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November 2, 2016

VIA ELECTRONIC

PUC Filing Center
Public Utility Commission of Oregon
PO Box 1088
Salem, OR 97308-1088

Re: Docket No. UM 1801 - In the Matter of the Application of IDAHO POWER COMPANY for Authority to Implement Revised Depreciation Rates for Electric Plant-in-Service.

Attention Filing Center:

Attached for filing in the above-referenced docket is an electronic copy of Idaho Power Company's Application for Authorization to Implement Revised Depreciation Rates, including the Testimony of John Spanos. Please contact this office with any questions.

Very truly yours,

Wendy McIndoo
Office Manager

Enclosures

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I served a true and correct copy of the foregoing document on
3 the following named person(s) on the date indicated below by email addressed to said
4 person(s) at his or her last-known address(es) indicated below.

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DATED: November 2, 2016



Wendy McIndoo
Office Manager

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1801

In the Matter of the Application of IDAHO
POWER COMPANY for Authority to
Implement Revised Depreciation Rates for
Electric Plant-in-Service.

APPLICATION FOR
AUTHORIZATION TO IMPLEMENT
REVISED DEPRECIATION RATES

Idaho Power Company ("Idaho Power" or "Company"), in accordance with ORS 757.140, hereby respectfully makes application to the Public Utility Commission of Oregon ("Commission") for an order granting the Company authorization, effective June 1, 2017, to: (1) institute revised depreciation rates for the Company's electric plant-in-service, based upon updated net salvage percentages and service life estimates for all plant assets, and (2) adjust Oregon jurisdictional base rates to reflect the revised depreciation rates.

This Application is being filed with the Commission concurrently with an application in Docket No. UE 316 requesting approval of a balancing account to track the incremental costs and benefits associated with the accelerated depreciation schedule for the North Valmy power plant ("Valmy") to allow the plant to be fully depreciated by December 31, 2025 ("Valmy Application"); therefore, any impact due to the acceleration of Valmy's depreciable life is excluded from the revised depreciation rates included in this filing. Idaho Power is simultaneously filing these applications to facilitate a single rate change for customers.

In support of this Application, Idaho Power asserts as follows:

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I. DEPRECIATION STUDY

The last major changes to the Company’s depreciation rates occurred June 1, 2012, as a result of Order No. 12-296 issued in Docket No. UM 1576.¹ The depreciation rates adopted in this proceeding were based on the Company’s electric plant-in-service at June 30, 2011. Idaho Power has conducted a new, detailed depreciation study of all electric plant-in-service. The Company seeks authority to implement these revised depreciation rates in its Oregon jurisdiction effective June 1, 2017.

In the Company’s 2008 request to revise depreciation rates, Docket No. UM 1395, the Commission adopted the stipulation entered into by Idaho Power and the Commission Staff that implemented the depreciation rates proposed by the Company and approved by the Idaho Public Utilities Commission (“IPUC”). The Stipulation in that case also addressed Commission Staff’s desire to have input on Idaho Power’s depreciation rates going forward. In accordance with the intent of the Stipulation approved with Order No. 09-317 in Docket No. UM 1395, on October 21, 2016, Idaho Power filed a concurrent request with the IPUC seeking authority to implement these revised depreciation rates in its Idaho jurisdiction as well (Case No. IPC-E-16-23). Dockets open in both jurisdictions will allow Idaho Power, the Staff of both the Commission and the IPUC, and any interested parties to work to develop future depreciation rates. The Company will continue to involve both Idaho and Oregon Commission Staffs in discussion and procedural processes in an effort to come to an outcome that would result in the same depreciation rates being in effect for the Company on a system-wide basis.

The revised depreciation rates proposed by the Company in this case are based on the results of a detailed depreciation study authorized by the Company and conducted by Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) relative to

¹ Order No. 12-296 approved revised depreciation rates effective June 1, 2012, for accounting purposes and customer rates effective August 1, 2012.

1 Idaho Power's electric plant-in-service as of December 31, 2015 ("Study"). The Study
2 updates net salvage percentages and service life estimates for all plant assets. The Study
3 is presented as Exhibit No. 102 to the Direct Testimony of Gannett Fleming Vice
4 President, John J. Spanos, which is included in this filing. Notably, the Company is
5 proposing no change to the depreciation related to the Boardman power plant
6 ("Boardman") or Valmy in this proceeding. Order No. 12-235 issued in Docket No. UE 239
7 approved a cost recovery approach associated with the early retirement of Boardman, and
8 any changes in depreciation associated with Valmy due to the accelerated end-of-life date
9 will be addressed in the Valmy Application concurrently filed in Docket No. UE 316. The
10 depreciation rates approved in Order No. 12-235 were based on an end-of-life for the Jim
11 Bridger coal plant ("Bridger") of 2034.

12 However, Order No. 12-235 also approved the tracking by Idaho Power, through a
13 regulatory liability account, of an adjustment that results from the difference between the
14 approved depreciation rates for Bridger with an end-of-life date of 2034 and depreciation
15 rates associated with the end-of-life date for Bridger of 2025. The separate accounting for
16 Bridger allows Idaho Power to maintain one set of depreciation records to be used for both
17 the Oregon and Idaho jurisdictions while ensuring that the actual amounts paid by Oregon
18 customers of Idaho Power will cover the future depreciation expenses associated with the
19 potential closure of Bridger as early as 2025. In this Application, Idaho Power proposes
20 the same treatment of the depreciation associated with the Bridger plant. While the Study
21 presented in Exhibit No. 102 reflects an end-of-life date for Bridger of 2034, Mr. Spanos
22 has also prepared the depreciation rates associated with the end-of-life date for Bridger of
23 2025 in order for Idaho Power to compute the adjustment associated with the difference in
24 depreciation rates.

25 Once approved in Docket No. UE 239, Order No. 12-235, Idaho Power's **current**
26 depreciation rates were applied to the investment in each primary and sub-plant account.

1 These depreciation rates are based on the straight line, remaining life method for
2 production, transmission, and distribution plant and the amortization of certain general
3 plant accounts. A summary schedule detailing the December 31, 2015, original plant cost
4 and book depreciation reserve amounts is embedded in Section VI of Exhibit No. 2 to Mr.
5 Spanos' testimony and is also set forth in Attachment No. 1 to this Application.

6 The **proposed** depreciation rates for Idaho Power (also included in Attachment No.
7 1) are based on plant account data as of December 31, 2015. Gannett Fleming was
8 asked to identify and measure changes, and recommend depreciation rates. The
9 proposed depreciation rates are also based on the straight line, remaining life method for
10 all electric plant. Attachment No. 2 to this Application sets forth the depreciation rates
11 associated with a 2025 end-of-life for Bridger. These proposed rates will be used to
12 compute the difference between depreciation associated with a 2034 Bridger end-of-life
13 and a 2025 Bridger end-of-life for tracking of actual amounts in a regulatory liability paid by
14 Oregon customers.

15 As recommended by and described in the testimony of Mr. Spanos, the Company is
16 proposing an adjustment to the book reserve of the general plant accounts. Currently, the
17 rates that are consistent with the amortization period for general plant assets in service
18 today, and those expected to be added in the future, do not align with the actual book
19 reserve. For example, Account 391.2, Office Furniture and Equipment – EDP Equipment,
20 has a five-year amortization period and would produce a 20 percent amortization rate. But
21 the plant account has a book reserve lower than it should in order to produce the 20
22 percent rate based on the ages of the existing general plant assets. If an adjustment to
23 the book reserve is not made, the amortization rate going forward will need to be greater
24 than the 20 percent rate to achieve full amortization by the end of the life of the existing
25 assets. However, an amortization rate higher than 20 percent would result in full
26 amortization of future investments earlier than the five-year amortization period.

1 To correct the mismatch of the general plant book reserve's ratios, and to avoid
2 creating future disparities, Mr. Spanos has recommended an adjustment to the book
3 reserve of the Company's general plant accounts. Exhibit No. 103 to Mr. Spanos'
4 testimony quantifies the reserve adjustment of \$7.79 million that would be required to
5 bring the general plant account book reserve amounts in line with the ages of the surviving
6 plant-in-service. Idaho Power proposes to amortize this amount over a five-year period,
7 resulting in an increase in amortization expense of \$1.56 million annually.

8 Upon adoption of the proposed depreciation rates, the Bridger 2025 end-of-life
9 adjustment, amortization of the reserve adjustment, and annual depreciation and
10 amortization expense would increase approximately \$604,000 on an Oregon jurisdictional
11 basis when applied to the Company's current plant-in-service amounts approved in Docket
12 Nos. UE 233, UE 239, UE 248, and UE 316. This results in an increase in the Company's
13 Oregon jurisdictional revenue requirement of \$721,548, as measured against the revenue
14 requirement approved in the Company's last general rate case, Docket No. UE 233.
15 Attachment No. 3 summarizes the revenue requirement calculation, highlighting those
16 components impacted by the increased depreciation and amortization expense.

17 The Company proposes to allocate the increase in depreciation expense using the
18 Jurisdictional Separation Study methodology consistent with that utilized to determine the
19 Idaho jurisdictional revenue requirement in Docket No. UE 233. The Company requests
20 that the incremental revenue requirement of \$721,548 be recovered from customers
21 through a uniform percentage increase to all base rate components except the service
22 charge. The proposed change equates to an overall increase of 1.30 percent as set forth
23 in Attachment No. 4. Attachment No. 5 to this Application shows a comparison of
24 revenues from the various tariff customers under Idaho Power's existing rates and
25 charges with the corresponding proposed new revenue levels resulting from the proposed
26

1 rates in both this Application and the Valmy Application concurrently filed in Docket No.
2 UE 316.

3 **II. COMMUNICATIONS AND SERVICE OF PLEADINGS**

4 Idaho Power wishes to waive paper service in this docket. Communications and
5 service pleadings with reference to this Application should be sent to the following:

6 Lisa Nordstrom
7 Idaho Power Company
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12 P.O. Box 70
13 Boise, Idaho 83707
14 dockets@idahopower.com

14 **III. REQUEST FOR RELIEF**

15 Idaho Power respectfully requests that the Commission issue an Order: (1)
16 authorizing the revised depreciation rates for electric plant-in-service effective as of June
17 1, 2017, and (2) authorizing a change in customer rates effective as of June 1, 2017.

18 Respectfully submitted this 2nd day of November, 2016.

19 McDOWELL RACKNER & GIBSON PC

20 
21 Lisa F. Rackner

22 IDAHO POWER COMPANY

23 Lisa D. Nordsstrom
24 Lead Counsel
25 P.O. Box 70
26 Boise, Idaho 83707

Attorneys for Idaho Power Company

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Attachment 1
Depreciation Rates

November 2, 2016

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
ELECTRIC PLANT									
JIM BRIDGER STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4 *	0	226,377.42	161,621	64,756	3,624	1.60	17.9
311.00	STRUCTURES AND IMPROVEMENTS	100-S0.5 *	(10)	70,396,751.49	55,512,712	21,923,715	1,227,470	1.74	17.9
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	60-S1 *	(10)	111,739,501.89	48,862,705	74,050,747	4,134,761	3.70	17.9
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1.5 *	(10)	295,175,654.09	128,837,700	195,855,519	11,537,349	3.91	17.0
312.30	BOILER PLANT EQUIPMENT - RAILCARS	30-R3	0	2,484,314.64	1,839,895	644,420	70,278	2.83	9.2
314.00	TURBOGENERATOR UNITS	45-S0.5 *	(7)	98,081,079.63	33,187,247	71,759,508	4,340,843	4.43	16.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5 *	(5)	29,674,461.30	22,715,343	8,442,841	505,358	1.70	16.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0 *	(2)	4,770,781.58	1,987,046	2,879,151	197,859	4.15	14.6
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	13-L2	15	50,741.14	31,412	11,718	2,158	4.25	5.4
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13-L2	15	200,237.63	170,202	0	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13-L2	15	125,728.59	20,470	86,399	7,315	5.82	11.8
316.70	MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	21-S1	15	80,464.12	65,007	3,388	278	0.35	12.2
316.80	MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQUIPMENT	20-O1	25	3,784,706.18	52,961	2,785,569	156,807	4.14	17.8
316.90	MISCELLANEOUS POWER PLANT EQUIP - TRAILERS	35-S1	15	13,977.04	1,482	10,398	340	2.43	30.6
TOTAL JIM BRIDGER PRODUCTION PLANT				616,804,776.74	293,445,803	378,518,129	22,184,440	3.60	
HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS								
	HAGERMAN MAINTENANCE SHOP	115-R2.5 *	(25)	1,661,380.96	1,157,383	919,343	37,379	2.25	24.6
	MILNER DAM	115-R2.5 *	(25)	814,224.25	356,057	661,723	13,542	1.66	48.9
	NIAGARA SPRINGS HATCHERY	115-R2.5 *	(25)	18,927,457.39	3,167,029	20,492,293	385,558	2.04	53.1
	HELLS CANYON MAINTENANCE SHOP	115-R2.5 *	(25)	2,409,584.37	1,172,594	1,839,386	35,112	1.46	52.4
	RAPID RIVER HATCHERY	115-R2.5 *	(25)	2,608,829.77	1,512,555	1,748,482	33,404	1.28	52.3
	AMERICAN FALLS	115-R2.5 *	(25)	11,986,636.45	7,690,938	7,292,358	195,949	1.63	37.2
	BROWNLEE	115-R2.5 *	(25)	32,471,129.08	22,800,206	17,788,705	347,433	1.07	51.2
	BLISS	115-R2.5 *	(25)	1,098,134.70	616,898	755,770	41,278	3.76	18.3
	CASCADE	115-R2.5 *	(25)	7,380,842.41	4,141,393	5,084,660	119,252	1.62	42.6
	CLEAR LAKE	115-R2.5 *	(25)	193,278.70	210,529	31,069	2,725	1.41	11.4
	HELLS CANYON	115-R2.5 *	(25)	2,931,900.29	1,400,177	2,264,698	43,780	1.49	51.7
	LOWER MALAD	115-R2.5 *	(25)	799,097.82	479,503	519,369	27,700	3.47	18.7
	LOWER SALMON	115-R2.5 *	(25)	2,869,695.46	1,198,295	2,388,824	129,863	4.53	18.4
	MILNER	115-R2.5 *	(25)	9,617,360.14	4,099,283	7,922,417	158,084	1.64	50.1
	OXBOW HATCHERY	115-R2.5 *	(25)	2,390,848.81	977,972	2,010,589	38,164	1.60	52.7
	OXBOW	115-R2.5 *	(25)	10,878,166.95	6,672,441	6,925,268	138,204	1.27	50.1
	OXBOW COMMON	115-R2.5 *	(25)	111,952.27	114,279	25,661	533	0.48	48.1
	PAHSIMEROI ACCUMULATING PONDS	115-R2.5 *	(25)	13,382,523.15	3,349,325	13,378,829	252,035	1.88	53.1
	PAHSIMEROI TRAPPING	115-R2.5 *	(25)	1,267,081.16	1,446,556	137,295	2,585	0.20	53.1
	SHOSHONE FALLS	115-R2.5 *	(25)	1,253,635.42	935,134	631,910	34,735	2.77	18.2
	STRIKE	115-R2.5 *	(25)	9,780,012.86	4,146,390	8,078,626	439,321	4.49	18.4
	SWAN FALLS	115-R2.5 *	(25)	27,334,903.99	13,419,604	20,749,026	791,819	2.90	26.2
	TWIN FALLS	115-R2.5 *	(25)	759,842.69	449,262	500,541	20,575	2.71	24.3
	TWIN FALLS (NEW)	115-R2.5 *	(25)	10,261,704.36	5,335,698	7,491,432	304,609	2.97	24.6
	THOUSAND SPRINGS	115-R2.5 *	(25)	360,487.88	403,761	46,849	3,045	0.84	15.4
	UPPER MALAD	115-R2.5 *	(25)	363,647.08	320,477	134,082	7,270	2.00	18.4
	UPPER SALMON A	115-R2.5 *	(25)	917,541.40	742,370	404,557	22,450	2.45	18.0
	UPPER SALMON B	115-R2.5 *	(25)	773,060.93	371,100	595,226	32,360	4.19	18.4
	UPPER SALMON COMMON	115-R2.5 *	(25)	389,664.01	261,898	225,182	12,282	3.15	18.3
TOTAL ACCOUNT 331				175,994,624.75	88,949,107	131,044,170	3,671,046	2.09	35.7

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
	BROWNLEE	100-S4 *	8,639,663.66	6,137,138	4,230,458	101,304	1.17	41.8	
	HELLS CANYON	100-S4 *	940,788.93	640,803	488,144	11,689	1.24	41.8	
	OXBOW	100-S4 *	56,309.00	39,328	28,243	676	1.20	41.8	
	OXBOW COMMON	100-S4 *	1,927,919.83	1,509,918	803,586	18,685	0.97	43.0	
	BROWNLEE COMMON	100-S4 *	7,895,824.78	6,203,405	3,271,585	78,343	0.99	41.8	
	TOTAL ACCOUNT 332.1		19,460,506.20	14,530,592	8,822,016	210,697	1.08	41.9	
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	MILNER DAM	100-S4 *	809,584.42	259,119	712,382	13,938	1.72	51.1	
	AMERICAN FALLS	100-S4 *	4,293,075.10	2,925,319	2,226,371	57,841	1.35	38.5	
	BROWNLEE	100-S4 *	53,506,997.92	39,815,109	24,393,289	539,008	1.01	45.3	
	BLISS	100-S4 *	8,963,581.90	7,220,255	3,536,043	197,241	2.20	17.9	
	CASCADE	100-S4 *	3,145,630.46	1,747,653	2,027,104	45,758	1.45	44.3	
	CLEAR LAKE	100-S4 *	2,344,260.16	805,741	2,007,371	174,933	7.46	11.5	
	HELLS CANYON	100-S4 *	51,932,133.73	34,516,737	27,801,823	599,977	1.16	46.3	
	LOWER MALAD	100-S4 *	4,920,879.40	2,600,146	3,304,909	173,654	3.53	19.0	
	LOWER SALMON	100-S4 *	6,920,148.41	5,913,124	2,391,054	134,707	1.95	17.8	
	MILNER	100-S4 *	16,621,594.69	6,809,520	13,136,394	251,416	1.51	52.2	
	OXBOW	100-S4 *	30,376,665.85	21,574,227	14,877,772	343,287	1.13	43.3	
	OXBOW COMMON	100-S4 *	9,871.65	6,041	5,805	108	1.09	53.8	
	SHOSHONE FALLS	100-S4 *	10,108,900.81	616,823	11,513,858	626,763	6.20	18.4	
	STRIKE	100-S4 *	10,807,310.35	9,164,247	3,804,525	213,027	1.97	17.9	
	SWAN FALLS	100-S4 *	15,989,465.08	8,369,326	10,818,032	407,135	2.55	26.6	
	TWIN FALLS	100-S4 *	1,354,482.35	244,306	1,381,073	56,336	4.16	24.5	
	TWIN FALLS (NEW)	100-S4 *	7,645,780.81	3,558,327	5,616,610	224,664	2.94	25.0	
	THOUSAND SPRINGS	100-S4 *	4,060,448.55	2,554,243	2,318,295	149,569	3.68	15.5	
	UPPER MALAD	100-S4 *	1,362,526.74	1,221,544	413,488	22,863	1.68	18.1	
	UPPER SALMON A	100-S4 *	1,343,320.64	691,336	920,649	51,015	3.80	18.0	
	UPPER SALMON B	100-S4 *	3,611,192.40	2,575,092	1,758,339	97,196	2.69	18.1	
	UPPER SALMON COMMON	100-S4 *	1,175,917.13	624,626	786,475	43,518	3.70	18.1	
	HELLS CANYON COMMON	100-S4 *	3,723,168.70	3,060,813	1,406,989	27,438	0.74	51.3	
	TOTAL ACCOUNT 332.2		245,026,937.25	156,873,674	137,158,650	4,451,392	1.82	30.8	
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	SQUARE *	0	5,472,398.44	2,018,617	3,453,781	62,705	1.15	55.1
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	MILNER DAM	90-S2 *	1,274,307.36	350,540	1,051,198	21,982	1.73	47.8	
	AMERICAN FALLS	90-S2 *	26,350,936.61	15,574,505	13,411,525	387,827	1.47	34.6	
	BROWNLEE	90-S2 *	44,771,999.78	30,017,687	19,231,513	420,082	0.94	45.8	
	BLISS	90-S2 *	4,708,361.07	3,427,511	1,751,686	100,560	2.14	17.4	
	CASCADE	90-S2 *	10,099,741.28	4,511,489	6,598,226	163,395	1.62	40.4	
	CLEAR LAKE	90-S2 *	742,451.41	609,478	207,219	18,052	2.43	11.5	
	HELLS CANYON	90-S2 *	12,182,846.73	6,150,322	7,250,809	166,459	1.37	43.6	
	LOWER MALAD	90-S2 *	4,745,707.96	400,118	4,820,161	252,483	5.32	19.1	
	LOWER SALMON	90-S2 *	4,879,605.36	3,797,399	1,570,167	90,955	1.86	17.3	
	MILNER	90-S2 *	24,279,625.56	8,473,925	18,233,663	383,468	1.58	47.5	
	OXBOW	90-S2 *	11,546,959.20	7,255,041	5,446,614	131,576	1.14	41.4	
	SHOSHONE FALLS	90-S2 *	2,667,635.23	1,266,625	1,667,774	91,207	3.42	18.3	
	STRIKE	90-S2 *	9,114,673.85	4,202,657	5,823,484	321,060	3.52	18.1	
	SWAN FALLS	90-S2 *	26,099,474.53	11,774,575	16,934,847	649,625	2.49	26.1	
	TWIN FALLS	90-S2 *	1,430,443.99	594,845	978,643	40,459	2.83	24.2	
	TWIN FALLS (NEW)	90-S2 *	15,978,442.99	7,010,702	10,565,585	430,326	2.69	24.6	
	THOUSAND SPRINGS	90-S2 *	2,480,242.34	755,295	1,972,972	127,997	5.16	15.4	
	UPPER MALAD	90-S2 *	2,199,747.28	402,306	2,017,416	106,246	4.83	19.0	
	UPPER SALMON A	90-S2 *	2,421,216.32	876,313	1,787,025	98,374	4.06	18.2	
	UPPER SALMON B	90-S2 *	3,704,936.46	1,197,208	2,878,222	157,352	4.25	18.3	
	TOTAL ACCOUNT 333		211,679,355.31	108,648,541	124,198,749	4,159,485	1.96	29.9	

IDAHO POWER COMPANY

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP	54-R1.5 *	57,474.41	26,201	39,895	1,750	3.04	22.8	
	MILNER DAM	54-R1.5 *	581,471.90	148,592	520,101	13,428	2.31	38.7	
	HELLS CANYON MAINTENANCE SHOP	54-R1.5 *	55,797.91	2,544	61,624	1,428	2.56	43.2	
	AMERICAN FALLS	54-R1.5 *	3,810,069.14	1,779,303	2,602,277	89,069	2.34	29.2	
	BROWNLEE	54-R1.5 *	11,387,436.15	3,911,488	9,184,064	240,766	2.11	38.1	
	BLISS	54-R1.5 *	3,939,988.72	849,288	3,681,699	209,189	5.31	17.6	
	CASCADE	54-R1.5 *	2,608,877.41	504,488	2,495,721	78,360	3.00	31.8	
	CLEAR LAKE	54-R1.5 *	159,065.24	68,841	114,084	10,438	6.56	10.9	
	HELLS CANYON	54-R1.5 *	6,407,040.59	1,485,180	5,882,917	149,340	2.33	39.4	
	LOWER MALAD	54-R1.5 *	1,791,677.47	(42,050)	2,102,479	116,392	6.50	18.1	
	LOWER SALMON	54-R1.5 *	2,765,626.33	772,635	2,407,835	139,833	5.06	17.2	
	MILNER	54-R1.5 *	2,351,780.42	949,892	1,754,655	49,729	2.11	35.3	
	OXBOW	54-R1.5 *	6,910,717.86	1,671,818	6,275,508	157,018	2.27	40.0	
	SHOSHONE FALLS	54-R1.5 *	1,651,826.01	529,837	1,369,763	79,930	4.84	17.1	
	STRIKE	54-R1.5 *	3,960,072.29	1,269,823	3,284,260	188,742	4.77	17.4	
	SWAN FALLS	54-R1.5 *	3,179,688.98	1,440,168	2,216,474	95,040	2.99	23.3	
	TWIN FALLS	54-R1.5 *	663,558.29	177,617	585,475	26,344	3.97	22.2	
	TWIN FALLS (NEW)	54-R1.5 *	2,421,707.15	1,022,363	1,762,600	79,068	3.26	22.3	
	THOUSAND SPRINGS	54-R1.5 *	876,825.63	795,387	212,962	14,323	1.63	14.9	
	UPPER MALAD	54-R1.5 *	627,447.28	216,925	504,639	28,427	4.53	17.8	
	UPPER SALMON A	54-R1.5 *	1,208,094.46	537,022	852,287	50,819	4.21	16.8	
	UPPER SALMON B	54-R1.5 *	1,063,846.38	324,101	899,322	52,780	4.96	17.0	
	TOTAL ACCOUNT 334		58,480,090.02	18,441,463	48,810,641	1,872,213	3.20	26.1	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP	90-R2 *	1,875,509.37	655,906	1,313,379	53,990	2.88	24.3	
	MILNER DAM	90-R2 *	48,226.36	15,518	35,120	758	1.57	46.3	
	NIAGARA SPRINGS HATCHERY	90-R2 *	74,548.65	30,261	48,015	967	1.30	49.7	
	HELLS CANYON MAINTENANCE SHOP	90-R2 *	1,874,693.00	340,018	1,628,410	32,179	1.72	50.6	
	RAPID RIVER HATCHERY	90-R2 *	49,608.49	11,258	40,831	828	1.67	49.3	
	AMERICAN FALLS	90-R2 *	2,134,733.50	867,192	1,374,278	38,284	1.79	35.9	
	BROWNLEE	90-R2 *	5,041,457.14	2,477,639	2,815,891	57,165	1.13	49.3	
	BLISS	90-R2 *	802,580.06	339,498	503,211	27,892	3.48	18.0	
	CASCADE	90-R2 *	1,155,545.04	503,663	709,659	17,631	1.53	40.3	
	CLEAR LAKE	90-R2 *	47,241.09	21,471	28,132	2,464	5.22	11.4	
	HELLS CANYON	90-R2 *	1,324,683.39	248,210	1,142,708	23,651	1.79	48.3	
	LOWER MALAD	90-R2 *	349,152.66	113,964	252,646	13,484	3.86	18.7	
	LOWER SALMON	90-R2 *	517,026.38	206,677	336,201	18,714	3.62	18.0	
	MILNER	90-R2 *	696,451.60	195,938	535,336	11,301	1.62	47.4	
	OXBOW HATCHERY	90-R2 *	22,871.58	4,154	19,861	398	1.74	49.9	
	OXBOW	90-R2 *	984,605.66	336,200	697,636	14,807	1.50	47.1	
	PAHSIMEROI ACCUMULATING PONDS	90-R2 *	54,702.79	1,928	55,510	1,078	1.97	51.5	
	PAHSIMEROI TRAPPING	90-R2 *	15,368.52	7,365	8,772	178	1.16	49.3	
	SHOSHONE FALLS	90-R2 *	376,849.14	127,866	267,826	14,738	3.91	18.2	
	STRIKE	90-R2 *	956,851.39	379,020	625,674	34,541	3.61	18.1	
	SWAN FALLS	90-R2 *	1,734,720.66	552,630	1,268,827	49,276	2.84	25.7	
	TWIN FALLS	90-R2 *	341,854.79	55,777	303,171	12,536	3.67	24.2	
	TWIN FALLS (NEW)	90-R2 *	472,529.12	190,055	306,101	12,665	2.68	24.2	
	THOUSAND SPRINGS	90-R2 *	365,400.24	179,086	204,584	13,357	3.66	15.3	
	UPPER MALAD	90-R2 *	219,159.81	41,468	188,650	10,119	4.62	18.6	
	UPPER SALMON A	90-R2 *	269,272.25	84,401	198,335	10,947	4.07	18.1	
	UPPER SALMON B	90-R2 *	242,429.35	120,668	133,883	7,473	3.08	17.9	
	UPPER SALMON COMMON	90-R2 *	1,930.37	310	1,717	95	4.92	18.1	
	TOTAL ACCOUNT 335		22,050,002.40	8,108,141	15,044,364	481,516	2.18	31.2	
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	87,737.57	33,094	54,644	6,948	7.92	7.9	
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	366,344.20	339,577	26,767	2,915	0.80	9.2	
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	288,155.41	184,608	103,547	41,550	14.42	2.5	

IDAHO POWER COMPANY

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
336.00	ROADS, RAILROADS AND BRIDGES								
	MILNER DAM	85-R4 *	12,737.21	4,274	8,463	176	1.38	48.1	
	NIAGARA SPRINGS HATCHERY	85-R4 *	46,667.72	46,668	0	0	-	-	
	RAPID RIVER HATCHERY	85-R4 *	7,197.39	7,197	0	0	-	-	
	AMERICAN FALLS	85-R4 *	839,275.87	533,241	306,035	8,462	1.01	36.2	
	BROWNLEE	85-R4 *	529,364.27	332,756	196,608	4,948	0.93	39.7	
	BLISS	85-R4 *	486,476.64	293,586	192,891	10,481	2.15	18.4	
	CASCADE	85-R4 *	122,668.04	57,663	65,005	1,577	1.29	41.2	
	CLEAR LAKE	85-R4 *	11,097.30	11,033	64	6	0.05	10.7	
	HELLS CANYON	85-R4 *	922,781.27	595,036	327,745	8,020	0.87	40.9	
	LOWER MALAD	85-R4 *	244,565.45	163,638	80,927	4,293	1.76	18.9	
	LOWER SALMON	85-R4 *	88,693.04	62,378	26,315	1,441	1.62	18.3	
	MILNER	85-R4 *	489,139.50	163,136	326,004	6,627	1.35	49.2	
	OXBOW HATCHERY	85-R4 *	3,070.44	3,070	0	0	-	-	
	OXBOW	85-R4 *	585,875.67	347,897	237,979	7,008	1.20	34.0	
	PAHSIMEROI ACCUMULATING PONDS	85-R4 *	26,502.74	17,203	9,300	215	0.81	43.3	
	PAHSIMEROI TRAPPING	85-R4 *	15,612.35	15,612	0	0	-	-	
	SHOSHONE FALLS	85-R4 *	51,383.40	43,592	7,791	456	0.89	17.1	
	STRIKE	85-R4 *	1,602,868.07	15,625	1,587,243	86,596	5.40	18.3	
	SWAN FALLS	85-R4 *	835,946.15	457,737	378,209	14,559	1.74	26.0	
	TWIN FALLS	85-R4 *	893,773.50	477,057	416,716	17,075	1.91	24.4	
	TWIN FALLS (NEW)	85-R4 *	1,023,829.64	432,124	591,706	23,859	2.33	24.8	
	THOUSAND SPRINGS	85-R4 *	713,311.18	349,352	363,959	23,495	3.29	15.5	
	UPPER MALAD	85-R4 *	1,298,305.78	43,310	1,254,996	65,326	5.03	19.2	
	UPPER SALMON A	85-R4 *	1,650.89	1,004	647	35	2.12	18.5	
	UPPER SALMON COMMON	85-R4 *	27,708.47	27,708	0	0	-	-	
	TOTAL ACCOUNT 336		10,880,501.98	4,501,897	6,378,603	284,655	2.62	22.4	
	TOTAL HYDRAULIC PRODUCTION PLANT		749,786,653.53	402,629,311	475,095,932	15,245,122	2.03		
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	SALMON DIESEL	SQUARE *	11,959.08	11,959	0	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	SQUARE *	4,693,564.37	1,531,407	3,162,157	154,250	3.29	20.5	
	BENNETT MOUNTAIN	SQUARE *	1,688,441.68	435,017	1,253,425	49,154	2.91	25.5	
	EVANDER ANDREWS/DANSKIN #1	SQUARE *	1,394,160.15	401,289	992,871	36,104	2.59	27.5	
	LANGLEY GULCH	SQUARE *	134,922,939.78	13,013,705	121,909,235	3,639,082	2.70	33.5	
	TOTAL ACCOUNT 341		142,711,065.06	15,393,377	127,317,688	3,878,590	2.72	32.8	
342.00	FUEL HOLDERS								
	SALMON DIESEL	50-S2.5 *	61,306.39	61,306	0	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	50-S2.5 *	1,441,348.20	665,214	776,134	39,646	2.75	19.6	
	BENNETT MOUNTAIN	50-S2.5 *	2,290,713.40	679,434	1,611,279	66,011	2.88	24.4	
	EVANDER ANDREWS/DANSKIN #1	50-S2.5 *	680,176.64	170,873	509,304	19,212	2.82	26.5	
	LANGLEY GULCH	55-S2.5 *	5,979,001.97	441,735	5,537,267	169,317	2.83	32.7	
	TOTAL ACCOUNT 342		10,452,546.60	2,018,562	8,433,984	294,186	2.81	28.7	
343.00	PRIME MOVERS								
	EVANDER ANDREWS/DANSKIN #2	40-R2 *	33,711,094.20	10,641,204	23,069,890	1,260,584	3.74	18.3	
	BENNETT MOUNTAIN	40-R2 *	29,465,966.15	7,782,323	21,683,643	948,685	3.22	22.9	
	EVANDER ANDREWS/DANSKIN #1	40-R2 *	25,207,239.22	5,323,273	19,883,966	820,829	3.26	24.2	
	LANGLEY GULCH	40-R2 *	130,576,591.92	13,846,720	116,729,872	3,940,999	3.02	29.6	
	TOTAL ACCOUNT 343		218,960,891.49	37,593,520	181,367,371	6,971,097	3.18	26.0	

IDAHO POWER COMPANY

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
344.00	GENERATORS								
	SALMON DIESEL	45-S2 *	0	541,644.95	541,645	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	45-S2 *	0	13,166,034.86	8,364,617	4,801,418	256,486	1.95	18.7
	BENNETT MOUNTAIN	45-S2 *	0	8,139,999.35	4,740,270	3,399,729	144,362	1.77	23.6
	EVANDER ANDREWS/DANSKIN #1	45-S2 *	0	9,834,220.56	2,375,835	7,458,386	292,142	2.97	25.5
	LANGLEY GULCH	45-S2 *	0	34,849,976.83	4,280,213	30,569,764	970,120	2.78	31.5
	TOTAL ACCOUNT 344			66,531,876.55	20,302,580	46,229,297	1,663,110	2.50	27.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	SALMON DIESEL	50-R2 *	0	293,344.56	293,345	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-R2 *	0	2,471,052.82	633,147	1,837,906	95,992	3.88	19.1
	BENNETT MOUNTAIN	50-R2 *	0	11,156,584.49	2,964,322	8,192,262	346,152	3.10	23.7
	EVANDER ANDREWS/DANSKIN #1	50-R2 *	0	11,234,250.81	2,297,640	8,936,611	350,445	3.12	25.5
	LANGLEY GULCH	50-R2 *	0	65,943,755.01	7,356,629	58,587,126	1,890,163	2.87	31.0
	TOTAL ACCOUNT 345			91,098,987.69	13,545,083	77,553,905	2,682,752	2.94	28.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	SALMON DIESEL	35-R2.5 *	0	1,004.50	1,004	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	35-R2.5 *	0	1,467,330.87	540,515	926,816	52,136	3.55	17.8
	BENNETT MOUNTAIN	35-R2.5 *	0	938,055.58	239,716	698,340	31,685	3.38	22.0
	EVANDER ANDREWS/DANSKIN #1	35-R2.5 *	0	940,462.99	240,854	699,609	29,841	3.17	23.4
	LANGLEY GULCH	35-R2.5 *	0	2,663,621.41	319,727	2,343,894	80,814	3.03	29.0
	TOTAL ACCOUNT 346			6,010,475.15	1,341,816	4,668,659	194,476	3.24	24.0
	TOTAL OTHER PRODUCTION PLANT			535,765,842.54	90,194,938	445,570,904	15,684,211	2.93	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	80-R4	0	31,780,356.20	7,648,562	24,131,794	373,399	1.17	64.6
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	77,780,245.72	25,617,486	79,385,846	1,496,605	1.92	53.0
353.00	STATION EQUIPMENT	50-S0.5	(10)	407,602,629.96	110,697,686	337,665,207	8,460,997	2.08	39.9
354.00	TOWERS AND FIXTURES	75-R4	(10)	184,628,054.44	62,693,181	140,397,679	2,127,183	1.15	66.0
355.00	POLES AND FIXTURES	65-R1.5	(80)	157,531,056.10	59,619,325	223,936,576	4,156,741	2.64	53.9
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(50)	211,904,657.93	71,085,486	246,771,501	4,812,176	2.27	51.3
359.00	ROADS AND TRAILS	65-R2.5	0	390,266.18	272,716	117,550	3,534	0.91	33.3
	TOTAL TRANSMISSION PLANT			1,071,617,266.53	337,634,442	1,052,406,153	21,430,635	2.00	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(50)	34,175,351.84	11,003,028	40,260,000	726,515	2.13	55.4
362.00	STATION EQUIPMENT	55-R1.5	(10)	216,853,728.15	57,414,677	181,124,424	4,239,837	1.96	42.7
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(50)	244,791,142.55	133,061,778	234,124,936	5,707,762	2.33	41.0
365.00	OVERHEAD CONDUCTORS AND DEVICES	49-R1	(30)	129,331,468.81	50,331,824	117,799,085	3,422,093	2.65	34.4
366.00	UNDERGROUND CONDUIT	60-R2.5	(25)	48,322,608.41	15,591,137	44,812,124	1,018,825	2.11	44.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	(15)	230,143,166.97	83,994,552	180,670,090	4,604,826	2.00	39.2
368.00	LINE TRANSFORMERS	42-R0.5	(10)	515,652,279.89	162,696,157	404,521,351	11,683,753	2.27	34.6
369.00	SERVICES	50-R1.5	(40)	58,770,766.63	41,924,159	40,354,914	1,053,206	1.79	38.3
370.00	METERS	27-O1	(5)	16,978,858.07	8,859,773	8,968,028	395,340	2.33	22.7
370.10	METERS - AMI	16-S1.5	(10)	68,268,600.99	20,068,629	55,026,832	4,924,990	7.21	11.2
371.20	INSTALLATION ON CUSTOMER PREMISES	21-R1	(5)	2,954,459.08	1,853,745	1,248,437	84,987	2.88	14.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	35-R1	(30)	4,543,249.72	3,623,106	2,283,119	95,785	2.11	23.8
	TOTAL DISTRIBUTION PLANT			1,570,785,681.11	590,422,565	1,311,193,340	37,957,919	2.42	

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1 *	(10)	29,421,031.19	9,982,240	22,380,894	674,767	2.29	33.2
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING								
	BOISE CENTER WEST	55-R2 *	(10)	14,333,320.59	909,201	14,857,452	364,080	2.54	40.8
	BOISE OPERATIONS CENTER	55-R2 *	(10)	8,967,111.22	2,175,771	7,688,051	256,083	2.86	30.0
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2 *	(10)	7,961,286.18	1,950,401	6,807,014	228,815	2.87	29.7
	OTHER STRUCTURES	55-R2	(10)	50,241,905.47	12,208,359	43,057,737	1,024,561	2.04	42.0
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING			81,503,623.46	17,243,732	72,410,254	1,873,539	2.30	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE FULLY ACCRUED			975,827.32	975,827	0	0	-	-
	AMORTIZED	20-SQ	0	13,178,862.18	6,720,977	6,457,885	526,880	4.00	12.3
	TOTAL OFFICE FURNITURE AND EQUIPMENT - FURNITURE			14,154,689.50	7,696,804	6,457,885	526,880	3.72	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	24,593,646.25	11,496,999	13,096,647	4,918,771	20.00	2.7
391.21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	8-SQ	0	7,943,745.34	4,507,863	3,435,882	992,705	12.50	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	821,825.59	160,306	538,246	58,071	7.07	9.3
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2.5	40	4,563,105.82	915,829	1,822,034	188,298	4.13	9.7
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	23,289,948.88	7,544,511	12,251,946	1,444,990	6.20	8.5
392.50	TRANSPORTATION EQUIPMENT - MISC.	13-L2	15	1,126,911.92	320,976	636,899	71,460	6.34	8.9
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	21-S1	15	34,102,925.23	10,170,540	18,816,946	1,345,554	3.95	14.0
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	21-S1	15	6,943,612.35	2,346,463	3,555,607	288,508	4.16	12.3
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	5,030,534.81	1,530,136	2,745,819	112,811	2.24	24.3
393.00	STORES EQUIPMENT	25-SQ	0	2,255,402.62	680,821	1,574,582	90,266	4.00	17.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	8,021,555.24	3,056,225	4,965,330	401,051	5.00	12.4
395.00	LABORATORY EQUIPMENT	20-SQ	0	12,703,817.61	5,973,013	6,730,805	635,421	5.00	10.6
396.00	POWER OPERATED EQUIPMENT	20-O1	25	15,082,035.78	3,842,840	7,468,687	448,522	2.97	16.7
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	4,672,412.11	3,193,934	1,478,478	311,607	6.67	4.7
397.20	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	30,516,919.94	13,969,200	16,547,720	2,034,297	6.67	8.1
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,471,603.00	1,226,579	2,245,024	231,637	6.67	9.7
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC FULLY ACCRUED			110,869.72	110,870	0	0	-	-
	AMORTIZED	10-SQ	0	16,643,395.08	3,539,011	13,104,384	1,664,310	10.00	7.9
	TOTAL COMMUNICATION EQUIPMENT - FIBER OPTIC			16,754,264.80	3,649,881	13,104,384	1,664,310	9.93	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	5,967,704.79	2,525,370	3,442,335	398,122	6.67	8.6
	TOTAL GENERAL PLANT			332,941,316.23	112,034,262	215,706,404	18,711,587	5.62	
	TOTAL DEPRECIABLE PLANT			4,877,701,536.68	1,826,361,321	3,878,490,862	131,213,914	2.69	

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION COSTS		5,703.01					
302.00	FRANCHISES AND CONSENTS		29,759,682.21	10,345,749				
303.00	MISCELLANEOUS INTANGIBLE PLANT		28,493,796.88	15,301,985				
310.10	LAND		291,342.96					
330.00	LAND		31,223,913.79					
340.00	LAND		2,690,006.46					
350.00	LAND		4,427,749.32					
350.22	RIGHTS OF WAY STUDIES		170,972.48	7,676				
355.10	POLES AND FIXTURES - TREATMENT		849,140.54	33,036				
360.00	LAND		4,824,614.41					
360.22	RIGHTS OF WAY STUDIES		475,910.39	35,240				
364.10	POLES, TOWERS AND FIXTURES - TREATMENT		2,194,523.69	88,221				
389.00	LAND		16,578,583.20					
	TOTAL NONDEPRECIABLE PLANT		121,985,939.34	25,811,907				
	TOTAL ELECTRIC PLANT		4,999,687,476.02	1,852,173,228	3,878,490,862	131,213,914		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Attachment 2
Bridger 2025 Depreciation Rates

November 2, 2016

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
ELECTRIC PLANT									
JIM BRIDGER STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4 *	0	226,377.42	161,621	64,756	6,572	2.90	9.9
311.00	STRUCTURES AND IMPROVEMENTS	100-S0.5 *	(10)	70,396,751.49	55,512,712	21,923,715	2,232,316	3.17	9.8
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	60-S1 *	(10)	111,739,501.89	48,862,705	74,050,747	7,511,102	6.72	9.9
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1.5 *	(10)	295,175,654.09	128,837,700	195,855,519	20,452,458	6.93	9.6
312.30	BOILER PLANT EQUIPMENT - RAILCARS	30-R3	0	2,484,314.64	1,839,895	644,420	70,278	2.83	9.2
314.00	TURBOGENERATOR UNITS	45-S0.5 *	(7)	98,081,079.63	33,187,247	71,759,508	7,574,776	7.72	9.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5 *	(5)	29,674,461.30	22,715,343	8,442,841	889,280	3.00	9.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0 *	(2)	4,770,781.58	1,987,046	2,879,151	324,258	6.80	8.9
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	13-L2	15	50,741.14	31,412	11,718	2,158	4.25	5.4
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13-L2	15	200,237.63	170,202	0	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13-L2	15	125,728.59	20,470	86,399	7,315	5.82	11.8
316.70	MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	21-S1	15	80,464.12	65,007	3,388	278	0.35	12.2
316.80	MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQUIPMENT	20-O1	25	3,784,706.18	52,961	2,785,569	156,807	4.14	17.8
316.90	MISCELLANEOUS POWER PLANT EQUIP - TRAILERS	35-S1	15	13,977.04	1,482	10,398	340	2.43	30.6
TOTAL JIM BRIDGER PRODUCTION PLANT				616,804,776.74	293,445,803	378,518,129	39,227,938	6.36	

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Attachment 3
Revenue Requirement Computation

November 2, 2016

Idaho Power Company
Summary of Revenue Requirement - Oregon
Depreciation Study Impacts

RATE BASE

Total Electric Plant in Service	\$	-
Less: Accumulated Depreciation	\$	537,467
Less: Amortization of Other Plant		
Net Electric Plant in Service	\$	(537,467)
Less: Customer Adv for Construction		
Less: Accumulated Deferred Income Taxes	\$	(64,069)
Add: Plant Held for Future Use		
Add: Working Capital		
Add: Conservation - Other Deferred Prog		
Add: Subsidiary Rate Base		
TOTAL COMBINED RATE BASE	\$	(473,398)

Operating Expenses		
Operation and Maintenance Expenses	\$	-
Depreciation Expenses	\$	537,741
Amortization of Limited Term Plant	\$	66,552
Taxes Other Than Income		
Regulatory Debits/Credits		
Provision for Deferred Income Taxes	\$	(128,138)
Investment Tax Credit Adjustment		
Current Income Taxes		
Total Operating Expenses	\$	476,154
Operating Income	\$	(476,154)
Add: IERCO Operating Income		
Consolidated Operating Income	\$	(476,154)

Authorized Rate of Return		7.757%
Earnings Deficiency	\$	439,433
Net-to-Gross Tax Multiplier		1.642
REVENUE REQUIREMENT	\$	721,548

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Attachment 4
Summary of Billing Impact (Depreciation)

November 2, 2016

**Idaho Power Company
Calculation of Revenue Impact
State of Oregon
Depreciation Study Filing
Effective June 1, 2017**

**Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers	Normalized Energy (1) (kWh)	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	13,818	191,786,131	\$19,141,539	99.81	\$242,932	\$19,384,472	101.07	1.27%
2	Small General Service	7	2,563	18,411,930	\$1,960,259	106.47	\$22,278	\$1,982,537	107.68	1.14%
3	Large General Service	9	923	140,119,303	\$10,851,334	77.44	\$144,414	\$10,995,748	78.47	1.33%
4	Dusk to Dawn Lighting	15	0	443,024	\$110,520	249.47	\$1,564	\$112,084	253.00	1.41%
5	Large Power Service	19	7	270,322,296	\$16,635,693	61.54	\$221,468	\$16,857,160	62.36	1.33%
6	Agricultural Irrigation Service	24	1,915	66,621,250	\$6,509,533	97.71	\$86,823	\$6,596,356	99.01	1.33%
7	Unmetered General Service	40	2	5,568	\$546	98.07	\$7	\$553	99.39	1.35%
8	Street Lighting	41	25	922,474	\$145,432	157.65	\$2,035	\$147,467	159.86	1.40%
9	Traffic Control Lighting	42	8	21,019	\$2,000	95.17	\$27	\$2,028	96.48	1.37%
10	Total Uniform Tariffs		19,261	688,652,995	\$55,356,857	80.38	\$721,548	\$56,078,405	81.43	1.30%
11	Total Oregon Retail Sales		19,261	688,652,995	\$55,356,857	80.38	\$721,548	\$56,078,405	81.43	1.30%

(1) June 2017-May 2018 Sales Forecast

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Attachment 5
Summary of Billing Impact (Depreciation and Valmy)

November 2, 2016

Idaho Power Company
Calculation of Revenue Impact
State of Oregon
Depreciation Study/Coal Plant Operating Life Adjustment Combined
Effective June 1, 2017

Summary of Revenue Impact
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers	Normalized Energy (kWh)	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	13,818	191,786,131	\$19,141,539	99.81	\$537,246	\$19,678,785	102.61	2.81%
2	Small General Service	7	2,563	18,411,930	\$1,960,259	106.47	\$50,533	\$2,010,792	109.21	2.58%
3	Large General Service	9	923	140,119,303	\$10,851,334	77.44	\$359,439	\$11,210,774	80.01	3.31%
4	Dusk to Dawn Lighting	15	0	443,024	\$110,520	249.47	\$2,243	\$112,764	254.53	2.03%
5	Large Power Service	19	7	270,322,296	\$16,635,693	61.54	\$636,302	\$17,271,994	63.89	3.82%
6	Agricultural Irrigation Service	24	1,915	66,621,250	\$6,509,533	97.71	\$189,060	\$6,698,592	100.55	2.90%
7	Unmetered General Service	40	2	5,568	\$546	98.07	\$16	\$562	100.93	2.91%
8	Street Lighting	41	25	922,474	\$145,432	157.65	\$3,450	\$148,883	161.39	2.37%
9	Traffic Control Lighting	42	8	21,019	\$2,000	95.17	\$60	\$2,060	98.01	2.99%
10	Total Uniform Tariffs		19,261	688,652,995	\$55,356,857	80.38	\$1,778,348	\$57,135,205	82.97	3.21%
11	Total Oregon Retail Sales		19,261	688,652,995	\$55,356,857	80.38	\$1,778,348	\$57,135,205	82.97	3.21%

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

DOCKET NO. UM 1801

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR)
AUTHORITY TO IMPLEMENT REVISED)
DEPRECIATION RATES FOR ELECTRIC)
PLANT-IN-SERVICE.)
_____)

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

JOHN J. SPANOS

November 2, 2016

1 **Q. Please state your name and address.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp
3 Hill, Pennsylvania 17011.

