from Moody's Investors Service and Standard & Poor's Ratings Services. If Idaho Power's unsecured debt were to fall below investment grade, it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing full overnight collateralization on derivative instruments in net liability positions. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that were in a liability position at December 31, 2020, was \$0.9 million. Idaho Power posted \$0.5 million cash collateral related to this amount. If the credit-risk-related contingent features underlying these agreements were triggered on December 31, 2020, Idaho Power would have been required to pay or post collateral to its counterparties up to an additional \$6.6 million to cover open liability positions as well as completed transactions that have not yet been paid.

16. FAIR VALUE MEASUREMENTS

Idaho Power has categorized its financial instruments into a three-level fair value hierarchy, based on the priority of the inputs to the valuation technique. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the balance sheets are categorized based on the inputs to the valuation techniques as follows:

- Level 1: Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that Idaho Power has the ability to access.
- Level 2: Financial assets and liabilities whose values are based on the following:
 - a) quoted prices for similar assets or liabilities in active markets;
 - b) quoted prices for identical or similar assets or liabilities in non-active markets;
 - c) pricing models whose inputs are observable for substantially the full term of the asset or liability; and
 - d) pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Idaho Power Level 2 inputs for derivative instruments are based on quoted market prices adjusted for location using corroborated, observable market data.

- Level 3: Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

Idaho Power's assessment of a particular input's significance to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy. There were no transfers between levels or material changes in valuation techniques or inputs during the years ended December 31, 2020 and 2019.

The following table presents information about Idaho Power's assets and liabilities measured at fair value on a recurring basis as of December 31, 2020 and 2019 (in thousands of dollars):

| | December 31, 2020 | | | | December 31, 2019 | | | |
|---|-------------------|---------|---------|----------|-------------------|---------|---------|----------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| Assets: | | | | | | | | |
| Money market funds and commercial paper | \$40,038 | \$— | \$— | \$40,038 | \$26,510 | \$— | \$— | \$26,510 |
| Derivatives | 1,995 | — | — | 1,995 | 392 | 13 | — | 405 |
| Equity securities | 50,733 | — | — | 50,733 | 42,738 | — | — | 42,738 |
| Liabilities: | | | | | | | | |
| Derivatives | \$ 134 | \$ 10 | \$ — | \$ 144 | \$ 814 | \$ 32 | \$ — | \$ 846 |

Idaho Power's derivatives are contracts entered into as part of its management of loads and resources. Electricity derivatives are valued on the Intercontinental Exchange with quoted prices in an active market. Natural gas and diesel derivatives are valued using New York Mercantile Exchange and Intercontinental Exchange pricing, adjusted for location basis, which are also quoted under NYMEX and ICE pricing. Equity securities consist of employee-directed investments related to an executive deferred compensation plan and actively traded money market and exchange traded funds related to the SMSF. The investments are measured using quoted prices in active markets and are held in a Rabbi trust.

The table below presents the carrying value and estimated fair value of financial instruments that are not reported at fair value, as of December 31, 2020 and 2019, using available market information and appropriate valuation methodologies (in thousands).

| | December 31, 2020 | | December 31, 2019 | |
|---|-------------------|----------------------|-------------------|----------------------|
| | Carrying Amount | Estimated Fair Value | Carrying Amount | Estimated Fair Value |
| (thousands of dollars) | | | | |
| Liabilities: | | | | |
| Long-term debt (including current portion) ⁽¹⁾ | \$ 2,000,414 | \$ 2,466,967 | \$ 1,836,659 | \$ 2,083,931 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

(1) Long-term debt is categorized as Level 2 of the fair value hierarchy, as defined earlier in this Note 16 - "Fair Value Measurements."

Long-term debt is not traded on an exchange and is valued using quoted rates for similar debt in active markets. Carrying values for cash and cash equivalents, deposits, customer and other receivables, notes payable, accounts payable, interest accrued, and taxes accrued approximate fair value.

17. CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME

Comprehensive income includes net income and amounts related to the SMSP. The table below presents changes in components of accumulated other comprehensive income (AOCI), net of tax, during the years ended December 31, 2020 and 2019 (in thousands of dollars). Items in parentheses indicate reductions to AOCI.

| | Year Ended December 31, | |
|---|-------------------------|-------------|
| | 2020 | 2019 |
| Defined benefit pension items | | |
| Balance at beginning of period | \$ (36,284) | \$ (22,844) |
| Other comprehensive income before reclassifications | (10,062) | (15,392) |
| Amounts reclassified out of AOCI to net income | 2,988 | 1,952 |
| Net current-period other comprehensive income | (7,074) | (13,440) |
| Balance at end of period | \$ (43,358) | \$ (36,284) |

The table below presents the effects on net income of amounts reclassified out of components of AOCI and the income statement location of those amounts reclassified during the years ended December 31, 2020 and 2019 (in thousands of dollars). Items in parentheses indicate increases to net income.

| | Amount Reclassified from AOCI | |
|--|-------------------------------|----------|
| | Year Ended December 31, | |
| | 2020 | 2019 |
| Amortization of defined benefit pension items ⁽¹⁾ | | |
| Prior service cost | \$ 290 | \$ 96 |
| Net loss | 3,734 | 2,533 |
| Total before tax | 4,024 | 2,629 |
| Tax benefit ⁽²⁾ | (1,036) | (677) |
| Net of tax | 2,988 | 1,952 |
| Total reclassification for the period | \$ 2,988 | \$ 1,952 |

(1) Amortization of these items is included in "Other (income) expense, net" in the income statement of Idaho Power.

(2) The tax benefit is included in "Income tax expense" in the income statements of Idaho Power.

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

18. RELATED PARTY TRANSACTIONS

IDACORP: Idaho Power performs corporate functions such as financial, legal, and management services for IDACORP and its subsidiaries. Idaho Power charges IDACORP for the costs of these services based on service agreements and other specifically identified costs. For these services, Idaho Power billed IDACORP \$0.7 million in 2020 and \$0.8 million in 2019.

At December 31, 2020 and 2019, Idaho Power had a \$1.5 million and \$1.9 million payable to IDACORP, respectively, which was included in its accounts payable to affiliates balance on its balance sheets.

Ida-West: Ida-West Energy Company (Ida-West) is a wholly-owned subsidiary of IDACORP and is an operator of small hydropower generation projects that satisfy the requirements of the Public Utility Regulatory Policies Act of 1978. Idaho Power purchases all of the power generated by four of Ida-West's hydropower projects located in Idaho. Idaho Power purchased \$9.3 million in 2020 and \$8.6 million in 2019 of power from Ida-West.

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

| Line No. | Classification (a) | Total Company for the Current Year/Quarter Ended (b) | Electric (c) |
|----------|---|--|-----------------|
| 1 | Utility Plant | | |
| 2 | In Service | | |
| 3 | Plant in Service (Classified) | 6,283,039,357 | 6,283,039,357 |
| 4 | Property Under Capital Leases | | |
| 5 | Plant Purchased or Sold | | |
| 6 | Completed Construction not Classified | | |
| 7 | Experimental Plant Unclassified | | |
| 8 | Total (3 thru 7) | 6,283,039,357 | 6,283,039,357 |
| 9 | Leased to Others | | |
| 10 | Held for Future Use | 4,108,529 | 4,108,529 |
| 11 | Construction Work in Progress | 597,151,634 | 597,151,634 |
| 12 | Acquisition Adjustments | 750,893 | 750,893 |
| 13 | Total Utility Plant (8 thru 12) | 6,885,050,413 | 6,885,050,413 |
| 14 | Accum Prov for Depr, Amort, & Depl | 2,376,165,417 | 2,376,165,417 |
| 15 | Net Utility Plant (13 less 14) | 4,508,884,996 | 4,508,884,996 |
| 16 | Detail of Accum Prov for Depr, Amort & Depl | | |
| 17 | In Service: | | |
| 18 | Depreciation | 2,343,768,007 | 2,343,768,007 |
| 19 | Amort & Depl of Producing Nat Gas Land/Land Right | | |
| 20 | Amort of Underground Storage Land/Land Rights | | |
| 21 | Amort of Other Utility Plant | 32,319,817 | 32,319,817 |
| 22 | Total In Service (18 thru 21) | 2,376,087,824 | 2,376,087,824 |
| 23 | Leased to Others | | |
| 24 | Depreciation | | |
| 25 | Amortization and Depletion | | |
| 26 | Total Leased to Others (24 & 25) | | |
| 27 | Held for Future Use | | |
| 28 | Depreciation | | |
| 29 | Amortization | | |
| 30 | Total Held for Future Use (28 & 29) | | |
| 31 | Abandonment of Leases (Natural Gas) | | |
| 32 | Amort of Plant Acquisition Adj | 77,593 | 77,593 |
| 33 | Total Accum Prov (equals 14) (22,26,30,31,32) | 2,376,165,417 | 2,376,165,417 |

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

| Line No. | Account (a) | Balance Beginning of Year (b) | Additions (c) |
|----------|--|-------------------------------------|------------------|
| 1 | 1. INTANGIBLE PLANT | | |
| 2 | (301) Organization | 5,703 | |
| 3 | (302) Franchises and Consents | 34,282,160 | 1,098,380 |
| 4 | (303) Miscellaneous Intangible Plant | 36,042,325 | 8,214,299 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) | 70,330,188 | 9,312,679 |
| 6 | 2. PRODUCTION PLANT | | |
| 7 | A. Steam Production Plant | | |
| 8 | (310) Land and Land Rights | 1,722,421 | |
| 9 | (311) Structures and Improvements | 132,724,377 | 430,044 |
| 10 | (312) Boiler Plant Equipment | 683,221,973 | 3,059,338 |
| 11 | (313) Engines and Engine-Driven Generators | | |
| 12 | (314) Turbogenerator Units | 151,988,941 | 278,715 |
| 13 | (315) Accessory Electric Equipment | 57,779,612 | 306,493 |
| 14 | (316) Misc. Power Plant Equipment | 18,753,687 | 1,531,049 |
| 15 | (317) Asset Retirement Costs for Steam Production | 14,740,896 | 705,698 |
| 16 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) | 1,060,931,907 | 6,311,337 |
| 17 | B. Nuclear Production Plant | | |
| 18 | (320) Land and Land Rights | | |
| 19 | (321) Structures and Improvements | | |
| 20 | (322) Reactor Plant Equipment | | |
| 21 | (323) Turbogenerator Units | | |
| 22 | (324) Accessory Electric Equipment | | |
| 23 | (325) Misc. Power Plant Equipment | | |
| 24 | (326) Asset Retirement Costs for Nuclear Production | | |
| 25 | TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) | | |
| 26 | C. Hydraulic Production Plant | | |
| 27 | (330) Land and Land Rights | 31,924,330 | 17,803 |
| 28 | (331) Structures and Improvements | 208,163,696 | 20,547,490 |
| 29 | (332) Reservoirs, Dams, and Waterways | 283,762,075 | 5,113,813 |
| 30 | (333) Water Wheels, Turbines, and Generators | 291,872,691 | 39,762,758 |
| 31 | (334) Accessory Electric Equipment | 65,604,942 | 1,405,854 |
| 32 | (335) Misc. Power PLant Equipment | 27,618,291 | 1,155,478 |
| 33 | (336) Roads, Railroads, and Bridges | 12,001,305 | 1,962,691 |
| 34 | (337) Asset Retirement Costs for Hydraulic Production | | |
| 35 | TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) | 920,947,330 | 69,965,887 |
| 36 | D. Other Production Plant | | |
| 37 | (340) Land and Land Rights | 2,699,794 | |
| 38 | (341) Structures and Improvements | 153,426,332 | 817,023 |
| 39 | (342) Fuel Holders, Products, and Accessories | 10,438,248 | |
| 40 | (343) Prime Movers | 222,138,964 | 1,211,301 |
| 41 | (344) Generators | 66,714,048 | -15,568 |
| 42 | (345) Accessory Electric Equipment | 91,996,423 | 6,165 |
| 43 | (346) Misc. Power Plant Equipment | 6,645,124 | 92,097 |
| 44 | (347) Asset Retirement Costs for Other Production | | |
| 45 | TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44) | 554,058,933 | 2,111,018 |
| 46 | TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45) | 2,535,938,170 | 78,388,242 |

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------------|
| | | | | 1 |
| | | | 5,703 | 2 |
| 241,023 | | | 35,139,517 | 3 |
| 3,260,725 | | | 40,995,899 | 4 |
| 3,501,748 | | | 76,141,119 | 5 |
| | | | | 6 |
| | | | | 7 |
| | | | 1,722,421 | 8 |
| 12,825,782 | | | 120,328,639 | 9 |
| 45,487,063 | | | 640,794,248 | 10 |
| | | | | 11 |
| 13,735,984 | | | 138,531,672 | 12 |
| 4,733,279 | | | 53,352,826 | 13 |
| 2,492,796 | | | 17,791,940 | 14 |
| | | | 15,446,594 | 15 |
| 79,274,904 | | | 987,968,340 | 16 |
| | | | | 17 |
| | | | | 18 |
| | | | | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| | | | | 25 |
| | | | | 26 |
| | | | 31,942,133 | 27 |
| 1,211,700 | | | 227,499,486 | 28 |
| 166,712 | | | 288,709,176 | 29 |
| 405,270 | | | 331,230,179 | 30 |
| 380,952 | | | 66,629,844 | 31 |
| 210,143 | | | 28,563,626 | 32 |
| 1,000 | | | 13,962,996 | 33 |
| | | | | 34 |
| 2,375,777 | | | 988,537,440 | 35 |
| | | | | 36 |
| | | | 2,699,794 | 37 |
| 2,750 | | | 154,240,605 | 38 |
| | | | 10,438,248 | 39 |
| 2,875,191 | | | 220,475,074 | 40 |
| 20,000 | | | 66,678,480 | 41 |
| | | | 92,002,588 | 42 |
| 69,616 | | | 6,667,605 | 43 |
| | | | | 44 |
| 2,967,557 | | | 553,202,394 | 45 |
| 84,618,238 | | | 2,529,708,174 | 46 |
| | | | | |
| | | | | |

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

| Line No. | Account (a) | Balance Beginning of Year (b) | Additions (c) |
|----------|--|----------------------------------|------------------|
| 47 | 3. TRANSMISSION PLANT | | |
| 48 | (350) Land and Land Rights | 39,010,101 | 168,828 |
| 49 | (352) Structures and Improvements | 81,631,852 | 4,088,297 |
| 50 | (353) Station Equipment | 437,090,965 | 27,294,211 |
| 51 | (354) Towers and Fixtures | 215,107,091 | 7,743,485 |
| 52 | (355) Poles and Fixtures | 206,989,944 | 11,119,620 |
| 53 | (356) Overhead Conductors and Devices | 240,482,589 | 5,320,331 |
| 54 | (357) Underground Conduit | | |
| 55 | (358) Underground Conductors and Devices | | |
| 56 | (359) Roads and Trails | 390,266 | |
| 57 | (359.1) Asset Retirement Costs for Transmission Plant | | |
| 58 | TOTAL Transmission Plant (Enter Total of lines 48 thru 57) | 1,220,702,808 | 55,734,772 |
| 59 | 4. DISTRIBUTION PLANT | | |
| 60 | (360) Land and Land Rights | 7,384,697 | 46,447 |
| 61 | (361) Structures and Improvements | 47,760,416 | 3,310,881 |
| 62 | (362) Station Equipment | 269,467,878 | 20,069,470 |
| 63 | (363) Storage Battery Equipment | | |
| 64 | (364) Poles, Towers, and Fixtures | 283,516,948 | 12,502,639 |
| 65 | (365) Overhead Conductors and Devices | 144,332,885 | 5,321,226 |
| 66 | (366) Underground Conduit | 54,244,353 | -339,073 |
| 67 | (367) Underground Conductors and Devices | 291,640,376 | 13,210,495 |
| 68 | (368) Line Transformers | 614,852,926 | 39,118,328 |
| 69 | (369) Services | 63,190,275 | 2,036,799 |
| 70 | (370) Meters | 97,890,964 | 9,819,235 |
| 71 | (371) Installations on Customer Premises | 3,195,799 | 919,429 |
| 72 | (372) Leased Property on Customer Premises | | |
| 73 | (373) Street Lighting and Signal Systems | 4,658,210 | 489,705 |
| 74 | (374) Asset Retirement Costs for Distribution Plant | | |
| 75 | TOTAL Distribution Plant (Enter Total of lines 60 thru 74) | 1,882,135,727 | 106,505,581 |
| 76 | 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT | | |
| 77 | (380) Land and Land Rights | | |
| 78 | (381) Structures and Improvements | | |
| 79 | (382) Computer Hardware | | |
| 80 | (383) Computer Software | | |
| 81 | (384) Communication Equipment | | |
| 82 | (385) Miscellaneous Regional Transmission and Market Operation Plant | | |
| 83 | (386) Asset Retirement Costs for Regional Transmission and Market Oper | | |
| 84 | TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) | | |
| 85 | 6. GENERAL PLANT | | |
| 86 | (389) Land and Land Rights | 17,806,227 | 1,056,118 |
| 87 | (390) Structures and Improvements | 132,990,427 | 3,977,939 |
| 88 | (391) Office Furniture and Equipment | 45,060,127 | 5,867,311 |
| 89 | (392) Transportation Equipment | 97,035,237 | 20,011,902 |
| 90 | (393) Stores Equipment | 3,535,339 | 887,504 |
| 91 | (394) Tools, Shop and Garage Equipment | 11,670,249 | 989,582 |
| 92 | (395) Laboratory Equipment | 14,896,284 | 957,611 |
| 93 | (396) Power Operated Equipment | 21,937,257 | 2,465,960 |
| 94 | (397) Communication Equipment | 51,141,166 | 10,900,079 |
| 95 | (398) Miscellaneous Equipment | 7,637,086 | 924,444 |
| 96 | SUBTOTAL (Enter Total of lines 86 thru 95) | 403,709,399 | 48,038,450 |
| 97 | (399) Other Tangible Property | | |
| 98 | (399.1) Asset Retirement Costs for General Plant | | |
| 99 | TOTAL General Plant (Enter Total of lines 96, 97 and 98) | 403,709,399 | 48,038,450 |
| 100 | TOTAL (Accounts 101 and 106) | 6,112,816,292 | 297,979,724 |
| 101 | (102) Electric Plant Purchased (See Instr. 8) | | |
| 102 | (Less) (102) Electric Plant Sold (See Instr. 8) | | |
| 103 | (103) Experimental Plant Unclassified | | |
| 104 | TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) | 6,112,816,292 | 297,979,724 |

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------------|
| | | | | 47 |
| 26,488 | | | 39,152,441 | 48 |
| 192,077 | | | 85,528,072 | 49 |
| 2,078,276 | | | 462,306,900 | 50 |
| | | | 222,850,576 | 51 |
| 738,335 | | | 217,371,229 | 52 |
| 1,042,285 | | | 244,760,635 | 53 |
| | | | | 54 |
| | | | | 55 |
| | | | 390,266 | 56 |
| | | | | 57 |
| 4,077,461 | | | 1,272,360,119 | 58 |
| | | | | 59 |
| 1,367 | | | 7,429,777 | 60 |
| 192,023 | | | 50,879,274 | 61 |
| 2,273,984 | | | 287,263,364 | 62 |
| | | | | 63 |
| 2,876,923 | | | 293,142,664 | 64 |
| 2,333,349 | | | 147,320,762 | 65 |
| 339,062 | | | 53,566,218 | 66 |
| 1,875,122 | | | 302,975,749 | 67 |
| 6,338,449 | | | 647,632,805 | 68 |
| 415,044 | | | 64,812,030 | 69 |
| 2,833,747 | | | 104,876,452 | 70 |
| 110,716 | | | 4,004,512 | 71 |
| | | | | 72 |
| 299,395 | | | 4,848,520 | 73 |
| | | | | 74 |
| 19,889,181 | | | 1,968,752,127 | 75 |
| | | | | 76 |
| | | | | 77 |
| | | | | 78 |
| | | | | 79 |
| | | | | 80 |
| | | | | 81 |
| | | | | 82 |
| | | | | 83 |
| | | | | 84 |
| | | | | 85 |
| | | | 18,862,345 | 86 |
| 652,124 | | | 136,316,242 | 87 |
| 7,213,847 | | | 43,713,591 | 88 |
| 3,752,829 | | | 113,294,310 | 89 |
| 39,547 | | | 4,383,296 | 90 |
| 383,869 | | | 12,275,962 | 91 |
| 994,778 | | | 14,859,117 | 92 |
| 696,669 | | | 23,706,548 | 93 |
| 1,522,239 | | | 60,519,006 | 94 |
| 414,129 | | | 8,147,401 | 95 |
| 15,670,031 | | | 436,077,818 | 96 |
| | | | | 97 |
| | | | | 98 |
| 15,670,031 | | | 436,077,818 | 99 |
| 127,756,659 | | | 6,283,039,357 | 100 |
| | | | | 101 |
| | | | | 102 |
| | | | | 103 |
| 127,756,659 | | | 6,283,039,357 | 104 |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

| Line No. | Description and Location Of Property (a) | Date Originally Included in This Account (b) | Date Expected to be used in Utility Service (c) | Balance at End of Year (d) |
|----------|--|--|---|----------------------------|
| 1 | Land and Rights: | | | |
| 2 | Boise Operations Center | 12/31/82 | 2021 | 306,300 |
| 3 | Production | | | 109,961 |
| 4 | Transmission Stations | | | 423,089 |
| 5 | Transmission Lines | | | 68,592 |
| 6 | Distribution Stations | | | 1,496,640 |
| 7 | Homedale Substation | 2/29/08 | 2035 | 109,453 |
| 8 | Line #854 500 Kv | 3/31/09 | 2028 | 308,066 |
| 9 | Distribution Line | | | 25,581 |
| 10 | Line #853 500 Kv | 12/16/11 | 2026 | 330,495 |
| 11 | | | | |
| 12 | Column B and C if no date listed it is various | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | Other Property: | | | |
| 22 | Transmission Stations | | | 199,069 |
| 23 | Distribution Stations | | | 69,941 |
| 24 | Homedale Substation | 2/29/08 | 2035 | 217,797 |
| 25 | Underground Vault, Blaine County | 8/30/16 | 2024 | 443,545 |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | Column B and C if no date listed it is various | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | | | | |
| 47 | Total | | | 4,108,529 |

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

| Line No. | Description of Project (a) | Construction work in progress - Electric (Account 107) (b) |
|----------|--------------------------------|--|
| 1 | ROLLUP RELIC COST BROWNLEE | 131,918,209 |
| 2 | ROLLUP RELIC COST HELLS CANYON | 89,831,725 |
| 3 | GATEWAY WEST 500KV LINE | 44,537,238 |
| 4 | ROLLUP RELIC COST OXBOW | 41,793,237 |
| 5 | HELLS CANYON RELICENSING OUTSI | 39,020,017 |
| 6 | B2H PERMITTING 11/1/2011 & FOR | 22,237,389 |
| 7 | BOARDMAN - HEMINGWAY 500 KV LI | 10,827,495 |
| 8 | UPPER MALAD FISH LADDER | 9,740,050 |
| 9 | HCC WATERSHED ENHANCEMENT PROG | 9,178,008 |
| 10 | WQ HCC401 CERTIFICATION OPS AN | 8,162,939 |
| 11 | BROWNLEE UNIT 5 REWIND | 7,090,501 |
| 12 | HELLS CANYON GENERATOR REFURBI | 6,874,676 |
| 13 | LEGAL DEPT. LABOR FOR RELICENS | 6,778,405 |
| 14 | LOWER SALMON UNIT 1 REFURBISHM | 6,611,102 |
| 15 | BAYHA ISLAND RESEARCH PROJECT | 5,623,002 |
| 16 | UPPER SALMON B REJECT GATES RE | 5,044,055 |
| 17 | NEWX170001 CDAL-HBRD 230KV PHA | 4,954,906 |
| 18 | REL-HCC OREGON REAUTHORIZATION | 4,701,807 |
| 19 | BULL TROUT PROGRAM - ADMINISTR | 4,676,225 |
| 20 | MEBG - SKILLS TRAINING BUILDIN | 4,675,831 |
| 21 | HCC SNAKE RIVER ENHANCEMENT RE | 3,955,061 |
| 22 | B2H TLINE CONSTRUCTION COSTS | 3,830,636 |
| 23 | GRAND VIEW IRRIGATION UPGRADE | 3,462,561 |
| 24 | WDRI-KCHM NEW 138KV | 3,114,605 |
| 25 | FALL CHINOOK PROGRAM - REDD SU | 3,073,291 |
| 26 | HBND-041:ALT LINE ROUTE TO GAR | 3,071,735 |
| 27 | WQ HCC401 APPLICATION, REVISIO | 2,842,939 |
| 28 | BOCB170034 - MBE 9 PURCHASE A | 2,790,364 |
| 29 | LOWER SALMON UNIT 3 REFURB | 2,749,194 |
| 30 | HC SEDIMENT PROGRAMS | 2,699,652 |
| 31 | HCC RELICENSING WATER QUALITY | 2,562,665 |
| 32 | REPORTING MODEL FOR SNAKE RIVE | 2,473,875 |
| 33 | WHITE STURGEON PROGRAM - HCC R | 2,011,085 |
| 34 | VARI160010 - PLANNING, SCOPING | 1,790,901 |
| 35 | SMART KEY FOBS & CORES | 1,710,526 |
| 36 | BRIDGER 2017C100 CCR JB FGD PO | 1,683,680 |
| 37 | EAGLE BAR MAINTENANCE FACILITY | 1,618,584 |
| 38 | VARI160010 - MOBILE VEHICLE RA | 1,568,347 |
| 39 | LSPR LOCAL SERVICE UPGRADE PHA | 1,357,315 |
| 40 | VARI180017 - INSTALL SAT RADIO | 1,331,924 |
| 41 | SECURITY CAMERA AND USP LIFECY | 1,310,932 |
| 42 | VARI190001 ETHERNET SWITCH REP | 1,308,206 |
| 43 | TOTAL | 597,151,634 |

This Page Intentionally Left Blank

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

| Line No. | Description of Project (a) | Construction work in progress - Electric (Account 107) (b) |
|----------|--|--|
| 1 | PROJECT UNITY (REMS REPLACEMEN | 1,290,642 |
| 2 | DANSKIN CT1 INLET AIR HEATING- | 1,171,163 |
| 3 | OXBOW HATCHERY RENOVATION | 1,169,138 |
| 4 | HCPR190001 - HCPR PLANT MODERN | 1,139,523 |
| 5 | HELLS CANYON ROCK MITIGATION S | 1,125,089 |
| 6 | 2020 CAPITAL US34 TRASH RAKE R | 1,110,423 |
| 7 | BRIDGER 2019C091 U4 SCR CATALY | 1,088,096 |
| 8 | BOC SITE EXPANSION: NEW STC B | 1,078,520 |
| 9 | VARI180017 - INSTALL SAT RADIO | 1,064,375 |
| 10 | HCC RELICENSING: HART AND 401 | 1,042,604 |
| 11 | Other Minor Projects Under \$1,000,000 | 69,277,166 |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | TOTAL | 597,151,634 |

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

| Line No. | Item (a) | Total (c+d+e) (b) | Electric Plant in Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
|----------|---|-------------------|-------------------------------|--|-------------------------------------|
| 1 | Balance Beginning of Year | 2,313,565,686 | 2,313,565,686 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 162,750,617 | 162,750,617 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | -431,877 | -431,877 | | |
| 5 | (413) Exp. of Elec. Plt. Leas. to Others | | | | |
| 6 | Transportation Expenses-Clearing | 5,059,104 | 5,059,104 | | |
| 7 | Other Clearing Accounts | | | | |
| 8 | Other Accounts (Specify, details in footnote): | | | | |
| 9 | Fuel Stock | 172,571 | 172,571 | | |
| 10 | TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9) | 167,550,415 | 167,550,415 | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 124,227,057 | 124,227,057 | | |
| 13 | Cost of Removal | 14,992,099 | 14,992,099 | | |
| 14 | Salvage (Credit) | 4,001,807 | 4,001,807 | | |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14) | 135,217,349 | 135,217,349 | | |
| 16 | Other Debit or Cr. Items (Describe, details in footnote): | -2,130,745 | -2,130,745 | | |
| 17 | | | | | |
| 18 | Book Cost or Asset Retirement Costs Retired | | | | |
| 19 | Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18) | 2,343,768,007 | 2,343,768,007 | | |

Section B. Balances at End of Year According to Functional Classification

| | | | | | |
|----|--|---------------|---------------|--|--|
| 20 | Steam Production | 555,100,533 | 555,100,533 | | |
| 21 | Nuclear Production | | | | |
| 22 | Hydraulic Production-Conventional | 459,910,553 | 459,910,553 | | |
| 23 | Hydraulic Production-Pumped Storage | | | | |
| 24 | Other Production | 135,243,439 | 135,243,439 | | |
| 25 | Transmission | 389,097,217 | 389,097,217 | | |
| 26 | Distribution | 675,064,935 | 675,064,935 | | |
| 27 | Regional Transmission and Market Operation | | | | |
| 28 | General | 129,351,330 | 129,351,330 | | |
| 29 | TOTAL (Enter Total of lines 20 thru 28) | 2,343,768,007 | 2,343,768,007 | | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 219 Line No.: 16 Column: c
 Valmy depreciation adjustments (ID 33771 and OR 17-235), CIAC and Asset Retirement Obligation activity.

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
 2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

| Line No. | Description of Investment (a) | Date Acquired (b) | Date Of Maturity (c) | Amount of Investment at Beginning of Year (d) |
|----------|---|----------------------|-------------------------|--|
| 1 | Idaho Energy Resources Company | | | |
| 2 | Common Stock | 02/01/74 | | 500 |
| 3 | Capital contributions | | | 2,462,594 |
| 4 | Equity in earnings | | | 23,052,822 |
| 5 | | | | |
| 6 | Subtotal Idaho Energy Resources Company | | | 25,515,916 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | Total Cost of Account 123.1 \$ | 2,463,094 | TOTAL | 25,515,916 |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

| Equity in Subsidiary Earnings of Year (e) | Revenues for Year (f) | Amount of Investment at End of Year (g) | Gain or Loss from Investment Disposed of (h) | Line No. |
|---|-----------------------|---|--|----------|
| | | | | 1 |
| | | 500 | | 2 |
| | | 2,462,593 | | 3 |
| 8,402,214 | | 31,455,037 | | 4 |
| | | | | 5 |
| 8,402,214 | | 33,918,130 | | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | | 9 |
| | | | | 10 |
| | | | | 11 |
| | | | | 12 |
| | | | | 13 |
| | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| | | | | 17 |
| | | | | 18 |
| | | | | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| | | | | 25 |
| | | | | 26 |
| | | | | 27 |
| | | | | 28 |
| | | | | 29 |
| | | | | 30 |
| | | | | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| | | | | 35 |
| | | | | 36 |
| | | | | 37 |
| | | | | 38 |
| | | | | 39 |
| | | | | 40 |
| | | | | 41 |
| 8,402,214 | | 33,918,130 | | 42 |

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

| Line No. | Account (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Department or Departments which Use Material (d) |
|----------|--|----------------------------------|----------------------------|---|
| 1 | Fuel Stock (Account 151) | 57,447,554 | 31,645,944 | Electric |
| 2 | Fuel Stock Expenses Undistributed (Account 152) | | | Electric |
| 3 | Residuals and Extracted Products (Account 153) | | | |
| 4 | Plant Materials and Operating Supplies (Account 154) | | | |
| 5 | Assigned to - Construction (Estimated) | | | |
| 6 | Assigned to - Operations and Maintenance | | | |
| 7 | Production Plant (Estimated) | 18,044,916 | 17,214,885 | |
| 8 | Transmission Plant (Estimated) | 7,751,239 | 12,564,087 | |
| 9 | Distribution Plant (Estimated) | 27,522,183 | 31,201,394 | |
| 10 | Regional Transmission and Market Operation Plant (Estimated) | | | |
| 11 | Assigned to - Other (provide details in footnote) | 920,624 | 1,197,974 | |
| 12 | TOTAL Account 154 (Enter Total of lines 5 thru 11) | 54,238,962 | 62,178,340 | Electric |
| 13 | Merchandise (Account 155) | | | |
| 14 | Other Materials and Supplies (Account 156) | | | |
| 15 | Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util) | | | |
| 16 | Stores Expense Undistributed (Account 163) | 2,420,600 | 2,762,521 | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet) | 114,107,116 | 96,586,805 | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 227 Line No.: 11 Column: c
This amount represents miscellaneous inventory that is not yet assigned to a particular function.

Transmission Service and Generation Interconnection Study Costs

- Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
- List each study separately.
- In column (a) provide the name of the study.
- In column (b) report the cost incurred to perform the study at the end of period.
- In column (c) report the account charged with the cost of the study.
- In column (d) report the amounts received for reimbursement of the study costs at end of period.
- In column (e) report the account credited with the reimbursement received for performing the study.

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|-----------|------------------------------------|----------------------------------|---------------------|---|---|
| 1 | Transmission Studies | | | | |
| 2 | IPCL TRANS SIS 88754178 | 1,966 | 186623 | 12,317 | 186623 |
| 3 | BPAP NETWORK SIS 90030618 | 33,560 | 186623 | (27,903) | 186623 |
| 4 | GREAT BASIN (GBT) SWIP-NORTH TRANY | 20,587 | 186623 | (50,000) | 186623 |
| 5 | BPA NETWORK 92112952 | 12,295 | 186623 | (33,885) | 186623 |
| 6 | PWX LTF PTP 92117932 | 4,991 | 186623 | (10,000) | 186623 |
| 7 | PWX LTF PTP 92117933 | 2,149 | 186623 | (10,000) | 186623 |
| 8 | PWX LTF PTP 92502052 STUDY | 337 | 186623 | (20,000) | 186623 |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Generation Studies | | | | |
| 22 | CAT CREEK PUMP STORAGE #530 | 428 | 186623 | | 186623 |
| 23 | GEM-VALE #534 300MW | 2,421 | 186623 | 132,813 | 186623 |
| 24 | VERDE LIGHT POWER #532 3MW | | 186623 | 17,604 | 186623 |
| 25 | OLD CAMP SOLAR 80MW | | 186623 | 97,875 | 186623 |
| 26 | MOONSTONE SOLAR #541 | 634 | 186623 | 3,767 | 186623 |
| 27 | PRAIRIE CITY SOLAR #556 | 20,863 | 186623 | | 186623 |
| 28 | ARH SOLAR #558 | 18,167 | 186623 | (48,472) | 186623 |
| 29 | BLACK MESA ENERGY #557 | 6,833 | 186623 | (103,228) | 186623 |
| 30 | MC6 HYDRO #559 | 613 | 186623 | | 186623 |
| 31 | BENNETT SOLAR 1 #551 | 12,432 | 186623 | (40,143) | 186623 |
| 32 | BENNETT SOLAR 2 #552 | | 186623 | 15,970 | 186623 |
| 33 | BENNETT SOLAR 3 #553 | | 186623 | 17,065 | 186623 |
| 34 | BENNETT SOLAR 4 #560 | 7,586 | 186623 | | 186623 |
| 35 | COLEMAN HYDRO #548 | 1,189 | 186623 | (23,483) | 186623 |
| 36 | MIDPOINT SOLAR #561 | 10,118 | 186623 | (60,000) | 186623 |
| 37 | MOORE HOLLOW SOLAR #561 | 10,485 | 186623 | (50,000) | 186623 |
| 38 | DURKEE SOLAR #546 | 9,271 | 186623 | (30,000) | 186623 |
| 39 | PLEASANT VALLEY SOLAR #568 | 26,352 | 186623 | (98,756) | 186623 |
| 40 | ARCO WIND 950MW #563 | 2,452 | 186623 | | 186623 |
| | | | | | |

Transmission Service and Generation Interconnection Study Costs (continued)

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|-----------------------------------|----------------------------------|---------------------|---|---|
| 1 | Transmission Studies | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Generation Studies | | | | |
| 22 | ARCO SOLAR 950MW #563 | 789 | 186623 | | 186623 |
| 23 | MOON CRATER SOLAR #57 | 6,076 | 186623 | (50,000) | 186623 |
| 24 | MAGIC VALLEY ENERGY #572 | 21,297 | 186623 | (50,000) | 186623 |
| 25 | OLD OREGON TRAIL 1 #568 | 4,798 | 186623 | (50,000) | 186623 |
| 26 | JACOBSON SOLAR #566 | 5,517 | 186623 | (10,000) | 186623 |
| 27 | WEST POINT NRG #576 | 3,078 | 186623 | (31,000) | 186623 |
| 28 | ARCO WIND 2 #580 | 6,490 | 186623 | (60,000) | 186623 |
| 29 | HIDDEN HOLLOW ENERGY #577 | | 186623 | (1,000) | 186623 |
| 30 | MAGIC VALLEY WIND (2) #581 | | 186623 | (50,000) | 186623 |
| 31 | PEASANT VALLEY SOLAR (2) #587 | 9,347 | 186623 | (10,000) | 186623 |
| 32 | APPALOOSA WIND & SOLAR #1 400MW | | 186623 | (10,000) | 186623 |
| 33 | APPALOOSA WIND & SOLAR #2 400MW # | | 186623 | (10,000) | 186623 |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 231 Line No.: 2 Column: d

Amounts represent both reimbursements received (credit amounts) and refunds back to the counterparties (debit amounts). Refunds are initiated when studies are complete and the initial deposit exceeds the final expenses.

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Assets (a) | Balance at Beginning of Current Quarter/Year (b) | Debits (c) | CREDITS | | Balance at end of Current Quarter/Year (f) |
|----------|---|---|---------------|--|--|---|
| | | | | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) | |
| 1 | Fixed Cost Adjustment (FCA) (182302) | 35,208,267 | 2,950,120 | | | 38,158,387 |
| 2 | IPUC Order Pending (Amort period 06/21 thru 05/22) | | | | | |
| 3 | | | | | | |
| 4 | COVID Incremental Expenses-ID (182303) | | 1,610,800 | | | 1,610,800 |
| 5 | IPUC Order #34718 | | | | | |
| 6 | | | | | | |
| 7 | COVID Incremental Expenses-OR (182304) | | 276,473 | | | 276,473 |
| 8 | OPUC Order #20-377 | | | | | |
| 9 | | | | | | |
| 10 | AOCI Impact of Unfunded Pension Liability | 93,202 | 6,515,629 | 2283 | 47,270 | 6,561,561 |
| 11 | IPUC Order #30256 (182320) | | | | | |
| 12 | | | | | | |
| 13 | FCA Calendar Mo Adjustment (182308) | 2,940,850 | | 400 | 1,769,851 | 1,170,999 |
| 14 | | | | | | |
| 15 | Prior Year FCA (182309) | 15,867,414 | | 400 | 15,867,414 | |
| 16 | IPUC Order #34346 (Amort period 06/19 thru 05/20) | | | | | |
| 17 | | | | | | |
| 18 | Prior Year FCA (182309) | | 35,498,856 | 400 | 19,336,457 | 16,162,399 |
| 19 | IPUC Order #34685 (Amort period 06/20 thru 05/21) | | | | | |
| 20 | | | | | | |
| 21 | AOCI Impact of Unfunded Pension Liability | 347,841,341 | 107,399,006 | 2283 | 17,331,902 | 437,908,445 |
| 22 | IPUC Order #30256 (182320) | | | | | |
| 23 | | | | | | |
| 24 | Deferred Pension Expense Net of Contributions | 22,287,244 | 42,042,251 | 2283 | 38,160,686 | 26,168,809 |
| 25 | IPUC Order #30333 (182321) | | | | | |
| 26 | | | | | | |
| 27 | FAS 109 Unfunded (182322) | 399,267,422 | 47,320,661 | | | 446,588,083 |
| 28 | Accum Deferred Income Noncurrent | | | | | |
| 29 | | | | | | |
| 30 | Idaho Pension Cash - IPUC Order #32248 (182327) | 150,349,758 | 41,321,448 | 401 | 17,153,713 | 174,517,493 |
| 31 | Amort period 06/11 thru indefinite) | | | | | |
| 32 | | | | | | |
| 33 | Mark- to Market Short Term (182330) | 822,261 | | 244 | 212,690 | 609,571 |
| 34 | | | | | | |
| 35 | Oregon Pension Expense Capitalized (182339) | 5,441,885 | 746,018 | 4073 | 173,813 | 6,014,090 |
| 36 | OPUC Order #10-064 | | | | | |
| 37 | | | | | | |
| 38 | Asset Retirement Obligations (182341) | 18,789,487 | 245,367 | | | 19,034,854 |
| 39 | IPUC Order #29414; OPUC Order #04-585 | | | | | |
| 40 | | | | | | |
| 41 | RA-Hells Canyon-Baker Co (182360) | 313,506 | | | | 313,506 |
| 42 | IPUC Order #33948 | | | | | |
| 43 | | | | | | |

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Assets (a) | Balance at Beginning of Current Quarter/Year (b) | Debits (c) | CREDITS | | Balance at end of Current Quarter/Year (f) |
|----------|---|---|---------------|--|--|---|
| | | | | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) | |
| 1 | Oregon Corporate Activity Tax (182355) | | 292,171 | | | 292,171 |
| 2 | OPUC Order #20-397 | | | | | |
| 3 | | | | | | |
| 4 | Lidar Surveys-IPUC Order #32426 (182361) | 87,209 | | 402 | 43,605 | 43,604 |
| 5 | Amort period 01/12 thru 12/21 | | | | | |
| 6 | | | | | | |
| 7 | Oregon Community Solar (182378) | | 118,611 | | | 118,611 |
| 8 | OPUC Order #16-410 | | | | | |
| 9 | | | | | | |
| 10 | Intervenor Funding-Idaho (182387) | 196,190 | 85,097 | | | 281,287 |
| 11 | Multiple IPUC Orders | | | | | |
| 12 | | | | | | |
| 13 | RA-CONTRA-DEF INC TAX (182389) | 247,618,605 | 1,492,236 | Various | 8,070,476 | 241,040,365 |
| 14 | | | | | | |
| 15 | Langley Revenue Accrual (182398) | 1,384,823 | 99,072 | 4073 | 61,529 | 1,422,366 |
| 16 | OPUC Order #12-226 | | | | | |
| 17 | | | | | | |
| 18 | RA-OR LANGLEY REV INT RES (182399) | (197,825) | 9,709 | 4190 | 35,190 | -223,306 |
| 19 | | | | | | |
| 20 | Siemens Long Term Deferred Rate Base (182410) | 9,906,955 | | 4073 | 431,487 | 9,475,468 |
| 21 | IPUC Order #33420 (Amort period 01/16 thru 12/43) | | | | | |
| 22 | | | | | | |
| 23 | Siemens Long Term Deferred Rate Based (182411) | 14,783,171 | | 4073 | 643,867 | 14,139,304 |
| 24 | IPUC Order #33420 (Amort period 01/16 thru 12/43) | | | | | |
| 25 | | | | | | |
| 26 | Siemens Long Term Deferred Rate Base (182412) | 403,036 | 30,799 | 4073 | 44,046 | 389,789 |
| 27 | OPUC Order #15-387 (Amort period 01/16 thru 12/36) | | | | | |
| 28 | | | | | | |
| 29 | Siemens Long Term Deferred Rate Based (182413) | 629,052 | | 4073 | 39,315 | 589,737 |
| 30 | OPUC Order #15-387 (Amort period 01/16 thru 12/36) | | | | | |
| 31 | | | | | | |
| 32 | Siemens Long Term Interest Reserve (182414) | (132,347) | | 4190 | 30,799 | -163,146 |
| 33 | | | | | | |
| 34 | Valmy O&M ID (182432) | 1,407,320 | 10,264,735 | Various | 10,564,416 | 1,107,639 |
| 35 | IPUC Order #33771 | | | | | |
| 36 | | | | | | |
| 37 | Valmy Acctg Adj ID (182435) | 105,387,341 | | Various | 3,966,227 | 101,421,114 |
| 38 | IPUC Order #33771 | | | | | |
| 39 | | | | | | |
| 40 | Valmy Decomm Oregon (182436) | 654,145 | 40,785 | Various | 132,134 | 562,796 |
| 41 | OPUC Order #17-235 (Amort period 06/17 thru 12/25) | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Assets (a) | Balance at Beginning of Current Quarter/Year (b) | Debits (c) | CREDITS | | Balance at end of Current Quarter/Year (f) |
|-----------|---|---|-------------------|--|--|---|
| | | | | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) | |
| 1 | Idaho DSM Rider | 311,045 | 11,919,329 | | | 12,230,374 |
| 2 | IPUC Order#28661 | | | | | |
| 3 | | | | | | |
| 4 | Oregon DSM Rider | 1,154,280 | | Various | 159,240 | 995,040 |
| 5 | OPUC Advice #05-03 | | | | | |
| 6 | | | | | | |
| 7 | Minor Items (9) | 243,687 | 117,017 | Various | 284,678 | 76,026 |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | TOTAL : | 1,383,059,324 | 310,396,190 | | 134,560,805 | 1,558,894,709 |
| | | | | | | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 232.2 Line No.: 1 Column: a

During 2020, this balance was reclassified from a Regulatory Liability to a Regulatory Asset for financial statement presentation.