4 **Q. Are you associated with any firm?**

5 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
6 Consultants, LLC ("Gannett Fleming").

7 **Q. How long have you been associated with Gannett Fleming?**

8 A. I have been associated with the firm since college graduation in June 1986.

9 **Q. What is your position with the firm?**

10 A. I am Senior Vice President.

11 **Q. On whose behalf are you testifying in this case?**

12 A. I am testifying on behalf of Idaho Power Company ("Idaho Power" or the
13 "Company").

14 **Q. Please state your qualifications.**

15 A. I have 30 years of depreciation experience which includes giving expert testimony in
16 over 230 cases before 40 regulatory commissions, including the Public Utility
17 Commission of Oregon ("Commission"). Please refer to Exhibit No. 101 for my
18 qualifications.

19 **Q. What is the purpose of your testimony in this proceeding?**

20 A. I sponsor the depreciation study performed for Idaho Power attached hereto as
21 Exhibit No. 102 ("Depreciation Study"). The Depreciation Study sets forth the
22 calculated annual depreciation accrual rates by account as of December 31, 2015,
23 for all electric plant.

24 **Q. Please define the concept of depreciation.**

25 A. Depreciation refers to the loss in service value not restored by current maintenance,
26 incurred in connection with the consumption or prospective retirement of utility plant

1 in the course of service from causes that can be reasonably anticipated or
2 contemplated, against which the Company is not protected by insurance. Among the
3 causes to be given consideration are wear and tear, decay, action of the elements,
4 obsolescence, changes in the art, changes in demand, and the requirements of
5 public authorities.

6 **Q. Please identify the depreciation study you performed for Idaho Power.**

7 A. The study and its results are provided as a report entitled, "2015 Depreciation Study
8 - Calculated Annual Depreciation Accruals Related to Electric Plant as of December
9 31, 2015." The study was prepared and the analyses that underlie the report were
10 conducted under my direction and supervision.

11 **Q. Is Exhibit No. 102 a true and accurate copy of your depreciation study?**

12 A. Yes.

13 **Q. Does Exhibit No. 102 accurately portray the results of your depreciation study
14 as of December 31, 2015?**

15 A. Yes.

16 **Q. What was the purpose of your depreciation study?**

17 A. The purpose of the depreciation study was to estimate the annual depreciation
18 accruals related to electric plant-in-service for financial and ratemaking purposes and
19 determine appropriate average service lives and net salvage percentages for each
20 plant account.

21 **Q. What changes do you recommend to the Company's current depreciation
22 rates?**

23 A. I propose changes to the depreciation rates currently in use as follows:

<u>Function</u>	<u>Existing %</u>	<u>Proposed %</u>
Steam Production Plant	2.40	3.60%
Hydraulic Production Plant	1.96	2.03%

1	Other Production Plant	3.10	2.93%
2	Transmission Plant	2.04	2.00%
3	Distribution Plant	2.73	2.42%
4	General Plant	4.46	5.62%

5 **Q. In Order No. 12-235 issued in Docket No. UM 1576, the Company's most recent**
6 **update to depreciation rates, the Commission approved depreciation rates**
7 **associated with an end-of-life for the Jim Bridger coal plant ("Bridger") of 2034**
8 **but actual amounts paid by Oregon customers associated with a Bridger 2025**
9 **end-of-life. Is Idaho Power proposing the same methodology for depreciation**
10 **associated with Bridger in this case?**

11 A. Yes. Consistent with the methodology approved in Docket No. UM 1576, I have
12 prepared the depreciation rates associated with both a Bridger 2034 end-of-life and a
13 Bridger 2025 end-of-life. The rates are set forth in Attachment No. 2 to the
14 Company's Application in this case.

15 **Q. Were there any significant differences in this study from the previous study?**

16 A. Yes. The most significant change was the removal of the Valmy and Boardman
17 power plants in the development of the steam facilities. The Valmy and Boardman
18 recovery are handled outside of the Depreciation Study. Additionally, the interim
19 survivor curves and net salvage percentages for Account 312.00, Boiler Plant
20 Equipment, have changed. For Account 312, the interim survivor curve changed
21 from 60-R1.5 to 53-R1.5 due to higher levels of retirements for the existing
22 components. The net salvage percent changed from negative 15 to negative 10 due
23 to lower levels of cost of removal dollars associated to retirement dollars. The other
24 significant changes relate to longer average service lives for many distribution
25 accounts.

26

1 **Q. Please describe the contents of Exhibit No. 102.**

2 A. My report is presented in nine parts. Part I, Introduction, describes the scope and
3 basis for the depreciation study. Part II, Estimation of Survivor Curves, includes
4 descriptions of the methodology of estimating survivor curves. Parts III and IV set
5 forth the analysis for determining life and net salvage estimation. Part V, Calculation
6 of Annual and Accrued Depreciation, includes the concepts of depreciation and
7 amortization using the remaining life. Part VI, Results of Study, presents a
8 description of the results and a summary of the depreciation calculations. Parts VII,
9 VIII, and IX include graphs and tables that relate to the service life and net salvage
10 analyses, and the detailed depreciation calculations.

11 The table on pages VI-4 through VI-10 presents the estimated survivor curve,
12 the net salvage percent, the original cost as of December 31, 2015, the book
13 depreciation reserve, and the calculated annual depreciation accrual and rate for
14 each account or subaccount. The section beginning on page VII-2 presents the
15 results of the retirement rate analyses prepared as the historical bases for the
16 service life estimates. The section beginning on page VIII-2 presents the results of
17 the salvage analysis. The section beginning on page IX-2 presents the depreciation
18 calculations related to surviving original cost as of December 31, 2015.

19 **Q. Please explain how you performed your depreciation study.**

20 A. I used the straight line remaining life method of depreciation, with the average
21 service life procedure. The annual depreciation is based on a method of
22 depreciation accounting that seeks to distribute the unrecovered cost of fixed capital
23 assets over the estimated remaining useful life of each unit, or group of assets, in a
24 systematic and rational manner.

25 For General Plant accounts 391.1, 391.2, 391.21, 393.0, 394.0, 395.0, 397.1,
26 397.2, 397.3, 397.4, and 398, I used the straight line remaining life method of

1 amortization. The account numbers identified throughout my testimony represent
2 those in effect as of December 31, 2015. The annual amortization is based on
3 amortization accounting that distributes the unrecovered cost of fixed capital assets
4 over the remaining amortization period selected for each account and vintage.

5 **Q. How did you determine the recommended annual depreciation accrual rates?**

6 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
7 characteristics for each depreciable group, that is, each plant account or subaccount
8 identified as having similar characteristics. In the second phase, I calculated the
9 composite remaining lives and annual depreciation accrual rates based on the
10 service life and net salvage estimates determined in the first phase.

11 **Q. Please describe the first phase of the depreciation study, in which you**
12 **estimated the service life and net salvage characteristics for each depreciable**
13 **group.**

14 A. The service life and net salvage study consisted of compiling historical data from
15 records related to Idaho Power's plant, analyzing these data to obtain historical
16 trends of survivor and net salvage characteristics, obtaining supplementary
17 information from the Company's management and operating personnel concerning
18 practices and plans as they relate to plant operations, and interpreting the above
19 data as well as estimates used by other electric utilities to form judgments of average
20 service life and net salvage characteristics.

21 **Q. What historical data did you rely on to estimate service life characteristics?**

22 A. I analyzed the Company's accounting entries relating to plant additions, transfers,
23 and retirements recorded during the period 1946 through 2015. The Company
24 records also included surviving dollar value by year installed for each plant account
25 as of December 31, 2015.

26

1 **Q. What method did you use to analyze this service life data?**

2 A. I used the retirement rate method for all accounts. This is the most appropriate
3 method when aged retirement data are available, because this method determines
4 the average rates of retirement actually experienced by the Company during the
5 period of time covered by the study.

6 **Q. Would you explain how you used the retirement rate method to analyze Idaho
7 Power's service life data?**

8 A. I applied the retirement rate method to each different group of property in the study.
9 For each property group, I used the retirement rate method to form a life table which,
10 when plotted, shows an original survivor curve for that property group. Each original
11 survivor curve represents the average survivor pattern experienced by the several
12 vintage groups during the experience band studied. The survivor patterns do not
13 necessarily describe the life characteristics of the property group; therefore,
14 interpretation of the original survivor curves is required in order to use them as valid
15 considerations in estimating service life. The lowa-type survivor curves were used to
16 perform these interpretations.

17 **Q. What is an "lowa-type Survivor Curve" and how did you use such curves to
18 estimate the service life characteristics for each property group?**

19 A. lowa-type curves are a widely used group of generalized survivor curves that contain
20 the range of survivor characteristics usually experienced by utilities and other
21 industrial companies. The lowa curves were developed at the lowa State College
22 Engineering Experiment Station through an extensive process of observing and
23 classifying the ages at which various types of property used by utilities and other
24 industrial companies have been retired.

25 lowa-type curves are used to smooth and extrapolate original survivor curves
26 determined by the retirement rate method. We used lowa curves and truncated lowa

1 curves in this study to describe the forecasted rates of retirement based on the
2 observed rates of retirement and the outlook for future retirements.

3 The estimated survivor curve designations for each depreciable property
4 group indicate the average service life, the family within the Iowa system to which the
5 property group belongs, and the relative height of the mode. For example, the Iowa
6 55-R1.5 indicates an average service life of 55 years; a right-moded, or R, type curve
7 (the mode occurs after average life for right-moded curves); and a moderate height,
8 1.5, for the mode (possible modes for R type curves range from 1 to 5).

9 **Q. Did you physically observe Idaho Power's plant and equipment in the field as**
10 **part of your depreciation study?**

11 A. Yes. I made a field review of Idaho Power's property on April 11 and 12, 2016, to
12 observe representative portions of plant. Field reviews are conducted to become
13 familiar with Company operations and obtain an understanding of the function of the
14 plant and information with respect to the reasons for past retirements and the
15 expected future causes of retirements. This knowledge as well as information from
16 other discussions with management was incorporated in the interpretation and
17 extrapolation of the statistical analyses.

18 **Q. What approach did you use to estimate the lives of significant structures and**
19 **production facilities?**

20 A. I used the life span technique to estimate the lives of significant facilities for which
21 concurrent retirement of the entire facility is anticipated. In this technique, the
22 survivor characteristics of such facilities are described by the use of interim survivor
23 curves and estimated probable retirement dates. The interim survivor curve
24 describes the rate of retirement related to the replacement of elements of the facility,
25 such as, for a building, the retirements of plumbing, heating, doors, windows, roofs,
26 etc., that occur during the life of the facility. The probable retirement date provides

1 the rate of final retirement for each year of installation for the facility by truncating the
2 interim survivor curve for each installation year at its attained age at the date of
3 probable retirement. The use of interim survivor curves truncated at the date of
4 probable retirement provides a consistent method for estimating the lives of the
5 several years of installation for a particular facility inasmuch as a single concurrent
6 retirement for all years of installation will occur when it is retired.

7 **Q. Has Gannett Fleming used this approach in other proceedings?**

8 A. Yes, we have used the life span technique in performing depreciation studies
9 presented to many public utility commissions across the United States and Canada,
10 including past studies for the Company in Oregon.

11 **Q. Are the factors considered in your estimates of service life and net salvage
12 percents presented in Exhibit No. 102?**

13 A. Yes. A discussion of the factors considered in the estimation of service lives and net
14 salvage percents are presented in Parts III and IV of Exhibit No. 102.

15 **Q. Would you please explain the concept of net salvage?**

16 A. Net salvage is a component of the service value of capital assets that is recovered
17 through depreciation rates. The service value of an asset is its original cost less its
18 net salvage. Net salvage is the salvage value received for the asset upon retirement
19 less the cost to retire the asset. When the cost to retire exceeds the salvage value,
20 the result is negative net salvage.

21 Inasmuch as depreciation expense is the loss in service value of an asset
22 during a defined period, e.g. one year, it must include a ratable portion of both the
23 original cost and the net salvage. That is, the net salvage related to an asset should
24 be incorporated in the cost-of-service during the same period as its original cost so
25 that customers receiving service from the asset pay rates that include a portion of
26

1 both elements of the asset's service value, the original cost, and the net salvage
2 value.

3 **Q. Please describe how you estimated net salvage percentages.**

4 A. I estimated the net salvage percentages incorporating the historical data for the
5 period 1954 through 2015 and considered estimates for other electric companies.

6 **Q. Please describe the second phase of the process that you used in the
7 depreciation study in which you calculated composite remaining lives and
8 annual depreciation accrual rates.**

9 A. After I estimated the service life and net salvage characteristics for each depreciable
10 property group, I calculated the annual depreciation accrual rates for each group
11 based on the straight line remaining life method, using remaining lives weighted
12 consistent with the average service life procedure. The calculation of annual
13 depreciation accrual rates were developed as of December 31, 2015.

14 **Q. Please describe the straight line remaining life method of depreciation.**

15 A. The straight line remaining life method of depreciation allocates the original cost of
16 the property, less accumulated depreciation, less future net salvage, in equal
17 amounts to each year of remaining service life.

18 **Q. Please describe the average service life procedure.**

19 A. The average service life procedure is a method for determining the remaining life
20 annual accrual for each vintage property group. Under this procedure, the rate of
21 annual depreciation is based on the average service life of the group, and this rate is
22 applied to the surviving balances of the group's cost. The average remaining life is
23 derived from the area under the survivor curve between the attained age of the
24 vintage and the maximum age. The future book accruals (original cost less book
25 reserve) are divided by the average remaining life of the vintage which is determined
26 by the average service life.

1 **Q. Please describe amortization accounting.**

2 A. In amortization accounting, units of property are capitalized in the same manner as
3 they are in depreciation accounting. Amortization accounting is used for accounts
4 with a large number of units, but small asset values; therefore, depreciation
5 accounting is difficult for these assets because periodic inventories are required to
6 properly reflect plant-in-service. Consequently, retirements are recorded when a
7 vintage is fully amortized rather than as the units are removed from service. That is,
8 there is no dispersion of retirement. All units are retired when the age of the vintage
9 reaches the amortization period. Each plant account or group of assets is assigned
10 a fixed period which represents an anticipated life which the asset will render full
11 benefit. For example, in amortization accounting, assets that have a 20-year
12 amortization period will be fully recovered after 20 years of service and taken off the
13 Company books, but not necessarily removed from service. In contrast, assets that
14 are taken out of service before 20 years remain on the books until the amortization
15 period for that vintage has expired.

16 **Q. Amortization accounting is utilized for which plant accounts?**

17 A. Amortization accounting is only appropriate for certain General Plant accounts.
18 These accounts are 391.1, 391.2, 391.21, 393.0, 394.0, 395.0, 397.1, 397.2, 397.3,
19 397.4, and 398.0 which represent approximately two percent of depreciable plant.

20 **Q. Please use an example to illustrate the development of the annual depreciation
21 accrual rate for a particular group of property in your depreciation study.**

22 A. I will use Account 368.00, Line Transformers, as an example because it is one of the
23 largest depreciable groups.

24 The retirement rate method was used to analyze the survivor characteristics
25 of this property group. Aged plant accounting data were compiled from 1997 through
26 2015 and analyzed to best represent the overall service life of this property. The life

1 table for the 1997-2015 experience band is presented on pages VII-144 and VII-145
2 of Exhibit No. 102. The life table displays the retirement and surviving ratios of the
3 aged plant data exposed to retirement by age interval. For example, page VII-144
4 shows \$3,481,461 retired during age interval 1.5-2.5 with \$352,394,950 exposed to
5 retirement at the beginning of the interval. Consequently, the retirement ratio is
6 0.0099 ($\$3,481,461/\$352,394,950$) and the surviving ratio is 0.9901 ($1-0.0099$). The
7 percent surviving at age 1.5 of .9759 percent is multiplied by the survivor ratio of
8 99.01 to derive the percent surviving at age 2.5 of 96.63 percent. This process
9 continues for the remaining age intervals for which plant was exposed to retirement
10 during the period 1997-2015. The resultant life table, or original survivor curve, is
11 plotted along with the estimated smooth survivor curve, the 42-R0.5 on page VII-143.

12 The net salvage percent is presented on pages VIII-85 through VIII-88 of
13 Exhibit No. 102. The percentage is based on the result of annual gross salvage
14 minus the cost to remove plant assets as compared to the original cost of plant
15 retired during the period 1954 through 2015. The 62-year period experienced
16 negative \$12,313,187 ($\$4,883,317 - \$17,196,504$) in net salvage for \$114,487,672
17 plant retired. The result is negative net salvage of 11 percent
18 ($\$12,313,187/\$114,487,672$); however, the most recent five-year average is negative
19 28 percent. Therefore, based on the statistics for this account as well as the three-
20 year rolling averages and industry averages, the recommended net salvage for line
21 transformers is negative 10 percent.

22 My calculation of the annual depreciation related to original cost of Account
23 368.00, Line Transformers, at December 31, 2015, is presented on pages IX-154
24 and IX-155 of Exhibit No. 102. The calculation is based on the 42-R0.5 survivor
25 curve, the 10 negative net salvage percent, the attained age, and the allocated book
26 reserve. The tabulation sets forth the installation year, the original cost, calculated

1 accrued depreciation, allocated book reserve, future accruals, remaining life, and
2 annual accrual. These totals are brought forward to the table on page VI-8.

3 **Q. Did you perform any adjustments in order to establish rates consistent with**
4 **the useful life?**

5 A. Yes. In order to properly implement General Plant amortization and in turn establish
6 full recovery consistent with the amortization period, a reserve adjustment was
7 required. The adjustment required a segregation of each General Plant account's
8 book reserve.

9 **Q. Can you explain the process required to segregate the book reserve by**
10 **account?**

11 A. Yes. First, one must understand the objective of the segregation which is performed
12 in order to establish a depreciation rate that is consistent with the amortization period
13 for assets in service today as well as those expected to be added into the future. In
14 other words, a 20-year amortization period will produce a 5 percent rate for today's
15 plant-in-service as well as tomorrow's. Second, the actual book reserve must be
16 equal to or closely approximate to the theoretical reserve in order to match
17 retirements and plant additions consistent with the theoretical recovery of the assets.
18 Therefore, with an understanding of these two components, it is necessary to adjust
19 the actual book reserve to match the ratio of the ages of the surviving plant-in-
20 service.

21 I will use Account 391.20, Office Furniture and Equipment – EDP Equipment,
22 as an example of the process. Account 391.20 has a five-year amortization period
23 with \$24,593,646 of plant-in-service as of December 31, 2015. Based on the ages of
24 the \$24,593,646, the book reserve should be \$11,496,999 in order to produce the 20
25 percent rate. Therefore, the current book reserve of \$11,052,306 should be
26 segregated into the amortizable component of \$11,496,999 and the unrecovered or

1 over-recovered portion of (\$444,693). Since the second component is negative, it is
2 an under-recovered amount which means additional expense beyond the 20 percent
3 rate. If the segregation does not occur, then the rate will be greater than 20 percent
4 and future investment will be depreciated at the higher rate and not match the five-
5 year amortization period.

6 **Q. What is the total reserve adjustment required for all General Plant accounts?**

7 A. Exhibit No. 103 details the \$7.79 million General Plant reserve adjustment I am
8 proposing in order to establish rates for General Plant accounts consistent with the
9 useful life of the assets.

10 **Q. In your opinion, are the depreciation rates set forth in Exhibit No. 102 the**
11 **appropriate rates for the Commission to adopt in this proceeding for Idaho**
12 **Power?**

13 A. Yes. These rates appropriately reflect the rates at which the value of the Company's
14 assets are being consumed over their useful lives. These rates are an appropriate
15 basis for setting electric rates in this matter and for the Company to use for booking
16 depreciation and amortization expense going forward.

17 **Q. Does this conclude your direct testimony?**

18 A. Yes.

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Exhibit Accompanying Testimony of John J. Spanos
Qualification Statement

November 2, 2016

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company, Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas

Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power Corporation; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black

Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; and Alabama Gas Corporation.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission;

the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utilities Board; Connecticut Public Utilities Regulatory Authority; West Virginia Public Service Commission; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

Idaho Power/101
Spanos/7

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/JG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPSCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3370-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC		Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC		Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Co. – Gas	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Co. – Electric	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

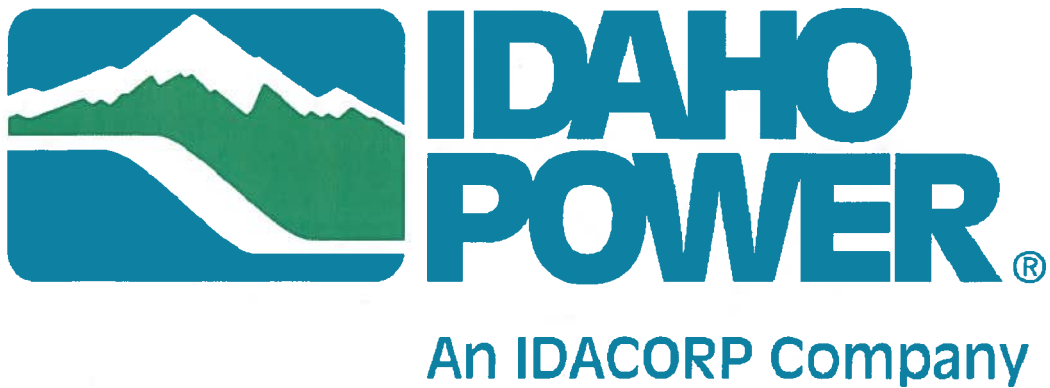
	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Exhibit Accompanying Testimony of John J. Spanos
Depreciation Study

November 2, 2016



2015 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2015**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

IDAHO POWER COMPANY
BOISE, IDAHO

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

October 17, 2016

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

Attention Ms. Donna Wheeler
Finance Team Leader

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Idaho Power Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

061279.000

Gannett Fleming Valuation and Rate Consultants, LLC

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www.gfvrc.com



TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve.....	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Analysis	III-3
Life Span Estimates.....	III-5
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization.....	V-4
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results.....	VI-2
Description of Statistical Support.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curves, Net Salvage,
Original Cost, Book Depreciation Reserve and Calculated
Annual Depreciation Reserve and Calculated Annual
Depreciation Accruals Related to Electric Plant as of
December 31, 2015 VI-4

PART VII. SERVICE LIFE STATISTICS VII-1

PART VIII. NET SALVAGE STATISTICS VIII-1

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

IDAHO POWER COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Idaho Power Company's ("IPC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

IPC's accounting policy has not changed since the last depreciation study was prepared. However, there has been significant changes in retirement plans of assets, particularly at steam and hydraulic facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of June 30, 2011. Most average service lives for other assets are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$131.2 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2015	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	\$616,804,776.74	3.60	\$22,184,440
Hydraulic Production Plant	749,786,653.53	2.03	15,245,122
Other Production Plant	535,765,842.54	2.93	15,684,211
Transmission Plant	1,071,617,266.53	2.00	21,430,635
Distribution Plant	1,570,785,681.11	2.42	37,957,919
General Plant	<u>332,941,316.23</u>	5.62	<u>18,711,587</u>
Total Depreciable Plant	<u>\$4,877,701,536.68</u>	2.69	<u>\$131,213,914</u>

PART I. INTRODUCTION

IDAHO POWER COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Idaho Power Company ("Company"), as applied to electric plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained

ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. For steam and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e. cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

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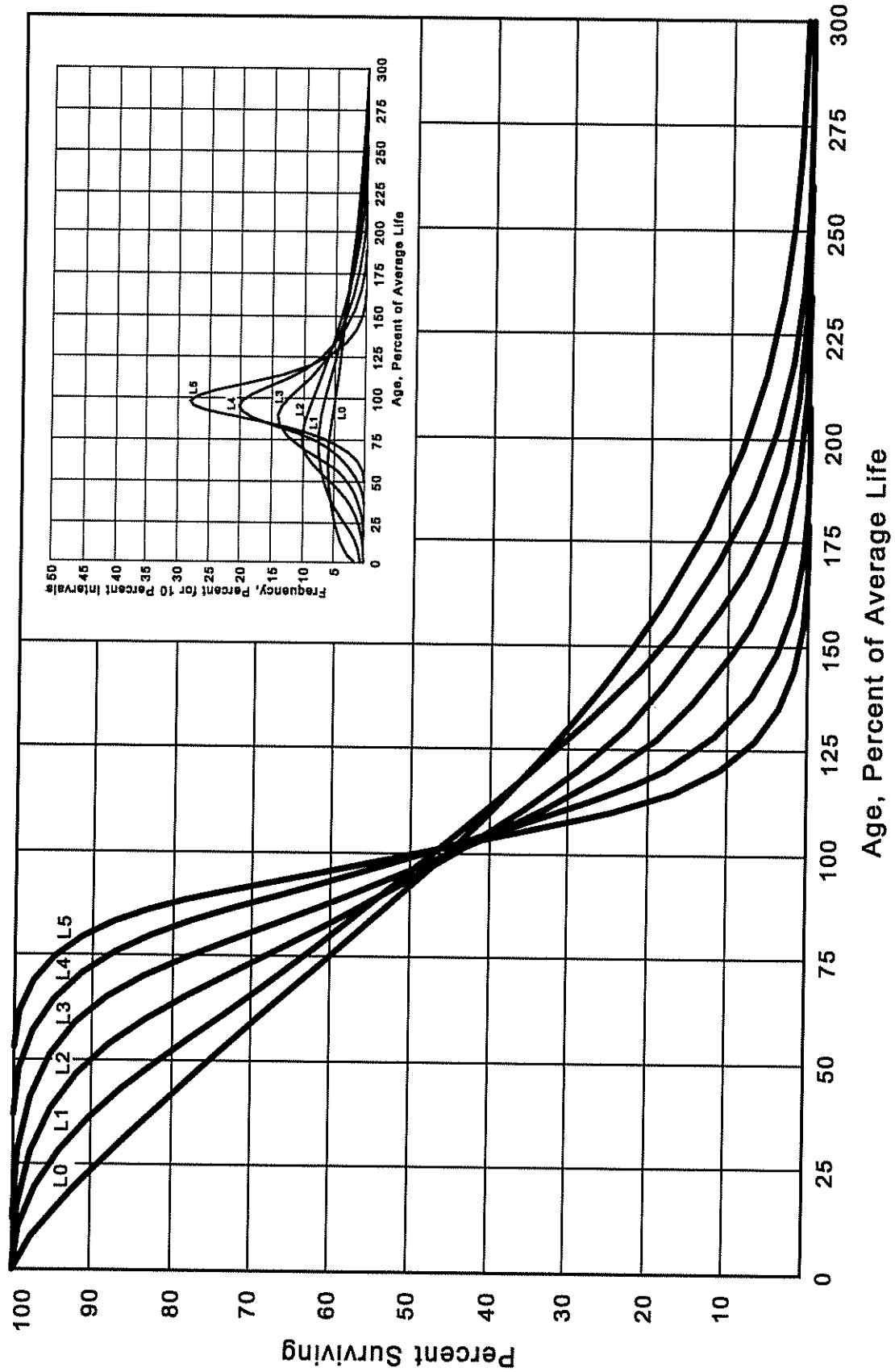


Figure 2. Left Modal or "L" lowa Type Survivor Curves

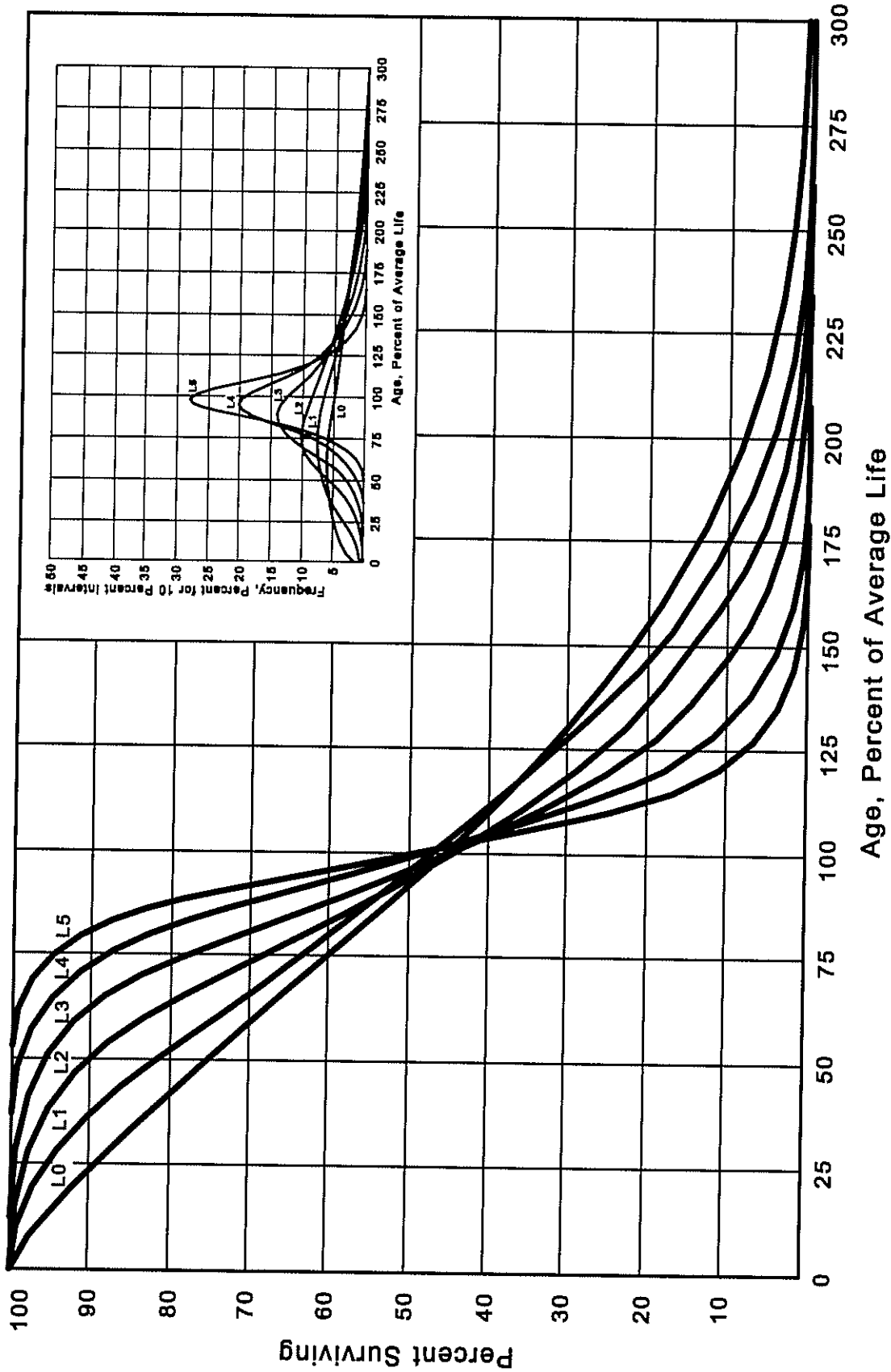


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

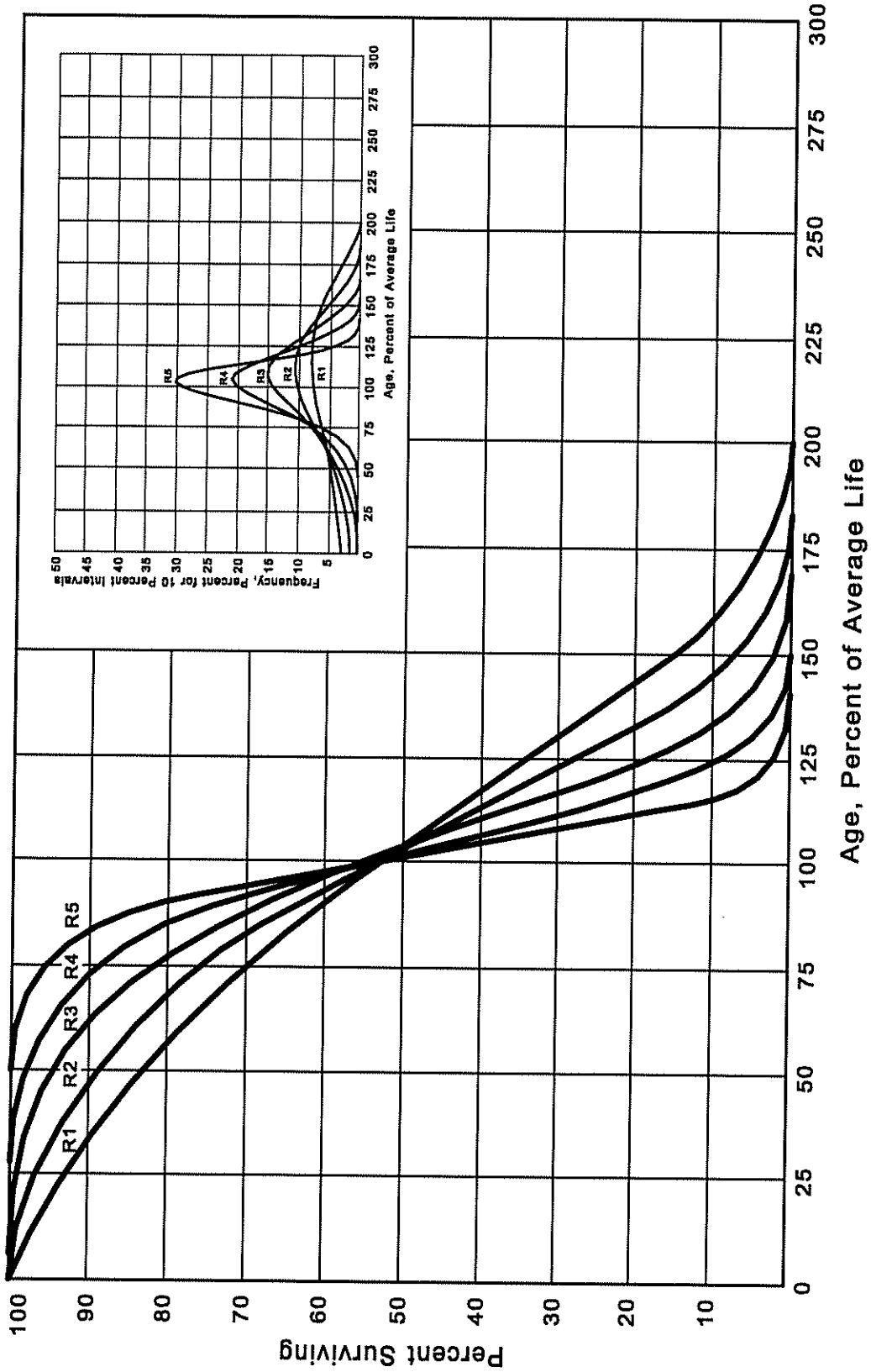


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

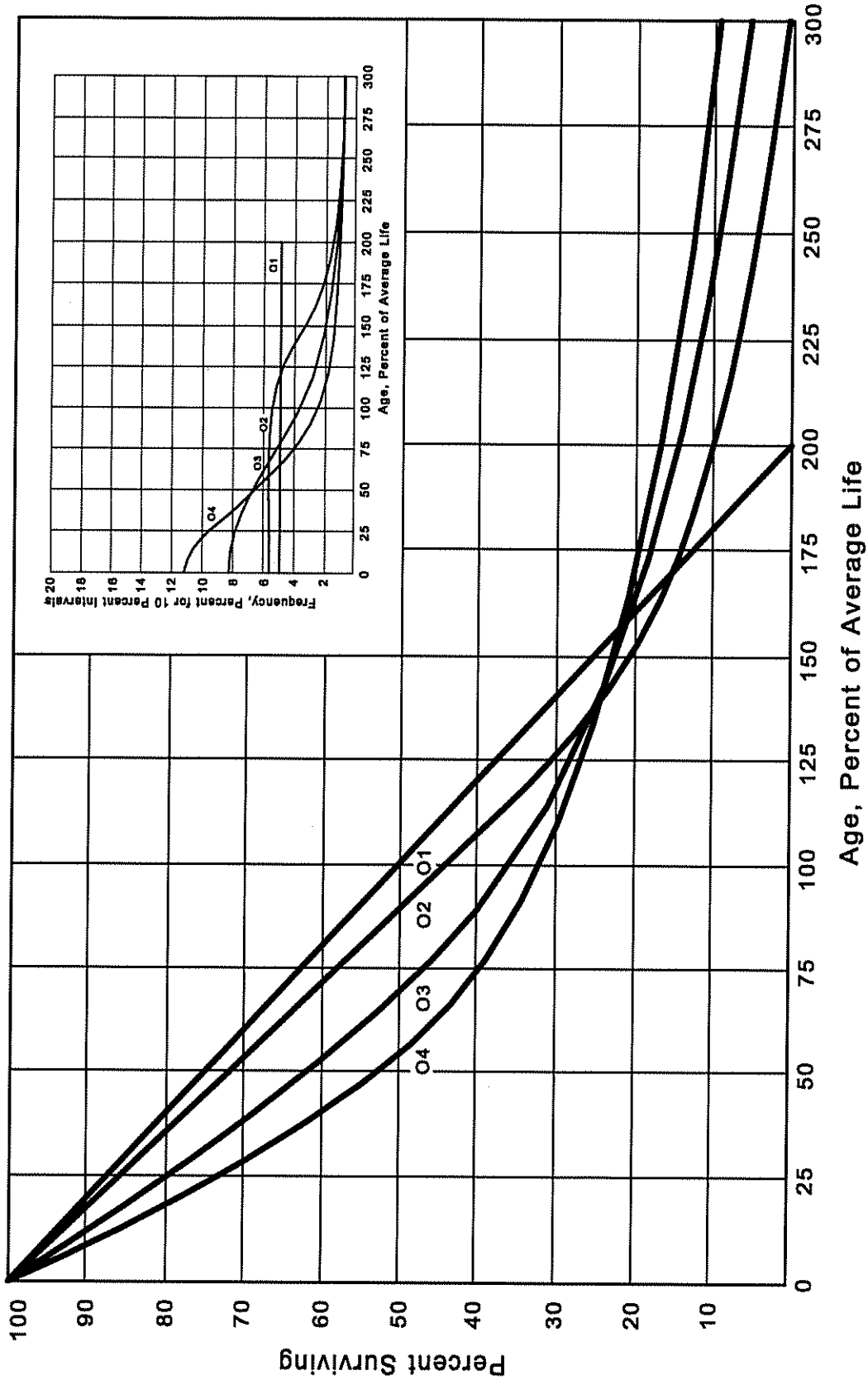


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars													Placement Band 2001-2015	
	During Year													Total During Age Interval (12)	Age Interval (13)
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	Experience Band 2006-2015				
2001	10	11	12	13	14	16	23	24	25	26	26	26	26	13½-14½	
2002	11	12	13	15	16	18	20	21	22	19	19	44	44	12½-13½	
2003	11	12	13	14	16	17	19	21	22	18	64	64	64	11½-12½	
2004	8	9	10	11	11	13	14	15	16	17	83	83	83	10½-11½	
2005	9	10	11	12	13	14	16	17	19	20	93	93	93	9½-10½	
2006	4	9	10	11	12	13	14	15	16	20	105	105	105	8½-9½	
2007		5	11	12	13	14	15	16	18	20	113	113	113	7½-8½	
2008		6	6	12	13	15	16	17	19	19	124	124	124	6½-7½	
2009				6	13	15	16	17	19	19	131	131	131	5½-6½	
2010					7	14	16	17	19	20	143	143	143	4½-5½	
2011						8	18	20	22	23	146	146	146	3½-4½	
2012							9	20	22	25	150	150	150	2½-3½	
2013								11	23	25	151	151	151	1½-2½	
2014									11	24	153	153	153	½-1½	
2015										13	80	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015 Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars															Total During Age Interval (12)	Age Interval (13)	
	During Year																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
2001	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	-	-	-	-	10½-11½
2005	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	-	-	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	-	-	-	-

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars										Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year										Beginning of		
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	Age Interval (12)	Age Interval (13)	
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2006	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2007		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2008			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2009				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2010					660 ^a	653	639	623	628	609	3,789	4½-5½	
2011						750 ^a	742	724	685	663	4,332	3½-4½	
2012							850 ^a	841	821	799	4,955	2½-3½	
2013								960 ^a	949	926	5,719	1½-2½	
2014									1,080 ^a	1,069	6,579	½-1½	
2015										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