This Page Intentionally Left Blank

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

| Line No. | Description of Miscellaneous Deferred Debits (a) | Balance at Beginning of Year (b) | Debits (c) | CREDITS | | Balance at End of Year (f) |
|----------|--|-------------------------------------|---------------|------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | Prepaid Credit Facility 186025 | 1,201,560 | 110,835 | Various | 380,977 | 931,418 |
| 2 | Amortization period 12/19-12/24 | | | | | |
| 3 | | | | | | |
| 4 | Prepaid Services (LT) 186052 | 3,064,137 | 2,886,530 | Various | 2,288,861 | 3,661,806 |
| 5 | Amortization periods - multiple | | | | | |
| 6 | | | | | | |
| 7 | Workers Compensation 186121 | 962,258 | | 401 | 53,034 | 909,224 |
| 8 | | | | | | |
| 9 | Prepaid ROW (LT) 186160 | 574,877 | | 401 | 44,022 | 530,855 |
| 10 | Amortization periods - multiple | | | | | |
| 11 | | | | | | |
| 12 | Prepaid Services (LT) 186255 | 174,500 | | 401 | 174,500 | |
| 13 | Amortization periods - multiple | | | | | |
| 14 | | | | | | |
| 15 | CARB Inventory 186650 | 995,433 | 517,300 | 242 | 107,802 | 1,404,931 |
| 16 | | | | | | |
| 17 | Coal Royalties 186709 | 871,945 | | 151 | 51,769 | 820,176 |
| 18 | | | | | | |
| 19 | Stable Value Life Inv 186719 | 48,617,372 | 3,708,861 | | | 52,326,233 |
| 20 | | | | | | |
| 21 | Security Plan 186720 | 6,307,751 | 87,796 | 4262 | 494,190 | 5,901,357 |
| 22 | Net Insurance Asset | | | | | |
| 23 | | | | | | |
| 24 | Retiree Medical-COLI 186726 | 3,997,252 | 235,712 | 4262 | 78,799 | 4,154,165 |
| 25 | | | | | | |
| 26 | American Falls Water Rts 186727 | 5,296,878 | | 401 | 1,042,008 | 4,254,870 |
| 27 | Amortization period 01/06-02/25 | | | | | |
| 28 | | | | | | |
| 29 | American Falls Bond Refi 186770 | 247,996 | | 401 | 47,999 | 199,997 |
| 30 | Amortization period 12/09-02/25 | | | | | |
| 31 | | | | | | |
| 32 | Regulatory Reserves 186800 | -1,186,996 | 1,237,883 | Various | 1,938,159 | -1,887,272 |
| 33 | | | | | | |
| 34 | Minor Items (6) | 187,749 | 4,427,316 | Various | 4,519,939 | 95,126 |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Misc. Work in Progress | | | | | |
| 48 | Deferred Regulatory Comm. Expenses (See pages 350 - 351) | | | | | |
| 49 | TOTAL | 71,312,712 | | | | 73,302,886 |

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Description and Location (a) | Balance of Beginning of Year (b) | Balance at End of Year (c) |
|----------|--|--|----------------------------------|
| 1 | Electric | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Other Electric (See footnote) | 84,487,160 | 98,436,605 |
| 6 | | | |
| 7 | Other (See footnote) | 198,768,052 | 225,441,615 |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | 283,255,212 | 323,878,220 |
| 9 | Gas | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | Other | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | | |
| 17 | Other Non Electric (See footnote) | 18,905,819 | 19,632,237 |
| 18 | TOTAL (Acct 190) (Total of lines 8, 16 and 17) | 302,161,031 | 343,510,457 |

Notes

| | | | |
|---------------------|--|----------------------------|-----------------------|
| Name of Respondent | This Report is: | Date of Report | Year/Period of Report |
| Idaho Power Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/14/2021 | 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 234 Line No.: 5 Column: c

| | Beginning Balance | Ending Balance |
|--|-------------------|----------------|
| Construction Advances | 1,262,434 | 1,325,912 |
| Postretirement Benefits | 419,012 | 419,012 |
| USBR-American Falls O&M Costs Settlement | 55,478 | 46,482 |
| Non-VEBA Pension and Benefits | (557,867) | (629,527) |
| Executive Deferred Compensation | 4,341 | 23,045 |
| Stock Based Compensation | 3,036,306 | 2,921,158 |
| Pension Expense-Oregon | 3,378,637 | 3,758,893 |
| Bridger Revenue Deferral | 652,901 | 806,746 |
| Asset Retirement Obligation (ARO) | 1,629,409 | 1,563,709 |
| Incentive Deferral-Profit Sharing-Not in Rates | 3,464,858 | 3,182,560 |
| OR Reconnect Fees Adv | 1,718 | 2,422 |
| Tax Reform Regulatory Stipulation | 2,497,753 | 4,496,944 |
| Employer FICA Tax Deferral-CARES Act | 0 | 2,251,257 |
| Rate Case Disallowance | 1,191,952 | 1,115,685 |
| Unrealized Loss on Investments | 129 | (128) |
| Provision for Rate Refunds | 349,943 | 0 |
| Prov for Rate Refund-HC Relicensing (AFUDC) | 39,039,171 | 43,524,951 |
| VEBA-Post Retirement Benefits | 8,714,850 | 9,757,342 |
| Deferred Idaho ITC | 19,346,135 | 23,870,142 |
| Total Other Electric | 84,487,160 | 98,436,605 |

Schedule Page: 234 Line No.: 7 Column: c

| | Beginning Balance | Ending Balance |
|------------------------------|-------------------|----------------|
| Pension-FAS 158 | 89,534,362 | 112,806,488 |
| Regulatory Liability-FAS 109 | 96,598,638 | 95,883,179 |
| Minimum Pension Liability | 12,611,062 | 15,063,002 |
| Postretirement Plan-FAS 158 | 23,990 | 1,688,946 |
| Total Other | 198,768,052 | 225,441,615 |

Schedule Page: 234 Line No.: 17 Column: c

| | Beginning Balance | Ending Balance |
|---------------------------------|-------------------|----------------|
| Senior Management Security Plan | 18,905,819 | 19,632,237 |
| Total Non Electric | 18,905,819 | 19,632,237 |

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

| Line No. | Class and Series of Stock and Name of Stock Series (a) | Number of shares Authorized by Charter (b) | Par or Stated Value per share (c) | Call Price at End of Year (d) |
|----------|---|---|--------------------------------------|----------------------------------|
| 1 | Account 201 | | | |
| 2 | Common Stock all of which is held by | 50,000,000 | 2.50 | |
| 3 | IdaCorp, Inc. and not traded | | | |
| 4 | Total Common Stock | 50,000,000 | 2.50 | |
| 5 | | | | |
| 6 | Account 204 - None | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
 5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

| OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent) | | HELD BY RESPONDENT | | | | Line No. |
|---|---------------|-----------------------------------|-------------|----------------------------|---------------|-------------|
| | | AS REACQUIRED STOCK (Account 217) | | IN SINKING AND OTHER FUNDS | | |
| Shares (e) | Amount (f) | Shares (g) | Cost (h) | Shares (i) | Amount (j) | |
| | | | | | | 1 |
| 39,150,812 | 97,877,030 | | | | | 2 |
| | | | | | | 3 |
| 39,150,812 | 97,877,030 | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |
| | | | | | | 41 |
| | | | | | | 42 |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

| Line No. | Item (a) | Amount (b) |
|----------|--|------------|
| 1 | Account 208 - Donations received from stockholders - None | |
| 2 | | |
| 3 | Account 209 - Reduction in par or stated value of Capital Stock - None | |
| 4 | | |
| 5 | Account 210 - Gain on reacquired Capital Stock - None | |
| 6 | | |
| 7 | | |
| 8 | Account 211 - Miscellaneous paid-in Capital - None | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | TOTAL | |

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

| Line No. | Class and Series of Stock (a) | Balance at End of Year (b) |
|----------|---|----------------------------|
| 1 | Common Stock | 2,096,925 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Explanation of Changes during the year: | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | TOTAL | 2,096,925 |

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

| Line No. | Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a) | Principal Amount Of Debt issued (b) | Total expense, Premium or Discount (c) |
|----------|--|---|--|
| 1 | Account 221: | | |
| 2 | First Mortgage Bonds: | | |
| 3 | 5.50% Series due 2033 | 70,000,000 | 728,701 |
| 4 | | | 36,400 D |
| 5 | | | |
| 6 | 3.40% Series due 2020 | 100,000,000 | 1,159,871 |
| 7 | | | 499,000 D |
| 8 | | | |
| 9 | 5.30% Series Due 2035 | 60,000,000 | 3,849,739 |
| 10 | | | 408,600 D |
| 11 | | | |
| 12 | 4.00% Series due 2043 | 75,000,000 | 742,017 |
| 13 | | | 194,250 D |
| 14 | | | |
| 15 | 6.00% Series due 2032 | 100,000,000 | 1,191,216 |
| 16 | | | 544,000 D |
| 17 | | | |
| 18 | 5.875% Series due 2034 | 55,000,000 | 585,759 |
| 19 | | | 748,000 D |
| 20 | | | |
| 21 | 5.50% Series due 2034 | 50,000,000 | 524,419 |
| 22 | | | 383,500 D |
| 23 | | | |
| 24 | 4.85% Series Due 2040 | 100,000,000 | 1,284,871 |
| 25 | | | 170,000 D |
| 26 | | | |
| 27 | 6.30% Series due 2037 | 140,000,000 | 1,500,031 |
| 28 | | | 278,600 D |
| 29 | | | |
| 30 | 6.25% Series due 2037 | 100,000,000 | 1,227,490 |
| 31 | | | 268,000 D |
| 32 | | | |
| 33 | TOTAL | 2,165,345,000 | 64,833,176 |

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

| Nominal Date of Issue (d) | Date of Maturity (e) | AMORTIZATION PERIOD | | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---------------------------|----------------------|---------------------|-------------|---|------------------------------|----------|
| | | Date From (f) | Date To (g) | | | |
| | | | | | | 1 |
| | | | | | | 2 |
| 5/13/03 | 4/01/33 | 5/13/03 | 3/31/33 | 70,000,000 | 3,850,000 | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| 8/30/10 | 11/01/20 | 8/30/10 | 11/01/20 | | 1,983,334 | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| 8/26/05 | 8/15/35 | 8/26/05 | 8/15/35 | 60,000,000 | 3,180,000 | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| 4/08/13 | 4/01/43 | 4/08/13 | 4/01/43 | 75,000,000 | 3,000,000 | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| 11/15/02 | 11/15/32 | 11/15/02 | 11/15/32 | 100,000,000 | 6,000,000 | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| 8/16/04 | 8/15/34 | 8/16/04 | 8/15/34 | 55,000,000 | 3,231,250 | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| 3/26/04 | 3/15/34 | 3/26/04 | 3/15/34 | 50,000,000 | 2,750,000 | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| 8/30/10 | 8/15/40 | 8/30/10 | 8/15/40 | 100,000,000 | 4,850,000 | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| 6/22/07 | 6/15/37 | 6/22/07 | 6/15/37 | 140,000,000 | 8,820,000 | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| 10/18/07 | 10/15/37 | 10/18/07 | 10/15/37 | 100,000,000 | 6,250,000 | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 1,990,345,000 | 84,250,809 | 33 |

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

| Line No. | Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a) | Principal Amount Of Debt issued (b) | Total expense, Premium or Discount (c) |
|----------|--|---|--|
| 1 | Port of Morrow Variable due 2027 | 4,360,000 | 189,597 |
| 2 | | | |
| 3 | Humboldt 1.45% due 2024 | 49,800,000 | 396,278 |
| 4 | | | |
| 5 | Sweetwater 1.70% due 2026 | 116,300,000 | 908,982 |
| 6 | | | |
| 7 | 2.50% Series due 2023 | 75,000,000 | 648,267 |
| 8 | | | 374,250 D |
| 9 | | | |
| 10 | 4.30% Series Due 2042 | 75,000,000 | 802,240 |
| 11 | | | 49,500 D |
| 12 | | | |
| 13 | 2.95% Series Due 2022 | 75,000,000 | 708,490 |
| 14 | | | 128,250 D |
| 15 | | | |
| 16 | 3.65% Series Due 2045 | 250,000,000 | 2,559,510 |
| 17 | | | 1,715,000 D |
| 18 | | | |
| 19 | 4.05% Series Due 2046 | 120,000,000 | 1,311,383 |
| 20 | | | 309,600 D |
| 21 | | | |
| 22 | 1.90% Series Due 2030 | 80,000,000 | 980,949 |
| 23 | | | 328,000 D |
| 24 | | | |
| 25 | 4.20% Series Due 2048 | 450,000,000 | 4,629,516 |
| 26 | Idaho Order #34302 (4/10/19) | | 814,000 D |
| 27 | Oregon Order #19-120 (4/11/19) | | 31,654,900 P |
| 28 | Wyoming Docket #20005-38-ES-1916 (5/06/19) | | |
| 29 | | | |
| 30 | Subtotal Account 221 | 2,145,460,000 | 64,833,176 |
| 31 | | | |
| 32 | Account 222 - Reaquired Bonds | | |
| 33 | TOTAL | 2,165,345,000 | 64,833,176 |

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

| Nominal Date of Issue (d) | Date of Maturity (e) | AMORTIZATION PERIOD | | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---------------------------|----------------------|---------------------|-------------|---|------------------------------|----------|
| | | Date From (f) | Date To (g) | | | |
| 5/17/00 | 2/01/27 | 05/17/00 | 02/01/27 | 4,360,000 | 44,359 | 1 |
| | | | | | | 2 |
| 8/21/19 | 12/01/24 | 8/21/19 | 12/01/24 | 49,800,000 | 722,100 | 3 |
| | | | | | | 4 |
| 8/21/19 | 7/15/26 | 8/21/19 | 7/15/26 | 116,300,000 | 1,977,100 | 5 |
| | | | | | | 6 |
| 4/08/13 | 4/01/23 | 4/08/13 | 4/01/23 | 75,000,000 | 1,875,000 | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| 4/13/12 | 4/01/42 | 4/13/12 | 4/01/42 | 75,000,000 | 3,225,000 | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| 4/13/12 | 4/01/22 | 4/13/12 | 4/01/22 | | 1,278,333 | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| 3/06/15 | 3/01/45 | 3/06/15 | 3/01/45 | 250,000,000 | 9,125,000 | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| 3/10/16 | 3/01/46 | 3/10/16 | 3/1/46 | 120,000,000 | 4,860,000 | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| 6/22/20 | 06/15/30 | 6/22/20 | 06/15/30 | 80,000,000 | 798,000 | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| 3/16/18 | 3/01/48 | 3/16/18 | 3/01/48 | 450,000,000 | 16,431,333 | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | 1,970,460,000 | 84,250,809 | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 1,990,345,000 | 84,250,809 | 33 |

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

| Line No. | Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a) | Principal Amount Of Debt issued (b) | Total expense, Premium or Discount (c) |
|----------|--|---|--|
| 1 | | | |
| 2 | Account 223: Advances for Associated Companies | | |
| 3 | | | |
| 4 | Account 224: | | |
| 5 | Bond Guarantee - American Falls | 19,885,000 | |
| 6 | Subtotal Account 224 | 19,885,000 | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | TOTAL | 2,165,345,000 | 64,833,176 |

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

| Nominal Date of Issue (d) | Date of Maturity (e) | AMORTIZATION PERIOD | | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---------------------------|----------------------|---------------------|-------------|---|------------------------------|----------|
| | | Date From (f) | Date To (g) | | | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| 4/26/00 | 2/01/25 | | | 19,885,000 | | 5 |
| | | | | 19,885,000 | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 1,990,345,000 | 84,250,809 | 33 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 256 Line No.: 6 Column: a

3.40% Series redeemed at par on 8/1/2020

Schedule Page: 256.1 Line No.: 25 Column: a

Additional \$230 million of 4.20% bonds due 3/1/2048 issued on 4/3/2020 with a premium of \$31,654,900, bringing total 4.20% series outstanding to \$450 million.

This Page Intentionally Left Blank

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

| Line No. | Particulars (Details) (a) | Amount (b) |
|----------|--|---------------|
| 1 | Net Income for the Year (Page 117) | 233,234,543 |
| 2 | | |
| 3 | | |
| 4 | Taxable Income Not Reported on Books | |
| 5 | | 9,262,873 |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | Deductions Recorded on Books Not Deducted for Return | |
| 10 | | 189,862,735 |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | Income Recorded on Books Not Included in Return | |
| 15 | | 53,434,359 |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | Deductions on Return Not Charged Against Book Income | |
| 20 | | 205,096,797 |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | Federal Tax Net Income | 173,828,995 |
| 28 | Show Computation of Tax: | |
| 29 | Tentative Federal Tax @ 21% | 36,504,089 |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 261 Line No.: 5 Column: b

| | |
|--|------------------|
| 4003-CONSTRUCTION ADVANCES | 302,278 |
| 4005-AVOIDED COST | 4,969,510 |
| 4013-CIAC - TAXABLE - ACCT 107 | 3,385,641 |
| 4021-ENGINEERING FEES - TAXABLE - ACCT 107 | 573,323 |
| 5066-BOARDMAN DECOMMISSION | 32,121 |
| Total | 9,262,873 |

Schedule Page: 261 Line No.: 10 Column: b

| | |
|--|--------------------|
| Total Federal and State taxes deducted on books | 28,992,130 |
| 5001-BAD DEBT EXPENSE | 3,519,633 |
| 5008-GAIN/LOSS ON REACQUIRED DEBT | 273,234 |
| 5024-NON-DEDUCTIBLE MEALS | 200,000 |
| 5061-PENSION EXPENSE - OREGON | 1,477,294 |
| 5077-VALMY DEPRECIATION ADJUSTMENT | 3,097,383 |
| 5078-TAX REFORM REGULATORY STIPULATION | 7,766,865 |
| 5080-EMPLOYER FICA TAX DEFERRAL-CARES ACT | 8,746,143 |
| 5504-NON-DEDUCTIBLE POLITICAL EXPENSES | 698,461 |
| 5505-SMSP - NET | 2,822,137 |
| 7010-PROV FOR RATE REFUND - HC RELICENSING (AFUDC) | 17,427,273 |
| 8001-VEBA - POST RETIREMENT BENEFITS | 4,150,798 |
| 8009-DEPR TIMING DIFF - OPERATING - FEDERAL | 104,006,634 |
| 8703-IPCO-162(m) THRESHHOLD | 3,602,800 |
| 9009-VALMY1 BOOK BASIS ADJUSTMENT | 3,081,950 |
| Total | 189,862,735 |

Schedule Page: 261 Line No.: 15 Column: b

| | |
|--|-------------------|
| 5074-VALMY SETTLEMENT ADJUSTMENT | 24,766 |
| 5501-SMSP - INSURANCE COSTS | 3,796,679 |
| 7501-REVERSE EQUITY EARNINGS OF SUBSIDIARIES | 8,402,214 |
| 7502-ALLOWANCE FOR OFUDC | 29,550,610 |
| 7503-ALLOWANCE FOR BFUDC | 11,577,828 |
| 7509-SMSP - INSURANCE PROCEEDS | 82,262 |
| Total | 53,434,359 |

Schedule Page: 261 Line No.: 20 Column: b

| | |
|---|------------|
| 5022-263A CAPITALIZED OVERHEADS | 36,000,000 |
| 5023-PENSION EXPENSE | 26,021,957 |
| 5052-AMORTIZATION OF ACCOUNT 181 | 329,127 |
| 5053-STOCK BASED COMPENSATION | 1,759,764 |
| 5058-FIXED COST ADJUSTMENT | 1,475,254 |
| 5060-OREGON - PCAM | 6,830 |
| 5067-ASSET RETIREMENT OBLIGATION (ARO) | 255,245 |
| 5070-INCENTIVE DEFERRAL-CRI & RELIABILITY-INCLUDED IN RATES | 86,218 |
| 5071-INCENTIVE DEFERRAL-PROFIT SHARING-NOT IN RATES | 2,166,588 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

| | |
|--|--------------------|
| 5538-STOCK BASED COMP - STOCK | 1,814,033 |
| 7009-PROVISION FOR RATE REFUNDS | 1,019,647 |
| 8020-CONSERVATION EXPENSES | 11,144,997 |
| 8034-REMOVAL COSTS | 14,992,099 |
| 8042-GAIN/LOSS ON REACQUIRED DEBT | 996,760 |
| 8059-SOFTWARE - LABOR COSTS DEDUCTED - ACCT 107 | 5,096,000 |
| 8072-RELICENSING - LABOR COSTS DEDUCTED - ACCT 107 | 2,695,000 |
| 8073-REPAIRS DEDUCTION | 88,000,000 |
| 8077-PREPAID INSURANCE & OTHER EXPENSES | 448,083 |
| 8702-STOCK BASED COMP - DIVIDENDS | 634,894 |
| 8705-OR CAT | 292,171 |
| STATE INCOME TAX DEDUCTED ON FEDERAL RETURN | 9,862,130 |
| Total | 205,096,797 |

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

| Line No. | Kind of Tax (See instruction 5) (a) | BALANCE AT BEGINNING OF YEAR | | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (f) |
|----------|---|------------------------------------|---|----------------------------------|-------------------------------|--------------------|
| | | Taxes Accrued (Account 236) (b) | Prepaid Taxes (Include in Account 165) (c) | | | |
| 1 | Federal: | | | | | |
| 2 | Income | -6,373,909 | | 26,269,804 | 23,634,729 | |
| 3 | Social Security - (FOAB) | 940,962 | | 16,486,184 | 8,774,638 | |
| 4 | Unemployment | -447,169 | | 44,858 | -400,295 | |
| 5 | Subtotal Federal | -5,880,116 | | 42,800,846 | 32,009,072 | |
| 6 | | | | | | |
| 7 | State of Idaho: | | | | | |
| 8 | Income | -2,736,522 | | 5,874,581 | 4,385,869 | |
| 9 | Unemployment | 16,002 | | 191,454 | 209,615 | |
| 10 | Property | 9,629,156 | | 21,063,164 | 21,295,254 | |
| 11 | Non-Operating | 10,684 | | 17,173 | 10,678 | |
| 12 | kWh | 81,645 | | 1,623,304 | 1,620,442 | |
| 13 | Regulatory Commission | | | 3,083,918 | 3,083,918 | |
| 14 | Business License - Sho Ban | | | 150 | 150 | |
| 15 | Subtotal Idaho | 7,000,965 | | 31,853,744 | 30,605,926 | |
| 16 | | | | | | |
| 17 | State of Oregon | | | | | |
| 18 | Income | -256,211 | | 806,955 | 458,761 | |
| 19 | Unemployment | 2,532 | | 30,426 | 32,958 | |
| 20 | Property | | 1,913,496 | 3,903,806 | 3,978,754 | |
| 21 | Non-Operating Property | | 973 | 1,974 | 2,003 | |
| 22 | Regulatory Commission | | | 257,789 | 280,929 | 23,140 |
| 23 | Franchise | 215,244 | | 779,989 | 799,819 | |
| 24 | Subtotal Oregon | -38,435 | 1,914,469 | 5,780,939 | 5,553,224 | 23,140 |
| 25 | | | | | | |
| 26 | State of Montana: | | | | | |
| 27 | Property | 178,994 | | 467,106 | 412,838 | |
| 28 | Subtotal Montana | 178,994 | | 467,106 | 412,838 | |
| 29 | | | | | | |
| 30 | State of Nevada: | | | | | |
| 31 | Property | | 350,691 | 618,865 | 536,099 | |
| 32 | Subtotal Nevada | | 350,691 | 618,865 | 536,099 | |
| 33 | | | | | | |
| 34 | State of Wyoming | | | | | |
| 35 | Property | 673,450 | | 1,430,690 | 1,388,795 | |
| 36 | Corporate License | | | 4,196 | 4,196 | |
| 37 | Subtotal Wyoming | 673,450 | | 1,434,886 | 1,392,991 | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 2,114,255 | 2,265,160 | 66,230,501 | 70,494,630 | -27,018 |

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

| BALANCE AT END OF YEAR | | DISTRIBUTION OF TAXES CHARGED | | | | Line No. |
|------------------------------------|---|--|--|---|--------------|----------|
| (Taxes accrued Account 236) (g) | Prepaid Taxes (Incl. in Account 165) (h) | Electric (Account 408.1, 409.1) (i) | Extraordinary Items (Account 409.3) (j) | Adjustments to Ret. Earnings (Account 439) (k) | Other (l) | |
| | | | | | | 1 |
| -3,738,834 | | 26,204,174 | | | 65,630 | 2 |
| 8,652,508 | | 16,486,184 | | | | 3 |
| -2,016 | | 44,858 | | | | 4 |
| 4,911,658 | | 42,735,216 | | | 65,630 | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| -1,247,810 | | 5,760,357 | | | 114,224 | 8 |
| -2,159 | | 191,454 | | | | 9 |
| 9,397,066 | | 21,061,821 | | | 1,343 | 10 |
| 17,179 | | | | | 17,173 | 11 |
| 84,507 | | 1,623,304 | | | | 12 |
| | | 3,083,918 | | | | 13 |
| | | 150 | | | | 14 |
| 8,248,783 | | 31,721,004 | | | 132,740 | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| 91,983 | | 508,753 | | | 298,202 | 18 |
| | | 30,426 | | | | 19 |
| | 1,988,444 | 3,712,640 | | | 191,166 | 20 |
| | 1,001 | | | | 1,974 | 21 |
| | | 257,789 | | | | 22 |
| 195,414 | | 779,989 | | | | 23 |
| 287,397 | 1,989,445 | 5,289,597 | | | 491,342 | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| 233,262 | | 467,106 | | | | 27 |
| 233,262 | | 467,106 | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | 267,925 | 618,865 | | | | 31 |
| | 267,925 | 618,865 | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| 715,344 | | 1,430,690 | | | | 35 |
| | | 4,196 | | | | 36 |
| 715,344 | | 1,434,886 | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |
| 14,568,240 | 2,257,370 | 65,538,125 | | | 692,376 | 41 |

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

| Line No. | Kind of Tax (See instruction 5) (a) | BALANCE AT BEGINNING OF YEAR | | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (f) |
|----------|---|---------------------------------------|--|----------------------------------|-------------------------------|--------------------|
| | | Taxes Accrued (Account 236) (b) | Prepaid Taxes (Include in Account 165) (c) | | | |
| 1 | State of Washington | | | | | |
| 2 | Property | 8,000 | | 7,225 | 7,225 | |
| 3 | Subtotal Washington | 8,000 | | 7,225 | 7,225 | |
| 4 | | | | | | |
| 5 | Other States Income | 179,208 | | 19,812 | 16,399 | |
| 6 | Canada GST Tax | -7,811 | | | -39,144 | -50,158 |
| 7 | Payroll Tax Credit | | | -16,752,922 | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 2,114,255 | 2,265,160 | 66,230,501 | 70,494,630 | -27,018 |

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

| BALANCE AT END OF YEAR | | DISTRIBUTION OF TAXES CHARGED | | | | Line No. |
|------------------------------------|---|--|--|---|-----------|----------|
| (Taxes accrued Account 236) (g) | Prepaid Taxes (Incl. in Account 165) (h) | Electric (Account 408.1, 409.1) (i) | Extraordinary Items (Account 409.3) (j) | Adjustments to Ret. Earnings (Account 439) (k) | Other (l) | |
| | | | | | | 1 |
| 8,000 | | 7,225 | | | | 2 |
| 8,000 | | 7,225 | | | | 3 |
| | | | | | | 4 |
| 182,621 | | 17,148 | | | 2,664 | 5 |
| -18,825 | | | | | | 6 |
| | | -16,752,922 | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |
| 14,568,240 | 2,257,370 | 65,538,125 | | | 692,376 | 41 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 262 Line No.: 2 Column: I

| | | |
|---------------|----|----------|
| Account 409.2 | \$ | 406,255 |
| Account 426.5 | \$ | - 6,305 |
| Account 409.1 | \$ | -334,320 |
| ----- | | |
| Total | \$ | 65,630 |

Schedule Page: 262 Line No.: 8 Column: I

| | | |
|---------------|----|---------|
| Account 409.2 | \$ | 114,224 |
|---------------|----|---------|

Schedule Page: 262 Line No.: 10 Column: I

| | | |
|-------------|----|-------|
| Account 107 | \$ | 1,343 |
|-------------|----|-------|

Schedule Page: 262 Line No.: 11 Column: I

| | | |
|---------------|----|--------|
| Account 408.2 | \$ | 17,173 |
|---------------|----|--------|

Schedule Page: 262 Line No.: 18 Column: I

| | | |
|---------------|----|---------|
| Account 409.2 | \$ | 6,031 |
| Account 182.3 | \$ | 292,171 |
| ----- | | |
| Total | \$ | 298,202 |

Schedule Page: 262 Line No.: 20 Column: I

| | | |
|-------------|----|---------|
| Account 107 | \$ | 191,166 |
|-------------|----|---------|

Schedule Page: 262 Line No.: 21 Column: I

| | | |
|---------------|----|-------|
| Account 408.2 | \$ | 1,974 |
|---------------|----|-------|

Schedule Page: 262.1 Line No.: 5 Column: I

| | | |
|---------------|----|-------|
| Account 409.2 | \$ | 2,664 |
|---------------|----|-------|

Schedule Page: 262.1 Line No.: 6 Column: f

Canada GST accrual is an adjustment because the offset account is not a 600 expense account.

Schedule Page: 262.1 Line No.: 7 Column: i

This amount is an offset to lines 3, 4, 9, and 19. Each month employer paid taxes flow into various 408.1 accounts. In that same month these amounts are offset with a different 408.1 account. These payroll taxes are then allocated back to the balance sheet and O&M accounts based on current month labor charges.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Deferred for Year | | Allocations to Current Year's Income | | Adjustments (g) |
|----------|--|----------------------------------|-------------------|------------|--------------------------------------|------------|-----------------|
| | | | Account No. (c) | Amount (d) | Account No. (e) | Amount (f) | |
| 1 | Electric Utility | | | | | | |
| 2 | 3% | | | | | | |
| 3 | 4% | 214,143 | | | 411.401 | 26,525 | |
| 4 | 7% | | | | | | |
| 5 | 10% | 11,989,331 | | | 411.401 | 1,127,078 | |
| 6 | | 15,859,617 | | | | 192,409 | |
| 7 | | 66,742,779 | 411.402 | 5,726,591 | 411.402 | 1,559,680 | |
| 8 | TOTAL | 94,805,870 | | 5,726,591 | | 2,905,692 | |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | |
| 10 | 11% | 1,041,647 | | | 411.401 | 22,270 | |
| 11 | 30% | 14,817,970 | 411.401 | | 411.401 | 170,139 | |
| 12 | Total Line No. 6 | 15,859,617 | | | | 192,409 | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | State of Idaho | 66,742,779 | 441.402 | 5,726,591 | 411.402 | 1,559,680 | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

| Balance at End of Year (h) | Average Period of Allocation to Income (i) | ADJUSTMENT EXPLANATION | Line No. |
|-------------------------------|---|------------------------|----------|
| | | | 1 |
| | | | 2 |
| 187,618 | 8.07 | | 3 |
| | | | 4 |
| 10,862,253 | 10.67 | | 5 |
| 15,667,208 | 87.09 | | 6 |
| 70,909,690 | 42.79 | | 7 |
| 97,626,769 | | | 8 |
| | | | 9 |
| 1,019,377 | 46.77 | | 10 |
| 14,647,831 | 87.09 | | 11 |
| 15,667,208 | | | 12 |
| | | | 13 |
| | | | 14 |
| 70,909,690 | | | 15 |
| | | | 16 |
| | | | 17 |
| | | | 18 |
| | | | 19 |
| | | | 20 |
| | | | 21 |
| | | | 22 |
| | | | 23 |
| | | | 24 |
| | | | 25 |
| | | | 26 |
| | | | 27 |
| | | | 28 |
| | | | 30 |
| | | | 31 |
| | | | 32 |
| | | | 33 |
| | | | 34 |
| | | | 35 |
| | | | 36 |
| | | | 37 |
| | | | 38 |
| | | | 39 |
| | | | 40 |
| | | | 41 |
| | | | 42 |
| | | | 43 |
| | | | 44 |
| | | | 45 |
| | | | 46 |
| | | | 47 |
| | | | 48 |

This Page Intentionally Left Blank

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

| Line No. | Description and Other Deferred Credits (a) | Balance at Beginning of Year (b) | DEBITS | | Credits (e) | Balance at End of Year (f) |
|----------|---|-------------------------------------|-----------------------|---------------|----------------|-------------------------------|
| | | | Contra Account (c) | Amount (d) | | |
| 1 | PTP Transmission Deposits 253201 | 1,495,550 | 131 | 366,405 | 1,994,015 | 3,123,160 |
| 2 | | | | | | |
| 3 | FTV Dark Fiber Rental 253202 | 866,666 | 400 | 400,000 | | 466,666 |
| 4 | Amortization period 03/98-02/23 | | | | | |
| 5 | | | | | | |
| 6 | Escrow Deposits 253350 | 92,147 | 134 | 92,187 | 40 | |
| 7 | | | | | | |
| 8 | Sho-Ban Scholarships 253480 | 127,500 | 242 | 15,000 | | 112,500 |
| 9 | Amortization period 01/05-12/27 | | | | | |
| 10 | | | | | | |
| 11 | Operations Accruals 253550 | 402,823 | 131 | 17,400 | 280,272 | 665,695 |
| 12 | | | | | | |
| 13 | Postretirement Benefits 253960 | 1,627,862 | | | 316,725 | 1,944,587 |
| 14 | | | | | | |
| 15 | Directors Deferred Compensation | 3,423,237 | 131 | 311,500 | 224,987 | 3,336,724 |
| 16 | 253970-253999 | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | 8,035,785 | | 1,202,492 | 2,816,039 | 9,649,332 |

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|---|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 282 | | | |
| 2 | Electric | 281,617,312 | 7,573,682 | 16,058,808 |
| 3 | Gas | | | |
| 4 | | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | 281,617,312 | 7,573,682 | 16,058,808 |
| 6 | | | | |
| 7 | Other - Regulatory Asset for I | 646,886,027 | | |
| 8 | Like Kind Exchange - Reclass N | 4,966,027 | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8) | 933,469,366 | 7,573,682 | 16,058,808 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 749,308,583 | 7,513,402 | 15,961,029 |
| 12 | State Income Tax | 184,160,783 | 60,280 | 97,779 |
| 13 | Local Income Tax | | | |

NOTES

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|--|---|----------------------------|---------------|---------------------------|---------------|----------------------------------|-------------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | 282/254 | 5,106,699 | 278,238,885 | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | 5,106,699 | 278,238,885 | 5 |
| | | | | | | | 6 |
| | | | | 182 | 40,742,421 | 687,628,448 | 7 |
| | | 282 | 221,698 | | | 4,744,329 | 8 |
| | | | 221,698 | | 45,849,120 | 970,611,662 | 9 |
| | | | | | | | 10 |
| | | | | 182/254 | 34,347,174 | 775,208,130 | 11 |
| | | | | 182 | 11,280,248 | 195,403,532 | 12 |
| | | | | | | | 13 |

NOTES (Continued)

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 274 Line No.: 2 Column: b

| Account (a) | 2020 | Changes during Year | | Adjustments Credits | | 2020 |
|---|----------------------------|---------------------|---------------------|-----------------------|------------------|----------------------------|
| | Beginning Balance b | DR to 410.1 c | CR to 411.1 d | Acct. debited i | Amount j | Ending Balance k |
| Depreciation Timing Diff-Operating Like Kind Exchange - Reclass Non-Rate Base | 464,329,392 (4,966,027) | 5,682,877 - | 15,227,425 - | - 282111 | - 221,698 | 454,784,844 (4,744,329) |
| Excess Deferred Tax on Depreciation (Reg Liab) | (183,881,576) | - | - | 254967 | 4,885,001 | (178,996,575) |
| CIAC-Taxable-Acct 107 | (7,679,938) | 1,348,880 | 710,985 | - | - | (7,042,043) |
| Engineering Fees-Taxable-Acct 107 | (609,496) | - | 120,398 | - | - | (729,894) |
| Software-Labor Costs Deducted-Acct 107 | 2,048,323 | (52,602) | - | - | - | 1,995,721 |
| Intangible-Labor Costs Deducted-Acct 107 | 12,376,634 | 594,527 | - | - | - | 12,971,161 |
| TOTAL | 281,617,312 | 7,573,682 | 16,058,808 | | 5,106,699 | 278,238,885 |

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|--|-------------------------------------|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | Other Electric -- See Note | 78,503,396 | 17,265,217 | 1,063,773 |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Other -- See Note | 89,558,351 | | |
| 9 | TOTAL Electric (Total of lines 3 thru 8) | 168,061,747 | 17,265,217 | 1,063,773 |
| 10 | Gas | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | TOTAL Gas (Total of lines 11 thru 16) | | | |
| 18 | Other -- See Note | -56,017 | 111,182 | 14 |
| 19 | TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18) | 168,005,730 | 17,376,399 | 1,063,787 |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | 128,843,556 | 13,325,956 | 798,288 |
| 22 | State Income Tax | 39,162,174 | 4,050,443 | 265,499 |
| 23 | Local Income Tax | | | |

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|--|---|----------------------------|---------------|---------------------------|---------------|----------------------------------|-------------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | 94,704,840 | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | 190 | 24,937,083 | 114,495,434 | 8 |
| | | | | | 24,937,083 | 209,200,274 | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | | | | | 55,151 | 18 |
| | | | | | 24,937,083 | 209,255,425 | 19 |
| | | | | | | | 20 |
| | | | | 190 | 19,124,243 | 160,495,467 | 21 |
| | | | | 190 | 5,812,840 | 48,759,958 | 22 |
| | | | | | | | 23 |

NOTES (Continued)

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 276 Line No.: 3 Column: b

| Account (a) | 2020 | Changes during Year | | 2020 |
|---|---------------------------|---------------------|---------------------|------------------------|
| | Beginning Balance b | DR to 410.1 c | CR to 411.1 d | Ending Balance k |
| Renewable Energy Certificates (REC) Sales | (366,723) | 1,288,455 | - | 921,732 |
| Royalty Income | 235,387 | - | 10,949 | 224,438 |
| Gain/Loss on Reacquired Debt | 423,161 | - | 70,331 | 352,830 |
| Pension Expense | 43,205,227 | 6,698,052 | - | 49,903,279 |
| PCA Expense | - | - | - | - |
| Intervenor Funding Orders | 61,364 | - | 4,055 | 57,309 |
| Fixed Cost Adjustment | 8,205,246 | 6,078,339 | - | 14,283,585 |
| Oregon PCAM | 2,212 | 1,758 | - | 3,970 |
| 2011 LIDAR Surveys Deferral | 33,672 | - | 11,225 | 22,447 |
| Boardman Decommission | (328,785) | - | 8,268 | (337,053) |
| Valmy Settlement Adjustment | 6,392,037 | 235,078 | - | 6,627,115 |
| EIM Deferral | 9,722 | - | - | 9,722 |
| Valmy Depreciation Adjustment | 20,163,543 | - | 1,025,969 | 19,137,574 |
| Community Solar Deferral | - | 8,690 | - | 8,690 |
| Langley Revenue Accrual | - | - | - | - |
| Conservation Expenses | 336,816 | 2,868,723 | - | 3,205,539 |
| Siemens LTP Contract | 76,062 | 17,214 | - | 93,276 |
| Prepaid Credit Facility | 70,033 | 52,563 | - | 122,596 |
| Siemens OR DRB Interest Reserve | (25,885) | - | 8,181 | (34,066) |
| Boardman Removal Costs | 10,307 | 16,345 | - | 26,652 |
| Oregon CAT Deferral | - | - | (75,205) | 75,205 |
| TOTAL | 78,503,396 | 17,265,217 | 1,063,773 | 94,704,840 |

Schedule Page: 276 Line No.: 8 Column: b

| Account | 2020 | Adjustments Credits | | 2020 |
|---------|----------------------|---------------------|--------|-------------------|
| | Beginning Balance | Acct. debited | Amount | Ending Balance |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
|---|---|--|----------------------------------|

FOOTNOTE DATA

| (a) | b | i | j | k |
|-----------------------------|------------|-----|------------|-------------|
| Pension-FAS 158 | 89,534,361 | 190 | 23,272,127 | 112,806,488 |
| Postretirement Plan-FAS 158 | 23,990 | 190 | 1,664,956 | 1,688,946 |
| TOTAL | 89,558,351 | 190 | 24,937,083 | 114,495,434 |

Schedule Page: 276 Line No.: 18 Column: b

| Account (a) | 2020 | Changes during Year | | 2020 |
|--|---------------------------|---------------------|---------------------|------------------------|
| | Beginning Balance b | DR to 410.1 c | CR to 411.1 d | Ending Balance k |
| EDC-Unrealized Gain/Loss From Rabbit Trust | (316) | 2,008 | - | 1,692 |
| SMS-Plan-Unrealized Gain/Loss From Rabbi Trust | (55,966) | 109,174 | - | 53,208 |
| Oregon Non-Op Prop Tax Adj | 265 | - | 14 | 251 |
| TOTAL | (56,017) | 111,182 | 14 | 55,151 |

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | Balance at Beginning of Current Quarter/Year (b) | DEBITS | | Credits (e) | Balance at End of Current Quarter/Year (f) |
|----------|--|---|-----------------------------|-------------------|--------------------|---|
| | | | Account Credited (c) | Amount (d) | | |
| 1 | Market to Market Short Term (254001) | 404,917 | | | 1,590,209 | 1,995,126 |
| 2 | IPUC Order #28661 | | | | | |
| 3 | | | | | | |
| 4 | Oregon Solar Rider (254005) | 140,442 | 401 | 32,932 | 37,787 | 145,297 |
| 5 | OPUC Order #10-198 | | | | | |
| 6 | | | | | | |
| 7 | BPA Credit Residential Idaho (254401) | 4,132,893 | 142 | 19,381,085 | 18,693,143 | 3,444,951 |
| 8 | OPUC Advice #15-13 | | | | | |
| 9 | | | | | | |
| 10 | BPA Credit Residential Oregon (254402) | 146,607 | 142 | 663,117 | 678,138 | 161,628 |
| 11 | OPUC Advice #15-11 | | | | | |
| 12 | | | | | | |
| 13 | BPA Credit Farm Idaho (254403) | 885,855 | 142 | 3,028,488 | 2,882,987 | 740,354 |
| 14 | OPUC Advice #15-13 | | | | | |
| 15 | | | | | | |
| 16 | BPA Credit Farm Oregon (254404) | 42,855 | 142 | 104,399 | 169,488 | 107,944 |
| 17 | OPUC Advice #15-11 | | | | | |
| 18 | | | | | | |
| 19 | Oregon Green Tags (254415) | 297,261 | 401 | 190,706 | 221,140 | 327,695 |
| 20 | OPUC Order #11-086 | | | | | |
| 21 | | | | | | |
| 22 | Idaho Tax Settlement (254451) | 9,139,472 | | | 7,753,116 | 16,892,588 |
| 23 | IPUC Order #34071 | | | | | |
| 24 | | | | | | |
| 25 | Oregon Tax Settlement (254452) | 564,308 | | | 13,749 | 578,057 |
| 26 | OPUC Order #18-199 | | | | | |
| 27 | | | | | | |
| 28 | Bridger Depreciation (254800) | 3,134,211 | | | 597,686 | 3,731,897 |
| 29 | OPUC Order #12-296 | | | | | |
| 30 | | | | | | |
| 31 | RL-WAQC CRYOVR (254901) | 156,790 | | | 615,092 | 771,882 |
| 32 | IPUC Order #29505 | | | | | |
| 33 | | | | | | |
| 34 | Unfunded Accum Def Income Tax (254966) | 32,861,609 | 190 | 245,549 | 1,223,329 | 33,839,389 |
| 35 | RL-DEF INC TAX-ARAM (254967) | 183,881,577 | 282 | 5,993,135 | 1,108,134 | 178,996,576 |
| 36 | | | | | | |
| 37 | RL-DEF INC TAX-ARAM GROSS-UP (254968) | 63,737,029 | 190 | 2,077,340 | 384,101 | 62,043,790 |
| 38 | | | | | | |
| 39 | Idaho PCA Deferral | 48,194,075 | 1823 | 33,512,702 | | 14,681,373 |
| 40 | IPUC Order Pending | | | | | |
| 41 | TOTAL | 349,006,644 | | 65,229,453 | 36,001,849 | 319,779,040 |

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | Balance at Beginning of Current Quarter/Year (b) | DEBITS | | Credits (e) | Balance at End of Current Quarter/Year (f) |
|----------|--|---|-------------------------|---------------|----------------|---|
| | | | Account Credited (c) | Amount (d) | | |
| 1 | | | | | | |
| 2 | Boardman Decommissioning | 1,277,331 | | | 32,123 | 1,309,454 |
| 3 | OPUC Order #12-235, IPUC Order #32457 | | | | | |
| 4 | | | | | | |
| 5 | Minor Items (2) | 9,412 | Various | | 1,627 | 11,039 |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 349,006,644 | | 65,229,453 | 36,001,849 | 319,779,040 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 278 Line No.: 39 Column: a

The PCA deferral is comprised of multiple accounts aggregated into one line for clean presentation in the Financials

Schedule Page: 278.1 Line No.: 2 Column: a

The Boardman Decommissioning is comprised of multiple accounts aggregated into one line for clean presentation in the Financials

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

| Line No. | Title of Account (a) | Operating Revenues Year to Date Quarterly/Annual (b) | Operating Revenues Previous year (no Quarterly) (c) |
|----------|---|---|--|
| 1 | Sales of Electricity | | |
| 2 | (440) Residential Sales | 548,813,944 | 528,572,308 |
| 3 | (442) Commercial and Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 4) | 445,695,226 | 428,953,227 |
| 5 | Large (or Ind.) (See Instr. 4) | 181,631,234 | 181,871,403 |
| 6 | (444) Public Street and Highway Lighting | 3,816,533 | 3,850,765 |
| 7 | (445) Other Sales to Public Authorities | | |
| 8 | (446) Sales to Railroads and Railways | | |
| 9 | (448) Interdepartmental Sales | | |
| 10 | TOTAL Sales to Ultimate Consumers | 1,179,956,937 | 1,143,247,703 |
| 11 | (447) Sales for Resale | 66,090,671 | 101,908,387 |
| 12 | TOTAL Sales of Electricity | 1,246,047,608 | 1,245,156,090 |
| 13 | (Less) (449.1) Provision for Rate Refunds | 7,774,230 | 8,440,245 |
| 14 | TOTAL Revenues Net of Prov. for Refunds | 1,238,273,378 | 1,236,715,845 |
| 15 | Other Operating Revenues | | |
| 16 | (450) Forfeited Discounts | | |
| 17 | (451) Miscellaneous Service Revenues | 4,352,130 | 4,661,497 |
| 18 | (453) Sales of Water and Water Power | | |
| 19 | (454) Rent from Electric Property | 17,491,314 | 16,936,179 |
| 20 | (455) Interdepartmental Rents | | |
| 21 | (456) Other Electric Revenues | 43,359,150 | 41,061,301 |
| 22 | (456.1) Revenues from Transmission of Electricity of Others | 43,907,734 | 43,848,605 |
| 23 | (457.1) Regional Control Service Revenues | | |
| 24 | (457.2) Miscellaneous Revenues | | |
| 25 | | | |
| 26 | TOTAL Other Operating Revenues | 109,110,328 | 106,507,582 |
| 27 | TOTAL Electric Operating Revenues | 1,347,383,706 | 1,343,223,427 |

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

| MEGAWATT HOURS SOLD | | AVG.NO. CUSTOMERS PER MONTH | | Line No. |
|--------------------------------------|--|------------------------------------|-------------------------------------|----------|
| Year to Date Quarterly/Annual (d) | Amount Previous year (no Quarterly) (e) | Current Year (no Quarterly) (f) | Previous Year (no Quarterly) (g) | |
| | | | | 1 |
| 5,462,557 | 5,272,659 | 484,432 | 471,298 | 2 |
| | | | | 3 |
| 5,966,256 | 5,819,993 | 91,470 | 90,164 | 4 |
| 3,369,260 | 3,412,410 | 127 | 127 | 5 |
| 30,187 | 31,652 | 3,767 | 3,488 | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | | 9 |
| 14,828,260 | 14,536,714 | 579,796 | 565,077 | 10 |
| 1,887,139 | 2,850,922 | | | 11 |
| 16,715,399 | 17,387,636 | 579,796 | 565,077 | 12 |
| | | | | 13 |
| 16,715,399 | 17,387,636 | 579,796 | 565,077 | 14 |

Line 12, column (b) includes \$ 8,616,257 of unbilled revenues.
 Line 12, column (d) includes 60,927 MWH relating to unbilled revenues

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 300 Line No.: 17 Column: b

This amount consists of:

| | |
|--|----------------|
| Service Establishment/Connection Charges (Includes late and after hour charges) | \$4,053,657 |
| Misc. Under \$250,000 | <u>298,473</u> |
| Total Account 451 | \$4,352,130 |

Schedule Page: 300 Line No.: 21 Column: b

This amount consists of:

| | |
|--------------------------------|----------------|
| DSM Activity | \$42,478,200 |
| Alternate Distribution Service | 737,409 |
| Misc. Under \$250,000 | <u>143,541</u> |
| Total Account 456 | \$43,359,150 |