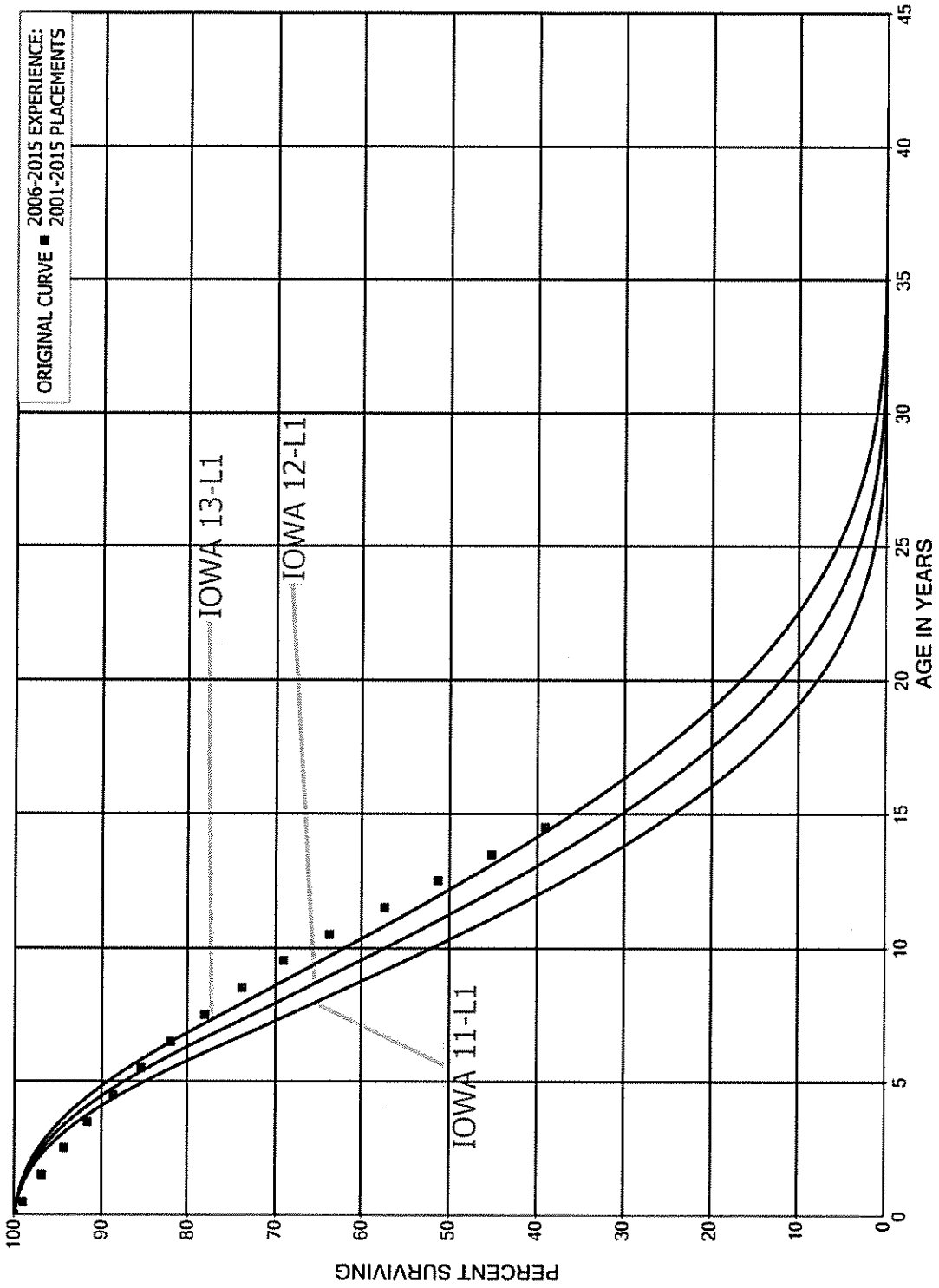


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

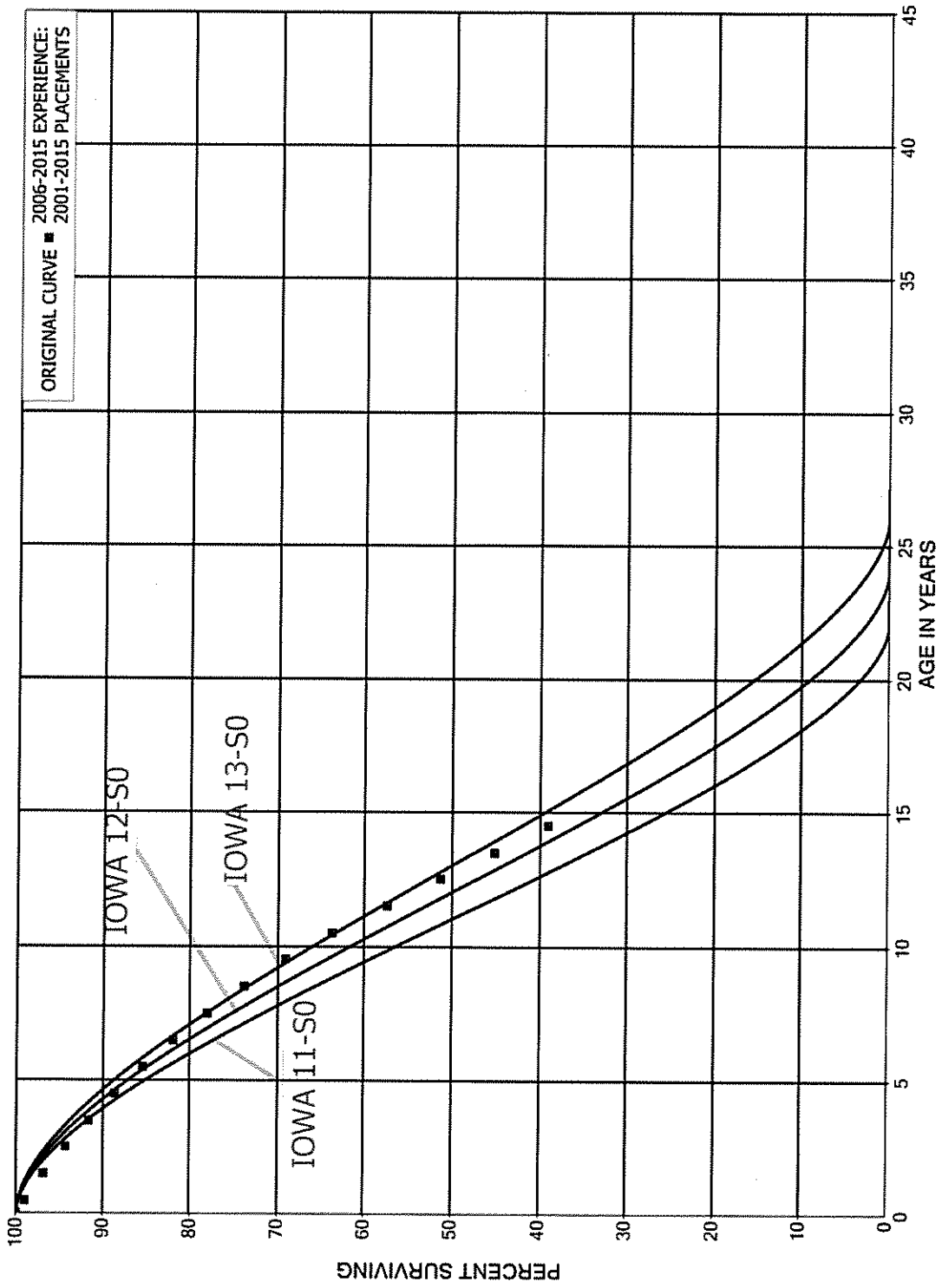


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

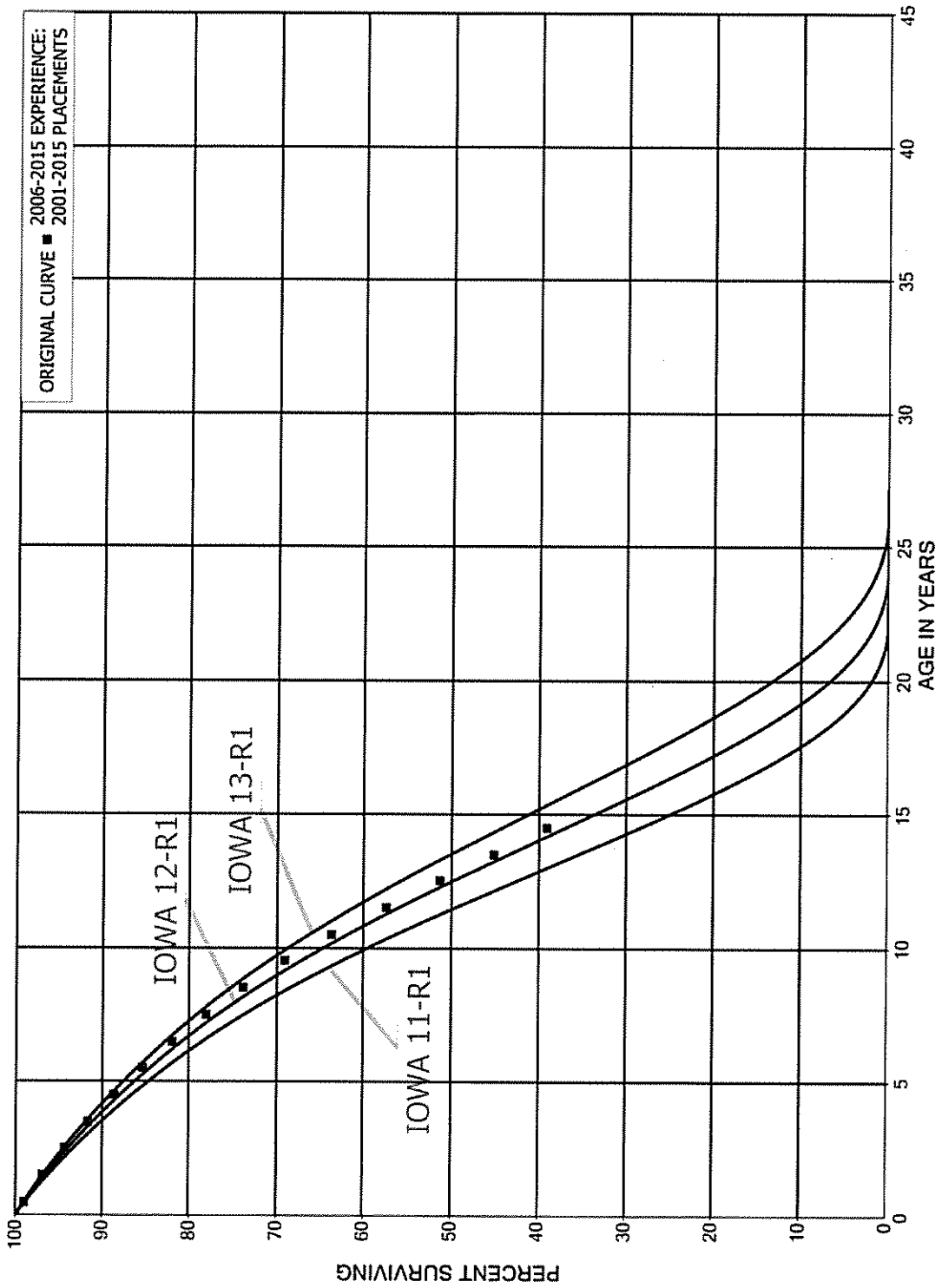
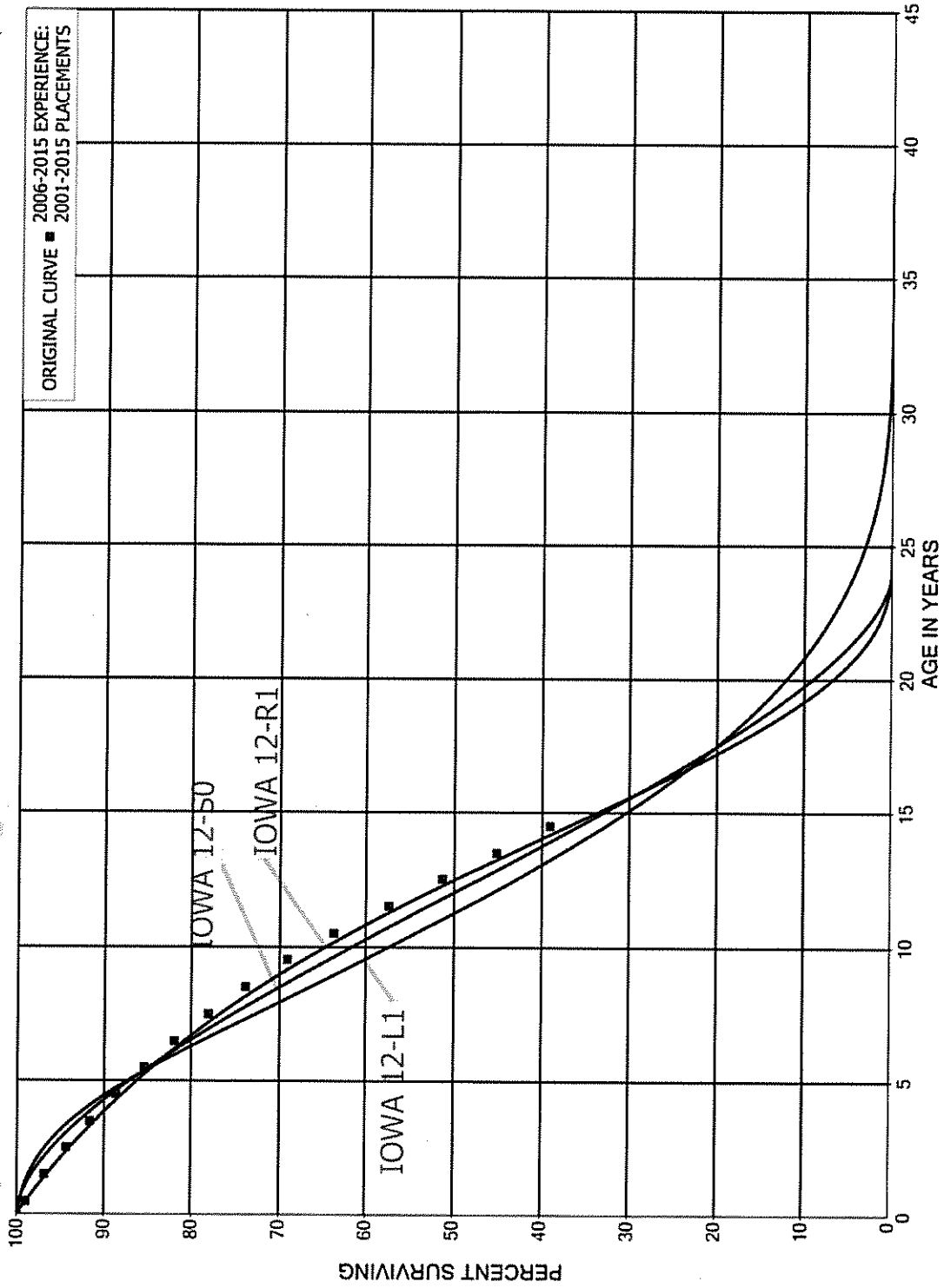


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

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FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

April 11, 2016

Shoshone Falls Hydro Plant
Clear Lake Hydro Plant
Thousand Springs Hydro Plant
Upper Malad Hydro Plant
Lower Malad Hydro Plant
Bennett Mountain Generating Plant

April 12, 2016

Boise Center West
Boise Operations Center
Swan Falls Hydro Plant
Hemingway Substation

November 29, 2011

Langley Gulch Plant

November 30, 2011

Lower Salmon Plant
Upper Malad Plant
Lower Malad Plant
Upper Salmon B Plant
Upper Salmon A Plant
CJ Strike Plant
Evander Andrews (Danskin) Plant

August 27, 2007

Bennett Mountain Plant Bliss Plant

August 28, 2007

Shoshone Falls Plant
Twin Falls Plant
Milner Dam
Milner Plant
American Falls Plant

August 7, 2002

Evander Andrew (Danskin) Plant

October 14, 2002

Lower Salmon Plant
Upper Salmon B Plant
Upper Salmon A Plant
Upper Malad Plant
Lower Malad Plant
Hagerman Maintenance Shop

October 15, 2002

Swan Falls Plant
Hells Canyon Plant
Hells Canyon Hatchery
Brownlee Plant
Oxbow Plant
Oxbow Hatchery Plant

October 16, 2002

CHQ Building

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 33 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 68

percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

- 311.00 Structures and Improvements
- 312.10 Boiler Plant Equipment - Scrubbers
- 312.20 Boiler Plant Equipment - Other
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Power Plant Equipment
- 316.10 Miscellaneous Power Plant Equipment - Automobiles
- 316.40 Miscellaneous Power Plant Equipment - Small Trucks
- 316.50 Miscellaneous Power Plant Equipment - Miscellaneous
- 316.70 Miscellaneous Power Plant Equipment - Large Trucks
- 316.80 Miscellaneous Power Plant Equipment - Power Operated Equipment
- 316.90 Miscellaneous Power Plant Equipment - Trailers

HYDRAULIC PRODUCTION PLANT

- 331.00 Structures and Improvements
- 333.00 Waterwheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

- 353.00 Station Equipment
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

DISTRIBUTION PLANT

- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 371.20 Installations on Customer Premises

GENERAL PLANT

392.10	Transportation Equipment - Automobiles
392.40	Transportation Equipment - Small Trucks
392.50	Transportation Equipment - Miscellaneous
392.60	Transportation Equipment - Large Trucks (Hydraulic)
392.70	Transportation Equipment - Large Trucks (Non-Hydraulic)
392.90	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Account 333.00, Waterwheels, Turbines and Generators, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the hydraulic production plant have been compiled for the years 1946 through 2015. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The interim survivor curve estimate is based on the statistical indications for the period 1946 through 2015 and 1976 through 2015. The Iowa 90-S2 is a reasonable fit of the stub original survivor curve. The 90-year interim service life is at the upper end of the typical service life range of 70 to 90 years for hydraulic turbines and generators. The 90-year life reflects the Company's plans to replace components of the turbines and generators prior to the final retirement of the hydraulic production plant.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit.

An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydraulic and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1980 through 2015 for steam, 1946 through 2015 for hydraulic and 2001 through 2015 for other production.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner.

The life span estimate for the thermal, base-load units is 60 years. The typical range of life spans for such units is 50 to 65 years. Each of these units is operated by another utility, therefore, a life span was determined to be consistent with the operating partner. The 46 to 114-year lifespan for the hydraulic production facilities is within the typical range for comparable facilities. The life span of each facility is determined by condition and license dates. Life spans of 35 and 45 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Jim Bridger	1974	2034	60
Hydraulic Production Plant			
Milner Dam	1992	2067	75
American Falls	1978	2055	77
Brownlee	1960, 1980	2071	111, 91
Bliss	1950	2034	84
Cascade	1983	2061	78
Clear Lake	1937	2027	90
Hells Canyon	1967	2071	104
Lower Malad	1948	2035	87
Lower Salmon	1949	2034	85
Milner	1992	2068	76
Oxbow	1961	2071	110
Shoshone	1921	2034	113
Strike	1952	2034	82
Swan Falls	1928, 1994	2042	114, 48
Twin Falls (Old)	1938	2040	102
Twin Falls (New)	1995	2040	45
Thousand Springs	1919	2031	112
Upper Malad	1948	2035	87
Upper Salmon A	1937	2034	97
Upper Salmon B	1947	2034	87
Other Production Plant			
Evander Andrews (Danskin)	2001	2036	35
Salmon Diesel	1967	2012	45
Bennett Mountain	2005	2041	36
Evander Andrews (Danskin)	2008	2043	35
Langley Gulch	2012	2049	37

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1954 through 2015 contributed significantly toward the net salvage estimates for 39 plant accounts, representing 89 percent of the depreciable plant, as follows:

Steam Production Plant

311.00	Structures and Improvements
312.10	Boiler Plant Equipment - Scrubbers
312.20	Boiler Plant Equipment - Other
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.80	Miscellaneous Power Plant Equipment - Power Operated Equipment

Hydraulic Production Plant

- 331.00 Structures and Improvements
- 332.10 Reservoirs, Dams and Waterways – Relocation
- 332.20 Reservoirs, Dams and Waterways
- 333.00 Waterwheels, Turbines and Generators
- 335.00 Miscellaneous Power Plant Equipment

Other Production Plant

- 343.00 Prime Movers

Transmission Plant

- 350.20 Land Right and Easements
- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

Distribution Plant

- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters
- 370.10 Meters - AMI
- 371.20 Installations on Customer Premises
- 373.20 Street Lighting and Signal Systems

General Plant

- 390.11 Structures and Improvements - CHQ Building
- 390.12 Structures and Improvements- Excl. CHQ Building
- 392.10 Transportation Equipment - Automobile
- 392.40 Transportation Equipment - Small Trucks
- 392.50 Transportation Equipment - Miscellaneous
- 392.60 Transportation Equipment - Large Trucks (HYD)
- 392.70 Transportation Equipment - Large Trucks (Non-HYD)
- 392.90 Transportation Equipment - Trailers
- 396.00 Power Operated Equipment

Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data

for the period 1954 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1954-1956 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal has been high since the early to mid-1980s. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway relocations. Cost of removal for the most recent five years averaged 70 percent.

Gross salvage has varied widely throughout the period but had begun to diminish to much lower levels since the 1980s. The most recent five-year average of 5 percent gross salvage reflects recent trends and the reduced market for poles and towers. High levels of gross salvage in 1998 and 2001 related to highway relocation projects.

The net salvage percent based on the overall period 1954 through 2015 is 50 percent negative net salvage and based on the most recent five-year period is 65 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 30 to negative 75 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the expectation toward slightly less negative net salvage in the near future.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391, Office Furniture and Equipment	
Furniture	20
Computers	5
Servers	8
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	
Telephone	15
Microwave	15
Radio	15
Fiber Optic	10
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analysis of service life are presented in the "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2015, is presented on pages VI-4 through VI-10 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation applicable to depreciable assets are presented in account sequence starting titled "Detailed Depreciation Calculations". The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT								
STEAM PRODUCTION PLANT								
JIM BRIDGER								
310.20	75-R4	0	226,377.42	161,621	64,756	3,624	1.60	17.9
311.00	100-S0.5	(10)	70,386,751.49	55,512,712	21,923,715	1,227,470	1.74	17.9
312.10	60-S1	(10)	111,739,501.89	48,862,705	74,050,747	4,134,761	3.70	17.9
312.20	53-R1.5	(10)	295,175,654.09	128,837,700	185,855,519	11,537,349	3.91	17.0
314.00	30-R3	0	2,484,314.84	1,839,895	644,420	70,278	2.83	9.2
314.00	TURBOGENERATOR UNITS	(7)	98,081,075.63	33,187,247	71,759,508	4,340,843	4.43	16.5
315.00	45-S0.5	(5)	29,674,461.30	22,715,343	8,442,841	505,358	1.70	16.7
315.00	60-S1.5	(5)	4,770,781.58	1,987,046	2,878,151	197,859	4.15	14.6
316.10	35-S0	(2)	50,741.14	31,412	11,718	2,158	4.25	5.4
316.40	13-L2	15	200,237.63	170,202	0	0	-	5.8
316.50	13-L2	15	125,728.59	20,470	86,399	7,315	5.82	11.8
316.70	21-S1	15	80,464.12	65,007	3,389	378	0.35	12.2
316.80	20-O1	25	3,784,706.18	52,961	2,785,669	156,607	4.14	17.8
316.90	35-S1	15	13,977.04	1,482	10,398	340	2.43	30.6
TOTAL JIM BRIDGER PLANT			616,804,376.74	293,445,803	378,518,129	22,184,440	3.60	
HYDRAULIC PRODUCTION PLANT								
STRUCTURES AND IMPROVEMENTS								
331.00	115-R2.5	(25)	1,661,360.96	1,157,383	919,343	37,379	2.25	24.6
	115-R2.5	(25)	614,224.25	356,057	661,723	13,542	1.66	48.9
	115-R2.5	(25)	18,927,457.39	3,167,029	20,492,293	385,558	2.04	53.1
	115-R2.5	(25)	2,409,584.37	1,172,594	1,839,386	35,112	1.46	52.4
	115-R2.5	(25)	2,608,829.77	1,512,555	1,748,482	33,404	1.28	52.3
	115-R2.5	(25)	11,986,638.45	7,690,938	7,292,358	195,949	1.63	37.2
	115-R2.5	(25)	32,471,129.08	22,800,206	17,788,705	347,433	1.07	51.2
	115-R2.5	(25)	1,098,134.70	616,898	755,770	41,278	3.76	18.3
	115-R2.5	(25)	7,380,842.41	4,141,933	5,084,660	119,252	1.62	42.6
	115-R2.5	(25)	193,278.70	141,933	31,069	2,725	1.41	11.4
	115-R2.5	(25)	2,631,800.29	1,400,177	2,284,098	43,780	1.49	51.7
	115-R2.5	(25)	799,097.82	479,503	519,369	27,700	3.47	18.7
	115-R2.5	(25)	2,869,695.46	1,198,295	2,388,824	129,863	4.53	18.4
	115-R2.5	(25)	9,617,360.14	4,099,283	7,922,417	158,084	1.64	50.1
	115-R2.5	(25)	2,390,848.81	977,972	2,016,589	38,164	1.60	52.7
	115-R2.5	(25)	10,878,768.95	6,672,441	6,825,268	138,204	1.27	50.1
	115-R2.5	(25)	111,952.27	114,279	25,681	533	0.48	48.1
	115-R2.5	(25)	13,382,523.15	3,349,325	13,378,829	252,035	1.88	53.1
	115-R2.5	(25)	1,267,081.16	1,446,556	137,295	2,585	0.20	53.1
	115-R2.5	(25)	1,253,635.42	935,134	631,910	34,735	2.77	18.2
	115-R2.5	(25)	9,780,012.86	4,146,930	8,078,626	439,321	4.49	18.4
	115-R2.5	(25)	27,334,903.99	13,419,604	20,749,026	791,819	2.90	26.2
	115-R2.5	(25)	759,942.69	449,262	569,541	20,575	2.71	24.5
	115-R2.5	(25)	10,261,704.36	5,335,698	7,491,432	304,609	2.97	24.6
	115-R2.5	(25)	360,487.88	403,761	46,849	3,045	0.84	15.4
	115-R2.5	(25)	363,647.68	320,477	134,082	7,270	2.09	18.4
	115-R2.5	(25)	917,541.40	742,370	604,537	22,450	2.45	18.0
	115-R2.5	(25)	773,660.93	371,100	595,226	32,360	4.19	18.4
	115-R2.5	(25)	589,664.01	261,896	225,192	12,282	3.15	18.3
TOTAL ACCOUNT 331			175,994,624.75	88,949,107	131,044,170	3,671,046	2.09	35.7

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL RATE (8) (7)/(4)	COMPOSITE REMAINING LIFE (9) (6)/(7)
332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
BROWNLEE	100-S4	(20)	8,639,663.66	6,137,139	4,230,458	101,304	1.17	41.8
HELLS CANYON	100-S4	(20)	940,788.93	640,803	488,144	11,689	1.24	41.8
OXBOW	100-S4	(20)	56,309.00	39,328	28,243	676	1.20	41.8
OXBOW COMMON	100-S4	(20)	1,927,919.83	1,509,918	803,586	18,685	0.97	43.0
BROWNLEE COMMON	100-S4	(20)	7,695,824.78	6,203,405	3,271,585	78,343	0.99	41.8
TOTAL ACCOUNT 332.1			19,460,506.20	14,530,592	8,622,016	210,697	1.08	41.9
332.20 RESERVOIRS, DAMS AND WATERWAYS								
MILNER DAM	100-S4	(20)	609,584.42	259,119	712,382	13,938	1.72	51.1
AMERICAN FALLS	100-S4	(20)	4,293,075.10	2,925,319	2,226,371	57,841	1.35	38.5
BROWNLEE	100-S4	(20)	53,586,997.92	39,615,109	24,393,289	539,068	1.01	45.3
BLISS	100-S4	(20)	7,220,255	1,747,653	1,912,411	191,241	2.20	17.9
CASCADE	100-S4	(20)	3,145,630.46	1,747,653	2,027,104	45,758	1.45	44.3
CLEAR LAKE	100-S4	(20)	2,344,260.16	805,741	2,807,371	174,933	7.46	11.5
HELLS CANYON	100-S4	(20)	51,932,133.73	34,516,737	27,801,823	599,977	1.16	46.3
LOWER MALAD	100-S4	(20)	4,920,879.40	2,600,146	3,304,909	173,654	3.53	19.0
LOWER SALMON	100-S4	(20)	6,920,148.41	5,913,124	2,391,054	134,707	1.95	17.8
MILNER	100-S4	(20)	16,621,594.69	6,809,520	13,136,394	251,416	1.51	52.2
OXBOW	100-S4	(20)	30,376,565.85	21,574,227	14,877,772	343,287	1.13	43.3
OXBOW COMMON	100-S4	(20)	9,871.65	6,041	5,805	108	1.09	53.8
SHOSHONE FALLS	100-S4	(20)	10,108,900.81	616,823	11,513,658	636,763	6.20	18.4
STRIKE	100-S4	(20)	10,807,310.35	9,164,247	3,804,525	213,027	1.97	17.9
SWAN FALLS	100-S4	(20)	15,989,465.08	6,369,326	10,618,032	407,135	2.55	26.6
TWIN FALLS	100-S4	(20)	1,354,482.35	244,306	1,391,073	56,336	4.16	24.5
TWIN FALLS (NEW)	100-S4	(20)	7,645,760.81	3,569,327	5,616,610	224,664	2.94	25.0
THOUSAND SPRINGS	100-S4	(20)	4,060,448.55	2,554,243	2,181,295	149,569	3.68	15.5
UPPER MALAD	100-S4	(20)	1,362,526.74	1,221,944	413,488	22,063	1.68	18.1
UPPER SALMON A	100-S4	(20)	1,343,320.64	691,336	920,649	51,015	3.80	18.0
UPPER SALMON B	100-S4	(20)	3,611,192.40	2,575,092	1,786,339	97,196	2.69	18.1
UPPER SALMON COMMON	100-S4	(20)	1,175,917.13	624,626	758,475	43,518	3.70	18.1
HELLS CANYON COMMON	100-S4	(20)	3,723,368.70	3,060,813	1,406,989	27,438	0.74	51.3
TOTAL ACCOUNT 332.2			245,026,937.25	156,873,674	137,158,650	4,451,392	1.82	30.8
332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE		0	5,472,398.44	2,018,617	3,453,761	62,705	1.15	55.1
333.00 WATER WHEELS, TURBINES AND GENERATORS	SQUARE							
MILNER DAM	90-S2	(10)	1,274,307.36	350,540	1,051,198	21,982	1.73	47.8
AMERICAN FALLS	90-S2	(10)	26,350,936.61	15,574,505	13,411,525	387,837	1.47	34.6
BROWNLEE	90-S2	(10)	44,771,999.78	30,017,687	19,231,513	420,082	0.94	45.8
BLISS	90-S2	(10)	4,708,361.07	3,427,511	1,751,686	100,560	2.14	17.4
CASCADE	90-S2	(10)	10,089,741.28	4,511,489	6,598,226	163,395	1.62	40.4
CLEAR LAKE	90-S2	(10)	742,451.41	609,478	201,219	18,052	2.43	11.5
HELLS CANYON	90-S2	(10)	12,162,846.73	6,150,322	7,250,809	166,459	1.37	43.6
LOWER MALAD	90-S2	(10)	4,745,707.96	400,118	4,820,161	252,483	5.32	19.1
LOWER SALMON	90-S2	(10)	4,679,605.36	3,797,399	1,820,167	90,955	1.86	17.3
MILNER	90-S2	(10)	24,279,625.96	8,473,925	18,233,663	383,468	1.58	47.5
OXBOW	90-S2	(10)	11,546,959.20	7,255,041	5,446,614	131,576	1.42	41.4
SHOSHONE FALLS	90-S2	(10)	2,667,635.23	1,266,625	1,667,774	91,207	3.42	16.3
STRIKE	90-S2	(10)	9,114,673.65	4,202,657	5,823,484	321,060	3.52	18.1
SWAN FALLS	90-S2	(10)	26,099,474.53	11,774,575	16,934,847	649,625	2.49	25.1
TWIN FALLS	90-S2	(10)	1,430,443.99	594,643	978,643	40,459	2.83	24.2
TWIN FALLS (NEW)	90-S2	(10)	15,978,442.99	7,010,702	10,565,595	430,326	2.69	24.6
THOUSAND SPRINGS	90-S2	(10)	2,480,242.34	755,295	1,972,972	127,997	5.16	15.4
UPPER MALAD	90-S2	(10)	2,199,747.28	402,306	2,017,416	106,246	4.83	19.0
UPPER SALMON A	90-S2	(10)	2,421,216.32	876,313	1,787,025	98,374	4.06	18.2
UPPER SALMON B	90-S2	(10)	3,704,936.46	1,197,208	2,878,222	157,352	4.25	18.3
TOTAL ACCOUNT 333			211,679,355.31	108,648,541	124,198,749	4,159,485	1.96	29.9

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)-(7)(4)	(9)-(8)(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)-(7)(4)	(9)-(8)(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT	54-R1.5	(15)	57,474.41	26,201	39,895	1,750	3.04	22.8
	HAGERMAN MAINTENANCE SHOP	54-R1.5	(15)	581,471.50	148,592	520,101	13,428	2.31	38.7
	MILNER DAM	54-R1.5	(15)	55,797.91	2,544	61,624	1,428	2.56	43.2
	HELLS CANYON MAINTENANCE SHOP	54-R1.5	(15)	3,610,069.14	1,779,303	2,602,217	89,069	2.34	29.2
	AMERICAN FALLS	54-R1.5	(15)	11,387,436.15	3,911,488	9,184,064	240,766	2.11	38.1
	BROWNLEE	54-R1.5	(15)	3,939,988.72	849,288	3,681,699	209,189	5.31	17.6
	BLISS	54-R1.5	(15)	2,668,877.41	504,468	2,495,721	78,369	3.09	31.6
	CASCADE	54-R1.5	(15)	199,065.24	68,941	114,084	10,438	6.56	10.9
	CLEAR LAKE	54-R1.5	(15)	6,407,040.59	1,485,180	5,822,917	149,340	2.33	39.4
	HELLS CANYON	54-R1.5	(15)	1,791,577.47	(42,050)	2,102,479	116,392	6.50	18.1
	LOWER MALAD	54-R1.5	(15)	2,765,626.33	772,635	2,407,835	139,833	5.06	17.2
	LOWER SALMON	54-R1.5	(15)	2,351,780.42	949,892	1,754,655	48,729	2.11	35.3
	MILNER	54-R1.5	(15)	6,910,717.86	1,671,818	6,275,508	157,018	2.27	40.0
	OXBOW	54-R1.5	(15)	1,651,826.01	529,837	1,369,763	79,930	4.84	17.1
	SHOSHONE FALLS	54-R1.5	(15)	3,960,072.29	1,269,823	3,284,260	186,742	4.77	17.4
	STRIKE	54-R1.5	(15)	3,179,688.98	1,440,168	2,216,474	95,040	2.99	22.2
	SWAN FALLS	54-R1.5	(15)	663,558.29	177,617	585,475	26,344	3.97	22.2
	TWIN FALLS	54-R1.5	(15)	2,421,707.15	1,022,363	1,762,600	79,068	3.26	22.3
	TWIN FALLS (NEW)	54-R1.5	(15)	876,825.63	795,387	212,962	14,323	1.63	14.9
	THOUSAND SPRINGS	54-R1.5	(15)	627,447.28	216,925	504,639	28,427	4.53	17.8
	UPPER MALAD	54-R1.5	(15)	1,208,094.46	537,022	862,287	50,819	4.21	16.8
	UPPER SALMON A	54-R1.5	(15)	1,063,846.38	324,101	899,322	52,760	4.96	17.0
	UPPER SALMON B	54-R1.5	(15)						
	TOTAL ACCOUNT 334			58,460,090.02	18,441,463	48,810,641	1,872,213	3.20	26.1
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	90-R2	(5)	1,875,509.37	655,906	1,313,379	53,990	2.88	24.3
	HAGERMAN MAINTENANCE SHOP	90-R2	(5)	48,226.36	15,518	35,120	758	1.57	46.3
	MILNER DAM	90-R2	(5)	74,548.65	30,261	48,015	967	1.30	49.7
	HELLS CANYON MAINTENANCE SHOP	90-R2	(5)	1,874,693.00	340,018	1,628,410	32,179	1.72	50.6
	RAPID RIVER HATCHERY	90-R2	(5)	49,608.49	11,258	40,831	828	1.67	49.3
	AMERICAN FALLS	90-R2	(5)	2,134,733.50	667,192	1,374,278	38,284	1.79	35.9
	BROWNLEE	90-R2	(5)	5,041,457.14	2,477,639	2,815,891	57,165	1.13	49.3
	BLISS	90-R2	(5)	602,580.06	339,498	503,211	27,892	3.48	18.0
	CASCADE	90-R2	(5)	1,155,545.04	503,663	709,659	17,631	1.53	40.3
	CLEAR LAKE	90-R2	(5)	47,241.09	21,471	28,132	2,464	5.22	11.4
	HELLS CANYON	90-R2	(5)	1,324,683.39	248,210	1,142,708	23,651	1.79	48.3
	LOWER MALAD	90-R2	(5)	349,152.66	113,964	262,646	13,484	3.86	18.7
	LOWER SALMON	90-R2	(5)	617,026.38	208,672	306,201	18,714	3.62	18.0
	MILNER	90-R2	(5)	696,451.60	195,938	535,356	11,301	1.62	47.4
	OXBOW HATCHERY	90-R2	(5)	22,871.58	4,154	19,861	389	1.74	49.9
	OXBOW	90-R2	(5)	994,605.66	336,200	697,656	14,807	1.50	47.1
	PAHSIMEROI ACCUMULATING PONDS	90-R2	(5)	54,702.79	1,928	55,510	1,078	1.97	51.5
	PAHSIMEROI TRAPPING	90-R2	(5)	15,388.52	7,365	8,772	178	1.16	49.3
	SHOSHONE FALLS	90-R2	(5)	376,849.14	127,866	267,826	14,738	3.91	18.2
	STRIKE	90-R2	(5)	956,851.39	378,020	625,674	34,541	3.61	18.1
	SWAN FALLS	90-R2	(5)	1,734,720.66	552,630	1,289,827	49,276	2.84	25.7
	TWIN FALLS	90-R2	(5)	341,854.79	55,777	303,171	12,536	3.67	24.2
	TWIN FALLS (NEW)	90-R2	(5)	472,529.12	190,065	306,161	13,665	2.68	24.2
	THOUSAND SPRINGS	90-R2	(5)	365,400.24	179,085	204,584	12,357	3.66	15.3
	UPPER MALAD	90-R2	(5)	219,159.81	41,468	188,650	10,119	4.62	18.6
	UPPER SALMON A	90-R2	(5)	269,272.25	84,401	188,335	10,947	4.07	18.1
	UPPER SALMON B	90-R2	(5)	242,429.35	120,668	133,893	7,473	3.08	17.9
	UPPER SALMON COMMON	90-R2	(5)	1,930.37	310	1,717	95	4.92	18.1
	TOTAL ACCOUNT 335			22,050,002.40	8,108,141	15,044,364	481,516	2.18	31.2
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	87,737.57	33,094	54,644	6,948	7.92	7.9
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	366,344.20	339,577	26,767	2,915	0.80	9.2
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	289,145.41	184,608	103,547	41,550	14.42	2.5

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCUMULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
336.00								
ROADS, RAILROADS AND BRIDGES								
MILNER DAM	85-R4	0	12,737.21	4,274	8,463	176	1.38	48.1
NIAGARA SPRINGS HATCHERY	85-R4	0	46,667.72	46,668	0	0	-	-
RAPID RIVER HATCHERY	85-R4	0	7,197.39	7,197	0	0	-	-
AMERICAN FALLS	85-R4	0	839,275.87	533,241	306,035	8,462	1.01	36.2
BROWNLEE	85-R4	0	539,354.27	332,756	196,608	4,948	0.93	39.7
BLISS	85-R4	0	466,476.64	293,686	192,891	10,481	2.15	18.4
CASCADE	85-R4	0	122,668.04	67,665	65,065	1,577	1.29	41.2
CLEAR LAKE	85-R4	0	11,097.30	11,033	64	6	0.05	10.7
HELLS CANYON	85-R4	0	922,781.27	595,036	327,745	8,020	0.87	40.9
LOWER MALAD	85-R4	0	244,565.45	163,638	88,927	4,293	1.76	18.9
LOWER SALMON	85-R4	0	88,693.04	62,378	26,315	1,441	1.62	18.3
MILNER	85-R4	0	489,139.50	163,136	326,004	6,627	1.35	49.2
OXBOW HATCHERY	85-R4	0	3,070.44	3,070	0	0	-	-
OXBOW	85-R4	0	585,875.67	347,897	237,979	7,008	1.20	34.0
PAHSIMEROI ACCUMULATING PONDS	85-R4	0	26,502.74	17,203	9,300	215	0.81	43.3
PAHSIMEROI TRAPPING	85-R4	0	15,612.35	15,612	0	0	-	-
SHOSHONE FALLS	85-R4	0	51,393.40	43,592	7,791	456	0.89	17.1
STRIKE	85-R4	0	1,602,868.07	15,625	1,587,243	86,596	5.40	18.3
SWAN FALLS	85-R4	0	835,945.15	467,737	378,209	14,569	1.74	26.0
TWIN FALLS	85-R4	0	893,773.50	477,957	418,716	17,075	1.91	24.4
TWIN FALLS (NEW)	85-R4	0	1,023,829.64	432,124	591,706	23,859	2.33	24.8
THOUSAND SPRINGS	85-R4	0	713,311.18	349,352	363,959	23,495	3.29	15.5
UPPER MALAD	85-R4	0	1,298,305.78	43,310	1,254,996	65,326	5.03	19.2
UPPER SALMON A	85-R4	0	1,660.89	1,004	647	35	2.12	18.5
UPPER SALMON COMMON	85-R4	0	27,708.47	27,708	0	0	-	-
TOTAL ACCOUNT 336			10,860,501.98	4,501,897	6,378,603	284,655	2.62	22.4
TOTAL HYDRAULIC PRODUCTION PLANT			749,786,653.53	402,629,311	475,095,932	15,245,122	2.03	
341.00								
OTHER PRODUCTION PLANT								
STRUCTURES AND IMPROVEMENTS								
SALMON DIESEL	SQUARE	0	11,559.08	11,559	0	0	-	-
EVANDER ANDREWS/DANSKIN #2	SQUARE	0	4,693,564.37	1,531,407	3,162,157	154,260	3.29	20.5
BENNETT MOUNTAIN	SQUARE	0	1,688,441.68	435,017	1,253,425	48,154	2.91	23.5
EVANDER ANDREWS/DANSKIN #1	SQUARE	0	1,394,160.15	401,289	992,871	36,104	2.99	27.5
LANGLEY GULCH	SQUARE	0	134,822,939.78	13,013,705	121,809,235	3,639,082	2.70	33.5
TOTAL ACCOUNT 341			142,711,065.06	15,393,377	127,317,688	3,878,590	2.72	32.8
342.00								
FUEL HOLDERS								
SALMON DIESEL	50-SZ.5	0	61,306.39	61,306	0	0	-	-
EVANDER ANDREWS/DANSKIN #2	50-SZ.5	0	1,441,348.20	665,214	776,134	39,646	2.75	19.6
BENNETT MOUNTAIN	50-SZ.5	0	2,290,713.40	679,434	1,611,279	66,011	2.88	24.4
EVANDER ANDREWS/DANSKIN #1	50-SZ.5	0	680,176.64	170,873	509,304	19,212	2.82	26.5
LANGLEY GULCH	55-SZ.5	0	5,879,001.97	441,735	5,437,267	169,317	2.83	32.7
TOTAL ACCOUNT 342			10,452,546.60	2,016,562	8,433,984	294,166	2.81	28.7
343.00								
PRIME MOVERS								
EVANDER ANDREWS/DANSKIN #2	40-R2	0	33,711,094.20	10,641,204	23,069,890	1,260,584	3.74	18.3
BENNETT MOUNTAIN	40-R2	0	29,464,966.15	7,782,323	21,683,643	948,686	3.22	22.9
EVANDER ANDREWS/DANSKIN #1	40-R2	0	25,207,239.22	5,323,273	19,883,966	828,829	3.08	24.2
LANGLEY GULCH	40-R2	0	130,576,591.92	13,846,720	116,729,872	3,940,999	3.02	29.6
TOTAL ACCOUNT 343			218,960,891.49	37,593,520	181,367,371	6,971,097	3.18	26.0

IDAHO POWER COMPANY

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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
344.00	GENERATORS								
	SALMON DIESEL	45-52	0	541,644.95	541,645	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	45-52	0	13,166,034.86	8,364,617	4,801,418	256,486	1.95	18.7
	BENNETT MOUNTAIN	45-52	0	3,139,939.35	4,740,270	1,771,771	144,362	1.77	23.6
	EVANDER ANDREWS/DANSKIN #1	45-52	0	8,634,220.56	2,375,835	7,458,366	292,142	2.97	25.5
	LANGLEY GULCH	45-52	0	34,849,976.83	4,280,213	30,569,764	970,120	2.78	31.5
	TOTAL ACCOUNT 344			66,531,876.55	20,302,580	46,229,297	1,663,110	2.50	27.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	SALMON DIESEL	50-R2	0	293,344.56	293,345	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-R2	0	2,471,052.82	633,147	1,837,906	95,992	3.88	19.1
	BENNETT MOUNTAIN	50-R2	0	11,156,584.49	2,964,322	8,192,262	346,152	3.10	23.7
	EVANDER ANDREWS/DANSKIN #1	50-R2	0	11,234,250.81	2,297,640	8,936,611	350,445	3.12	25.5
	LANGLEY GULCH	50-R2	0	65,943,755.01	7,356,629	59,587,126	1,890,163	2.87	31.0
	TOTAL ACCOUNT 345			91,096,987.69	13,545,083	77,551,905	2,682,752	2.94	28.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	SALMON DIESEL	35-R2.5	0	1,004.50	1,004	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	35-R2.5	0	1,467,330.67	540,515	926,816	52,136	3.55	17.8
	BENNETT MOUNTAIN	35-R2.5	0	939,055.68	239,716	699,340	31,685	3.38	22.0
	EVANDER ANDREWS/DANSKIN #1	35-R2.5	0	940,462.99	240,854	699,609	29,841	3.17	23.4
	LANGLEY GULCH	35-R2.5	0	2,663,621.41	319,727	2,343,894	80,814	3.03	29.0
	TOTAL ACCOUNT 346			6,010,475.15	1,341,816	4,668,659	194,476	3.24	24.0
	TOTAL OTHER PRODUCTION PLANT			535,765,842.54	90,194,938	445,570,904	15,664,211	2.93	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	80-R4	0	31,780,356.20	7,648,562	24,131,794	373,399	1.17	64.6
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	77,780,245.72	25,617,486	79,385,846	1,096,605	1.92	53.0
353.00	STATION EQUIPMENT	50-S0.5	(10)	407,602,629.96	110,697,696	337,665,207	8,460,997	2.08	39.8
354.00	TOWERS AND FIXTURES	75-R4	(10)	184,628,054.44	62,693,181	140,397,679	2,127,183	1.15	66.0
355.00	POLES AND FIXTURES	65-R1.5	(60)	157,531,056.10	59,619,325	223,936,576	4,156,741	2.64	53.9
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	(50)	211,904,657.93	71,985,466	246,771,501	4,812,176	2.27	51.3
359.00	ROADS AND TRAILS	65-R2.5	0	390,266.18	272,716	117,550	3,594	0.91	33.3
	TOTAL TRANSMISSION PLANT			1,071,617,266.53	337,634,442	1,052,406,153	21,430,635	2.00	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(50)	34,175,351.84	11,003,028	40,260,000	726,515	2.13	55.4
362.00	STATION EQUIPMENT	55-R1.5	(10)	216,653,728.15	57,414,677	181,124,424	4,239,637	1.96	42.7
363.00	POLES, TOWERS AND FIXTURES	55-R1.5	(50)	244,791,142.55	133,061,778	234,124,936	5,707,762	2.33	41.0
365.00	OVERHEAD CONDUCTORS AND DEVICES	49-R1	(30)	129,331,469.81	50,331,824	117,799,085	3,422,093	2.65	34.4
367.00	UNDERGROUND CONDUIT	60-R2.5	(25)	48,322,608.41	15,591,137	44,812,124	1,016,825	2.11	44.0
369.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	(15)	230,143,166.97	83,994,552	180,670,090	4,604,826	2.00	39.2
368.00	LINE TRANSFORMERS	42-R0.5	(10)	515,652,279.69	162,696,167	404,521,351	11,683,753	2.27	34.6
370.00	SERVICES	50-R1.5	(40)	58,778,766.63	41,924,169	40,354,914	1,053,206	1.79	39.3
370.00	METERS	27-O1	(5)	16,978,858.07	8,650,723	9,969,028	395,340	2.33	23.7
370.00	METERS - AMI	16-S1.5	(10)	69,569,600.98	20,068,629	55,026,932	1,484,890	2.21	11.2
371.20	INSTALLATION ON CUSTOMER PREMISES	21-R1	(5)	2,954,459.08	1,853,745	1,248,437	84,987	2.86	14.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	35-R1	(30)	4,543,293.72	3,023,106	2,293,119	95,785	2.11	23.8
	TOTAL DISTRIBUTION PLANT			1,570,765,681.11	590,422,585	1,311,193,340	37,957,919	2.42	

IDAHO POWER COMPANY

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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHO BUILDING	90-S1	(10)	29,421,031.19	9,982,240	22,380,894	674,767	2.29	33.2
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHO BUILDING								
	BOISE CENTER WEST	55-R2	(10)	14,333,320.59	909,201	14,857,452	364,080	2.54	40.8
	BOISE OPERATIONS CENTER	55-R2	(10)	8,967,111.22	2,175,771	7,688,051	256,063	2.86	30.0
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2	(10)	7,961,286.16	1,958,401	6,837,014	228,815	2.87	29.7
	OTHER STRUCTURES	55-R2	(10)	50,241,905.47	12,209,359	43,957,737	1,024,561	2.04	42.0
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHO BUILDING			81,550,623.46	17,243,732	72,410,254	1,873,539	2.30	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE FULLY ACCRUED AMORTIZED	20-SQ	0	975,827.32 13,178,862.18	975,827 6,720,977	6,457,885 0	526,880 0	4.00	12.3
	TOTAL OFFICE FURNITURE AND EQUIPMENT - FURNITURE			14,154,689.50	7,696,804	6,457,885	526,880	3.72	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	24,593,646.25	11,496,969	13,096,647	4,918,771	20.00	2.7
391.21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	6-SQ	0	7,943,745.34	4,507,863	3,435,882	992,705	12.50	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	821,826.69	169,306	538,246	56,071	7.07	9.3
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2.5	40	4,563,106.82	915,829	1,822,034	185,286	4.13	9.7
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	23,289,948.88	7,544,511	12,251,946	1,444,990	6.20	8.5
392.50	TRANSPORTATION EQUIPMENT - MISC.	13-L2	15	1,128,911.92	320,976	636,899	71,460	6.34	8.9
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (RTD)	21-S1	15	34,102,925.23	10,170,540	18,816,946	1,345,554	3.95	14.0
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	21-S1	15	6,943,612.35	2,346,463	2,745,819	285,508	4.16	12.3
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	5,030,534.81	1,530,136	2,745,819	112,811	2.24	24.3
393.00	STORES EQUIPMENT	25-SQ	0	1,128,911.92	320,976	636,899	71,460	4.00	17.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	2,255,402.62	680,821	1,574,582	90,266	4.00	17.4
395.00	LABORATORY EQUIPMENT	20-SQ	0	8,021,555.24	3,056,225	4,965,330	401,051	5.00	12.4
396.00	POWER OPERATED EQUIPMENT	20-SQ	0	12,703,817.61	5,873,013	6,730,805	635,421	5.00	10.6
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	20-O1	25	15,082,035.78	3,842,840	7,468,687	448,522	2.97	16.7
397.20	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	4,672,412.11	3,193,934	1,478,478	311,607	6.67	4.7
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	30,516,919.94	13,969,200	16,547,720	2,034,287	6.67	8.1
	COMMUNICATION EQUIPMENT - FIBER OPTIC FULLY ACCRUED AMORTIZED	10-SQ	0	110,869.72 16,643,395.02	110,870 3,539,011	13,104,384 0	1,664,310 0	10.00	7.9
	TOTAL COMMUNICATION EQUIPMENT - FIBER OPTIC			16,754,264.80	3,649,881	13,104,384	1,664,310	9.93	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	5,957,704.70	2,525,370	3,442,335	398,122	6.67	8.6
	TOTAL GENERAL PLANT			332,941,316.23	112,034,262	215,706,494	18,711,587	5.62	
	TOTAL DEPRECIABLE PLANT			4,877,701,538.68	1,826,361,321	3,878,490,862	131,213,914	2.69	