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

| Line No. | Number and Title of Rate schedule (a) | MWh Sold (b) | Revenue (c) | Average Number of Customers (d) | KWh of Sales Per Customer (e) | Revenue Per KWh Sold (f) |
|----------|---------------------------------------|--------------|---------------|---------------------------------|-------------------------------|--------------------------|
| 1 | 440 - Residential Sales: | | | | | |
| 2 | 01 - Residential | 5,360,997 | 535,946,663 | 477,735 | 11,222 | 0.1000 |
| 3 | 03 - Residential Master Meter | 4,695 | 448,435 | 22 | 213,409 | 0.0955 |
| 4 | 05 - Residential - TOD | 17,672 | 1,709,977 | 1,057 | 16,719 | 0.0968 |
| 5 | 06 - Residential On-Site Generati | 29,144 | 3,104,923 | 5,618 | 5,188 | 0.1065 |
| 6 | 15 - Dusk to dawn lighting | 2,443 | 632,560 | | | 0.2589 |
| 7 | Unbilled Revenues | 47,606 | 6,113,448 | | | 0.1284 |
| 8 | Other Revenues | | 857,938 | | | |
| 9 | Total 440 | 5,462,557 | 548,813,944 | 484,432 | 11,276 | 0.1005 |
| 10 | | | | | | |
| 11 | 442-Commercial & Industrial Sales | | | | | |
| 12 | 07 - General service | 148,392 | 18,349,943 | 31,730 | 4,677 | 0.1237 |
| 13 | 08 - General service On-Site Gene | 159 | 20,781 | 57 | 2,789 | 0.1307 |
| 14 | 09P - General service | 564,538 | 35,513,478 | 268 | 2,106,485 | 0.0629 |
| 15 | 09S - General service | 3,232,808 | 232,047,270 | 36,801 | 87,846 | 0.0718 |
| 16 | 09T - General service | 6,596 | 440,977 | 5 | 1,319,200 | 0.0669 |
| 17 | 15 - Dusk to Dawn Light | 4,034 | 734,327 | | | 0.1820 |
| 18 | 19P - Uniform rate contracts | 2,326,305 | 129,257,650 | 120 | 19,385,875 | 0.0556 |
| 19 | 19S - Uniform rate contracts | 5,417 | 338,109 | 1 | 5,417,000 | 0.0624 |
| 20 | 19T - Uniform rate contracts | 134,130 | 7,828,627 | 3 | 44,710,000 | 0.0584 |
| 21 | 24S - Irrigation Pumping | 1,987,418 | 155,954,692 | 21,535 | 92,288 | 0.0785 |
| 22 | 40 - General service | 11,771 | 987,832 | 1,074 | 10,960 | 0.0839 |
| 23 | Special Contracts | 900,479 | 43,771,704 | 3 | 300,159,667 | 0.0486 |
| 24 | Commercial & Industrial Unbill | 13,469 | 2,510,875 | | | 0.1864 |
| 25 | Other Revenues | | -429,805 | | | |
| 26 | Total 442 | 9,335,516 | 627,326,460 | 91,597 | 101,919 | 0.0672 |
| 27 | | | | | | |
| 28 | 444 - Public Street Lighting: | | | | | |
| 29 | 40 - General service | 793 | 66,871 | 479 | 1,656 | 0.0843 |
| 30 | 41 - Street lighting | 26,754 | 3,579,998 | 2,583 | 10,358 | 0.1338 |
| 31 | 42 - Traffic control lighting | 2,788 | 169,242 | 705 | 3,955 | 0.0607 |
| 32 | Unbilled | -148 | -8,066 | | | 0.0545 |
| 33 | Other Revenues | | 8,488 | | | |
| 34 | Total 444 | 30,187 | 3,816,533 | 3,767 | 8,014 | 0.1264 |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL Billed | 14,767,333 | 1,171,340,680 | 579,796 | 25,470 | 0.0793 |
| 42 | Total Unbilled Rev.(See Instr. 6) | 60,927 | 8,616,257 | 0 | 0 | 0.1414 |
| 43 | TOTAL | 14,828,260 | 1,179,956,937 | 579,796 | 25,575 | 0.0796 |

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE | | | Total (\$) (h+i+j) (k) | Line No. |
|----------------------------|-------------------------|-------------------------|------------------------|---------------------------|----------|
| | Demand Charges (\$) (h) | Energy Charges (\$) (i) | Other Charges (\$) (j) | | |
| 262,925 | | 8,596,734 | | 8,596,734 | 1 |
| | | | 2,172,606 | 2,172,606 | 2 |
| | | | 5,240 | 5,240 | 3 |
| 12,842 | | 206,021 | | 206,021 | 4 |
| 25,842 | | 357,916 | | 357,916 | 5 |
| | | | 349 | 349 | 6 |
| | | | 504 | 504 | 7 |
| 6,567 | | 60,070 | | 60,070 | 8 |
| | | | 2,521,020 | 2,521,020 | 9 |
| 86,573 | | 1,589,594 | | 1,589,594 | 10 |
| 23,555 | | 1,488,950 | | 1,488,950 | 11 |
| | | | 62,334 | 62,334 | 12 |
| 6 | | -5 | | -5 | 13 |
| 479,125 | | 19,491,674 | | 19,491,674 | 14 |
| | | | | | |
| 0 | 0 | 0 | 0 | 0 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|--|--------------------------------|---|---|--------------------------------|-------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Calpine Energy Solutions LLC | SF | WSPP | n/a | n/a | n/a |
| 2 | Chelan Co PUD | SF | WSPP | n/a | n/a | n/a |
| 3 | Clatskanie PUD | SF | WSPP | n/a | n/a | n/a |
| 4 | Clean Power Alliance of Southern Califo | SF | WSPP | n/a | n/a | n/a |
| 5 | Direct Energy Business Marketing, LLC | SF | WSPP | n/a | n/a | n/a |
| 6 | DTE Energy Trading, Inc. | SF | WSPP | n/a | n/a | n/a |
| 7 | EDF Trading North America | OS | OATT | n/a | n/a | n/a |
| 8 | EDF Trading North America, LLC | SF | WSPP | n/a | n/a | n/a |
| 9 | Energy Keepers, Inc | SF | WSPP | n/a | n/a | n/a |
| 10 | Energy Keepers, Inc. | OS | OATT | n/a | n/a | n/a |
| 11 | Eugene Water & Electric Board | SF | WSPP | n/a | n/a | n/a |
| 12 | Exelon Generation Company, LLC | SF | WSPP | n/a | n/a | n/a |
| 13 | Guzman Energy Group LLC | OS | OATT | n/a | n/a | n/a |
| 14 | Macquarie Energy LLC | OS | OATT | n/a | n/a | n/a |
| | | | | | | |
| | Subtotal RQ | | | 0 | 0 | 0 |
| | Subtotal non-RQ | | | 0 | 0 | 0 |
| | Total | | | 0 | 0 | 0 |

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE | | | Total (\$) (h+i+j) (k) | Line No. |
|----------------------------|-------------------------|-------------------------|------------------------|---------------------------|----------|
| | Demand Charges (\$) (h) | Energy Charges (\$) (i) | Other Charges (\$) (j) | | |
| 1,389 | | 23,516 | | 23,516 | 1 |
| 2,066 | | 35,867 | | 35,867 | 2 |
| 383 | | 6,069 | | 6,069 | 3 |
| 160,200 | | 5,822,742 | | 5,822,742 | 4 |
| 128,150 | | 3,276,033 | | 3,276,033 | 5 |
| 645 | | 24,641 | | 24,641 | 6 |
| | | | 1,547 | 1,547 | 7 |
| 507 | | 10,493 | | 10,493 | 8 |
| 10,400 | | 205,920 | | 205,920 | 9 |
| | | | 15,456 | 15,456 | 10 |
| 2,082 | | 45,676 | | 45,676 | 11 |
| 40 | | 800 | | 800 | 12 |
| | | | 215 | 215 | 13 |
| | | | 1,305 | 1,305 | 14 |
| 0 | 0 | 0 | 0 | 0 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE | | | Total (\$) (h+i+j) (k) | Line No. |
|----------------------------|-------------------------|-------------------------|------------------------|---------------------------|----------|
| | Demand Charges (\$) (h) | Energy Charges (\$) (i) | Other Charges (\$) (j) | | |
| 19,200 | | 340,104 | | 340,104 | 1 |
| | | | 17,582 | 17,582 | 2 |
| | | | 4,361 | 4,361 | 3 |
| | | | 1,277,607 | 1,277,607 | 4 |
| 35 | | | 175 | 175 | 5 |
| 7,552 | | 70,763 | | 70,763 | 6 |
| | | | 654 | 654 | 7 |
| 3,395 | | 524,580 | | 524,580 | 8 |
| 184 | | 500 | | 500 | 9 |
| 8,943 | | 158,784 | | 158,784 | 10 |
| 234 | | | 5,640 | 5,640 | 11 |
| 64,679 | | 564,718 | | 564,718 | 12 |
| | | | 2,697,691 | 2,697,691 | 13 |
| | | | 7,995 | 7,995 | 14 |
| 0 | 0 | 0 | 0 | 0 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Portland General Electric Company | SF | WSPP | n/a | n/a | n/a |
| 2 | Powerex Corp. | OS | OATT | n/a | n/a | n/a |
| 3 | Powerex Corp. | SF | WSPP | n/a | n/a | n/a |
| 4 | Puget Sound Energy, Inc. | SF | WSPP | n/a | n/a | n/a |
| 5 | Rainbow Energy Marketing Corporation | OS | OATT | n/a | n/a | n/a |
| 6 | Rainbow Energy Marketing Corporation | SF | WSPP | n/a | n/a | n/a |
| 7 | Seattle City Light | SF | WSPP | n/a | n/a | n/a |
| 8 | Shell Energy North America (US), L.P. | OS | OATT | n/a | n/a | n/a |
| 9 | Shell Energy North America (US), L.P. | SF | WSPP | n/a | n/a | n/a |
| 10 | Sierra Pacific Power Co., dba NV Energy | OS | T-7 | n/a | n/a | n/a |
| 11 | Sierra Pacific Power Co., dba NV Energy | OS | WSPP | n/a | n/a | n/a |
| 12 | Snohomish County PUD | SF | WSPP | n/a | n/a | n/a |
| 13 | Tacoma Power | SF | WSPP | n/a | n/a | n/a |
| 14 | TEC Energy Inc. | OS | OATT | n/a | n/a | n/a |
| | | | | | | |
| | Subtotal RQ | | | 0 | 0 | 0 |
| | Subtotal non-RQ | | | 0 | 0 | 0 |
| | Total | | | 0 | 0 | 0 |

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE | | | Total (\$) (h+i+j) (k) | Line No. |
|----------------------------|-------------------------|-------------------------|------------------------|---------------------------|----------|
| | Demand Charges (\$) (h) | Energy Charges (\$) (i) | Other Charges (\$) (j) | | |
| 47,607 | | 573,953 | | 573,953 | 1 |
| | | | 321,918 | 321,918 | 2 |
| 6,193 | | 52,579 | | 52,579 | 3 |
| 14,401 | | 304,191 | | 304,191 | 4 |
| | | | 59,183 | 59,183 | 5 |
| 20,430 | | 220,576 | | 220,576 | 6 |
| 33,241 | | 512,091 | | 512,091 | 7 |
| | | | 558,606 | 558,606 | 8 |
| 203,834 | | 3,325,003 | | 3,325,003 | 9 |
| 5 | | | 85 | 85 | 10 |
| 239 | | | 11,553 | 11,553 | 11 |
| 1,120 | | 21,869 | | 21,869 | 12 |
| 3,103 | | 55,744 | | 55,744 | 13 |
| | | | 63 | 63 | 14 |
| 0 | 0 | 0 | 0 | 0 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |

| | | | | |
|---|--|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: | | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
| | (1) <input checked="checked" type="checkbox"/> An Original | (2) <input type="checkbox"/> A Resubmission | | |

SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Tenaska Power Services Co. | OS | OATT | n/a | n/a | n/a |
| 2 | Tenaska Power Services Co. | SF | WSPP | n/a | n/a | n/a |
| 3 | The Energy Authority, Inc. | OS | OATT | n/a | n/a | n/a |
| 4 | The Energy Authority, Inc. | SF | WSPP | n/a | n/a | n/a |
| 5 | TransAlta Energy Marketing (U.S.) Inc. | OS | OATT | n/a | n/a | n/a |
| 6 | TransAlta Energy Marketing (U.S.) Inc. | SF | WSPP | n/a | n/a | n/a |
| 7 | Transmission Penalty Distribution | OS | - | n/a | n/a | n/a |
| 8 | Utah Associated Municipal Power Systems | OS | OATT | n/a | n/a | n/a |
| 9 | Utah Associated Municipal Power Systems | SF | WSPP | n/a | n/a | n/a |
| 10 | Vitol Inc. | OS | OATT | n/a | n/a | n/a |
| 11 | Western Area Power Administration (WAC | OS | T-7 | n/a | n/a | n/a |
| 12 | Western Area Power Administration (WAC | OS | WSPP | n/a | n/a | n/a |
| 13 | | | | | | |
| 14 | | | | | | |
| | Subtotal RQ | | | 0 | 0 | 0 |
| | Subtotal non-RQ | | | 0 | 0 | 0 |
| | Total | | | 0 | 0 | 0 |

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE | | | Total (\$) (h+i+j) (k) | Line No. |
|----------------------------|-------------------------|-------------------------|------------------------|---------------------------|----------|
| | Demand Charges (\$) (h) | Energy Charges (\$) (i) | Other Charges (\$) (j) | | |
| | | | 3,584 | 3,584 | 1 |
| 16,316 | | 219,822 | | 219,822 | 2 |
| | | | 7,502 | 7,502 | 3 |
| 182,249 | | 6,732,946 | | 6,732,946 | 4 |
| | | | 118,452 | 118,452 | 5 |
| 18,938 | | 393,349 | | 393,349 | 6 |
| | | | 21,455 | 21,455 | 7 |
| | | | 136 | 136 | 8 |
| 31,740 | | 872,180 | | 872,180 | 9 |
| | | | 720 | 720 | 10 |
| 111 | | | 5,336 | 5,336 | 11 |
| 93 | | | 3,334 | 3,334 | 12 |
| | | | | | 13 |
| | | | | | 14 |
| 0 | 0 | 0 | 0 | 0 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |
| 1,887,139 | 0 | 56,186,463 | 9,904,208 | 66,090,671 | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 310 Line No.: 2 Column: b

ADM Investor Services, Inc Futures Account Document, dated May 5, 2015

Schedule Page: 310 Line No.: 3 Column: b

Financial Transmission Losses

Schedule Page: 310 Line No.: 6 Column: b

Financial Transmission Losses

Schedule Page: 310 Line No.: 7 Column: b

Financial Transmission Losses

Schedule Page: 310 Line No.: 9 Column: b

Financial Transmission Losses

Schedule Page: 310 Line No.: 12 Column: b

Financial Transmission Losses

Schedule Page: 310.1 Line No.: 7 Column: b

Financial Transmission Losses

Schedule Page: 310.1 Line No.: 10 Column: b

Financial Transmission Losses

Schedule Page: 310.1 Line No.: 13 Column: b

Financial Transmission Losses

Schedule Page: 310.1 Line No.: 14 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 2 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 3 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 4 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 5 Column: b

Non-firm Sales

Schedule Page: 310.2 Line No.: 7 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 310.2 Line No.: 13 Column: b

Financial Transmission Losses

Schedule Page: 310.2 Line No.: 14 Column: b

Financial Transmission Losses

Schedule Page: 310.3 Line No.: 2 Column: b

Financial Transmission Losses

Schedule Page: 310.3 Line No.: 5 Column: b

Financial Transmission Losses

Schedule Page: 310.3 Line No.: 8 Column: b

Financial Transmission Losses

Schedule Page: 310.3 Line No.: 10 Column: b

Spinning or Operating Reserves

Schedule Page: 310.3 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 310.3 Line No.: 14 Column: b

Financial Transmission Losses

Schedule Page: 310.4 Line No.: 1 Column: b

Financial Transmission Losses

Schedule Page: 310.4 Line No.: 3 Column: b

Financial Transmission Losses

Schedule Page: 310.4 Line No.: 5 Column: b

Financial Transmission Losses

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 310.4 Line No.: 7 Column: b

Transmission penalty distribution credits

Schedule Page: 310.4 Line No.: 8 Column: b

Financial Transmission Losses

Schedule Page: 310.4 Line No.: 10 Column: b

Financial Transmission Losses

Schedule Page: 310.4 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 310.4 Line No.: 12 Column: b

Spinning or Operating Reserves

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---|--------------------------------|---------------------------------|
| 1 | 1. POWER PRODUCTION EXPENSES | | |
| 2 | A. Steam Power Generation | | |
| 3 | Operation | | |
| 4 | (500) Operation Supervision and Engineering | 1,423,007 | 1,533,140 |
| 5 | (501) Fuel | 119,677,855 | 105,256,975 |
| 6 | (502) Steam Expenses | 9,790,106 | 10,783,230 |
| 7 | (503) Steam from Other Sources | | |
| 8 | (Less) (504) Steam Transferred-Cr. | | |
| 9 | (505) Electric Expenses | 1,754,144 | 1,894,278 |
| 10 | (506) Miscellaneous Steam Power Expenses | 9,778,684 | 9,195,043 |
| 11 | (507) Rents | 220,267 | 224,649 |
| 12 | (509) Allowances | | |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | 142,644,063 | 128,887,315 |
| 14 | Maintenance | | |
| 15 | (510) Maintenance Supervision and Engineering | 9,350 | 139,168 |
| 16 | (511) Maintenance of Structures | 383,245 | 295,201 |
| 17 | (512) Maintenance of Boiler Plant | 8,491,253 | 10,532,166 |
| 18 | (513) Maintenance of Electric Plant | 3,148,003 | 4,078,463 |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | 3,597,407 | 6,024,870 |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | 15,629,258 | 21,069,868 |
| 21 | TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20) | 158,273,321 | 149,957,183 |
| 22 | B. Nuclear Power Generation | | |
| 23 | Operation | | |
| 24 | (517) Operation Supervision and Engineering | | |
| 25 | (518) Fuel | | |
| 26 | (519) Coolants and Water | | |
| 27 | (520) Steam Expenses | | |
| 28 | (521) Steam from Other Sources | | |
| 29 | (Less) (522) Steam Transferred-Cr. | | |
| 30 | (523) Electric Expenses | | |
| 31 | (524) Miscellaneous Nuclear Power Expenses | | |
| 32 | (525) Rents | | |
| 33 | TOTAL Operation (Enter Total of lines 24 thru 32) | | |
| 34 | Maintenance | | |
| 35 | (528) Maintenance Supervision and Engineering | | |
| 36 | (529) Maintenance of Structures | | |
| 37 | (530) Maintenance of Reactor Plant Equipment | | |
| 38 | (531) Maintenance of Electric Plant | | |
| 39 | (532) Maintenance of Miscellaneous Nuclear Plant | | |
| 40 | TOTAL Maintenance (Enter Total of lines 35 thru 39) | | |
| 41 | TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40) | | |
| 42 | C. Hydraulic Power Generation | | |
| 43 | Operation | | |
| 44 | (535) Operation Supervision and Engineering | 5,840,433 | 5,775,190 |
| 45 | (536) Water for Power | 6,916,183 | 6,626,256 |
| 46 | (537) Hydraulic Expenses | 14,955,630 | 14,697,182 |
| 47 | (538) Electric Expenses | 2,104,297 | 2,049,374 |
| 48 | (539) Miscellaneous Hydraulic Power Generation Expenses | 4,930,647 | 5,798,449 |
| 49 | (540) Rents | 257,897 | 252,726 |
| 50 | TOTAL Operation (Enter Total of Lines 44 thru 49) | 35,005,087 | 35,199,177 |
| 51 | C. Hydraulic Power Generation (Continued) | | |
| 52 | Maintenance | | |
| 53 | (541) Maintenance Supervision and Engineering | 211,923 | 134,465 |
| 54 | (542) Maintenance of Structures | 701,385 | 646,148 |
| 55 | (543) Maintenance of Reservoirs, Dams, and Waterways | 427,177 | 633,585 |
| 56 | (544) Maintenance of Electric Plant | 2,507,845 | 2,369,254 |
| 57 | (545) Maintenance of Miscellaneous Hydraulic Plant | 3,016,807 | 2,804,309 |
| 58 | TOTAL Maintenance (Enter Total of lines 53 thru 57) | 6,865,137 | 6,587,761 |
| 59 | TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58) | 41,870,224 | 41,786,938 |

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|--|--------------------------------|---------------------------------|
| 60 | D. Other Power Generation | | |
| 61 | Operation | | |
| 62 | (546) Operation Supervision and Engineering | 673,850 | 671,349 |
| 63 | (547) Fuel | 53,062,458 | 51,615,143 |
| 64 | (548) Generation Expenses | 4,617,761 | 4,395,345 |
| 65 | (549) Miscellaneous Other Power Generation Expenses | 839,793 | 633,622 |
| 66 | (550) Rents | | |
| 67 | TOTAL Operation (Enter Total of lines 62 thru 66) | 59,193,862 | 57,315,459 |
| 68 | Maintenance | | |
| 69 | (551) Maintenance Supervision and Engineering | | |
| 70 | (552) Maintenance of Structures | 174,834 | 207,999 |
| 71 | (553) Maintenance of Generating and Electric Plant | 135,593 | 260,734 |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant | 1,865,786 | 2,840,749 |
| 73 | TOTAL Maintenance (Enter Total of lines 69 thru 72) | 2,176,213 | 3,309,482 |
| 74 | TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) | 61,370,075 | 60,624,941 |
| 75 | E. Other Power Supply Expenses | | |
| 76 | (555) Purchased Power | 292,909,857 | 280,320,697 |
| 77 | (556) System Control and Load Dispatching | 6,313 | 4,948 |
| 78 | (557) Other Expenses | -28,389,336 | 6,759,649 |
| 79 | TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) | 264,526,834 | 287,085,294 |
| 80 | TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) | 526,040,454 | 539,454,356 |
| 81 | 2. TRANSMISSION EXPENSES | | |
| 82 | Operation | | |
| 83 | (560) Operation Supervision and Engineering | 2,861,348 | 3,163,972 |
| 84 | | | |
| 85 | (561.1) Load Dispatch-Reliability | 19,380 | 22,832 |
| 86 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 2,732,930 | 2,389,656 |
| 87 | (561.3) Load Dispatch-Transmission Service and Scheduling | 995,649 | 1,042,766 |
| 88 | (561.4) Scheduling, System Control and Dispatch Services | 9,834 | 9,944 |
| 89 | (561.5) Reliability, Planning and Standards Development | | |
| 90 | (561.6) Transmission Service Studies | 3,416 | |
| 91 | (561.7) Generation Interconnection Studies | 41,502 | 30,393 |
| 92 | (561.8) Reliability, Planning and Standards Development Services | 1,054,598 | 2,001,275 |
| 93 | (562) Station Expenses | 2,782,705 | 2,816,318 |
| 94 | (563) Overhead Lines Expenses | 884,293 | 896,240 |
| 95 | (564) Underground Lines Expenses | | |
| 96 | (565) Transmission of Electricity by Others | 4,027,586 | 2,844,842 |
| 97 | (566) Miscellaneous Transmission Expenses | 1,000,000 | |
| 98 | (567) Rents | 4,011,443 | 3,934,696 |
| 99 | TOTAL Operation (Enter Total of lines 83 thru 98) | 20,424,684 | 19,152,934 |
| 100 | Maintenance | | |
| 101 | (568) Maintenance Supervision and Engineering | 153,823 | -40,993 |
| 102 | (569) Maintenance of Structures | | |
| 103 | (569.1) Maintenance of Computer Hardware | 35,657 | 34,910 |
| 104 | (569.2) Maintenance of Computer Software | 1,300,103 | 1,176,214 |
| 105 | (569.3) Maintenance of Communication Equipment | 24,014 | 16,080 |
| 106 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | |
| 107 | (570) Maintenance of Station Equipment | 1,862,959 | 1,616,137 |
| 108 | (571) Maintenance of Overhead Lines | 1,437,562 | 991,062 |
| 109 | (572) Maintenance of Underground Lines | | |
| 110 | (573) Maintenance of Miscellaneous Transmission Plant | 486 | 470 |
| 111 | TOTAL Maintenance (Total of lines 101 thru 110) | 4,814,604 | 3,793,880 |
| 112 | TOTAL Transmission Expenses (Total of lines 99 and 111) | 25,239,288 | 22,946,814 |

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---|--------------------------------|---------------------------------|
| 113 | 3. REGIONAL MARKET EXPENSES | | |
| 114 | Operation | | |
| 115 | (575.1) Operation Supervision | | |
| 116 | (575.2) Day-Ahead and Real-Time Market Facilitation | | |
| 117 | (575.3) Transmission Rights Market Facilitation | | |
| 118 | (575.4) Capacity Market Facilitation | | |
| 119 | (575.5) Ancillary Services Market Facilitation | | |
| 120 | (575.6) Market Monitoring and Compliance | | |
| 121 | (575.7) Market Facilitation, Monitoring and Compliance Services | 515,586 | 611,254 |
| 122 | (575.8) Rents | | |
| 123 | Total Operation (Lines 115 thru 122) | 515,586 | 611,254 |
| 124 | Maintenance | | |
| 125 | (576.1) Maintenance of Structures and Improvements | | |
| 126 | (576.2) Maintenance of Computer Hardware | | |
| 127 | (576.3) Maintenance of Computer Software | | |
| 128 | (576.4) Maintenance of Communication Equipment | | |
| 129 | (576.5) Maintenance of Miscellaneous Market Operation Plant | | |
| 130 | Total Maintenance (Lines 125 thru 129) | | |
| 131 | TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) | 515,586 | 611,254 |
| 132 | 4. DISTRIBUTION EXPENSES | | |
| 133 | Operation | | |
| 134 | (580) Operation Supervision and Engineering | 4,070,045 | 4,385,764 |
| 135 | (581) Load Dispatching | 4,963,439 | 4,529,601 |
| 136 | (582) Station Expenses | 1,671,271 | 1,601,059 |
| 137 | (583) Overhead Line Expenses | 4,236,429 | 4,095,135 |
| 138 | (584) Underground Line Expenses | 4,293,014 | 3,628,041 |
| 139 | (585) Street Lighting and Signal System Expenses | 8,448 | 61,704 |
| 140 | (586) Meter Expenses | 4,608,642 | 4,402,350 |
| 141 | (587) Customer Installations Expenses | 1,022,228 | 1,231,750 |
| 142 | (588) Miscellaneous Expenses | 4,135,289 | 4,492,746 |
| 143 | (589) Rents | 329,158 | 332,764 |
| 144 | TOTAL Operation (Enter Total of lines 134 thru 143) | 29,337,963 | 28,760,914 |
| 145 | Maintenance | | |
| 146 | (590) Maintenance Supervision and Engineering | 14,730 | -274,492 |
| 147 | (591) Maintenance of Structures | | 68,850 |
| 148 | (592) Maintenance of Station Equipment | 3,827,943 | 4,143,359 |
| 149 | (593) Maintenance of Overhead Lines | 15,988,062 | 16,936,900 |
| 150 | (594) Maintenance of Underground Lines | 533,170 | 726,528 |
| 151 | (595) Maintenance of Line Transformers | 48,699 | 51,099 |
| 152 | (596) Maintenance of Street Lighting and Signal Systems | 270,062 | 260,970 |
| 153 | (597) Maintenance of Meters | 839,202 | 910,486 |
| 154 | (598) Maintenance of Miscellaneous Distribution Plant | 139,835 | 198,923 |
| 155 | TOTAL Maintenance (Total of lines 146 thru 154) | 21,661,703 | 23,022,623 |
| 156 | TOTAL Distribution Expenses (Total of lines 144 and 155) | 50,999,666 | 51,783,537 |
| 157 | 5. CUSTOMER ACCOUNTS EXPENSES | | |
| 158 | Operation | | |
| 159 | (901) Supervision | 719,969 | 941,128 |
| 160 | (902) Meter Reading Expenses | 1,962,900 | 1,801,856 |
| 161 | (903) Customer Records and Collection Expenses | 14,723,735 | 13,233,844 |
| 162 | (904) Uncollectible Accounts | 5,224,630 | 2,249,077 |
| 163 | (905) Miscellaneous Customer Accounts Expenses | 130 | 114 |
| 164 | TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) | 22,631,364 | 18,226,019 |

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|--|--------------------------------|---------------------------------|
| 165 | 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | |
| 166 | Operation | | |
| 167 | (907) Supervision | 727,173 | 786,744 |
| 168 | (908) Customer Assistance Expenses | 49,413,907 | 47,188,829 |
| 169 | (909) Informational and Instructional Expenses | 296,792 | 165,868 |
| 170 | (910) Miscellaneous Customer Service and Informational Expenses | 737,634 | 619,951 |
| 171 | TOTAL Customer Service and Information Expenses (Total 167 thru 170) | 51,175,506 | 48,761,392 |
| 172 | 7. SALES EXPENSES | | |
| 173 | Operation | | |
| 174 | (911) Supervision | | |
| 175 | (912) Demonstrating and Selling Expenses | | |
| 176 | (913) Advertising Expenses | | |
| 177 | (916) Miscellaneous Sales Expenses | | |
| 178 | TOTAL Sales Expenses (Enter Total of lines 174 thru 177) | | |
| 179 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | |
| 180 | Operation | | |
| 181 | (920) Administrative and General Salaries | 86,989,181 | 89,843,262 |
| 182 | (921) Office Supplies and Expenses | 13,634,146 | 14,655,584 |
| 183 | (Less) (922) Administrative Expenses Transferred-Credit | 29,768,610 | 33,154,579 |
| 184 | (923) Outside Services Employed | 6,803,893 | 9,431,043 |
| 185 | (924) Property Insurance | 4,105,815 | 3,437,586 |
| 186 | (925) Injuries and Damages | 6,029,651 | 5,349,936 |
| 187 | (926) Employee Pensions and Benefits | 48,877,499 | 52,072,747 |
| 188 | (927) Franchise Requirements | | |
| 189 | (928) Regulatory Commission Expenses | 5,930,278 | 5,320,889 |
| 190 | (929) (Less) Duplicate Charges-Cr. | | |
| 191 | (930.1) General Advertising Expenses | 168,222 | 46,762 |
| 192 | (930.2) Miscellaneous General Expenses | 3,692,278 | 3,634,788 |
| 193 | (931) Rents | | |
| 194 | TOTAL Operation (Enter Total of lines 181 thru 193) | 146,462,353 | 150,638,018 |
| 195 | Maintenance | | |
| 196 | (935) Maintenance of General Plant | 7,451,927 | 7,238,346 |
| 197 | TOTAL Administrative & General Expenses (Total of lines 194 and 196) | 153,914,280 | 157,876,364 |
| 198 | TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197) | 830,516,144 | 839,659,736 |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | American Falls Solar, LLC | LU | | N/A | N/A | N/A |
| 2 | American Falls Solar II, LLC | LU | | N/A | N/A | N/A |
| 3 | Allan Ravenscroft/Malad River | LU | - | N/A | N/A | N/A |
| 4 | Baker City Hydro | LU | | N/A | N/A | N/A |
| 5 | Bannock County, Idaho | LU | | N/A | N/A | N/A |
| 6 | Bennett Creek Wind Farm | LU | | N/A | N/A | N/A |
| 7 | Benson Creek Wind Farm | LU | | N/A | N/A | N/A |
| 8 | Bettencourt DryCreek Biofactory | LU | | N/A | N/A | N/A |
| 9 | Big Sky West Dairy Digester | LU | | N/A | N/A | N/A |
| 10 | Black Canyon Bliss | LU | - | N/A | N/A | N/A |
| 11 | Blind Canyon Hydro | LU | - | N/A | N/A | N/A |
| 12 | Branchflower - Trout Company | LU | - | N/A | N/A | N/A |
| 13 | Burley Butte Wind Park | LU | | N/A | N/A | N/A |
| 14 | CAFCO Idaho Refuse Management LLC - SI | LU | - | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 46,669 | | | | 1,452,257 | -10 | 1,452,247 | 1 |
| 47,620 | | | | 1,357,446 | -9 | 1,357,437 | 2 |
| 2,143 | | | | 122,794 | | 122,794 | 3 |
| 258 | | | | 16,683 | | 16,683 | 4 |
| 11,587 | | | | 772,577 | | 772,577 | 5 |
| 41,179 | | | | 2,877,636 | | 2,877,636 | 6 |
| 28,209 | | | | 1,740,880 | | 1,740,880 | 7 |
| 6,237 | | | | 337,543 | -1 | 337,542 | 8 |
| 8,936 | | | | 644,158 | | 644,158 | 9 |
| 201 | | | | 7,308 | | 7,308 | 10 |
| 5,187 | | | | 289,968 | | 289,968 | 11 |
| 792 | | | | 56,083 | | 56,083 | 12 |
| 62,600 | | | | 3,973,839 | | 3,973,839 | 13 |
| 17,664 | | | | 624,811 | | 624,811 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Camp Reed Wind Park | LU | | N/A | N/A | N/A |
| 2 | Cassia Wind Farm LLC | LU | | N/A | N/A | N/A |
| 3 | CCP OR Tenant 1, LLC | | | | | |
| 4 | Grove Solar Center, LLC | LU | | N/A | N/A | N/A |
| 5 | Hyline Solar Center, LLC | LU | | N/A | N/A | N/A |
| 6 | Open Range Solar Center, LLC | LU | | N/A | N/A | N/A |
| 7 | Railroad Solar Center, LLC | LU | | N/A | N/A | N/A |
| 8 | Thunderegg Solar Center, LLC | LU | | N/A | N/A | N/A |
| 9 | Vale Air Solar Center, LLC | LU | | N/A | N/A | N/A |
| 10 | Central Rivers Power US LLC | | | | | |
| 11 | Barber Dam | LU | | N/A | N/A | N/A |
| 12 | Dietrich Drop | LU | | N/A | N/A | N/A |
| 13 | Lowline #2 | LU | | N/A | N/A | N/A |
| 14 | City of Hailey | LU | - | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 69,699 | | | | 5,848,954 | | 5,848,954 | 1 |
| 18,972 | | | | 1,173,463 | -2 | 1,173,461 | 2 |
| | | | | | | | 3 |
| 13,464 | | | | 894,506 | | 894,506 | 4 |
| 20,280 | | | | 1,348,574 | | 1,348,574 | 5 |
| 22,764 | | | | 1,514,280 | | 1,514,280 | 6 |
| 10,091 | | | | 670,266 | | 670,266 | 7 |
| 22,525 | | | | 1,495,191 | | 1,495,191 | 8 |
| 22,325 | | | | 1,488,017 | | 1,488,017 | 9 |
| | | | | | | | 10 |
| 4,852 | | | | 244,850 | | 244,850 | 11 |
| 15,031 | | | | 822,533 | | 822,533 | 12 |
| 77 | | | | 4,562 | -2,196 | 2,366 | 13 |
| 94 | | | | 5,824 | | 5,824 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|---|---|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | City of Pocatello | LU | - | N/A | N/A | N/A |
| 2 | Clear Springs Food Inc. | LU | - | N/A | N/A | N/A |
| 3 | Clifton E. Jenson - Birch Creek | LU | - | N/A | N/A | N/A |
| 4 | Cold Springs Windfarm | LU | - | N/A | N/A | N/A |
| 5 | College of Southern Idaho - Pristine S | LU | - | N/A | N/A | N/A |
| 6 | College of Southern Idaho - Pristine S | LU | - | N/A | N/A | N/A |
| 7 | Crystal Springs | LU | - | N/A | N/A | N/A |
| 8 | Curry Cattle Company | LU | - | N/A | N/A | N/A |
| 9 | Cycle Horseshoe Bend Wind, LLC | LU | - | N/A | N/A | N/A |
| 10 | David R Snedigar | LU | - | N/A | N/A | N/A |
| 11 | Desert Meadow Windfarm | LU | - | N/A | N/A | N/A |
| 12 | Durbin Creek Windfarm | LU | - | N/A | N/A | N/A |
| 13 | Eightmile Hydro Project | LU | - | N/A | N/A | N/A |
| 14 | Enerparc Solar Development LLC | | | | | |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 1,661 | | | | 121,702 | | 121,702 | 1 |
| 3,110 | | | | 200,427 | | 200,427 | 2 |
| 360 | | | | 20,174 | | 20,174 | 3 |
| 50,925 | | | | 4,109,366 | | 4,109,366 | 4 |
| 732 | | | | 44,290 | | 44,290 | 5 |
| 1,616 | | | | 92,590 | | 92,590 | 6 |
| 11,775 | | | | 798,014 | | 798,014 | 7 |
| 765 | | | | 63,097 | | 63,097 | 8 |
| 22,045 | | | | 1,432,165 | -4 | 1,432,161 | 9 |
| 1,656 | | | | 81,197 | | 81,197 | 10 |
| 57,745 | | | | 4,685,963 | | 4,685,963 | 11 |
| 24,782 | | | | 1,529,780 | | 1,529,780 | 12 |
| 1,483 | | | | 86,410 | | 86,410 | 13 |
| | | | | | | | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Baker Solar Center | LU | | N/A | N/A | N/A |
| 2 | Brush Solar | LU | | N/A | N/A | N/A |
| 3 | Morgan Solar | LU | | N/A | N/A | N/A |
| 4 | Ontario Solar Center | LU | | N/A | N/A | N/A |
| 5 | Vale I Solar | LU | | N/A | N/A | N/A |
| 6 | Faulkner Ranch | LU | - | N/A | N/A | N/A |
| 7 | Fisheries Development | LU | - | N/A | N/A | N/A |
| 8 | Fossil Gulch Wind | LU | - | N/A | N/A | N/A |
| 9 | G2 Energy Hidden Hollow | LU | - | N/A | N/A | N/A |
| 10 | Golden Valley Wind Park | LU | - | N/A | N/A | N/A |
| 11 | Grand View PV Solar Two | LU | - | N/A | N/A | N/A |
| 12 | Hammett Hill Windfarm | LU | - | N/A | N/A | N/A |
| 13 | Hazelton B | LU | - | N/A | N/A | N/A |
| 14 | High Mesa Wind Project | LU | - | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 30,858 | | | | 992,335 | -9 | 992,326 | 1 |
| 6,058 | | | | 163,172 | | 163,172 | 2 |
| 5,171 | | | | 144,907 | | 144,907 | 3 |
| 5,590 | | | | 139,408 | | 139,408 | 4 |
| 2,676 | | | | 81,650 | | 81,650 | 5 |
| 3,584 | | | | 277,852 | | 277,852 | 6 |
| 488 | | | | 7,595 | | 7,595 | 7 |
| 27,352 | | | | 1,746,531 | -5 | 1,746,526 | 8 |
| 25,993 | | | | 1,846,165 | | 1,846,165 | 9 |
| 33,170 | | | | 2,102,360 | | 2,102,360 | 10 |
| 186,338 | | | | 10,347,596 | | 10,347,596 | 11 |
| 57,717 | | | | 4,660,202 | | 4,660,202 | 12 |
| 26,148 | | | | 1,811,755 | | 1,811,755 | 13 |
| 96,314 | | | | 5,285,549 | | 5,285,549 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | H.K. Hydro Mud Creek S & S | LU | - | N/A | N/A | N/A |
| 2 | Horseshoe Bend Hydro | LU | - | N/A | N/A | N/A |
| 3 | Hot Springs Wind Farm | LU | | N/A | N/A | N/A |
| 4 | Hydroland | | | | | |
| 5 | Elk Creek | LU | | N/A | N/A | N/A |
| 6 | Rock Creek #2 | LU | - | N/A | N/A | N/A |
| 7 | ID Solar 1 | LU | | N/A | N/A | N/A |
| 8 | Idaho Winds - Sawtooth Wind Project | LU | - | N/A | N/A | N/A |
| 9 | J R Simplot Co. | LU | - | N/A | N/A | N/A |
| 10 | J.M. Miller/Sahko Hydro | LU | | N/A | N/A | N/A |
| 11 | Jett Creek Windfarm | LU | | N/A | N/A | N/A |
| 12 | John R LeMoyne | LU | - | N/A | N/A | N/A |
| 13 | Kootenai Electric Cooperative - Fighti | LU | - | N/A | N/A | N/A |
| 14 | Koosh Inc. Geo Bon #2 | LU | - | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 1,726 | | | | 105,386 | | 105,386 | 1 |
| 42,195 | | | | 3,038,350 | | 3,038,350 | 2 |
| 37,314 | | | | 2,628,131 | | 2,628,131 | 3 |
| | | | | | | | 4 |
| 600 | | | | 52,402 | | 52,402 | 5 |
| 4,621 | | | | 260,250 | -206,876 | 53,374 | 6 |
| 94,436 | | | | 3,995,777 | -17 | 3,995,760 | 7 |
| 57,991 | | | | 5,232,304 | | 5,232,304 | 8 |
| 52,811 | | | | 2,680,727 | -9 | 2,680,718 | 9 |
| 1,389 | | | | 125,399 | | 125,399 | 10 |
| 26,423 | | | | 1,650,117 | | 1,650,117 | 11 |
| 647 | | | | 37,779 | | 37,779 | 12 |
| 15,185 | | | | 1,322,818 | | 1,322,818 | 13 |
| 3,855 | | | | 287,683 | | 287,683 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Koyle Small Hydro | LU | - | N/A | N/A | N/A |
| 2 | Lateral #10 | LU | - | N/A | N/A | N/A |
| 3 | Lemhi Hydro Power Co.- Schaffner | LU | - | N/A | N/A | N/A |
| 4 | Lime Wind Energy | LU | | N/A | N/A | N/A |
| 5 | Little Mac Power Co./Cedar Draw | LU | - | N/A | N/A | N/A |
| 6 | Little Wood River Irrigation District | LU | - | N/A | N/A | N/A |
| 7 | Mainline Windfarm | LU | - | N/A | N/A | N/A |
| 8 | Marco Ranches | LU | - | N/A | N/A | N/A |
| 9 | Marysville Hydro Partners- Falls River | LU | - | N/A | N/A | N/A |
| 10 | McCollum Enterprises -Canyon Springs | LU | - | N/A | N/A | N/A |
| 11 | Milner Dam Wind Park | LU | | N/A | N/A | N/A |
| 12 | Mountain Home Solar I, LLC | LU | | N/A | N/A | N/A |
| 13 | Mud Creek White Hydro, Inc | LU | - | N/A | N/A | N/A |
| 14 | Murphy Flat Power, LLC | LU | | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 3,615 | | | | 202,960 | | 202,960 | 1 |
| 7,705 | | | | 396,177 | | 396,177 | 2 |
| 1,424 | | | | 108,327 | | 108,327 | 3 |
| 5,196 | | | | 420,763 | | 420,763 | 4 |
| 6,329 | | | | 348,689 | | 348,689 | 5 |
| 2,826 | | | | 72,119 | | 72,119 | 6 |
| 56,532 | | | | 4,565,431 | | 4,565,431 | 7 |
| 3,130 | | | | 206,663 | | 206,663 | 8 |
| 47,476 | | | | 3,184,032 | | 3,184,032 | 9 |
| 651 | | | | 41,325 | | 41,325 | 10 |
| 58,940 | | | | 3,726,403 | | 3,726,403 | 11 |
| 50,831 | | | | 1,786,540 | -2 | 1,786,538 | 12 |
| 530 | | | | 35,564 | | 35,564 | 13 |
| 45,892 | | | | 1,419,251 | -8 | 1,419,243 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | New Energy One - Rock Creek Dairy | LU | - | N/A | N/A | N/A |
| 2 | North Gooding Main Hydro | LU | - | N/A | N/A | N/A |
| 3 | North Side Energy Company Inc | | | | | |
| 4 | Bypass | LU | - | N/A | N/A | N/A |
| 5 | Hazelton A | LU | - | N/A | N/A | N/A |
| 6 | Head of U Canal Project | LU | - | N/A | N/A | N/A |
| 7 | Orchard Ranch Solar, LLC | LU | | N/A | N/A | N/A |
| 8 | Oregon Trail Wind Park | LU | | N/A | N/A | N/A |
| 9 | Owyhee Irrigation District | | | | | |
| 10 | Mitchell Butte | LU | - | N/A | N/A | N/A |
| 11 | Owyhee Dam Cspg | LU | - | N/A | N/A | N/A |
| 12 | Tunnel #1 | LU | - | N/A | N/A | N/A |
| 13 | Payne's Ferry Wind Park | LU | | N/A | N/A | N/A |
| 14 | Pico Energy - B6 Anaerobic Digester | LU | | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 7,303 | | | | 391,024 | -1 | 391,023 | 1 |
| 4,936 | | | | 425,611 | | 425,611 | 2 |
| | | | | | | | 3 |
| 30,455 | | | | 1,594,868 | | 1,594,868 | 4 |
| 27,215 | | | | 2,126,902 | -4 | 2,126,898 | 5 |
| 4,577 | | | | 418,158 | | 418,158 | 6 |
| 47,177 | | | | 1,359,488 | -6 | 1,359,482 | 7 |
| 40,411 | | | | 2,591,387 | | 2,591,387 | 8 |
| | | | | | | | 9 |
| 6,314 | | | | 187,540 | | 187,540 | 10 |
| 21,436 | | | | 480,645 | | 480,645 | 11 |
| 18,874 | | | | 625,482 | | 625,482 | 12 |
| 66,836 | | | | 5,625,718 | | 5,625,718 | 13 |
| 14,861 | | | | 786,144 | | 786,144 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Pigeon Cove Power | LU | - | N/A | N/A | N/A |
| 2 | Pilgrim Stage Station Wind Park | LU | | N/A | N/A | N/A |
| 3 | Prospector Windfarm | LU | | N/A | N/A | N/A |
| 4 | Reynolds Irrigation | LU | - | N/A | N/A | N/A |
| 5 | Richard Kaster | | | | | |
| 6 | Box Canyon | LU | - | N/A | N/A | N/A |
| 7 | Briggs Creek | LU | - | N/A | N/A | N/A |
| 8 | Riverside Hydro - Mora Drop | LU | | N/A | N/A | N/A |
| 9 | Riverside Investments | | | | | |
| 10 | Arena Drop | LU | | N/A | N/A | N/A |
| 11 | Fargo Drop Hydroelectric | LU | | N/A | N/A | N/A |
| 12 | Rockland Wind Farm | LU | | N/A | N/A | N/A |
| 13 | Ryegrass Windfarm | LU | | N/A | N/A | N/A |
| 14 | Salmon Falls Wind | LU | | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 8,552 | | | | 468,462 | | 468,462 | 1 |
| 34,404 | | | | 2,202,596 | | 2,202,596 | 2 |
| 25,435 | | | | 1,567,309 | | 1,567,309 | 3 |
| 1,308 | | | | 96,440 | | 96,440 | 4 |
| | | | | | | | 5 |
| 1,885 | | | | 120,660 | | 120,660 | 6 |
| 3,619 | | | | 246,888 | | 246,888 | 7 |
| 4,683 | | | | 321,261 | | 321,261 | 8 |
| | | | | | | | 9 |
| 1,618 | | | | 154,890 | | 154,890 | 10 |
| 3,361 | | | | 220,368 | | 220,368 | 11 |
| 257,981 | | | | 18,235,635 | | 18,235,635 | 12 |
| 53,812 | | | | 4,346,054 | | 4,346,054 | 13 |
| 65,964 | | | | 4,214,424 | | 4,214,424 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Shingle Creek LLC | LU | - | N/A | N/A | N/A |
| 2 | Shorock Hydro Inc. | | | | | |
| 3 | Rock Creek #1 | LU | | N/A | N/A | N/A |
| 4 | Shoshone CSPP | LU | - | N/A | N/A | N/A |
| 5 | Shoshone #2 | LU | - | N/A | N/A | N/A |
| 6 | Simcoe Solar, LLC | LU | | N/A | N/A | N/A |
| 7 | Snake River Pottery | LU | - | N/A | N/A | N/A |
| 8 | South Forks Joint Venture-Lowline Cana | LU | - | N/A | N/A | N/A |
| 9 | Tamarack Energy Partnership | LU | - | N/A | N/A | N/A |
| 10 | Tasco - Nampa | OS | - | N/A | N/A | N/A |
| 11 | Tasco - Twin Falls | OS | | N/A | N/A | N/A |
| 12 | Thousand Springs Wind Park | LU | | N/A | N/A | N/A |
| 13 | Tiber Montana LLC - Tiber Dam | LU | | N/A | N/A | N/A |
| 14 | Tuana Gulch Wind Park | LU | | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 1,121 | | | | 66,664 | | 66,664 | 1 |
| | | | | | | | 2 |
| 10,798 | | | | 653,745 | | 653,745 | 3 |
| 1,545 | | | | 92,013 | -1 | 92,012 | 4 |
| 2,544 | | | | 176,891 | | 176,891 | 5 |
| 48,490 | | | | 1,532,904 | -7 | 1,532,897 | 6 |
| 470 | | | | 25,969 | | 25,969 | 7 |
| 29,430 | | | | 2,174,072 | | 2,174,072 | 8 |
| 26,612 | | | | 1,508,056 | -1 | 1,508,055 | 9 |
| 4 | | | | | | | 10 |
| | | | | | | | 11 |
| 34,130 | | | | 2,192,536 | | 2,192,536 | 12 |
| 29,484 | | | | 1,872,133 | | 1,872,133 | 13 |
| 31,616 | | | | 2,030,248 | | 2,030,248 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|---|---|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Tuana Springs Expansion | LU | | N/A | N/A | N/A |
| 2 | Twin Falls Energy-Lowline Midway Hydro | LU | | N/A | N/A | N/A |
| 3 | Two Ponds Windfarm | LU | - | N/A | N/A | N/A |
| 4 | White Water Ranch | LU | - | N/A | N/A | N/A |
| 5 | William Arkoosh-Littlewood/Arkoosh | LU | - | N/A | N/A | N/A |
| 6 | William Arkoosh- Littlewood River Ranc | LU | | N/A | N/A | N/A |
| 7 | Willow Spring Windfarm | LU | | N/A | N/A | N/A |
| 8 | Wilson Power Company | LU | - | N/A | N/A | N/A |
| 9 | Wood Hydro | | | | | |
| 10 | Black Canyon #3 | LU | | N/A | N/A | N/A |
| 11 | Jim Knight | LU | | N/A | N/A | N/A |
| 12 | Magic Reservoir | LU | - | N/A | N/A | N/A |
| 13 | Mile 28 | LU | | N/A | N/A | N/A |
| 14 | Sagebrush | LU | | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 74,849 | | | | 6,152,694 | -1,436 | 6,151,258 | 1 |
| 9,312 | | | | 544,636 | | 544,636 | 2 |
| 60,327 | | | | 4,864,963 | | 4,864,963 | 3 |
| 781 | | | | 52,398 | | 52,398 | 4 |
| 3,781 | | | | 280,641 | | 280,641 | 5 |
| 4,297 | | | | 302,314 | | 302,314 | 6 |
| 29,630 | | | | 1,816,769 | | 1,816,769 | 7 |
| 29,872 | | | | 2,080,348 | | 2,080,348 | 8 |
| | | | | | | | 9 |
| 424 | | | | 33,631 | | 33,631 | 10 |
| | | | | | | | 11 |
| 10,851 | | | | 561,747 | | 561,747 | 12 |
| 7,634 | | | | 498,074 | | 498,074 | 13 |
| | | | | | | | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Yahoo Creek Wind Park | LU | | N/A | N/A | N/A |
| 2 | Scheduling Deviation | OS | | | | |
| 3 | 3 Phases Renewables Inc. | SF | WSPP | N/A | N/A | N/A |
| 4 | ADM Investor Services, Inc. | OS | WSPP | N/A | N/A | N/A |
| 5 | Arizona Public Service Co. | SF | WSPP | N/A | N/A | N/A |
| 6 | AVANGRID RENEWABLES, LLC | OS | WSPP | N/A | N/A | N/A |
| 7 | AVANGRID RENEWABLES, LLC | SF | WSPP | N/A | N/A | N/A |
| 8 | Avista Corp. | OS | T-12 | N/A | N/A | N/A |
| 9 | Avista Corp. | OS | WSPP | N/A | N/A | N/A |
| 10 | Avista Corp. | SF | WSPP | N/A | N/A | N/A |
| 11 | Bonneville Power Administration | OS | WSPP | N/A | N/A | N/A |
| 12 | Bonneville Power Administration | OS | WSPP | N/A | N/A | N/A |
| 13 | Bonneville Power Administration | SF | WSPP | N/A | N/A | N/A |
| 14 | BP Energy Company | SF | WSPP | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 67,734 | | | | 5,679,412 | | 5,679,412 | 1 |
| 2,317 | | | | | | | 2 |
| 808 | | | | 29,096 | | 29,096 | 3 |
| | | | | | 3,306,558 | 3,306,558 | 4 |
| 12,800 | | | | 259,776 | | 259,776 | 5 |
| 3 | | | | | 82 | 82 | 6 |
| 48,900 | | | | 769,736 | | 769,736 | 7 |
| 6 | | | | | 158 | 158 | 8 |
| | | | | | 197,592 | 197,592 | 9 |
| 4,980 | | | | 78,850 | | 78,850 | 10 |
| 44 | | | | | 1,145 | 1,145 | 11 |
| | | | | | 159,403 | 159,403 | 12 |
| 38,265 | | | | 570,317 | | 570,317 | 13 |
| 686,875 | | | | 23,047,466 | | 23,047,466 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Brookfield Renewable Trading and Marke | SF | WSPP | N/A | N/A | N/A |
| 2 | California Independent System Operator | SF | CAISO | N/A | N/A | N/A |
| 3 | Calpine Energy Solutions LLC | SF | WSPP | N/A | N/A | N/A |
| 4 | Chelan Co PUD | OS | WSPP | N/A | N/A | N/A |
| 5 | Chelan Co PUD | SF | WSPP | N/A | N/A | N/A |
| 6 | Citigroup Energy Inc. | OS | ISDA | N/A | N/A | N/A |
| 7 | Clatskanie PUD | SF | WSPP | N/A | N/A | N/A |
| 8 | Clean Power Alliance of Southern Calif | SF | WSPP | N/A | N/A | N/A |
| 9 | ConocoPhillips Company | SF | WSPP | N/A | N/A | N/A |
| 10 | Direct Energy Business Marketing, LLC | SF | WSPP | N/A | N/A | N/A |
| 11 | DTE Energy Trading, Inc. | SF | WSPP | N/A | N/A | N/A |
| 12 | EDF Trading North America, LLC | SF | WSPP | N/A | N/A | N/A |
| 13 | Energy Keepers, Inc | SF | WSPP | N/A | N/A | N/A |
| 14 | Eugene Water & Electric Board | SF | WSPP | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 400 | | | | -348 | | -348 | 1 |
| 152,074 | | | | 1,662,420 | | 1,662,420 | 2 |
| 9,800 | | | | 329,346 | | 329,346 | 3 |
| 1 | | | | | 29 | 29 | 4 |
| 100,400 | | | | 2,085,803 | | 2,085,803 | 5 |
| | | | | | 7,300 | 7,300 | 6 |
| 319 | | | | 6,175 | | 6,175 | 7 |
| 616 | | | | 17,703 | | 17,703 | 8 |
| 7,600 | | | | 468,520 | | 468,520 | 9 |
| 120 | | | | 8,716 | | 8,716 | 10 |
| 18,000 | | | | 743,516 | | 743,516 | 11 |
| 11,104 | | | | 633,571 | | 633,571 | 12 |
| 600 | | | | 12,782 | | 12,782 | 13 |
| 400 | | | | 5,200 | | 5,200 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Exelon Generation Company, LLC | SF | WSPP | N/A | N/A | N/A |
| 2 | Grant CO Public Utility District #2 -- | OS | WSPP | N/A | N/A | N/A |
| 3 | Gridforce Energy Management, LLC | OS | WSPP | N/A | N/A | N/A |
| 4 | J.Aron & Company LLC | OS | ISDA | N/A | N/A | N/A |
| 5 | Macquarie Energy LLC | SF | WSPP | N/A | N/A | N/A |
| 6 | Morgan Stanley Capital Group Inc. | SF | ISDA | N/A | N/A | N/A |
| 7 | Neal Hot Springs Unit #1 | LU | - | N/A | N/A | N/A |
| 8 | Nevada Power Company, dba NV Energy | OS | WSPP | N/A | N/A | N/A |
| 9 | Nevada Power Company, dba NV Energy | SF | WSPP | N/A | N/A | N/A |
| 10 | NextEra Energy Marketing, LLC | SF | WSPP | N/A | N/A | N/A |
| 11 | NorthWestern Energy | OS | T-7 | N/A | N/A | N/A |
| 12 | NorthWestern Energy | SF | WSPP | N/A | N/A | N/A |
| 13 | NorthWestern Energy (Transmission) | OS | WSPP | N/A | N/A | N/A |
| 14 | Oregon Solar Customers | OS | - | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 800 | | | | 17,400 | | 17,400 | 1 |
| 3 | | | | | 82 | 82 | 2 |
| 5 | | | | | 129 | 129 | 3 |
| | | | | | 216,983 | 216,983 | 4 |
| 2,600 | | | | 53,856 | | 53,856 | 5 |
| 3,000 | | | | 8,144 | | 8,144 | 6 |
| 192,100 | | | | 22,558,044 | | 22,558,044 | 7 |
| | | | | | 1,169 | 1,169 | 8 |
| 600 | | | | 5,700 | | 5,700 | 9 |
| 34,824 | | | | 617,774 | | 617,774 | 10 |
| 6 | | | | | 158 | 158 | 11 |
| 400 | | | | 8,200 | | 8,200 | 12 |
| | | | | | 21,705 | 21,705 | 13 |
| 762 | | | | | 21,951 | 21,951 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | PacifiCorp | OS | T-13 | N/A | N/A | N/A |
| 2 | PacifiCorp | SF | WSPP | N/A | N/A | N/A |
| 3 | PacifiCorp Inc. | OS | WSPP | N/A | N/A | N/A |
| 4 | Portland General Electric Company | OS | T-14 | N/A | N/A | N/A |
| 5 | Portland General Electric Company | SF | WSPP | N/A | N/A | N/A |
| 6 | Powerex Corp. | SF | WSPP | N/A | N/A | N/A |
| 7 | Puget Sound Energy, Inc. | OS | T-9 | N/A | N/A | N/A |
| 8 | Puget Sound Energy, Inc. | SF | WSPP | N/A | N/A | N/A |
| 9 | Raft River Energy I LLC | LU | - | N/A | N/A | N/A |
| 10 | Rainbow Energy Marketing Corporation | SF | WSPP | N/A | N/A | N/A |
| 11 | Seattle City Light | OS | WSPP | N/A | N/A | N/A |
| 12 | Seattle City Light | SF | WSPP | N/A | N/A | N/A |
| 13 | Shell Energy North America (US), L.P. | SF | WSPP | N/A | N/A | N/A |
| 14 | Sierra Pacific Power Co., dba NV Energ | OS | T-55 | N/A | N/A | N/A |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 32 | | | | | 837 | 837 | 1 |
| 17,444 | | | | 423,598 | | 423,598 | 2 |
| | | | | | 33,668 | 33,668 | 3 |
| 12 | | | | | 316 | 316 | 4 |
| 32,434 | | | | 509,953 | | 509,953 | 5 |
| 26,356 | | | | 1,275,675 | | 1,275,675 | 6 |
| 9 | | | | | 242 | 242 | 7 |
| 73,670 | | | | 1,874,314 | | 1,874,314 | 8 |
| 90,572 | | | | 6,402,935 | | 6,402,935 | 9 |
| 3,118 | | | | 51,685 | | 51,685 | 10 |
| 4 | | | | | 105 | 105 | 11 |
| 7,738 | | | | 156,730 | | 156,730 | 12 |
| 10,228 | | | | 396,234 | | 396,234 | 13 |
| 27 | | | | | 717 | 717 | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | FERC Rate Schedule or Tariff Number (c) | Average Monthly Billing Demand (MW) (d) | Actual Demand (MW) | |
|----------|---|-----------------------------------|--|--|-----------------------------------|----------------------------------|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | Snohomish County PUD | SF | WSPP | N/A | N/A | N/A |
| 2 | Tacoma Power | OS | WSPP | N/A | N/A | N/A |
| 3 | Tacoma Power | SF | WSPP | N/A | N/A | N/A |
| 4 | Telocaset Wind Power Partners LLC | LU | APP-A | N/A | N/A | N/A |
| 5 | Tenaska Power Services Co. | SF | WSPP | N/A | N/A | N/A |
| 6 | The Energy Authority, Inc. | SF | WSPP | N/A | N/A | N/A |
| 7 | TransAlta Energy Marketing (U.S.) Inc. | SF | WSPP | N/A | N/A | N/A |
| 8 | Western Area Power Administration (WA | OS | WSPP | N/A | N/A | N/A |
| 9 | PacifiCorp Inc. | EX | - | | | |
| 10 | Sierra Pacific Power Co., dba NV Energ | EX | - | | | |
| 11 | Clatskanie PUD | EX | 153 | | | |
| 12 | Acctg Valuation of Clatskanie PUD | EX | 0 | N/A | N/A | N/A |
| 13 | Demand Response Avoided Energy | OS | - | N/A | N/A | N/A |
| 14 | | | | | | |
| | Total | | | | | |

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Purchased (g) | POWER EXCHANGES | | COST/SETTLEMENT OF POWER | | | | Line No. |
|---------------------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|------------------------------|--|----------|
| | MegaWatt Hours Received (h) | MegaWatt Hours Delivered (i) | Demand Charges (\$) (j) | Energy Charges (\$) (k) | Other Charges (\$) (l) | Total (j+k+l) of Settlement (\$) (m) | |
| 1,000 | | | | 23,206 | | 23,206 | 1 |
| 1 | | | | | 29 | 29 | 2 |
| 2,000 | | | | 34,556 | | 34,556 | 3 |
| 296,004 | | | | 19,947,545 | | 19,947,545 | 4 |
| 24,082 | | | | 618,364 | | 618,364 | 5 |
| 43,156 | | | | 1,734,564 | | 1,734,564 | 6 |
| 13,553 | | | | 355,664 | | 355,664 | 7 |
| 14 | | | | | 370 | 370 | 8 |
| | | 88,996 | | | | | 9 |
| | | 2,650 | | | | | 10 |
| | 67,347 | 53,025 | | | | | 11 |
| | | | | | 223,779 | 223,779 | 12 |
| | | | | | 6,533,734 | 6,533,734 | 13 |
| | | | | | | | 14 |
| 5,057,577 | 67,347 | 144,671 | | 282,392,220 | 10,517,637 | 292,909,857 | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 326 Line No.: 1 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326 Line No.: 2 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326 Line No.: 8 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.1 Line No.: 2 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.1 Line No.: 13 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.2 Line No.: 9 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.3 Line No.: 1 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.3 Line No.: 8 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.3 Line No.: 13 Column: b

Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.

Schedule Page: 326.4 Line No.: 6 Column: I

Net Energy Default Damages

Schedule Page: 326.4 Line No.: 7 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.4 Line No.: 9 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.5 Line No.: 9 Column: b

Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.

Schedule Page: 326.5 Line No.: 12 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.5 Line No.: 14 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.6 Line No.: 1 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.6 Line No.: 5 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.6 Line No.: 7 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.8 Line No.: 4 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.8 Line No.: 6 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.8 Line No.: 8 Column: b

Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.

Schedule Page: 326.8 Line No.: 9 Column: I

ICE Price Adjustment from February 2020

Schedule Page: 326.8 Line No.: 10 Column: b

Non Firm Purchases

Schedule Page: 326.8 Line No.: 11 Column: b

Non Firm Purchases

Schedule Page: 326.9 Line No.: 1 Column: I

Delay Damages

Schedule Page: 326.9 Line No.: 8 Column: b

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.

Schedule Page: 326.10 Line No.: 2 Column: b

Difference between booked and scheduled energy

Schedule Page: 326.10 Line No.: 4 Column: b

ADM Investor Services, Inc Futures Account Document, dated May 5, 2015

Schedule Page: 326.10 Line No.: 6 Column: b

Spinning or Operating Reserves

Schedule Page: 326.10 Line No.: 8 Column: b

Spinning or Operating Reserves

Schedule Page: 326.10 Line No.: 9 Column: b

Financial Transmission Losses

Schedule Page: 326.10 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 326.10 Line No.: 12 Column: b

Financial Transmission Losses

Schedule Page: 326.11 Line No.: 4 Column: b

Spinning or Operating Reserves

Schedule Page: 326.11 Line No.: 6 Column: b

ISDA Master Agreement With Citigroup, dated March 7, 2011

Schedule Page: 326.12 Line No.: 2 Column: b

Spinning or Operating Reserves

Schedule Page: 326.12 Line No.: 3 Column: b

Spinning or Operating Reserves

Schedule Page: 326.12 Line No.: 4 Column: b

ISDA Master Agreement with J. Aron & Company dated April 30, 2014

Schedule Page: 326.12 Line No.: 8 Column: b

Financial Transmission Losses

Schedule Page: 326.12 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 326.12 Line No.: 13 Column: b