IDAHO POWER COMPANY

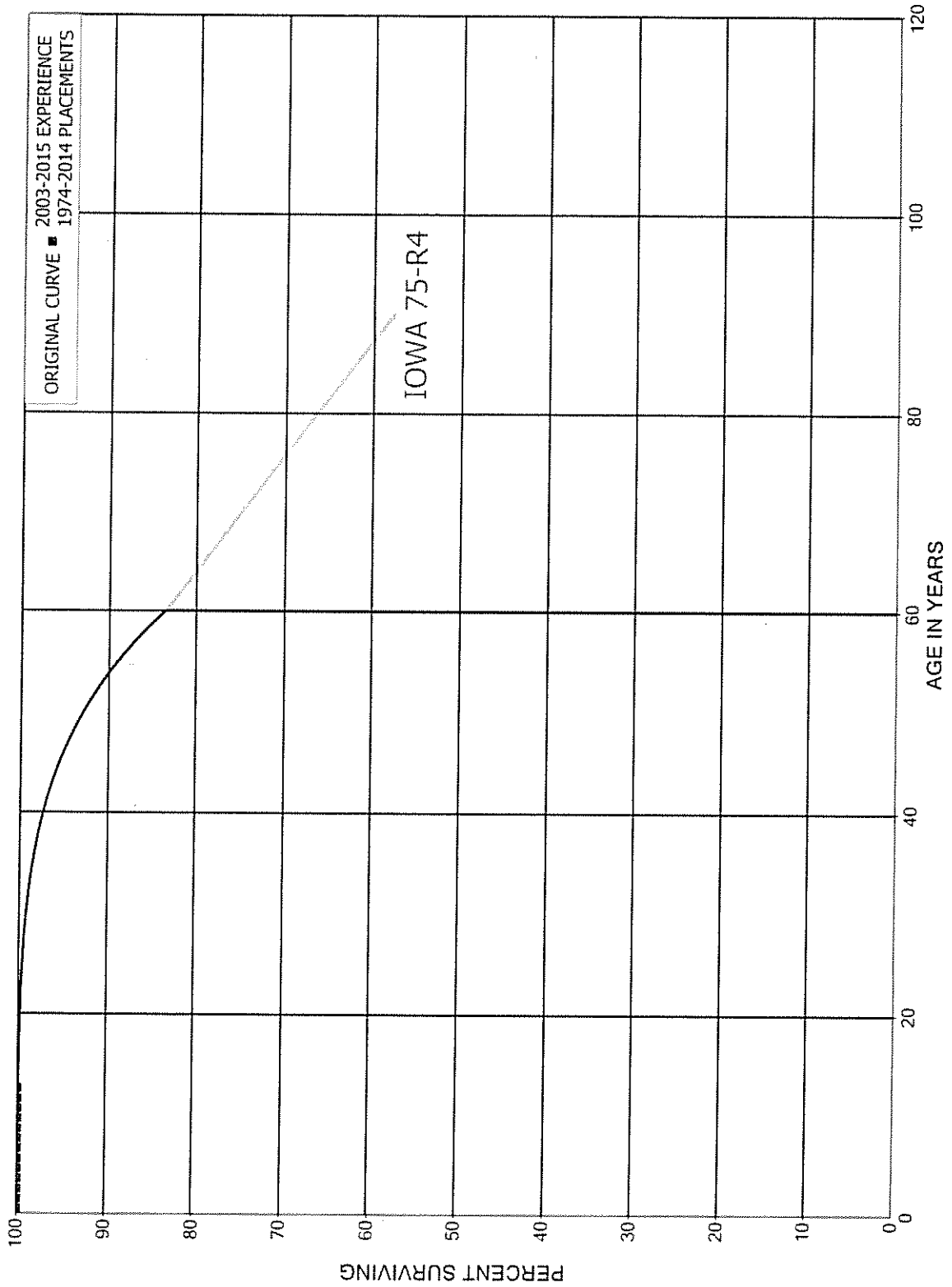
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00								
302.00			5,703.01					
303.00			29,759,682.21	10,345,749				
310.10			28,493,796.88	15,301,985				
330.00			291,342.96					
340.00			31,223,913.79					
350.00			2,690,006.46					
350.22			4,427,749.32					
355.10			170,972.46	7,676				
360.00			849,140.54	33,036				
360.22			4,624,614.41					
364.10			475,910.39	35,240				
389.00			2,194,523.69	88,221				
			15,578,583.20					
TOTAL NONDEPRECIABLE PLANT			121,985,939.34	25,811,907				
TOTAL ELECTRIC PLANT			4,999,687,476.02	1,852,173,228	3,878,490,862	131,213,914		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PART VII. SERVICE LIFE STATISTICS

IDAHO POWER COMPANY
ACCOUNT 310.2 LAND AND WATER RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 310.2 LAND AND WATER RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2014			EXPERIENCE BAND 2003-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	460,577		0.0000	1.0000	100.00
0.5	460,577		0.0000	1.0000	100.00
1.5	437,215		0.0000	1.0000	100.00
2.5	437,215		0.0000	1.0000	100.00
3.5	437,215		0.0000	1.0000	100.00
4.5	325,847		0.0000	1.0000	100.00
5.5	6,871		0.0000	1.0000	100.00
6.5	6,871		0.0000	1.0000	100.00
7.5	6,871		0.0000	1.0000	100.00
8.5	6,871		0.0000	1.0000	100.00
9.5	6,871		0.0000	1.0000	100.00
10.5	6,871		0.0000	1.0000	100.00
11.5	6,871		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5	5,620		0.0000		
24.5	5,620		0.0000		
25.5	5,620		0.0000		
26.5	5,620		0.0000		
27.5	5,620		0.0000		
28.5	196,145		0.0000		
29.5	196,145		0.0000		
30.5	196,145		0.0000		
31.5	196,145		0.0000		
32.5	196,145		0.0000		
33.5	196,145		0.0000		
34.5	196,145		0.0000		
35.5	196,145		0.0000		
36.5	190,524		0.0000		
37.5	190,524		0.0000		
38.5	190,524		0.0000		

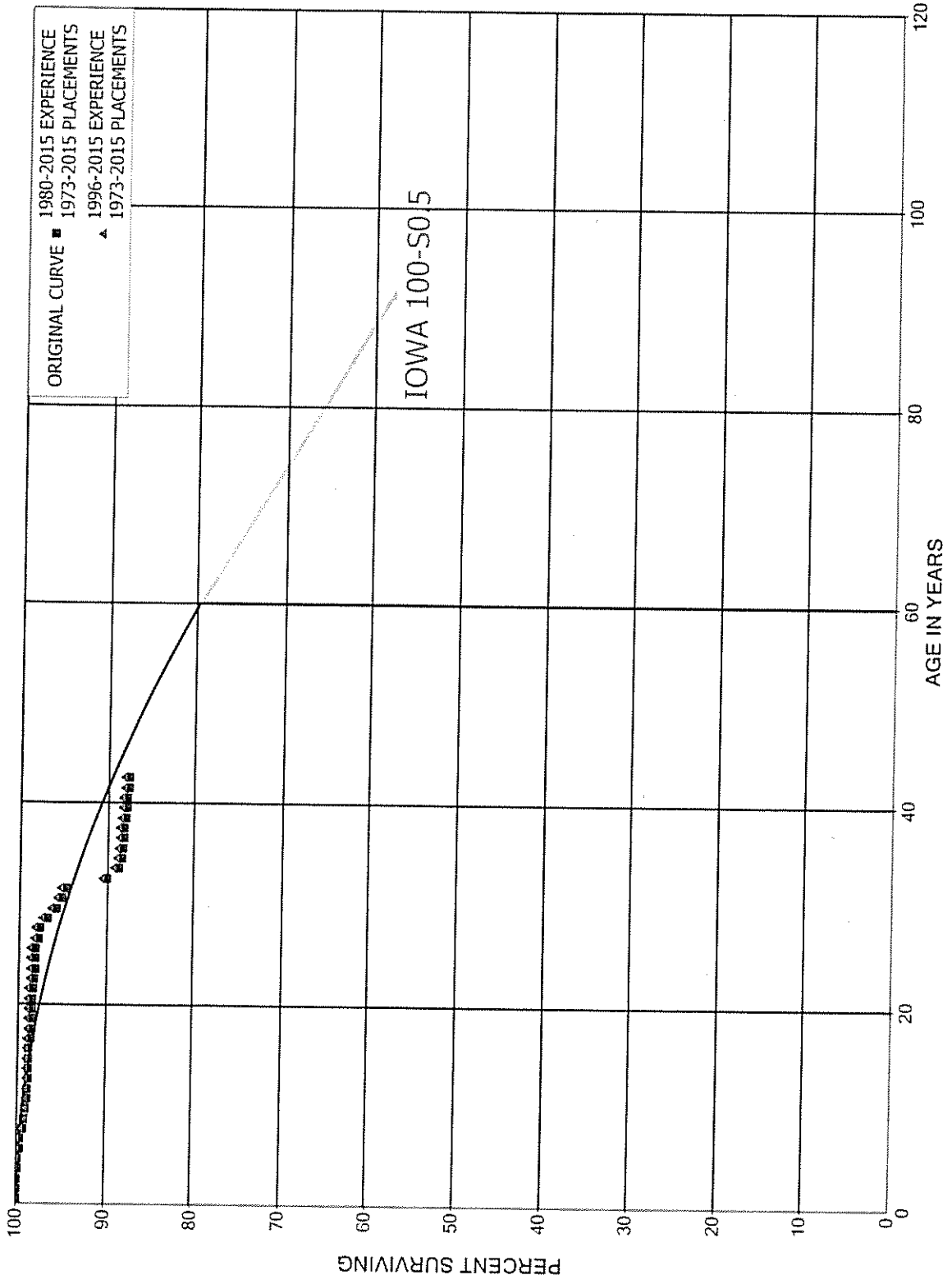
IDAHO POWER COMPANY

ACCOUNT 310.2 LAND AND WATER RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2014			EXPERIENCE BAND 2003-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	190,524		0.0000		
40.5	190,524		0.0000		
41.5					

IDAHO POWER COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,884,332		0.0000	1.0000	100.00
0.5	127,658,155	100,846	0.0008	0.9992	100.00
1.5	121,373,137		0.0000	1.0000	99.92
2.5	119,652,651	75,201	0.0006	0.9994	99.92
3.5	115,148,940	40,804	0.0004	0.9996	99.86
4.5	111,046,087	228,015	0.0021	0.9979	99.82
5.5	142,218,880	23,234	0.0002	0.9998	99.62
6.5	136,750,582	429,663	0.0031	0.9969	99.60
7.5	133,342,999	210,663	0.0016	0.9984	99.29
8.5	131,817,230	147,779	0.0011	0.9989	99.13
9.5	131,240,455	200,937	0.0015	0.9985	99.02
10.5	130,776,754	47,730	0.0004	0.9996	98.87
11.5	130,327,349	101,767	0.0008	0.9992	98.83
12.5	129,498,772	28,350	0.0002	0.9998	98.76
13.5	129,063,643		0.0000	1.0000	98.73
14.5	128,963,031	491	0.0000	1.0000	98.73
15.5	128,962,540	270,331	0.0021	0.9979	98.73
16.5	128,596,893	107,279	0.0008	0.9992	98.53
17.5	127,387,989	49,879	0.0004	0.9996	98.44
18.5	127,168,565	1,626	0.0000	1.0000	98.41
19.5	127,097,996	25,862	0.0002	0.9998	98.40
20.5	126,223,589	79,747	0.0006	0.9994	98.38
21.5	125,298,697	244,825	0.0020	0.9980	98.32
22.5	124,505,256	22,698	0.0002	0.9998	98.13
23.5	123,183,024	230	0.0000	1.0000	98.11
24.5	121,440,281	47,262	0.0004	0.9996	98.11
25.5	121,267,232	421,043	0.0035	0.9965	98.07
26.5	120,406,614	122,549	0.0010	0.9990	97.73
27.5	120,154,454	1,074,193	0.0089	0.9911	97.63
28.5	118,869,825	1,228,920	0.0103	0.9897	96.76
29.5	116,891,595	715,922	0.0061	0.9939	95.76
30.5	92,881,784	427,121	0.0046	0.9954	95.17
31.5	92,324,779	4,554,379	0.0493	0.9507	94.74
32.5	87,118,766	1,260,152	0.0145	0.9855	90.06
33.5	85,585,083	366,937	0.0043	0.9957	88.76
34.5	64,189,306	74,612	0.0012	0.9988	88.38
35.5	52,795,358	46,134	0.0009	0.9991	88.28
36.5	33,903,090	28,660	0.0008	0.9992	88.20
37.5	33,664,691	55,637	0.0017	0.9983	88.13
38.5	33,930,420	57,956	0.0017	0.9983	87.98

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,606,613	10,964	0.0003	0.9997	87.83
40.5	32,855,084	79,895	0.0024	0.9976	87.80
41.5	83,167		0.0000	1.0000	87.59
42.5					87.59

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,535,726		0.0000	1.0000	100.00
0.5	34,970,346		0.0000	1.0000	100.00
1.5	29,399,646		0.0000	1.0000	100.00
2.5	27,941,631		0.0000	1.0000	100.00
3.5	24,723,997	40,804	0.0017	0.9983	100.00
4.5	22,358,880	1,985	0.0001	0.9999	99.83
5.5	19,201,979		0.0000	1.0000	99.83
6.5	14,372,596	68,997	0.0048	0.9952	99.83
7.5	11,476,588	40,558	0.0035	0.9965	99.35
8.5	10,336,979		0.0000	1.0000	99.00
9.5	10,658,781		0.0000	1.0000	99.00
10.5	34,350,159	7,508	0.0002	0.9998	99.00
11.5	34,126,453	8,105	0.0002	0.9998	98.97
12.5	34,034,954	11,317	0.0003	0.9997	98.95
13.5	35,029,293		0.0000	1.0000	98.92
14.5	61,718,039	491	0.0000	1.0000	98.92
15.5	75,047,694		0.0000	1.0000	98.92
16.5	94,064,120	98,385	0.0010	0.9990	98.92
17.5	92,864,111		0.0000	1.0000	98.81
18.5	92,694,565	1,626	0.0000	1.0000	98.81
19.5	92,711,699		0.0000	1.0000	98.81
20.5	91,863,154		0.0000	1.0000	98.81
21.5	125,215,530	244,825	0.0020	0.9980	98.81
22.5	124,505,256	22,698	0.0002	0.9998	98.62
23.5	123,183,024	230	0.0000	1.0000	98.60
24.5	121,440,281	47,262	0.0004	0.9996	98.60
25.5	121,267,232	421,043	0.0035	0.9965	98.56
26.5	120,406,614	122,549	0.0010	0.9990	98.22
27.5	120,154,454	1,074,193	0.0089	0.9911	98.12
28.5	118,869,825	1,228,920	0.0103	0.9897	97.24
29.5	116,891,595	715,922	0.0061	0.9939	96.24
30.5	92,881,784	427,121	0.0046	0.9954	95.65
31.5	92,324,779	4,554,379	0.0493	0.9507	95.21
32.5	87,118,766	1,260,152	0.0145	0.9855	90.51
33.5	85,585,083	366,937	0.0043	0.9957	89.20
34.5	64,189,306	74,612	0.0012	0.9988	88.82
35.5	52,795,358	46,134	0.0009	0.9991	88.72
36.5	33,903,090	28,660	0.0008	0.9992	88.64
37.5	33,664,691	55,637	0.0017	0.9983	88.56
38.5	33,930,420	57,956	0.0017	0.9983	88.42

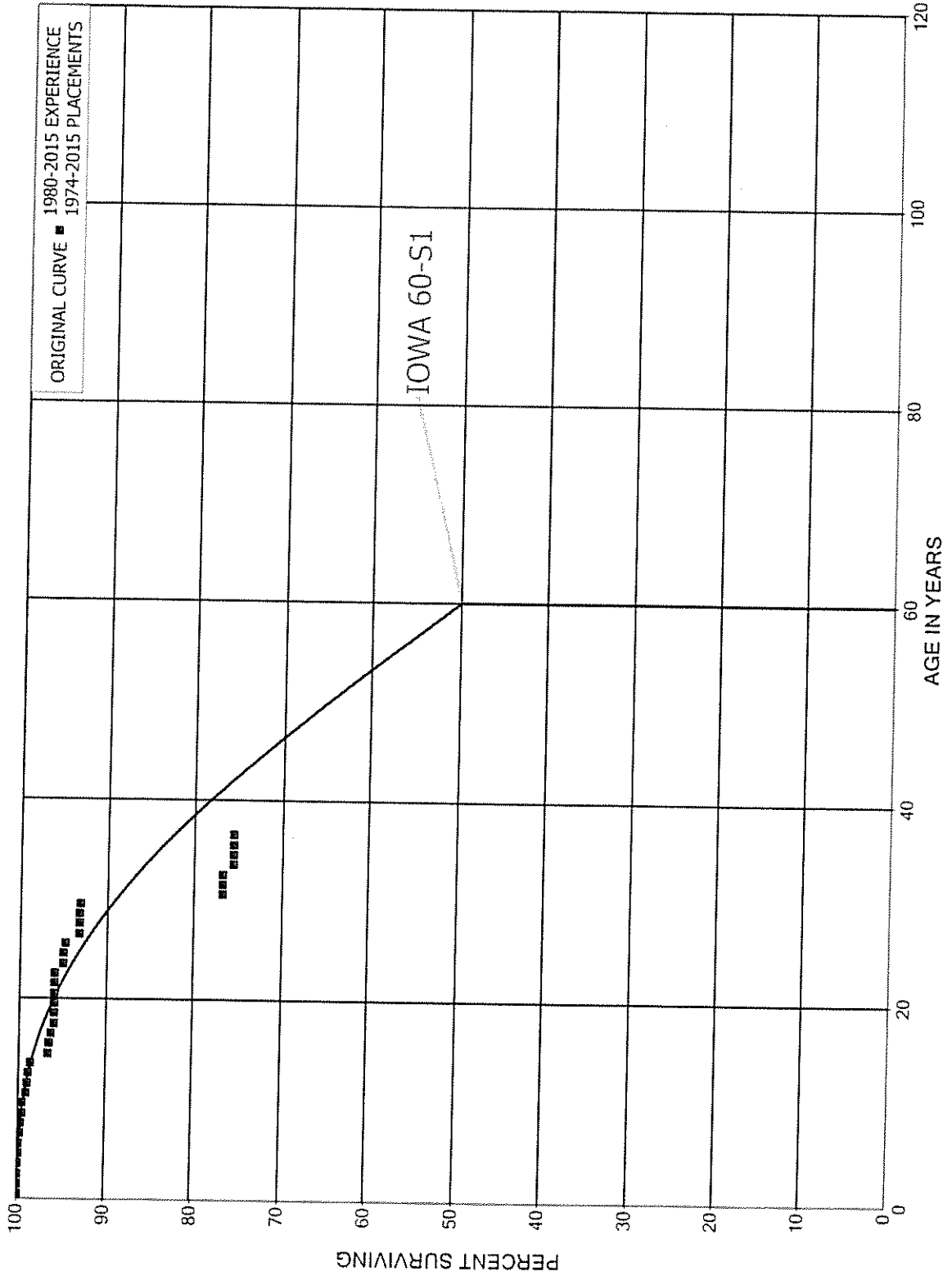
IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,606,613	10,964	0.0003	0.9997	88.27
40.5	32,855,084	79,895	0.0024	0.9976	88.24
41.5	83,167		0.0000	1.0000	88.02
42.5					88.02

IDAHO POWER COMPANY
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - SCRUBBERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - SCRUBBERS

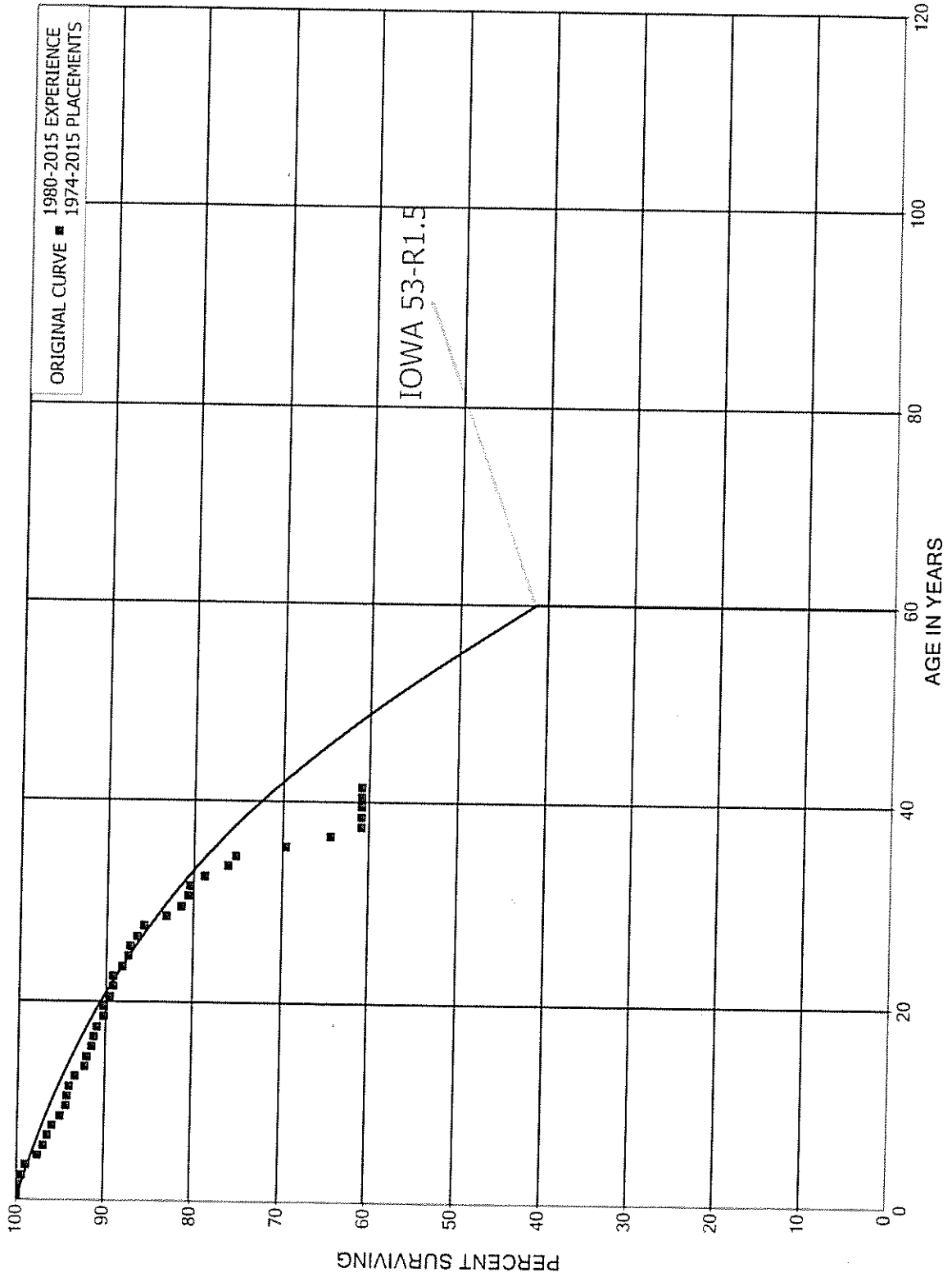
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,751,445		0.0000	1.0000	100.00
0.5	86,824,180		0.0000	1.0000	100.00
1.5	86,824,180		0.0000	1.0000	100.00
2.5	85,940,246		0.0000	1.0000	100.00
3.5	85,571,664	139,355	0.0016	0.9984	100.00
4.5	84,525,515	44,470	0.0005	0.9995	99.84
5.5	83,951,976	11,455	0.0001	0.9999	99.78
6.5	80,196,814	147,868	0.0018	0.9982	99.77
7.5	79,533,929	45,030	0.0006	0.9994	99.59
8.5	79,480,629		0.0000	1.0000	99.53
9.5	79,412,138	364,100	0.0046	0.9954	99.53
10.5	78,910,584	107,676	0.0014	0.9986	99.07
11.5	78,505,167	47,889	0.0006	0.9994	98.94
12.5	78,096,196	202,640	0.0026	0.9974	98.88
13.5	77,893,556	1,615,519	0.0207	0.9793	98.62
14.5	76,155,787	38,194	0.0005	0.9995	96.58
15.5	76,117,593	190,994	0.0025	0.9975	96.53
16.5	75,926,599	257,948	0.0034	0.9966	96.29
17.5	75,668,651	34,303	0.0005	0.9995	95.96
18.5	75,227,718		0.0000	1.0000	95.92
19.5	75,062,336		0.0000	1.0000	95.92
20.5	74,957,510		0.0000	1.0000	95.92
21.5	74,845,111		0.0000	1.0000	95.92
22.5	74,639,620	760,557	0.0102	0.9898	95.92
23.5	73,636,620		0.0000	1.0000	94.94
24.5	61,642,438	119,582	0.0019	0.9981	94.94
25.5	61,522,856	1,016,640	0.0165	0.9835	94.75
26.5	60,506,216		0.0000	1.0000	93.19
27.5	48,584,058		0.0000	1.0000	93.19
28.5	26,805,468	31,700	0.0012	0.9988	93.19
29.5	26,773,768	4,683,877	0.1749	0.8251	93.08
30.5	7,604,257		0.0000	1.0000	76.79
31.5	7,604,257		0.0000	1.0000	76.79
32.5	7,604,257	111,673	0.0147	0.9853	76.79
33.5	7,492,583		0.0000	1.0000	75.67
34.5	7,492,583		0.0000	1.0000	75.67
35.5	7,492,583		0.0000	1.0000	75.67
36.5					75.67

IDAHO POWER COMPANY
ACCOUNT 312.2 BOILER PLANT EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	522,728,392	14,163	0.0000	1.0000	100.00
0.5	528,397,923	157,767	0.0003	0.9997	100.00
1.5	499,732,433	3,124,650	0.0063	0.9937	99.97
2.5	474,782,664	1,976,613	0.0042	0.9958	99.34
3.5	462,837,496	6,208,734	0.0134	0.9866	98.93
4.5	427,196,584	2,790,479	0.0065	0.9935	97.60
5.5	489,509,044	2,172,498	0.0044	0.9956	96.96
6.5	475,490,473	2,798,653	0.0059	0.9941	96.53
7.5	456,340,604	4,378,005	0.0096	0.9904	95.97
8.5	439,621,692	2,755,036	0.0063	0.9937	95.04
9.5	421,223,112	665,247	0.0016	0.9984	94.45
10.5	402,849,321	998,246	0.0025	0.9975	94.30
11.5	386,198,393	2,875,844	0.0074	0.9926	94.07
12.5	368,232,104	4,066,324	0.0110	0.9890	93.37
13.5	356,884,898	1,120,062	0.0031	0.9969	92.34
14.5	349,567,694	2,189,914	0.0063	0.9937	92.05
15.5	346,300,514	813,653	0.0023	0.9977	91.47
16.5	344,289,824	934,628	0.0027	0.9973	91.25
17.5	342,168,451	3,064,406	0.0090	0.9910	91.01
18.5	336,534,410	147,135	0.0004	0.9996	90.19
19.5	332,320,693	2,412,525	0.0073	0.9927	90.15
20.5	328,299,214	1,145,404	0.0035	0.9965	89.50
21.5	321,636,746	59,443	0.0002	0.9998	89.18
22.5	315,937,918	3,701,943	0.0117	0.9883	89.17
23.5	310,865,170	2,163,174	0.0070	0.9930	88.12
24.5	300,913,366	719,984	0.0024	0.9976	87.51
25.5	300,183,296	2,867,398	0.0096	0.9904	87.30
26.5	296,344,822	2,593,084	0.0088	0.9912	86.47
27.5	292,157,923	8,474,936	0.0290	0.9710	85.71
28.5	277,669,043	5,876,642	0.0212	0.9788	83.22
29.5	269,978,048	2,617,305	0.0097	0.9903	81.46
30.5	204,268,760	383,547	0.0019	0.9981	80.67
31.5	198,719,933	4,150,280	0.0209	0.9791	80.52
32.5	192,288,098	6,614,431	0.0344	0.9656	78.84
33.5	184,666,244	2,066,018	0.0112	0.9888	76.13
34.5	143,549,597	10,893,105	0.0759	0.9241	75.28
35.5	105,303,122	7,697,612	0.0731	0.9269	69.56
36.5	62,722,636	3,402,140	0.0542	0.9458	64.48
37.5	59,320,496		0.0000	1.0000	60.98
38.5	59,320,496		0.0000	1.0000	60.98

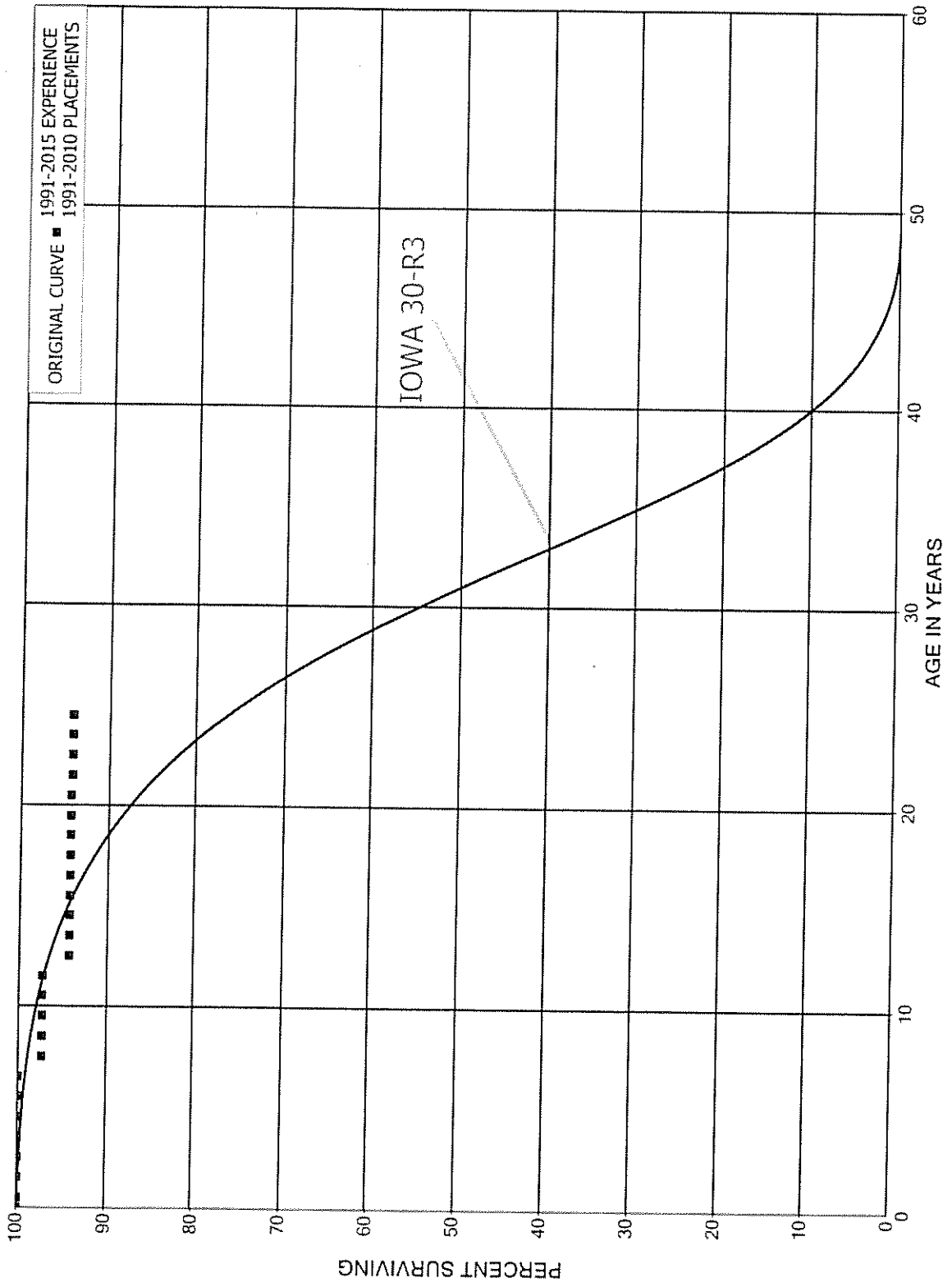
IDAHO POWER COMPANY

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,320,496		0.0000	1.0000	60.98
40.5	59,320,496		0.0000	1.0000	60.98
41.5					60.98

IDAHO POWER COMPANY
ACCOUNT 312.3 BOILER PLANT EQUIPMENT - RAILCARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.3 BOILER PLANT EQUIPMENT - RAILCARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2010			EXPERIENCE BAND 1991-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,595,503		0.0000	1.0000	100.00
0.5	4,595,503		0.0000	1.0000	100.00
1.5	4,595,503		0.0000	1.0000	100.00
2.5	4,595,503		0.0000	1.0000	100.00
3.5	4,595,503		0.0000	1.0000	100.00
4.5	4,595,503		0.0000	1.0000	100.00
5.5	4,585,944		0.0000	1.0000	100.00
6.5	4,585,944	122,239	0.0267	0.9733	100.00
7.5	4,336,235		0.0000	1.0000	97.33
8.5	4,105,625		0.0000	1.0000	97.33
9.5	4,045,418		0.0000	1.0000	97.33
10.5	4,045,418		0.0000	1.0000	97.33
11.5	4,045,418	128,583	0.0318	0.9682	97.33
12.5	3,916,835		0.0000	1.0000	94.24
13.5	3,916,835		0.0000	1.0000	94.24
14.5	3,916,835		0.0000	1.0000	94.24
15.5	3,916,835		0.0000	1.0000	94.24
16.5	3,916,835		0.0000	1.0000	94.24
17.5	3,916,835		0.0000	1.0000	94.24
18.5	3,916,835		0.0000	1.0000	94.24
19.5	3,852,117		0.0000	1.0000	94.24
20.5	3,329,128	3,723	0.0011	0.9989	94.24
21.5	3,016,659		0.0000	1.0000	94.14
22.5	3,015,753		0.0000	1.0000	94.14
23.5	2,474,755		0.0000	1.0000	94.14
24.5					94.14

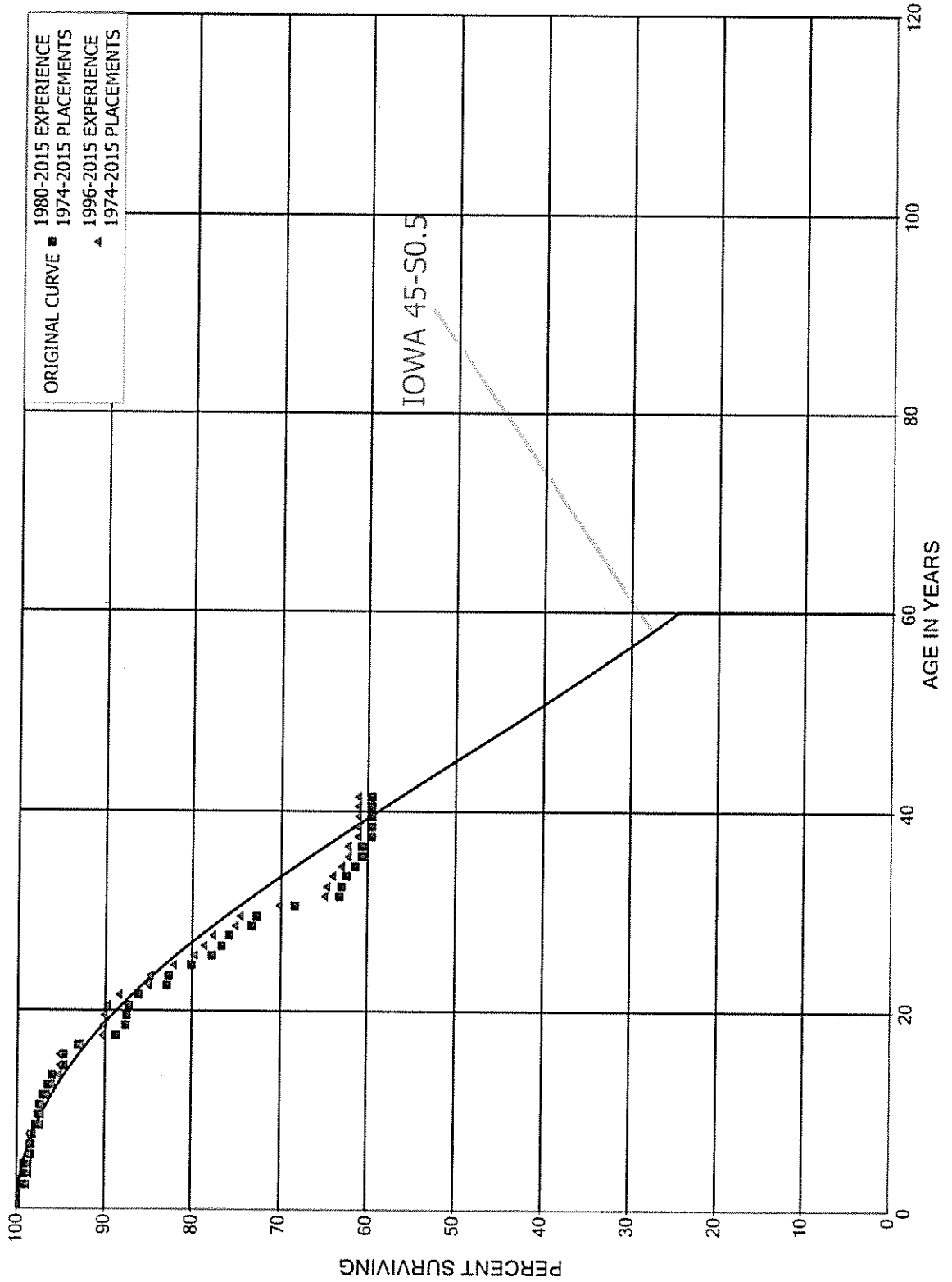
IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,477,051		0.0000	1.0000	100.00
0.5	173,648,632		0.0000	1.0000	100.00
1.5	168,957,810	1,175,703	0.0070	0.9930	100.00
2.5	151,012,940	186,207	0.0012	0.9988	99.30
3.5	149,595,012	35,542	0.0002	0.9998	99.18
4.5	141,670,581	1,036,494	0.0073	0.9927	99.16
5.5	155,842,660	33,939	0.0002	0.9998	98.43
6.5	150,256,194	141,028	0.0009	0.9991	98.41
7.5	143,327,539	739,845	0.0052	0.9948	98.32
8.5	135,228,790	213,141	0.0016	0.9984	97.81
9.5	134,421,300	301,656	0.0022	0.9978	97.66
10.5	131,794,590	494,912	0.0038	0.9962	97.44
11.5	127,060,560	767,091	0.0060	0.9940	97.07
12.5	117,289,507	491,542	0.0042	0.9958	96.49
13.5	115,590,945	1,657,955	0.0143	0.9857	96.08
14.5	111,752,235		0.0000	1.0000	94.70
15.5	111,497,325	1,883,770	0.0169	0.9831	94.70
16.5	109,565,379	5,192,675	0.0474	0.9526	93.10
17.5	101,854,219	1,215,138	0.0119	0.9881	88.69
18.5	99,483,989	87,491	0.0009	0.9991	87.63
19.5	95,605,161	280,076	0.0029	0.9971	87.56
20.5	95,014,619	1,224,977	0.0129	0.9871	87.30
21.5	93,189,215	3,510,638	0.0377	0.9623	86.17
22.5	88,227,776	273,613	0.0031	0.9969	82.93
23.5	87,618,504	2,653,581	0.0303	0.9697	82.67
24.5	80,445,872	2,298,344	0.0286	0.9714	80.17
25.5	77,782,629	1,133,237	0.0146	0.9854	77.88
26.5	76,515,774	949,937	0.0124	0.9876	76.74
27.5	75,541,210	2,546,576	0.0337	0.9663	75.79
28.5	72,991,509	514,269	0.0070	0.9930	73.23
29.5	72,351,493	4,289,193	0.0593	0.9407	72.72
30.5	46,731,182	3,481,178	0.0745	0.9255	68.41
31.5	43,330,429	131,142	0.0030	0.9970	63.31
32.5	42,977,820	447,321	0.0104	0.9896	63.12
33.5	42,530,499	673,221	0.0158	0.9842	62.46
34.5	32,427,616	384,611	0.0119	0.9881	61.47
35.5	23,970,587		0.0000	1.0000	60.74
36.5	17,866,005	334,382	0.0187	0.9813	60.74
37.5	17,531,623		0.0000	1.0000	59.61
38.5	17,531,623		0.0000	1.0000	59.61

IDAHO POWER COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,531,623		0.0000	1.0000	59.61
40.5	17,531,623		0.0000	1.0000	59.61
41.5					59.61

IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,026,005		0.0000	1.0000	100.00
0.5	93,517,595		0.0000	1.0000	100.00
1.5	89,255,821	1,128,107	0.0126	0.9874	100.00
2.5	72,805,419	186,207	0.0026	0.9974	98.74
3.5	70,938,174		0.0000	1.0000	98.48
4.5	73,548,869		0.0000	1.0000	98.48
5.5	65,176,245	15,118	0.0002	0.9998	98.48
6.5	59,864,888		0.0000	1.0000	98.46
7.5	53,101,888	662,992	0.0125	0.9875	98.46
8.5	45,083,117	40,406	0.0009	0.9991	97.23
9.5	46,025,043	452	0.0000	1.0000	97.14
10.5	66,745,173	403,951	0.0061	0.9939	97.14
11.5	62,152,201	355,451	0.0057	0.9943	96.56
12.5	53,329,331	479,474	0.0090	0.9910	96.00
13.5	51,679,526	12,093	0.0002	0.9998	95.14
14.5	64,555,019		0.0000	1.0000	95.12
15.5	73,878,687	1,839,072	0.0249	0.9751	95.12
16.5	83,770,794	2,354,357	0.0281	0.9719	92.75
17.5	78,897,952	99,873	0.0013	0.9987	90.14
18.5	77,646,916	87,491	0.0011	0.9989	90.03
19.5	74,587,156	257,649	0.0035	0.9965	89.93
20.5	74,154,192	1,118,767	0.0151	0.9849	89.62
21.5	93,189,215	3,510,638	0.0377	0.9623	88.27
22.5	88,227,776	273,613	0.0031	0.9969	84.94
23.5	87,618,504	2,653,581	0.0303	0.9697	84.68
24.5	80,445,872	2,298,344	0.0286	0.9714	82.11
25.5	77,782,629	1,133,237	0.0146	0.9854	79.77
26.5	76,515,774	949,937	0.0124	0.9876	78.60
27.5	75,541,210	2,546,576	0.0337	0.9663	77.63
28.5	72,991,509	514,269	0.0070	0.9930	75.01
29.5	72,351,493	4,289,193	0.0593	0.9407	74.48
30.5	46,731,182	3,481,178	0.0745	0.9255	70.07
31.5	43,330,429	131,142	0.0030	0.9970	64.85
32.5	42,977,820	447,321	0.0104	0.9896	64.65
33.5	42,530,499	673,221	0.0158	0.9842	63.98
34.5	32,427,616	384,611	0.0119	0.9881	62.97
35.5	23,970,587		0.0000	1.0000	62.22
36.5	17,866,005	334,382	0.0187	0.9813	62.22
37.5	17,531,623		0.0000	1.0000	61.05
38.5	17,531,623		0.0000	1.0000	61.05

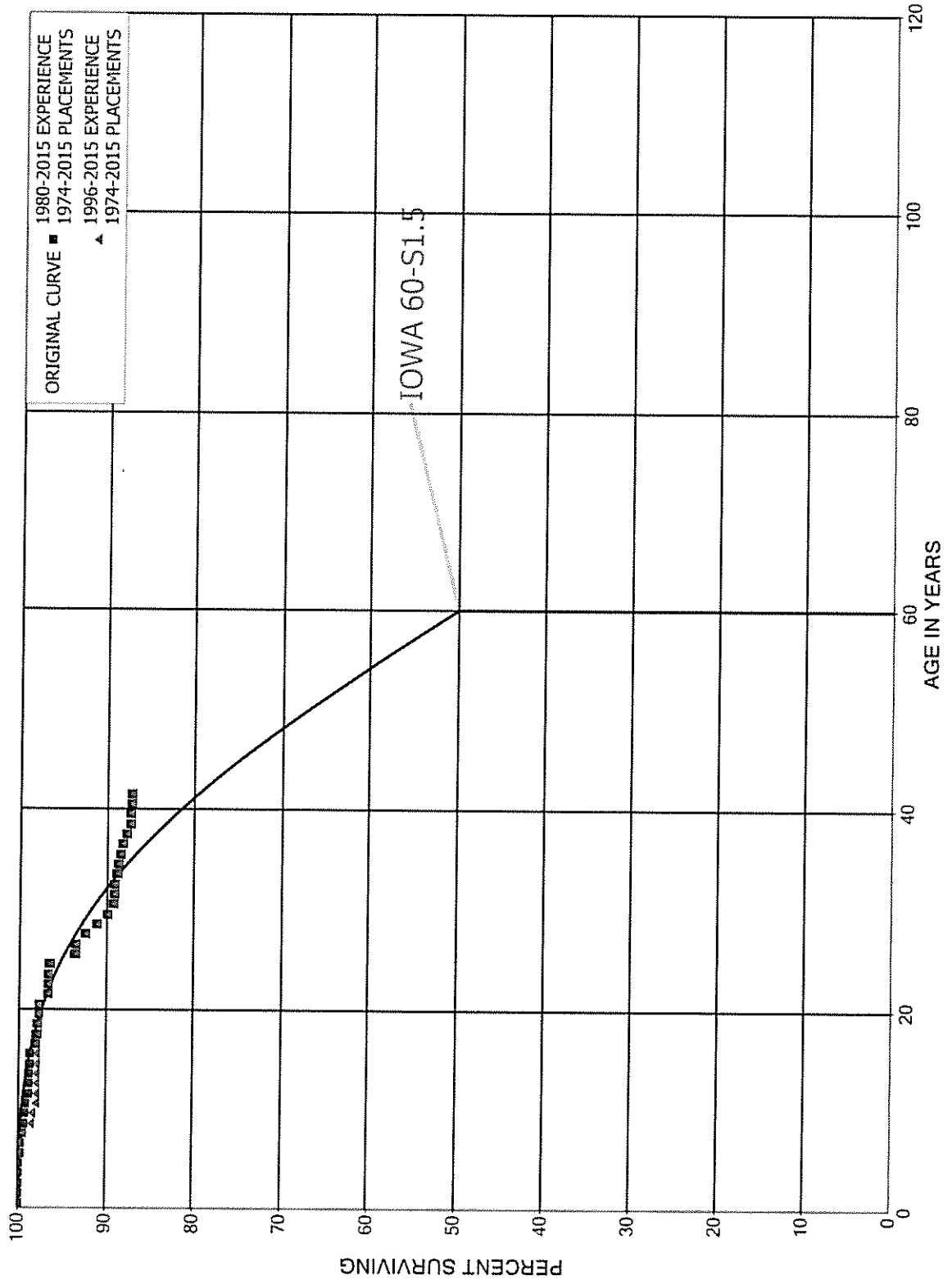
IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,531,623		0.0000	1.0000	61.05
40.5	17,531,623		0.0000	1.0000	61.05
41.5					61.05

IDAHO POWER COMPANY
ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,373,611		0.0000	1.0000	100.00
0.5	59,910,876		0.0000	1.0000	100.00
1.5	59,489,776		0.0000	1.0000	100.00
2.5	58,858,546		0.0000	1.0000	100.00
3.5	58,607,043		0.0000	1.0000	100.00
4.5	58,109,515	160,554	0.0028	0.9972	100.00
5.5	73,224,541	3,161	0.0000	1.0000	99.72
6.5	72,517,716	124,173	0.0017	0.9983	99.72
7.5	70,961,716	146,974	0.0021	0.9979	99.55
8.5	62,887,405	70,249	0.0011	0.9989	99.34
9.5	62,603,696	30,320	0.0005	0.9995	99.23
10.5	62,513,738	199,575	0.0032	0.9968	99.18
11.5	62,289,598	4,199	0.0001	0.9999	98.87
12.5	62,272,988	2,901	0.0000	1.0000	98.86
13.5	62,270,088	56,693	0.0009	0.9991	98.86
14.5	62,165,741		0.0000	1.0000	98.77
15.5	62,165,741	375,053	0.0060	0.9940	98.77
16.5	61,707,457	86,450	0.0014	0.9986	98.17
17.5	61,544,493	16,309	0.0003	0.9997	98.03
18.5	61,521,152	175,057	0.0028	0.9972	98.01
19.5	61,234,254	14,566	0.0002	0.9998	97.73
20.5	61,138,784	597,685	0.0098	0.9902	97.70
21.5	60,463,529	7,114	0.0001	0.9999	96.75
22.5	60,402,544	118	0.0000	1.0000	96.74
23.5	60,310,163	85,973	0.0014	0.9986	96.74
24.5	59,880,480	1,804,301	0.0301	0.9699	96.60
25.5	58,074,243	12,552	0.0002	0.9998	93.69
26.5	57,854,523	726,394	0.0126	0.9874	93.67
27.5	57,124,496	819,465	0.0143	0.9857	92.49
28.5	56,305,069	739,379	0.0131	0.9869	91.17
29.5	54,902,840	434,405	0.0079	0.9921	89.97
30.5	41,267,060	28,264	0.0007	0.9993	89.26
31.5	41,245,641	10,607	0.0003	0.9997	89.20
32.5	41,060,405	129,586	0.0032	0.9968	89.17
33.5	40,930,656	56,981	0.0014	0.9986	88.89
34.5	28,318,965	91,128	0.0032	0.9968	88.77
35.5	24,333,005	44,768	0.0018	0.9982	88.48
36.5	16,221,356	89,339	0.0055	0.9945	88.32
37.5	16,132,017	83,579	0.0052	0.9948	87.83
38.5	16,046,009		0.0000	1.0000	87.38

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,046,009	18,299	0.0011	0.9989	87.38
40.5	16,027,710	421	0.0000	1.0000	87.28
41.5					87.28

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,450,578		0.0000	1.0000	100.00
0.5	14,692,682		0.0000	1.0000	100.00
1.5	14,226,497		0.0000	1.0000	100.00
2.5	13,650,907		0.0000	1.0000	100.00
3.5	13,489,446		0.0000	1.0000	100.00
4.5	13,492,402	39,530	0.0029	0.9971	100.00
5.5	11,673,693		0.0000	1.0000	99.71
6.5	11,177,197	52,004	0.0047	0.9953	99.71
7.5	9,696,999	83,916	0.0087	0.9913	99.24
8.5	1,685,746	1,263	0.0007	0.9993	98.38
9.5	2,133,763	10,867	0.0051	0.9949	98.31
10.5	17,079,035	223	0.0000	1.0000	97.81
11.5	17,081,390	4,199	0.0002	0.9998	97.81
12.5	17,207,442	315	0.0000	1.0000	97.78
13.5	17,207,290		0.0000	1.0000	97.78
14.5	32,850,662		0.0000	1.0000	97.78
15.5	36,915,259		0.0000	1.0000	97.78
16.5	44,994,554	86,450	0.0019	0.9981	97.78
17.5	44,831,590	185	0.0000	1.0000	97.59
18.5	44,826,801		0.0000	1.0000	97.59
19.5	44,724,296		0.0000	1.0000	97.59
20.5	44,643,392	564,295	0.0126	0.9874	97.59
21.5	60,463,529	7,114	0.0001	0.9999	96.36
22.5	60,402,544	118	0.0000	1.0000	96.35
23.5	60,310,163	85,973	0.0014	0.9986	96.35
24.5	59,880,480	1,804,301	0.0301	0.9699	96.21
25.5	58,074,243	12,552	0.0002	0.9998	93.31
26.5	57,854,523	726,394	0.0126	0.9874	93.29
27.5	57,124,496	819,465	0.0143	0.9857	92.12
28.5	56,305,069	739,379	0.0131	0.9869	90.80
29.5	54,902,840	434,405	0.0079	0.9921	89.61
30.5	41,267,060	28,264	0.0007	0.9993	88.90
31.5	41,245,641	10,607	0.0003	0.9997	88.84
32.5	41,060,405	129,586	0.0032	0.9968	88.81
33.5	40,930,656	56,981	0.0014	0.9986	88.53
34.5	28,318,965	91,128	0.0032	0.9968	88.41
35.5	24,333,005	44,768	0.0018	0.9982	88.13
36.5	16,221,356	89,339	0.0055	0.9945	87.96
37.5	16,132,017	83,579	0.0052	0.9948	87.48
38.5	16,046,009		0.0000	1.0000	87.03

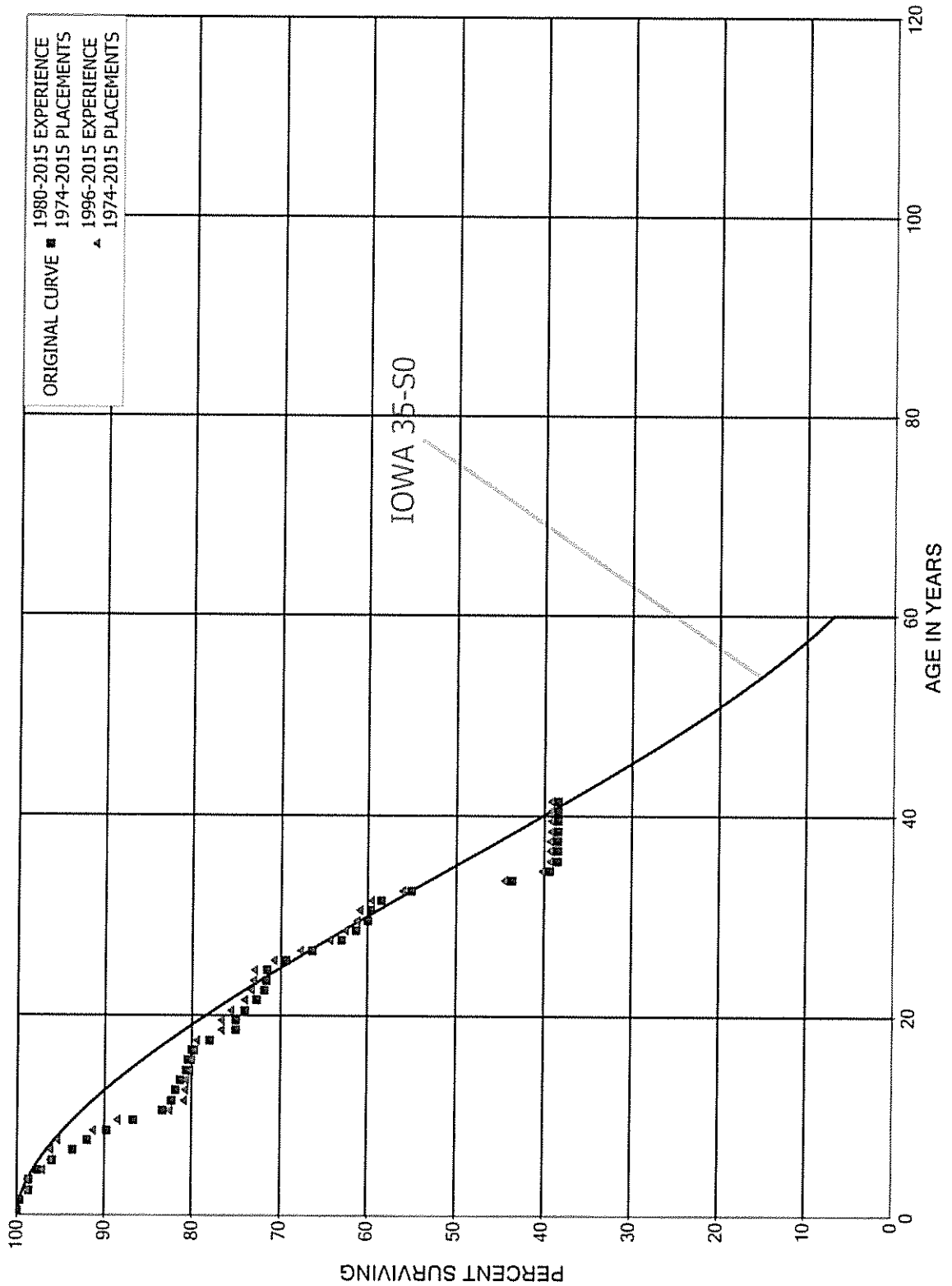
IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,046,009	18,299	0.0011	0.9989	87.03
40.5	16,027,710	421	0.0000	1.0000	86.93
41.5					86.93

IDAHO POWER COMPANY
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,895,724		0.0000	1.0000	100.00
0.5	17,642,153	61,505	0.0035	0.9965	100.00
1.5	17,470,107	172,428	0.0099	0.9901	99.65
2.5	16,071,195	9,887	0.0006	0.9994	98.67
3.5	15,468,184	155,256	0.0100	0.9900	98.61
4.5	15,110,173	251,839	0.0167	0.9833	97.62
5.5	15,598,687	385,684	0.0247	0.9753	95.99
6.5	15,101,936	275,261	0.0182	0.9818	93.62
7.5	13,894,807	335,597	0.0242	0.9758	91.91
8.5	12,372,609	402,194	0.0325	0.9675	89.69
9.5	11,697,196	458,438	0.0392	0.9608	86.78
10.5	11,217,315	133,305	0.0119	0.9881	83.37
11.5	10,842,134	51,127	0.0047	0.9953	82.38
12.5	10,634,389	71,122	0.0067	0.9933	82.00
13.5	10,535,890	86,488	0.0082	0.9918	81.45
14.5	10,433,781	28,475	0.0027	0.9973	80.78
15.5	10,405,306	62,504	0.0060	0.9940	80.56
16.5	10,342,801	256,164	0.0248	0.9752	80.07
17.5	10,080,047	384,398	0.0381	0.9619	78.09
18.5	9,630,812	8,628	0.0009	0.9991	75.11
19.5	9,542,001	121,387	0.0127	0.9873	75.05
20.5	9,101,021	174,419	0.0192	0.9808	74.09
21.5	8,505,605	93,746	0.0110	0.9890	72.67
22.5	8,230,127	29,578	0.0036	0.9964	71.87
23.5	7,885,541	8,746	0.0011	0.9989	71.61
24.5	7,294,972	217,123	0.0298	0.9702	71.53
25.5	6,890,980	298,478	0.0433	0.9567	69.40
26.5	6,442,536	318,433	0.0494	0.9506	66.40
27.5	5,853,557	162,404	0.0277	0.9723	63.12
28.5	5,167,472	106,343	0.0206	0.9794	61.36
29.5	4,757,887	30,633	0.0064	0.9936	60.10
30.5	3,932,737	80,477	0.0205	0.9795	59.71
31.5	3,832,174	227,395	0.0593	0.9407	58.49
32.5	3,545,137	738,248	0.2082	0.7918	55.02
33.5	2,793,768	271,888	0.0973	0.9027	43.56
34.5	1,626,165	36,714	0.0226	0.9774	39.32
35.5	1,050,216		0.0000	1.0000	38.44
36.5	234,554		0.0000	1.0000	38.44
37.5	234,554	223	0.0010	0.9990	38.44
38.5	234,331		0.0000	1.0000	38.40

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	234,331		0.0000	1.0000	38.40
40.5	234,331		0.0000	1.0000	38.40
41.5					38.40

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,459,620		0.0000	1.0000	100.00
0.5	7,694,826		0.0000	1.0000	100.00
1.5	8,003,007	98,935	0.0124	0.9876	100.00
2.5	6,859,369	320	0.0000	1.0000	98.76
3.5	6,679,611	123,442	0.0185	0.9815	98.76
4.5	7,188,986	62,472	0.0087	0.9913	96.93
5.5	6,745,529	5,006	0.0007	0.9993	96.09
6.5	6,960,251	50,582	0.0073	0.9927	96.02
7.5	6,408,320	275,264	0.0430	0.9570	95.32
8.5	5,540,358	170,166	0.0307	0.9693	91.23
9.5	5,538,063	373,660	0.0675	0.9325	88.43
10.5	5,975,522	115,976	0.0194	0.9806	82.46
11.5	5,625,827	7,484	0.0013	0.9987	80.86
12.5	5,536,499	6,696	0.0012	0.9988	80.75
13.5	5,524,120	31,885	0.0058	0.9942	80.65
14.5	7,292,104	16,686	0.0023	0.9977	80.19
15.5	8,369,223	43,797	0.0052	0.9948	80.01
16.5	9,159,269	15,908	0.0017	0.9983	79.59
17.5	9,136,771	322,389	0.0353	0.9647	79.45
18.5	8,749,545	8,628	0.0010	0.9990	76.65
19.5	8,660,734	121,387	0.0140	0.9860	76.57
20.5	8,228,457	166,150	0.0202	0.9798	75.50
21.5	8,505,605	93,746	0.0110	0.9890	73.97
22.5	8,230,127	29,578	0.0036	0.9964	73.16
23.5	7,885,541	8,746	0.0011	0.9989	72.89
24.5	7,294,972	217,123	0.0298	0.9702	72.81
25.5	6,890,980	298,478	0.0433	0.9567	70.65
26.5	6,442,536	318,433	0.0494	0.9506	67.59
27.5	5,853,557	162,404	0.0277	0.9723	64.25
28.5	5,167,472	106,343	0.0206	0.9794	62.46
29.5	4,757,887	30,633	0.0064	0.9936	61.18
30.5	3,932,737	80,477	0.0205	0.9795	60.78
31.5	3,832,174	227,395	0.0593	0.9407	59.54
32.5	3,545,137	738,248	0.2082	0.7918	56.01
33.5	2,793,768	271,888	0.0973	0.9027	44.34
34.5	1,626,165	36,714	0.0226	0.9774	40.03
35.5	1,050,216		0.0000	1.0000	39.12
36.5	234,554		0.0000	1.0000	39.12
37.5	234,554	223	0.0010	0.9990	39.12
38.5	234,331		0.0000	1.0000	39.09

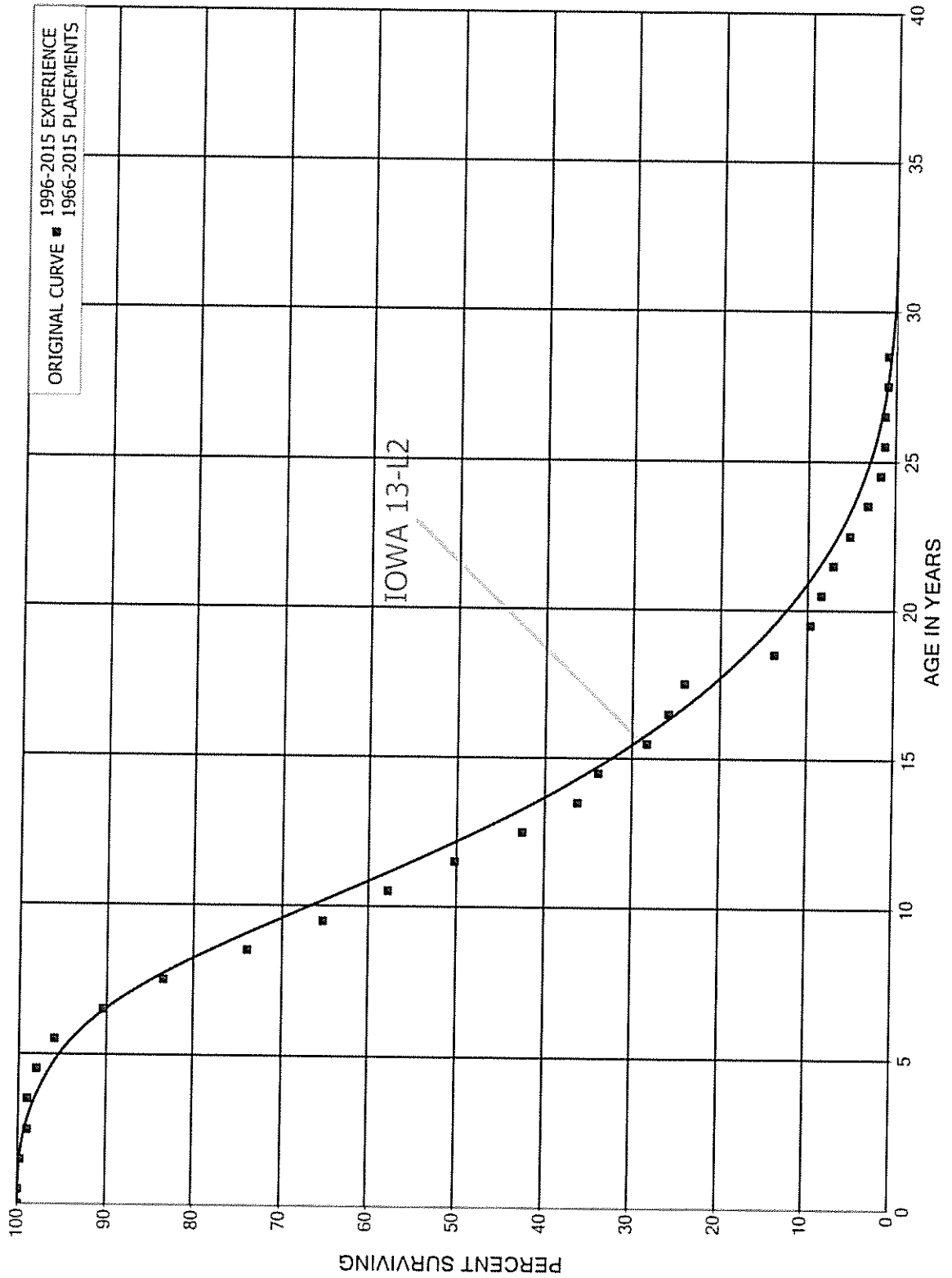
IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	234,331		0.0000	1.0000	39.09
40.5	234,331		0.0000	1.0000	39.09
41.5					39.09

IDAHO POWER COMPANY
ACCOUNTS 316.1, 316.4, 316.5, 392.1, 392.4 AND 392.5 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.1, 316.4, 316.5, 392.1, 392.4 AND 392.5 TRANSPORTATION EQUIPMENT

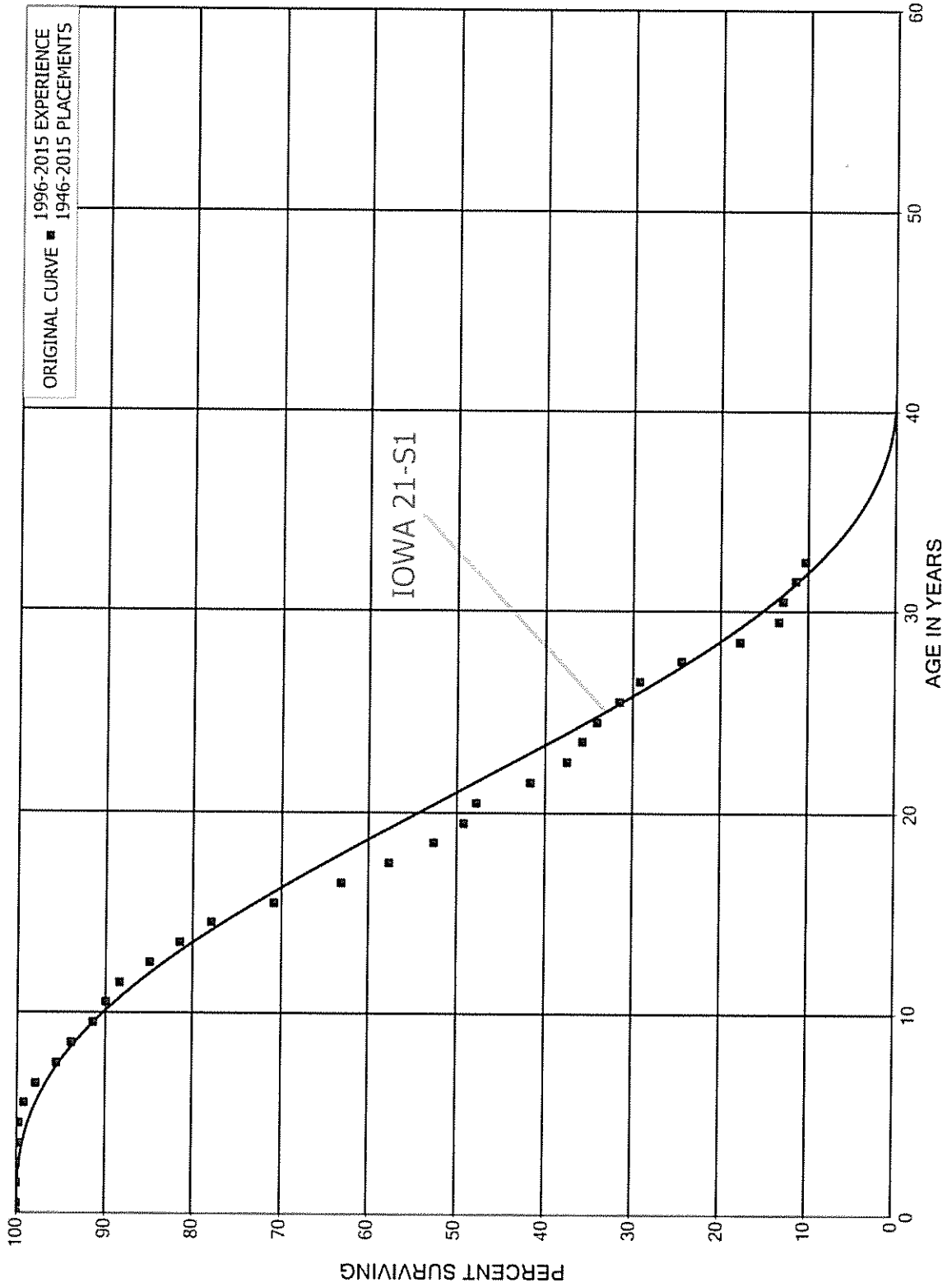
ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,949,441	25,882	0.0006	0.9994	100.00
0.5	40,146,427	80,740	0.0020	0.9980	99.94
1.5	38,939,208	291,836	0.0075	0.9925	99.74
2.5	36,352,610	30,708	0.0008	0.9992	98.99
3.5	35,387,212	332,493	0.0094	0.9906	98.91
4.5	35,342,485	712,197	0.0202	0.9798	97.98
5.5	34,840,103	2,040,026	0.0586	0.9414	96.01
6.5	32,963,019	2,520,426	0.0765	0.9235	90.38
7.5	28,925,820	3,291,071	0.1138	0.8862	83.47
8.5	23,616,901	2,791,398	0.1182	0.8818	73.98
9.5	19,472,431	2,203,202	0.1131	0.8869	65.23
10.5	15,887,859	2,110,813	0.1329	0.8671	57.85
11.5	13,311,841	2,019,739	0.1517	0.8483	50.17
12.5	10,584,971	1,579,366	0.1492	0.8508	42.55
13.5	6,739,526	444,547	0.0660	0.9340	36.21
14.5	5,429,507	895,976	0.1650	0.8350	33.82
15.5	4,533,532	389,158	0.0858	0.9142	28.24
16.5	3,646,534	250,816	0.0688	0.9312	25.81
17.5	2,644,857	1,138,520	0.4305	0.5695	24.04
18.5	1,279,868	381,054	0.2977	0.7023	13.69
19.5	857,812	112,537	0.1312	0.8688	9.61
20.5	723,039	113,210	0.1566	0.8434	8.35
21.5	575,883	153,315	0.2662	0.7338	7.04
22.5	402,990	152,521	0.3785	0.6215	5.17
23.5	203,815	92,970	0.4562	0.5438	3.21
24.5	105,745	30,283	0.2864	0.7136	1.75
25.5	75,462		0.0000	1.0000	1.25
26.5	75,462	16,892	0.2239	0.7761	1.25
27.5	58,570		0.0000	1.0000	0.97
28.5	58,570	18,363	0.3135	0.6865	0.97
29.5	41,529	9,885	0.2380	0.7620	0.66
30.5	31,645	14,951	0.4725	0.5275	0.51
31.5	16,693		0.0000	1.0000	0.27
32.5	16,693	906	0.0543	0.9457	0.27
33.5	15,788	15,073	0.9547	0.0453	0.25
34.5	714		0.0000	1.0000	0.01
35.5	714		0.0000	1.0000	0.01
36.5	714		0.0000	1.0000	0.01
37.5	714		0.0000	1.0000	0.01
38.5	714	714	1.0000		0.01
39.5					

IDAHO POWER COMPANY
ACCOUNTS 316.7, 392.6 AND 392.7 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.7, 392.6 AND 392.7 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,993,292		0.0000	1.0000	100.00
0.5	39,857,067		0.0000	1.0000	100.00
1.5	37,826,138	21,165	0.0006	0.9994	100.00
2.5	36,707,991	62,286	0.0017	0.9983	99.94
3.5	35,125,340	12,120	0.0003	0.9997	99.77
4.5	35,792,008	197,808	0.0055	0.9945	99.74
5.5	34,512,205	487,074	0.0141	0.9859	99.19
6.5	32,340,246	767,579	0.0237	0.9763	97.79
7.5	28,263,788	495,631	0.0175	0.9825	95.47
8.5	24,768,495	627,958	0.0254	0.9746	93.79
9.5	23,012,634	362,534	0.0158	0.9842	91.42
10.5	23,010,289	405,234	0.0176	0.9824	89.98
11.5	21,533,913	836,180	0.0388	0.9612	88.39
12.5	22,166,042	909,927	0.0411	0.9589	84.96
13.5	19,902,942	865,816	0.0435	0.9565	81.47
14.5	18,099,565	1,659,399	0.0917	0.9083	77.93
15.5	15,035,676	1,614,294	0.1074	0.8926	70.78
16.5	13,317,184	1,154,468	0.0867	0.9133	63.18
17.5	10,506,311	919,060	0.0875	0.9125	57.71
18.5	8,961,946	584,597	0.0652	0.9348	52.66
19.5	7,970,080	247,502	0.0311	0.9689	49.22
20.5	7,393,347	945,677	0.1279	0.8721	47.69
21.5	5,730,414	568,632	0.0992	0.9008	41.59
22.5	4,574,150	209,014	0.0457	0.9543	37.47
23.5	3,527,869	165,752	0.0470	0.9530	35.75
24.5	2,757,690	208,764	0.0757	0.9243	34.07
25.5	2,120,836	154,417	0.0728	0.9272	31.50
26.5	1,951,419	322,298	0.1652	0.8348	29.20
27.5	1,532,216	416,740	0.2720	0.7280	24.38
28.5	1,003,417	252,062	0.2512	0.7488	17.75
29.5	645,479	19,817	0.0307	0.9693	13.29
30.5	521,144	61,182	0.1174	0.8826	12.88
31.5	453,721	42,923	0.0946	0.9054	11.37
32.5	252,238	37,350	0.1481	0.8519	10.29
33.5	214,888	11,588	0.0539	0.9461	8.77
34.5	175,104	20,722	0.1183	0.8817	8.30
35.5	155,664	8,563	0.0550	0.9450	7.31
36.5	147,101	16,010	0.1088	0.8912	6.91
37.5	68,275	12,472	0.1827	0.8173	6.16
38.5	41,071		0.0000	1.0000	5.03

IDAHO POWER COMPANY

ACCOUNTS 316.7, 392.6 AND 392.7 TRANSPORTATION EQUIPMENT

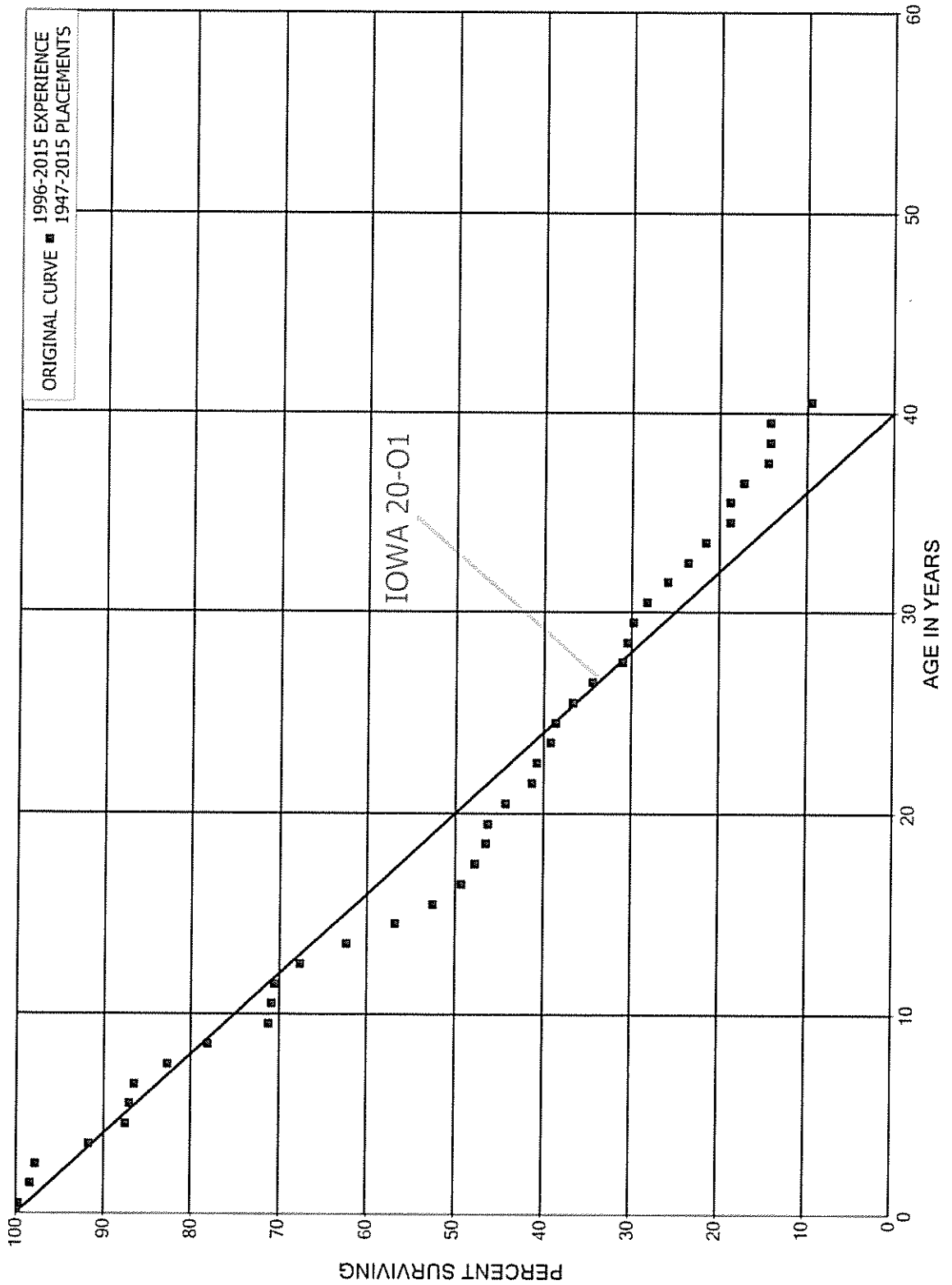
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,276		0.0000	1.0000	5.03
40.5	50,276		0.0000	1.0000	5.03
41.5	50,276	443	0.0088	0.9912	5.03
42.5	22,055		0.0000	1.0000	4.99
43.5	22,055	7,955	0.3607	0.6393	4.99
44.5	14,101		0.0000	1.0000	3.19
45.5	14,101		0.0000	1.0000	3.19
46.5	14,101		0.0000	1.0000	3.19
47.5	14,101	2,744	0.1946	0.8054	3.19
48.5	11,356		0.0000	1.0000	2.57
49.5	11,978		0.0000	1.0000	2.57
50.5	11,978		0.0000	1.0000	2.57
51.5	11,978	807	0.0674	0.9326	2.57
52.5	11,172	8,186	0.7328	0.2672	2.40
53.5	2,985		0.0000	1.0000	0.64
54.5	1,704		0.0000	1.0000	0.64
55.5	1,704	622	0.3650	0.6350	0.64
56.5	1,082		0.0000	1.0000	0.41
57.5					0.41

IDAHO POWER COMPANY
ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	18,292,068	43,229	0.0024	0.9976	100.00	
0.5	16,704,672	227,241	0.0136	0.9864	99.76	
1.5	15,921,379	87,945	0.0055	0.9945	98.41	
2.5	14,677,939	925,358	0.0630	0.9370	97.86	
3.5	10,927,265	505,252	0.0462	0.9538	91.69	
4.5	9,935,304	49,330	0.0050	0.9950	87.45	
5.5	9,412,279	54,197	0.0058	0.9942	87.02	
6.5	9,298,737	407,121	0.0438	0.9562	86.52	
7.5	8,625,028	472,770	0.0548	0.9452	82.73	
8.5	7,374,880	660,579	0.0896	0.9104	78.20	
9.5	6,372,400	32,426	0.0051	0.9949	71.19	
10.5	5,583,423	26,445	0.0047	0.9953	70.83	
11.5	5,652,015	229,716	0.0406	0.9594	70.49	
12.5	6,080,101	467,875	0.0770	0.9230	67.63	
13.5	6,451,507	575,104	0.0891	0.9109	62.42	
14.5	5,849,499	449,328	0.0768	0.9232	56.86	
15.5	5,269,246	326,784	0.0620	0.9380	52.49	
16.5	5,084,933	151,815	0.0299	0.9701	49.24	
17.5	4,984,098	135,826	0.0273	0.9727	47.77	
18.5	4,637,235	20,914	0.0045	0.9955	46.46	
19.5	4,498,944	188,536	0.0419	0.9581	46.26	
20.5	4,019,965	277,145	0.0689	0.9311	44.32	
21.5	2,912,725	40,025	0.0137	0.9863	41.26	
22.5	2,894,017	108,477	0.0375	0.9625	40.69	
23.5	2,687,710	37,385	0.0139	0.9861	39.17	
24.5	2,584,238	136,670	0.0529	0.9471	38.62	
25.5	2,408,440	141,993	0.0590	0.9410	36.58	
26.5	2,298,239	231,793	0.1009	0.8991	34.43	
27.5	2,092,788	38,560	0.0184	0.9816	30.95	
28.5	2,045,179	44,645	0.0218	0.9782	30.38	
29.5	2,049,873	109,452	0.0534	0.9466	29.72	
30.5	1,959,518	161,517	0.0824	0.9176	28.13	
31.5	1,610,043	147,149	0.0914	0.9086	25.81	
32.5	1,155,738	97,221	0.0841	0.9159	23.45	
33.5	354,097	44,636	0.1261	0.8739	21.48	
34.5	207,494		0.0000	1.0000	18.77	
35.5	181,161	15,931	0.0879	0.9121	18.77	
36.5	165,230	25,883	0.1566	0.8434	17.12	
37.5	139,753	2,655	0.0190	0.9810	14.44	
38.5	145,329		0.0000	1.0000	14.17	

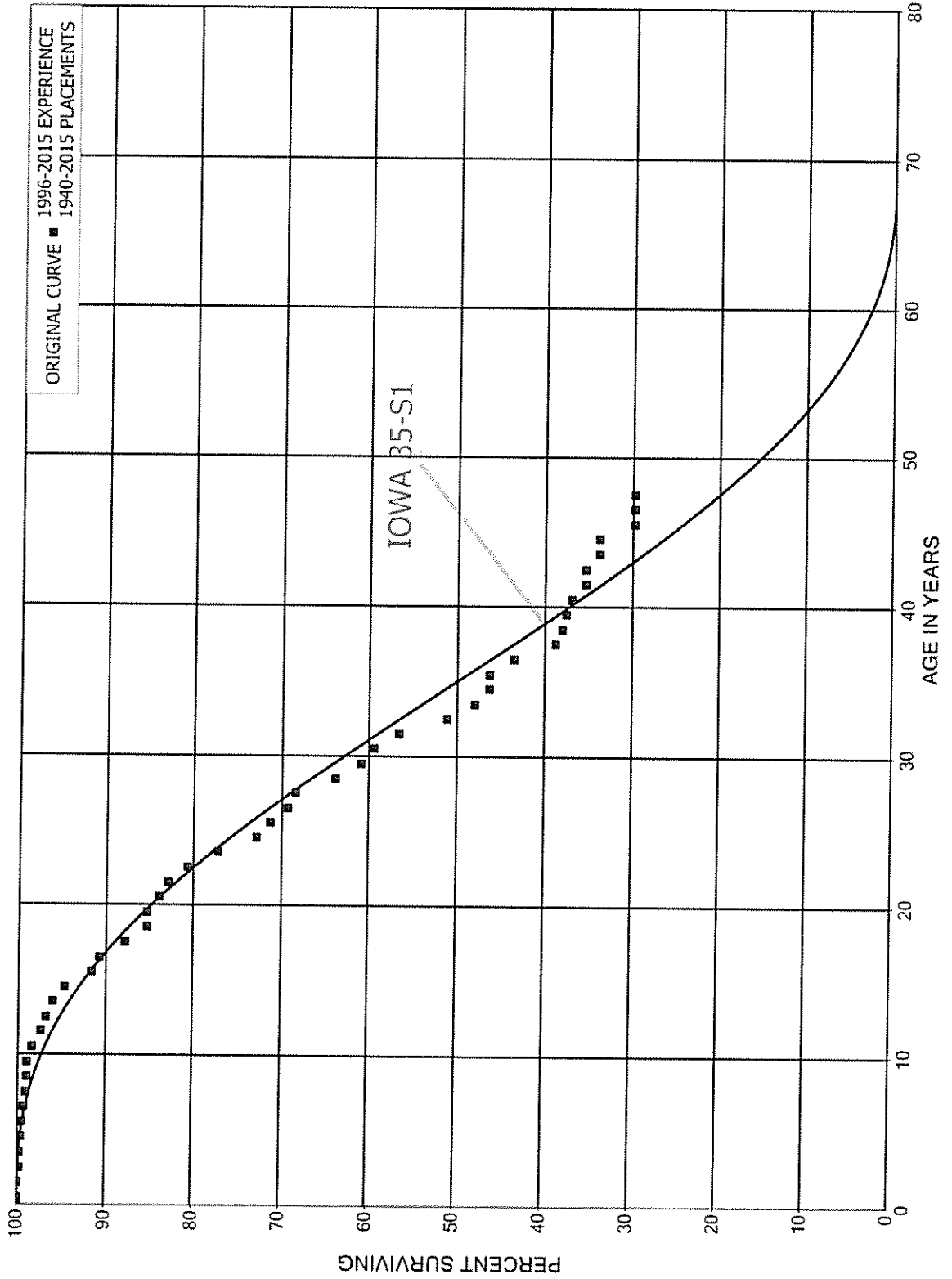
IDAHO POWER COMPANY

ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	144,522	47,569	0.3291	0.6709	14.17	
40.5	96,953	5,961	0.0615	0.9385	9.50	
41.5	90,992		0.0000	1.0000	8.92	
42.5	90,992		0.0000	1.0000	8.92	
43.5	90,992	3,542	0.0389	0.9611	8.92	
44.5	87,451	1,091	0.0125	0.9875	8.57	
45.5	86,360	5,975	0.0692	0.9308	8.47	
46.5	78,385		0.0000	1.0000	7.88	
47.5	78,385	9,931	0.1267	0.8733	7.88	
48.5	68,579	7,201	0.1050	0.8950	6.88	
49.5	59,197		0.0000	1.0000	6.16	
50.5	41,091	9,548	0.2324	0.7676	6.16	
51.5	31,543		0.0000	1.0000	4.73	
52.5	31,543	31,463	0.9975	0.0025	4.73	
53.5	80		0.0000	1.0000	0.01	
54.5					0.01	

IDAHO POWER COMPANY
ACCOUNTS 316.9 AND 392.9 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.9 AND 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,693,292		0.0000	1.0000	100.00
0.5	3,432,951		0.0000	1.0000	100.00
1.5	3,404,643	10,170	0.0030	0.9970	100.00
2.5	3,153,460		0.0000	1.0000	99.70
3.5	3,414,900	3,786	0.0011	0.9989	99.70
4.5	3,078,610	2,136	0.0007	0.9993	99.59
5.5	3,139,070	8,080	0.0026	0.9974	99.52
6.5	3,085,883	7,520	0.0024	0.9976	99.27
7.5	3,159,915	1,450	0.0005	0.9995	99.02
8.5	2,891,179		0.0000	1.0000	98.98
9.5	2,663,067	14,246	0.0053	0.9947	98.98
10.5	2,443,052	26,995	0.0110	0.9890	98.45
11.5	2,631,095	15,568	0.0059	0.9941	97.36
12.5	2,712,587	21,171	0.0078	0.9922	96.78
13.5	2,611,522	36,761	0.0141	0.9859	96.03
14.5	2,439,506	79,116	0.0324	0.9676	94.68
15.5	2,246,231	21,718	0.0097	0.9903	91.61
16.5	2,140,165	67,759	0.0317	0.9683	90.72
17.5	2,039,085	60,605	0.0297	0.9703	87.85
18.5	1,742,289		0.0000	1.0000	85.24
19.5	1,689,568	24,635	0.0146	0.9854	85.24
20.5	1,680,237	20,439	0.0122	0.9878	84.00
21.5	1,581,273	42,208	0.0267	0.9733	82.97
22.5	1,502,150	64,375	0.0429	0.9571	80.76
23.5	1,037,939	59,906	0.0577	0.9423	77.30
24.5	932,223	19,674	0.0211	0.9789	72.84
25.5	841,737	23,369	0.0278	0.9722	71.30
26.5	816,102	11,484	0.0141	0.9859	69.32
27.5	726,522	47,612	0.0655	0.9345	68.34
28.5	646,438	29,921	0.0463	0.9537	63.87
29.5	600,354	14,058	0.0234	0.9766	60.91
30.5	537,885	25,832	0.0480	0.9520	59.48
31.5	302,007	29,834	0.0988	0.9012	56.63
32.5	252,570	15,307	0.0606	0.9394	51.03
33.5	202,252	6,937	0.0343	0.9657	47.94
34.5	195,897		0.0000	1.0000	46.30
35.5	215,302	13,130	0.0610	0.9390	46.30
36.5	202,172	22,297	0.1103	0.8897	43.47
37.5	179,875	3,421	0.0190	0.9810	38.68
38.5	184,654	2,147	0.0116	0.9884	37.94

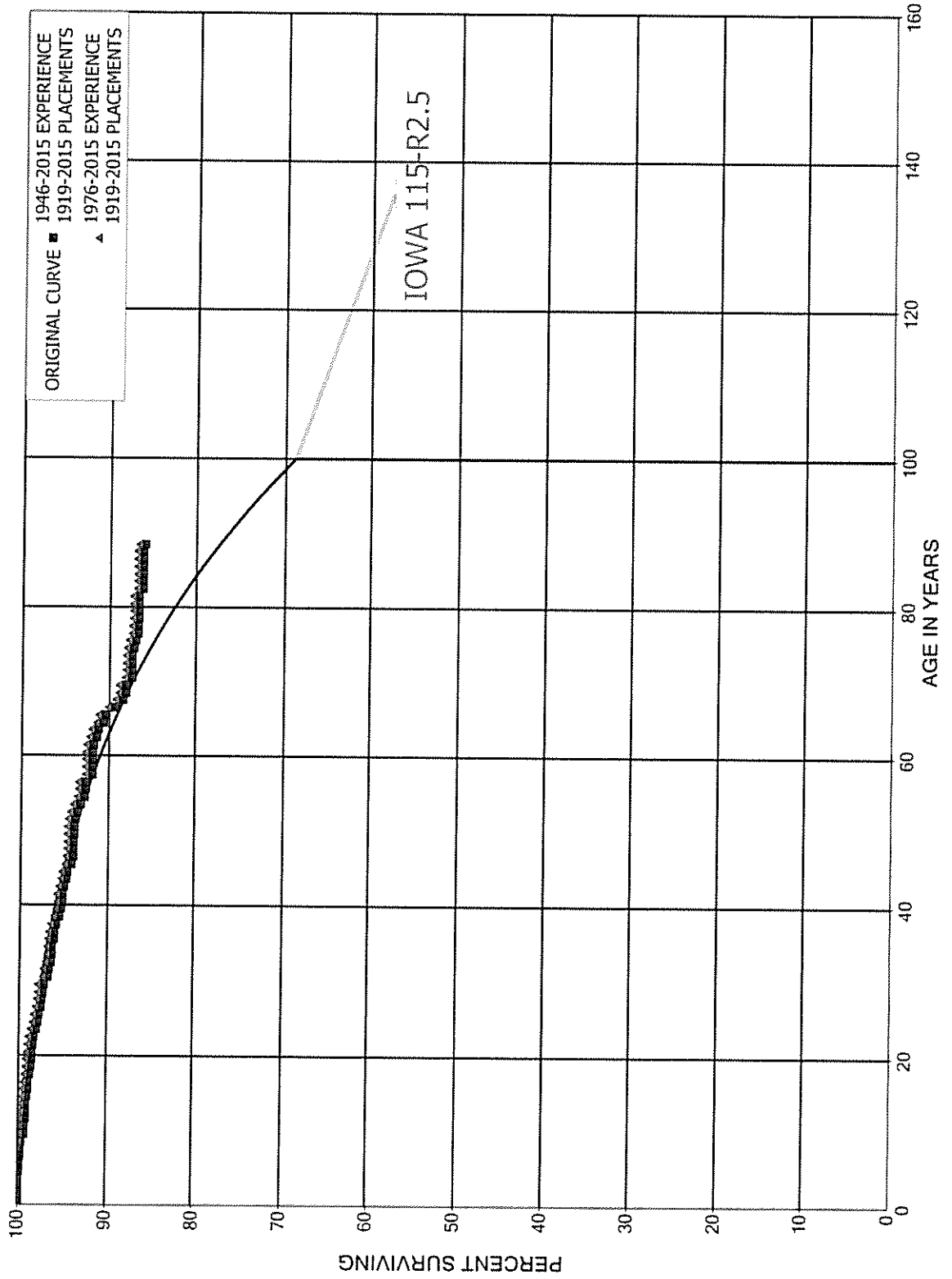
IDAHO POWER COMPANY

ACCOUNTS 316.9 AND 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	179,355	2,942	0.0164	0.9836	37.50	
40.5	107,711	4,537	0.0421	0.9579	36.89	
41.5	83,117	57	0.0007	0.9993	35.33	
42.5	83,061	3,803	0.0458	0.9542	35.31	
43.5	78,541		0.0000	1.0000	33.69	
44.5	68,753	8,194	0.1192	0.8808	33.69	
45.5	56,592		0.0000	1.0000	29.68	
46.5	42,410		0.0000	1.0000	29.68	
47.5	42,558		0.0000	1.0000	29.68	
48.5	39,406	739	0.0187	0.9813	29.68	
49.5	39,176		0.0000	1.0000	29.12	
50.5	39,176		0.0000	1.0000	29.12	
51.5	39,176	1,220	0.0311	0.9689	29.12	
52.5	19,414		0.0000	1.0000	28.21	
53.5	19,414		0.0000	1.0000	28.21	
54.5	19,550	148	0.0076	0.9924	28.21	
55.5	19,570		0.0000	1.0000	28.00	
56.5	19,570		0.0000	1.0000	28.00	
57.5	19,570	163	0.0083	0.9917	28.00	
58.5	11,207	161	0.0144	0.9856	27.77	
59.5	11,046	1,314	0.1190	0.8810	27.37	
60.5	9,732		0.0000	1.0000	24.11	
61.5	9,732	141	0.0145	0.9855	24.11	
62.5	9,591		0.0000	1.0000	23.76	
63.5	9,591	210	0.0219	0.9781	23.76	
64.5	2,007	509	0.2535	0.7465	23.24	
65.5	1,498		0.0000	1.0000	17.35	
66.5					17.35	