Financial Transmission Losses

Schedule Page: 326.12 Line No.: 14 Column: b

Schedule 88 Oregon Solar

Schedule Page: 326.13 Line No.: 1 Column: b

Spinning or Operating Reserves

Schedule Page: 326.13 Line No.: 3 Column: b

Financial Transmission Losses

Schedule Page: 326.13 Line No.: 4 Column: b

Spinning or Operating Reserves

Schedule Page: 326.13 Line No.: 7 Column: b

Spinning or Operating Reserves

Schedule Page: 326.13 Line No.: 11 Column: b

Spinning or Operating Reserves

Schedule Page: 326.13 Line No.: 14 Column: b

Spinning or Operating Reserves

Schedule Page: 326.14 Line No.: 2 Column: b

Spinning or Operating Reserves

Schedule Page: 326.14 Line No.: 8 Column: b

Spinning or Operating Reserves

Schedule Page: 326.14 Line No.: 9 Column: b

Physical Transmission Losses

Schedule Page: 326.14 Line No.: 10 Column: b

Physical Transmission Losses

Schedule Page: 326.14 Line No.: 11 Column: b

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam

Schedule Page: 326.14 Line No.: 12 Column: b

Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam

Schedule Page: 326.14 Line No.: 13 Column: b

Incentive program for customers to reduce demand during peak hours

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Bonneville Power Administration - OTEC | Bonneville Power Administration | Oregon Trails Electric Co-op | FNO |
| 2 | Bonneville Power Administration - USBR | Bonneville Power Administration | United States Bureau of Reclamati | FNO |
| 3 | Bonneville Power Administration - PF | Bonneville Power Administration | Priority Firm Customers | FNO |
| 4 | Milner Irrigation District | United States Bureau of Reclamati | Milner Irrigation District | OLF |
| 5 | Morgan Stanley Capital Group Inc. | Seattle City Light | Bonneville Power Administration | OS |
| 6 | PacifiCorp | PacifiCorp West | PacifiCorp West | FNO |
| 7 | United States Bureau of Indian Affairs | Bonneville Power Administration | United States Bureau of Indian Af | OS |
| 8 | Cycle Horseshoe Bend Wind, LLC | PacifiCorp East | PacifiCorp East | OS |
| 9 | Cycle Horseshoe Bend Wind, LLC | PacifiCorp East | PacifiCorp East | OS |
| 10 | | | | |
| 11 | PacifiCorp Inc. | PacifiCorp East | Bonneville Power Administration | LFP |
| 12 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp West | LFP |
| 13 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp West | LFP |
| 14 | Morgan Stanley Capital Group Inc. | Idaho Power Company | Bonneville Power Administration | LFP |
| 15 | Bonneville Power Administration | PacifiCorp West | PacifiCorp East | LFP |
| 16 | Bonneville Power Administration | PacifiCorp West | PacifiCorp East | LFP |
| 17 | | | | |
| 18 | American Falls Solar | | | NF |
| 19 | Avangrid Renewables, LLC | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 20 | Avangrid Renewables, LLC | PacifiCorp East | Sierra Pacific Power | NF |
| 21 | Avangrid Renewables, LLC | Bonneville Power Administration | PacifiCorp East | NF |
| 22 | Avangrid Renewables, LLC | Bonneville Power Administration | Sierra Pacific Power | NF |
| 23 | Avangrid Renewables, LLC | Avista | PacifiCorp East | NF |
| 24 | Avangrid Renewables, LLC | Avista | Sierra Pacific Power | NF |
| 25 | Avangrid Renewables, LLC | Sierra Pacific Power | Bonneville Power Administration | NF |
| 26 | Avangrid Renewables, LLC | PacifiCorp West | PacifiCorp East | NF |
| 27 | Avangrid Renewables, LLC | PacifiCorp West | Sierra Pacific Power | NF |
| 28 | Avangrid Renewables, LLC | Idaho Power Company | PacifiCorp East | NF |
| 29 | Avista Corporation | Avista | PacifiCorp East | NF |
| 30 | Baker City Solar | | | NF |
| 31 | Black Hills Power Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 32 | Black Hills Power Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 33 | Black Hills Power Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 34 | Black Hills Power Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 9 | | | | 337,221 | 337,221 | 1 |
| 9 | | | | 204,476 | 204,476 | 2 |
| 9 | | | | 1,343,269 | 1,343,269 | 3 |
| Legacy | Minidoka, Idaho | Various in Idaho | | 11,604 | 11,604 | 4 |
| 4 | | | | 255,968 | 255,968 | 5 |
| 9 | | | | 1,969 | 1,969 | 6 |
| Legacy | LaGrande, Oregon | Various in Idaho | | 16,511 | 16,511 | 7 |
| 5/6 | BRDY | IPCOEAST | | 2,372 | 2,372 | 8 |
| 5/6 | JEFF | IPCOEAST | | 19,765 | 19,765 | 9 |
| | | | | | | 10 |
| 7/8 | BORA | LAGRANDE | | 1,077,227 | 1,077,227 | 11 |
| 7/8 | KPRT | HURR | | 620,410 | 620,410 | 12 |
| 7/8 | BORA | HURR | | 851,032 | 851,032 | 13 |
| 7/8 | LYPK | LAGRANDE | | 8,658 | 8,658 | 14 |
| 7/8 | M500 | KPRT | | 97,021 | 97,021 | 15 |
| 7/8 | SMLK | KPRT | | 394,659 | 394,659 | 16 |
| | | | | | | 17 |
| 11 | | | | | | 18 |
| 7/8 | BPAT.NWMT | M345 | | 1,171 | 1,171 | 19 |
| 7/8 | BRDY | M345 | | 12 | 12 | 20 |
| 7/8 | LAGRANDE | BORA | | 302 | 302 | 21 |
| 7/8 | LAGRANDE | M345 | | 2,943 | 2,943 | 22 |
| 7/8 | LOLO | BORA | | 96 | 96 | 23 |
| 7/8 | LOLO | M345 | | 252 | 252 | 24 |
| 7/8 | M345 | LAGRANDE | | 265 | 265 | 25 |
| 7/8 | SMLK | BORA | | 658 | 658 | 26 |
| 7/8 | SMLK | M345 | | 340 | 340 | 27 |
| 7/8 | WALLAWALLA | BORA | | 1,303 | 1,303 | 28 |
| 7/8 | LOLO | BRDY | | 805 | 805 | 29 |
| 11 | | | | | | 30 |
| 7/8 | AVAT.NWMT | BRDY | | 60 | 60 | 31 |
| 7/8 | BPAT.NWMT | JBSN | | 130 | 130 | 32 |
| 7/8 | JBSN | M345 | | 40 | 40 | 33 |
| 7/8 | LAGRANDE | JBSN | | 417 | 417 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Black Hills Power Inc. | Avista | PacifiCorp East | NF |
| 2 | Bonneville Power Administration | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 3 | Bonneville Power Administration | NorthWestern/PacifiCorp East | Bonneville Power Administration | NF |
| 4 | Bonneville Power Administration | Bonneville Power Administration | PacifiCorp East | NF |
| 5 | Bonneville Power Administration | Bonneville Power Administration | PacifiCorp East | NF |
| 6 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | NF |
| 7 | Bonneville Power Administration | Bonneville Power Administration | Sierra Pacific Power | NF |
| 8 | Bonneville Power Administration | Avista | PacifiCorp East | NF |
| 9 | Bonneville Power Administration | Avista | PacifiCorp East | NF |
| 10 | Bonneville Power Administration | Avista | Bonneville Power Administration | NF |
| 11 | Bonneville Power Administration | PacifiCorp West | PacifiCorp East | SFP |
| 12 | Bonneville Power Administration | PacifiCorp West | Bonneville Power Administration | NF |
| 13 | Bonneville Power Administration | PacifiCorp West | Sierra Pacific Power | NF |
| 14 | Bonneville Power Administration | PacifiCorp West | Sierra Pacific Power | SFP |
| 15 | Brookfield Renewable Trading & Marketing | PacifiCorp East | NorthWestern/PacifiCorp East | SFP |
| 16 | Brookfield Renewable Trading & Marketing | PacifiCorp East | Bonneville Power Administration | NF |
| 17 | Brookfield Renewable Trading & Marketing | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 18 | Brookfield Renewable Trading & Marketing | NorthWestern/PacifiCorp East | Sierra Pacific Power | SFP |
| 19 | Brookfield Renewable Trading & Marketing | PacifiCorp East | Sierra Pacific Power | NF |
| 20 | Brookfield Renewable Trading & Marketing | PacifiCorp East | Sierra Pacific Power | SFP |
| 21 | Brookfield Renewable Trading & Marketing | PacifiCorp East | PacifiCorp East | NF |
| 22 | Brookfield Renewable Trading & Marketing | PacifiCorp East | PacifiCorp East | SFP |
| 23 | Brookfield Renewable Trading & Marketing | PacifiCorp East | Sierra Pacific Power | NF |
| 24 | Brookfield Renewable Trading & Marketing | PacifiCorp East | Sierra Pacific Power | SFP |
| 25 | Brookfield Renewable Trading & Marketing | Bonneville Power Administration | Sierra Pacific Power | NF |
| 26 | Brookfield Renewable Trading & Marketing | Bonneville Power Administration | Sierra Pacific Power | SFP |
| 27 | Brookfield Renewable Trading & Marketing | Idaho Power Company | PacifiCorp East | NF |
| 28 | Brookfield Renewable Trading & Marketing | Idaho Power Company | Sierra Pacific Power | NF |
| 29 | EDF Trading North America, LLC | Bonneville Power Administration | Idaho Power Company | NF |
| 30 | EDF Trading North America, LLC | Sierra Pacific Power | PacifiCorp East | NF |
| 31 | Energy Keepers, Inc. | PacifiCorp East | Sierra Pacific Power | SFP |
| 32 | Energy Keepers, Inc. | PacifiCorp East | PacifiCorp East | SFP |
| 33 | Energy Keepers, Inc. | PacifiCorp East | Bonneville Power Administration | SFP |
| 34 | Grandview Solar | | | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | LOLO | JBSN | | 1,130 | 1,130 | 1 |
| 7/8 | BPAT.NWMT | ANTE | | 2 | 2 | 2 |
| 7/8 | BPAT.NWMT | LAGRANDE | | 3,020 | 3,020 | 3 |
| 7/8 | LAGRANDE | BORA | | 264 | 264 | 4 |
| 7/8 | LAGRANDE | KPRT | | 266 | 266 | 5 |
| 7/8 | LAGRANDE | LAGRANDE | | 943 | 943 | 6 |
| 7/8 | LAGRANDE | M345 | | 2,848 | 2,848 | 7 |
| 7/8 | LOLO | BORA | | 1 | 1 | 8 |
| 7/8 | LOLO | KPRT | | 14 | 14 | 9 |
| 7/8 | LOLO | LAGRANDE | | 2,698 | 2,698 | 10 |
| 7/8 | SMLK | BORA | | 73,360 | 73,360 | 11 |
| 7/8 | SMLK | LAGRANDE | | 11 | 11 | 12 |
| 7/8 | SMLK | M345 | | 200 | 200 | 13 |
| 7/8 | SMLK | M345 | | 84,992 | 84,992 | 14 |
| 7/8 | BORA | BPAT.NWMT | | 1,550 | 1,550 | 15 |
| 7/8 | BORA | LAGRANDE | | 400 | 400 | 16 |
| 7/8 | BPAT.NWMT | M345 | | 310 | 310 | 17 |
| 7/8 | BPAT.NWMT | M345 | | 7,071 | 7,071 | 18 |
| 7/8 | BRDY | M345 | | 556 | 556 | 19 |
| 7/8 | BRDY | M345 | | 35,391 | 35,391 | 20 |
| 7/8 | JEFF | BRDY | | 125 | 125 | 21 |
| 7/8 | JEFF | BRDY | | 384 | 384 | 22 |
| 7/8 | JEFF | M345 | | 340 | 340 | 23 |
| 7/8 | JEFF | M345 | | 160 | 160 | 24 |
| 7/8 | LAGRANDE | M345 | | 570 | 570 | 25 |
| 7/8 | LAGRANDE | M345 | | 20,840 | 20,840 | 26 |
| 7/8 | WALLAWALLA | BRDY | | 162 | 162 | 27 |
| 7/8 | WALLAWALLA | M345 | | 1,018 | 1,018 | 28 |
| 7/8 | LAGRANDE | IPCOEAST | | 64 | 64 | 29 |
| 7/8 | M345 | BRDY | | 280 | 280 | 30 |
| 7/8 | BRDY | M345 | | 12,760 | 12,760 | 31 |
| 7/8 | JEFF | BORA | | 390 | 390 | 32 |
| 7/8 | JEFF | LAGRANDE | | 120 | 120 | 33 |
| 11 | | | | | | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Guzman Energy Group LLC | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 2 | Guzman Energy Group LLC | Bonneville Power Administration | PacifiCorp East | NF |
| 3 | Huntington Wind | | | NF |
| 4 | Macquarie Energy, LLC | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 5 | Macquarie Energy, LLC | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 6 | Macquarie Energy, LLC | PacifiCorp East | PacifiCorp East | NF |
| 7 | Macquarie Energy, LLC | PacifiCorp East | Sierra Pacific Power | NF |
| 8 | Macquarie Energy, LLC | PacifiCorp East | Sierra Pacific Power | SFP |
| 9 | Mag Energy Solutions | Idaho Power Company | PacifiCorp East | NF |
| 10 | Mag Energy Solutions | PacifiCorp East | Sierra Pacific Power | NF |
| 11 | Mag Energy Solutions | PacifiCorp East | Sierra Pacific Power | SFP |
| 12 | Mag Energy Solutions | PacifiCorp East | Sierra Pacific Power | NF |
| 13 | Mag Energy Solutions | PacifiCorp East | Sierra Pacific Power | NF |
| 14 | Mag Energy Solutions | Sierra Pacific Power | PacifiCorp East | NF |
| 15 | Mercuria Energy America, LLC | PacifiCorp East | Sierra Pacific Power | NF |
| 16 | Mercuria Energy America, LLC | Sierra Pacific Power | PacifiCorp East | NF |
| 17 | Mercuria Energy America, LLC | Idaho Power Company | PacifiCorp East | NF |
| 18 | Mercuria Energy America, LLC | Idaho Power Company | Sierra Pacific Power | NF |
| 19 | Morgan Solar | | | NF |
| 20 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 21 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | Bonneville Power Administration | NF |
| 22 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 23 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | SFP |
| 24 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 25 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 26 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | SFP |
| 27 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 28 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 29 | Morgan Stanley Capital Group Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | SFP |
| 30 | Morgan Stanley Capital Group Inc. | PacifiCorp East | NorthWestern/PacifiCorp East | NF |
| 31 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | NF |
| 32 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | SFP |
| 33 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 34 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Avista | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | BPAT.NWMT | BRDY | | 79 | 79 | 1 |
| 7/8 | LAGRANDE | BORA | | 287 | 287 | 2 |
| 11 | | | | | | 3 |
| 7/8 | BPAT.NWMT | BORA | | 94 | 94 | 4 |
| 7/8 | BPAT.NWMT | M345 | | 34 | 34 | 5 |
| 7/8 | BRDY | BORA | | 344 | 344 | 6 |
| 7/8 | BRDY | M345 | | 310 | 310 | 7 |
| 7/8 | BRDY | M345 | | 833 | 833 | 8 |
| 7/8 | BGSY | JEFF | | 1 | 1 | 9 |
| 7/8 | BRDY | M345 | | 4,260 | 4,260 | 10 |
| 7/8 | BRDY | M345 | | 31 | 31 | 11 |
| 7/8 | JBSN | M345 | | 137 | 137 | 12 |
| 7/8 | JEFF | M345 | | 502 | 502 | 13 |
| 7/8 | M345 | GSHN | | 1 | 1 | 14 |
| 7/8 | BORA | M345 | | 231 | 231 | 15 |
| 7/8 | M345 | BORA | | 141 | 141 | 16 |
| 7/8 | WALLAWALLA | BORA | | 143 | 143 | 17 |
| 7/8 | WALLAWALLA | M345 | | 3,929 | 3,929 | 18 |
| 11 | | | | | | 19 |
| 7/8 | AVAT.NWMT | BORA | | 1,231 | 1,231 | 20 |
| 7/8 | AVAT.NWMT | LAGRANDE | | 294 | 294 | 21 |
| 7/8 | AVAT.NWMT | M345 | | 2,021 | 2,021 | 22 |
| 7/8 | AVAT.NWMT | M345 | | 50,860 | 50,860 | 23 |
| 7/8 | BORA | LAGRANDE | | 125 | 125 | 24 |
| 7/8 | BPAT.NWMT | BORA | | 381 | 381 | 25 |
| 7/8 | BPAT.NWMT | BORA | | 2,446 | 2,446 | 26 |
| 7/8 | BPAT.NWMT | BRDY | | 146 | 146 | 27 |
| 7/8 | BPAT.NWMT | M345 | | 11,168 | 11,168 | 28 |
| 7/8 | BPAT.NWMT | M345 | | 155,754 | 155,754 | 29 |
| 7/8 | BRDY | AVAT.NWMT | | 89 | 89 | 30 |
| 7/8 | BRDY | BORA | | 1,298 | 1,298 | 31 |
| 7/8 | BRDY | BORA | | 9,687 | 9,687 | 32 |
| 7/8 | BRDY | LAGRANDE | | 1,701 | 1,701 | 33 |
| 7/8 | BRDY | LOLO | | 20 | 20 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 2 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Sierra Pacific Power | SFP |
| 3 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | NF |
| 4 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 5 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | NF |
| 6 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | SFP |
| 7 | Morgan Stanley Capital Group Inc. | PacifiCorp East | PacifiCorp East | NF |
| 8 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 9 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Avista | NF |
| 10 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 11 | Morgan Stanley Capital Group Inc. | PacifiCorp East | Sierra Pacific Power | SFP |
| 12 | Morgan Stanley Capital Group Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 13 | Morgan Stanley Capital Group Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 14 | Morgan Stanley Capital Group Inc. | Bonneville Power Administration | Sierra Pacific Power | NF |
| 15 | Morgan Stanley Capital Group Inc. | Bonneville Power Administration | Sierra Pacific Power | SFP |
| 16 | Morgan Stanley Capital Group Inc. | Avista | PacifiCorp East | NF |
| 17 | Morgan Stanley Capital Group Inc. | Avista | PacifiCorp East | SFP |
| 18 | Morgan Stanley Capital Group Inc. | Avista | PacifiCorp East | NF |
| 19 | Morgan Stanley Capital Group Inc. | Avista | Bonneville Power Administration | NF |
| 20 | Morgan Stanley Capital Group Inc. | Avista | Sierra Pacific Power | NF |
| 21 | Morgan Stanley Capital Group Inc. | Avista | Sierra Pacific Power | SFP |
| 22 | Morgan Stanley Capital Group Inc. | Idaho Power Company | PacifiCorp East | NF |
| 23 | Morgan Stanley Capital Group Inc. | Idaho Power Company | PacifiCorp East | SFP |
| 24 | Morgan Stanley Capital Group Inc. | Idaho Power Company | NorthWestern/PacifiCorp East | NF |
| 25 | Morgan Stanley Capital Group Inc. | Idaho Power Company | PacifiCorp East | NF |
| 26 | Morgan Stanley Capital Group Inc. | Idaho Power Company | Sierra Pacific Power | NF |
| 27 | Morgan Stanley Capital Group Inc. | Idaho Power Company | Sierra Pacific Power | SFP |
| 28 | Morgan Stanley Capital Group Inc. | Sierra Pacific Power | NorthWestern/PacifiCorp East | NF |
| 29 | Morgan Stanley Capital Group Inc. | Sierra Pacific Power | PacifiCorp East | NF |
| 30 | Morgan Stanley Capital Group Inc. | Sierra Pacific Power | Bonneville Power Administration | NF |
| 31 | Morgan Stanley Capital Group Inc. | PacifiCorp West | PacifiCorp East | NF |
| 32 | Morgan Stanley Capital Group Inc. | PacifiCorp West | PacifiCorp East | SFP |
| 33 | Morgan Stanley Capital Group Inc. | PacifiCorp West | PacifiCorp East | NF |
| 34 | Morgan Stanley Capital Group Inc. | PacifiCorp West | Sierra Pacific Power | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | BRDY | M345 | | 22,101 | 22,101 | 1 |
| 7/8 | BRDY | M345 | | 126,259 | 126,259 | 2 |
| 7/8 | JBSN | BORA | | 3,059 | 3,059 | 3 |
| 7/8 | JBSN | M345 | | 993 | 993 | 4 |
| 7/8 | JEFF | BORA | | 22,566 | 22,566 | 5 |
| 7/8 | JEFF | BORA | | 1,062 | 1,062 | 6 |
| 7/8 | JEFF | BRDY | | 526 | 526 | 7 |
| 7/8 | JEFF | LAGRANDE | | 345 | 345 | 8 |
| 7/8 | JEFF | LOLO | | 8 | 8 | 9 |
| 7/8 | JEFF | M345 | | 102,787 | 102,787 | 10 |
| 7/8 | JEFF | M345 | | 8,624 | 8,624 | 11 |
| 7/8 | LAGRANDE | BORA | | 9,650 | 9,650 | 12 |
| 7/8 | LAGRANDE | BRDY | | 2,515 | 2,515 | 13 |
| 7/8 | LAGRANDE | M345 | | 69,995 | 69,995 | 14 |
| 7/8 | LAGRANDE | M345 | | 9,637 | 9,637 | 15 |
| 7/8 | LOLO | BORA | | 25,085 | 25,085 | 16 |
| 7/8 | LOLO | BORA | | 8,262 | 8,262 | 17 |
| 7/8 | LOLO | BRDY | | 635 | 635 | 18 |
| 7/8 | LOLO | LAGRANDE | | 376 | 376 | 19 |
| 7/8 | LOLO | M345 | | 306,732 | 306,732 | 20 |
| 7/8 | LOLO | M345 | | 31,356 | 31,356 | 21 |
| 7/8 | LYPK | BORA | | 472 | 472 | 22 |
| 7/8 | LYPK | BORA | | 68,585 | 68,585 | 23 |
| 7/8 | LYPK | BPAT.NWMT | | 348 | 348 | 24 |
| 7/8 | LYPK | BRDY | | 2,700 | 2,700 | 25 |
| 7/8 | LYPK | M345 | | 2,117 | 2,117 | 26 |
| 7/8 | LYPK | M345 | | 172,056 | 172,056 | 27 |
| 7/8 | M345 | BPAT.NWMT | | 347 | 347 | 28 |
| 7/8 | M345 | BRDY | | 288 | 288 | 29 |
| 7/8 | M345 | LAGRANDE | | 1,018 | 1,018 | 30 |
| 7/8 | SMLK | BORA | | 156,316 | 156,316 | 31 |
| 7/8 | SMLK | BORA | | 8,876 | 8,876 | 32 |
| 7/8 | SMLK | BRDY | | 365 | 365 | 33 |
| 7/8 | SMLK | M345 | | 3,879 | 3,879 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Morgan Stanley Capital Group Inc. | Idaho Power Company | PacifiCorp East | NF |
| 2 | Morgan Stanley Capital Group Inc. | Idaho Power Company | PacifiCorp East | NF |
| 3 | Morgan Stanley Capital Group Inc. | Idaho Power Company | Sierra Pacific Power | NF |
| 4 | Nevada Power Company | Avista | Sierra Pacific Power | NF |
| 5 | Northwestern Energy | | | NF |
| 6 | Ontario Solar | | | NF |
| 7 | Orchard Ranch Solar | | | NF |
| 8 | PacifiCorp Inc. | PacifiCorp East | Avista | NF |
| 9 | PacifiCorp Inc. | PacifiCorp East | Avista | SFP |
| 10 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp East | NF |
| 11 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp East | SFP |
| 12 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp East | SFP |
| 13 | PacifiCorp Inc. | PacifiCorp East | PacifiCorp West | NF |
| 14 | PacifiCorp Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 15 | PacifiCorp Inc. | PacifiCorp East | Avista | NF |
| 16 | PacifiCorp Inc. | PacifiCorp East | Sierra Pacific Power | SFP |
| 17 | PacifiCorp Inc. | PacifiCorp East | NorthWestern/PacifiCorp East | NF |
| 18 | PacifiCorp Inc. | PacifiCorp West | PacifiCorp East | NF |
| 19 | PacifiCorp Inc. | PacifiCorp West | PacifiCorp East | NF |
| 20 | PacifiCorp Inc. | PacifiCorp West | Bonneville Power Administration | NF |
| 21 | PacifiCorp Inc. | PacifiCorp East | Idaho Power Company | NF |
| 22 | PacifiCorp Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 23 | PacifiCorp Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 24 | PacifiCorp Inc. | Avista | PacifiCorp East | NF |
| 25 | PacifiCorp Inc. | Avista | PacifiCorp East | SFP |
| 26 | PacifiCorp Inc. | Avista | PacifiCorp East | NF |
| 27 | PacifiCorp Inc. | Avista | PacifiCorp West | NF |
| 28 | PacifiCorp Inc. | PacifiCorp West | PacifiCorp East | NF |
| 29 | PacifiCorp Inc. | Idaho Power Company | PacifiCorp East | NF |
| 30 | PacifiCorp Inc. | Idaho Power Company | PacifiCorp East | NF |
| 31 | Pilgrim Stage Station Wind | | | NF |
| 32 | Portland General Electric | PacifiCorp East | Bonneville Power Administration | NF |
| 33 | Portland General Electric | Sierra Pacific Power | Bonneville Power Administration | SFP |
| 34 | Powerex Corporation | PacifiCorp East | Bonneville Power Administration | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | WALLAWALLA | BORA | | 1,358 | 1,358 | 1 |
| 7/8 | WALLAWALLA | BRDY | | 49 | 49 | 2 |
| 7/8 | WALLAWALLA | M345 | | 225 | 225 | 3 |
| 7/8 | LOLO | M345 | | 675 | 675 | 4 |
| 7/8 | | | | | | 5 |
| 11 | | | | | | 6 |
| 11 | | | | | | 7 |
| 7/8 | BORA | LOLO | | 4,556 | 4,556 | 8 |
| 7/8 | BORA | LOLO | | 12,410 | 12,410 | 9 |
| 7/8 | BRDY | BORA | | 5,509 | 5,509 | 10 |
| 7/8 | BRDY | BORA | | 1,030 | 1,030 | 11 |
| 7/8 | BRDY | BRDY | | 5,527 | 5,527 | 12 |
| 7/8 | BRDY | HURR | | 350 | 350 | 13 |
| 7/8 | BRDY | LAGRANDE | | 15,745 | 15,745 | 14 |
| 7/8 | BRDY | LOLO | | 1,219 | 1,219 | 15 |
| 7/8 | BRDY | M345 | | 128 | 128 | 16 |
| 7/8 | BRDY | MLCK | | 90 | 90 | 17 |
| 7/8 | HURR | BORA | | 1,503 | 1,503 | 18 |
| 7/8 | HURR | BRDY | | 291 | 291 | 19 |
| 7/8 | HURR | LAGRANDE | | 909 | 909 | 20 |
| 7/8 | JEFF | BGSY | | 1,463 | 1,463 | 21 |
| 7/8 | LAGRANDE | BORA | | 2,316 | 2,316 | 22 |
| 7/8 | LAGRANDE | BRDY | | 1,159 | 1,159 | 23 |
| 7/8 | LOLO | BORA | | 46,542 | 46,542 | 24 |
| 7/8 | LOLO | BORA | | 1,272 | 1,272 | 25 |
| 7/8 | LOLO | BRDY | | 2,134 | 2,134 | 26 |
| 7/8 | LOLO | HURR | | 245 | 245 | 27 |
| 7/8 | SMLK | BRDY | | 323 | 323 | 28 |
| 7/8 | WALLAWALLA | BORA | | 115,950 | 115,950 | 29 |
| 7/8 | WALLAWALLA | BRDY | | 100 | 100 | 30 |
| 11 | | | | | | 31 |
| 7/8 | BORA | LAGRANDE | | 1 | 1 | 32 |
| 7/8 | M345 | LAGRANDE | | 8,400 | 8,400 | 33 |
| 7/8 | BORA | LAGRANDE | | 144 | 144 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Powerex Corporation | PacifiCorp East | Sierra Pacific Power | NF |
| 2 | Powerex Corporation | PacifiCorp East | Sierra Pacific Power | SFP |
| 3 | Powerex Corporation | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 4 | Powerex Corporation | NorthWestern/PacifiCorp East | Bonneville Power Administration | NF |
| 5 | Powerex Corporation | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 6 | Powerex Corporation | NorthWestern/PacifiCorp East | Sierra Pacific Power | SFP |
| 7 | Powerex Corporation | PacifiCorp East | PacifiCorp East | NF |
| 8 | Powerex Corporation | PacifiCorp East | NorthWestern/PacifiCorp East | NF |
| 9 | Powerex Corporation | PacifiCorp East | Bonneville Power Administration | NF |
| 10 | Powerex Corporation | PacifiCorp East | Sierra Pacific Power | NF |
| 11 | Powerex Corporation | PacifiCorp East | Sierra Pacific Power | SFP |
| 12 | Powerex Corporation | PacifiCorp West | PacifiCorp East | NF |
| 13 | Powerex Corporation | PacifiCorp West | PacifiCorp East | NF |
| 14 | Powerex Corporation | PacifiCorp West | Sierra Pacific Power | NF |
| 15 | Powerex Corporation | PacifiCorp East | PacifiCorp East | NF |
| 16 | Powerex Corporation | PacifiCorp East | PacifiCorp East | SFP |
| 17 | Powerex Corporation | PacifiCorp East | PacifiCorp East | NF |
| 18 | Powerex Corporation | PacifiCorp East | Bonneville Power Administration | NF |
| 19 | Powerex Corporation | PacifiCorp East | Sierra Pacific Power | SFP |
| 20 | Powerex Corporation | Bonneville Power Administration | PacifiCorp East | NF |
| 21 | Powerex Corporation | Bonneville Power Administration | PacifiCorp East | NF |
| 22 | Powerex Corporation | Bonneville Power Administration | PacifiCorp East | NF |
| 23 | Powerex Corporation | Bonneville Power Administration | Sierra Pacific Power | NF |
| 24 | Powerex Corporation | Avista | PacifiCorp East | NF |
| 25 | Powerex Corporation | Avista | Sierra Pacific Power | NF |
| 26 | Powerex Corporation | Avista | Sierra Pacific Power | SFP |
| 27 | Powerex Corporation | Sierra Pacific Power | PacifiCorp East | NF |
| 28 | Powerex Corporation | Sierra Pacific Power | Bonneville Power Administration | NF |
| 29 | Powerex Corporation | PacifiCorp West | PacifiCorp East | NF |
| 30 | Powerex Corporation | PacifiCorp West | PacifiCorp East | SFP |
| 31 | Powerex Corporation | PacifiCorp West | PacifiCorp East | NF |
| 32 | Powerex Corporation | PacifiCorp West | Sierra Pacific Power | NF |
| 33 | Powerex Corporation | PacifiCorp West | Sierra Pacific Power | SFP |
| 34 | Powerex Corporation | Idaho Power Company | PacifiCorp East | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | BORA | M345 | | 136 | 136 | 1 |
| 7/8 | BORA | M345 | | 24 | 24 | 2 |
| 7/8 | BPAT.NWMT | BRDY | | 60 | 60 | 3 |
| 7/8 | BPAT.NWMT | LAGRANDE | | 83 | 83 | 4 |
| 7/8 | BPAT.NWMT | M345 | | 24 | 24 | 5 |
| 7/8 | BPAT.NWMT | M345 | | 1,304 | 1,304 | 6 |
| 7/8 | BRDY | BORA | | 219 | 219 | 7 |
| 7/8 | BRDY | BPAT.NWMT | | 5 | 5 | 8 |
| 7/8 | BRDY | LAGRANDE | | 1,475 | 1,475 | 9 |
| 7/8 | BRDY | M345 | | 2,000 | 2,000 | 10 |
| 7/8 | BRDY | M345 | | 57,505 | 57,505 | 11 |
| 7/8 | HURR | BORA | | 39,324 | 39,324 | 12 |
| 7/8 | HURR | BRDY | | 100 | 100 | 13 |
| 7/8 | HURR | M345 | | 144 | 144 | 14 |
| 7/8 | JEFF | BORA | | 925 | 925 | 15 |
| 7/8 | JEFF | BORA | | 2 | 2 | 16 |
| 7/8 | JEFF | BRDY | | 133 | 133 | 17 |
| 7/8 | JEFF | LAGRANDE | | 98 | 98 | 18 |
| 7/8 | JEFF | M345 | | 760 | 760 | 19 |
| 7/8 | LAGRANDE | BORA | | 3,538 | 3,538 | 20 |
| 7/8 | LAGRANDE | BRDY | | 444 | 444 | 21 |
| 7/8 | LAGRANDE | JBSN | | 38 | 38 | 22 |
| 7/8 | LAGRANDE | M345 | | 943 | 943 | 23 |
| 7/8 | LOLO | BORA | | 42,935 | 42,935 | 24 |
| 7/8 | LOLO | M345 | | 10,455 | 10,455 | 25 |
| 7/8 | LOLO | M345 | | 12,200 | 12,200 | 26 |
| 7/8 | M345 | BORA | | 198 | 198 | 27 |
| 7/8 | M345 | LAGRANDE | | 2,350 | 2,350 | 28 |
| 7/8 | SMLK | BORA | | 56,488 | 56,488 | 29 |
| 7/8 | SMLK | BORA | | 8,763 | 8,763 | 30 |
| 7/8 | SMLK | BRDY | | 198 | 198 | 31 |
| 7/8 | SMLK | M345 | | 5,554 | 5,554 | 32 |
| 7/8 | SMLK | M345 | | 2,891 | 2,891 | 33 |
| 7/8 | WALLAWALLA | BORA | | 57,599 | 57,599 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Powerex Corporation | Idaho Power Company | Sierra Pacific Power | NF |
| 2 | Rainbow Energy Marketing Corp. | PacifiCorp East | Sierra Pacific Power | NF |
| 3 | Rainbow Energy Marketing Corp. | PacifiCorp West | PacifiCorp East | NF |
| 4 | Rainbow Energy Marketing Corp. | PacifiCorp West | Bonneville Power Administration | NF |
| 5 | Rainbow Energy Marketing Corp. | PacifiCorp East | PacifiCorp East | NF |
| 6 | Rainbow Energy Marketing Corp. | PacifiCorp East | Sierra Pacific Power | NF |
| 7 | Rainbow Energy Marketing Corp. | PacifiCorp East | PacifiCorp East | NF |
| 8 | Rainbow Energy Marketing Corp. | PacifiCorp East | PacifiCorp East | SFP |
| 9 | Rainbow Energy Marketing Corp. | PacifiCorp East | Sierra Pacific Power | NF |
| 10 | Rainbow Energy Marketing Corp. | Bonneville Power Administration | PacifiCorp East | NF |
| 11 | Rainbow Energy Marketing Corp. | Bonneville Power Administration | Sierra Pacific Power | NF |
| 12 | Rainbow Energy Marketing Corp. | Avista | PacifiCorp East | NF |
| 13 | Rainbow Energy Marketing Corp. | Avista | Sierra Pacific Power | NF |
| 14 | Rainbow Energy Marketing Corp. | Avista | Sierra Pacific Power | SFP |
| 15 | Rainbow Energy Marketing Corp. | Sierra Pacific Power | PacifiCorp East | NF |
| 16 | Rainbow Energy Marketing Corp. | PacifiCorp West | PacifiCorp East | NF |
| 17 | Rainbow Energy Marketing Corp. | Idaho Power Company | PacifiCorp East | NF |
| 18 | Rainbow Energy Marketing Corp. | Idaho Power Company | Sierra Pacific Power | NF |
| 19 | Rockland Wind | | | NF |
| 20 | Sawtooth Wind | | | NF |
| 21 | Shell Energy North America (US), L.P. | PacifiCorp East | PacifiCorp East | NF |
| 22 | Shell Energy North America (US), L.P. | PacifiCorp East | PacifiCorp East | SFP |
| 23 | Shell Energy North America (US), L.P. | PacifiCorp East | Bonneville Power Administration | NF |
| 24 | Shell Energy North America (US), L.P. | PacifiCorp East | Sierra Pacific Power | NF |
| 25 | Shell Energy North America (US), L.P. | PacifiCorp East | Sierra Pacific Power | SFP |
| 26 | Shell Energy North America (US), L.P. | PacifiCorp East | PacifiCorp West | NF |
| 27 | Shell Energy North America (US), L.P. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 28 | Shell Energy North America (US), L.P. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 29 | Shell Energy North America (US), L.P. | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 30 | Shell Energy North America (US), L.P. | PacifiCorp East | Bonneville Power Administration | NF |
| 31 | Shell Energy North America (US), L.P. | PacifiCorp East | Sierra Pacific Power | NF |
| 32 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | NF |
| 33 | Shell Energy North America (US), L.P. | PacifiCorp West | Bonneville Power Administration | NF |
| 34 | Shell Energy North America (US), L.P. | PacifiCorp East | Bonneville Power Administration | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | WALLAWALLA | M345 | | 231 | 231 | 1 |
| 7/8 | BORA | M345 | | 199 | 199 | 2 |
| 7/8 | HURR | BORA | | 777 | 777 | 3 |
| 7/8 | HURR | LAGRANDE | | 32 | 32 | 4 |
| 7/8 | JBSN | BORA | | 4 | 4 | 5 |
| 7/8 | JBSN | M345 | | 123 | 123 | 6 |
| 7/8 | JEFF | BORA | | 937 | 937 | 7 |
| 7/8 | JEFF | BORA | | 480 | 480 | 8 |
| 7/8 | JEFF | M345 | | 508 | 508 | 9 |
| 7/8 | LAGRANDE | BORA | | 755 | 755 | 10 |
| 7/8 | LAGRANDE | M345 | | 1,560 | 1,560 | 11 |
| 7/8 | LOLO | BORA | | 9,490 | 9,490 | 12 |
| 7/8 | LOLO | M345 | | 4,241 | 4,241 | 13 |
| 7/8 | LOLO | M345 | | 1,000 | 1,000 | 14 |
| 7/8 | M345 | BORA | | 456 | 456 | 15 |
| 7/8 | SMLK | BORA | | 1,730 | 1,730 | 16 |
| 7/8 | WALLAWALLA | BORA | | 28,664 | 28,664 | 17 |
| 7/8 | WALLAWALLA | M345 | | 2,300 | 2,300 | 18 |
| 11 | | | | | | 19 |
| 11 | | | | | | 20 |
| 7/8 | BORA | BRDY | | 36 | 36 | 21 |
| 7/8 | BORA | BRDY | | 360 | 360 | 22 |
| 7/8 | BORA | LAGRANDE | | 2,313 | 2,313 | 23 |
| 7/8 | BORA | M345 | | 1,568 | 1,568 | 24 |
| 7/8 | BORA | M345 | | 1,038 | 1,038 | 25 |
| 7/8 | BORA | M500 | | 883 | 883 | 26 |
| 7/8 | BPAT.NWMT | BORA | | 215 | 215 | 27 |
| 7/8 | BPAT.NWMT | BRDY | | 506 | 506 | 28 |
| 7/8 | BPAT.NWMT | M345 | | 2,982 | 2,982 | 29 |
| 7/8 | BRDY | LAGRANDE | | 1,322 | 1,322 | 30 |
| 7/8 | BRDY | M345 | | 7,810 | 7,810 | 31 |
| 7/8 | HURR | BORA | | 330 | 330 | 32 |
| 7/8 | HURR | LAGRANDE | | 78 | 78 | 33 |
| 7/8 | JBSN | LAGRANDE | | 486 | 486 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Shell Energy North America (US), L.P. | PacifiCorp East | Sierra Pacific Power | NF |
| 2 | Shell Energy North America (US), L.P. | PacifiCorp East | Sierra Pacific Power | NF |
| 3 | Shell Energy North America (US), L.P. | Bonneville Power Administration | PacifiCorp East | NF |
| 4 | Shell Energy North America (US), L.P. | Bonneville Power Administration | PacifiCorp East | NF |
| 5 | Shell Energy North America (US), L.P. | Bonneville Power Administration | Sierra Pacific Power | NF |
| 6 | Shell Energy North America (US), L.P. | Bonneville Power Administration | Sierra Pacific Power | SFP |
| 7 | Shell Energy North America (US), L.P. | Avista | PacifiCorp East | NF |
| 8 | Shell Energy North America (US), L.P. | Avista | PacifiCorp East | SFP |
| 9 | Shell Energy North America (US), L.P. | Avista | PacifiCorp East | NF |
| 10 | Shell Energy North America (US), L.P. | Avista | PacifiCorp East | SFP |
| 11 | Shell Energy North America (US), L.P. | Avista | Sierra Pacific Power | NF |
| 12 | Shell Energy North America (US), L.P. | Avista | Sierra Pacific Power | SFP |
| 13 | Shell Energy North America (US), L.P. | Sierra Pacific Power | PacifiCorp East | NF |
| 14 | Shell Energy North America (US), L.P. | Sierra Pacific Power | PacifiCorp East | SFP |
| 15 | Shell Energy North America (US), L.P. | Sierra Pacific Power | PacifiCorp East | NF |
| 16 | Shell Energy North America (US), L.P. | Sierra Pacific Power | Bonneville Power Administration | NF |
| 17 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | NF |
| 18 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | NF |
| 19 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | SFP |
| 20 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | NF |
| 21 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | SFP |
| 22 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | NF |
| 23 | Shell Energy North America (US), L.P. | PacifiCorp West | PacifiCorp East | SFP |
| 24 | Shell Energy North America (US), L.P. | PacifiCorp West | Sierra Pacific Power | NF |
| 25 | Shell Energy North America (US), L.P. | Idaho Power Company | PacifiCorp East | NF |
| 26 | Shell Energy North America (US), L.P. | Idaho Power Company | PacifiCorp East | SFP |
| 27 | Shell Energy North America (US), L.P. | Idaho Power Company | PacifiCorp East | NF |
| 28 | Shell Energy North America (US), L.P. | Idaho Power Company | PacifiCorp East | SFP |
| 29 | Shell Energy North America (US), L.P. | Idaho Power Company | Sierra Pacific Power | NF |
| 30 | Shell Energy North America (US), L.P. | Idaho Power Company | Sierra Pacific Power | SFP |
| 31 | Shell Energy North America (US), L.P. | | | NF |
| 32 | Simcoe Solar | | | NF |
| 33 | TEC Energy Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 34 | TEC Energy Inc. | Sierra Pacific Power | PacifiCorp East | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | JBSN | M345 | | 261 | 261 | 1 |
| 7/8 | JEFF | M345 | | 317 | 317 | 2 |
| 7/8 | LAGRANDE | BORA | | 3,787 | 3,787 | 3 |
| 7/8 | LAGRANDE | BRDY | | 3,758 | 3,758 | 4 |
| 7/8 | LAGRANDE | M345 | | 44,114 | 44,114 | 5 |
| 7/8 | LAGRANDE | M345 | | 3,577 | 3,577 | 6 |
| 7/8 | LOLO | BORA | | 25,723 | 25,723 | 7 |
| 7/8 | LOLO | BORA | | 60 | 60 | 8 |
| 7/8 | LOLO | BRDY | | 1,463 | 1,463 | 9 |
| 7/8 | LOLO | BRDY | | 6,086 | 6,086 | 10 |
| 7/8 | LOLO | M345 | | 105,454 | 105,454 | 11 |
| 7/8 | LOLO | M345 | | 12,071 | 12,071 | 12 |
| 7/8 | M345 | BORA | | 17,780 | 17,780 | 13 |
| 7/8 | M345 | BORA | | 1,665 | 1,665 | 14 |
| 7/8 | M345 | BRDY | | 928 | 928 | 15 |
| 7/8 | M345 | LAGRANDE | | 2,126 | 2,126 | 16 |
| 7/8 | M500 | BORA | | 16,151 | 16,151 | 17 |
| 7/8 | M500 | BRDY | | 1,554 | 1,554 | 18 |
| 7/8 | M500 | BRDY | | 819 | 819 | 19 |
| 7/8 | SMLK | BORA | | 8,344 | 8,344 | 20 |
| 7/8 | SMLK | BORA | | 1,877 | 1,877 | 21 |
| 7/8 | SMLK | BRDY | | 1,688 | 1,688 | 22 |
| 7/8 | SMLK | BRDY | | 2,308 | 2,308 | 23 |
| 7/8 | SMLK | M345 | | 3,479 | 3,479 | 24 |
| 7/8 | WALLAWALLA | BORA | | 76,800 | 76,800 | 25 |
| 7/8 | WALLAWALLA | BORA | | 120 | 120 | 26 |
| 7/8 | WALLAWALLA | BRDY | | 27,340 | 27,340 | 27 |
| 7/8 | WALLAWALLA | BRDY | | 11,354 | 11,354 | 28 |
| 7/8 | WALLAWALLA | M345 | | 173,325 | 173,325 | 29 |
| 7/8 | WALLAWALLA | M345 | | 37,382 | 37,382 | 30 |
| 11 | | | | | | 31 |
| 11 | | | | | | 32 |
| 7/8 | BRDY | M345 | | 108 | 108 | 33 |
| 7/8 | M345 | BRDY | | 9 | 9 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Tenaska Power Services | PacifiCorp East | Sierra Pacific Power | NF |
| 2 | Tenaska Power Services | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 3 | Tenaska Power Services | PacifiCorp East | Sierra Pacific Power | NF |
| 4 | Tenaska Power Services | Bonneville Power Administration | PacifiCorp East | NF |
| 5 | Tenaska Power Services | Sierra Pacific Power | PacifiCorp East | NF |
| 6 | Tenaska Power Services | Idaho Power Company | PacifiCorp East | SFP |
| 7 | Tenaska Power Services | Idaho Power Company | PacifiCorp East | NF |
| 8 | The Energy Authority, Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 9 | The Energy Authority, Inc. | PacifiCorp East | PacifiCorp West | NF |
| 10 | The Energy Authority, Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 11 | The Energy Authority, Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 12 | The Energy Authority, Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 13 | The Energy Authority, Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 14 | The Energy Authority, Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 15 | The Energy Authority, Inc. | Bonneville Power Administration | Sierra Pacific Power | NF |
| 16 | The Energy Authority, Inc. | Avista | PacifiCorp East | NF |
| 17 | The Energy Authority, Inc. | Avista | PacifiCorp East | NF |
| 18 | The Energy Authority, Inc. | Sierra Pacific Power | NorthWestern/PacifiCorp East | NF |
| 19 | The Energy Authority, Inc. | Sierra Pacific Power | PacifiCorp East | NF |
| 20 | The Energy Authority, Inc. | Sierra Pacific Power | Bonneville Power Administration | NF |
| 21 | The Energy Authority, Inc. | PacifiCorp West | PacifiCorp East | NF |
| 22 | The Energy Authority, Inc. | PacifiCorp West | PacifiCorp East | NF |
| 23 | The Energy Authority, Inc. | PacifiCorp West | PacifiCorp East | NF |
| 24 | The Energy Authority, Inc. | Idaho Power Company | PacifiCorp East | NF |
| 25 | The Energy Authority, Inc. | Idaho Power Company | PacifiCorp East | NF |
| 26 | The Energy Authority, Inc. | Idaho Power Company | Sierra Pacific Power | NF |
| 27 | Thousand Springs Wind | | | NF |
| 28 | Transalta Energy Marketing (U.S.) Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 29 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | NorthWestern/PacifiCorp East | NF |
| 30 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp West | NF |
| 31 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 32 | Transalta Energy Marketing (U.S.) Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 33 | Transalta Energy Marketing (U.S.) Inc. | NorthWestern/PacifiCorp East | PacifiCorp East | NF |
| 34 | Transalta Energy Marketing (U.S.) Inc. | NorthWestern/PacifiCorp East | Bonneville Power Administration | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | BORA | M345 | | 24 | 24 | 1 |
| 7/8 | BPAT.NWMT | BRDY | | 54 | 54 | 2 |
| 7/8 | BRDY | M345 | | 53 | 53 | 3 |
| 7/8 | LAGRANDE | BRDY | | 17 | 17 | 4 |
| 7/8 | M345 | BRDY | | 655 | 655 | 5 |
| 7/8 | MDSK | GSHN | | 2,003 | 2,003 | 6 |
| 7/8 | WALLAWALLA | BRDY | | 968 | 968 | 7 |
| 7/8 | BORA | LAGRANDE | | 100 | 100 | 8 |
| 7/8 | BORA | M500 | | 5 | 5 | 9 |
| 7/8 | BPAT.NWMT | BRDY | | 640 | 640 | 10 |
| 7/8 | BPAT.NWMT | M345 | | 1,882 | 1,882 | 11 |
| 7/8 | BRDY | LAGRANDE | | 230 | 230 | 12 |
| 7/8 | JEFF | M345 | | 60 | 60 | 13 |
| 7/8 | LAGRANDE | BRDY | | 25 | 25 | 14 |
| 7/8 | LAGRANDE | M345 | | 1,378 | 1,378 | 15 |
| 7/8 | LOLO | BORA | | 205 | 205 | 16 |
| 7/8 | LOLO | BRDY | | 150 | 150 | 17 |
| 7/8 | M345 | BPAT.NWMT | | 5 | 5 | 18 |
| 7/8 | M345 | BRDY | | 100 | 100 | 19 |
| 7/8 | M345 | LAGRANDE | | 2,804 | 2,804 | 20 |
| 7/8 | M500 | BRDY | | 282 | 282 | 21 |
| 7/8 | SMLK | BORA | | 354 | 354 | 22 |
| 7/8 | SMLK | BRDY | | 55 | 55 | 23 |
| 7/8 | WALLAWALLA | BORA | | 745 | 745 | 24 |
| 7/8 | WALLAWALLA | BRDY | | 140 | 140 | 25 |
| 7/8 | WALLAWALLA | M345 | | 352 | 352 | 26 |
| 11 | | | | | | 27 |
| 7/8 | AVAT.NWMT | BRDY | | 50 | 50 | 28 |
| 7/8 | BORA | AVAT.NWMT | | 177 | 177 | 29 |
| 7/8 | BORA | H500 | | 78 | 78 | 30 |
| 7/8 | BORA | LAGRANDE | | 1,648 | 1,648 | 31 |
| 7/8 | BPAT.NWMT | BORA | | 38 | 38 | 32 |
| 7/8 | BPAT.NWMT | BRDY | | 194 | 194 | 33 |
| 7/8 | BPAT.NWMT | LAGRANDE | | 5 | 5 | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Transalta Energy Marketing (U.S.) Inc. | NorthWestern/PacifiCorp East | Sierra Pacific Power | NF |
| 2 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp East | NF |
| 3 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 4 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 5 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | NF |
| 6 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | NF |
| 7 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | Sierra Pacific Power | NF |
| 8 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | PacifiCorp East | NF |
| 9 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | Bonneville Power Administration | NF |
| 10 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp East | NF |
| 11 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | Bonneville Power Administration | NF |
| 12 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | Sierra Pacific Power | NF |
| 13 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp West | NF |
| 14 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp East | NF |
| 15 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp East | PacifiCorp East | NF |
| 16 | Transalta Energy Marketing (U.S.) Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 17 | Transalta Energy Marketing (U.S.) Inc. | Bonneville Power Administration | PacifiCorp East | NF |
| 18 | Transalta Energy Marketing (U.S.) Inc. | Bonneville Power Administration | Sierra Pacific Power | NF |
| 19 | Transalta Energy Marketing (U.S.) Inc. | Avista | PacifiCorp East | NF |
| 20 | Transalta Energy Marketing (U.S.) Inc. | Avista | Sierra Pacific Power | NF |
| 21 | Transalta Energy Marketing (U.S.) Inc. | Sierra Pacific Power | NorthWestern/PacifiCorp East | NF |
| 22 | Transalta Energy Marketing (U.S.) Inc. | Sierra Pacific Power | Bonneville Power Administration | NF |
| 23 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | NF |
| 24 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | SFP |
| 25 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | NF |
| 26 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp East | NF |
| 27 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | Sierra Pacific Power | NF |
| 28 | Transalta Energy Marketing (U.S.) Inc. | PacifiCorp West | PacifiCorp West | NF |
| 29 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | PacifiCorp East | NF |
| 30 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | PacifiCorp East | NF |
| 31 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | Bonneville Power Administration | NF |
| 32 | Transalta Energy Marketing (U.S.) Inc. | Idaho Power Company | Sierra Pacific Power | NF |
| 33 | Utah Associated Municipal Power Systems | PacifiCorp East | Sierra Pacific Power | NF |
| 34 | Vale Solar | | | NF |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | BPAT.NWMT | M345 | | 180 | 180 | 1 |
| 7/8 | BRDY | BORA | | 56 | 56 | 2 |
| 7/8 | BRDY | LAGRANDE | | 475 | 475 | 3 |
| 7/8 | BRDY | M345 | | 60 | 60 | 4 |
| 7/8 | HURR | BORA | | 2,310 | 2,310 | 5 |
| 7/8 | HURR | JBSN | | 70 | 70 | 6 |
| 7/8 | HURR | M345 | | 247 | 247 | 7 |
| 7/8 | IPCOGEN | JBSN | | 50 | 50 | 8 |
| 7/8 | IPCOGEN | LAGRANDE | | 75 | 75 | 9 |
| 7/8 | JBSN | BORA | | 144 | 144 | 10 |
| 7/8 | JBSN | LAGRANDE | | 193 | 193 | 11 |
| 7/8 | JBSN | M345 | | 57 | 57 | 12 |
| 7/8 | JBSN | POP | | 147 | 147 | 13 |
| 7/8 | JEFF | BORA | | 464 | 464 | 14 |
| 7/8 | JEFF | BRDY | | 175 | 175 | 15 |
| 7/8 | LAGRANDE | BORA | | 6,256 | 6,256 | 16 |
| 7/8 | LAGRANDE | BRDY | | 184 | 184 | 17 |
| 7/8 | LAGRANDE | M345 | | 6,702 | 6,702 | 18 |
| 7/8 | LOLO | BORA | | 4,362 | 4,362 | 19 |
| 7/8 | LOLO | M345 | | 2,664 | 2,664 | 20 |
| 7/8 | M345 | BPAT.NWMT | | 200 | 200 | 21 |
| 7/8 | M345 | LAGRANDE | | 1,521 | 1,521 | 22 |
| 7/8 | SMLK | BORA | | 31,280 | 31,280 | 23 |
| 7/8 | SMLK | BORA | | 862 | 862 | 24 |
| 7/8 | SMLK | BRDY | | 400 | 400 | 25 |
| 7/8 | SMLK | JBSN | | 695 | 695 | 26 |
| 7/8 | SMLK | M345 | | 3,332 | 3,332 | 27 |
| 7/8 | SMLK | POP | | 160 | 160 | 28 |
| 7/8 | WALLAWALLA | BORA | | 38,215 | 38,215 | 29 |
| 7/8 | WALLAWALLA | BRDY | | 50 | 50 | 30 |
| 7/8 | WALLAWALLA | LAGRANDE | | 135 | 135 | 31 |
| 7/8 | WALLAWALLA | M345 | | 3,454 | 3,454 | 32 |
| 7/8 | BORA | M345 | | 133 | 133 | 33 |
| 11 | | | | | | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Vitol Inc. | Idaho Power Company | Sierra Pacific Power | SFP |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| | TOTAL | | | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| 7/8 | MDSK | M345 | | 631 | 631 | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | 0 | 8,248,909 | 8,248,909 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| 1,527,900 | 130,076 | | 1,657,976 | 1 |
| 1,579,227 | 131,720 | | 1,710,947 | 2 |
| 6,251,138 | 452,093 | | 6,703,231 | 3 |
| | 18,798 | | 18,798 | 4 |
| | 83,000 | | 83,000 | 5 |
| 9,658 | 883 | | 10,541 | 6 |
| | 54,857 | | 54,857 | 7 |
| | 1,700 | | 1,700 | 8 |
| | 14,168 | | 14,168 | 9 |
| | | | | 10 |
| | 4,056,767 | | 4,056,767 | 11 |
| | 2,839,235 | | 2,839,235 | 12 |
| | 6,742,626 | | 6,742,626 | 13 |
| | 2,825,910 | | 2,825,910 | 14 |
| | 2,797,770 | | 2,797,770 | 15 |
| | 2,797,770 | | 2,797,770 | 16 |
| | | | | 17 |
| | 263 | | 263 | 18 |
| | 6,089 | | 6,089 | 19 |
| | 62 | | 62 | 20 |
| | 1,570 | | 1,570 | 21 |
| | 15,304 | | 15,304 | 22 |
| | 499 | | 499 | 23 |
| | 1,310 | | 1,310 | 24 |
| | 1,378 | | 1,378 | 25 |
| | 3,422 | | 3,422 | 26 |
| | 1,768 | | 1,768 | 27 |
| | 6,776 | | 6,776 | 28 |
| | 5,815 | | 5,815 | 29 |
| | 10,233 | | 10,233 | 30 |
| | 315 | | 315 | 31 |
| | 683 | | 683 | 32 |
| | 210 | | 210 | 33 |
| | 2,190 | | 2,190 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 5,933 | | 5,933 | 1 |
| | 1 | | 1 | 2 |
| | 938 | | 938 | 3 |
| | 82 | | 82 | 4 |
| | 83 | | 83 | 5 |
| | 293 | | 293 | 6 |
| | 885 | | 885 | 7 |
| | | | | 8 |
| | 4 | | 4 | 9 |
| | 838 | | 838 | 10 |
| | 22,789 | | 22,789 | 11 |
| | 3 | | 3 | 12 |
| | 62 | | 62 | 13 |
| | 26,403 | | 26,403 | 14 |
| | 9,490 | | 9,490 | 15 |
| | 2,449 | | 2,449 | 16 |
| | 1,898 | | 1,898 | 17 |
| | 43,294 | | 43,294 | 18 |
| | 3,404 | | 3,404 | 19 |
| | 216,690 | | 216,690 | 20 |
| | 765 | | 765 | 21 |
| | 2,351 | | 2,351 | 22 |
| | 2,082 | | 2,082 | 23 |
| | 980 | | 980 | 24 |
| | 3,490 | | 3,490 | 25 |
| | 127,598 | | 127,598 | 26 |
| | 992 | | 992 | 27 |
| | 6,233 | | 6,233 | 28 |
| | 348 | | 348 | 29 |
| | 1,523 | | 1,523 | 30 |
| | 44,547 | | 44,547 | 31 |
| | 1,362 | | 1,362 | 32 |
| | 419 | | 419 | 33 |
| | 2,802 | | 2,802 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 362 | | 362 | 1 |
| | 1,314 | | 1,314 | 2 |
| | 23,389 | | 23,389 | 3 |
| | 988 | | 988 | 4 |
| | 357 | | 357 | 5 |
| | 3,616 | | 3,616 | 6 |
| | 3,259 | | 3,259 | 7 |
| | 8,757 | | 8,757 | 8 |
| | 8 | | 8 | 9 |
| | 35,414 | | 35,414 | 10 |
| | 258 | | 258 | 11 |
| | 1,139 | | 1,139 | 12 |
| | 4,173 | | 4,173 | 13 |
| | 8 | | 8 | 14 |
| | 1,517 | | 1,517 | 15 |
| | 926 | | 926 | 16 |
| | 939 | | 939 | 17 |
| | 25,809 | | 25,809 | 18 |
| | 9,107 | | 9,107 | 19 |
| | 2,835 | | 2,835 | 20 |
| | 677 | | 677 | 21 |
| | 4,655 | | 4,655 | 22 |
| | 117,143 | | 117,143 | 23 |
| | 288 | | 288 | 24 |
| | 878 | | 878 | 25 |
| | 5,634 | | 5,634 | 26 |
| | 336 | | 336 | 27 |
| | 25,723 | | 25,723 | 28 |
| | 358,740 | | 358,740 | 29 |
| | 205 | | 205 | 30 |
| | 2,990 | | 2,990 | 31 |
| | 22,312 | | 22,312 | 32 |
| | 3,918 | | 3,918 | 33 |
| | 46 | | 46 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 50,904 | | 50,904 | 1 |
| | 290,806 | | 290,806 | 2 |
| | 7,046 | | 7,046 | 3 |
| | 2,287 | | 2,287 | 4 |
| | 51,975 | | 51,975 | 5 |
| | 2,446 | | 2,446 | 6 |
| | 1,212 | | 1,212 | 7 |
| | 795 | | 795 | 8 |
| | 18 | | 18 | 9 |
| | 236,744 | | 236,744 | 10 |
| | 19,863 | | 19,863 | 11 |
| | 22,226 | | 22,226 | 12 |
| | 5,793 | | 5,793 | 13 |
| | 161,216 | | 161,216 | 14 |
| | 22,196 | | 22,196 | 15 |
| | 57,777 | | 57,777 | 16 |
| | 19,029 | | 19,029 | 17 |
| | 1,463 | | 1,463 | 18 |
| | 866 | | 866 | 19 |
| | 706,479 | | 706,479 | 20 |
| | 72,221 | | 72,221 | 21 |
| | 1,087 | | 1,087 | 22 |
| | 157,968 | | 157,968 | 23 |
| | 802 | | 802 | 24 |
| | 6,219 | | 6,219 | 25 |
| | 4,876 | | 4,876 | 26 |
| | 396,287 | | 396,287 | 27 |
| | 799 | | 799 | 28 |
| | 663 | | 663 | 29 |
| | 2,345 | | 2,345 | 30 |
| | 360,034 | | 360,034 | 31 |
| | 20,444 | | 20,444 | 32 |
| | 841 | | 841 | 33 |
| | 8,934 | | 8,934 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 3,128 | | 3,128 | 1 |
| | 113 | | 113 | 2 |
| | 518 | | 518 | 3 |
| | 3,979 | | 3,979 | 4 |
| | 84 | | 84 | 5 |
| | 11,909 | | 11,909 | 6 |
| | 613 | | 613 | 7 |
| | 38,669 | | 38,669 | 8 |
| | 105,329 | | 105,329 | 9 |
| | 46,757 | | 46,757 | 10 |
| | 8,742 | | 8,742 | 11 |
| | 46,910 | | 46,910 | 12 |
| | 2,971 | | 2,971 | 13 |
| | 133,634 | | 133,634 | 14 |
| | 10,346 | | 10,346 | 15 |
| | 1,086 | | 1,086 | 16 |
| | 764 | | 764 | 17 |
| | 12,757 | | 12,757 | 18 |
| | 2,470 | | 2,470 | 19 |
| | 7,715 | | 7,715 | 20 |
| | 12,417 | | 12,417 | 21 |
| | 19,657 | | 19,657 | 22 |
| | 9,837 | | 9,837 | 23 |
| | 395,021 | | 395,021 | 24 |
| | 10,796 | | 10,796 | 25 |
| | 18,112 | | 18,112 | 26 |
| | 2,079 | | 2,079 | 27 |
| | 2,741 | | 2,741 | 28 |
| | 984,114 | | 984,114 | 29 |
| | 849 | | 849 | 30 |
| | 2,496 | | 2,496 | 31 |
| | 4 | | 4 | 32 |
| | 30,025 | | 30,025 | 33 |
| | 914 | | 914 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 864 | | 864 | 1 |
| | 152 | | 152 | 2 |
| | 381 | | 381 | 3 |
| | 527 | | 527 | 4 |
| | 152 | | 152 | 5 |
| | 8,280 | | 8,280 | 6 |
| | 1,391 | | 1,391 | 7 |
| | 32 | | 32 | 8 |
| | 9,365 | | 9,365 | 9 |
| | 12,699 | | 12,699 | 10 |
| | 365,126 | | 365,126 | 11 |
| | 249,686 | | 249,686 | 12 |
| | 635 | | 635 | 13 |
| | 914 | | 914 | 14 |
| | 5,873 | | 5,873 | 15 |
| | 13 | | 13 | 16 |
| | 844 | | 844 | 17 |
| | 622 | | 622 | 18 |
| | 4,826 | | 4,826 | 19 |
| | 22,464 | | 22,464 | 20 |
| | 2,819 | | 2,819 | 21 |
| | 241 | | 241 | 22 |
| | 5,988 | | 5,988 | 23 |
| | 272,614 | | 272,614 | 24 |
| | 66,384 | | 66,384 | 25 |
| | 77,463 | | 77,463 | 26 |
| | 1,257 | | 1,257 | 27 |
| | 14,921 | | 14,921 | 28 |
| | 358,668 | | 358,668 | 29 |
| | 55,640 | | 55,640 | 30 |
| | 1,257 | | 1,257 | 31 |
| | 35,265 | | 35,265 | 32 |
| | 18,356 | | 18,356 | 33 |
| | 365,723 | | 365,723 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 1,467 | | 1,467 | 1 |
| | 1,141 | | 1,141 | 2 |
| | 4,455 | | 4,455 | 3 |
| | 183 | | 183 | 4 |
| | 23 | | 23 | 5 |
| | 705 | | 705 | 6 |
| | 5,372 | | 5,372 | 7 |
| | 2,752 | | 2,752 | 8 |
| | 2,913 | | 2,913 | 9 |
| | 4,329 | | 4,329 | 10 |
| | 8,944 | | 8,944 | 11 |
| | 54,409 | | 54,409 | 12 |
| | 24,315 | | 24,315 | 13 |
| | 5,733 | | 5,733 | 14 |
| | 2,614 | | 2,614 | 15 |
| | 9,919 | | 9,919 | 16 |
| | 164,340 | | 164,340 | 17 |
| | 13,187 | | 13,187 | 18 |
| | 8,482 | | 8,482 | 19 |
| | 7,750 | | 7,750 | 20 |
| | 155 | | 155 | 21 |
| | 1,550 | | 1,550 | 22 |
| | 9,956 | | 9,956 | 23 |
| | 6,749 | | 6,749 | 24 |
| | 4,468 | | 4,468 | 25 |
| | 3,801 | | 3,801 | 26 |
| | 925 | | 925 | 27 |
| | 2,178 | | 2,178 | 28 |
| | 12,835 | | 12,835 | 29 |
| | 5,690 | | 5,690 | 30 |
| | 33,616 | | 33,616 | 31 |
| | 1,420 | | 1,420 | 32 |
| | 336 | | 336 | 33 |
| | 2,092 | | 2,092 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 1,123 | | 1,123 | 1 |
| | 1,364 | | 1,364 | 2 |
| | 16,300 | | 16,300 | 3 |
| | 16,175 | | 16,175 | 4 |
| | 189,878 | | 189,878 | 5 |
| | 15,396 | | 15,396 | 6 |
| | 110,718 | | 110,718 | 7 |
| | 258 | | 258 | 8 |
| | 6,297 | | 6,297 | 9 |
| | 26,196 | | 26,196 | 10 |
| | 453,901 | | 453,901 | 11 |
| | 51,957 | | 51,957 | 12 |
| | 76,530 | | 76,530 | 13 |
| | 7,167 | | 7,167 | 14 |
| | 3,994 | | 3,994 | 15 |
| | 9,151 | | 9,151 | 16 |
| | 69,518 | | 69,518 | 17 |
| | 6,689 | | 6,689 | 18 |
| | 3,525 | | 3,525 | 19 |
| | 35,915 | | 35,915 | 20 |
| | 8,079 | | 8,079 | 21 |
| | 7,266 | | 7,266 | 22 |
| | 9,934 | | 9,934 | 23 |
| | 14,975 | | 14,975 | 24 |
| | 330,567 | | 330,567 | 25 |
| | 517 | | 517 | 26 |
| | 117,678 | | 117,678 | 27 |
| | 48,871 | | 48,871 | 28 |
| | 746,035 | | 746,035 | 29 |
| | 160,902 | | 160,902 | 30 |
| | 8,760 | | 8,760 | 31 |
| | 2,277 | | 2,277 | 32 |
| | 1,480 | | 1,480 | 33 |
| | 123 | | 123 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 108 | | 108 | 1 |
| | 243 | | 243 | 2 |
| | 238 | | 238 | 3 |
| | 76 | | 76 | 4 |
| | 2,945 | | 2,945 | 5 |
| | 9,006 | | 9,006 | 6 |
| | 4,352 | | 4,352 | 7 |
| | 500 | | 500 | 8 |
| | 25 | | 25 | 9 |
| | 3,202 | | 3,202 | 10 |
| | 9,415 | | 9,415 | 11 |
| | 1,151 | | 1,151 | 12 |
| | 300 | | 300 | 13 |
| | 125 | | 125 | 14 |
| | 6,894 | | 6,894 | 15 |
| | 1,026 | | 1,026 | 16 |
| | 750 | | 750 | 17 |
| | 25 | | 25 | 18 |
| | 500 | | 500 | 19 |
| | 14,027 | | 14,027 | 20 |
| | 1,411 | | 1,411 | 21 |
| | 1,771 | | 1,771 | 22 |
| | 275 | | 275 | 23 |
| | 3,727 | | 3,727 | 24 |
| | 700 | | 700 | 25 |
| | 1,761 | | 1,761 | 26 |
| | 10,978 | | 10,978 | 27 |
| | 326 | | 326 | 28 |
| | 1,155 | | 1,155 | 29 |
| | 509 | | 509 | 30 |
| | 10,754 | | 10,754 | 31 |
| | 248 | | 248 | 32 |
| | 1,266 | | 1,266 | 33 |
| | 33 | | 33 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 1,175 | | 1,175 | 1 |
| | 365 | | 365 | 2 |
| | 3,100 | | 3,100 | 3 |
| | 392 | | 392 | 4 |
| | 15,074 | | 15,074 | 5 |
| | 457 | | 457 | 6 |
| | 1,612 | | 1,612 | 7 |
| | 326 | | 326 | 8 |
| | 489 | | 489 | 9 |
| | 940 | | 940 | 10 |
| | 1,259 | | 1,259 | 11 |
| | 372 | | 372 | 12 |
| | 959 | | 959 | 13 |
| | 3,028 | | 3,028 | 14 |
| | 1,142 | | 1,142 | 15 |
| | 40,824 | | 40,824 | 16 |
| | 1,201 | | 1,201 | 17 |
| | 43,735 | | 43,735 | 18 |
| | 28,465 | | 28,465 | 19 |
| | 17,384 | | 17,384 | 20 |
| | 1,305 | | 1,305 | 21 |
| | 9,925 | | 9,925 | 22 |
| | 204,121 | | 204,121 | 23 |
| | 5,625 | | 5,625 | 24 |
| | 2,610 | | 2,610 | 25 |
| | 4,535 | | 4,535 | 26 |
| | 21,743 | | 21,743 | 27 |
| | 1,044 | | 1,044 | 28 |
| | 249,376 | | 249,376 | 29 |
| | 326 | | 326 | 30 |
| | 881 | | 881 | 31 |
| | 22,539 | | 22,539 | 32 |
| | 812 | | 812 | 33 |
| | 1,866 | | 1,866 | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 4,992 | | 4,992 | 1 |
| | | | | 2 |
| | | | | 3 |
| | | | | 4 |
| | | | | 5 |
| | | | | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | | 9 |
| | | | | 10 |
| | | | | 11 |
| | | | | 12 |
| | | | | 13 |
| | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| | | | | 17 |
| | | | | 18 |
| | | | | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| | | | | 25 |
| | | | | 26 |
| | | | | 27 |
| | | | | 28 |
| | | | | 29 |
| | | | | 30 |
| | | | | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| 9,367,923 | 34,539,811 | 0 | 43,907,734 | |

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328 Line No.: 1 Column: a

The network service agreement between Idaho Power and the Bonneville Power Administration for the Oregon Trail Electric Cooperative expires September 30, 2028.

Schedule Page: 328 Line No.: 1 Column: e

Open Access Transmission Tariff, Schedule 9 Network Integration Transmission Service

Schedule Page: 328 Line No.: 1 Column: h

The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Schedule Page: 328 Line No.: 2 Column: a

The network service agreement between Idaho Power and the Bonneville Power Administration for the USBR expires December 31, 2023.

Schedule Page: 328 Line No.: 3 Column: a

The network service agreement between Idaho Power and the Bonneville Power Administration for the Priority Firm Customers expires September 30, 2028.

Schedule Page: 328 Line No.: 4 Column: a

The contract between Idaho Power and the Milner Irrigation District expires December 31, 2022.

Schedule Page: 328 Line No.: 4 Column: e

Legacy, contract prior to the Open Access Transmission Tariff

Schedule Page: 328 Line No.: 5 Column: a

The agreement between Idaho Power and the City of Seattle expires December 31, 2022.

Schedule Page: 328 Line No.: 5 Column: e

Open Access Transmission Tariff, Schedule 4 Energy Imbalance Service

Schedule Page: 328 Line No.: 6 Column: a

The contract between Idaho Power and PacifiCorp - Imnaha expires on March 31, 2021.

Schedule Page: 328 Line No.: 7 Column: a

The agreement between Idaho Power and the United States Department of the Interior, Bureau of Indian Affairs is subject to termination upon 90 days written notice by the Bureau.

Schedule Page: 328 Line No.: 8 Column: a

The agreement between Idaho Power and Cycle Horseshoe Bend Wind, LLC has no expiration date and can be terminated by either party at any time.

Schedule Page: 328 Line No.: 8 Column: e

Open Access Transmission Tariff, Schedule 5/6 Operating Reserves

Schedule Page: 328 Line No.: 11 Column: e

Open Access Transmission Tariff, Schedule 7/8 Firm/Non-Firm Point-to-Point Transmission Service

Schedule Page: 328 Line No.: 18 Column: e

Open Access Transmission Tariff, Schedule 11 Unreserved Use Penalty

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | TRANSFER OF ENERGY | | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS | | | |
|----------|---|--------------------------------|-----------------------------|------------------------------|--|-------------------------|------------------------|-------------------------------------|
| | | | Magawatt-hours Received (c) | Magawatt-hours Delivered (d) | Demand Charges (\$) (e) | Energy Charges (\$) (f) | Other Charges (\$) (g) | Total Cost of Transmission (\$) (h) |
| 1 | Avista Corp-WWP Div | NF | 8,647 | 8,647 | | 57,469 | | 57,469 |
| 2 | Avista Corp-WWP Div | SFP | 252,103 | 252,103 | | 1,316,763 | | 1,316,763 |
| 3 | Avista Corp-WWP Div | OS | | | | | -592 | -592 |
| 4 | Bonneville Power Admin | LFP | 210,625 | 210,625 | | 1,198,056 | | 1,198,056 |
| 5 | Bonneville Power Admin | SFP | 4,031 | 4,031 | | 28,819 | | 28,819 |
| 6 | Bonneville Power Admin | NF | 950 | 950 | | 4,480 | | 4,480 |
| 7 | Bonneville Power Admin | OS | | | | | 235,111 | 235,111 |
| 8 | Bonneville Power Admin | OS | | | | | 6,802 | 6,802 |
| 9 | Bonneville Power Admin | OS | 19,402 | 19,402 | | | | |
| 10 | Bonneville Power Admin | OS | 7,169 | 7,169 | | | | |
| 11 | Bonneville Power Admin | OS | 800 | 800 | | | | |
| 12 | Bonneville Power Admin | OS | 6,061 | 6,061 | | | | |
| 13 | Bonneville Power Admin | OS | 2,735 | 2,735 | | | | |
| 14 | NorthWestern Energy | SFP | 21,833 | 21,833 | | 191,060 | | 191,060 |
| 15 | NorthWestern Energy | NF | 199 | 199 | | 1,180 | | 1,180 |
| 16 | NorthWestern Energy | OS | | | | | 2,903 | 2,903 |
| | TOTAL | | 554,561 | 554,561 | | 3,794,666 | 232,920 | 4,027,586 |

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | TRANSFER OF ENERGY | | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS | | | |
|----------|---|--------------------------------|-----------------------------|------------------------------|--|-------------------------|------------------------|-------------------------------------|
| | | | Megawatt-hours Received (c) | Megawatt-hours Delivered (d) | Demand Charges (\$) (e) | Energy Charges (\$) (f) | Other Charges (\$) (g) | Total Cost of Transmission (\$) (h) |
| 1 | NV Energy | NF | 1,012 | 1,012 | | 5,574 | | 5,574 |
| 2 | NV Energy | OS | | | | | 798 | 798 |
| 3 | PacifiCorp Inc. | LFP | 400 | 400 | | 703,037 | | 703,037 |
| 4 | PacifiCorp Inc. | SFP | 15,787 | 15,787 | | 159,417 | | 159,417 |
| 5 | PacifiCorp Inc. | NF | 2,807 | 2,807 | | 20,805 | | 20,805 |
| 6 | PacifiCorp Inc. | OS | | | | | 36,725 | 36,725 |
| 7 | PacifiCorp Inc. | AD | | | | | -966 | -966 |
| 8 | PacifiCorp Inc. | AD | | | | | -48,449 | -48,449 |
| 9 | PacifiCorp Inc. | AD | | | | | 588 | 588 |
| 10 | Puget Sound Energy, Inc | SFP | | | | 31,954 | | 31,954 |
| 11 | Seattle City Light | SFP | | | | 12,416 | | 12,416 |
| 12 | Shell Energy North Ame. | SFP | | | | 3,200 | | 3,200 |
| 13 | Snohomish County PUD | SFP | | | | 53,538 | | 53,538 |
| 14 | Tacoma Power | SFP | | | | 6,898 | | 6,898 |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| | TOTAL | | 554,561 | 554,561 | | 3,794,666 | 232,920 | 4,027,586 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 332 Line No.: 3 Column: b
Credit of Imbalance Penalty Charges

Schedule Page: 332 Line No.: 4 Column: b
Contract Expiration Date 12/31/2021

Schedule Page: 332 Line No.: 7 Column: b
Spinning/supplemental reserves

Schedule Page: 332 Line No.: 8 Column: b
Ancillary Services

Schedule Page: 332 Line No.: 9 Column: b
BPAT is provider for capacity reassignment settled with Snohomish County PUD.

Schedule Page: 332 Line No.: 10 Column: b
BPAT is provider for capacity reassignment settled with Seattle City Light.

Schedule Page: 332 Line No.: 11 Column: b
BPAT is provider for capacity reassignment settled with Shell Energy.

Schedule Page: 332 Line No.: 12 Column: b
BPAT is provider for capacity reassignment settled with Puget Sound Energy.

Schedule Page: 332 Line No.: 13 Column: b
BPAT is provider for capacity reassignment settled with Tacoma Power.