IDAHO POWER COMPANY
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	178,974,792		0.0000	1.0000	100.00
0.5	178,162,264	14,355	0.0001	0.9999	100.00
1.5	175,239,418	8,959	0.0001	0.9999	99.99
2.5	159,908,136	32,853	0.0002	0.9998	99.99
3.5	158,449,911	186,141	0.0012	0.9988	99.97
4.5	157,773,194	41,289	0.0003	0.9997	99.85
5.5	155,564,585	120,272	0.0008	0.9992	99.82
6.5	152,991,746	75,485	0.0005	0.9995	99.75
7.5	147,078,659	157,993	0.0011	0.9989	99.70
8.5	135,670,877	394,596	0.0029	0.9971	99.59
9.5	131,557,187	59,114	0.0004	0.9996	99.30
10.5	130,548,149	68,712	0.0005	0.9995	99.25
11.5	129,221,448	25,011	0.0002	0.9998	99.20
12.5	128,379,360	73,226	0.0006	0.9994	99.18
13.5	128,114,463	67,811	0.0005	0.9995	99.13
14.5	127,537,608	134,928	0.0011	0.9989	99.07
15.5	127,218,587	48,101	0.0004	0.9996	98.97
16.5	126,722,135	313,041	0.0025	0.9975	98.93
17.5	126,124,785	73,817	0.0006	0.9994	98.69
18.5	124,341,928	90,540	0.0007	0.9993	98.63
19.5	123,412,684	94,908	0.0008	0.9992	98.56
20.5	111,921,386	97,929	0.0009	0.9991	98.48
21.5	76,290,017	128,118	0.0017	0.9983	98.40
22.5	75,505,139	118,668	0.0016	0.9984	98.23
23.5	64,374,301	161,824	0.0025	0.9975	98.08
24.5	63,560,262	67,700	0.0011	0.9989	97.83
25.5	62,706,516	171,442	0.0027	0.9973	97.73
26.5	60,564,902	32,524	0.0005	0.9995	97.46
27.5	60,396,994	96,819	0.0016	0.9984	97.41
28.5	60,069,779	16,041	0.0003	0.9997	97.25
29.5	58,251,386	325,590	0.0056	0.9944	97.22
30.5	57,078,638	33,923	0.0006	0.9994	96.68
31.5	56,394,757	108,653	0.0019	0.9981	96.62
32.5	48,342,919	78,017	0.0016	0.9984	96.44
33.5	48,086,369	22,220	0.0005	0.9995	96.28
34.5	47,827,779	66,201	0.0014	0.9986	96.24
35.5	31,831,666	26,169	0.0008	0.9992	96.10
36.5	31,728,578	76,574	0.0024	0.9976	96.02
37.5	20,488,330	53,216	0.0026	0.9974	95.79
38.5	20,379,435	57,023	0.0028	0.9972	95.54

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,264,691	27,312	0.0013	0.9987	95.28
40.5	20,051,518	3,364	0.0002	0.9998	95.15
41.5	19,982,052	41,000	0.0021	0.9979	95.13
42.5	19,890,357	41,672	0.0021	0.9979	94.94
43.5	19,704,767	23,449	0.0012	0.9988	94.74
44.5	19,594,931	84,860	0.0043	0.9957	94.63
45.5	19,487,897	47,186	0.0024	0.9976	94.22
46.5	19,124,063	12,648	0.0007	0.9993	93.99
47.5	19,084,526	2,388	0.0001	0.9999	93.93
48.5	17,814,922	8,735	0.0005	0.9995	93.91
49.5	17,051,488	4,726	0.0003	0.9997	93.87
50.5	16,898,248	22,008	0.0013	0.9987	93.84
51.5	16,625,093	34,115	0.0021	0.9979	93.72
52.5	16,584,509	54,326	0.0033	0.9967	93.53
53.5	16,507,896	93,843	0.0057	0.9943	93.22
54.5	10,083,712	6,473	0.0006	0.9994	92.69
55.5	4,586,767	2,996	0.0007	0.9993	92.63
56.5	4,550,778	34,830	0.0077	0.9923	92.57
57.5	4,505,942	194	0.0000	1.0000	91.86
58.5	4,488,057	1,216	0.0003	0.9997	91.86
59.5	4,461,107	1,532	0.0003	0.9997	91.83
60.5	4,435,395	5,820	0.0013	0.9987	91.80
61.5	4,410,631	13,052	0.0030	0.9970	91.68
62.5	4,389,541	9,238	0.0021	0.9979	91.41
63.5	2,515,978	16,960	0.0067	0.9933	91.22
64.5	2,490,177	5,176	0.0021	0.9979	90.60
65.5	2,200,061	27,940	0.0127	0.9873	90.41
66.5	1,882,916	17,565	0.0093	0.9907	89.27
67.5	1,219,961	5,448	0.0045	0.9955	88.43
68.5	1,156,316		0.0000	1.0000	88.04
69.5	1,153,641	8,306	0.0072	0.9928	88.04
70.5	1,141,529	350	0.0003	0.9997	87.41
71.5	1,140,639	100	0.0001	0.9999	87.38
72.5	1,140,504		0.0000	1.0000	87.37
73.5	1,136,186	2,046	0.0018	0.9982	87.37
74.5	1,128,769	3,404	0.0030	0.9970	87.21
75.5	1,119,043	3,342	0.0030	0.9970	86.95
76.5	1,112,999		0.0000	1.0000	86.69
77.5	960,317	1,246	0.0013	0.9987	86.69
78.5	508,446		0.0000	1.0000	86.58

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	506,454		0.0000	1.0000	86.58
80.5	506,197		0.0000	1.0000	86.58
81.5	506,197	2,623	0.0052	0.9948	86.58
82.5	503,574		0.0000	1.0000	86.13
83.5	503,574		0.0000	1.0000	86.13
84.5	503,271		0.0000	1.0000	86.13
85.5	502,924		0.0000	1.0000	86.13
86.5	501,956		0.0000	1.0000	86.13
87.5	401,097	1,101	0.0027	0.9973	86.13
88.5	386,734		0.0000	1.0000	85.89
89.5	384,669		0.0000	1.0000	85.89
90.5	384,646		0.0000	1.0000	85.89
91.5	362,256		0.0000	1.0000	85.89
92.5	362,256		0.0000	1.0000	85.89
93.5	355,843		0.0000	1.0000	85.89
94.5	54,870		0.0000	1.0000	85.89
95.5	54,870		0.0000	1.0000	85.89
96.5					85.89

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,928,241		0.0000	1.0000	100.00
0.5	157,326,810	14,296	0.0001	0.9999	100.00
1.5	154,480,524	7,422	0.0000	1.0000	99.99
2.5	139,268,352	32,700	0.0002	0.9998	99.99
3.5	137,997,760	20,436	0.0001	0.9999	99.96
4.5	137,587,361	35,372	0.0003	0.9997	99.95
5.5	135,430,930	33,943	0.0003	0.9997	99.92
6.5	133,324,892	74,380	0.0006	0.9994	99.90
7.5	127,252,679	136,298	0.0011	0.9989	99.84
8.5	116,700,435	113,687	0.0010	0.9990	99.73
9.5	113,793,150	33,293	0.0003	0.9997	99.64
10.5	112,976,573	52,121	0.0005	0.9995	99.61
11.5	111,988,637	23,244	0.0002	0.9998	99.56
12.5	111,171,193	53,903	0.0005	0.9995	99.54
13.5	110,957,287	54,756	0.0005	0.9995	99.49
14.5	117,159,857	110,899	0.0009	0.9991	99.44
15.5	122,399,936	31,992	0.0003	0.9997	99.35
16.5	122,078,688	209,996	0.0017	0.9983	99.32
17.5	121,508,068	62,280	0.0005	0.9995	99.15
18.5	119,676,711	89,580	0.0007	0.9993	99.10
19.5	118,784,964	79,236	0.0007	0.9993	99.03
20.5	107,336,621	88,384	0.0008	0.9992	98.96
21.5	71,704,769	121,655	0.0017	0.9983	98.88
22.5	70,938,888	115,477	0.0016	0.9984	98.71
23.5	61,901,310	161,182	0.0026	0.9974	98.55
24.5	60,753,499	59,760	0.0010	0.9990	98.30
25.5	60,214,784	171,442	0.0028	0.9972	98.20
26.5	58,342,315	32,209	0.0006	0.9994	97.92
27.5	58,869,549	96,291	0.0016	0.9984	97.87
28.5	58,612,157	15,462	0.0003	0.9997	97.71
29.5	56,797,097	322,183	0.0057	0.9943	97.68
30.5	55,631,562	33,260	0.0006	0.9994	97.13
31.5	54,948,976	103,160	0.0019	0.9981	97.07
32.5	46,905,165	75,661	0.0016	0.9984	96.88
33.5	46,655,589	20,976	0.0004	0.9996	96.73
34.5	46,409,471	59,386	0.0013	0.9987	96.69
35.5	30,426,496	25,608	0.0008	0.9992	96.56
36.5	30,328,807	76,419	0.0025	0.9975	96.48
37.5	19,285,140	51,507	0.0027	0.9973	96.24
38.5	19,668,819	56,206	0.0029	0.9971	95.98

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,556,884	24,001	0.0012	0.9988	95.71
40.5	19,347,279	2,967	0.0002	0.9998	95.59
41.5	19,278,210	40,814	0.0021	0.9979	95.57
42.5	19,186,701	41,566	0.0022	0.9978	95.37
43.5	19,001,217	22,113	0.0012	0.9988	95.16
44.5	18,893,102	57,516	0.0030	0.9970	95.05
45.5	18,814,253	30,247	0.0016	0.9984	94.76
46.5	18,471,497	12,366	0.0007	0.9993	94.61
47.5	18,539,507	2,388	0.0001	0.9999	94.55
48.5	17,359,617	8,178	0.0005	0.9995	94.54
49.5	16,598,804	2,340	0.0001	0.9999	94.49
50.5	16,447,974	21,929	0.0013	0.9987	94.48
51.5	16,211,323	34,115	0.0021	0.9979	94.35
52.5	16,170,739	54,326	0.0034	0.9966	94.15
53.5	16,100,539	81,611	0.0051	0.9949	93.84
54.5	10,013,390	6,473	0.0006	0.9994	93.36
55.5	4,516,445	2,996	0.0007	0.9993	93.30
56.5	4,550,778	34,830	0.0077	0.9923	93.24
57.5	4,505,942	194	0.0000	1.0000	92.53
58.5	4,488,057	1,216	0.0003	0.9997	92.52
59.5	4,461,107	1,532	0.0003	0.9997	92.50
60.5	4,435,395	5,820	0.0013	0.9987	92.47
61.5	4,410,631	13,052	0.0030	0.9970	92.34
62.5	4,389,541	9,238	0.0021	0.9979	92.07
63.5	2,515,978	16,960	0.0067	0.9933	91.88
64.5	2,490,177	5,176	0.0021	0.9979	91.26
65.5	2,200,061	27,940	0.0127	0.9873	91.07
66.5	1,882,916	17,565	0.0093	0.9907	89.91
67.5	1,219,961	5,448	0.0045	0.9955	89.07
68.5	1,156,316		0.0000	1.0000	88.68
69.5	1,153,641	8,306	0.0072	0.9928	88.68
70.5	1,141,529	350	0.0003	0.9997	88.04
71.5	1,140,639	100	0.0001	0.9999	88.01
72.5	1,140,504		0.0000	1.0000	88.00
73.5	1,136,186	2,046	0.0018	0.9982	88.00
74.5	1,128,769	3,404	0.0030	0.9970	87.84
75.5	1,119,043	3,342	0.0030	0.9970	87.58
76.5	1,112,999		0.0000	1.0000	87.32
77.5	960,317	1,246	0.0013	0.9987	87.32
78.5	508,446		0.0000	1.0000	87.20

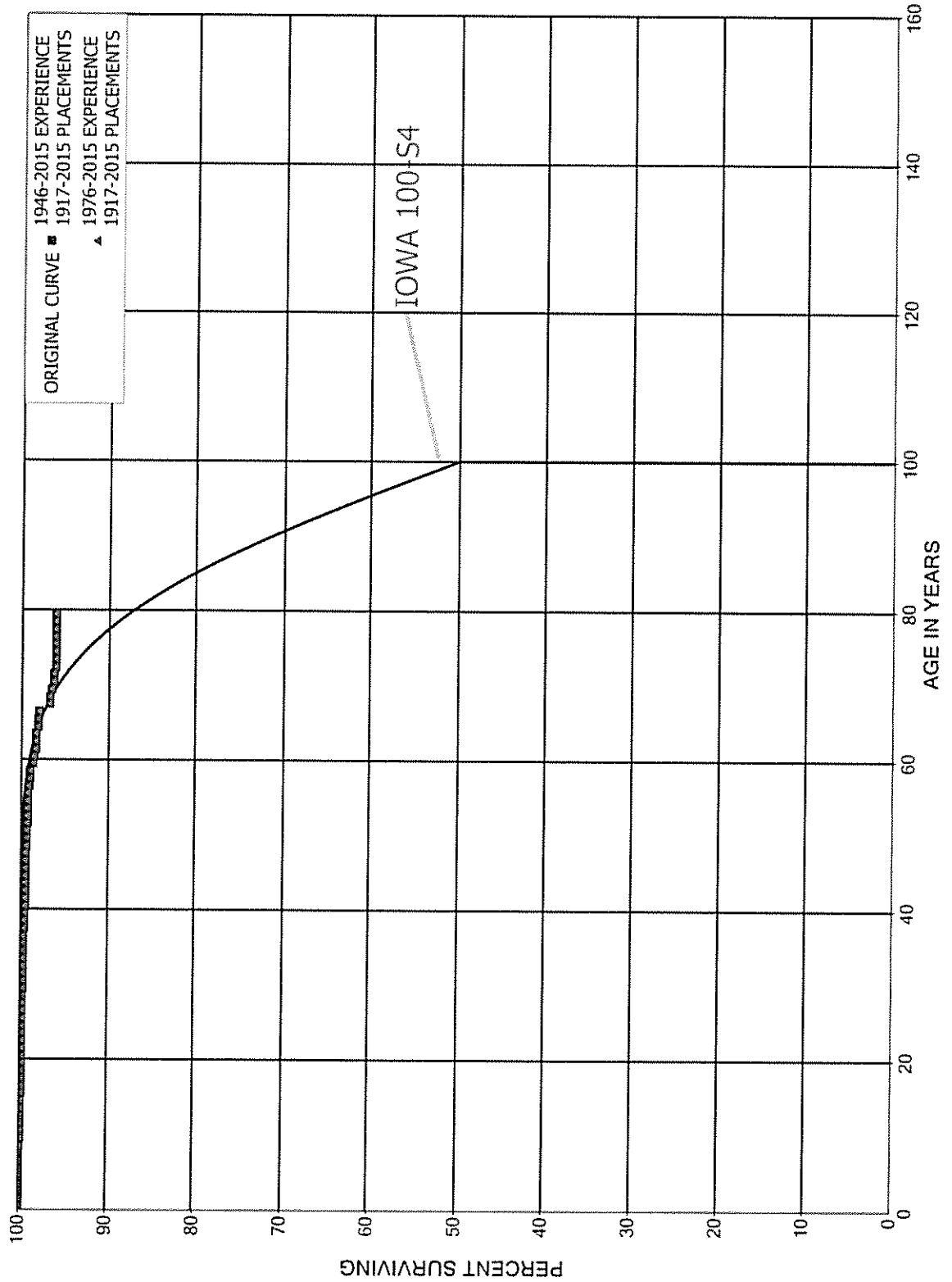
IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	506,454		0.0000	1.0000	87.20
80.5	506,197		0.0000	1.0000	87.20
81.5	506,197	2,623	0.0052	0.9948	87.20
82.5	503,574		0.0000	1.0000	86.75
83.5	503,574		0.0000	1.0000	86.75
84.5	503,271		0.0000	1.0000	86.75
85.5	502,924		0.0000	1.0000	86.75
86.5	501,956		0.0000	1.0000	86.75
87.5	401,097	1,101	0.0027	0.9973	86.75
88.5	386,734		0.0000	1.0000	86.51
89.5	384,669		0.0000	1.0000	86.51
90.5	384,646		0.0000	1.0000	86.51
91.5	362,256		0.0000	1.0000	86.51
92.5	362,256		0.0000	1.0000	86.51
93.5	355,843		0.0000	1.0000	86.51
94.5	54,870		0.0000	1.0000	86.51
95.5	54,870		0.0000	1.0000	86.51
96.5					86.51

IDAHO POWER COMPANY
ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2015

EXPERIENCE BAND 1946-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,295,361		0.0000	1.0000	100.00
0.5	256,241,957	128	0.0000	1.0000	100.00
1.5	248,723,728		0.0000	1.0000	100.00
2.5	246,913,875	167,473	0.0007	0.9993	100.00
3.5	246,491,311	22,881	0.0001	0.9999	99.93
4.5	244,196,833		0.0000	1.0000	99.92
5.5	243,608,171	18,018	0.0001	0.9999	99.92
6.5	242,610,669	5,637	0.0000	1.0000	99.92
7.5	239,489,395	40,898	0.0002	0.9998	99.91
8.5	238,586,026	241,987	0.0010	0.9990	99.90
9.5	237,855,674		0.0000	1.0000	99.79
10.5	237,385,163		0.0000	1.0000	99.79
11.5	236,709,081	490	0.0000	1.0000	99.79
12.5	236,489,144	20,972	0.0001	0.9999	99.79
13.5	236,389,594	5,235	0.0000	1.0000	99.79
14.5	236,380,461	66,869	0.0003	0.9997	99.78
15.5	236,158,390	16,624	0.0001	0.9999	99.76
16.5	236,153,779	1,165	0.0000	1.0000	99.75
17.5	236,382,435	45,559	0.0002	0.9998	99.75
18.5	236,467,847	71,235	0.0003	0.9997	99.73
19.5	236,275,014	1,574	0.0000	1.0000	99.70
20.5	228,399,104	1,570	0.0000	1.0000	99.70
21.5	224,628,128	436	0.0000	1.0000	99.70
22.5	224,627,692	19,030	0.0001	0.9999	99.70
23.5	206,772,500	2,020	0.0000	1.0000	99.69
24.5	205,717,257		0.0000	1.0000	99.69
25.5	205,272,722	53	0.0000	1.0000	99.69
26.5	205,036,235		0.0000	1.0000	99.69
27.5	204,954,491	146	0.0000	1.0000	99.69
28.5	204,869,190	42,633	0.0002	0.9998	99.69
29.5	195,700,377	30,538	0.0002	0.9998	99.67
30.5	195,606,963	242	0.0000	1.0000	99.65
31.5	195,599,121		0.0000	1.0000	99.65
32.5	189,876,495	39,834	0.0002	0.9998	99.65
33.5	189,775,704	2,330	0.0000	1.0000	99.63
34.5	189,684,764	1,006	0.0000	1.0000	99.63
35.5	175,932,120	28,215	0.0002	0.9998	99.63
36.5	174,402,983	207,204	0.0012	0.9988	99.61
37.5	169,977,875	124	0.0000	1.0000	99.49
38.5	169,841,303	47,167	0.0003	0.9997	99.49

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	169,794,136	28,992	0.0002	0.9998	99.47	
40.5	169,765,144	12,816	0.0001	0.9999	99.45	
41.5	169,752,328	30,859	0.0002	0.9998	99.44	
42.5	169,721,469		0.0000	1.0000	99.42	
43.5	169,711,526	579	0.0000	1.0000	99.42	
44.5	169,710,337	4,505	0.0000	1.0000	99.42	
45.5	169,705,832	68,639	0.0004	0.9996	99.42	
46.5	169,627,981		0.0000	1.0000	99.38	
47.5	169,627,243	210,582	0.0012	0.9988	99.38	
48.5	116,736,151	9,980	0.0001	0.9999	99.26	
49.5	116,716,578	20,540	0.0002	0.9998	99.25	
50.5	116,648,676	33,394	0.0003	0.9997	99.23	
51.5	116,233,251		0.0000	1.0000	99.20	
52.5	116,191,378	12,235	0.0001	0.9999	99.20	
53.5	116,174,246	2,655	0.0000	1.0000	99.19	
54.5	86,405,700		0.0000	1.0000	99.19	
55.5	29,812,671	30,349	0.0010	0.9990	99.19	
56.5	29,753,992	46,950	0.0016	0.9984	99.09	
57.5	29,706,756	12,151	0.0004	0.9996	98.93	
58.5	29,694,116	99,261	0.0033	0.9967	98.89	
59.5	29,591,755	19,077	0.0006	0.9994	98.56	
60.5	29,571,787	66,673	0.0023	0.9977	98.50	
61.5	29,491,404	3,640	0.0001	0.9999	98.28	
62.5	29,478,496	1,469	0.0000	1.0000	98.26	
63.5	19,804,637	40,276	0.0020	0.9980	98.26	
64.5	19,763,768		0.0000	1.0000	98.06	
65.5	12,632,775	8,537	0.0007	0.9993	98.06	
66.5	7,339,445	95,673	0.0130	0.9870	97.99	
67.5	4,707,234		0.0000	1.0000	96.72	
68.5	2,534,261	6,194	0.0024	0.9976	96.72	
69.5	2,527,766	5,089	0.0020	0.9980	96.48	
70.5	2,522,677		0.0000	1.0000	96.28	
71.5	2,508,777	5,363	0.0021	0.9979	96.28	
72.5	2,159,663		0.0000	1.0000	96.08	
73.5	2,156,182		0.0000	1.0000	96.08	
74.5	2,156,182		0.0000	1.0000	96.08	
75.5	2,155,934		0.0000	1.0000	96.08	
76.5	2,151,598		0.0000	1.0000	96.08	
77.5	1,896,940		0.0000	1.0000	96.08	
78.5	1,294,176		0.0000	1.0000	96.08	

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,294,020		0.0000	1.0000	96.08
80.5	1,288,871		0.0000	1.0000	96.08
81.5	1,288,871		0.0000	1.0000	96.08
82.5	1,288,871		0.0000	1.0000	96.08
83.5	1,288,871		0.0000	1.0000	96.08
84.5	1,286,122		0.0000	1.0000	96.08
85.5	1,285,985		0.0000	1.0000	96.08
86.5	1,273,972		0.0000	1.0000	96.08
87.5	1,006,858		0.0000	1.0000	96.08
88.5	961,092		0.0000	1.0000	96.08
89.5	961,092		0.0000	1.0000	96.08
90.5	961,092		0.0000	1.0000	96.08
91.5	961,092		0.0000	1.0000	96.08
92.5	961,092		0.0000	1.0000	96.08
93.5	961,043		0.0000	1.0000	96.08
94.5	339,322		0.0000	1.0000	96.08
95.5	339,322		0.0000	1.0000	96.08
96.5	60,439		0.0000	1.0000	96.08
97.5	60,439		0.0000	1.0000	96.08
98.5					96.08

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,137,614		0.0000	1.0000	100.00
0.5	88,875,388		0.0000	1.0000	100.00
1.5	81,343,387		0.0000	1.0000	100.00
2.5	79,189,782		0.0000	1.0000	100.00
3.5	78,965,036	22,881	0.0003	0.9997	100.00
4.5	76,671,169		0.0000	1.0000	99.97
5.5	76,080,851	18,018	0.0002	0.9998	99.97
6.5	75,088,225	5,637	0.0001	0.9999	99.95
7.5	71,683,444	40,898	0.0006	0.9994	99.94
8.5	122,815,238	241,987	0.0020	0.9980	99.88
9.5	122,094,323		0.0000	1.0000	99.69
10.5	121,684,817		0.0000	1.0000	99.69
11.5	121,392,524		0.0000	1.0000	99.69
12.5	121,215,510	20,972	0.0002	0.9998	99.69
13.5	121,120,857	5,235	0.0000	1.0000	99.67
14.5	150,966,380	66,869	0.0004	0.9996	99.66
15.5	207,361,034	16,624	0.0001	0.9999	99.62
16.5	207,372,793		0.0000	1.0000	99.61
17.5	207,335,784	45,559	0.0002	0.9998	99.61
18.5	207,136,741	65,867	0.0003	0.9997	99.59
19.5	206,952,377		0.0000	1.0000	99.56
20.5	199,080,767	1,570	0.0000	1.0000	99.56
21.5	195,327,187	436	0.0000	1.0000	99.56
22.5	195,369,703	18,648	0.0001	0.9999	99.56
23.5	187,435,227	1,976	0.0000	1.0000	99.55
24.5	185,728,110		0.0000	1.0000	99.55
25.5	192,452,660	53	0.0000	1.0000	99.55
26.5	197,265,823		0.0000	1.0000	99.55
27.5	199,753,564	146	0.0000	1.0000	99.55
28.5	201,819,045	42,633	0.0002	0.9998	99.55
29.5	192,650,533		0.0000	1.0000	99.53
30.5	192,629,006	242	0.0000	1.0000	99.53
31.5	192,635,064		0.0000	1.0000	99.53
32.5	187,256,189	39,834	0.0002	0.9998	99.53
33.5	187,158,880	2,231	0.0000	1.0000	99.50
34.5	187,068,039	1,006	0.0000	1.0000	99.50
35.5	173,317,050	28,215	0.0002	0.9998	99.50
36.5	171,792,249	207,000	0.0012	0.9988	99.49
37.5	167,652,352	122	0.0000	1.0000	99.37
38.5	168,261,645	47,167	0.0003	0.9997	99.37

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	168,214,634	28,992	0.0002	0.9998	99.34	
40.5	168,190,792	12,816	0.0001	0.9999	99.32	
41.5	168,177,976	30,859	0.0002	0.9998	99.31	
42.5	168,147,117		0.0000	1.0000	99.30	
43.5	168,137,174	579	0.0000	1.0000	99.30	
44.5	168,140,202	4,505	0.0000	1.0000	99.30	
45.5	168,136,540	68,639	0.0004	0.9996	99.29	
46.5	168,070,703		0.0000	1.0000	99.25	
47.5	168,337,078	210,582	0.0013	0.9987	99.25	
48.5	115,730,930	9,980	0.0001	0.9999	99.13	
49.5	115,711,357	20,540	0.0002	0.9998	99.12	
50.5	115,643,455	33,394	0.0003	0.9997	99.10	
51.5	115,228,030		0.0000	1.0000	99.07	
52.5	115,186,157	12,235	0.0001	0.9999	99.07	
53.5	115,169,074	2,655	0.0000	1.0000	99.06	
54.5	86,066,378		0.0000	1.0000	99.06	
55.5	29,473,349	30,349	0.0010	0.9990	99.06	
56.5	29,693,552	46,950	0.0016	0.9984	98.96	
57.5	29,646,317	12,151	0.0004	0.9996	98.80	
58.5	29,694,116	99,261	0.0033	0.9967	98.76	
59.5	29,591,755	19,077	0.0006	0.9994	98.43	
60.5	29,571,787	66,673	0.0023	0.9977	98.37	
61.5	29,491,404	3,640	0.0001	0.9999	98.15	
62.5	29,478,496	1,469	0.0000	1.0000	98.13	
63.5	19,804,637	40,276	0.0020	0.9980	98.13	
64.5	19,763,768		0.0000	1.0000	97.93	
65.5	12,632,775	8,537	0.0007	0.9993	97.93	
66.5	7,339,445	95,673	0.0130	0.9870	97.86	
67.5	4,707,234		0.0000	1.0000	96.59	
68.5	2,534,261	6,194	0.0024	0.9976	96.59	
69.5	2,527,766	5,089	0.0020	0.9980	96.35	
70.5	2,522,677		0.0000	1.0000	96.16	
71.5	2,508,777	5,363	0.0021	0.9979	96.16	
72.5	2,159,663		0.0000	1.0000	95.95	
73.5	2,156,182		0.0000	1.0000	95.95	
74.5	2,156,182		0.0000	1.0000	95.95	
75.5	2,155,934		0.0000	1.0000	95.95	
76.5	2,151,598		0.0000	1.0000	95.95	
77.5	1,896,940		0.0000	1.0000	95.95	
78.5	1,294,176		0.0000	1.0000	95.95	

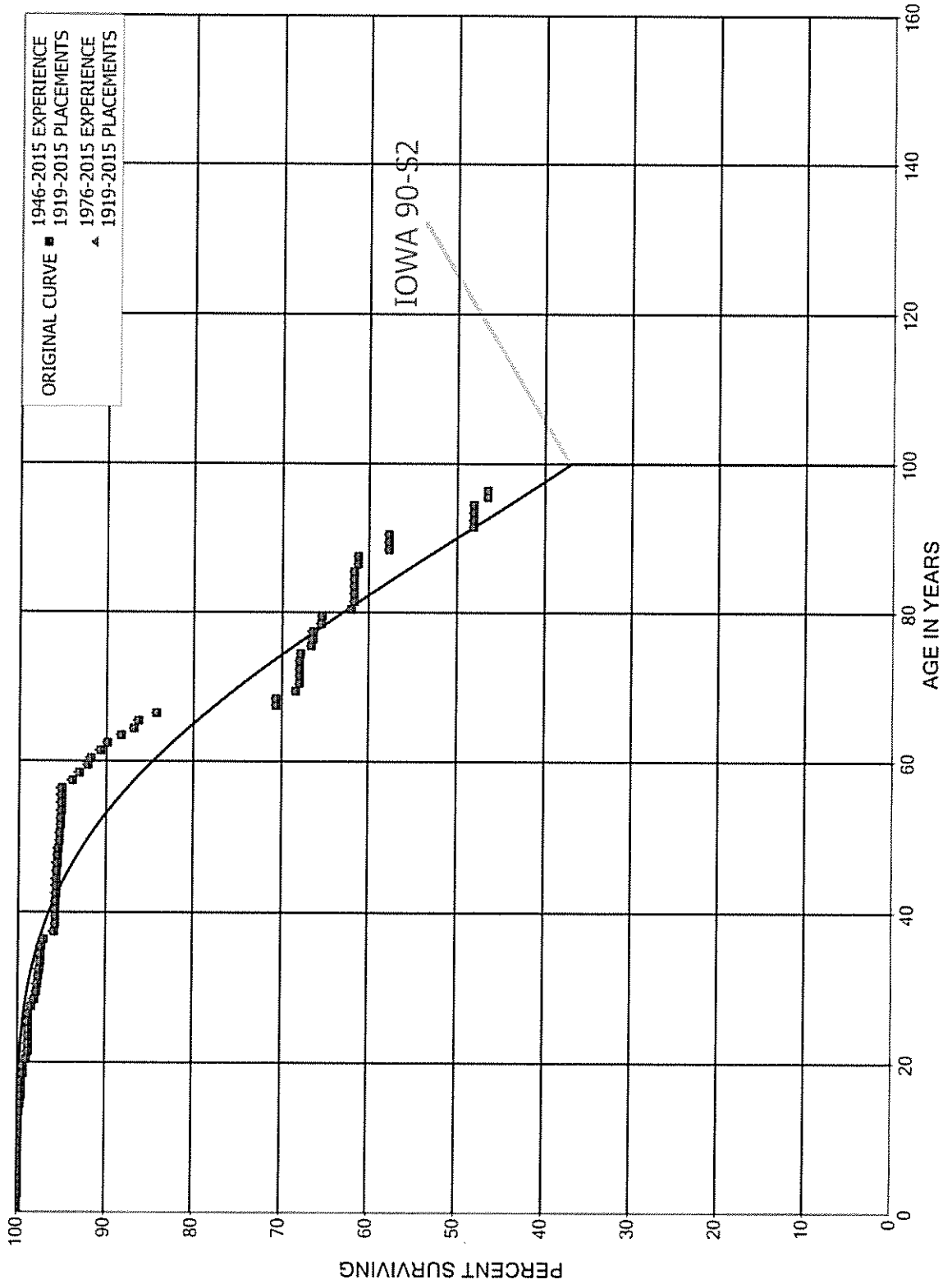
IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,294,020		0.0000	1.0000	95.95
80.5	1,288,871		0.0000	1.0000	95.95
81.5	1,288,871		0.0000	1.0000	95.95
82.5	1,288,871		0.0000	1.0000	95.95
83.5	1,288,871		0.0000	1.0000	95.95
84.5	1,286,122		0.0000	1.0000	95.95
85.5	1,285,985		0.0000	1.0000	95.95
86.5	1,273,972		0.0000	1.0000	95.95
87.5	1,006,858		0.0000	1.0000	95.95
88.5	961,092		0.0000	1.0000	95.95
89.5	961,092		0.0000	1.0000	95.95
90.5	961,092		0.0000	1.0000	95.95
91.5	961,092		0.0000	1.0000	95.95
92.5	961,092		0.0000	1.0000	95.95
93.5	961,043		0.0000	1.0000	95.95
94.5	339,322		0.0000	1.0000	95.95
95.5	339,322		0.0000	1.0000	95.95
96.5	60,439		0.0000	1.0000	95.95
97.5	60,439		0.0000	1.0000	95.95
98.5					95.95

IDAHO POWER COMPANY
ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,924,703		0.0000	1.0000	100.00
0.5	213,492,282		0.0000	1.0000	100.00
1.5	206,185,522	241,381	0.0012	0.9988	100.00
2.5	204,733,803		0.0000	1.0000	99.88
3.5	201,952,005	4,821	0.0000	1.0000	99.88
4.5	197,724,097	16,000	0.0001	0.9999	99.88
5.5	196,118,033	1,481	0.0000	1.0000	99.87
6.5	191,311,949	12,716	0.0001	0.9999	99.87
7.5	190,935,491	46,811	0.0002	0.9998	99.87
8.5	190,747,901	527	0.0000	1.0000	99.84
9.5	189,254,697	45,427	0.0002	0.9998	99.84
10.5	188,880,010	1,930	0.0000	1.0000	99.82
11.5	188,100,225	57,640	0.0003	0.9997	99.82
12.5	184,580,747	24,497	0.0001	0.9999	99.78
13.5	184,447,181	261,043	0.0014	0.9986	99.77
14.5	183,661,238	269,504	0.0015	0.9985	99.63
15.5	181,772,677	45,519	0.0003	0.9997	99.48
16.5	181,449,784	1,984	0.0000	1.0000	99.46
17.5	181,298,697	227,732	0.0013	0.9987	99.46
18.5	181,201,243	7,459	0.0000	1.0000	99.33
19.5	180,439,338	764,329	0.0042	0.9958	99.33
20.5	163,827,423	276,126	0.0017	0.9983	98.91
21.5	137,982,662		0.0000	1.0000	98.74
22.5	137,627,784		0.0000	1.0000	98.74
23.5	113,382,146	39,229	0.0003	0.9997	98.74
24.5	113,233,208	8,480	0.0001	0.9999	98.71
25.5	112,626,247	10,542	0.0001	0.9999	98.70
26.5	112,266,686	292,651	0.0026	0.9974	98.69
27.5	109,010,277	401,457	0.0037	0.9963	98.43
28.5	107,111,201	316,801	0.0030	0.9970	98.07
29.5	105,889,931	3,100	0.0000	1.0000	97.78
30.5	105,629,080	213,778	0.0020	0.9980	97.78
31.5	105,351,956	46,262	0.0004	0.9996	97.58
32.5	94,769,813	109,490	0.0012	0.9988	97.54
33.5	94,586,101	9,942	0.0001	0.9999	97.42
34.5	94,548,983	74,396	0.0008	0.9992	97.41
35.5	66,695,464	159,658	0.0024	0.9976	97.34
36.5	66,532,168	843,771	0.0127	0.9873	97.10
37.5	40,179,003	62,694	0.0016	0.9984	95.87
38.5	40,116,309	1,240	0.0000	1.0000	95.72

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,115,069		0.0000	1.0000	95.72
40.5	39,911,624	11,572	0.0003	0.9997	95.72
41.5	39,900,052	13,730	0.0003	0.9997	95.69
42.5	39,646,073		0.0000	1.0000	95.66
43.5	39,645,524	9,804	0.0002	0.9998	95.66
44.5	39,587,318	15,786	0.0004	0.9996	95.64
45.5	39,563,357	19,915	0.0005	0.9995	95.60
46.5	39,497,671	26,639	0.0007	0.9993	95.55
47.5	39,419,187	16,582	0.0004	0.9996	95.49
48.5	30,899,784	66,934	0.0022	0.9978	95.45
49.5	30,821,616	137	0.0000	1.0000	95.24
50.5	30,813,227	29,244	0.0009	0.9991	95.24
51.5	30,740,759		0.0000	1.0000	95.15
52.5	30,695,864	20,110	0.0007	0.9993	95.15
53.5	30,675,755	26	0.0000	1.0000	95.09
54.5	22,324,857	382	0.0000	1.0000	95.09
55.5	12,812,555	600	0.0000	1.0000	95.08
56.5	12,809,762	165,917	0.0130	0.9870	95.08
57.5	12,643,582	105,262	0.0083	0.9917	93.85
58.5	12,538,321	133,049	0.0106	0.9894	93.07
59.5	12,400,929	47,037	0.0038	0.9962	92.08
60.5	12,343,968	149,126	0.0121	0.9879	91.73
61.5	12,188,219	106,997	0.0088	0.9912	90.62
62.5	12,079,981	206,131	0.0171	0.9829	89.83
63.5	8,942,042	145,720	0.0163	0.9837	88.29
64.5	8,796,322	52,865	0.0060	0.9940	86.85
65.5	5,869,822	139,609	0.0238	0.9762	86.33
66.5	2,623,471	426,182	0.1624	0.8376	84.28
67.5	1,516,888	9	0.0000	1.0000	70.59
68.5	933,971	29,459	0.0315	0.9685	70.59
69.5	904,366	5,000	0.0055	0.9945	68.36
70.5	897,357	305	0.0003	0.9997	67.98
71.5	885,767		0.0000	1.0000	67.96
72.5	885,215		0.0000	1.0000	67.96
73.5	885,168	2,258	0.0026	0.9974	67.96
74.5	882,910	15,500	0.0176	0.9824	67.79
75.5	866,973	2,000	0.0023	0.9977	66.60
76.5	864,674		0.0000	1.0000	66.44
77.5	694,506	9,385	0.0135	0.9865	66.44
78.5	308,220	551	0.0018	0.9982	65.55

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	305,067	15,902	0.0521	0.9479	65.43	
80.5	289,165	1,250	0.0043	0.9957	62.02	
81.5	287,915		0.0000	1.0000	61.75	
82.5	287,915		0.0000	1.0000	61.75	
83.5	287,915		0.0000	1.0000	61.75	
84.5	287,915		0.0000	1.0000	61.75	
85.5	287,814	2,128	0.0074	0.9926	61.75	
86.5	283,802		0.0000	1.0000	61.29	
87.5	283,802	16,735	0.0590	0.9410	61.29	
88.5	267,006		0.0000	1.0000	57.68	
89.5	267,006		0.0000	1.0000	57.68	
90.5	267,006	44,417	0.1664	0.8336	57.68	
91.5	222,589		0.0000	1.0000	48.08	
92.5	220,732		0.0000	1.0000	48.08	
93.5	220,722		0.0000	1.0000	48.08	
94.5	34,865	1,172	0.0336	0.9664	48.08	
95.5	33,693		0.0000	1.0000	46.47	
96.5					46.47	

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015

EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,336,146		0.0000	1.0000	100.00
0.5	172,038,155		0.0000	1.0000	100.00
1.5	164,717,787	240,476	0.0015	0.9985	100.00
2.5	163,710,559		0.0000	1.0000	99.85
3.5	161,296,727	4,821	0.0000	1.0000	99.85
4.5	157,116,429	16,000	0.0001	0.9999	99.85
5.5	155,518,523	1,481	0.0000	1.0000	99.84
6.5	150,759,724	12,716	0.0001	0.9999	99.84
7.5	150,224,569	46,811	0.0003	0.9997	99.83
8.5	158,707,467	400	0.0000	1.0000	99.80
9.5	157,223,020	45,107	0.0003	0.9997	99.80
10.5	156,855,549	1,500	0.0000	1.0000	99.77
11.5	156,134,958	57,515	0.0004	0.9996	99.77
12.5	152,660,875	24,000	0.0002	0.9998	99.73
13.5	152,527,648	1,043	0.0000	1.0000	99.72
14.5	160,982,108	4,906	0.0000	1.0000	99.72
15.5	168,868,596	45,519	0.0003	0.9997	99.71
16.5	168,573,122	1,984	0.0000	1.0000	99.69
17.5	168,249,426	227,732	0.0014	0.9986	99.69
18.5	167,877,512	7,459	0.0000	1.0000	99.55
19.5	167,117,692	729,129	0.0044	0.9956	99.55
20.5	150,553,394	276,126	0.0018	0.9982	99.11
21.5	124,716,060		0.0000	1.0000	98.93
22.5	124,358,922		0.0000	1.0000	98.93
23.5	103,734,012	39,229	0.0004	0.9996	98.93
24.5	103,197,159	3,276	0.0000	1.0000	98.89
25.5	105,848,020	10,542	0.0001	0.9999	98.89
26.5	108,881,573	292,651	0.0027	0.9973	98.88
27.5	106,420,485	401,457	0.0038	0.9962	98.61
28.5	105,406,619	316,801	0.0030	0.9970	98.24
29.5	104,185,494	3,100	0.0000	1.0000	97.95
30.5	103,993,708	213,778	0.0021	0.9979	97.94
31.5	103,730,190	28,225	0.0003	0.9997	97.74
32.5	93,166,813	91,075	0.0010	0.9990	97.72
33.5	93,001,564	5,942	0.0001	0.9999	97.62
34.5	92,969,238	70,396	0.0008	0.9992	97.61
35.5	65,122,034	158,824	0.0024	0.9976	97.54
36.5	64,960,253	843,771	0.0130	0.9870	97.30
37.5	38,799,382	62,694	0.0016	0.9984	96.04
38.5	39,226,300	1,240	0.0000	1.0000	95.88

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,227,662		0.0000	1.0000	95.88
40.5	39,025,574	11,572	0.0003	0.9997	95.88
41.5	39,014,002	5,730	0.0001	0.9999	95.85
42.5	38,768,023		0.0000	1.0000	95.84
43.5	38,767,633	9,804	0.0003	0.9997	95.84
44.5	38,711,464	15,764	0.0004	0.9996	95.81
45.5	38,688,995	19,915	0.0005	0.9995	95.78
46.5	38,626,008	26,639	0.0007	0.9993	95.73
47.5	38,732,367	16,582	0.0004	0.9996	95.66
48.5	30,487,823	66,934	0.0022	0.9978	95.62
49.5	30,411,913	137	0.0000	1.0000	95.41
50.5	30,403,524	29,244	0.0010	0.9990	95.41
51.5	30,331,056		0.0000	1.0000	95.32
52.5	30,290,147	20,110	0.0007	0.9993	95.32
53.5	30,270,047	26	0.0000	1.0000	95.25
54.5	22,285,160	382	0.0000	1.0000	95.25
55.5	12,772,858	600	0.0000	1.0000	95.25
56.5	12,809,762	165,917	0.0130	0.9870	95.25
57.5	12,643,582	105,262	0.0083	0.9917	94.01
58.5	12,538,321	133,049	0.0106	0.9894	93.23
59.5	12,400,929	47,037	0.0038	0.9962	92.24
60.5	12,343,968	149,126	0.0121	0.9879	91.89
61.5	12,188,219	106,997	0.0088	0.9912	90.78
62.5	12,079,981	206,131	0.0171	0.9829	89.98
63.5	8,942,042	145,720	0.0163	0.9837	88.45
64.5	8,796,322	52,865	0.0060	0.9940	87.01
65.5	5,869,822	139,609	0.0238	0.9762	86.48
66.5	2,623,471	426,182	0.1624	0.8376	84.43
67.5	1,516,888	9	0.0000	1.0000	70.71
68.5	933,971	29,459	0.0315	0.9685	70.71
69.5	904,366	5,000	0.0055	0.9945	68.48
70.5	897,357	305	0.0003	0.9997	68.10
71.5	885,767		0.0000	1.0000	68.08
72.5	885,215		0.0000	1.0000	68.08
73.5	885,168	2,258	0.0026	0.9974	68.08
74.5	882,910	15,500	0.0176	0.9824	67.91
75.5	866,973	2,000	0.0023	0.9977	66.71
76.5	864,674		0.0000	1.0000	66.56
77.5	694,506	9,385	0.0135	0.9865	66.56
78.5	308,220	551	0.0018	0.9982	65.66

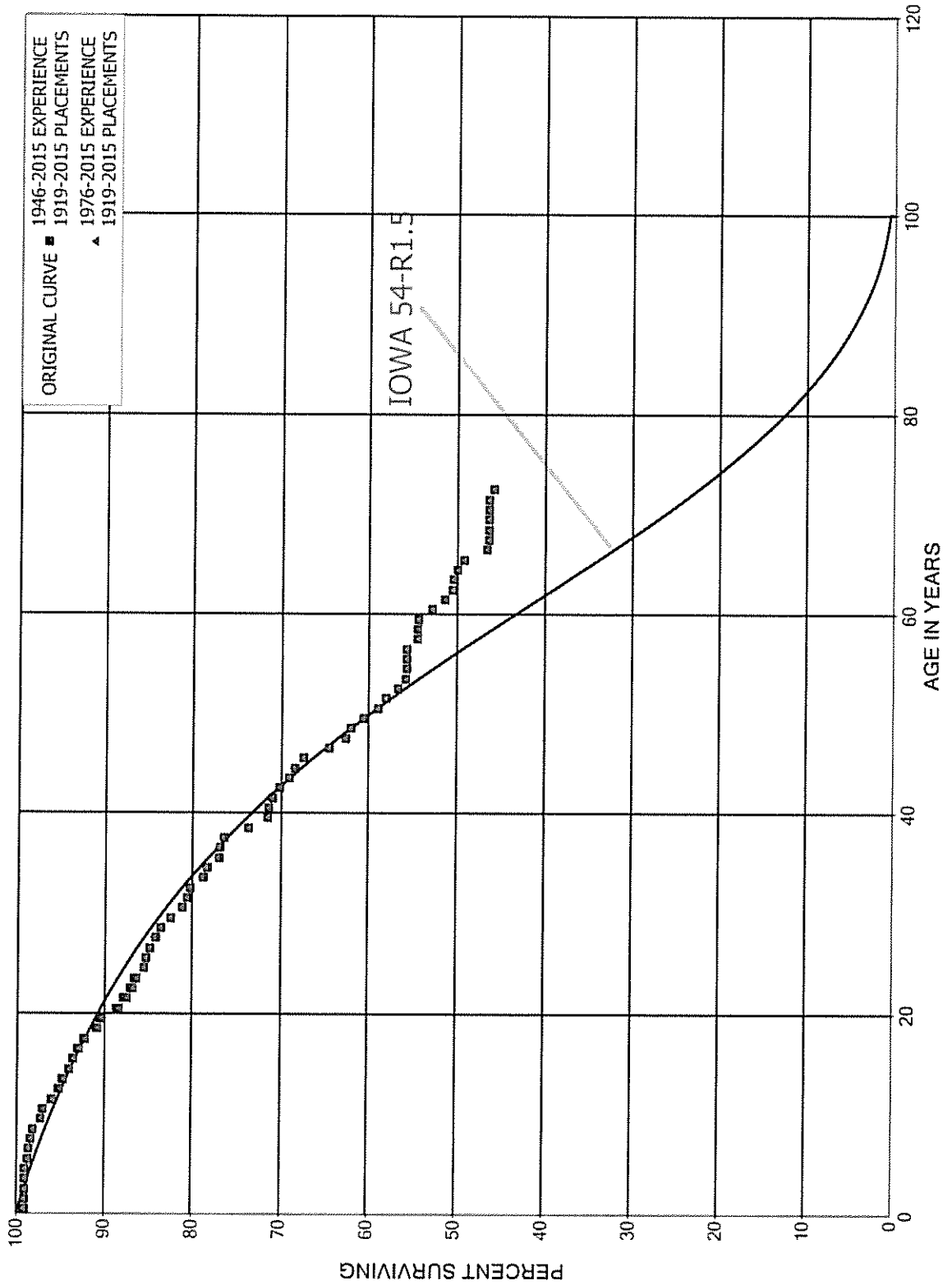
IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	305,067	15,902	0.0521	0.9479	65.54	
80.5	289,165	1,250	0.0043	0.9957	62.13	
81.5	287,915		0.0000	1.0000	61.86	
82.5	287,915		0.0000	1.0000	61.86	
83.5	287,915		0.0000	1.0000	61.86	
84.5	287,915		0.0000	1.0000	61.86	
85.5	287,814	2,128	0.0074	0.9926	61.86	
86.5	283,802		0.0000	1.0000	61.40	
87.5	283,802	16,735	0.0590	0.9410	61.40	
88.5	267,006		0.0000	1.0000	57.78	
89.5	267,006		0.0000	1.0000	57.78	
90.5	267,006	44,417	0.1664	0.8336	57.78	
91.5	222,589		0.0000	1.0000	48.17	
92.5	220,732		0.0000	1.0000	48.17	
93.5	220,722		0.0000	1.0000	48.17	
94.5	34,865	1,172	0.0336	0.9664	48.17	
95.5	33,693		0.0000	1.0000	46.55	
96.5					46.55	

IDAHO POWER COMPANY
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,156,810	578,020	0.0089	0.9911	100.00
0.5	62,675,142		0.0000	1.0000	99.11
1.5	55,926,459	16,513	0.0003	0.9997	99.11
2.5	51,452,739		0.0000	1.0000	99.08
3.5	50,921,822	19,752	0.0004	0.9996	99.08
4.5	49,092,835	144,926	0.0030	0.9970	99.05
5.5	46,262,026	41,423	0.0009	0.9991	98.75
6.5	44,231,799	125,972	0.0028	0.9972	98.66
7.5	41,114,677	88,954	0.0022	0.9978	98.38
8.5	40,153,196	353,541	0.0088	0.9912	98.17
9.5	39,475,367	119,885	0.0030	0.9970	97.31
10.5	39,052,058	364,465	0.0093	0.9907	97.01
11.5	38,060,054	313,927	0.0082	0.9918	96.11
12.5	37,464,992	197,531	0.0053	0.9947	95.31
13.5	36,493,490	270,396	0.0074	0.9926	94.81
14.5	35,522,479	174,774	0.0049	0.9951	94.11
15.5	33,189,521	215,758	0.0065	0.9935	93.64
16.5	31,521,023	215,570	0.0068	0.9932	93.04
17.5	26,558,161	401,439	0.0151	0.9849	92.40
18.5	22,754,557	116,325	0.0051	0.9949	91.00
19.5	21,915,605	459,036	0.0209	0.9791	90.54
20.5	18,632,001	180,442	0.0097	0.9903	88.64
21.5	15,585,349	134,705	0.0086	0.9914	87.78
22.5	15,291,088	71,846	0.0047	0.9953	87.02
23.5	12,949,162	163,742	0.0126	0.9874	86.62
24.5	12,213,928	40,929	0.0034	0.9966	85.52
25.5	12,158,156	53,364	0.0044	0.9956	85.23
26.5	12,075,004	89,662	0.0074	0.9926	84.86
27.5	11,908,138	91,146	0.0077	0.9923	84.23
28.5	11,587,882	145,453	0.0126	0.9874	83.58
29.5	11,185,968	181,008	0.0162	0.9838	82.54
30.5	10,837,829	84,126	0.0078	0.9922	81.20
31.5	10,720,038	44,104	0.0041	0.9959	80.57
32.5	9,100,500	164,336	0.0181	0.9819	80.24
33.5	8,836,986	44,771	0.0051	0.9949	78.79
34.5	8,781,272	143,882	0.0164	0.9836	78.39
35.5	6,358,332	13,612	0.0021	0.9979	77.11
36.5	6,271,882	35,078	0.0056	0.9944	76.94
37.5	4,051,329	150,047	0.0370	0.9630	76.51
38.5	3,879,521	115,337	0.0297	0.9703	73.68

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,719,379	6,244	0.0017	0.9983	71.49	
40.5	3,666,352	18,541	0.0051	0.9949	71.37	
41.5	3,647,810	44,473	0.0122	0.9878	71.01	
42.5	3,542,765	51,703	0.0146	0.9854	70.14	
43.5	3,488,389	37,122	0.0106	0.9894	69.12	
44.5	3,411,744	51,805	0.0152	0.9848	68.38	
45.5	3,349,625	141,173	0.0421	0.9579	67.34	
46.5	3,195,062	94,909	0.0297	0.9703	64.50	
47.5	3,075,435	24,995	0.0081	0.9919	62.59	
48.5	2,188,115	51,508	0.0235	0.9765	62.08	
49.5	2,133,806	59,119	0.0277	0.9723	60.62	
50.5	2,058,248	28,826	0.0140	0.9860	58.94	
51.5	2,000,897	47,447	0.0237	0.9763	58.11	
52.5	1,944,065	32,525	0.0167	0.9833	56.73	
53.5	1,910,276	414	0.0002	0.9998	55.79	
54.5	1,320,497	1,249	0.0009	0.9991	55.77	
55.5	614,671		0.0000	1.0000	55.72	
56.5	613,804	13,530	0.0220	0.9780	55.72	
57.5	593,809	287	0.0005	0.9995	54.49	
58.5	593,523	616	0.0010	0.9990	54.47	
59.5	592,568	17,314	0.0292	0.9708	54.41	
60.5	573,020	15,994	0.0279	0.9721	52.82	
61.5	550,237	8,560	0.0156	0.9844	51.35	
62.5	541,677	1,101	0.0020	0.9980	50.55	
63.5	336,490	3,570	0.0106	0.9894	50.44	
64.5	310,421	4,694	0.0151	0.9849	49.91	
65.5	305,396	15,435	0.0505	0.9495	49.15	
66.5	196,659	1,172	0.0060	0.9940	46.67	
67.5	152,457		0.0000	1.0000	46.39	
68.5	119,360		0.0000	1.0000	46.39	
69.5	109,940		0.0000	1.0000	46.39	
70.5	109,638		0.0000	1.0000	46.39	
71.5	108,664	1,176	0.0108	0.9892	46.39	
72.5	107,487		0.0000	1.0000	45.89	
73.5	107,168		0.0000	1.0000	45.89	
74.5	93,905		0.0000	1.0000	45.89	
75.5	93,254	28	0.0003	0.9997	45.89	
76.5	93,226		0.0000	1.0000	45.88	
77.5	82,849	120	0.0014	0.9986	45.88	
78.5	60,057	8,952	0.1491	0.8509	45.81	

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	49,743	57	0.0011	0.9989	38.98	
80.5	49,686	2,544	0.0512	0.9488	38.94	
81.5	47,139		0.0000	1.0000	36.94	
82.5	47,139		0.0000	1.0000	36.94	
83.5	46,985		0.0000	1.0000	36.94	
84.5	46,985		0.0000	1.0000	36.94	
85.5	46,720		0.0000	1.0000	36.94	
86.5	46,720		0.0000	1.0000	36.94	
87.5	45,312		0.0000	1.0000	36.94	
88.5	44,091		0.0000	1.0000	36.94	
89.5	44,075		0.0000	1.0000	36.94	
90.5	44,075		0.0000	1.0000	36.94	
91.5	44,075	775	0.0176	0.9824	36.94	
92.5	43,272		0.0000	1.0000	36.29	
93.5	42,792		0.0000	1.0000	36.29	
94.5	4,659		0.0000	1.0000	36.29	
95.5	4,570		0.0000	1.0000	36.29	
96.5					36.29	

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,211,331	578,020	0.0096	0.9904	100.00
0.5	57,820,627		0.0000	1.0000	99.04
1.5	51,073,323	16,183	0.0003	0.9997	99.04
2.5	46,684,033		0.0000	1.0000	99.01
3.5	46,204,138	12,320	0.0003	0.9997	99.01
4.5	44,443,733	144,919	0.0033	0.9967	98.98
5.5	41,633,244	40,463	0.0010	0.9990	98.66
6.5	39,633,871	125,972	0.0032	0.9968	98.56
7.5	36,551,751	81,619	0.0022	0.9978	98.25
8.5	36,727,580	341,164	0.0093	0.9907	98.03
9.5	36,066,026	116,259	0.0032	0.9968	97.12
10.5	35,714,097	363,121	0.0102	0.9898	96.81
11.5	34,840,599	302,519	0.0087	0.9913	95.82
12.5	34,289,087	194,693	0.0057	0.9943	94.99
13.5	33,328,334	212,713	0.0064	0.9936	94.45
14.5	33,320,566	168,861	0.0051	0.9949	93.85
15.5	31,821,504	209,990	0.0066	0.9934	93.37
16.5	30,218,823	208,940	0.0069	0.9931	92.76
17.5	25,279,178	399,711	0.0158	0.9842	92.12
18.5	21,477,400	115,099	0.0054	0.9946	90.66
19.5	20,647,966	458,668	0.0222	0.9778	90.17
20.5	17,367,765	169,583	0.0098	0.9902	88.17
21.5	14,359,024	122,818	0.0086	0.9914	87.31
22.5	14,081,886	70,655	0.0050	0.9950	86.56
23.5	11,975,779	80,139	0.0067	0.9933	86.13
24.5	11,273,304	40,929	0.0036	0.9964	85.55
25.5	11,280,265	51,696	0.0046	0.9954	85.24
26.5	11,440,773	75,914	0.0066	0.9934	84.85
27.5	11,534,818	90,473	0.0078	0.9922	84.29
28.5	11,342,214	145,316	0.0128	0.9872	83.63
29.5	10,955,190	178,647	0.0163	0.9837	82.56
30.5	10,609,823	70,929	0.0067	0.9933	81.21
31.5	10,506,203	43,395	0.0041	0.9959	80.67
32.5	8,887,374	158,415	0.0178	0.9822	80.33
33.5	8,630,100	44,379	0.0051	0.9949	78.90
34.5	8,589,264	139,364	0.0162	0.9838	78.50
35.5	6,171,562	13,612	0.0022	0.9978	77.22
36.5	6,085,112	34,783	0.0057	0.9943	77.05
37.5	3,888,708	149,403	0.0384	0.9616	76.61
38.5	3,762,761	114,331	0.0304	0.9696	73.67

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,604,987	6,244	0.0017	0.9983	71.43
40.5	3,551,960	18,331	0.0052	0.9948	71.31
41.5	3,533,631	44,473	0.0126	0.9874	70.94
42.5	3,428,586	45,457	0.0133	0.9867	70.04
43.5	3,380,610	30,952	0.0092	0.9908	69.12
44.5	3,310,135	50,928	0.0154	0.9846	68.48
45.5	3,249,158	141,173	0.0434	0.9566	67.43
46.5	3,094,595	92,845	0.0300	0.9700	64.50
47.5	2,980,531	21,504	0.0072	0.9928	62.56
48.5	2,097,923	50,484	0.0241	0.9759	62.11
49.5	2,044,655	57,169	0.0280	0.9720	60.62
50.5	1,971,046	28,826	0.0146	0.9854	58.92
51.5	1,913,695	47,447	0.0248	0.9752	58.06
52.5	1,856,892	32,525	0.0175	0.9825	56.62
53.5	1,823,763	414	0.0002	0.9998	55.63
54.5	1,303,600	1,249	0.0010	0.9990	55.62
55.5	597,863		0.0000	1.0000	55.56
56.5	613,804	13,530	0.0220	0.9780	55.56
57.5	593,809	287	0.0005	0.9995	54.34
58.5	593,523	616	0.0010	0.9990	54.31
59.5	592,568	17,314	0.0292	0.9708	54.26
60.5	573,020	15,994	0.0279	0.9721	52.67
61.5	550,237	8,560	0.0156	0.9844	51.20
62.5	541,677	1,101	0.0020	0.9980	50.41
63.5	336,490	3,570	0.0106	0.9894	50.30
64.5	310,421	4,694	0.0151	0.9849	49.77
65.5	305,396	15,435	0.0505	0.9495	49.02
66.5	196,659	1,172	0.0060	0.9940	46.54
67.5	152,457		0.0000	1.0000	46.26
68.5	119,360		0.0000	1.0000	46.26
69.5	109,940		0.0000	1.0000	46.26
70.5	109,638		0.0000	1.0000	46.26
71.5	108,664	1,176	0.0108	0.9892	46.26
72.5	107,487		0.0000	1.0000	45.76
73.5	107,168		0.0000	1.0000	45.76
74.5	93,905		0.0000	1.0000	45.76
75.5	93,254	28	0.0003	0.9997	45.76
76.5	93,226		0.0000	1.0000	45.75
77.5	82,849	120	0.0014	0.9986	45.75
78.5	60,057	8,952	0.1491	0.8509	45.68

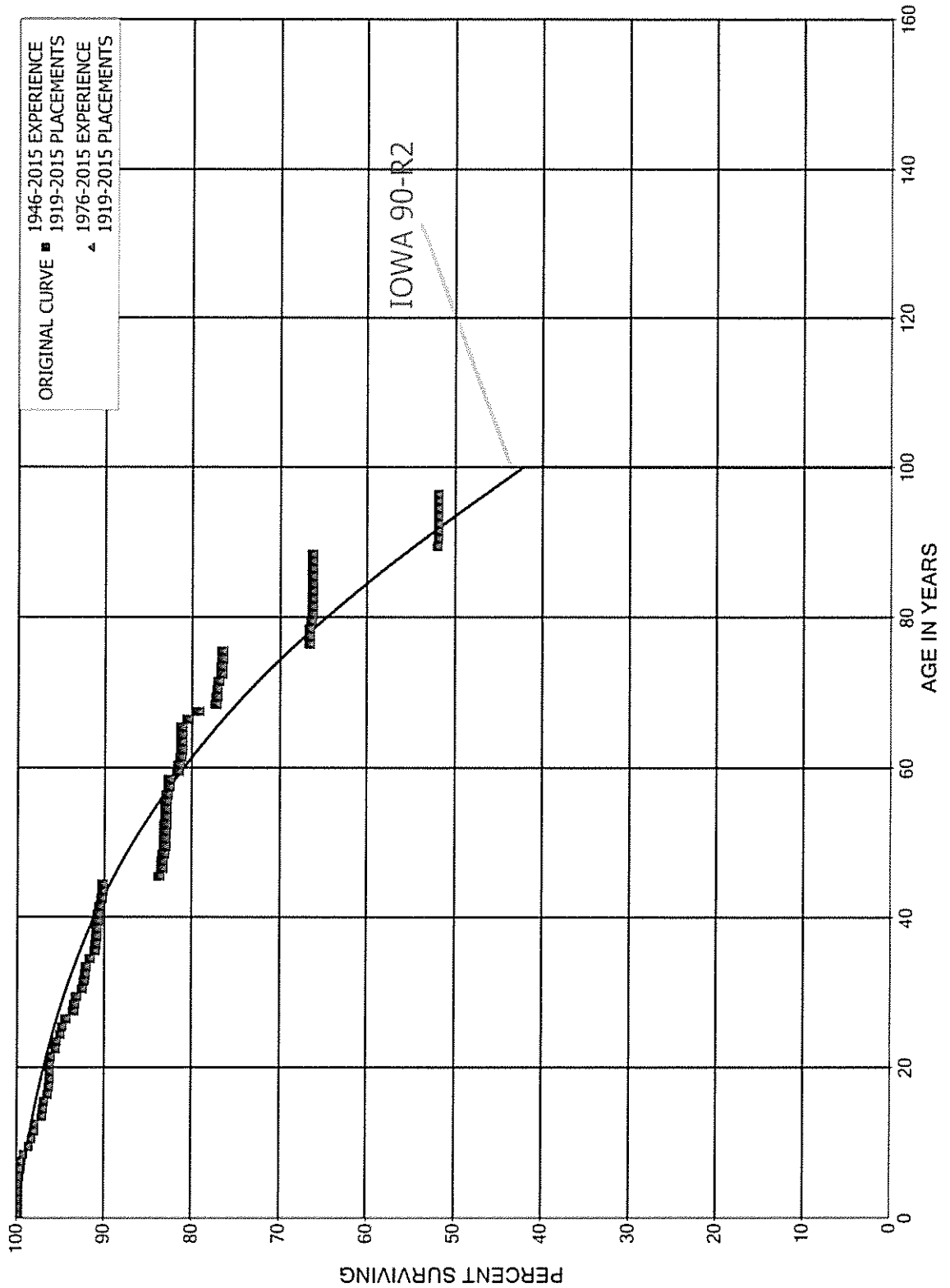
IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	49,743	57	0.0011	0.9989	38.87	
80.5	49,686	2,544	0.0512	0.9488	38.83	
81.5	47,139		0.0000	1.0000	36.84	
82.5	47,139		0.0000	1.0000	36.84	
83.5	46,985		0.0000	1.0000	36.84	
84.5	46,985		0.0000	1.0000	36.84	
85.5	46,720		0.0000	1.0000	36.84	
86.5	46,720		0.0000	1.0000	36.84	
87.5	45,312		0.0000	1.0000	36.84	
88.5	44,091		0.0000	1.0000	36.84	
89.5	44,075		0.0000	1.0000	36.84	
90.5	44,075		0.0000	1.0000	36.84	
91.5	44,075	775	0.0176	0.9824	36.84	
92.5	43,272		0.0000	1.0000	36.19	
93.5	42,792		0.0000	1.0000	36.19	
94.5	4,659		0.0000	1.0000	36.19	
95.5	4,570		0.0000	1.0000	36.19	
96.5					36.19	

IDAHO POWER COMPANY
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	24,324,074	62,065	0.0026	0.9974	100.00	
0.5	23,458,237	1,057	0.0000	1.0000	99.74	
1.5	22,229,332	5,841	0.0003	0.9997	99.74	
2.5	21,433,118	6,696	0.0003	0.9997	99.71	
3.5	20,235,175	1,982	0.0001	0.9999	99.68	
4.5	19,152,995	14,978	0.0008	0.9992	99.67	
5.5	18,248,596	14,739	0.0008	0.9992	99.60	
6.5	17,511,750	18,197	0.0010	0.9990	99.51	
7.5	16,481,462	40,220	0.0024	0.9976	99.41	
8.5	15,721,835	89,165	0.0057	0.9943	99.17	
9.5	15,443,279	42,107	0.0027	0.9973	98.61	
10.5	14,488,460	54,088	0.0037	0.9963	98.34	
11.5	14,003,679	3,346	0.0002	0.9998	97.97	
12.5	13,732,626	112,414	0.0082	0.9918	97.95	
13.5	13,252,919	8,753	0.0007	0.9993	97.15	
14.5	12,957,199	17,503	0.0014	0.9986	97.08	
15.5	12,649,260	51,306	0.0041	0.9959	96.95	
16.5	12,511,111	20,390	0.0016	0.9984	96.56	
17.5	12,416,193	8,169	0.0007	0.9993	96.40	
18.5	11,626,206	7,027	0.0006	0.9994	96.34	
19.5	11,200,493	9,853	0.0009	0.9991	96.28	
20.5	10,476,556	7,325	0.0007	0.9993	96.19	
21.5	9,349,156	50,956	0.0055	0.9945	96.13	
22.5	9,112,049	9,703	0.0011	0.9989	95.60	
23.5	8,464,416	37,811	0.0045	0.9955	95.50	
24.5	8,236,937	16,903	0.0021	0.9979	95.07	
25.5	8,126,895	35,607	0.0044	0.9956	94.88	
26.5	7,961,315	67,663	0.0085	0.9915	94.46	
27.5	7,828,673	15,332	0.0020	0.9980	93.66	
28.5	7,787,811	15,483	0.0020	0.9980	93.48	
29.5	7,662,652	56,897	0.0074	0.9926	93.29	
30.5	7,561,346	12,569	0.0017	0.9983	92.60	
31.5	7,523,501	14,541	0.0019	0.9981	92.44	
32.5	6,451,243	5,101	0.0008	0.9992	92.27	
33.5	6,358,632	29,420	0.0046	0.9954	92.19	
34.5	6,272,462	41,751	0.0067	0.9933	91.77	
35.5	3,867,663	4,792	0.0012	0.9988	91.15	
36.5	3,842,484	2,448	0.0006	0.9994	91.04	
37.5	2,491,968	662	0.0003	0.9997	90.98	
38.5	2,487,661	1,309	0.0005	0.9995	90.96	

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,476,059	1,451	0.0006	0.9994	90.91	
40.5	2,473,108	6,537	0.0026	0.9974	90.86	
41.5	2,448,587	6,307	0.0026	0.9974	90.62	
42.5	2,435,833	3,167	0.0013	0.9987	90.39	
43.5	2,428,025	240	0.0001	0.9999	90.27	
44.5	2,427,008	169,224	0.0697	0.9303	90.26	
45.5	2,257,224	9,280	0.0041	0.9959	83.97	
46.5	2,241,619	736	0.0003	0.9997	83.62	
47.5	2,239,866	3,784	0.0017	0.9983	83.59	
48.5	1,784,957	2,574	0.0014	0.9986	83.45	
49.5	1,779,550	681	0.0004	0.9996	83.33	
50.5	1,778,466	505	0.0003	0.9997	83.30	
51.5	1,766,468	786	0.0004	0.9996	83.28	
52.5	1,764,263	242	0.0001	0.9999	83.24	
53.5	1,760,623	1,101	0.0006	0.9994	83.23	
54.5	1,434,786	247	0.0002	0.9998	83.18	
55.5	972,174	583	0.0006	0.9994	83.16	
56.5	971,560	3,387	0.0035	0.9965	83.11	
57.5	967,592	119	0.0001	0.9999	82.82	
58.5	964,073	11,414	0.0118	0.9882	82.81	
59.5	943,094	768	0.0008	0.9992	81.83	
60.5	942,326	2,660	0.0028	0.9972	81.76	
61.5	938,892	1,492	0.0016	0.9984	81.53	
62.5	935,877	360	0.0004	0.9996	81.40	
63.5	732,211	40	0.0001	0.9999	81.37	
64.5	731,687		0.0000	1.0000	81.37	
65.5	531,231	3,894	0.0073	0.9927	81.37	
66.5	355,986	5,693	0.0160	0.9840	80.77	
67.5	232,377	5,923	0.0255	0.9745	79.48	
68.5	138,208	81	0.0006	0.9994	77.45	
69.5	87,709	83	0.0009	0.9991	77.41	
70.5	87,515	236	0.0027	0.9973	77.34	
71.5	86,391	312	0.0036	0.9964	77.13	
72.5	85,663	62	0.0007	0.9993	76.85	
73.5	85,601	77	0.0009	0.9991	76.79	
74.5	85,525		0.0000	1.0000	76.72	
75.5	85,525	11,105	0.1298	0.8702	76.72	
76.5	74,420		0.0000	1.0000	66.76	
77.5	48,929		0.0000	1.0000	66.76	
78.5	44,302	193	0.0044	0.9956	66.76	

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	44,109	30	0.0007	0.9993	66.47	
80.5	44,079		0.0000	1.0000	66.43	
81.5	44,079		0.0000	1.0000	66.43	
82.5	44,079		0.0000	1.0000	66.43	
83.5	44,079		0.0000	1.0000	66.43	
84.5	44,008		0.0000	1.0000	66.43	
85.5	43,943		0.0000	1.0000	66.43	
86.5	43,834		0.0000	1.0000	66.43	
87.5	43,361		0.0000	1.0000	66.43	
88.5	43,361	9,346	0.2155	0.7845	66.43	
89.5	33,894	100	0.0030	0.9970	52.11	
90.5	33,480		0.0000	1.0000	51.96	
91.5	33,213		0.0000	1.0000	51.96	
92.5	33,213		0.0000	1.0000	51.96	
93.5	33,213		0.0000	1.0000	51.96	
94.5	629		0.0000	1.0000	51.96	
95.5	629		0.0000	1.0000	51.96	
96.5					51.96	

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	21,776,966	62,065	0.0029	0.9971	100.00	
0.5	20,907,358	847	0.0000	1.0000	99.71	
1.5	19,715,135	3,450	0.0002	0.9998	99.71	
2.5	18,928,562		0.0000	1.0000	99.69	
3.5	17,743,416	1,192	0.0001	0.9999	99.69	
4.5	16,663,960	13,062	0.0008	0.9992	99.69	
5.5	15,764,287	12,252	0.0008	0.9992	99.61	
6.5	15,037,235	17,829	0.0012	0.9988	99.53	
7.5	13,971,852	40,220	0.0029	0.9971	99.41	
8.5	13,823,912	87,427	0.0063	0.9937	99.13	
9.5	13,552,856	41,690	0.0031	0.9969	98.50	
10.5	12,600,441	52,004	0.0041	0.9959	98.20	
11.5	12,141,811	3,186	0.0003	0.9997	97.79	
12.5	11,873,117	111,237	0.0094	0.9906	97.77	
13.5	11,399,454	8,415	0.0007	0.9993	96.85	
14.5	11,460,901	17,342	0.0015	0.9985	96.78	
15.5	11,619,677	50,463	0.0043	0.9957	96.63	
16.5	11,500,729	20,390	0.0018	0.9982	96.21	
17.5	11,410,500	8,001	0.0007	0.9993	96.04	
18.5	10,625,794	7,027	0.0007	0.9993	95.97	
19.5	10,210,380	1,830	0.0002	0.9998	95.91	
20.5	9,495,593	7,161	0.0008	0.9992	95.89	
21.5	8,370,115	49,880	0.0060	0.9940	95.82	
22.5	8,138,597	8,026	0.0010	0.9990	95.25	
23.5	7,711,927	37,719	0.0049	0.9951	95.16	
24.5	7,452,904	16,863	0.0023	0.9977	94.69	
25.5	7,548,359	34,682	0.0046	0.9954	94.48	
26.5	7,585,752	67,663	0.0089	0.9911	94.04	
27.5	7,587,339	14,769	0.0019	0.9981	93.20	
28.5	7,640,153	15,473	0.0020	0.9980	93.02	
29.5	7,571,705	56,897	0.0075	0.9925	92.83	
30.5	7,470,615	12,348	0.0017	0.9983	92.14	
31.5	7,433,880	14,043	0.0019	0.9981	91.98	
32.5	6,362,535	5,101	0.0008	0.9992	91.81	
33.5	6,269,924	29,420	0.0047	0.9953	91.74	
34.5	6,183,769	41,751	0.0068	0.9932	91.31	
35.5	3,778,970	4,792	0.0013	0.9987	90.69	
36.5	3,753,874	2,352	0.0006	0.9994	90.58	
37.5	2,440,906	662	0.0003	0.9997	90.52	
38.5	2,443,140	1,309	0.0005	0.9995	90.49	

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,431,600	1,451	0.0006	0.9994	90.45	
40.5	2,428,726	6,537	0.0027	0.9973	90.39	
41.5	2,404,204	6,307	0.0026	0.9974	90.15	
42.5	2,391,451	3,167	0.0013	0.9987	89.91	
43.5	2,383,643	240	0.0001	0.9999	89.79	
44.5	2,382,696	169,224	0.0710	0.9290	89.78	
45.5	2,213,170	9,280	0.0042	0.9958	83.41	
46.5	2,197,674	736	0.0003	0.9997	83.06	
47.5	2,196,394	3,784	0.0017	0.9983	83.03	
48.5	1,741,485	2,574	0.0015	0.9985	82.89	
49.5	1,736,199	681	0.0004	0.9996	82.76	
50.5	1,735,511	505	0.0003	0.9997	82.73	
51.5	1,723,779	786	0.0005	0.9995	82.71	
52.5	1,721,574	242	0.0001	0.9999	82.67	
53.5	1,717,934	1,101	0.0006	0.9994	82.66	
54.5	1,434,019	247	0.0002	0.9998	82.60	
55.5	971,415	583	0.0006	0.9994	82.59	
56.5	971,560	3,387	0.0035	0.9965	82.54	
57.5	967,592	119	0.0001	0.9999	82.25	
58.5	964,073	11,414	0.0118	0.9882	82.24	
59.5	943,094	768	0.0008	0.9992	81.27	
60.5	942,326	2,660	0.0028	0.9972	81.20	
61.5	938,892	1,492	0.0016	0.9984	80.97	
62.5	935,877	360	0.0004	0.9996	80.85	
63.5	732,211	40	0.0001	0.9999	80.81	
64.5	731,687		0.0000	1.0000	80.81	
65.5	531,231	3,894	0.0073	0.9927	80.81	
66.5	355,986	5,693	0.0160	0.9840	80.22	
67.5	232,377	5,923	0.0255	0.9745	78.93	
68.5	138,208	81	0.0006	0.9994	76.92	
69.5	87,709	83	0.0009	0.9991	76.88	
70.5	87,515	236	0.0027	0.9973	76.81	
71.5	86,391	312	0.0036	0.9964	76.60	
72.5	85,663	62	0.0007	0.9993	76.32	
73.5	85,601	77	0.0009	0.9991	76.27	
74.5	85,525		0.0000	1.0000	76.20	
75.5	85,525	11,105	0.1298	0.8702	76.20	
76.5	74,420		0.0000	1.0000	66.30	
77.5	48,929		0.0000	1.0000	66.30	
78.5	44,302	193	0.0044	0.9956	66.30	

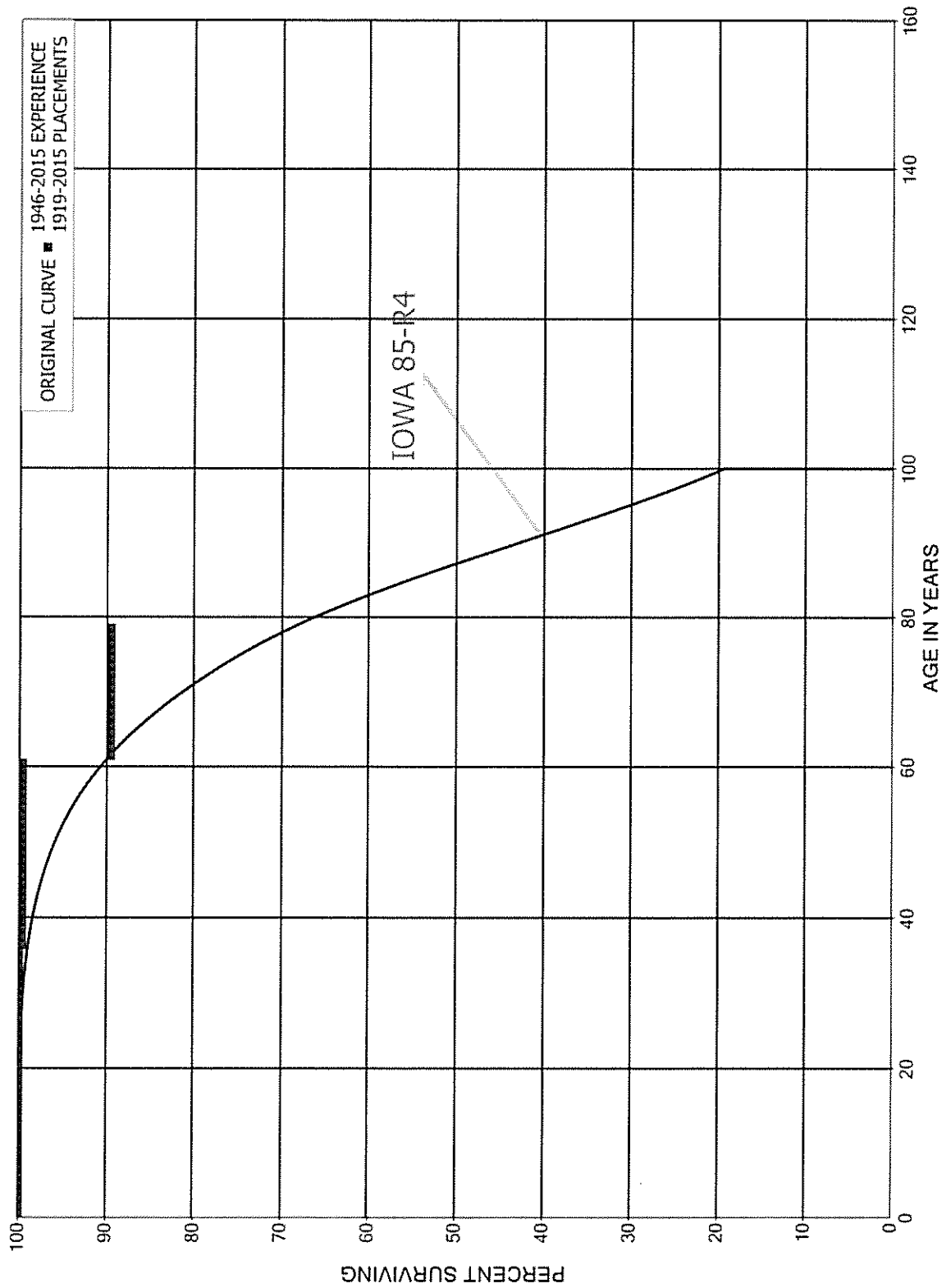
IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	44,109	30	0.0007	0.9993	66.02	
80.5	44,079		0.0000	1.0000	65.97	
81.5	44,079		0.0000	1.0000	65.97	
82.5	44,079		0.0000	1.0000	65.97	
83.5	44,079		0.0000	1.0000	65.97	
84.5	44,008		0.0000	1.0000	65.97	
85.5	43,943		0.0000	1.0000	65.97	
86.5	43,834		0.0000	1.0000	65.97	
87.5	43,361		0.0000	1.0000	65.97	
88.5	43,361	9,346	0.2155	0.7845	65.97	
89.5	33,894	100	0.0030	0.9970	51.75	
90.5	33,480		0.0000	1.0000	51.60	
91.5	33,213		0.0000	1.0000	51.60	
92.5	33,213		0.0000	1.0000	51.60	
93.5	33,213		0.0000	1.0000	51.60	
94.5	629		0.0000	1.0000	51.60	
95.5	629		0.0000	1.0000	51.60	
96.5					51.60	

IDAHO POWER COMPANY
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,310,475		0.0000	1.0000	100.00
0.5	9,034,646	56	0.0000	1.0000	100.00
1.5	7,613,352		0.0000	1.0000	100.00
2.5	7,613,352		0.0000	1.0000	100.00
3.5	7,608,229		0.0000	1.0000	100.00
4.5	7,017,532		0.0000	1.0000	100.00
5.5	6,884,890		0.0000	1.0000	100.00
6.5	6,884,890		0.0000	1.0000	100.00
7.5	6,907,833		0.0000	1.0000	100.00
8.5	6,908,100		0.0000	1.0000	100.00
9.5	6,908,100		0.0000	1.0000	100.00
10.5	6,908,100	4,578	0.0007	0.9993	100.00
11.5	6,903,522		0.0000	1.0000	99.93
12.5	6,886,783		0.0000	1.0000	99.93
13.5	6,886,783		0.0000	1.0000	99.93
14.5	6,886,783		0.0000	1.0000	99.93
15.5	6,886,783		0.0000	1.0000	99.93
16.5	6,886,783		0.0000	1.0000	99.93
17.5	6,893,217		0.0000	1.0000	99.93
18.5	6,893,217		0.0000	1.0000	99.93
19.5	6,893,217		0.0000	1.0000	99.93
20.5	5,867,262		0.0000	1.0000	99.93
21.5	5,589,537		0.0000	1.0000	99.93
22.5	5,531,761		0.0000	1.0000	99.93
23.5	5,032,008		0.0000	1.0000	99.93
24.5	4,810,643		0.0000	1.0000	99.93
25.5	4,810,643		0.0000	1.0000	99.93
26.5	5,333,505		0.0000	1.0000	99.93
27.5	5,294,293		0.0000	1.0000	99.93
28.5	4,429,896		0.0000	1.0000	99.93
29.5	4,393,491		0.0000	1.0000	99.93
30.5	4,194,118		0.0000	1.0000	99.93
31.5	3,370,419		0.0000	1.0000	99.93
32.5	3,247,751		0.0000	1.0000	99.93
33.5	3,247,751		0.0000	1.0000	99.93
34.5	2,711,220		0.0000	1.0000	99.93
35.5	2,480,306	6,704	0.0027	0.9973	99.93
36.5	2,452,826		0.0000	1.0000	99.66
37.5	2,149,880		0.0000	1.0000	99.66
38.5	2,149,880		0.0000	1.0000	99.66

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,149,880		0.0000	1.0000	99.66
40.5	2,149,880		0.0000	1.0000	99.66
41.5	2,149,880		0.0000	1.0000	99.66
42.5	2,149,880		0.0000	1.0000	99.66
43.5	2,149,880		0.0000	1.0000	99.66
44.5	2,149,880		0.0000	1.0000	99.66
45.5	2,149,880		0.0000	1.0000	99.66
46.5	2,136,815		0.0000	1.0000	99.66
47.5	2,136,815		0.0000	1.0000	99.66
48.5	1,317,623		0.0000	1.0000	99.66
49.5	1,249,556		0.0000	1.0000	99.66
50.5	1,229,193		0.0000	1.0000	99.66
51.5	1,220,599		0.0000	1.0000	99.66
52.5	1,203,562		0.0000	1.0000	99.66
53.5	1,198,692		0.0000	1.0000	99.66
54.5	651,686		0.0000	1.0000	99.66
55.5	377,176		0.0000	1.0000	99.66
56.5	377,176		0.0000	1.0000	99.66
57.5	377,176		0.0000	1.0000	99.66
58.5	377,176		0.0000	1.0000	99.66
59.5	376,331		0.0000	1.0000	99.66
60.5	370,586	37,767	0.1019	0.8981	99.66
61.5	332,819		0.0000	1.0000	89.51
62.5	332,819		0.0000	1.0000	89.51
63.5	177,397		0.0000	1.0000	89.51
64.5	176,420		0.0000	1.0000	89.51
65.5	146,644		0.0000	1.0000	89.51
66.5	144,620		0.0000	1.0000	89.51
67.5	103,286		0.0000	1.0000	89.51
68.5	86,189		0.0000	1.0000	89.51
69.5	86,189		0.0000	1.0000	89.51
70.5	86,189		0.0000	1.0000	89.51
71.5	86,189		0.0000	1.0000	89.51
72.5	86,189		0.0000	1.0000	89.51
73.5	86,189		0.0000	1.0000	89.51
74.5	86,189		0.0000	1.0000	89.51
75.5	86,134		0.0000	1.0000	89.51
76.5	86,134		0.0000	1.0000	89.51
77.5	63,190		0.0000	1.0000	89.51
78.5	53,612		0.0000	1.0000	89.51

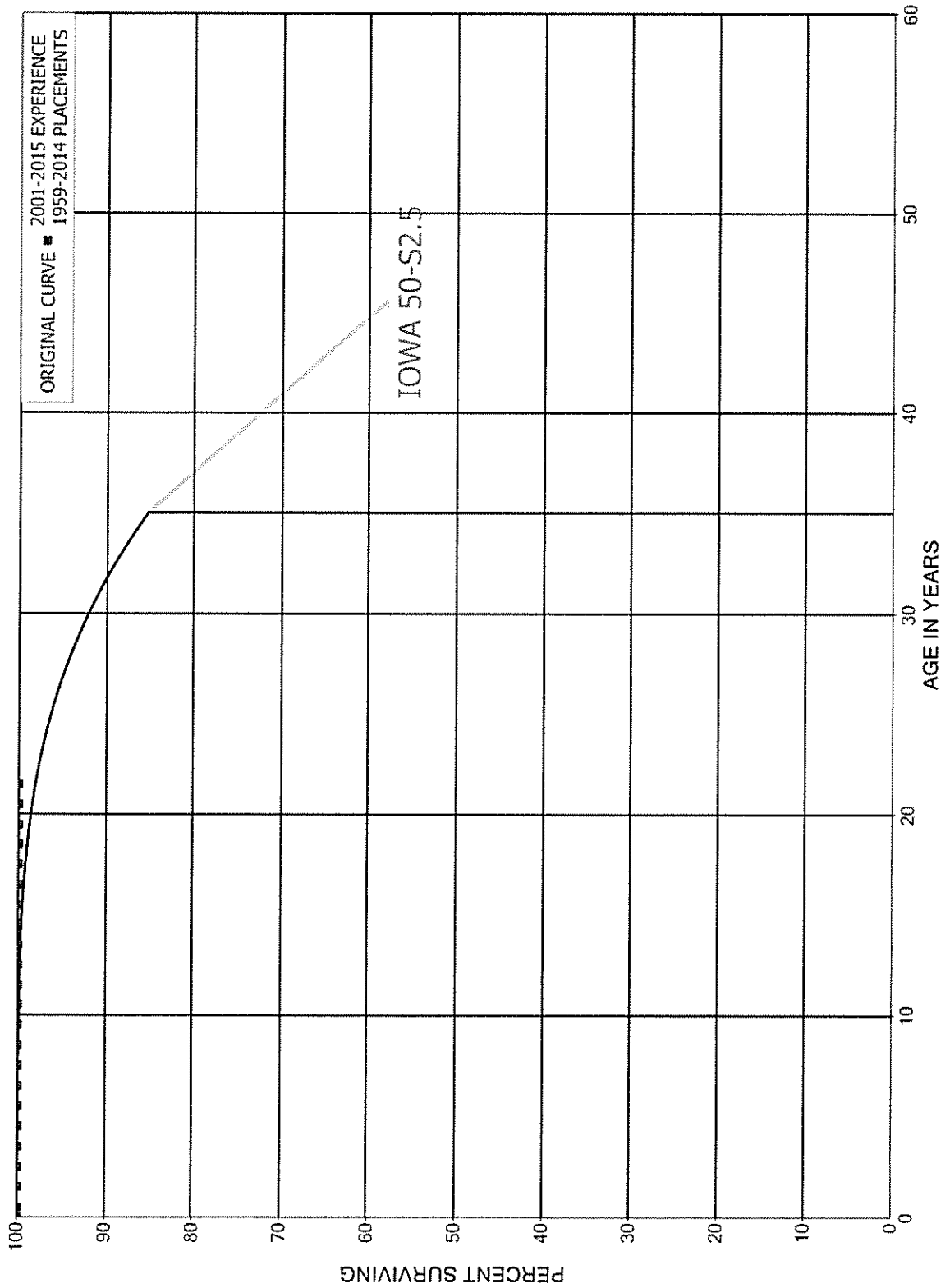
IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1946-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	53,612		0.0000	1.0000	89.51
80.5	53,612		0.0000	1.0000	89.51
81.5	53,612		0.0000	1.0000	89.51
82.5	53,612		0.0000	1.0000	89.51
83.5	53,612		0.0000	1.0000	89.51
84.5	53,612		0.0000	1.0000	89.51
85.5	53,612		0.0000	1.0000	89.51
86.5	53,612		0.0000	1.0000	89.51
87.5	47,178		0.0000	1.0000	89.51
88.5	47,178		0.0000	1.0000	89.51
89.5	47,178		0.0000	1.0000	89.51
90.5	47,178		0.0000	1.0000	89.51
91.5	47,178		0.0000	1.0000	89.51
92.5	47,178		0.0000	1.0000	89.51
93.5	47,178		0.0000	1.0000	89.51
94.5	4,412		0.0000	1.0000	89.51
95.5	4,412		0.0000	1.0000	89.51
96.5					89.51

IDAHO POWER COMPANY
ACCOUNT 342 FUEL HOLDERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



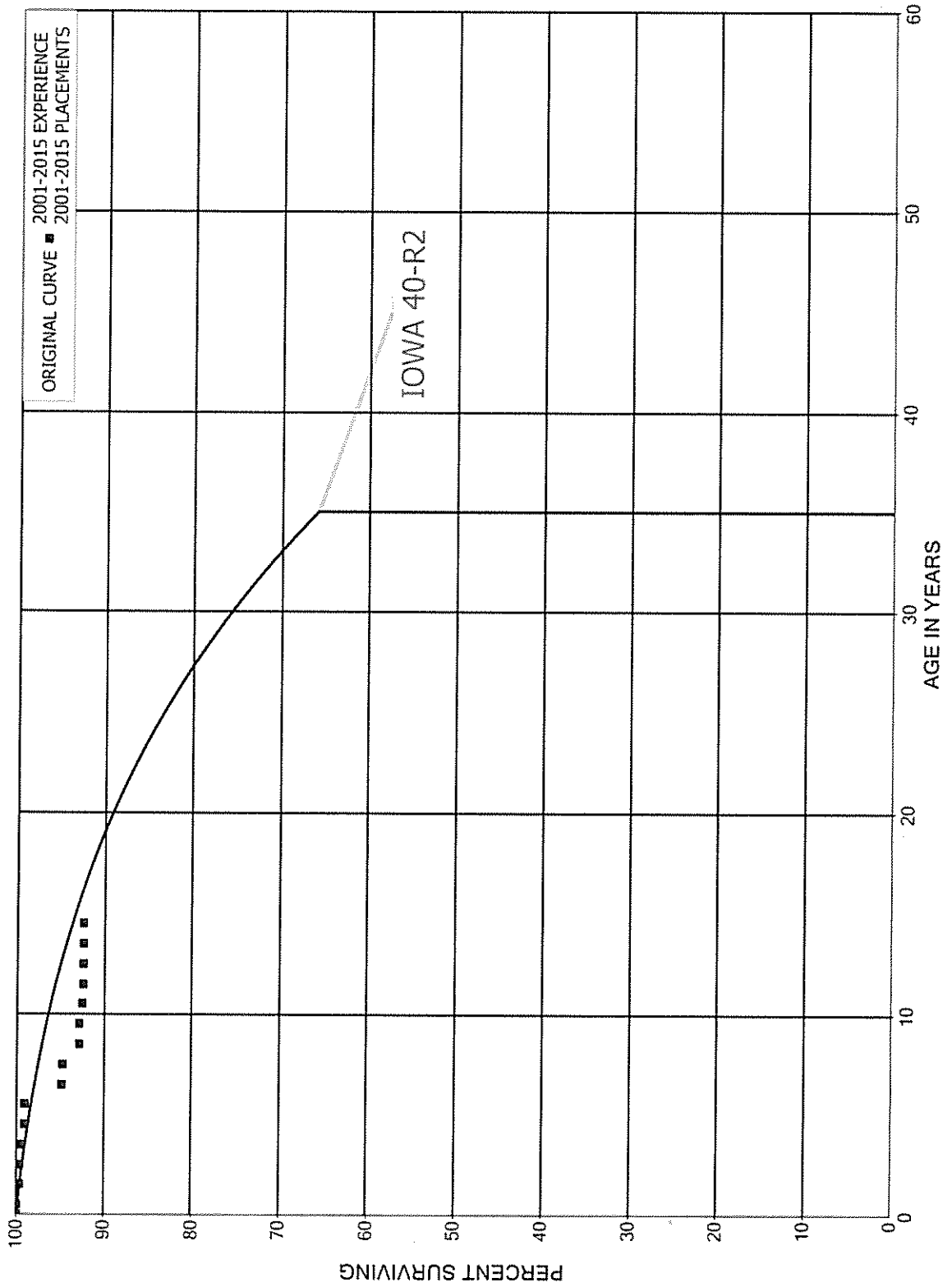
IDAHO POWER COMPANY
ACCOUNT 342 FUEL HOLDERS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2014			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,391,240		0.0000	1.0000	100.00
0.5	10,391,240		0.0000	1.0000	100.00
1.5	7,167,474		0.0000	1.0000	100.00
2.5	7,167,474		0.0000	1.0000	100.00
3.5	3,631,313		0.0000	1.0000	100.00
4.5	3,631,313		0.0000	1.0000	100.00
5.5	3,631,313		0.0000	1.0000	100.00
6.5	3,664,116		0.0000	1.0000	100.00
7.5	2,983,940		0.0000	1.0000	100.00
8.5	3,492,108		0.0000	1.0000	100.00
9.5	3,492,108		0.0000	1.0000	100.00
10.5	1,466,227		0.0000	1.0000	100.00
11.5	1,466,227		0.0000	1.0000	100.00
12.5	1,466,227		0.0000	1.0000	100.00
13.5	1,466,227		0.0000	1.0000	100.00
14.5	32,803		0.0000	1.0000	100.00
15.5	32,803		0.0000	1.0000	100.00
16.5	32,803		0.0000	1.0000	100.00
17.5	32,803		0.0000	1.0000	100.00
18.5	32,803		0.0000	1.0000	100.00
19.5	32,803		0.0000	1.0000	100.00
20.5	32,803		0.0000	1.0000	100.00
21.5					100.00
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