Schedule Page: 332 Line No.: 16 Column: b
Ancillary Services

Schedule Page: 332.1 Line No.: 2 Column: b
Ancillary services

Schedule Page: 332.1 Line No.: 3 Column: b
Contract Expiration Date 05/31/2024

Schedule Page: 332.1 Line No.: 6 Column: b
Ancillary Services

Schedule Page: 332.1 Line No.: 7 Column: b
2019 Unreserved Use Refund

Schedule Page: 332.1 Line No.: 8 Column: b
2019 LFP Refund

Schedule Page: 332.1 Line No.: 9 Column: b
2018 PTP True-Up

Schedule Page: 332.1 Line No.: 10 Column: b
Capacity reassignment, BPAT is provider

Schedule Page: 332.1 Line No.: 11 Column: b
Capacity reassignment, BPAT is provider

Schedule Page: 332.1 Line No.: 12 Column: b
Capacity reassignment, BPAT is provider

Schedule Page: 332.1 Line No.: 13 Column: b
Capacity reassignment, BPAT is provider

Schedule Page: 332.1 Line No.: 14 Column: b
Capacity reassignment, BPAT is provider

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

| Line No. | Description (a) | Amount (b) |
|----------|--|------------|
| 1 | Industry Association Dues | 560,663 |
| 2 | Nuclear Power Research Expenses | |
| 3 | Other Experimental and General Research Expenses | |
| 4 | Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities | 1,666,607 |
| 5 | Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000 | 80,985 |
| 6 | | |
| 7 | Director Fees and Expenses | |
| 8 | Odette Bolano | 30,360 |
| 9 | Thomas Carlile | 85,140 |
| 10 | Richard Dahl | 197,010 |
| 11 | Darrel Anderson | 46,200 |
| 12 | Annette Elg | 91,080 |
| 13 | Ronald Jibson | 89,633 |
| 14 | Judith Johansen | 93,114 |
| 15 | Dennis Johnson | 97,020 |
| 16 | Christine King | 102,765 |
| 17 | Richard Navarro | 123,839 |
| 18 | Travel & Lodging | 7,393 |
| 19 | | |
| 20 | Corporate Memberships and Subscriptions | |
| 21 | Associated Taxpayers of Idaho | 24,000 |
| 22 | Bannock Development Corp | 8,000 |
| 23 | Boise Valley Economic Partners | 20,000 |
| 24 | Business Plus Inc. | 5,000 |
| 25 | CEATI International Inc | 70,000 |
| 26 | Chartwell Inc | 43,988 |
| 27 | E Source | 19,735 |
| 28 | IBISWorld INC | 8,500 |
| 29 | Idaho Technology Council | 10,000 |
| 30 | National Association of Corporate Directors | 9,310 |
| 31 | National Hydropower Association | 42,397 |
| 32 | North American Energy Standard | 16,000 |
| 33 | Oregon State University | 15,000 |
| 34 | Pacific NW Utilities | 65,401 |
| 35 | Southern Idaho Economic Development | 5,000 |
| 36 | Sun Valley Economic Development | 6,000 |
| 37 | Misc. Memberships of Subscriptions under \$5000 | 16,864 |
| 38 | | |
| 39 | Chamber of Commerce and Other Civic Organizations | 35,274 |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | TOTAL | 3,692,278 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 335 Line No.: 4 Column: b

| Recipient | Purpose | Amount |
|--------------------------------|-----------------|------------------|
| BLOOMBERG FINANCE LP | MISC EXPENSE | 25,180 |
| BROADRIDGE FINANCIAL SOLUTIONS | MISC EXPENSE | 71,412 |
| D F KING & COMPANY INC | MISC EXPENSE | 29,870 |
| DEUTSCHE BANK TRUST CO | BROKER FEES | 10,000 |
| EQ SHAREOWNER SERVICES | MGMT EXPENSE | 122,256 |
| MODERN NETWORKS IR, LLC | MISC EXPENSE | 11,821 |
| NASDAQ CORPORATE SOLUTIONS LLC | MGMT EXPENSE | 85,267 |
| NEW YORK STOCK EXCHANGE I | LISTING SERVICE | 79,785 |
| OKAPI PARTNERS LLC | MGMT EXPENSE | 19,800 |
| PAYROLL RELATED | MISC EXPENSE | 182,190 |
| PR NEWSWIRE | MISC EXPENSE | 19,150 |
| RIVEL RESEARCH GROUP INC | MGMT EXPENSE | 15,840 |
| STOCK BASED COMPENSATION | MISC EXPENSE | 970,729 |
| TRAVEL EXPENSE - STOCK RELATED | MISC EXPENSE | 23,307 |
| | | 1,666,607 |

Schedule Page: 335 Line No.: 5 Column: b

| Recipient | Purpose | Amount |
|----------------------------|--------------------|---------------|
| BANK OF NEW YORK | REVENUE BONDS | 7,267 |
| INVESTIS, INC. | WEBSITE DESIGN | 11,646 |
| MOODY'S ANALYTICS INC | FINANCIAL SOFTWARE | 38,601 |
| UNION BANK, N.A. | MISC EXPENSE | 22,680 |
| MISCELLANEOUS UNDER \$5000 | MISC EXPENSE | 791 |
| | | 80,985 |

This Page Intentionally Left Blank

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Depreciation Expense for Asset Retirement Costs (Account 403.1) (c) | Amortization of Limited Term Electric Plant (Account 404) (d) | Amortization of Other Electric Plant (Acc 405) (e) | Total (f) |
|----------|--|--|---|---|---|--------------|
| 1 | Intangible Plant | | | 7,981,848 | | 7,981,848 |
| 2 | Steam Production Plant | 46,097,778 | -431,877 | | | 45,665,901 |
| 3 | Nuclear Production Plant | | | | | |
| 4 | Hydraulic Production Plant-Conventional | 17,944,253 | | | | 17,944,253 |
| 5 | Hydraulic Production Plant-Pumped Storage | | | | | |
| 6 | Other Production Plant | 16,034,889 | | | | 16,034,889 |
| 7 | Transmission Plant | 23,418,366 | | | | 23,418,366 |
| 8 | Distribution Plant | 43,291,491 | | | | 43,291,491 |
| 9 | Regional Transmission and Market Operation | 15,963,840 | | | | 15,963,840 |
| 10 | General Plant | | | | | |
| 11 | Common Plant-Electric | | | | | |
| 12 | TOTAL | 162,750,617 | -431,877 | 7,981,848 | | 170,300,588 |

B. Basis for Amortization Charges

See Footnote

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|--------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 310.20 | 649 | 75.00 | | 4.40 | R4.0 | 17.90 |
| 13 | 311.00 | 120,329 | 100.00 | -9.00 | 3.40 | S0.5 | 17.90 |
| 14 | 312.10 | 194,788 | 70.00 | -5.00 | 3.47 | S1.0 | 18.10 |
| 15 | 312.20 | 443,502 | 53.00 | -8.00 | 5.14 | R1.5 | 17.00 |
| 16 | 312.30 | 2,504 | 35.00 | 10.00 | 5.12 | R3.0 | 13.50 |
| 17 | 314.00 | 138,532 | 45.00 | -7.00 | 5.38 | S0.5 | 16.50 |
| 18 | 315.00 | 53,353 | 60.00 | -3.00 | 3.92 | S1.5 | 16.80 |
| 19 | 316.00 | 10,860 | 35.00 | 2.00 | 7.76 | S0.0 | 14.60 |
| 20 | 316.10 | 409 | 13.00 | 15.00 | 8.70 | L2.0 | 5.40 |
| 21 | 316.40 | 240 | 13.00 | 15.00 | 2.23 | L2.0 | |
| 22 | 316.50 | 1,122 | 13.00 | 15.00 | 5.81 | L2.0 | 11.80 |
| 23 | 316.60 | 45 | | | 13.75 | | |
| 24 | 316.70 | 401 | 21.00 | 15.00 | 0.35 | S1.0 | 12.20 |
| 25 | 316.80 | 4,700 | 20.00 | 25.00 | 4.31 | O1.0 | 17.80 |
| 26 | 316.90 | 14 | 35.00 | 15.00 | 2.43 | S1.0 | 30.60 |
| 27 | 317.00 | 15,447 | | | | | |
| 28 | Subtotal Steam | 986,895 | | | | | |
| 29 | 331.00 | 227,499 | 120.00 | -25.00 | 2.08 | R2.5 | 35.80 |
| 30 | 332.10 | 19,461 | 120.00 | -20.00 | 0.98 | S1.5 | 46.20 |
| 31 | 332.20 | 263,776 | 120.00 | -20.00 | 1.80 | S1.5 | 31.20 |
| 32 | 332.30 | 5,472 | | | 1.15 | Square | 55.10 |
| 33 | 333.00 | 331,230 | 100.00 | -10.00 | 1.92 | R2.5 | 30.60 |
| 34 | 334.00 | 66,630 | 65.00 | -10.00 | 2.82 | R1.5 | 27.80 |
| 35 | 335.00 | 28,131 | 90.00 | -5.00 | 2.18 | R2.0 | 31.20 |
| 36 | 335.10 | 121 | 15.00 | | 7.92 | Square | 7.90 |
| 37 | 335.20 | 42 | 20.00 | | 0.80 | Square | 9.20 |
| 38 | 335.30 | 269 | 5.00 | | 14.42 | Square | 2.50 |
| 39 | 336.00 | 13,963 | 100.00 | | 2.58 | R3.0 | 22.70 |
| 40 | Subtotal Hydro | 956,594 | | | | | |
| 41 | 341.00 | 154,238 | | | 2.72 | Square | 32.80 |
| 42 | 341.10 | 3 | 25.00 | | 4.00 | | |
| 43 | 342.00 | 10,438 | 50.00 | | 2.81 | S2.5 | 28.70 |
| 44 | 343.00 | 220,475 | 40.00 | | 3.18 | R2.0 | 26.00 |
| 45 | 344.00 | 66,599 | 50.00 | | 2.45 | S2.0 | 28.40 |
| 46 | 344.10 | 79 | 25.00 | | 4.00 | | |
| 47 | 345.00 | 92,003 | 55.00 | | 2.91 | R2.0 | 29.30 |
| 48 | 346.00 | 6,655 | 35.00 | | 3.24 | R2.5 | 24.00 |
| 49 | 346.1 | 13 | 25.00 | | 4.00 | | |
| 50 | Subtotal Other | 550,503 | | | | | |

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|-----------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 350.20 | 35,050 | 100.00 | | 0.89 | R4.0 | 85.20 |
| 13 | 350.22 | 254 | 30.00 | | 3.33 | | |
| 14 | 352.00 | 85,528 | 65.00 | -33.00 | 1.88 | R3.0 | 53.20 |
| 15 | 353.00 | 462,307 | 52.00 | -10.00 | 1.97 | S0.5 | 42.00 |
| 16 | 354.00 | 222,851 | 80.00 | -10.00 | 1.07 | R4.0 | 71.10 |
| 17 | 355.00 | 214,345 | 65.00 | -80.00 | 2.64 | R1.5 | 53.90 |
| 18 | 355.10 | 3,026 | 10.00 | | 10.00 | | |
| 19 | 356.00 | 244,761 | 74.00 | -50.00 | 1.87 | R1.5 | 62.30 |
| 20 | 359.00 | 390 | 65.00 | | 0.91 | R2.5 | 33.30 |
| 21 | Subtotal Transmission | 1,268,512 | | | | | |
| 22 | 360.22 | 874 | 30.00 | | 3.33 | | |
| 23 | 361.00 | 50,879 | 70.00 | -50.00 | 2.17 | R3.0 | 54.40 |
| 24 | 362.00 | 287,263 | 55.00 | -6.00 | 1.85 | R1.5 | 42.90 |
| 25 | 364.00 | 281,088 | 58.00 | -50.00 | 2.17 | R1.5 | 44.10 |
| 26 | 364.10 | 12,055 | 12.00 | | 8.34 | | |
| 27 | 365.00 | 147,321 | 49.00 | -30.00 | 2.65 | R1.0 | 34.40 |
| 28 | 366.00 | 53,566 | 65.00 | -25.00 | 1.89 | R2.5 | 49.10 |
| 29 | 367.00 | 302,976 | 50.00 | -11.00 | 1.90 | R1.5 | 39.40 |
| 30 | 368.00 | 647,633 | 42.00 | -7.00 | 2.17 | R0.5 | 34.80 |
| 31 | 369.00 | 64,812 | 55.00 | -40.00 | 1.58 | R1.5 | 43.40 |
| 32 | 370.00 | 19,194 | 30.00 | -5.00 | 2.05 | O1.0 | 25.70 |
| 33 | 370.10 | 85,682 | 18.00 | -5.00 | 5.39 | R1.5 | 14.00 |
| 34 | 371.20 | 4,005 | 21.00 | -5.00 | 2.88 | R1.0 | 14.70 |
| 35 | 373.20 | 4,849 | 40.00 | -30.00 | 1.73 | R1.0 | 29.00 |
| 36 | 374.00 | | | | | | |
| 37 | Subtotal Distribution | 1,962,197 | | | | | |
| 38 | 390.11 | 34,678 | 90.00 | -3.00 | 2.08 | S1.0 | 33.20 |
| 39 | 390.12 | 101,639 | 55.00 | -3.00 | 2.11 | R2.0 | 38.80 |
| 40 | 391.10 | 13,471 | 20.00 | | 4.00 | Square | 12.30 |
| 41 | 391.20 | 26,956 | 5.00 | | 20.00 | Square | 2.70 |
| 42 | 391.21 | 3,287 | 8.00 | | 12.50 | Square | 3.50 |
| 43 | 392.10 | 922 | 13.00 | 15.00 | 7.07 | L2.0 | 9.30 |
| 44 | 392.30 | 4,563 | 15.00 | 40.00 | 4.13 | S2.5 | 9.70 |
| 45 | 392.40 | 29,240 | 13.00 | 15.00 | 6.20 | L2.0 | 8.50 |
| 46 | 392.50 | 2,021 | 13.00 | 15.00 | 6.34 | L2.0 | 8.90 |
| 47 | 392.60 | 58,022 | 21.00 | 15.00 | 3.95 | S1.0 | 14.00 |
| 48 | 392.70 | 10,998 | 21.00 | 15.00 | 4.16 | S1.0 | 12.30 |
| 49 | 392.90 | 7,528 | 35.00 | 15.00 | 2.24 | S1.0 | 24.30 |
| 50 | 393.00 | 4,383 | 25.00 | | 4.00 | Square | 17.40 |

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|--------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 394.00 | 12,276 | 20.00 | | 5.00 | Square | 12.40 |
| 13 | 395.00 | 14,859 | 20.00 | | 5.00 | Square | 10.60 |
| 14 | 396.00 | 23,707 | 20.00 | 25.00 | 2.97 | O1.0 | 16.70 |
| 15 | 397.10 | 2,252 | 15.00 | | 6.67 | Square | 4.70 |
| 16 | 397.20 | 24,801 | 15.00 | | 6.67 | Square | 8.10 |
| 17 | 397.30 | 13,202 | 15.00 | | 6.67 | Square | 9.70 |
| 18 | 397.40 | 20,264 | 15.00 | | 6.02 | Square | 13.10 |
| 19 | 398.00 | 8,147 | 15.00 | | 6.67 | Square | 8.60 |
| 20 | Subtotal General | 417,216 | | | | | |
| 21 | Total Plant | 6,141,917 | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 336 Line No.: 1 Column:

Account 404 - Basis used to compute charges:

| | Balance to be Amortized 1/1/2020 | 2020 Amortization | Balance to be Amortized 12/31/2020 | Remaining months of Amort 12/31/20 |
|--------------------------------|--|----------------------|--|--|
| (1) Shoshone Bannock Agreement | 36,000 | 12,000 | 24,000 | 24 |
| (2) Mid Snake Relicensing | 7,691,855 | 523,123 | 7,168,732 | - |
| (3) Swan Falls Relicensing | 4,304,580 | 189,908 | 4,114,672 | 260 |
| (4) Software | 19,363,826 | 6,707,263 | 20,888,500 | - |
| (5) Shoshone Bannock ROW | 2,308,501 | 287,899 | 2,020,602 | 84 |
| (6) Boardman Retrofit Analysis | 56,559 | 56,559 | 0 | - |
| (7) FERC Compliance Costs | 5,192,628 | 116,003 | 6,175,005 | - |
| (8) Radio Frequency - Spectrum | 3,530,819 | 89,093 | 3,424,089 | 462 |
| Total | 42,484,768 | 7,981,848 | 43,815,600 | |

(1) Shoshone-Bannock Tribe License & Use Agreement. New five year advance payment starting January 2018, with a December 31, 2022 termination date.

(2) Middle Snake Relicensing Costs (Amortized over a 30 year license period; licenses expire July 31, 2034 and February 28, 2035).

(3) Swan Falls Relicensing Costs (Amortized over a 30 year license period, license expires August 31, 2042).

(4) Computer Software packages (Amortized over a 62 month period).

(5) Shoshone-Bannock Right of Way (Termination date December 31, 2027).

(6) Boardman Retrofit Tech Analysis (plant decommissioned in 2020).

(7) FERC License Compliance Costs (amortized over the term of the applicable FERC Licenses)

(8) Radio Frequency Spectrum (Amortized over a 40 year period beginning July 2019)

Schedule Page: 336 Line No.: 28 Column: a

Line: 12 to 110 Column: c, d, e, g

Steam, hydro, and other production depreciation and amortization of certain electric plant is maintained by plant location. Effective April 1, 1993 the forecast life span method of life analysis using an interim retirement rate was utilized to develop all production plant rates. Rates, service lives, net salvage and remaining lives indicated are on a composite basis. Effective April 1, 1993 all depreciable plant is being depreciated using the straight-line remaining life method.

Line: 12 to 26 Column: c, d, f, g

Plant accounts 31020 through 31650 and 31670 through 31690 are presented for Jim Bridger facility only. This data is provided by the most recent depreciation study; Jim Bridger was the only thermal production facility included in the depreciation study. Plant account 31660 is associated with Valmy facility only. Valmy was not part of the 2016 depreciation study, as Valmy has been reviewed for decommissioning within regulatory order 33771. There is no data for estimated service life, net salvage percentage, or mortality curve.

Line: 12 to 26 Column: e

An average plant balance was used in computing these rates by plant account.

Schedule Page: 336 Line No.: 46 Column: a

Line: 49 Column: c, d, f, g

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Plant accounts 34410, 34410, and 34610 were not in the last depreciation study and have not been subject to depreciation study review.

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

| Line No. | Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a) | Assessed by Regulatory Commission (b) | Expenses of Utility (c) | Total Expense for Current Year (b) + (c) (d) | Deferred in Account 182.3 at Beginning of Year (e) |
|----------|---|--|----------------------------------|--|--|
| 1 | Federal Energy Regulatory Commission: | | | | |
| 2 | Annual admin charges assessed by FERC | 3,807,060 | | 3,807,060 | |
| 3 | | | | | |
| 4 | General Regulatory Expenses and | | | | |
| 5 | Various other Dockets | | 161,057 | 161,057 | |
| 6 | | | | | |
| 7 | Oregon Hydro - Fees Amortization | 158,501 | | 158,501 | |
| 8 | | | | | |
| 9 | Regulatory Commission Expenses - Idaho | | | | |
| 10 | Rate Case - Misc expenses | | 43,855 | 43,855 | 22,622 |
| 11 | | | | | |
| 12 | Regulatory Commission Expenses - Oregon | | | | |
| 13 | Rate Case - Misc expenses | | 173,374 | 173,374 | |
| 14 | General Regulatory | | 1,584,230 | 1,584,230 | |
| 15 | Other OPUC expenses | | 2,200 | 2,200 | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | 3,965,561 | 1,964,716 | 5,930,277 | 22,622 |

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

| EXPENSES INCURRED DURING YEAR | | | AMORTIZED DURING YEAR | | | | |
|-------------------------------|-----------------------|---------------|-------------------------------------|--------------------------|---------------|--|-------------|
| CURRENTLY CHARGED TO | | | Deferred to Account 182.3 (i) | Contra Account (j) | Amount (k) | Deferred in Account 182.3 End of Year (l) | Line No. |
| Department (f) | Account No. (g) | Amount (h) | | | | | |
| | | | | | | | 1 |
| Electric | 928 | 3,807,060 | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| Electric | 928 | 161,057 | | | | | 5 |
| | | | | | | | 6 |
| Electric | 928 | 158,501 | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| Electric | 928 | 282 | 36,958 | 928203 | 43,574 | 16,006 | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| Electric | 928 | 173,374 | | | | | 13 |
| Electric | 928 | 1,584,230 | | | | | 14 |
| Electric | 928 | 2,200 | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | | | | | | 18 |
| | | | | | | | 19 |
| | | | | | | | 20 |
| | | | | | | | 21 |
| | | | | | | | 22 |
| | | | | | | | 23 |
| | | | | | | | 24 |
| | | | | | | | 25 |
| | | | | | | | 26 |
| | | | | | | | 27 |
| | | | | | | | 28 |
| | | | | | | | 29 |
| | | | | | | | 30 |
| | | | | | | | 31 |
| | | | | | | | 32 |
| | | | | | | | 33 |
| | | | | | | | 34 |
| | | | | | | | 35 |
| | | | | | | | 36 |
| | | | | | | | 37 |
| | | | | | | | 38 |
| | | | | | | | 39 |
| | | | | | | | 40 |
| | | | | | | | 41 |
| | | | | | | | 42 |
| | | | | | | | 43 |
| | | | | | | | 44 |
| | | | | | | | 45 |
| | | 5,886,704 | 36,958 | | 43,574 | 16,006 | 46 |

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

a. Overhead

b. Underground

- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

(2) Transmission

| Line No. | Classification (a) | Description (b) |
|----------|--|-----------------|
| 1 | Idaho Power did not incur any Research and | |
| 2 | Development expenditures in 2020. | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

| Costs Incurred Internally Current Year (c) | Costs Incurred Externally Current Year (d) | AMOUNTS CHARGED IN CURRENT YEAR | | Unamortized Accumulation (g) | Line No. |
|--|--|---------------------------------|---------------|------------------------------------|-------------|
| | | Account (e) | Amount (f) | | |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | | | 8 |
| | | | | | 9 |
| | | | | | 10 |
| | | | | | 11 |
| | | | | | 12 |
| | | | | | 13 |
| | | | | | 14 |
| | | | | | 15 |
| | | | | | 16 |
| | | | | | 17 |
| | | | | | 18 |
| | | | | | 19 |
| | | | | | 20 |
| | | | | | 21 |
| | | | | | 22 |
| | | | | | 23 |
| | | | | | 24 |
| | | | | | 25 |
| | | | | | 26 |
| | | | | | 27 |
| | | | | | 28 |
| | | | | | 29 |
| | | | | | 30 |
| | | | | | 31 |
| | | | | | 32 |
| | | | | | 33 |
| | | | | | 34 |
| | | | | | 35 |
| | | | | | 36 |
| | | | | | 37 |
| | | | | | 38 |

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|----------|--|---------------------------------------|--|--------------|
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | 22,130,601 | | |
| 4 | Transmission | 6,855,762 | | |
| 5 | Regional Market | | | |
| 6 | Distribution | 18,060,853 | | |
| 7 | Customer Accounts | 9,236,084 | | |
| 8 | Customer Service and Informational | 5,027,620 | | |
| 9 | Sales | | | |
| 10 | Administrative and General | 76,512,272 | | |
| 11 | TOTAL Operation (Enter Total of lines 3 thru 10) | 137,823,192 | | |
| 12 | Maintenance | | | |
| 13 | Production | 4,622,156 | | |
| 14 | Transmission | 3,264,225 | | |
| 15 | Regional Market | | | |
| 16 | Distribution | 7,393,557 | | |
| 17 | Administrative and General | 958,440 | | |
| 18 | TOTAL Maintenance (Total of lines 13 thru 17) | 16,238,378 | | |
| 19 | Total Operation and Maintenance | | | |
| 20 | Production (Enter Total of lines 3 and 13) | 26,752,757 | | |
| 21 | Transmission (Enter Total of lines 4 and 14) | 10,119,987 | | |
| 22 | Regional Market (Enter Total of Lines 5 and 15) | | | |
| 23 | Distribution (Enter Total of lines 6 and 16) | 25,454,410 | | |
| 24 | Customer Accounts (Transcribe from line 7) | 9,236,084 | | |
| 25 | Customer Service and Informational (Transcribe from line 8) | 5,027,620 | | |
| 26 | Sales (Transcribe from line 9) | | | |
| 27 | Administrative and General (Enter Total of lines 10 and 17) | 77,470,712 | | |
| 28 | TOTAL Oper. and Maint. (Total of lines 20 thru 27) | 154,061,570 | | 154,061,570 |
| 29 | Gas | | | |
| 30 | Operation | | | |
| 31 | Production-Manufactured Gas | | | |
| 32 | Production-Nat. Gas (Including Expl. and Dev.) | | | |
| 33 | Other Gas Supply | | | |
| 34 | Storage, LNG Terminating and Processing | | | |
| 35 | Transmission | | | |
| 36 | Distribution | | | |
| 37 | Customer Accounts | | | |
| 38 | Customer Service and Informational | | | |
| 39 | Sales | | | |
| 40 | Administrative and General | | | |
| 41 | TOTAL Operation (Enter Total of lines 31 thru 40) | | | |
| 42 | Maintenance | | | |
| 43 | Production-Manufactured Gas | | | |
| 44 | Production-Natural Gas (Including Exploration and Development) | | | |
| 45 | Other Gas Supply | | | |
| 46 | Storage, LNG Terminating and Processing | | | |
| 47 | Transmission | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

DISTRIBUTION OF SALARIES AND WAGES (Continued)

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|----------|--|------------------------------------|--|--------------|
| 48 | Distribution | | | |
| 49 | Administrative and General | | | |
| 50 | TOTAL Maint. (Enter Total of lines 43 thru 49) | | | |
| 51 | Total Operation and Maintenance | | | |
| 52 | Production-Manufactured Gas (Enter Total of lines 31 and 43) | | | |
| 53 | Production-Natural Gas (Including Expl. and Dev.) (Total lines 32, | | | |
| 54 | Other Gas Supply (Enter Total of lines 33 and 45) | | | |
| 55 | Storage, LNG Terminaling and Processing (Total of lines 31 thru | | | |
| 56 | Transmission (Lines 35 and 47) | | | |
| 57 | Distribution (Lines 36 and 48) | | | |
| 58 | Customer Accounts (Line 37) | | | |
| 59 | Customer Service and Informational (Line 38) | | | |
| 60 | Sales (Line 39) | | | |
| 61 | Administrative and General (Lines 40 and 49) | | | |
| 62 | TOTAL Operation and Maint. (Total of lines 52 thru 61) | | | |
| 63 | Other Utility Departments | | | |
| 64 | Operation and Maintenance | | | |
| 65 | TOTAL All Utility Dept. (Total of lines 28, 62, and 64) | 154,061,570 | | 154,061,570 |
| 66 | Utility Plant | | | |
| 67 | Construction (By Utility Departments) | | | |
| 68 | Electric Plant | | | |
| 69 | Gas Plant | | | |
| 70 | Other (provide details in footnote): | | | |
| 71 | TOTAL Construction (Total of lines 68 thru 70) | | | |
| 72 | Plant Removal (By Utility Departments) | | | |
| 73 | Electric Plant | | | |
| 74 | Gas Plant | | | |
| 75 | Other (provide details in footnote): | | | |
| 76 | TOTAL Plant Removal (Total of lines 73 thru 75) | | | |
| 77 | Other Accounts (Specify, provide details in footnote): | | | |
| 78 | Store Expense | 5,314,713 | | 5,314,713 |
| 79 | Other Clearing Accounts | 3,949,606 | | 3,949,606 |
| 80 | Construction Work in Progress | 68,097,458 | | 68,097,458 |
| 81 | Other Work in Progress | 4,059,708 | | 4,059,708 |
| 82 | Other Accounts | 5,118,151 | | 5,118,151 |
| 83 | Indirect Loading | | 48,048,179 | 48,048,179 |
| 84 | | | | |
| 85 | | | | |
| 86 | | | | |
| 87 | | | | |
| 88 | | | | |
| 89 | | | | |
| 90 | | | | |
| 91 | | | | |
| 92 | | | | |
| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | 86,539,636 | 48,048,179 | 134,587,815 |
| 96 | TOTAL SALARIES AND WAGES | 240,601,206 | 48,048,179 | 288,649,385 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 354 Line No.: 83 Column: c

Amount reported is total amount of indirect loading. The loading is allocated to departments based on labor charges.

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

| Line No. | Type of Ancillary Service (a) | Amount Purchased for the Year | | | Amount Sold for the Year | | |
|----------|---|-------------------------------------|---------------------|-------------|-------------------------------------|---------------------|-------------|
| | | Usage - Related Billing Determinant | | | Usage - Related Billing Determinant | | |
| | | Number of Units (b) | Unit of Measure (c) | Dollars (d) | Number of Units (e) | Unit of Measure (f) | Dollars (g) |
| 1 | Scheduling, System Control and Dispatch | | | 259,826 | | | |
| 2 | Reactive Supply and Voltage | | | 15,711 | | | |
| 3 | Regulation and Frequency Response | | | | 698,012 | | 68,370 |
| 4 | Energy Imbalance | | | | | | |
| 5 | Operating Reserve - Spinning | | | 3,632 | 1,169,201 | | 114,523 |
| 6 | Operating Reserve - Supplement | | | 3,170 | 1,169,201 | | 114,523 |
| 7 | Other | | | | | | |
| 8 | Total (Lines 1 thru 7) | | | 282,339 | 3,036,414 | | 297,416 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 398 Line No.: 1 Column: b

Idaho Power does not systematically record the number of units related to ancillary services purchased.

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM: Idaho Power Company

| Line No. | Month (a) | Monthly Peak MW - Total (b) | Day of Monthly Peak (c) | Hour of Monthly Peak (d) | Firm Network Service for Self (e) | Firm Network Service for Others (f) | Long-Term Firm Point-to-point Reservations (g) | Other Long-Term Firm Service (h) | Short-Term Firm Point-to-point Reservation (i) | Other Service (j) |
|----------|-------------------------|--------------------------------|----------------------------|-----------------------------|--------------------------------------|--|---|-------------------------------------|---|----------------------|
| 1 | January | 3,185 | 16 | 800 | 1,919 | 223 | 973 | | 70 | |
| 2 | February | 3,396 | 4 | 900 | 1,967 | 257 | 973 | | 199 | |
| 3 | March | 3,090 | 13 | 800 | 1,776 | 216 | 973 | | 125 | |
| 4 | Total for Quarter 1 | | | | 5,662 | 696 | 2,919 | | 394 | |
| 5 | April | 3,278 | 29 | 1700 | 1,658 | 274 | 973 | | 373 | |
| 6 | May | 4,214 | 29 | 1800 | 2,693 | 344 | 973 | | 204 | |
| 7 | June | 4,404 | 23 | 1800 | 2,902 | 370 | 973 | | 159 | |
| 8 | Total for Quarter 2 | | | | 7,253 | 988 | 2,919 | | 736 | |
| 9 | July | 4,670 | 30 | 1800 | 3,268 | 379 | 973 | | 50 | |
| 10 | August | 4,695 | 18 | 1700 | 3,064 | 341 | 973 | | 317 | |
| 11 | September | 4,277 | 4 | 1700 | 2,599 | 342 | 973 | | 363 | |
| 12 | Total for Quarter 3 | | | | 8,931 | 1,062 | 2,919 | | 730 | |
| 13 | October | 3,258 | 26 | 900 | 1,620 | 235 | 973 | | 430 | |
| 14 | November | 3,113 | 30 | 900 | 1,844 | 234 | 973 | | 62 | |
| 15 | December | 3,416 | 7 | 900 | 2,136 | 245 | 973 | | 62 | |
| 16 | Total for Quarter 4 | | | | 5,600 | 714 | 2,919 | | 554 | |
| 17 | Total Year to Date/Year | | | | 27,446 | 3,460 | 11,676 | | 2,414 | |
| | | | | | | | | | | |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

| Line No. | Item (a) | MegaWatt Hours (b) | Line No. | Item (a) | MegaWatt Hours (b) |
|----------|--|--------------------|----------|--|--------------------|
| 1 | SOURCES OF ENERGY | | 21 | DISPOSITION OF ENERGY | |
| 2 | Generation (Excluding Station Use): | | 22 | Sales to Ultimate Consumers (Including Interdepartmental Sales) | 14,828,260 |
| 3 | Steam | 3,719,721 | 23 | Requirements Sales for Resale (See instruction 4, page 311.) | |
| 4 | Nuclear | | 24 | Non-Requirements Sales for Resale (See instruction 4, page 311.) | 1,887,139 |
| 5 | Hydro-Conventional | 6,966,848 | 25 | Energy Furnished Without Charge | |
| 6 | Hydro-Pumped Storage | | 26 | Energy Used by the Company (Electric Dept Only, Excluding Station Use) | |
| 7 | Other | 2,109,195 | 27 | Total Energy Losses | 1,059,618 |
| 8 | Less Energy for Pumping | | 28 | TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20) | 17,775,017 |
| 9 | Net Generation (Enter Total of lines 3 through 8) | 12,795,764 | | | |
| 10 | Purchases | 5,057,577 | | | |
| 11 | Power Exchanges: | | | | |
| 12 | Received | 67,347 | | | |
| 13 | Delivered | 144,671 | | | |
| 14 | Net Exchanges (Line 12 minus line 13) | -77,324 | | | |
| 15 | Transmission For Other (Wheeling) | | | | |
| 16 | Received | 8,248,909 | | | |
| 17 | Delivered | 8,249,909 | | | |
| 18 | Net Transmission for Other (Line 16 minus line 17) | -1,000 | | | |
| 19 | Transmission By Others Losses | | | | |
| 20 | TOTAL (Enter Total of lines 9, 10, 14, 18 and 19) | 17,775,017 | | | |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 401 Line No.: 18 Column: b

Page 329 Column I differs from page 401 by (1,000) MWH, reported for Wheeling variation and BPA Energy imbalance schedules on page 401. The numbers that are shown on pages 328-330 are for account 456 wheeling only, the numbers on page 401 have to be adjusted for account 447 transmission.

| | | | |
|---|---|--|--|
| Name of Respondent Idaho Power Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report End of <u>2020/Q4</u> |
|---|---|--|--|

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: IDAHO POWER COMPANY

| Line No. | Month (a) | Total Monthly Energy (b) | Monthly Non-Requirements Sales for Resale & Associated Losses (c) | MONTHLY PEAK | | |
|----------|-----------|--------------------------|---|------------------------------|------------------|----------|
| | | | | Megawatts (See Instr. 4) (d) | Day of Month (e) | Hour (f) |
| 29 | January | 1,371,450 | 109,280 | 2,234 | 15 | 0900 |
| 30 | February | 1,295,537 | 106,694 | 2,223 | 4 | 0900 |
| 31 | March | 1,240,729 | 128,544 | 1,979 | 2 | 0800 |
| 32 | April | 1,374,981 | 268,670 | 2,096 | 29 | 0800 |
| 33 | May | 1,444,756 | 163,070 | 2,912 | 29 | 1900 |
| 34 | June | 1,643,900 | 167,428 | 3,111 | 26 | 1900 |
| 35 | July | 1,929,010 | 169,017 | 3,324 | 30 | 1900 |
| 36 | August | 1,853,794 | 124,142 | 3,392 | 18 | 2000 |
| 37 | September | 1,569,918 | 279,487 | 3,027 | 4 | 1800 |
| 38 | October | 1,241,588 | 112,343 | 2,050 | 26 | 1900 |
| 39 | November | 1,282,490 | 103,496 | 2,140 | 30 | 0900 |
| 40 | December | 1,526,864 | 154,968 | 2,212 | 29 | 1900 |
| 41 | TOTAL | 17,775,017 | 1,887,139 | | | |

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

| Line No. | Item (a) | Plant Name: <i>Jim Bridger</i> (b) | Plant Name: <i>Boardman</i> (c) | | | | |
|----------|---|---------------------------------------|------------------------------------|-------|-----------|---------|-------|
| 1 | Kind of Plant (Internal Comb, Gas Turb, Nuclear) | Steam | Steam | | | | |
| 2 | Type of Constr (Conventional, Outdoor, Boiler, etc) | Semi-Outdoor Boiler | Conventional | | | | |
| 3 | Year Originally Constructed | 1974 | 1980 | | | | |
| 4 | Year Last Unit was Installed | 1979 | 1980 | | | | |
| 5 | Total Installed Cap (Max Gen Name Plate Ratings-MW) | 770.50 | 64.20 | | | | |
| 6 | Net Peak Demand on Plant - MW (60 minutes) | 705 | 58 | | | | |
| 7 | Plant Hours Connected to Load | 8784 | 3081 | | | | |
| 8 | Net Continuous Plant Capability (Megawatts) | 0 | 0 | | | | |
| 9 | When Not Limited by Condenser Water | 0 | 0 | | | | |
| 10 | When Limited by Condenser Water | 0 | 0 | | | | |
| 11 | Average Number of Employees | 0 | 0 | | | | |
| 12 | Net Generation, Exclusive of Plant Use - KWh | 3451594000 | 138604000 | | | | |
| 13 | Cost of Plant: Land and Land Rights | 509671 | 106610 | | | | |
| 14 | Structures and Improvements | 73050081 | 0 | | | | |
| 15 | Equipment Costs | 649952755 | 131 | | | | |
| 16 | Asset Retirement Costs | 11840675 | 3767793 | | | | |
| 17 | Total Cost | 735353182 | 3874534 | | | | |
| 18 | Cost per KW of Installed Capacity (line 17/5) Including | 954.3844 | 60.3510 | | | | |
| 19 | Production Expenses: Oper, Supv, & Engr | 173482 | 400238 | | | | |
| 20 | Fuel | 108116321 | 3665972 | | | | |
| 21 | Coolants and Water (Nuclear Plants Only) | 0 | 0 | | | | |
| 22 | Steam Expenses | 5425827 | 955028 | | | | |
| 23 | Steam From Other Sources | 0 | 0 | | | | |
| 24 | Steam Transferred (Cr) | 0 | 0 | | | | |
| 25 | Electric Expenses | 0 | 0 | | | | |
| 26 | Misc Steam (or Nuclear) Power Expenses | 7414256 | 680364 | | | | |
| 27 | Rents | 220267 | 0 | | | | |
| 28 | Allowances | 0 | 0 | | | | |
| 29 | Maintenance Supervision and Engineering | 58520 | -49170 | | | | |
| 30 | Maintenance of Structures | 0 | 31047 | | | | |
| 31 | Maintenance of Boiler (or reactor) Plant | 6437395 | 60926 | | | | |
| 32 | Maintenance of Electric Plant | 2022279 | 611846 | | | | |
| 33 | Maintenance of Misc Steam (or Nuclear) Plant | 3524956 | 28094 | | | | |
| 34 | Total Production Expenses | 133393303 | 6384345 | | | | |
| 35 | Expenses per Net KWh | 0.0386 | 0.0461 | | | | |
| 36 | Fuel: Kind (Coal, Gas, Oil, or Nuclear) | Coal | Oil | | Coal | Oil | |
| 37 | Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) | Tons | Barrels | | Tons | Barrels | |
| 38 | Quantity (Units) of Fuel Burned | 1999012 | 4447 | 0 | 94023 | 393 | 0 |
| 39 | Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 9486 | 140000 | 0 | 8604 | 138800 | 0 |
| 40 | Avg Cost of Fuel/unit, as Delvd f.o.b. during year | 54.468 | 1.425 | 0.000 | 26.145 | 0.000 | 0.000 |
| 41 | Average Cost of Fuel per Unit Burned | 53.906 | 36.579 | 0.000 | 38.475 | 87.604 | 0.000 |
| 42 | Average Cost of Fuel Burned per Million BTU | 2.851 | 6.221 | 0.000 | 2.516 | 15.028 | 0.000 |
| 43 | Average Cost of Fuel Burned per KWh Net Gen | 0.031 | 0.000 | 0.000 | 0.026 | 0.000 | 0.000 |
| 44 | Average BTU per KWh Net Generation | 10957.000 | 0.000 | 0.000 | 10390.000 | 0.000 | 0.000 |

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

| Plant Name: <i>Valmy</i> (d) | | | Plant Name: <i>Danskin</i> (e) | | | Plant Name: <i>Bennett Mountain</i> (f) | | | Line No. |
|------------------------------|-----------|-------|--------------------------------|-------|--------------|---|-------|--------------|----------|
| | Steam | | | | Gas Turbine | | | Gas Turbine | 1 |
| | Outdoor | | | | Conventional | | | Conventional | 2 |
| | 1981 | | | | 2001 | | | 2005 | 3 |
| | 1985 | | | | 2008 | | | 2005 | 4 |
| | 145.00 | | | | 270.90 | | | 172.80 | 5 |
| | 140 | | | | 285 | | | 179 | 6 |
| | 1912 | | | | 1933 | | | 2250 | 7 |
| | 0 | | | | 252 | | | 199 | 8 |
| | 0 | | | | 0 | | | 0 | 9 |
| | 0 | | | | 0 | | | 0 | 10 |
| | 0 | | | | 6 | | | 4 | 11 |
| | 129523000 | | | | 274624000 | | | 310086000 | 12 |
| | 1106140 | | | | 402745 | | | 0 | 13 |
| | 47278558 | | | | 6031153 | | | 1913162 | 14 |
| | 200517800 | | | | 104066302 | | | 53674007 | 15 |
| | -161874 | | | | 0 | | | 0 | 16 |
| | 248740624 | | | | 110500200 | | | 55587169 | 17 |
| | 1715.4526 | | | | 407.9003 | | | 321.6850 | 18 |
| | 849287 | | | | 154563 | | | 11341 | 19 |
| | 7895561 | | | | 10834285 | | | 9954665 | 20 |
| | 0 | | | | 0 | | | 0 | 21 |
| | 3409252 | | | | 0 | | | 0 | 22 |
| | 0 | | | | 0 | | | 0 | 23 |
| | 0 | | | | 0 | | | 0 | 24 |
| | 1754144 | | | | 762859 | | | 411882 | 25 |
| | 1684064 | | | | 211870 | | | 95290 | 26 |
| | 0 | | | | 0 | | | 0 | 27 |
| | 0 | | | | 0 | | | 0 | 28 |
| | 0 | | | | 0 | | | 0 | 29 |
| | 352198 | | | | 54526 | | | 19862 | 30 |
| | 1992933 | | | | 8254 | | | 10976 | 31 |
| | 513877 | | | | 389871 | | | 466336 | 32 |
| | 44357 | | | | 0 | | | 0 | 33 |
| | 18495673 | | | | 12416228 | | | 10970352 | 34 |
| | 0.1428 | | | | 0.0452 | | | 0.0354 | 35 |
| Coal | Oil | | Gas | | | Gas | | | 36 |
| Tons | Barrels | | MCF | | | MCF | | | 37 |
| 65347 | 2866 | 0 | 3058042 | 0 | 0 | 3242914 | 0 | 0 | 38 |
| 10936 | 138778 | 0 | 1027 | 0 | 0 | 1027 | 0 | 0 | 39 |
| 71.139 | 0.000 | 0.000 | 3.543 | 0.000 | 0.000 | 3.070 | 0.000 | 0.000 | 40 |
| 117.095 | 77.435 | 0.000 | 3.543 | 0.000 | 0.000 | 3.070 | 0.000 | 0.000 | 41 |
| 5.265 | 13.284 | 0.000 | 3.140 | 0.000 | 0.000 | 2.730 | 0.000 | 0.000 | 42 |
| 0.061 | 0.000 | 0.000 | 0.039 | 0.000 | 0.000 | 0.032 | 0.000 | 0.000 | 43 |
| 11349000.000 | 0.000 | 0.000 | 11436.000 | 0.000 | 0.000 | 10740.000 | 0.000 | 0.000 | 44 |

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

| Line No. | Item (a) | Plant Name: <i>Langley Gulch</i> (b) | Plant Name: (c) | | | | |
|----------|---|---|--------------------|-------|--------|-------|-------|
| 1 | Kind of Plant (Internal Comb, Gas Turb, Nuclear) | | Gas Turbine | | | | |
| 2 | Type of Constr (Conventional, Outdoor, Boiler, etc) | | Conventional | | | | |
| 3 | Year Originally Constructed | | 2012 | | | | |
| 4 | Year Last Unit was Installed | | 2012 | | | | |
| 5 | Total Installed Cap (Max Gen Name Plate Ratings-MW) | | 318.45 | | 0.00 | | |
| 6 | Net Peak Demand on Plant - MW (60 minutes) | | 298 | | 0 | | |
| 7 | Plant Hours Connected to Load | | 5841 | | 0 | | |
| 8 | Net Continuous Plant Capability (Megawatts) | | 329 | | 0 | | |
| 9 | When Not Limited by Condenser Water | | 0 | | 0 | | |
| 10 | When Limited by Condenser Water | | 0 | | 0 | | |
| 11 | Average Number of Employees | | 23 | | 0 | | |
| 12 | Net Generation, Exclusive of Plant Use - KWh | | 1524451000 | | 0 | | |
| 13 | Cost of Plant: Land and Land Rights | | 2287261 | | 0 | | |
| 14 | Structures and Improvements | | 146281355 | | 0 | | |
| 15 | Equipment Costs | | 237557588 | | 0 | | |
| 16 | Asset Retirement Costs | | 0 | | 0 | | |
| 17 | Total Cost | | 386126204 | | 0 | | |
| 18 | Cost per KW of Installed Capacity (line 17/5) Including | | 1212.5175 | | 0 | | |
| 19 | Production Expenses: Oper, Supv, & Engr | | 507945 | | 0 | | |
| 20 | Fuel | | 32267288 | | 0 | | |
| 21 | Coolants and Water (Nuclear Plants Only) | | 0 | | 0 | | |
| 22 | Steam Expenses | | 0 | | 0 | | |
| 23 | Steam From Other Sources | | 0 | | 0 | | |
| 24 | Steam Transferred (Cr) | | 0 | | 0 | | |
| 25 | Electric Expenses | | 3429751 | | 0 | | |
| 26 | Misc Steam (or Nuclear) Power Expenses | | 404883 | | 0 | | |
| 27 | Rents | | 0 | | 0 | | |
| 28 | Allowances | | 0 | | 0 | | |
| 29 | Maintenance Supervision and Engineering | | 0 | | 0 | | |
| 30 | Maintenance of Structures | | 100445 | | 0 | | |
| 31 | Maintenance of Boiler (or reactor) Plant | | 37903 | | 0 | | |
| 32 | Maintenance of Electric Plant | | 1008553 | | 0 | | |
| 33 | Maintenance of Misc Steam (or Nuclear) Plant | | 0 | | 0 | | |
| 34 | Total Production Expenses | | 37756768 | | 0 | | |
| 35 | Expenses per Net KWh | | 0.0248 | | 0.0000 | | |
| 36 | Fuel: Kind (Coal, Gas, Oil, or Nuclear) | GAS | | | | | |
| 37 | Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) | MCF | | | | | |
| 38 | Quantity (Units) of Fuel Burned | 10263427 | 0 | 0 | 0 | 0 | 0 |
| 39 | Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 1027 | 0 | 0 | 0 | 0 | 0 |
| 40 | Avg Cost of Fuel/unit, as Delvd f.o.b. during year | 3.144 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 41 | Average Cost of Fuel per Unit Burned | 3.144 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 42 | Average Cost of Fuel Burned per Million BTU | 2.780 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 43 | Average Cost of Fuel Burned per KWh Net Gen | 0.021 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 44 | Average BTU per KWh Net Generation | 6914.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 402 Line No.: 3 Column: b

This footnote applies to lines 3 and 4. The Jim Bridger Power Plant consists of four equal units constructed jointly by Idaho Power Company and Pacific Power and Light Company, with Idaho owning 1/3 and PacificCorp owning 2/3. Unit #1 was placed in commercial operation November 30, 1974, Unit #2 December 1, 1975, Unit #3 September 1, 1976, and Unit #4 November 29, 1979.

Schedule Page: 402 Line No.: 3 Column: c

This footnote applies to lines 3 and 4. The Boardman plant consists of one unit constructed jointly by Portland General Electric Company, Idaho Power Company, and Pacific Northwest Generating Company, with Idaho Power Company owning 10%. The unit was placed in commercial operation August 3, 1980 and ceased operations in October 2020.

Schedule Page: 403 Line No.: 3 Column: d

This footnote applies to lines 3 and 4. The Valmy plant consists of two units constructed jointly by Sierra Pacific Power Company and Idaho Power Company, with Sierra owning 1/2 and Idaho owning 1/2. Unit #1 was placed in commercial operation December 11, 1981 and Unit #2 May 21, 1985. Idaho Power ended its participation in Unit #1 in December 2019.

Schedule Page: 402 Line No.: 5 Column: b

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note for line 3 page 402 column B.

Schedule Page: 402 Line No.: 5 Column: c

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note on line 3 page 402 column C

Schedule Page: 403 Line No.: 5 Column: d

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note for line 3 page 403 column D.

Schedule Page: 402 Line No.: 9 Column: b

This footnote applies to lines 9, 10, and 11. PacificCorp as operator of the plant will report this information.

Schedule Page: 402 Line No.: 9 Column: c

This footnote applies to lines 9, 10, and 11. Portland General Electric Company, as operator will report this information.

Schedule Page: 403 Line No.: 9 Column: d

This footnote applies to lines 9, 10, and 11. Sierra Pacific Power, as operator of the plant, will report this information.

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

| Line No. | Item (a) | FERC Licensed Project No. 2736 Plant Name: American Falls (b) | FERC Licensed Project No. 1975 Plant Name: Bliss (c) |
|----------|---|---|--|
| 1 | Kind of Plant (Run-of-River or Storage) | Run-of-River | Run-of-River |
| 2 | Plant Construction type (Conventional or Outdoor) | Outdoor | Outdoor |
| 3 | Year Originally Constructed | 1978 | 1949 |
| 4 | Year Last Unit was Installed | 1978 | 1950 |
| 5 | Total installed cap (Gen name plate Rating in MW) | 92.34 | 75.00 |
| 6 | Net Peak Demand on Plant-Megawatts (60 minutes) | 109 | 69 |
| 7 | Plant Hours Connect to Load | 7,630 | 8,783 |
| 8 | Net Plant Capability (in megawatts) | | |
| 9 | (a) Under Most Favorable Oper Conditions | 109 | 76 |
| 10 | (b) Under the Most Adverse Oper Conditions | 0 | 1 |
| 11 | Average Number of Employees | 4 | 4 |
| 12 | Net Generation, Exclusive of Plant Use - Kwh | 391,243,000 | 362,010,000 |
| 13 | Cost of Plant | | |
| 14 | Land and Land Rights | 875,319 | 768,366 |
| 15 | Structures and Improvements | 12,082,664 | 4,089,098 |
| 16 | Reservoirs, Dams, and Waterways | 4,293,075 | 9,089,407 |
| 17 | Equipment Costs | 33,222,412 | 21,216,779 |
| 18 | Roads, Railroads, and Bridges | 839,276 | 486,477 |
| 19 | Asset Retirement Costs | 0 | 0 |
| 20 | TOTAL cost (Total of 14 thru 19) | 51,312,746 | 35,650,127 |
| 21 | Cost per KW of Installed Capacity (line 20 / 5) | 555.6936 | 475.3350 |
| 22 | Production Expenses | | |
| 23 | Operation Supervision and Engineering | 304,502 | 875,505 |
| 24 | Water for Power | 2,717,027 | 580,278 |
| 25 | Hydraulic Expenses | 234,683 | 985,025 |
| 26 | Electric Expenses | 81,993 | 127,816 |
| 27 | Misc Hydraulic Power Generation Expenses | 366,563 | 411,335 |
| 28 | Rents | 195 | 5,001 |
| 29 | Maintenance Supervision and Engineering | 18,526 | 14,351 |
| 30 | Maintenance of Structures | 102,087 | 29,105 |
| 31 | Maintenance of Reservoirs, Dams, and Waterways | 4,064 | 20,143 |
| 32 | Maintenance of Electric Plant | 296,586 | 181,938 |
| 33 | Maintenance of Misc Hydraulic Plant | 142,633 | 191,285 |
| 34 | Total Production Expenses (total 23 thru 33) | 4,268,859 | 3,421,782 |
| 35 | Expenses per net KWh | 0.0109 | 0.0095 |

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

| FERC Licensed Project No. 1971 Plant Name: Brownlee (d) | FERC Licensed Project No. 2848 Plant Name: Cascade (e) | FERC Licensed Project No. 1971 Plant Name: Oxbow (f) | Line No. |
|---|--|--|----------|
| | | | |
| | | | |
| | | | |
| Storage | Run-of-River | Storage | 1 |
| Outdoor | Outdoor | Outdoor | 2 |
| 1958 | 1983 | 1961 | 3 |
| 1980 | 1984 | 1961 | 4 |
| 675.00 | 12.42 | 190.00 | 5 |
| 634 | 14 | 210 | 6 |
| 8,784 | 8,714 | 8,784 | 7 |
| | | | 8 |
| 747 | 15 | 221 | 9 |
| 220 | 1 | 202 | 10 |
| 8 | 2 | 6 | 11 |
| 2,065,021,000 | 35,961,000 | 894,318,000 | 12 |
| | | | 13 |
| 18,418,100 | 82,142 | 1,212,767 | 14 |
| 39,892,284 | 7,328,252 | 16,933,927 | 15 |
| 70,654,960 | 3,145,631 | 31,504,963 | 16 |
| 131,599,654 | 13,483,894 | 22,378,589 | 17 |
| 1,459,263 | 122,668 | 2,548,566 | 18 |
| 0 | 0 | 0 | 19 |
| 262,024,261 | 24,162,587 | 74,578,812 | 20 |
| 388.1841 | 1,945.4579 | 392.5201 | 21 |
| | | | 22 |
| 704,822 | 200,269 | 411,384 | 23 |
| 337,897 | 122,329 | 179,491 | 24 |
| 1,096,959 | 362,516 | 573,446 | 25 |
| 416,798 | 127,410 | 220,140 | 26 |
| 658,018 | 252,734 | 400,847 | 27 |
| 123,540 | 77 | 20,256 | 28 |
| 34,794 | 7,652 | 19,713 | 29 |
| 41,927 | 8,458 | 72,518 | 30 |
| 25,294 | 72 | 8,790 | 31 |
| 443,180 | 107,252 | 122,739 | 32 |
| 549,200 | 117,240 | 374,415 | 33 |
| 4,432,429 | 1,306,009 | 2,403,739 | 34 |
| 0.0021 | 0.0363 | 0.0027 | 35 |

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

| Line No. | Item (a) | FERC Licensed Project No. 1971 Plant Name: Hells Canyon (b) | FERC Licensed Project No. 2726 Plant Name: Malad (c) |
|----------|---|---|--|
| 1 | Kind of Plant (Run-of-River or Storage) | Storage | Run-of-River |
| 2 | Plant Construction type (Conventional or Outdoor) | Outdoor | Outdoor |
| 3 | Year Originally Constructed | 1967 | 1948 |
| 4 | Year Last Unit was Installed | 1967 | 1948 |
| 5 | Total installed cap (Gen name plate Rating in MW) | 391.50 | 21.77 |
| 6 | Net Peak Demand on Plant-Megawatts (60 minutes) | 418 | 16 |
| 7 | Plant Hours Connect to Load | 8,784 | 8,043 |
| 8 | Net Plant Capability (in megawatts) | | |
| 9 | (a) Under Most Favorable Oper Conditions | 445 | 25 |
| 10 | (b) Under the Most Adverse Oper Conditions | 137 | 21 |
| 11 | Average Number of Employees | 5 | 1 |
| 12 | Net Generation, Exclusive of Plant Use - Kwh | 1,798,611,000 | 153,439,000 |
| 13 | Cost of Plant | | |
| 14 | Land and Land Rights | 2,113,754 | 205,376 |
| 15 | Structures and Improvements | 3,810,090 | 3,984,726 |
| 16 | Reservoirs, Dams, and Waterways | 55,314,810 | 7,462,896 |
| 17 | Equipment Costs | 22,653,236 | 16,785,758 |
| 18 | Roads, Railroads, and Bridges | 968,682 | 1,507,442 |
| 19 | Asset Retirement Costs | 0 | 0 |
| 20 | TOTAL cost (Total of 14 thru 19) | 84,860,572 | 29,946,198 |
| 21 | Cost per KW of Installed Capacity (line 20 / 5) | 216.7575 | 1,375.5718 |
| 22 | Production Expenses | | |
| 23 | Operation Supervision and Engineering | 462,476 | 192,974 |
| 24 | Water for Power | 234,316 | 752,957 |
| 25 | Hydraulic Expenses | 747,202 | 259,787 |
| 26 | Electric Expenses | 293,855 | 52,155 |
| 27 | Misc Hydraulic Power Generation Expenses | 572,468 | 147,112 |
| 28 | Rents | 33,693 | 0 |
| 29 | Maintenance Supervision and Engineering | 22,626 | 11,049 |
| 30 | Maintenance of Structures | 5,844 | 9,719 |
| 31 | Maintenance of Reservoirs, Dams, and Waterways | 24,186 | 108,349 |
| 32 | Maintenance of Electric Plant | 217,964 | 57,501 |
| 33 | Maintenance of Misc Hydraulic Plant | 441,058 | 134,467 |
| 34 | Total Production Expenses (total 23 thru 33) | 3,055,688 | 1,726,070 |
| 35 | Expenses per net KWh | 0.0017 | 0.0112 |

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

| FERC Licensed Project No. 2055 Plant Name: C J Strike (d) | FERC Licensed Project No. 503 Plant Name: Swan Falls (e) | FERC Licensed Project No. 18 Plant Name: Twin Falls (f) | Line No. |
|---|--|---|----------|
| | | | |
| Run-of-River | Run-of-River | Run-of-River | 1 |
| Outdoor | Conventional | Conventional | 2 |
| 1952 | 1910 | 1935 | 3 |
| 1952 | 1994 | 1995 | 4 |
| 82.80 | 27.17 | 52.90 | 5 |
| 86 | 22 | 43 | 6 |
| 8,773 | 8,724 | 8,254 | 7 |
| | | | 8 |
| 91 | 24 | 53 | 9 |
| 84 | 14 | 50 | 10 |
| 5 | 4 | 3 | 11 |
| 447,516,000 | 119,947,000 | 53,183,000 | 12 |
| | | | 13 |
| 5,725,987 | 309,958 | 255,499 | 14 |
| 9,991,310 | 27,504,527 | 11,942,723 | 15 |
| 12,185,094 | 16,022,516 | 9,025,077 | 16 |
| 14,754,153 | 32,178,084 | 24,678,352 | 17 |
| 1,602,868 | 835,946 | 1,917,603 | 18 |
| 0 | 0 | 0 | 19 |
| 44,259,412 | 76,851,031 | 47,819,254 | 20 |
| 534.5340 | 2,828.5252 | 903.9557 | 21 |
| | | | 22 |
| 842,965 | 445,921 | 300,631 | 23 |
| 508,174 | 260,499 | 118,884 | 24 |
| 1,416,861 | 608,061 | 208,722 | 25 |
| 71,190 | 122,434 | 47,968 | 26 |
| 657,821 | 382,218 | 153,533 | 27 |
| 54,014 | 8,369 | 4,299 | 28 |
| 18,594 | 22,442 | 4,503 | 29 |
| 84,549 | 36,146 | 31,765 | 30 |
| 68,115 | 37,173 | 11,276 | 31 |
| 233,207 | 363,950 | 50,467 | 32 |
| 161,496 | 223,387 | 39,052 | 33 |
| 4,116,986 | 2,510,600 | 971,100 | 34 |
| 0.0092 | 0.0209 | 0.0183 | 35 |

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

| Line No. | Item (a) | FERC Licensed Project No. 2777 Plant Name: Upper Salmon (b) | FERC Licensed Project No. 2778 Plant Name: Shoshone Falls (c) |
|----------|---|---|---|
| 1 | Kind of Plant (Run-of-River or Storage) | Run-of-River | Run-of-River |
| 2 | Plant Construction type (Conventional or Outdoor) | Outdoor | Conventional |
| 3 | Year Originally Constructed | 1937 | 1907 |
| 4 | Year Last Unit was Installed | 1947 | 1921 |
| 5 | Total installed cap (Gen name plate Rating in MW) | 34.50 | 14.73 |
| 6 | Net Peak Demand on Plant-Megawatts (60 minutes) | 35 | 15 |
| 7 | Plant Hours Connect to Load | 8,004 | 5,929 |
| 8 | Net Plant Capability (in megawatts) | | |
| 9 | (a) Under Most Favorable Oper Conditions | 36 | 14 |
| 10 | (b) Under the Most Adverse Oper Conditions | 32 | 11 |
| 11 | Average Number of Employees | 4 | 2 |
| 12 | Net Generation, Exclusive of Plant Use - Kwh | 157,397,000 | 52,529,000 |
| 13 | Cost of Plant | | |
| 14 | Land and Land Rights | 202,399 | 313,328 |
| 15 | Structures and Improvements | 3,142,130 | 7,273,172 |
| 16 | Reservoirs, Dams, and Waterways | 8,941,800 | 14,909,006 |
| 17 | Equipment Costs | 9,472,784 | 18,353,776 |
| 18 | Roads, Railroads, and Bridges | 29,359 | 115,108 |
| 19 | Asset Retirement Costs | 0 | 0 |
| 20 | TOTAL cost (Total of 14 thru 19) | 21,788,472 | 40,964,390 |
| 21 | Cost per KW of Installed Capacity (line 20 / 5) | 631.5499 | 2,781.0177 |
| 22 | Production Expenses | | |
| 23 | Operation Supervision and Engineering | 279,948 | 135,757 |
| 24 | Water for Power | 160,929 | 73,973 |
| 25 | Hydraulic Expenses | 411,430 | 126,482 |
| 26 | Electric Expenses | 162,829 | 57,928 |
| 27 | Misc Hydraulic Power Generation Expenses | 236,943 | 115,901 |
| 28 | Rents | 0 | 211 |
| 29 | Maintenance Supervision and Engineering | 13,583 | 6,610 |
| 30 | Maintenance of Structures | 81,271 | 41,954 |
| 31 | Maintenance of Reservoirs, Dams, and Waterways | 32,148 | 15,960 |
| 32 | Maintenance of Electric Plant | 138,589 | 73,099 |
| 33 | Maintenance of Misc Hydraulic Plant | 147,842 | 63,583 |
| 34 | Total Production Expenses (total 23 thru 33) | 1,665,512 | 711,458 |
| 35 | Expenses per net KWh | 0.0106 | 0.0135 |

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

| FERC Licensed Project No. 1971 Plant Name: Common Facilities (d) | FERC Licensed Project No. 2061 Plant Name: Lower Salmon (e) | FERC Licensed Project No. 2899 Plant Name: Milner (f) | Line No. |
|--|---|---|--------------|
| | | | |
| | | | |
| | | | |
| | | Run-of-River | Run-of-River |
| | | Outdoor | Conventional |
| | | 1949 | 1992 |
| | | 1949 | 1992 |
| 0.00 | 60.00 | 59.45 | 5 |
| 0 | 52 | 60 | 6 |
| 0 | 8,777 | 5,137 | 7 |
| | | | 8 |
| 0 | 64 | 61 | 9 |
| 0 | 60 | 1 | 10 |
| 0 | 5 | 2 | 11 |
| 0 | 234,128,000 | 127,584,000 | 12 |
| | | | 13 |
| 114,368 | 424,428 | 138,100 | 14 |
| 64,749,493 | 3,536,806 | 10,664,732 | 15 |
| 13,556,785 | 7,973,770 | 17,779,586 | 16 |
| 2,672,003 | 27,420,989 | 29,308,394 | 17 |
| 142,581 | 88,693 | 501,877 | 18 |
| 0 | 0 | 0 | 19 |
| 81,235,230 | 39,444,686 | 58,392,689 | 20 |
| 0.0000 | 657.4114 | 982.2151 | 21 |
| | | | 22 |
| 0 | 398,943 | 196,360 | 23 |
| 0 | 197,894 | 630,313 | 24 |
| 7,192,733 | 507,148 | 117,257 | 25 |
| 0 | 191,433 | 62,557 | 26 |
| 105 | 293,734 | 192,972 | 27 |
| 0 | 4,284 | 3,959 | 28 |
| 0 | 8,387 | 7,726 | 29 |
| 0 | 75,381 | 32,767 | 30 |
| 0 | 8,313 | 4,178 | 31 |
| 0 | 65,885 | 84,262 | 32 |
| 121,605 | 97,323 | 106,224 | 33 |
| 7,314,443 | 1,848,725 | 1,438,575 | 34 |
| 0.0000 | 0.0079 | 0.0113 | 35 |

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

| Line No. | Name of Plant (a) | Year Orig. Const. (b) | Installed Capacity Name Plate Rating (In MW) (c) | Net Peak Demand MW (60 min.) (d) | Net Generation Excluding Plant Use (e) | Cost of Plant (f) |
|----------|----------------------|--------------------------|--|---|---|----------------------|
| 1 | Hydro: | | | | | |
| 2 | Clear Lakes | 1937 | 2.50 | 2.3 | 17,443 | 3,576,511 |
| 3 | Thousand Springs | 1912 | 6.80 | 7.3 | 56,518 | 11,670,461 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | Internal Combustion: | | | | | |
| 7 | Salmon Diesel | 1967 | 5.00 | 2.5 | 34 | 884,134 |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

| Plant Cost (Incl Asset Retire. Costs) Per MW (g) | Operation Exc'l. Fuel (h) | Production Expenses | | Kind of Fuel (k) | Fuel Costs (in cents per Million Btu) (l) | Line No. |
|--|---------------------------|---------------------|-----------------|------------------|---|----------|
| | | Fuel (i) | Maintenance (j) | | | |
| | | | | | | 1 |
| 1,430,604 | 203,221 | | 158,484 | | | 2 |
| 1,716,244 | 189,430 | | 127,118 | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| 176,827 | | | | Diesel | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |
| | | | | | | 41 |
| | | | | | | 42 |
| | | | | | | 43 |
| | | | | | | 44 |
| | | | | | | 45 |
| | | | | | | 46 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|---------------|-------------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | Borah | Midpoint | 345.00 | 500.00 | S Tower | 62.35 | | 1 |
| 2 | Boardman | Slatt | 500.00 | 500.00 | S Tower | 1.79 | | 1 |
| 3 | Summer lake | Hemingway | 500.00 | 500.00 | S Tower | 0.08 | | 1 |
| 4 | Hemingway | Midpoint | 500.00 | 500.00 | S Tower | 0.15 | | 1 |
| 5 | Summer Lake | Hemingway | 500.00 | 500.00 | S Tower | 53.07 | | 1 |
| 6 | Hemingway | Midpoint | 500.00 | 500.00 | S Tower | 47.76 | | 1 |
| 7 | | | | | | | | |
| 8 | Jim Bridger | Goshen | 345.00 | 345.00 | S Tower | 66.16 | | 1 |
| 9 | State Line | Midpoint | 345.00 | 345.00 | S Tower | 76.06 | | 2 |
| 10 | Kinport | Borah | 345.00 | 345.00 | S Tower | 19.81 | | 1 |
| 11 | Jim Bridger | Populus | 345.00 | 345.00 | S Tower | 60.93 | | 1 |
| 12 | Populus | Kinport | 345.00 | 345.00 | S Tower | 7.42 | | 1 |
| 13 | Jim Bridger | Populus | 345.00 | 345.00 | S Tower | 61.10 | | 1 |
| 14 | Populus | Borah | 345.00 | 345.00 | S Tower | 9.05 | | 1 |
| 15 | Goshen | Kinport | 345.00 | 345.00 | S Tower | 7.49 | | 1 |
| 16 | Midpoint | Borah #1 | 345.00 | 345.00 | H Wood | 51.07 | | 1 |
| 17 | Midpoint | Borah #2 | 345.00 | 345.00 | H Wood | 49.98 | | 2 |
| 18 | Adelaide Tap | Adelaide | 345.00 | 345.00 | H Wood | 1.72 | | 2 |
| 19 | | | | | | | | |
| 20 | Quartz | LaGrande | 230.00 | 230.00 | H Wood | 45.97 | | 1 |
| 21 | Midpoint | Hunt | 230.00 | 230.00 | S Tower | 0.70 | | 2 |
| 22 | Brady | Antelope | 230.00 | 230.00 | H Wood | 56.38 | | 1 |
| 23 | Brady | Treasureton | 230.00 | 230.00 | H Wood | 0.08 | | 1 |
| 24 | Brady #1 & #2 | Kinport | 230.00 | 230.00 | S Tower | 17.94 | | 2 |
| 25 | Brownlee | Ontario | 230.00 | 230.00 | S Tower | 72.67 | | 1 |
| 26 | Mora | Bowmont | 138.00 | 230.00 | S P Wood | 9.99 | | 1 |
| 27 | Mora | Bowmont | 138.00 | 230.00 | H Wood | 8.75 | | 1 |
| 28 | Caldwell 710 | Locust | 230.00 | 230.00 | SP Steel | 18.50 | | 1 |
| 29 | Boise Bench | Caldwell | 230.00 | 230.00 | S Tower | 7.69 | | 1 |
| 30 | Boise Bench | Caldwell | 230.00 | 230.00 | H Wood | 33.49 | | 1 |
| 31 | Boise Bench | Cloverdale | 230.00 | 230.00 | S Tower | 16.08 | | 2 |
| 32 | Boardman | Dalreed Sub | 230.00 | 230.00 | H Wood | 1.67 | | 1 |
| 33 | Brownlee 714 | Oxbow | 230.00 | 230.00 | SP Steel | 10.96 | | 2 |
| 34 | Caldwell | Ontario | 230.00 | 230.00 | H Wood | 30.06 | | 1 |
| 35 | Caldwell | Ontario | 230.00 | 230.00 | S Tower | 3.14 | | 1 |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 1272 ACSR | 256,381 | 16,047,911 | 16,304,292 | | | | | 1 |
| 2X1780 ACSR | | 446,708 | 446,708 | | | | | 2 |
| 1272 ACSR | | | | | | | | 3 |
| 1272 ACSR | | | | | | | | 4 |
| 3X1272 ACSR | | 18,865,933 | 18,865,933 | | | | | 5 |
| 3X1272 ACSR | | 17,078,068 | 17,078,068 | | | | | 6 |
| | | | | | | | | 7 |
| 1272 ACSR | 483,309 | 5,321,732 | 5,805,041 | | | | | 8 |
| 795 ACSR | 571,979 | 11,320,887 | 11,892,866 | | | | | 9 |
| 1272 ACSR | 344,220 | 4,397,073 | 4,741,293 | | | | | 10 |
| 1272 ACSR | | 9,535,579 | 9,535,579 | | | | | 11 |
| 1272 ACSR | | | | | | | | 12 |
| 1272 ACSR | | 9,259,964 | 9,259,964 | | | | | 13 |
| 1272 ACSR | | | | | | | | 14 |
| 2X1272 ACSR | | 586,144 | 586,144 | | | | | 15 |
| 715.5 ACSR | 283,143 | 17,652,637 | 17,935,780 | | | | | 16 |
| 715.5 ACSR | 64,851 | 14,905,055 | 14,969,906 | | | | | 17 |
| 715.5 ACSR | 51,448 | 224,249 | 275,697 | | | | | 18 |
| | | | | | | | | 19 |
| 795 ACSR | 62,218 | 7,074,370 | 7,136,588 | | | | | 20 |
| 715.5 ACSR | 9,145 | 999,238 | 1,008,383 | | | | | 21 |
| 1272 ACSR | 163,320 | 3,827,008 | 3,990,328 | | | | | 22 |
| 795 ACSR | | 6,186 | 6,186 | | | | | 23 |
| 715.5 ACSR | 18,829 | 1,144,918 | 1,163,747 | | | | | 24 |
| 2X954 ACSR | 1,676,838 | 20,730,375 | 22,407,213 | | | | | 25 |
| 715.5 ACSR | 413,793 | 2,377,905 | 2,791,698 | | | | | 26 |
| 715.5 ACSR | | | | | | | | 27 |
| 1590 ACSR | 2,378,436 | 8,775,086 | 11,153,522 | | | | | 28 |
| 1272 ACSR | 1,748,202 | 7,833,438 | 9,581,640 | | | | | 29 |
| 715.5 ACSR | | | | | | | | 30 |
| 1272 ACSR | 3,062,812 | 7,151,134 | 10,213,946 | | | | | 31 |
| 795 AAC | | 89,089 | 89,089 | | | | | 32 |
| 954 ACSR | 34,174 | 16,026,470 | 16,060,644 | | | | | 33 |
| 2X954 ACSR | 236,152 | 9,386,766 | 9,622,918 | | | | | 34 |
| 1272 ACSR | | | | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|----------------|---------------------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | Bennett Mtn PP | Rattlesnake TS | 230.00 | 230.00 | SP Steel | 4.39 | | 1 |
| 2 | Borah | Hunt | 230.00 | 230.00 | H Steel | 68.12 | | 1 |
| 3 | Danskin | Hubbard | 230.00 | 230.00 | H Steel | 36.25 | | 1 |
| 4 | Danskin | Hubbard | 230.00 | 230.00 | SP Steel | 1.84 | | 1 |
| 5 | Danskin | Hubbard | 230.00 | 230.00 | SP Steel | 1.30 | | 2 |
| 6 | Danskin | Bennett Mtn | 230.00 | 230.00 | SP Steel | 5.39 | | 1 |
| 7 | Hemingway | Bowmont | 230.00 | 230.00 | SP Steel | 12.94 | | 1 |
| 8 | Langley Gulch | Galloway Rd | 138.00 | 230.00 | SP Steel | 14.19 | | 1 |
| 9 | Galloway Rd | Willis Tap | 138.00 | 230.00 | SP Steel | 2.09 | | 1 |
| 10 | Walla Walla | Hurricane | 230.00 | 230.00 | H Wood | 31.67 | | 1 |
| 11 | Boise Bench | Midpoint #1 | 230.00 | 230.00 | S Tower | 0.71 | | 1 |
| 12 | Boise Bench | Midpoint #1 | 230.00 | 230.00 | H Wood | 108.67 | | 1 |
| 13 | Brownlee | Quartz Jct | 230.00 | 230.00 | S Tower | 1.51 | | 1 |
| 14 | Brownlee | Quartz Jct | 230.00 | 230.00 | H Wood | 41.30 | | 1 |
| 15 | Brownlee | Boise Bench #1 & #2 | 230.00 | 230.00 | S Tower | 99.78 | | 2 |
| 16 | Oxbow | Brownlee | 230.00 | 230.00 | S Tower | 10.32 | | 2 |
| 17 | Boise Bench | Midpoint #2 | 230.00 | 230.00 | S Tower | 3.49 | | 1 |
| 18 | Boise Bench | Midpoint #2 | 230.00 | 230.00 | H Wood | 102.17 | | 1 |
| 19 | Oxbow | Palette Jct | 230.00 | 230.00 | S Tower | 19.97 | | 2 |
| 20 | Palette Jct | Imnaha | 230.00 | 230.00 | H Wood | 24.43 | | 2 |
| 21 | Hells Canyon | Palette Jct | 230.00 | 230.00 | S Tower | 9.05 | | 2 |
| 22 | Brownlee | Boise Bench | 230.00 | 230.00 | S Tower | 102.10 | | 2 |
| 23 | Boise Bench | Midpoint #3 | 230.00 | 230.00 | H Wood | 106.29 | | 1 |
| 24 | Palette Jct | Enterprise | 230.00 | 230.00 | H Wood | 29.60 | | 1 |
| 25 | Borah | Brady #2 | 230.00 | 230.00 | S Tower | 0.42 | | 1 |
| 26 | Borah | Brady #2 | 230.00 | 230.00 | H Wood | 3.52 | | 1 |
| 27 | Borah | Brady #1 | 230.00 | 230.00 | H Wood | 3.84 | | 1 |
| 28 | | | | | | | | |
| 29 | Goshen | State Line | 161.00 | 161.00 | H Wood | 40.89 | | 1 |
| 30 | Don | Goshen | 161.00 | 161.00 | S Tower | 2.37 | | 2 |
| 31 | Don | Goshen | 161.00 | 161.00 | H Wood | 16.49 | | 2 |
| 32 | Don | Goshen | 138.00 | 161.00 | H Wood | 29.64 | | 2 |
| 33 | Antelope | Goshen | 161.00 | 161.00 | H Wood | 5.68 | | 1 |
| 34 | Goshen | State Line | 161.00 | 161.00 | H Wood | 10.90 | | 1 |
| 35 | Goshen | State Line | 161.00 | 161.00 | H Wood | 7.84 | | 1 |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 1272 ACSR | 81,701 | 1,666,354 | 1,748,055 | | | | | 1 |
| 1590 ACSR | 624,917 | 22,467,321 | 23,092,238 | | | | | 2 |
| 1590 ACSR | | 15,210,561 | 15,210,561 | | | | | 3 |
| 1590 ACSR | | | | | | | | 4 |
| 1590 ACSR | | | | | | | | 5 |
| 1590 ACSR | | 3,528,033 | 3,528,033 | | | | | 6 |
| 1590 ACSR | 1,854,996 | 9,277,980 | 11,132,976 | | | | | 7 |
| 1590 ACSR | 948,166 | 9,067,609 | 10,015,775 | | | | | 8 |
| 1272 ACSR | | | | | | | | 9 |
| 1272 ACSR | | 6,601,682 | 6,601,682 | | | | | 10 |
| 715.5 ACSR | 385,287 | 14,882,224 | 15,267,511 | | | | | 11 |
| 715.5 ACSR | | | | | | | | 12 |
| 795 ACSR | 53,068 | 4,882,799 | 4,935,867 | | | | | 13 |
| 795 ACSR | | | | | | | | 14 |
| VARIOUS | 289,923 | 9,545,643 | 9,835,566 | | | | | 15 |
| 1272 ACSR | 14,810 | 1,489,692 | 1,504,502 | | | | | 16 |
| 715.5 ACSR | 227,814 | 18,549,111 | 18,776,925 | | | | | 17 |
| VARIOUS | | | | | | | | 18 |
| 1272 ACSR | 87,468 | 3,933,058 | 4,020,526 | | | | | 19 |
| 1272 ACSR | 171,081 | 4,156,591 | 4,327,672 | | | | | 20 |
| 1272 ACSR | 44,687 | 1,492,660 | 1,537,347 | | | | | 21 |
| 954 ACSR | 184,805 | 6,411,734 | 6,596,539 | | | | | 22 |
| 715.5 ACSR | 247,846 | 8,149,839 | 8,397,685 | | | | | 23 |
| 1272 ACSR | 84,014 | 2,352,216 | 2,436,230 | | | | | 24 |
| 1272 ACSR | 3,068 | 536,019 | 539,087 | | | | | 25 |
| 715.5 ACSR | | | | | | | | 26 |
| 1272 ACSR | 7,248 | 427,228 | 434,476 | | | | | 27 |
| | | | | | | | | 28 |
| 250 COPPER | 375,576 | 3,082,278 | 3,457,854 | | | | | 29 |
| 715.5 ACSR | 88,204 | 2,638,897 | 2,727,101 | | | | | 30 |
| 397.5 ACSR | | | | | | | | 31 |
| 397.5 ACSR | | | | | | | | 32 |
| 397.5 ACSR | | 797,970 | 797,970 | | | | | 33 |
| 250 COPPER | 116,873 | 1,252,449 | 1,369,322 | | | | | 34 |
| 250 COPPER | 76,969 | 515,185 | 592,154 | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|----------------------------|-------------------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | | | | | | | | |
| 2 | American Falls Power Plant | Adelaide | 138.00 | 138.00 | H Wood | 14.07 | | 2 |
| 3 | American Falls Power Plant | Adelaide | 138.00 | 138.00 | S P Wood | 0.12 | | 2 |
| 4 | Minidoka Loop | Adelaide | 138.00 | 138.00 | S Tower | 1.13 | | 2 |
| 5 | Nampa | Caldwell | 138.00 | 138.00 | S P Wood | 9.59 | | 2 |
| 6 | Skyway Tap | | 138.00 | 138.00 | S P Steel | 0.89 | | 2 |
| 7 | Upper Salmon | Mountain Home Jct | 138.00 | 138.00 | H Wood | 54.36 | | 1 |
| 8 | Upper Salmon | Cliff | 138.00 | 138.00 | H Wood | 30.81 | | 1 |
| 9 | Eastgate | Russet | 138.00 | 138.00 | S P Wood | 2.06 | | 1 |
| 10 | Brady | Fremont | 138.00 | 138.00 | S Tower | 1.01 | | 2 |
| 11 | Brady | Fremont | 138.00 | 138.00 | H Wood | 24.38 | | 2 |
| 12 | Brady | Fremont | 138.00 | 138.00 | S P Wood | 24.33 | | 2 |
| 13 | King | Lower Malad | 138.00 | 138.00 | H Wood | 84.73 | | 2 |
| 14 | Emmett Jct | Payette | 138.00 | 138.00 | H Wood | 66.46 | | 2 |
| 15 | Mountain Home AFB Tap | | 138.00 | 138.00 | H Wood | 6.20 | | 1 |
| 16 | Ontario | Quartz | 138.00 | 138.00 | H Wood | 73.20 | | 1 |
| 17 | King | American Falls PP | 138.00 | 138.00 | S Tower | 0.91 | | 2 |
| 18 | King | American Falls PP | 138.00 | 138.00 | H Wood | 142.05 | | 1 |
| 19 | King | American Falls PP | 138.00 | 138.00 | S P Wood | 3.71 | | 1 |
| 20 | Duffin | Clawson | 138.00 | 138.00 | H Wood | 6.19 | | 1 |
| 21 | American Falls | Brady Tie | 138.00 | 138.00 | H Wood | 0.33 | | 1 |
| 22 | Upper Salmon A-B | King | 138.00 | 138.00 | H Wood | 5.66 | | 1 |
| 23 | Upper Salmon B | Wells | 138.00 | 138.00 | H Wood | 125.47 | | 1 |
| 24 | King | Wood River | 138.00 | 138.00 | H Wood | 73.72 | | 1 |
| 25 | Toponis | Pocket | 138.00 | 138.00 | S P Wood | 9.80 | | 1 |
| 26 | Boise Bench | Grove | 138.00 | 138.00 | S P Wood | 10.37 | | 2 |
| 27 | Quartz | John Day | 138.00 | 138.00 | H Wood | 67.30 | | 1 |
| 28 | Sinker Creek Tap | | 138.00 | 138.00 | H Wood | 2.79 | | 1 |
| 29 | Mora | Cloverdale | 138.00 | 138.00 | H Wood | 2.51 | | 1 |
| 30 | Mora | Cloverdale | 138.00 | 138.00 | S P Wood | 22.26 | | 1 |
| 31 | Mora | Cloverdale | 138.00 | 138.00 | S P Steel | 0.96 | | 2 |
| 32 | Stoddard Jct | Stoddard Sub | 138.00 | 138.00 | S P Steel | 3.80 | | 1 |
| 33 | Fossil Gulch Tap | | 138.00 | 138.00 | H Wood | 1.81 | | 1 |
| 34 | Wood River | Midpoint | 138.00 | 138.00 | H Wood | 53.08 | | 2 |
| 35 | Wood River | Midpoint | 138.00 | 138.00 | S P Wood | 16.69 | | 2 |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| | | | | | | | | 1 |
| 250 COPPER | 26,507 | 385,066 | 411,573 | | | | | 2 |
| 250 COPPER | | | | | | | | 3 |
| 715.5 ACSR | 21,327 | 250,463 | 271,790 | | | | | 4 |
| 795 AAC | 1,798,312 | 6,020,858 | 7,819,170 | | | | | 5 |
| 1272 ACSR | | | | | | | | 6 |
| 795 ACSR | 78,078 | 5,041,254 | 5,119,332 | | | | | 7 |
| 795 ACSR | 43,568 | 3,336,497 | 3,380,065 | | | | | 8 |
| 795 AAC | 270,823 | 561,561 | 832,384 | | | | | 9 |
| VARIOUS | 564,932 | 4,749,426 | 5,314,358 | | | | | 10 |
| VARIOUS | | | | | | | | 11 |
| VARIOUS | | | | | | | | 12 |
| VARIOUS | 76,823 | 4,305,815 | 4,382,638 | | | | | 13 |
| VARIOUS | 61,872 | 4,720,359 | 4,782,231 | | | | | 14 |
| 397.5 ACSR | 5,086 | 81,843 | 86,929 | | | | | 15 |
| VARIOUS | 34,428 | 9,054,821 | 9,089,249 | | | | | 16 |
| 715.5 ACSR | 216,919 | 11,389,146 | 11,606,065 | | | | | 17 |
| 715.5 ACSR | | | | | | | | 18 |
| 715.5 ACSR | | | | | | | | 19 |
| 410 | 4,191 | 475,664 | 479,855 | | | | | 20 |
| 954 ACSR | | 98,179 | 98,179 | | | | | 21 |
| 250 COPPER | 2,741 | 893,399 | 896,140 | | | | | 22 |
| VARIOUS | 28,490 | 4,905,542 | 4,934,032 | | | | | 23 |
| VARIOUS | 186,198 | 24,913,821 | 25,100,019 | | | | | 24 |
| 397.5 ACSR | | | | | | | | 25 |
| VARIOUS | 225,602 | 1,646,308 | 1,871,910 | | | | | 26 |
| 397.5 ACSR | 96,582 | 2,780,313 | 2,876,895 | | | | | 27 |
| VARIOUS | 11,083 | 137,342 | 148,425 | | | | | 28 |
| 715.5 ACSR | 3,165,951 | 12,024,586 | 15,190,537 | | | | | 29 |
| VARIOUS | | | | | | | | 30 |
| 795AAC | | | | | | | | 31 |
| 1272 ACSR | | | | | | | | 32 |
| 250 COPPER | 450 | 190,553 | 191,003 | | | | | 33 |
| 397.5 ACSR | 349,712 | 8,543,609 | 8,893,321 | | | | | 34 |
| 397.5 ACSR | | | | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|------------------|----------------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | Oxbow | McCall | 138.00 | 138.00 | H Wood | 37.05 | | 1 |
| 2 | Oxbow | McCall | 138.00 | 138.00 | S P Wood | 2.32 | | 1 |
| 3 | Lowell Jct | Nampa | 138.00 | 138.00 | S P Wood | 7.49 | | 2 |
| 4 | Hunt | Milner | 138.00 | 138.00 | S P Wood | 19.41 | | 1 |
| 5 | Strike | Bruneau Bridge | 138.00 | 138.00 | H Wood | 13.49 | | 1 |
| 6 | American Falls | Kramer Sub | 138.00 | 138.00 | S P Wood | 18.46 | | 2 |
| 7 | Pingree | Haven | 138.00 | 138.00 | S P Wood | 11.72 | | 1 |
| 8 | Midpoint | Twin Falls | 138.00 | 138.00 | S P Wood | 25.20 | | 2 |
| 9 | Twin Falls | Russett | 138.00 | 138.00 | S P Wood | 1.71 | | 1 |
| 10 | Blackfoot | Aiken | 46.00 | 138.00 | S P Wood | 6.22 | | 2 |
| 11 | Peterson | Tendoy | 69.00 | 138.00 | H Wood | 57.03 | | 1 |
| 12 | Eastgate Tap | Eastgate | 138.00 | 138.00 | S P Wood | 6.36 | | 1 |
| 13 | Kimberly Tap | Kimberly | 138.00 | 138.00 | S P Steel | 1.84 | | 2 |
| 14 | Boise Bench | Mora | 138.00 | 138.00 | H Wood | 13.10 | | 2 |
| 15 | Bowmont-Caldwell | Simplot Sub | 138.00 | 138.00 | S P Wood | 0.51 | | 1 |
| 16 | Gary Lane | Eagle | 138.00 | 138.00 | S P Wood | 6.65 | | 1 |
| 17 | Locust Grove | Blackcat Sub | 138.00 | 138.00 | S P Steel | 9.26 | 2.98 | 1 |
| 18 | Boise Bench | Butler | 138.00 | 138.00 | S P Wood | 0.14 | 4.02 | 1 |
| 19 | Eagle | Star | 138.00 | 138.00 | S P Wood | 6.75 | | 1 |
| 20 | Star | Lansing | 138.00 | 138.00 | S P Steel | 5.50 | | 1 |
| 21 | Beacon Light Tap | Beacon Light | 138.00 | 138.00 | S P Steel | 4.32 | | 1 |
| 22 | Karcher Sub | Zilog Tap | 138.00 | 138.00 | S P Steel | 3.12 | | 1 |
| 23 | Zilog | Can Ada | 138.00 | 138.00 | S P Steel | 1.50 | | 1 |
| 24 | Blackcat | Can Ada | 138.00 | 138.00 | H Wood | 3.42 | | 1 |
| 25 | Cloverdale - 712 | 712 - Wye | 138.00 | 138.00 | S P Steel | 0.42 | 4.02 | 1 |
| 26 | Victory Jct | Victory | 138.00 | 138.00 | S P Steel | 1.89 | | 1 |
| 27 | Butler | Wye | 138.00 | 138.00 | S P Steel | 2.94 | | 1 |
| 28 | Horseflat | Starkey | 138.00 | 138.00 | H Wood | 33.97 | | 1 |
| 29 | Starkey | Mccall | 138.00 | 138.00 | S P Steel | 2.23 | | 2 |
| 30 | Starkey | Mccall | 138.00 | 138.00 | H Wood | 3.80 | | 1 |
| 31 | Starkey | Mccall | 138.00 | 138.00 | S P Steel | 1.50 | | 1 |
| 32 | Starkey | Mccall | 138.00 | 138.00 | S P Wood | 17.61 | | 1 |
| 33 | Chestnut | Happy Valley | 138.00 | 138.00 | S P Steel | 2.78 | | 1 |
| 34 | Garnet | Ward | | 138.00 | | | | |
| 35 | McCall | Lake Fork | 138.00 | 138.00 | S P Wood | 8.89 | | 1 |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 397.5 ACSR | 141,534 | 2,745,214 | 2,886,748 | | | | | 1 |
| 397.5 ACSR | | | | | | | | 2 |
| 715.5 ACSR | 211,131 | 1,454,879 | 1,666,010 | | | | | 3 |
| 715.5 ACSR | 3,324 | 1,544,714 | 1,548,038 | | | | | 4 |
| 397.5 ACSR | 14,927 | 717,475 | 732,402 | | | | | 5 |
| 715.5 ACSR | 13,734 | 1,367,794 | 1,381,528 | | | | | 6 |
| 397.5 ACSR | 18,223 | 1,299,173 | 1,317,396 | | | | | 7 |
| VARIOUS | 66,286 | 3,275,211 | 3,341,497 | | | | | 8 |
| 715.5 ACSR | 16,790 | 213,033 | 229,823 | | | | | 9 |
| 715.5 ACSR | 13,616 | 580,144 | 593,760 | | | | | 10 |
| 397.5 ACSR | 395,696 | 3,619,189 | 4,014,885 | | | | | 11 |
| 715.5 ACSR | 343,955 | 2,195,624 | 2,539,579 | | | | | 12 |
| 795 ACSR | | | | | | | | 13 |
| 715.5 ACSR | 14,697 | 736,552 | 751,249 | | | | | 14 |
| 795 AAC | | 50,319 | 50,319 | | | | | 15 |
| 795 AAC | 308,141 | 2,175,443 | 2,483,584 | | | | | 16 |
| 1272 ACSR | 935,810 | 3,800,975 | 4,736,785 | | | | | 17 |
| 1272 ACSR | 34,687 | 838,605 | 873,292 | | | | | 18 |
| 715.5 ACSR | 621,920 | 8,553,915 | 9,175,835 | | | | | 19 |
| 795 AAC | | | | | | | | 20 |
| 795 AAC | | | | | | | | 21 |
| 795 AAC | 43,911 | 2,310,399 | 2,354,310 | | | | | 22 |
| 795 AAC | | | | | | | | 23 |
| 397.5 ACSR | | | | | | | | 24 |
| 1272 ACSR | 140,412 | 2,602,523 | 2,742,935 | | | | | 25 |
| 1272 ACSR | | | | | | | | 26 |
| 795 ACSR | 134,471 | 1,405,436 | 1,539,907 | | | | | 27 |
| 715.5 ACSR | 2,473,833 | 19,000,082 | 21,473,915 | | | | | 28 |
| 715.5 ACSR | | | | | | | | 29 |
| 715.5 ACSR | | | | | | | | 30 |
| 715.5 ACSR | | | | | | | | 31 |
| 715.5 ACSR | | | | | | | | 32 |
| 1272 ACSR | 78,579 | 2,219,508 | 2,298,087 | | | | | 33 |
| | 40,580 | | 40,580 | | | | | 34 |
| 715.5 ACSR | 331,539 | 4,682,879 | 5,014,418 | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|-------------------|-------------------------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | McCall | Lake Fork | 138.00 | 138.00 | S Steel | 2.90 | | 1 |
| 2 | Caldwell | Willis | 138.00 | 138.00 | S P Steel | 1.30 | | 1 |
| 3 | Caldwell | Willis | 138.00 | 138.00 | S P Steel | 3.62 | | 1 |
| 4 | Caldwell | Willis | 138.00 | 138.00 | S P Wood | 0.87 | | 1 |
| 5 | Willis | Lansing | 138.00 | 138.00 | Verious | 3.23 | | 2 |
| 6 | Valivue Tap | | 138.00 | 138.00 | S P Steel | 0.79 | | 2 |
| 7 | Bowmont | Happy Valley | 138.00 | 138.00 | S P Steel | 8.65 | | 1 |
| 8 | Antelope | Scoville | 138.00 | 138.00 | H Wood | 0.12 | | 1 |
| 9 | American Falls | Wheelon | 138.00 | 138.00 | H Wood | 1.05 | | 1 |
| 10 | Kinport | Don #1 | 138.00 | 138.00 | S Tower | 1.27 | | 2 |
| 11 | Donn | HOKU | 138.00 | 138.00 | S P Steel | 2.69 | | 1 |
| 12 | HOKU | Alamed | 138.00 | 138.00 | S P Steel | 0.22 | | 2 |
| 13 | HOKU | Alamed | 138.00 | 138.00 | S P Steel | 0.23 | | 2 |
| 14 | HOKU | Alamed | 138.00 | 138.00 | S P Steel | 2.85 | | 1 |
| 15 | Eldridge tap | | 138.00 | 138.00 | S P Steel | 0.85 | | 1 |
| 16 | Rockland Jct | Rockland Wind Farm | 138.00 | 138.00 | S P Steel | 5.18 | | 1 |
| 17 | King | Justice | 138.00 | 138.00 | S P Wood | 0.07 | | 1 |
| 18 | NorthView Tap | | 138.00 | 138.00 | S P Wood | 6.17 | | 1 |
| 19 | Twin Falls PP Tap | | 138.00 | 138.00 | H Wood | 0.99 | | 1 |
| 20 | American Falls PP | Amercian Falls Trans ST | 138.00 | 138.00 | S P Steel | 0.37 | | 1 |
| 21 | Lower Salmon | King Tie | 138.00 | 138.00 | H Wood | 0.11 | | 1 |
| 22 | C J Strike | Strike Jct | 138.00 | 138.00 | S Tower | 4.30 | | 2 |
| 23 | Strike Jct | Mountain Home Jct | 138.00 | 138.00 | H Wood | 23.42 | | 1 |
| 24 | Strike Jct | Bowmont | | 138.00 | H Wood | 0.05 | | 1 |
| 25 | Strike Jct | Bowmont | 138.00 | 138.00 | S Tower | 0.36 | | 1 |
| 26 | Strike Jct | Bowmont | 138.00 | 138.00 | H Wood | 67.89 | | 1 |
| 27 | Lucky Peak | Lucky Peak Jct | 138.00 | 138.00 | H Wood | 4.48 | | 2 |
| 28 | Bliss | King | 138.00 | 138.00 | H Wood | 10.51 | | 1 |
| 29 | Milner Deadend | Milner PP | 138.00 | 138.00 | S P Wood | 1.30 | | 1 |
| 30 | Swan Falls Tap | | 138.00 | 138.00 | H Wood | 0.95 | | 1 |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | | | | | | | |
| 34 | Hines | BPA (Harney) | 115.00 | 115.00 | H Wood | 3.35 | | 1 |
| 35 | | | | | | | | |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 715.5 ACSR | | | | | | | | 1 |
| 1272 ACSR | 846,523 | 5,852,774 | 6,699,297 | | | | | 2 |
| 795 ACSR | | | | | | | | 3 |
| 795 ACSR | | | | | | | | 4 |
| 795 ACSR | | | | | | | | 5 |
| 795 ACSR | | 351,497 | 351,497 | | | | | 6 |
| 1272 ACSR | 691,728 | 6,045,286 | 6,737,014 | | | | | 7 |
| 397.5 ACSR | | 94,004 | 94,004 | | | | | 8 |
| 250 COPPER | | 105,684 | 105,684 | | | | | 9 |
| 715.5 ACSR | 1,174 | 267,313 | 268,487 | | | | | 10 |
| 1272 ACSR | 327,334 | 2,176,959 | 2,504,293 | | | | | 11 |
| 1272 ACSR | | | | | | | | 12 |
| 795 ACSR | | | | | | | | 13 |
| 795 ACSR | | | | | | | | 14 |
| 795 ACSR | | | | | | | | 15 |
| 795 ACSR | | -16,973 | -16,973 | | | | | 16 |
| 1590 ACSR | | 60,659 | 60,659 | | | | | 17 |
| 715.5 ACSR | 105,933 | 4,125,054 | 4,230,987 | | | | | 18 |
| 250 COPPER | 58 | 64,210 | 64,268 | | | | | 19 |
| 715.5 ACSR | | 176,760 | 176,760 | | | | | 20 |
| 397.5 ACSR | | 4,773 | 4,773 | | | | | 21 |
| 715.5 ACSR | 1,074 | 636,545 | 637,619 | | | | | 22 |
| 397.5 ACSR | 6,332 | 2,566,179 | 2,572,511 | | | | | 23 |
| 715.5 ACSR | 86,651 | 4,837,514 | 4,924,165 | | | | | 24 |
| 715.5 ACSR | | | | | | | | 25 |
| 715.5 ACSR | | | | | | | | 26 |
| 715.5 ACSR | 7 | 295,545 | 295,552 | | | | | 27 |
| 715.5 ACSR | 5,620 | 1,733,914 | 1,739,534 | | | | | 28 |
| 715.5 ACSR | 14,968 | 183,606 | 198,574 | | | | | 29 |
| 397.5 ACSR | 17,207 | 262,521 | 279,728 | | | | | 30 |
| | | | | | | | | 31 |
| | | | | | | | | 32 |
| | | | | | | | | 33 |
| 397.5 ACSR | 1,978 | 68,812 | 70,790 | | | | | 34 |
| | | | | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION | | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) | | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits (h) |
|----------|-----------------|--------|---|--------------|----------------------------------|--|-----------------------------------|------------------------|
| | From (a) | To (b) | Operating (c) | Designed (d) | | On Structure of Line Designated (f) | On Structures of Another Line (g) | |
| 1 | | | | | | | | |
| 2 | 69 Kv Lines | | 69.00 | 69.00 | H Wood | 205.81 | | 1 |
| 3 | 69 Kv Lines | | 69.00 | 69.00 | S P Wood | 875.43 | | 1 |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | 46 Kv Lines | | 46.00 | 46.00 | S P Wood | 377.27 | | 1 |
| 7 | | | | | | | | |
| 8 | Total all lines | | | | | 4,769.22 | 11.02 | 215 |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | | | | | | | |
| 34 | | | | | | | | |
| 35 | | | | | | | | |
| 36 | | | | | TOTAL | 4,769.22 | 11.02 | 215 |

Name of Respondent
Idaho Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2021

Year/Period of Report
End of 2020/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material (i) | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|------------------------------------|---|----------------------------------|----------------|---|--------------------------|-----------|--------------------|----------|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| | | | | | | | | 1 |
| VARIOUS | 1,851,322 | 92,393,477 | 94,244,799 | | | | | 2 |
| VARIOUS | | | | | | | | 3 |
| | | | | | | | | 4 |
| | | | | | | | | 5 |
| VARIOUS | 196,503 | 25,212,026 | 25,408,529 | | | | | 6 |
| | | | | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 7 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 8 |
| | | | | | | | | 9 |
| | | | | | | | | 10 |
| | | | | | | | | 11 |
| | | | | | | | | 12 |
| | | | | | | | | 13 |
| | | | | | | | | 14 |
| | | | | | | | | 15 |
| | | | | | | | | 16 |
| | | | | | | | | 17 |
| | | | | | | | | 18 |
| | | | | | | | | 19 |
| | | | | | | | | 20 |
| | | | | | | | | 21 |
| | | | | | | | | 22 |
| | | | | | | | | 23 |
| | | | | | | | | 24 |
| | | | | | | | | 25 |
| | | | | | | | | 26 |
| | | | | | | | | 27 |
| | | | | | | | | 28 |
| | | | | | | | | 29 |
| | | | | | | | | 30 |
| | | | | | | | | 31 |
| | | | | | | | | 32 |
| | | | | | | | | 33 |
| | | | | | | | | 34 |
| | | | | | | | | 35 |
| | 35,649,654 | 685,372,706 | 721,022,360 | 8,503,434 | 1,591,871 | 4,011,443 | 14,106,748 | 36 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 422 Line No.: 1 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 85.4 mile line.