IDAHO POWER COMPANY
ACCOUNT 342 FUEL HOLDERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2014			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	28,503		0.0000		
42.5	28,503		0.0000		
43.5	28,503		0.0000		
44.5	28,503		0.0000		
45.5	28,503		0.0000		
46.5	28,503		0.0000		
47.5	28,503		0.0000		
48.5	28,503		0.0000		
49.5	28,503		0.0000		
50.5	28,503		0.0000		
51.5	28,503		0.0000		
52.5	28,503		0.0000		
53.5	28,503		0.0000		
54.5	28,503		0.0000		
55.5	28,503		0.0000		
56.5					

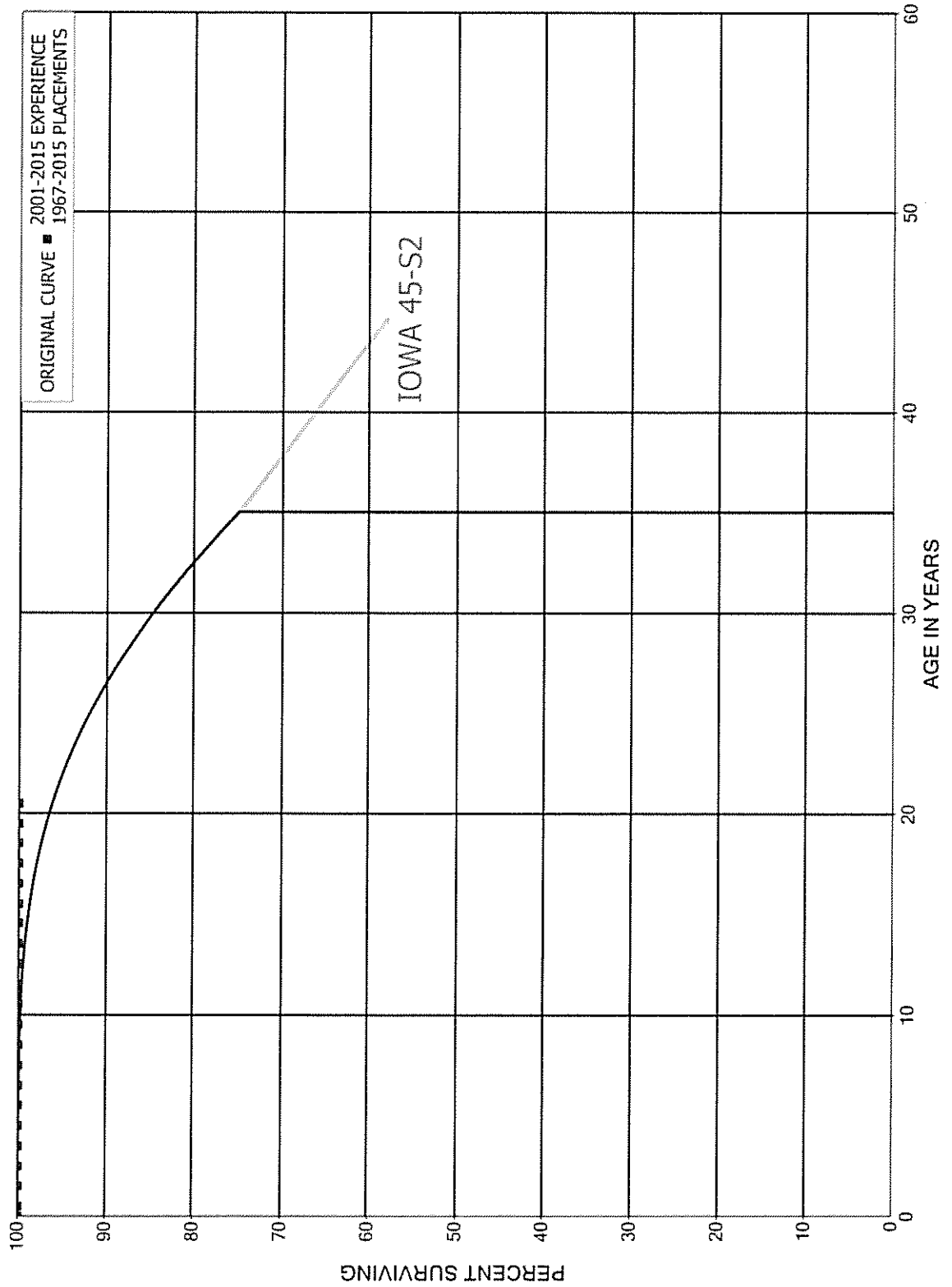
IDAHO POWER COMPANY
ACCOUNT 343 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY
ACCOUNT 343 PRIME MOVERS
ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2015			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	261,114,248		0.0000	1.0000	100.00
0.5	245,426,763	888,131	0.0036	0.9964	100.00
1.5	116,547,967		0.0000	1.0000	99.64
2.5	106,210,757	201,183	0.0019	0.9981	99.64
3.5	101,622,984	399,444	0.0039	0.9961	99.45
4.5	100,411,648	20,000	0.0002	0.9998	99.06
5.5	92,954,903	3,938,912	0.0424	0.9576	99.04
6.5	87,069,354	129,468	0.0015	0.9985	94.84
7.5	41,690,468	837,464	0.0201	0.9799	94.70
8.5	27,713,926		0.0000	1.0000	92.80
9.5	27,128,380	99,723	0.0037	0.9963	92.80
10.5	27,028,658	10,000	0.0004	0.9996	92.46
11.5	27,018,658		0.0000	1.0000	92.42
12.5	26,186,639		0.0000	1.0000	92.42
13.5	25,251,523		0.0000	1.0000	92.42
14.5					92.42

IDAHO POWER COMPANY
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



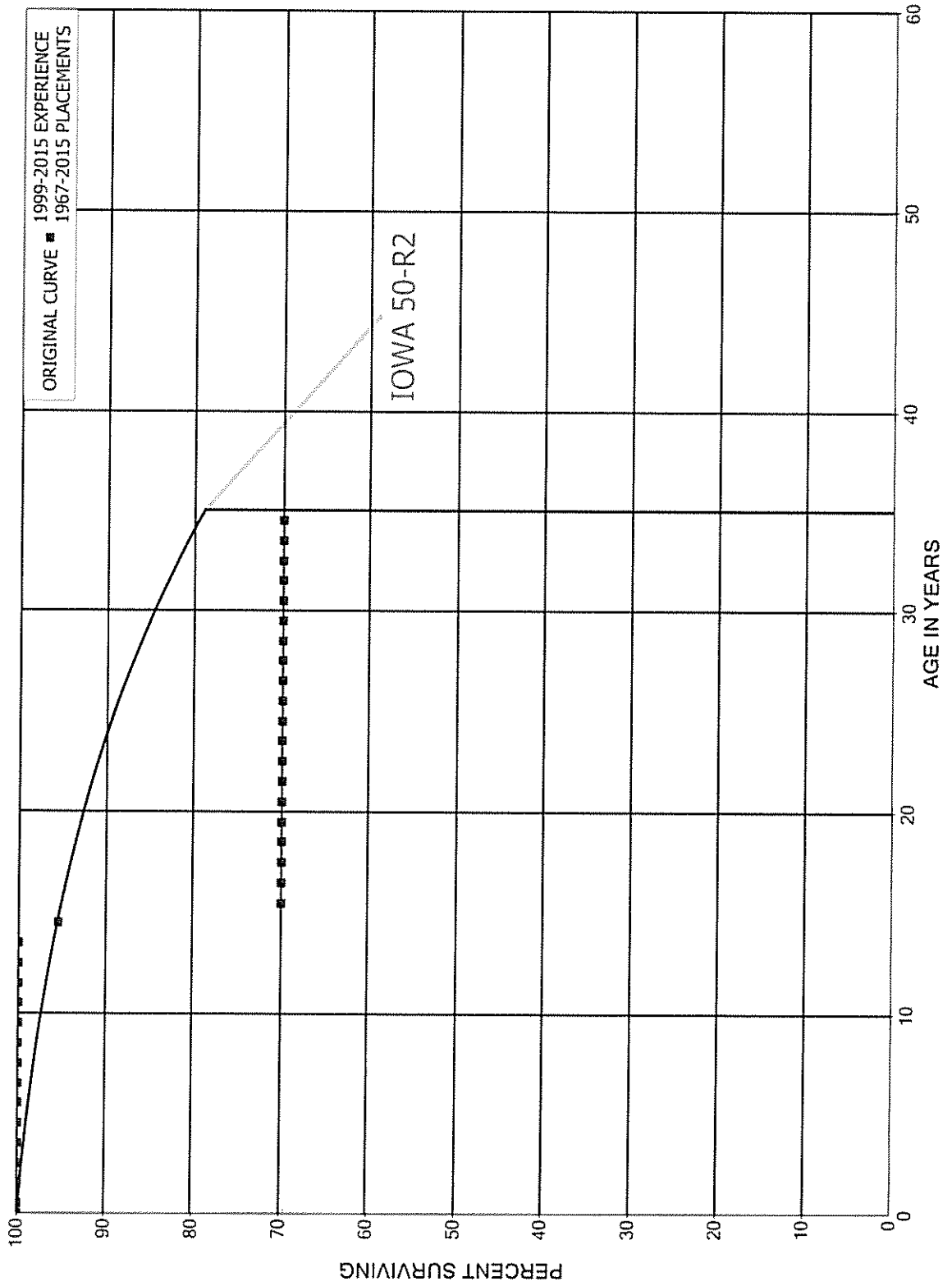
IDAHO POWER COMPANY
ACCOUNT 344 GENERATORS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,009,930		0.0000	1.0000	100.00
0.5	65,833,310		0.0000	1.0000	100.00
1.5	31,159,953		0.0000	1.0000	100.00
2.5	31,159,953		0.0000	1.0000	100.00
3.5	31,159,953		0.0000	1.0000	100.00
4.5	31,159,953		0.0000	1.0000	100.00
5.5	31,197,344		0.0000	1.0000	100.00
6.5	31,197,344		0.0000	1.0000	100.00
7.5	21,363,124		0.0000	1.0000	100.00
8.5	21,363,124		0.0000	1.0000	100.00
9.5	13,223,124		0.0000	1.0000	100.00
10.5	13,223,124		0.0000	1.0000	100.00
11.5	13,223,124		0.0000	1.0000	100.00
12.5	13,223,124		0.0000	1.0000	100.00
13.5	13,203,426		0.0000	1.0000	100.00
14.5	37,391		0.0000	1.0000	100.00
15.5	37,391		0.0000	1.0000	100.00
16.5	37,391		0.0000	1.0000	100.00
17.5	37,391		0.0000	1.0000	100.00
18.5	37,391		0.0000	1.0000	100.00
19.5	37,391		0.0000	1.0000	100.00
20.5					100.00
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	484,556		0.0000		
34.5	484,556		0.0000		
35.5	484,556		0.0000		
36.5	484,556		0.0000		
37.5	484,556		0.0000		
38.5	484,556		0.0000		

IDAHO POWER COMPANY
ACCOUNT 344 GENERATORS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2015			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	484,556		0.0000		
40.5	484,556		0.0000		
41.5	484,556		0.0000		
42.5	484,556		0.0000		
43.5	484,556		0.0000		
44.5	484,556		0.0000		
45.5	484,556		0.0000		
46.5	484,556		0.0000		
47.5	484,556		0.0000		
48.5					

IDAHO POWER COMPANY
ACCOUNT 345 ACCESSORY ELECTRICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,171,978		0.0000	1.0000	100.00
0.5	89,265,721		0.0000	1.0000	100.00
1.5	25,696,486		0.0000	1.0000	100.00
2.5	25,696,486		0.0000	1.0000	100.00
3.5	25,696,486		0.0000	1.0000	100.00
4.5	25,000,589		0.0000	1.0000	100.00
5.5	24,872,221		0.0000	1.0000	100.00
6.5	16,541,969		0.0000	1.0000	100.00
7.5	13,343,471		0.0000	1.0000	100.00
8.5	3,969,502		0.0000	1.0000	100.00
9.5	3,969,502		0.0000	1.0000	100.00
10.5	2,450,091		0.0000	1.0000	100.00
11.5	2,465,612		0.0000	1.0000	100.00
12.5	2,202,355		0.0000	1.0000	100.00
13.5	2,195,952	100,000	0.0455	0.9545	100.00
14.5	37,692	10,046	0.2665	0.7335	95.45
15.5	27,646		0.0000	1.0000	70.01
16.5	7,092		0.0000	1.0000	70.01
17.5	7,092		0.0000	1.0000	70.01
18.5	7,092		0.0000	1.0000	70.01
19.5	7,092		0.0000	1.0000	70.01
20.5	7,092		0.0000	1.0000	70.01
21.5	7,092		0.0000	1.0000	70.01
22.5	7,092		0.0000	1.0000	70.01
23.5	7,092		0.0000	1.0000	70.01
24.5	7,092		0.0000	1.0000	70.01
25.5	7,092		0.0000	1.0000	70.01
26.5	7,092		0.0000	1.0000	70.01
27.5	7,484		0.0000	1.0000	70.01
28.5	392		0.0000	1.0000	70.01
29.5	392		0.0000	1.0000	70.01
30.5	392		0.0000	1.0000	70.01
31.5	19,918		0.0000	1.0000	70.01
32.5	19,918		0.0000	1.0000	70.01
33.5	19,918		0.0000	1.0000	70.01
34.5	19,918		0.0000	1.0000	70.01
35.5	19,918		0.0000	1.0000	70.01
36.5	19,918		0.0000	1.0000	70.01
37.5	19,918		0.0000	1.0000	70.01
38.5	19,918		0.0000	1.0000	70.01

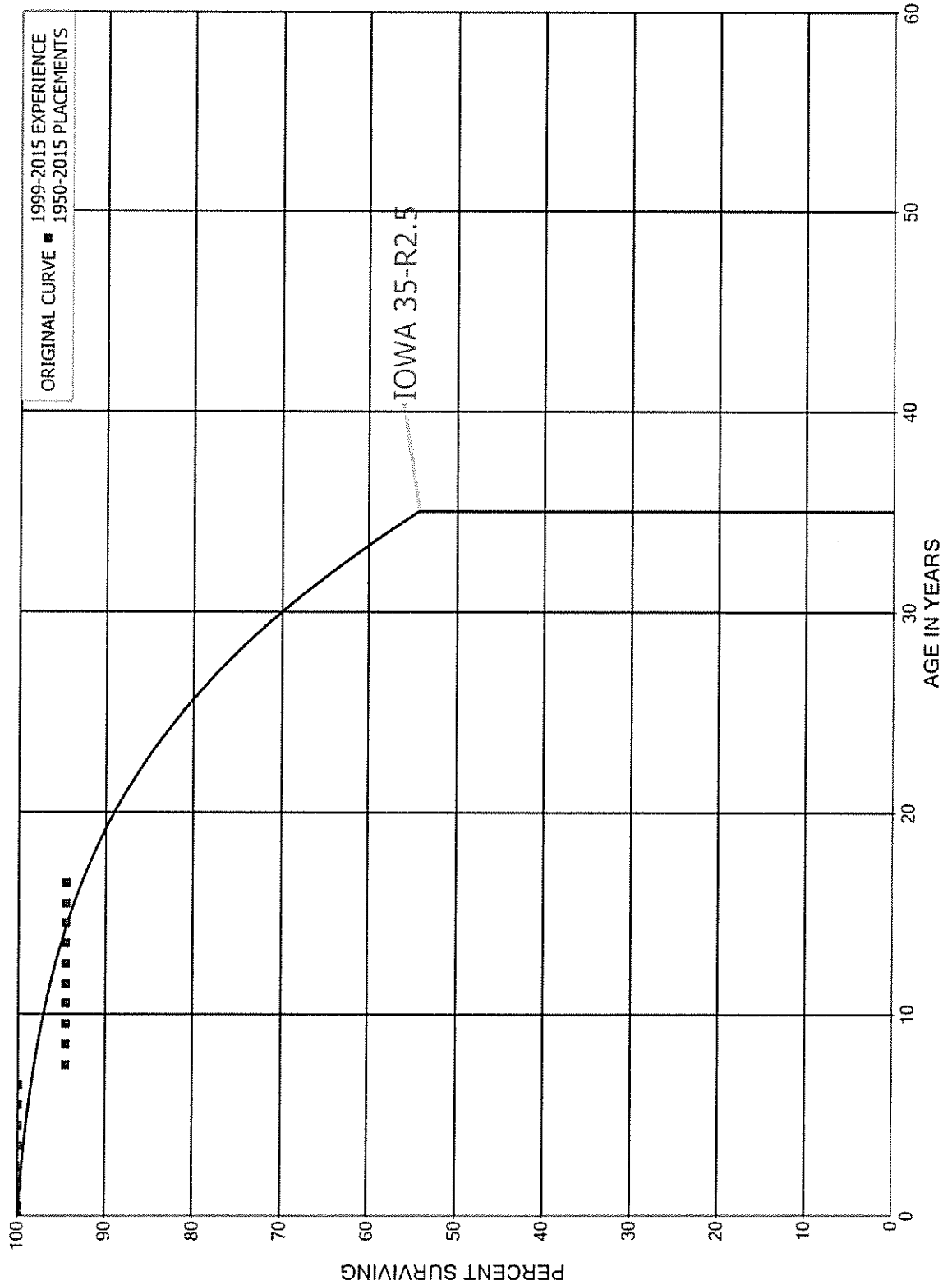
IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRICAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,918		0.0000	1.0000	70.01
40.5	19,918		0.0000	1.0000	70.01
41.5	19,918		0.0000	1.0000	70.01
42.5	19,918		0.0000	1.0000	70.01
43.5	19,918		0.0000	1.0000	70.01
44.5	19,526		0.0000	1.0000	70.01
45.5	19,526		0.0000	1.0000	70.01
46.5	19,526		0.0000	1.0000	70.01
47.5	19,526		0.0000	1.0000	70.01
48.5					70.01

IDAHO POWER COMPANY
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,175,977		0.0000	1.0000	100.00
0.5	5,935,972		0.0000	1.0000	100.00
1.5	3,513,127		0.0000	1.0000	100.00
2.5	3,403,738		0.0000	1.0000	100.00
3.5	3,335,754		0.0000	1.0000	100.00
4.5	3,293,402		0.0000	1.0000	100.00
5.5	3,228,950		0.0000	1.0000	100.00
6.5	3,214,979	174,918	0.0544	0.9456	100.00
7.5	2,083,166		0.0000	1.0000	94.56
8.5	1,211,048		0.0000	1.0000	94.56
9.5	1,205,714		0.0000	1.0000	94.56
10.5	1,199,614		0.0000	1.0000	94.56
11.5	1,191,939		0.0000	1.0000	94.56
12.5	1,153,231		0.0000	1.0000	94.56
13.5	1,106,665		0.0000	1.0000	94.56
14.5	862		0.0000	1.0000	94.56
15.5	862		0.0000	1.0000	94.56
16.5					94.56
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

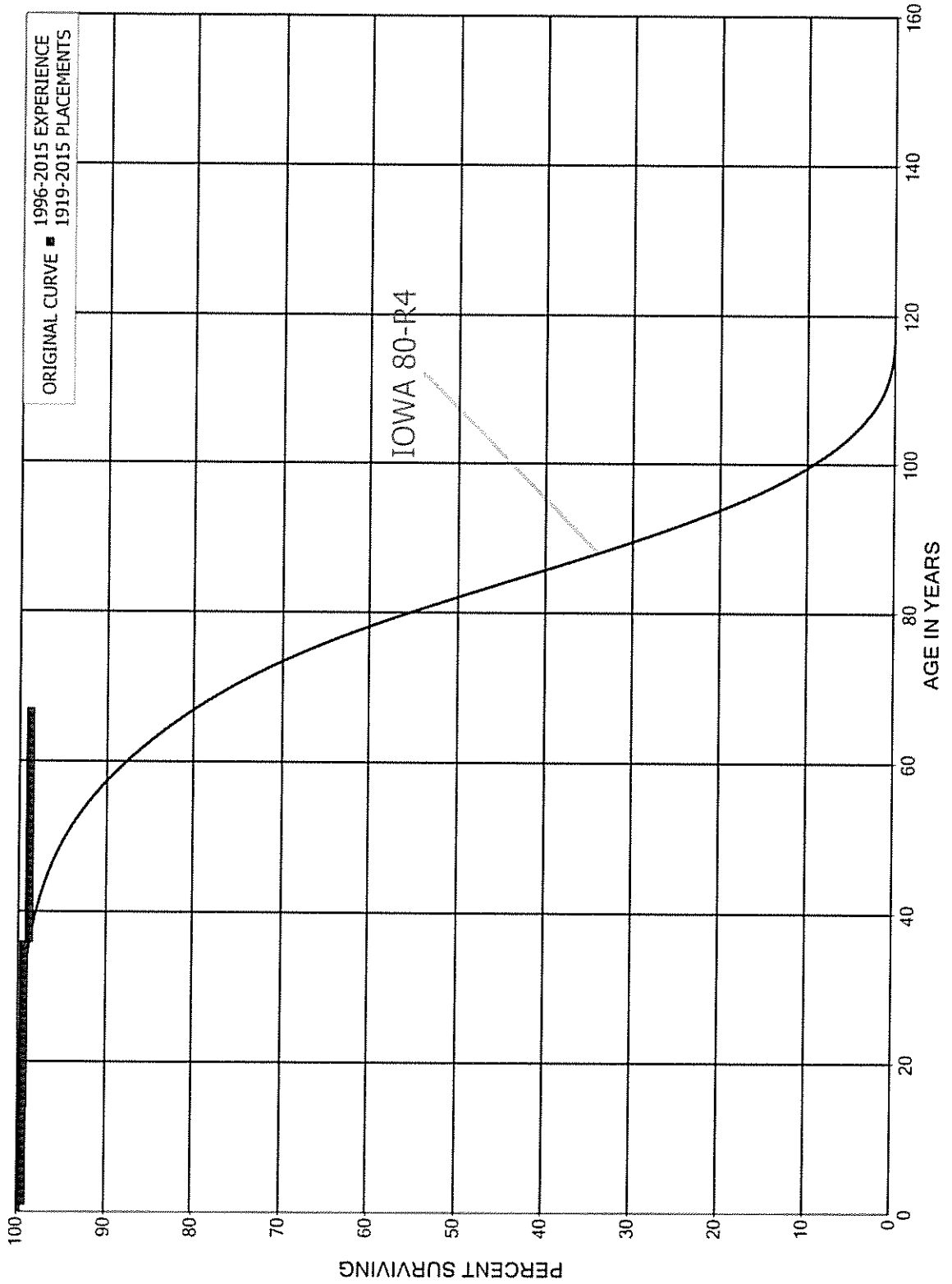
IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	93		0.0000		
44.5	93		0.0000		
45.5	93		0.0000		
46.5	93		0.0000		
47.5	93		0.0000		
48.5	143		0.0000		
49.5	143		0.0000		
50.5	143		0.0000		
51.5	143		0.0000		
52.5	143		0.0000		
53.5	143		0.0000		
54.5	143		0.0000		
55.5	143		0.0000		
56.5	143		0.0000		
57.5	143		0.0000		
58.5	143		0.0000		
59.5	143		0.0000		
60.5	50		0.0000		
61.5	50		0.0000		
62.5	50		0.0000		
63.5	50		0.0000		
64.5	50		0.0000		
65.5					

IDAHO POWER COMPANY
ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,139,458		0.0000	1.0000	100.00
0.5	24,807,810	143,339	0.0058	0.9942	100.00
1.5	25,635,215		0.0000	1.0000	99.42
2.5	25,087,866		0.0000	1.0000	99.42
3.5	25,167,249		0.0000	1.0000	99.42
4.5	24,958,129		0.0000	1.0000	99.42
5.5	22,057,659		0.0000	1.0000	99.42
6.5	20,361,621		0.0000	1.0000	99.42
7.5	19,523,738		0.0000	1.0000	99.42
8.5	17,656,770		0.0000	1.0000	99.42
9.5	16,832,125		0.0000	1.0000	99.42
10.5	14,390,126	7,302	0.0005	0.9995	99.42
11.5	14,154,332		0.0000	1.0000	99.37
12.5	11,209,414		0.0000	1.0000	99.37
13.5	8,900,853	3,142	0.0004	0.9996	99.37
14.5	6,991,943		0.0000	1.0000	99.34
15.5	6,794,093		0.0000	1.0000	99.34
16.5	6,677,627		0.0000	1.0000	99.34
17.5	6,750,037		0.0000	1.0000	99.34
18.5	5,380,073		0.0000	1.0000	99.34
19.5	5,323,278		0.0000	1.0000	99.34
20.5	4,692,789		0.0000	1.0000	99.34
21.5	3,853,031		0.0000	1.0000	99.34
22.5	4,144,380		0.0000	1.0000	99.34
23.5	4,052,567		0.0000	1.0000	99.34
24.5	3,565,910		0.0000	1.0000	99.34
25.5	3,442,827		0.0000	1.0000	99.34
26.5	3,554,896		0.0000	1.0000	99.34
27.5	3,566,344		0.0000	1.0000	99.34
28.5	3,542,352		0.0000	1.0000	99.34
29.5	3,610,513		0.0000	1.0000	99.34
30.5	3,592,924		0.0000	1.0000	99.34
31.5	3,754,306		0.0000	1.0000	99.34
32.5	3,589,663		0.0000	1.0000	99.34
33.5	3,350,269		0.0000	1.0000	99.34
34.5	3,232,922	5	0.0000	1.0000	99.34
35.5	2,285,258	14,412	0.0063	0.9937	99.34
36.5	2,308,173		0.0000	1.0000	98.71
37.5	2,256,271		0.0000	1.0000	98.71
38.5	2,172,899	54	0.0000	1.0000	98.71

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,005,886		0.0000	1.0000	98.71
40.5	1,955,178		0.0000	1.0000	98.71
41.5	1,823,131		0.0000	1.0000	98.71
42.5	1,403,103		0.0000	1.0000	98.71
43.5	1,452,966		0.0000	1.0000	98.71
44.5	1,510,218		0.0000	1.0000	98.71
45.5	1,560,384		0.0000	1.0000	98.71
46.5	1,451,210		0.0000	1.0000	98.71
47.5	1,439,978		0.0000	1.0000	98.71
48.5	1,332,927		0.0000	1.0000	98.71
49.5	1,177,793	367	0.0003	0.9997	98.71
50.5	1,144,327		0.0000	1.0000	98.68
51.5	983,699		0.0000	1.0000	98.68
52.5	893,543		0.0000	1.0000	98.68
53.5	868,171		0.0000	1.0000	98.68
54.5	625,773		0.0000	1.0000	98.68
55.5	475,031		0.0000	1.0000	98.68
56.5	432,315		0.0000	1.0000	98.68
57.5	411,806		0.0000	1.0000	98.68
58.5	392,751		0.0000	1.0000	98.68
59.5	326,296		0.0000	1.0000	98.68
60.5	319,954		0.0000	1.0000	98.68
61.5	304,060		0.0000	1.0000	98.68
62.5	224,656		0.0000	1.0000	98.68
63.5	170,681		0.0000	1.0000	98.68
64.5	107,249		0.0000	1.0000	98.68
65.5	45,725		0.0000	1.0000	98.68
66.5	28,876		0.0000	1.0000	98.68
67.5	28,660		0.0000	1.0000	98.68
68.5	28,660		0.0000	1.0000	98.68
69.5	16,697		0.0000	1.0000	98.68
70.5	16,716		0.0000	1.0000	98.68
71.5	16,716		0.0000	1.0000	98.68
72.5	16,716		0.0000	1.0000	98.68
73.5	17,155		0.0000	1.0000	98.68
74.5	1,423		0.0000	1.0000	98.68
75.5	1,423		0.0000	1.0000	98.68
76.5	1,456		0.0000	1.0000	98.68
77.5	1,456		0.0000	1.0000	98.68
78.5	1,456		0.0000	1.0000	98.68

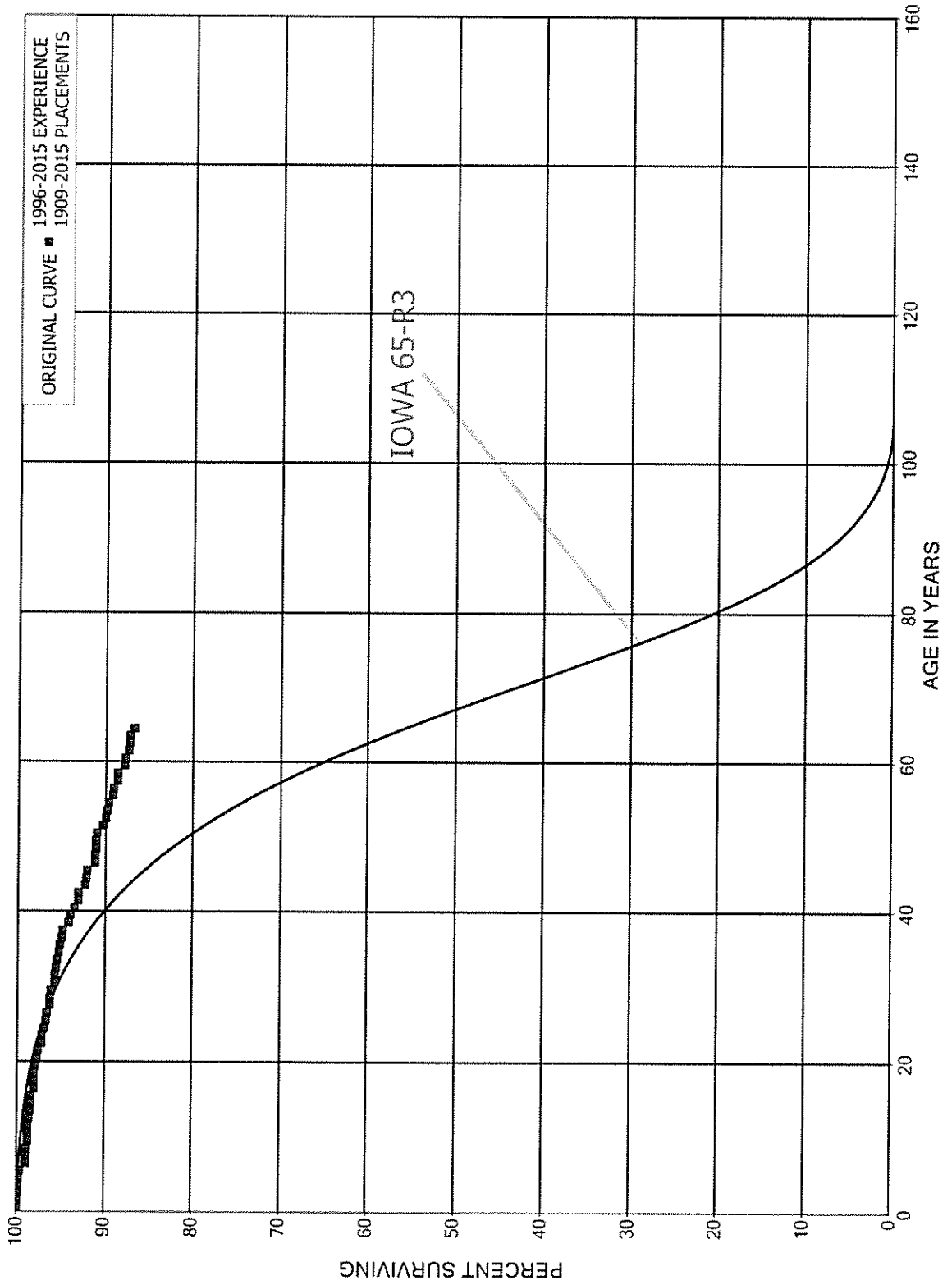
IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,295		0.0000	1.0000	98.68	
80.5	1,295	15	0.0118	0.9882	98.68	
81.5	1,279		0.0000	1.0000	97.51	
82.5	1,279		0.0000	1.0000	97.51	
83.5	1,279		0.0000	1.0000	97.51	
84.5	1,279		0.0000	1.0000	97.51	
85.5	1,279		0.0000	1.0000	97.51	
86.5	582		0.0000	1.0000	97.51	
87.5	582		0.0000	1.0000	97.51	
88.5	582		0.0000	1.0000	97.51	
89.5	476		0.0000	1.0000	97.51	
90.5	457		0.0000	1.0000	97.51	
91.5	457		0.0000	1.0000	97.51	
92.5	457		0.0000	1.0000	97.51	
93.5	18		0.0000	1.0000	97.51	
94.5	18		0.0000	1.0000	97.51	
95.5	18		0.0000	1.0000	97.51	
96.5					97.51	

IDAHO POWER COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,764,562		0.0000	1.0000	100.00
0.5	53,115,194		0.0000	1.0000	100.00
1.5	53,295,149	74,779	0.0014	0.9986	100.00
2.5	50,184,076	7,463	0.0001	0.9999	99.86
3.5	47,655,863	80,233	0.0017	0.9983	99.84
4.5	46,723,678	14,506	0.0003	0.9997	99.68
5.5	24,824,594	169,238	0.0068	0.9932	99.65
6.5	22,816,088	1,500	0.0001	0.9999	98.97
7.5	23,931,393	12,449	0.0005	0.9995	98.96
8.5	20,677,299	30,000	0.0015	0.9985	98.91
9.5	18,617,642		0.0000	1.0000	98.76
10.5	15,899,080	698	0.0000	1.0000	98.76
11.5	15,954,109	26,060	0.0016	0.9984	98.76
12.5	13,580,672	19,290	0.0014	0.9986	98.60
13.5	13,075,748	12,503	0.0010	0.9990	98.46
14.5	9,983,068	668	0.0001	0.9999	98.37
15.5	10,546,498	29,971	0.0028	0.9972	98.36
16.5	9,857,599		0.0000	1.0000	98.08
17.5	9,569,114		0.0000	1.0000	98.08
18.5	10,261,560	13,666	0.0013	0.9987	98.08
19.5	11,610,120	22,260	0.0019	0.9981	97.95
20.5	12,400,745	24,443	0.0020	0.9980	97.76
21.5	11,799,471	45,398	0.0038	0.9962	97.57
22.5	11,830,546	3,403	0.0003	0.9997	97.19
23.5	11,678,624	28,116	0.0024	0.9976	97.16
24.5	11,556,679	24,334	0.0021	0.9979	96.93
25.5	11,622,281	16,663	0.0014	0.9986	96.73
26.5	11,721,696	33,949	0.0029	0.9971	96.59
27.5	10,181,454	5,658	0.0006	0.9994	96.31
28.5	11,095,457	13,349	0.0012	0.9988	96.25
29.5	11,351,390	48,443	0.0043	0.9957	96.14
30.5	11,417,703	2,867	0.0003	0.9997	95.73
31.5	11,263,148	11,058	0.0010	0.9990	95.70
32.5	11,168,828	15,063	0.0013	0.9987	95.61
33.5	10,720,655	22,467	0.0021	0.9979	95.48
34.5	9,535,966	12,688	0.0013	0.9987	95.28
35.5	9,379,122	14,327	0.0015	0.9985	95.15
36.5	10,156,986	19,931	0.0020	0.9980	95.01
37.5	9,877,329	69,935	0.0071	0.9929	94.82
38.5	8,951,605	22,237	0.0025	0.9975	94.15

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

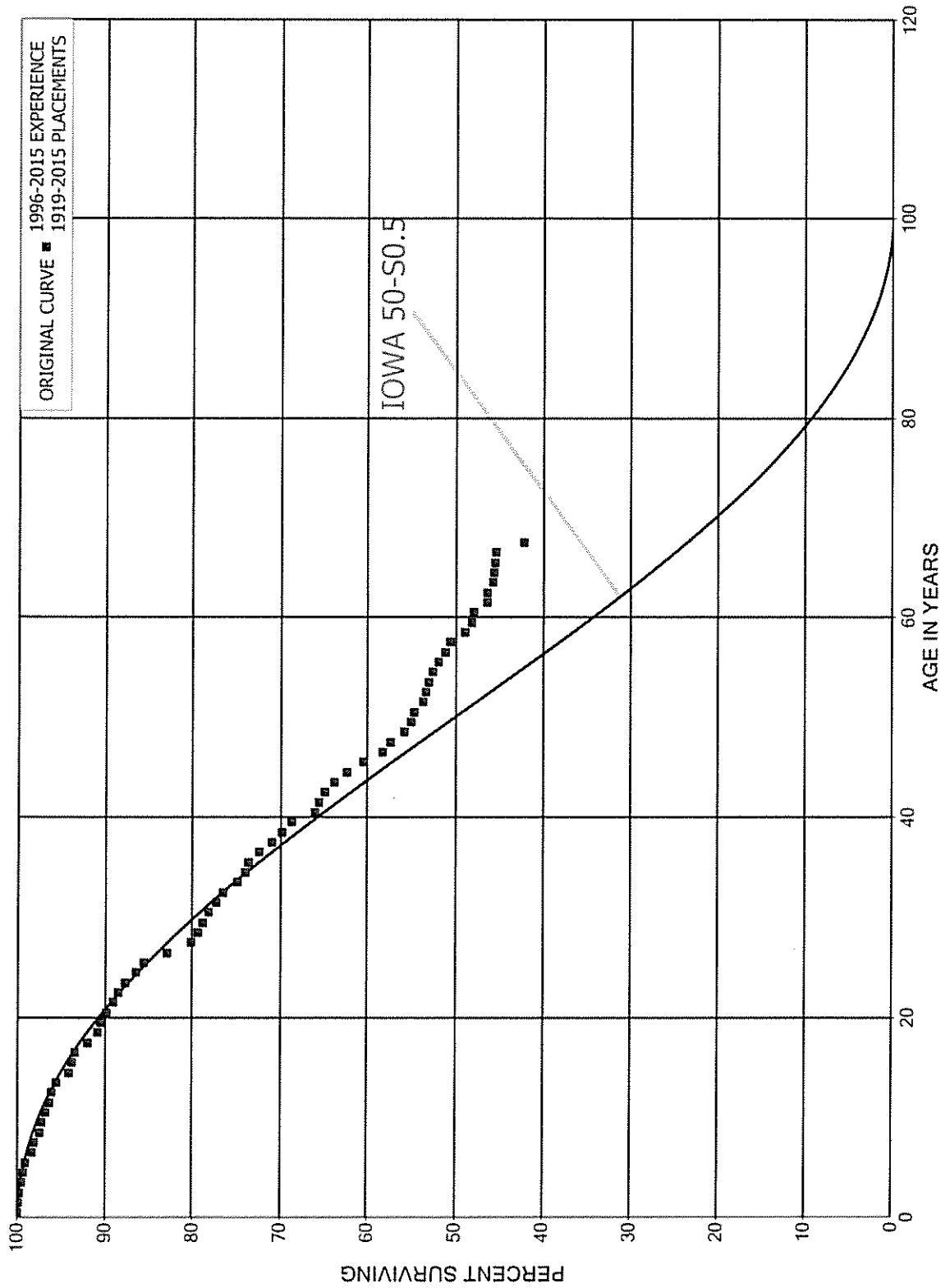
PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,481,680	34,600	0.0046	0.9954	93.92	
40.5	6,494,395	28,636	0.0044	0.9956	93.48	
41.5	6,184,199	3,775	0.0006	0.9994	93.07	
42.5	6,134,801	50,051	0.0082	0.9918	93.01	
43.5	5,599,888	6,318	0.0011	0.9989	92.26	
44.5	5,645,461	5,840	0.0010	0.9990	92.15	
45.5	5,555,925	50,637	0.0091	0.9909	92.06	
46.5	5,439,481	3,714	0.0007	0.9993	91.22	
47.5	5,370,851	5,478	0.0010	0.9990	91.15	
48.5	4,498,806	582	0.0001	0.9999	91.06	
49.5	4,265,863	4,329	0.0010	0.9990	91.05	
50.5	3,514,007	26,524	0.0075	0.9925	90.96	
51.5	3,396,007	12,644	0.0037	0.9963	90.27	
52.5	3,278,176	5,073	0.0015	0.9985	89.93	
53.5	3,183,230	5,003	0.0016	0.9984	89.80	
54.5	2,803,725	16,348	0.0058	0.9942	89.65	
55.5	2,043,101	1,676	0.0008	0.9992	89.13	
56.5	1,203,241	5,849	0.0049	0.9951	89.06	
57.5	1,213,310	632	0.0005	0.9995	88.63	
58.5	1,209,653	10,423	0.0086	0.9914	88.58	
59.5	1,009,786	497	0.0005	0.9995	87.82	
60.5	927,408	3,518	0.0038	0.9962	87.77	
61.5	839,928	1,401	0.0017	0.9983	87.44	
62.5	709,623	679	0.0010	0.9990	87.29	
63.5	608,627	3,661	0.0060	0.9940	87.21	
64.5	430,698		0.0000	1.0000	86.69	
65.5	362,927	160	0.0004	0.9996	86.69	
66.5	226,965	2	0.0000	1.0000	86.65	
67.5	159,351		0.0000	1.0000	86.65	
68.5	222,422	284	0.0013	0.9987	86.65	
69.5	191,318	238	0.0012	0.9988	86.54	
70.5	191,026		0.0000	1.0000	86.43	
71.5	206,867		0.0000	1.0000	86.43	
72.5	211,630	2	0.0000	1.0000	86.43	
73.5	212,006		0.0000	1.0000	86.43	
74.5	245,412		0.0000	1.0000	86.43	
75.5	239,782		0.0000	1.0000	86.43	
76.5	242,640	2,467	0.0102	0.9898	86.43	
77.5	213,761	483	0.0023	0.9977	85.55	
78.5	194,528	1,638	0.0084	0.9916	85.36	

IDAHO POWER COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	187,169		0.0000	1.0000	84.64
80.5	187,169	1,302	0.0070	0.9930	84.64
81.5	185,762	1,413	0.0076	0.9924	84.05
82.5	184,349		0.0000	1.0000	83.41
83.5	184,349		0.0000	1.0000	83.41
84.5	184,328		0.0000	1.0000	83.41
85.5	184,161		0.0000	1.0000	83.41
86.5	163,601		0.0000	1.0000	83.41
87.5	161,535	2	0.0000	1.0000	83.41
88.5	66,191		0.0000	1.0000	83.41
89.5	65,708		0.0000	1.0000	83.41
90.5	65,708	8	0.0001	0.9999	83.41
91.5	49,377		0.0000	1.0000	83.40
92.5	42,558		0.0000	1.0000	83.40
93.5	42,558		0.0000	1.0000	83.40
94.5	10,030		0.0000	1.0000	83.40
95.5	9,653		0.0000	1.0000	83.40
96.5	2,461		0.0000	1.0000	83.40
97.5	2,461		0.0000	1.0000	83.40
98.5	2,461		0.0000	1.0000	83.40
99.5	2,461		0.0000	1.0000	83.40
100.5	2,461		0.0000	1.0000	83.40
101.5	2,461	58	0.0236	0.9764	83.40
102.5	2,403		0.0000	1.0000	81.43
103.5	2,403		0.0000	1.0000	81.43
104.5	2,403		0.0000	1.0000	81.43
105.5	2,403		0.0000	1.0000	81.43
106.5					81.43

IDAHO POWER COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL, AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	325,868,112	206,474	0.0006	0.9994	100.00
0.5	291,502,633	175,619	0.0006	0.9994	99.94
1.5	271,716,995	540,758	0.0020	0.9980	99.88
2.5	257,336,370	529,978	0.0021	0.9979	99.68
3.5	241,897,459	522,827	0.0022	0.9978	99.47
4.5	229,901,840	565,596	0.0025	0.9975	99.26
5.5	198,717,378	1,386,987	0.0070	0.9930	99.01
6.5	175,855,495	413,737	0.0024	0.9976	98.32
7.5	173,574,780	1,137,427	0.0066	0.9934	98.09
8.5	153,740,943	428,941	0.0028	0.9972	97.45
9.5	143,476,769	623,940	0.0043	0.9957	97.18
10.5	133,346,852	599,733	0.0045	0.9955	96.75
11.5	127,389,228	380,238	0.0030	0.9970	96.32
12.5	112,967,267	659,758	0.0058	0.9942	96.03
13.5	106,839,714	1,579,109	0.0148	0.9852	95.47
14.5	84,832,035	325,409	0.0038	0.9962	94.06
15.5	96,583,037	368,668	0.0038	0.9962	93.70
16.5	87,794,909	1,328,837	0.0151	0.9849	93.34
17.5	87,646,043	1,033,630	0.0118	0.9882	91.93
18.5	86,784,969	356,146	0.0041	0.9959	90.84
19.5	93,460,104	704,687	0.0075	0.9925	90.47
20.5	93,406,570	775,540	0.0083	0.9917	89.79
21.5	92,760,211	546,242	0.0059	0.9941	89.04
22.5	91,857,029	819,948	0.0089	0.9911	88.52
23.5	86,712,544	1,235,667	0.0143	0.9857	87.73
24.5	76,758,885	747,185	0.0097	0.9903	86.48
25.5	77,356,907	2,392,329	0.0309	0.9691	85.64
26.5	76,092,277	2,628,869	0.0345	0.9655	82.99
27.5	60,054,639	564,104	0.0094	0.9906	80.12
28.5	61,705,149	419,486	0.0068	0.9932	79.37
29.5	63,145,791	515,423	0.0082	0.9918	78.83
30.5	66,376,385	775,885	0.0117	0.9883	78.19
31.5	64,748,421	632,882	0.0098	0.9902	77.27
32.5	64,765,282	1,405,524	0.0217	0.9783	76.52
33.5	59,646,137	747,577	0.0125	0.9875	74.86
34.5	53,063,250	220,758	0.0042	0.9958	73.92
35.5	45,845,585	744,981	0.0162	0.9838	73.61
36.5	46,010,007	917,862	0.0199	0.9801	72.41
37.5	43,274,922	696,795	0.0161	0.9839	70.97
38.5	40,218,675	632,457	0.0157	0.9843	69.83