Schedule Page: 422 Line No.: 2 Column: b

This line is jointly owned with Portland General Electric and Idaho Power owns 10.0% of this 17.8 mile line.

Schedule Page: 422 Line No.: 3 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.

Schedule Page: 422 Line No.: 4 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.

Schedule Page: 422 Line No.: 5 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.

Schedule Page: 422 Line No.: 6 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.

Schedule Page: 422 Line No.: 8 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 226.6 mile line.

Schedule Page: 422 Line No.: 10 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 27.1 mile line.

Schedule Page: 422 Line No.: 11 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.

Schedule Page: 422 Line No.: 12 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 41.2 mile line.

Schedule Page: 422 Line No.: 13 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.

Schedule Page: 422 Line No.: 14 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 47.3 mile line.

Schedule Page: 422 Line No.: 15 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 18.3% of this 40.9 mile line.

Schedule Page: 422 Line No.: 16 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 79.5 mile line.

Schedule Page: 422 Line No.: 17 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 77.9 mile line.

Schedule Page: 422 Line No.: 18 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 0.9 mile line.

Schedule Page: 422 Line No.: 32 Column: b

This line is jointly owned with Portland General Electric and Idaho Power owns 10.0% of this 16.7 mile line.

Schedule Page: 422.1 Line No.: 10 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 40.8% of this 77.6 mile line.

Schedule Page: 422.1 Line No.: 29 Column: b

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of Goshen- Jefferson 28.9 mile segment, 37.8% of the Jefferson- Big Grassy 20.8 mile segment and 100% of the Big Grassy- State Line 40.9 mile segment.

Schedule Page: 422.1 Line No.: 33 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 21.9% of this 25.8 mile line.

Schedule Page: 422.1 Line No.: 34 Column: b

This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of Goshen- Jefferson 28.9 mile segment, 37.8% of the Jefferson- Big Grassy 20.8 mile segment and 100% of the Big Grassy- State Line 40.9 mile segment.

Schedule Page: 422.1 Line No.: 35 Column: b

This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of Goshen- Jefferson 28.9 mile segment, 37.8% of the Jefferson- Big Grassy 20.8 mile segment and 100% of the Big Grassy- State Line 40.9 mile segment.

Schedule Page: 422.4 Line No.: 8 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 11.5% of this 1 mile line.

Schedule Page: 422.4 Line No.: 9 Column: b

This line is jointly owned with PacifiCorp and Idaho Power owns 7.2% of this 29.1 mile line.

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

| Line No. | LINE DESIGNATION | | Line Length in Miles (c) | SUPPORTING STRUCTURE | | CIRCUITS PER STRUCTURE | |
|----------|------------------|--------------|-----------------------------|----------------------|---------------------------------|------------------------|-----------------|
| | From (a) | To (b) | | Type (d) | Average Number per Miles (e) | Present (f) | Ultimate (g) |
| 1 | Blackcat | Can-ada | 3.42 | S P Steel | 18.35 | 1 | 2 |
| 2 | Beacon Light Tap | Beacon Light | 4.32 | H Wood | 18.04 | 1 | 1 |
| 3 | Cloverdale | Locust Grove | 0.18 | S P Steel | 16.68 | 2 | 2 |
| 4 | Cloverdale | Boise Bench | 0.18 | S P Steel | 16.68 | 2 | 2 |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | TOTAL | | 8.10 | | 69.75 | 6 | 7 |

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

| CONDUCTORS | | | Voltage KV (Operating) (k) | LINE COST | | | | | Line No. |
|-------------|----------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------------|-------------------------------|--------------|-------------|
| Size (h) | Specification (i) | Configuration and Spacing (j) | | Land and Land Rights (l) | Poles, Towers and Fixtures (m) | Conductors and Devices (n) | Asset Retire. Costs (o) | Total (p) | |
| 397.5 ACSR | Ibis | Various | 138 | | 1,026,866 | 668,393 | | 1,695,259 | 1 |
| 795 ACSR | Tern | Various | 138 | 442,102 | 902,140 | 832,714 | | 2,176,956 | 2 |
| 1272 ACSR | Bittern | 90 DC-DE | 230 | | 516,742 | 55,014 | | 571,756 | 3 |
| 1272 ACSR | Bittern | 90 DC-DE | 230 | | | | | | 4 |
| | | | | | | | | | 5 |
| | | | | | | | | | 6 |
| | | | | | | | | | 7 |
| | | | | | | | | | 8 |
| | | | | | | | | | 9 |
| | | | | | | | | | 10 |
| | | | | | | | | | 11 |
| | | | | | | | | | 12 |
| | | | | | | | | | 13 |
| | | | | | | | | | 14 |
| | | | | | | | | | 15 |
| | | | | | | | | | 16 |
| | | | | | | | | | 17 |
| | | | | | | | | | 18 |
| | | | | | | | | | 19 |
| | | | | | | | | | 20 |
| | | | | | | | | | 21 |
| | | | | | | | | | 22 |
| | | | | | | | | | 23 |
| | | | | | | | | | 24 |
| | | | | | | | | | 25 |
| | | | | | | | | | 26 |
| | | | | | | | | | 27 |
| | | | | | | | | | 28 |
| | | | | | | | | | 29 |
| | | | | | | | | | 30 |
| | | | | | | | | | 31 |
| | | | | | | | | | 32 |
| | | | | | | | | | 33 |
| | | | | | | | | | 34 |
| | | | | | | | | | 35 |
| | | | | | | | | | 36 |
| | | | | | | | | | 37 |
| | | | | | | | | | 38 |
| | | | | | | | | | 39 |
| | | | | | | | | | 40 |
| | | | | | | | | | 41 |
| | | | | | | | | | 42 |
| | | | | | | | | | 43 |
| | | | | 442,102 | 2,445,748 | 1,556,121 | | 4,443,971 | 44 |

This Page Intentionally Left Blank

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent Idaho Power Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 424 Line No.: 1 Column: c

For Column C: All Length in miles and Average (per mile) reported in wire miles.

Schedule Page: 424 Line No.: 1 Column: e

For Column E: All Length in miles and Average (per mile) reported in wire miles.

Schedule Page: 424 Line No.: 1 Column: o

Estimated amounts are reported

Schedule Page: 424 Line No.: 2 Column: o

Estimated amounts are reported

Schedule Page: 424 Line No.: 3 Column: o

Estimated amounts are reported

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|------------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Adelaide | transmission | 345.00 | 138.00 | 13.80 |
| 2 | Aiken | distribution | 46.00 | 13.00 | |
| 3 | Alameda | distribution | 138.00 | 13.00 | |
| 4 | Alameda | distribution | 138.00 | 13.09 | |
| 5 | American Falls PP - attended | transmission | 138.00 | 13.80 | |
| 6 | American Falls | transmission | 138.00 | 46.00 | 12.47 |
| 7 | Antelope | transmission | 230.00 | 161.00 | 13.80 |
| 8 | Antelope | transmission | 161.00 | 138.00 | 12.47 |
| 9 | Antelope | transmission | 161.00 | 138.00 | 13.80 |
| 10 | Artesian | distribution | 46.00 | 13.00 | |
| 11 | Bannock Creek | distribution | 46.00 | 13.00 | |
| 12 | Beacon Light | distribution | 138.00 | 13.09 | |
| 13 | Bennett Mountain Power Plant- attended | transmission | 230.00 | 18.00 | |
| 14 | Bennett Mountain Power Plant- attended | distribution | 18.00 | 4.16 | |
| 15 | Bethel Court | distribution | 138.00 | 13.00 | |
| 16 | Big Grassy | transmission | 161.00 | | |
| 17 | Black Cat | distribution | 138.00 | 13.09 | |
| 18 | Black Mesa | distribution | 138.00 | 13.00 | |
| 19 | Blackfoot | distribution | 46.00 | 13.00 | |
| 20 | Blackfoot | transmission | 161.00 | 46.00 | 12.47 |
| 21 | Blackfoot | distribution | 161.00 | 138.00 | 12.98 |
| 22 | Bliss - attended | transmission | 138.00 | 13.80 | |
| 23 | Blue Gulch | distribution | 138.00 | 35.00 | |
| 24 | Boise Bench | transmission | 230.00 | 138.00 | 13.20 |
| 25 | Boise Bench | distribution | 138.00 | 35.00 | |
| 26 | Boise Bench | transmission | 138.00 | 69.00 | 12.98 |
| 27 | Boise Bench | transmission | 230.00 | 138.00 | 13.80 |
| 28 | Boise | distribution | 138.00 | 13.00 | |
| 29 | Borah | transmission | 345.00 | 230.00 | 13.80 |
| 30 | Border | distribution | 138.00 | 13.00 | |
| 31 | Border | distribution | 35.00 | | |
| 32 | Bowmont | distribution | 138.00 | 35.00 | |
| 33 | Bowmont | transmission | 138.00 | 69.00 | 12.98 |
| 34 | Bowmont | transmission | 138.00 | 69.00 | 12.47 |
| 35 | Bowmont | transmission | 230.00 | 138.00 | 13.80 |
| 36 | Brady | transmission | 230.00 | 138.00 | 13.80 |
| 37 | Brady | transmission | 138.00 | 46.00 | 12.47 |
| 38 | Brady | distribution | 46.00 | 13.00 | |
| 39 | Brady | distribution | 46.00 | 7.20 | |
| 40 | Brownlee - attended | transmission | 230.00 | 13.80 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 500 | 2 | | | | | 1 |
| 27 | 2 | | | | | 2 |
| 30 | 1 | | | | | 3 |
| 30 | 1 | | | | | 4 |
| 120 | 1 | | | | | 5 |
| 47 | 1 | | | | | 6 |
| 224 | 1 | | | | | 7 |
| 103 | 1 | | | | | 8 |
| 92 | 1 | | | | | 9 |
| 14 | 1 | | | | | 10 |
| 14 | 1 | | | | | 11 |
| 45 | 1 | | | | | 12 |
| 225 | 1 | | | | | 13 |
| 5 | 1 | | | | | 14 |
| 28 | 1 | | | | | 15 |
| | | | | | | 16 |
| 90 | 2 | | | | | 17 |
| 11 | 1 | | | | | 18 |
| 56 | 2 | | | | | 19 |
| 93 | 3 | 1 | | | | 20 |
| 135 | 1 | | | | | 21 |
| 86 | 3 | | | | | 22 |
| 48 | 2 | | | | | 23 |
| 448 | 2 | | | | | 24 |
| 70 | 2 | | | | | 25 |
| 125 | 3 | | | | | 26 |
| 448 | 2 | | | | | 27 |
| 117 | 3 | | | | | 28 |
| 750 | 3 | 1 | | | | 29 |
| 11 | 1 | | | | | 30 |
| 5 | 3 | | | | | 31 |
| 30 | 1 | | | | | 32 |
| 46 | 1 | | | | | 33 |
| 47 | 1 | | | | | 34 |
| 600 | 2 | | | | | 35 |
| 312 | 3 | | | | | 36 |
| | | 1 | | | | 37 |
| | | 5 | | | | 38 |
| | | 2 | | | | 39 |
| 752 | 5 | 1 | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|------------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Bruneau Bridge | distribution | 138.00 | 35.00 | |
| 2 | Bruneau Bridge | distribution | 138.00 | 36.20 | |
| 3 | Buckhorn | distribution | 69.00 | 35.00 | |
| 4 | Buhl | distribution | 46.00 | 13.20 | |
| 5 | Burley Rural | distribution | 69.00 | 13.00 | |
| 6 | Burley Rural | distribution | 69.00 | 13.09 | |
| 7 | Butler | distribution | 138.00 | 13.09 | |
| 8 | Caldwell | distribution | 138.00 | 13.00 | |
| 9 | Caldwell | transmission | 230.00 | 138.00 | |
| 10 | Caldwell | distribution | 138.00 | 13.09 | |
| 11 | Caldwell | transmission | 138.00 | 69.00 | 12.47 |
| 12 | Caldwell | transmission | 230.00 | 138.00 | 12.47 |
| 13 | Camas | distribution | 35.00 | | |
| 14 | Camas | distribution | 35.00 | 14.40 | |
| 15 | Can-Ada | distribution | 138.00 | 13.09 | |
| 16 | Canyon Creek | distribution | 138.00 | 36.20 | |
| 17 | Canyon Creek | transmission | 138.00 | 69.00 | 12.98 |
| 18 | Cartwright | distribution | 138.00 | 13.00 | |
| 19 | Cascade Power Plant - attended | transmission | 69.00 | 4.60 | |
| 20 | Cascade | distribution | 69.00 | 13.00 | |
| 21 | Cascade | distribution | 69.00 | 13.10 | |
| 22 | Cascade | distribution | 25.00 | | |
| 23 | Chestnut | distribution | 138.00 | 13.00 | |
| 24 | Chestnut | distribution | 138.00 | 13.09 | |
| 25 | Cinder | distribution | 46.00 | 13.00 | |
| 26 | Clear Lake - attended | transmission | 46.00 | 2.40 | |
| 27 | Cliff | transmission | 138.00 | 46.00 | 12.50 |
| 28 | Cliff | transmission | 138.00 | 46.00 | 12.95 |
| 29 | Cloverdale | distribution | 138.00 | 13.00 | |
| 30 | Cloverdale | distribution | 138.00 | 13.09 | |
| 31 | Cloverdale | transmission | 230.00 | 138.00 | 13.80 |
| 32 | Council | distribution | 69.00 | 13.00 | |
| 33 | Crane Creek | distribution | 69.00 | 13.00 | |
| 34 | Crater | distribution | 46.00 | 13.00 | |
| 35 | Dale | distribution | 46.00 | 4.60 | |
| 36 | Dale | distribution | 46.00 | 13.00 | |
| 37 | Dale | distribution | 69.00 | 13.00 | |
| 38 | Dale | distribution | 138.00 | 36.20 | |
| 39 | Dale | transmission | 138.00 | 46.00 | 12.47 |
| 40 | Danskin- attended | transmission | 230.00 | 18.00 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 30 | 1 | | | | | 1 |
| 45 | 1 | | | | | 2 |
| 37 | 1 | | | | | 3 |
| | | 1 | | | | 4 |
| 20 | 1 | | | | | 5 |
| 30 | 1 | | | | | 6 |
| 90 | 2 | | | | | 7 |
| 28 | 1 | | | | | 8 |
| 225 | 1 | | | | | 9 |
| 45 | 1 | | | | | 10 |
| 140 | 3 | | | | | 11 |
| 200 | 1 | | | | | 12 |
| 5 | 3 | 1 | | | | 13 |
| 10 | 3 | 1 | | | | 14 |
| 45 | 1 | | | | | 15 |
| 45 | 1 | | | | | 16 |
| 20 | 1 | | | | | 17 |
| 11 | 1 | | | | | 18 |
| 16 | 1 | | | | | 19 |
| 7 | 1 | | | | | 20 |
| 14 | 1 | | | | | 21 |
| 5 | 1 | | | | | 22 |
| 45 | 1 | | | | | 23 |
| 45 | 1 | | | | | 24 |
| 11 | 1 | | | | | 25 |
| 5 | 1 | | | | | 26 |
| 21 | 2 | 1 | | | | 27 |
| 10 | 1 | | | | | 28 |
| 90 | 2 | | | | | 29 |
| 45 | 1 | | | | | 30 |
| 300 | 1 | | | | | 31 |
| 14 | 1 | | | | | 32 |
| 11 | 1 | | | | | 33 |
| 11 | 1 | | | | | 34 |
| | | 1 | | | | 35 |
| | | 7 | | | | 36 |
| | | 1 | | | | 37 |
| 45 | 1 | | | | | 38 |
| 47 | 1 | | | | | 39 |
| 233 | 1 | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|------------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Danskin- attended | transmission | 230.00 | 138.00 | 13.80 |
| 2 | Danskin- attended | distribution | 18.00 | 4.16 | |
| 3 | Danskin- attended | transmission | 138.00 | 12.00 | |
| 4 | Danskin- attended | distribution | 35.00 | 13.80 | |
| 5 | Deen | distribution | 46.00 | 13.00 | |
| 6 | Dietrich | distribution | 46.00 | 13.09 | |
| 7 | Don | distribution | 138.00 | 7.60 | |
| 8 | Don | distribution | 138.00 | 13.20 | |
| 9 | Don | distribution | 138.00 | 13.00 | |
| 10 | DRAM | distribution | 138.00 | 13.09 | |
| 11 | DRAM | transmission | 230.00 | 138.00 | 13.80 |
| 12 | DRAM | distribution | 138.00 | 12.47 | |
| 13 | DRAM | distribution | 138.00 | 13.00 | |
| 14 | Duffin | distribution | 138.00 | 35.00 | |
| 15 | Eagle | distribution | 138.00 | 13.09 | |
| 16 | Eastgate | distribution | 138.00 | 13.09 | |
| 17 | Eckert | distribution | 138.00 | 36.20 | |
| 18 | Eden | distribution | 138.00 | 36.20 | |
| 19 | Eden | transmission | 138.00 | 46.00 | 12.98 |
| 20 | Eldredge | distribution | 138.00 | 13.09 | |
| 21 | Elkhorn | distribution | 138.00 | 12.47 | |
| 22 | Elkhorn | distribution | 138.00 | 13.00 | |
| 23 | Elmore | distribution | 138.00 | 35.00 | |
| 24 | Elmore | transmission | 138.00 | 69.00 | 12.50 |
| 25 | Elmore | transmission | 138.00 | 69.00 | 12.98 |
| 26 | Emmett | distribution | 138.00 | 13.09 | |
| 27 | Emmett | transmission | 138.00 | 69.00 | 12.47 |
| 28 | Falls | distribution | 46.00 | 13.00 | |
| 29 | Filer | distribution | 46.00 | 13.00 | |
| 30 | Flat Top | distribution | 46.00 | 13.00 | |
| 31 | Flying H | distribution | 69.00 | 2.40 | |
| 32 | Fort Hall | distribution | 46.00 | 13.00 | |
| 33 | Fossil Gulch | distribution | 138.00 | 35.00 | |
| 34 | Fremont | transmission | 138.00 | 46.00 | 12.50 |
| 35 | Gary | distribution | 138.00 | 13.09 | |
| 36 | Gary | distribution | 138.00 | 13.00 | |
| 37 | Gem | distribution | 69.00 | 13.00 | |
| 38 | Gem | distribution | 69.00 | | |
| 39 | Glenns Ferry | distribution | 138.00 | 13.00 | |
| 40 | Gooding Rural | distribution | 46.00 | 13.00 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 300 | 1 | | | | | 1 |
| 6 | 1 | | | | | 2 |
| 160 | 2 | | | | | 3 |
| 5 | 1 | | | | | 4 |
| 11 | 1 | | | | | 5 |
| 14 | 1 | | | | | 6 |
| | | 1 | | | | 7 |
| 180 | 6 | 1 | | | | 8 |
| 44 | 1 | | | | | 9 |
| 168 | 6 | | | | | 10 |
| 212 | 2 | | | | | 11 |
| 28 | 1 | | | | | 12 |
| 28 | 1 | | | | | 13 |
| 60 | 2 | | | | | 14 |
| 67 | 2 | | | | | 15 |
| 75 | 2 | | | | | 16 |
| 30 | 1 | | | | | 17 |
| 45 | 1 | | | | | 18 |
| 20 | 1 | | | | | 19 |
| 45 | 1 | | | | | 20 |
| 11 | 1 | | | | | 21 |
| 11 | 1 | | | | | 22 |
| 28 | 1 | | | | | 23 |
| 25 | 1 | | | | | 24 |
| 20 | 1 | | | | | 25 |
| 45 | 1 | | | | | 26 |
| 47 | 1 | | | | | 27 |
| 28 | 2 | | | | | 28 |
| 14 | 1 | | | | | 29 |
| 17 | 2 | | | | | 30 |
| 20 | 2 | | | | | 31 |
| 14 | 1 | 1 | | | | 32 |
| 28 | 1 | | | | | 33 |
| 67 | 3 | 1 | | | | 34 |
| 37 | 1 | | | | | 35 |
| 28 | 1 | | | | | 36 |
| 14 | 1 | 2 | | | | 37 |
| 14 | 1 | | | | | 38 |
| 11 | 1 | | | | | 39 |
| 20 | 2 | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|--------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Golden Valley | distribution | 69.00 | 13.00 | |
| 2 | Goshen | transmission | 345.00 | 161.00 | 13.80 |
| 3 | Gowen Substation | distribution | 138.00 | 35.00 | |
| 4 | Grindstone | distribution | 35.00 | | |
| 5 | Grindstone | distribution | 35.00 | 2.40 | |
| 6 | Grove | distribution | 138.00 | 13.09 | |
| 7 | Grove | distribution | 138.00 | 13.00 | |
| 8 | Hagerman | distribution | 46.00 | 13.00 | |
| 9 | Hagerman | distribution | 69.00 | 13.00 | |
| 10 | Hailey | distribution | 138.00 | 13.00 | |
| 11 | Happy Valley | distribution | 138.00 | 13.09 | |
| 12 | Haven | distribution | 138.00 | 35.00 | |
| 13 | Haven | transmission | 138.00 | 46.00 | |
| 14 | Hemingway | transmission | 500.00 | 230.00 | 34.50 |
| 15 | Hewlett Packard | distribution | 138.00 | 13.00 | |
| 16 | Hidden Springs | distribution | 138.00 | 13.00 | |
| 17 | Highland | distribution | 138.00 | 13.00 | |
| 18 | Hill | distribution | 138.00 | 13.00 | |
| 19 | Hillsdale | distribution | 138.00 | 13.09 | |
| 20 | Homedale | distribution | 69.00 | 13.00 | |
| 21 | Horse Flat | transmission | 230.00 | 138.00 | 13.80 |
| 22 | Horseshoe Bend | distribution | 35.00 | 13.09 | |
| 23 | Horseshoe Bend | distribution | 69.00 | 36.20 | |
| 24 | Horseshoe Bend | distribution | 69.00 | 25.00 | |
| 25 | Huston | distribution | 69.00 | 13.00 | |
| 26 | Hulen | distribution | 46.00 | 13.00 | |
| 27 | Hunt | transmission | 230.00 | 138.00 | 13.80 |
| 28 | Hydra | distribution | 138.00 | 36.20 | |
| 29 | Island | distribution | 69.00 | 13.00 | |
| 30 | Jefferson | transmission | 161.00 | | |
| 31 | Jerome | distribution | 138.00 | 13.00 | |
| 32 | Jerome | distribution | 138.00 | 13.09 | |
| 33 | Julion Clawson | distribution | 138.00 | 35.00 | |
| 34 | Joplin | distribution | 138.00 | 13.00 | |
| 35 | Joplin | distribution | 138.00 | 36.20 | |
| 36 | Justice | transmission | 230.00 | 138.00 | 13.80 |
| 37 | Karcher | distribution | 138.00 | 13.00 | |
| 38 | Kenyon | distribution | 69.00 | 13.00 | |
| 39 | Ketchum | distribution | 138.00 | 13.00 | |
| 40 | Kimberly | distribution | 138.00 | 13.09 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 14 | 1 | 1 | | | | 1 |
| 948 | 5 | | | | | 2 |
| 45 | 1 | | | | | 3 |
| 7 | 1 | | | | | 4 |
| 7 | 1 | | | | | 5 |
| 90 | 2 | | | | | 6 |
| 45 | 1 | | | | | 7 |
| 14 | 1 | | | | | 8 |
| 6 | 1 | | | | | 9 |
| 37 | 1 | | | | | 10 |
| 30 | 1 | | | | | 11 |
| 20 | 1 | | | | | 12 |
| 47 | 1 | | | | | 13 |
| 1000 | 3 | 1 | | | | 14 |
| 37 | 1 | | | | | 15 |
| 11 | 1 | | | | | 16 |
| 30 | 1 | | | | | 17 |
| 73 | 2 | | | | | 18 |
| 45 | 1 | | | | | 19 |
| 34 | 2 | | | | | 20 |
| 100 | 1 | | | | | 21 |
| 7 | 1 | | | | | 22 |
| 22 | 1 | | | | | 23 |
| 7 | 1 | | | | | 24 |
| 14 | 1 | | | | | 25 |
| 14 | 1 | | | | | 26 |
| 336 | 3 | | | | | 27 |
| 90 | 2 | | | | | 28 |
| 20 | 1 | | | | | 29 |
| | | | | | | 30 |
| 37 | 1 | | | | | 31 |
| 37 | 1 | | | | | 32 |
| 56 | 2 | | | | | 33 |
| 28 | 1 | | | | | 34 |
| 45 | 1 | | | | | 35 |
| 300 | 1 | | | | | 36 |
| 20 | 1 | | | | | 37 |
| 25 | 2 | | | | | 38 |
| 75 | 2 | | | | | 39 |
| 45 | 1 | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|--------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Kinport | transmission | 161.00 | 46.00 | 13.20 |
| 2 | Kinport | transmission | 230.00 | 138.00 | 12.47 |
| 3 | Kinport | transmission | 230.00 | 138.00 | 13.80 |
| 4 | Kinport | transmission | 345.00 | 230.00 | 13.80 |
| 5 | Kramer | distribution | 138.00 | 35.00 | |
| 6 | Kramer | distribution | 138.00 | 36.20 | |
| 7 | Kuna | distribution | 138.00 | 13.09 | |
| 8 | Lake | distribution | 69.00 | 13.00 | |
| 9 | Lake Fork | distribution | 138.00 | 36.20 | |
| 10 | Lake Fork | transmission | 138.00 | 69.00 | 12.50 |
| 11 | Lamb | distribution | 138.00 | 13.00 | |
| 12 | Langley Gulch- attended | transmission | 230.00 | 138.00 | 13.80 |
| 13 | Langley Gulch- attended | transmission | 230.00 | | |
| 14 | Langley Gulch- attended | transmission | 230.00 | 150.00 | |
| 15 | Lansing | distribution | 138.00 | 13.09 | |
| 16 | Lincoln | distribution | 138.00 | 13.09 | |
| 17 | Linden | distribution | 138.00 | 13.00 | |
| 18 | Locust | distribution | 138.00 | 36.20 | |
| 19 | Locust | transmission | 230.00 | 138.00 | 13.80 |
| 20 | Lower Malad - attended | transmission | 138.00 | 7.20 | |
| 21 | Lower Salmon - attended | transmission | 138.00 | 13.80 | |
| 22 | Map Rock | distribution | 69.00 | 13.09 | |
| 23 | McCall | distribution | 138.00 | 13.09 | |
| 24 | McCall | distribution | 138.00 | 36.20 | |
| 25 | Melba | distribution | 69.00 | 13.00 | |
| 26 | Meridian | distribution | 138.00 | 13.00 | |
| 27 | Micron | distribution | 138.00 | 13.09 | |
| 28 | Micron | distribution | 138.00 | 13.00 | |
| 29 | Midpoint | transmission | 230.00 | 138.00 | 13.80 |
| 30 | Midpoint | transmission | 345.00 | 230.00 | 13.80 |
| 31 | Midpoint | transmission | 500.00 | 345.00 | |
| 32 | Midrose | distribution | 138.00 | 13.09 | |
| 33 | Milner | transmission | 138.00 | 69.00 | 12.47 |
| 34 | Milner | distribution | 69.00 | 46.00 | 6.90 |
| 35 | Milner | distribution | 138.00 | 35.00 | |
| 36 | Milner PP - attended | transmission | 138.00 | 13.80 | |
| 37 | Moonstone | distribution | 138.00 | 35.00 | |
| 38 | Mora | distribution | 138.00 | 36.20 | |
| 39 | Moreland | distribution | 46.00 | 36.20 | |
| 40 | Mountain Home | distribution | 69.00 | 13.00 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| | | 7 | | | | 1 |
| 300 | 1 | | | | | 2 |
| 300 | 1 | | | | | 3 |
| 1000 | 3 | 1 | | | | 4 |
| 20 | 1 | | | | | 5 |
| 30 | 1 | | | | | 6 |
| 45 | 1 | | | | | 7 |
| 14 | 1 | | | | | 8 |
| 30 | 1 | | | | | 9 |
| 20 | 1 | | | | | 10 |
| 30 | 1 | | | | | 11 |
| 636 | 2 | | | | | 12 |
| 410 | 2 | | | | | 13 |
| | | 1 | | | | 14 |
| 45 | 1 | | | | | 15 |
| 14 | 1 | | | | | 16 |
| 58 | 2 | | | | | 17 |
| 134 | 3 | | | | | 18 |
| 600 | 2 | | | | | 19 |
| 16 | 1 | | | | | 20 |
| 70 | 4 | | | | | 21 |
| 14 | 1 | | | | | 22 |
| 22 | 1 | | | | | 23 |
| 30 | 1 | | | | | 24 |
| 11 | 1 | | | | | 25 |
| 60 | 2 | | | | | 26 |
| 40 | 2 | | | | | 27 |
| 40 | 2 | | | | | 28 |
| 300 | 1 | 1 | | | | 29 |
| 1400 | 2 | 1 | | | | 30 |
| 1500 | 3 | 1 | | | | 31 |
| 45 | 1 | | | | | 32 |
| 125 | 3 | 1 | | | | 33 |
| 8 | 3 | 1 | | | | 34 |
| 50 | 2 | | | | | 35 |
| 60 | 1 | | | | | 36 |
| 20 | 1 | | | | | 37 |
| 90 | 2 | | | | | 38 |
| 28 | 2 | | | | | 39 |
| 28 | 1 | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|------------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Mountain Home Air Force Base | distribution | 69.00 | 13.00 | |
| 2 | Mountain Home Air Force Base | distribution | 138.00 | 13.00 | |
| 3 | Nampa | transmission | 230.00 | 138.00 | 13.80 |
| 4 | Nampa | distribution | 138.00 | 13.00 | |
| 5 | New Meadows | distribution | 138.00 | 36.20 | |
| 6 | New Plymouth | distribution | 69.00 | 13.00 | |
| 7 | Northview | distribution | 138.00 | 13.09 | |
| 8 | Notch Butte | distribution | 138.00 | 13.09 | |
| 9 | Orchard | distribution | 69.00 | 36.20 | |
| 10 | Parma | distribution | 69.00 | 13.00 | |
| 11 | Parma | distribution | 69.00 | 35.00 | |
| 12 | Paul | distribution | 138.00 | 35.00 | |
| 13 | Paul | distribution | 138.00 | 36.20 | |
| 14 | Payette | distribution | 138.00 | 13.09 | |
| 15 | Pingree | transmission | 138.00 | 46.00 | 12.50 |
| 16 | Pingree | distribution | 138.00 | 35.00 | |
| 17 | Pleasant Valley | distribution | 138.00 | 35.00 | |
| 18 | Pleasant Valley | distribution | 138.00 | 36.20 | |
| 19 | Pocatello | distribution | 46.00 | 13.00 | |
| 20 | Pocket | distribution | 138.00 | 36.20 | |
| 21 | Poleline | distribution | 138.00 | 13.09 | |
| 22 | Populus | transmission | 345.00 | | |
| 23 | Portneuf | distribution | 138.00 | 35.00 | |
| 24 | Portneuf | distribution | 46.00 | 35.00 | |
| 25 | Rockford | distribution | 46.00 | 13.00 | |
| 26 | Russett | distribution | 138.00 | 13.00 | |
| 27 | Sailor Creek | distribution | 138.00 | 2.40 | |
| 28 | Sailor Creek | distribution | 138.00 | 35.00 | |
| 29 | Salmon | distribution | 69.00 | 13.09 | |
| 30 | Salmon | distribution | 69.00 | 36.20 | |
| 31 | Shoshone | distribution | 46.00 | 13.09 | |
| 32 | Shoshone | distribution | 46.00 | 7.20 | |
| 33 | Shoshone Falls - attended | transmission | 46.00 | 4.16 | |
| 34 | Shoshone Falls - attended | transmission | 46.00 | 6.60 | |
| 35 | Silver | distribution | 138.00 | 35.00 | |
| 36 | Simplot | distribution | 138.00 | 13.00 | |
| 37 | Sinker Creek | distribution | 138.00 | 35.00 | |
| 38 | Siphon | distribution | 138.00 | 36.20 | |
| 39 | Skyway | distribution | 138.00 | 13.09 | |
| 40 | South Park | distribution | 46.00 | 13.00 | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| | | 1 | | | | 1 |
| 34 | 1 | | | | | 2 |
| 300 | 1 | | | | | 3 |
| 87 | 3 | | | | | 4 |
| 22 | 1 | | | | | 5 |
| 13 | 1 | | | | | 6 |
| 45 | 1 | | | | | 7 |
| 14 | 1 | | | | | 8 |
| 41 | 2 | | | | | 9 |
| 14 | 1 | | | | | 10 |
| 22 | 1 | | | | | 11 |
| 30 | 1 | 1 | | | | 12 |
| 45 | 1 | | | | | 13 |
| 45 | 1 | | | | | 14 |
| 67 | 3 | | | | | 15 |
| 34 | 2 | | | | | 16 |
| 30 | 1 | | | | | 17 |
| 45 | 1 | | | | | 18 |
| 60 | 2 | | | | | 19 |
| 45 | 1 | | | | | 20 |
| 30 | 1 | | | | | 21 |
| | | | | | | 22 |
| 30 | 1 | | | | | 23 |
| | | 1 | | | | 24 |
| 25 | 2 | | | | | 25 |
| 30 | 1 | | | | | 26 |
| 21 | 2 | | | | | 27 |
| 28 | 1 | | | | | 28 |
| 22 | 1 | | | | | 29 |
| 22 | 1 | | | | | 30 |
| 14 | 1 | | | | | 31 |
| 2 | 3 | | | | | 32 |
| 4 | 1 | | | | | 33 |
| 14 | 1 | | | | | 34 |
| 20 | 1 | | | | | 35 |
| 53 | 2 | | | | | 36 |
| 20 | 1 | | | | | 37 |
| 75 | 2 | | | | | 38 |
| 45 | 1 | | | | | 39 |
| 14 | 1 | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|--------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Spring Valley | distribution | 138.00 | 12.47 | |
| 2 | Star | distribution | 138.00 | 13.09 | |
| 3 | Starkey | transmission | 138.00 | 69.00 | 12.47 |
| 4 | State | distribution | 69.00 | 13.00 | |
| 5 | Sterling | distribution | 46.00 | 13.00 | |
| 6 | Stoddard | distribution | 138.00 | 13.00 | |
| 7 | Strike Power Plant - attended | transmission | 138.00 | 13.80 | |
| 8 | Sugar | distribution | 138.00 | 35.00 | |
| 9 | Swan Falls - attended | transmission | 138.00 | 6.90 | |
| 10 | Taber | distribution | 46.00 | 13.00 | |
| 11 | Tamarack | distribution | 138.00 | 2.40 | |
| 12 | Ten Mile | distribution | 138.00 | 13.09 | |
| 13 | Terry | distribution | 138.00 | 13.09 | |
| 14 | Terry | distribution | 138.00 | 13.00 | |
| 15 | Thousand Springs - attended | transmission | 46.00 | 7.20 | |
| 16 | Three Mile Knoll | transmission | 345.00 | | |
| 17 | Toponis | distribution | 138.00 | 33.00 | |
| 18 | Twin Falls | distribution | 138.00 | 13.09 | |
| 19 | Twin Falls | transmission | 138.00 | 46.00 | 12.98 |
| 20 | Twin Falls PP - attended | transmission | 138.00 | 7.20 | |
| 21 | Twin Falls PP - attended | transmission | 138.00 | 13.20 | |
| 22 | Tyhee | distribution | 46.00 | 13.00 | |
| 23 | Upper Malad - attended | transmission | 45.00 | 7.20 | |
| 24 | Upper Salmon- attended | transmission | 138.00 | 7.20 | |
| 25 | Ustick | distribution | 138.00 | 13.00 | |
| 26 | Vallivue | distribution | 138.00 | 13.09 | |
| 27 | Victory | distribution | 138.00 | 13.00 | |
| 28 | Victory | distribution | 138.00 | 13.09 | |
| 29 | Ware | distribution | 69.00 | 13.00 | |
| 30 | Weiser | distribution | 69.00 | 13.00 | |
| 31 | Weiser | transmission | 138.00 | 69.00 | 12.47 |
| 32 | Wilder | distribution | 69.00 | 13.00 | |
| 33 | Willis | distribution | 138.00 | 13.09 | |
| 34 | Willow Creek | distribution | 138.00 | 13.00 | |
| 35 | Wye | distribution | 138.00 | 13.00 | |
| 36 | Wye | distribution | 138.00 | 13.09 | |
| 37 | Zilog | distribution | 138.00 | 13.09 | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | The above are all State of Idaho | | | | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 11 | 1 | | | | | 1 |
| 30 | 1 | | | | | 2 |
| 30 | 1 | | | | | 3 |
| 58 | 2 | | | | | 4 |
| 11 | 2 | | | | | 5 |
| 28 | 1 | | | | | 6 |
| 104 | 3 | | | | | 7 |
| 28 | 2 | | | | | 8 |
| 34 | 1 | | | | | 9 |
| 6 | 1 | | | | | 10 |
| 11 | 1 | | | | | 11 |
| 90 | 2 | | | | | 12 |
| 20 | 1 | | | | | 13 |
| 50 | 2 | | | | | 14 |
| 8 | 1 | | | | | 15 |
| | | | | | | 16 |
| 30 | 1 | | | | | 17 |
| 82 | 2 | | | | | 18 |
| 50 | 2 | | | | | 19 |
| 13 | 1 | | | | | 20 |
| 72 | 1 | | | | | 21 |
| 14 | 1 | | | | | 22 |
| 8 | 1 | | | | | 23 |
| 42 | 4 | | | | | 24 |
| 77 | 2 | | | | | 25 |
| 30 | 1 | | | | | 26 |
| 45 | 1 | | | | | 27 |
| 30 | 1 | | | | | 28 |
| 20 | 1 | 1 | | | | 29 |
| 28 | 2 | 1 | | | | 30 |
| 42 | 1 | | | | | 31 |
| 14 | 1 | | | | | 32 |
| 30 | 1 | | | | | 33 |
| 11 | 1 | | | | | 34 |
| 60 | 2 | | | | | 35 |
| 37 | 1 | | | | | 36 |
| 45 | 1 | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) | | |
|----------|--|--------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | | | | | |
| 2 | Montana: | | | | |
| 3 | Mill Creek | transmission | 230.00 | | |
| 4 | Peterson | transmission | 230.00 | 69.00 | 13.20 |
| 5 | | | | | |
| 6 | Nevada: | | | | |
| 7 | Valmy - attended | transmission | 345.00 | 18.00 | |
| 8 | Wells | transmission | 138.00 | 69.00 | 13.00 |
| 9 | | | | | |
| 10 | Oregon: | | | | |
| 11 | Adrian | distribution | 69.00 | 13.00 | |
| 12 | Burns | transmission | 500.00 | | |
| 13 | Cairo | distribution | 69.00 | 13.00 | |
| 14 | Hells Canyon - attended | transmission | 230.00 | 13.80 | |
| 15 | Hells Canyon - attended | distribution | 69.00 | 0.50 | |
| 16 | Hines | transmission | 138.00 | 115.00 | 12.47 |
| 17 | Hurricane | transmission | 230.00 | | |
| 18 | Jacobson Gulch | distribution | 69.00 | 2.40 | |
| 19 | Malheur Butte | distribution | 69.00 | 34.50 | |
| 20 | Nyssa | distribution | 69.00 | 13.00 | |
| 21 | Ontario | distribution | 138.00 | 13.00 | |
| 22 | Ontario | transmission | 138.00 | 69.00 | 12.47 |
| 23 | Ontario | transmission | 230.00 | 138.00 | 13.80 |
| 24 | Ontario | transmission | 138.00 | 69.00 | 12.98 |
| 25 | Ontario | transmission | 138.00 | 69.00 | 13.09 |
| 26 | Ontario | transmission | 138.00 | 69.00 | 12.50 |
| 27 | Ore-Ida | distribution | 69.00 | 13.00 | |
| 28 | Oxbow - attended | transmission | 138.00 | 69.00 | 13.00 |
| 29 | Oxbow - attended | transmission | 230.00 | 13.80 | |
| 30 | Oxbow - attended | transmission | 230.00 | 138.00 | 13.80 |
| 31 | Quartz | transmission | 138.00 | 69.00 | 12.50 |
| 32 | Quartz | transmission | 230.00 | 138.00 | 12.98 |
| 33 | Quartz | transmission | 138.00 | 69.00 | 12.98 |
| 34 | Summer Lake | transmission | 500.00 | | |
| 35 | Vale | distribution | 69.00 | 13.00 | |
| 36 | | | | | |
| 37 | Washington: | | | | |
| 38 | Walla Walla | transmission | 230.00 | | |
| 39 | | | | | |
| 40 | Wyoming: | | | | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| 86 | 4 | 1 | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| 315 | 1 | | | | | 7 |
| 25 | 3 | 1 | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| 11 | 1 | | | | | 11 |
| | | | | | | 12 |
| 20 | 1 | | | | | 13 |
| 560 | 3 | | | | | 14 |
| 1 | 1 | | | | | 15 |
| 80 | 1 | 1 | | | | 16 |
| | | | | | | 17 |
| 11 | 1 | | | | | 18 |
| 11 | 3 | 1 | | | | 19 |
| 28 | 2 | | | | | 20 |
| 67 | 2 | 1 | | | | 21 |
| 47 | 1 | | | | | 22 |
| 400 | 2 | | | | | 23 |
| 93 | 2 | | | | | 24 |
| | | 1 | | | | 25 |
| | | 1 | | | | 26 |
| 28 | 1 | | | | | 27 |
| 13 | 3 | 1 | | | | 28 |
| 274 | 2 | | | | | 29 |
| 100 | 1 | | | | | 30 |
| 25 | 1 | | | | | 31 |
| 167 | 3 | 1 | | | | 32 |
| 20 | 1 | | | | | 33 |
| | | | | | | 34 |
| 14 | 1 | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVA) | | |
|----------|--|--------------------------------|------------------|------------------|-----------------|
| | | | Primary (c) | Secondary (d) | Tertiary (e) |
| 1 | Jim Bridger - attended | transmission | 345.00 | 22.00 | 34.50 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Transformers-distribution substations under 10,000 | | | | |
| 8 | KVA 61 unattended. | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

| Capacity of Substation (In Service) (In MVA) (f) | Number of Transformers In Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|--|---|--|--|------------------------|-----------------------------------|-------------|
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) | |
| 2244 | 4 | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 214 | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 426 Line No.: 1 Column: a

PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Adelaide station. Ownership interest varies by terminal. 100% of the capacity is reported.

Schedule Page: 426 Line No.: 1 Column: c

For all of Column c: Primary voltages reported in KV unless otherwise noted.

Schedule Page: 426 Line No.: 1 Column: d

For all of Column d: Secondary voltages reported in KV unless otherwise noted.

Schedule Page: 426 Line No.: 1 Column: e

For all of Column e: Tertiary voltages reported in KV unless otherwise noted.

Schedule Page: 426 Line No.: 1 Column: f

For all of column F:
Top rating capacity reported unless otherwise noted.

Schedule Page: 426 Line No.: 7 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity reported.

Schedule Page: 426 Line No.: 8 Column: a

Jointly owned with Pacific Corp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.

Schedule Page: 426 Line No.: 9 Column: a

Jointly owned with Pacific Corp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.

Schedule Page: 426 Line No.: 16 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Big Grassy station. Ownership interest varies by terminal.

Schedule Page: 426 Line No.: 29 Column: a

PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Borah station. Ownership interest varies by terminal. 100% of the capacity is reported.

Schedule Page: 426.3 Line No.: 2 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Goshen station. Ownership interest varies by terminal. 100% of the capacity reported.

Schedule Page: 426.3 Line No.: 14 Column: a

PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Hemingway station. Ownership interest varies by terminal. 100% of the capacity is reported.

Schedule Page: 426.3 Line No.: 30 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Jefferson station. Ownership interest varies by terminal.

Schedule Page: 426.4 Line No.: 4 Column: a

PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Kinport station. Ownership interest

| | | | |
|---------------------|---|--|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/14/2021 | Year/Period of Report 2020/Q4 |
| Idaho Power Company | | | |
| FOOTNOTE DATA | | | |

varies by terminal. 100% of the capacity is reported.

Schedule Page: 426.4 Line No.: 31 Column: a

PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Midpoint station. Ownership interest varies by terminal. 100% of the capacity is reported.

Schedule Page: 426.5 Line No.: 22 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Populus station. Ownership interest varies by terminal.

Schedule Page: 426.6 Line No.: 16 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Three Mile Knoll station. Ownership interest varies by terminal.

Schedule Page: 426.7 Line No.: 3 Column: a

Idaho Power has 32% ownership interest in certain transmission related equipment located at Northwestern Energy's Mill Creek Station.

Schedule Page: 426.7 Line No.: 7 Column: a

Jointly owned with Sierra Pacific Power Company, d/b/a NV Energy. Idaho Power has a 50% share of ownership. 100% of the capacity reported.

Schedule Page: 426.7 Line No.: 12 Column: a

Idaho Power has a 22% ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Burns station.

Schedule Page: 426.7 Line No.: 17 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Hurricane station. Ownership interest varies by terminal.

Schedule Page: 426.7 Line No.: 34 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Summer Lake station. Ownership interest varies by terminal.

Schedule Page: 426.7 Line No.: 38 Column: a

Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Walla Walla station. Ownership interest varies by terminal.

Schedule Page: 426.8 Line No.: 1 Column: a

Jointly owned with PacificCorp. Idaho Power has a 33.3% share of ownership. 100% of the capacity is reported.

This Page Intentionally Left Blank

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

| Line No. | Description of the Non-Power Good or Service (a) | Name of Associated/Affiliated Company (b) | Account Charged or Credited (c) | Amount Charged or Credited (d) |
|----------|---|---|---------------------------------|--------------------------------|
| 1 | Non-power Goods or Services Provided by Affiliated | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | Non-power Goods or Services Provided for Affiliate | | | |
| 21 | Managerial Expenses | IDACORP, INC. | 417420 | 446,210 |
| 22 | | | 922000 | 29,242 |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |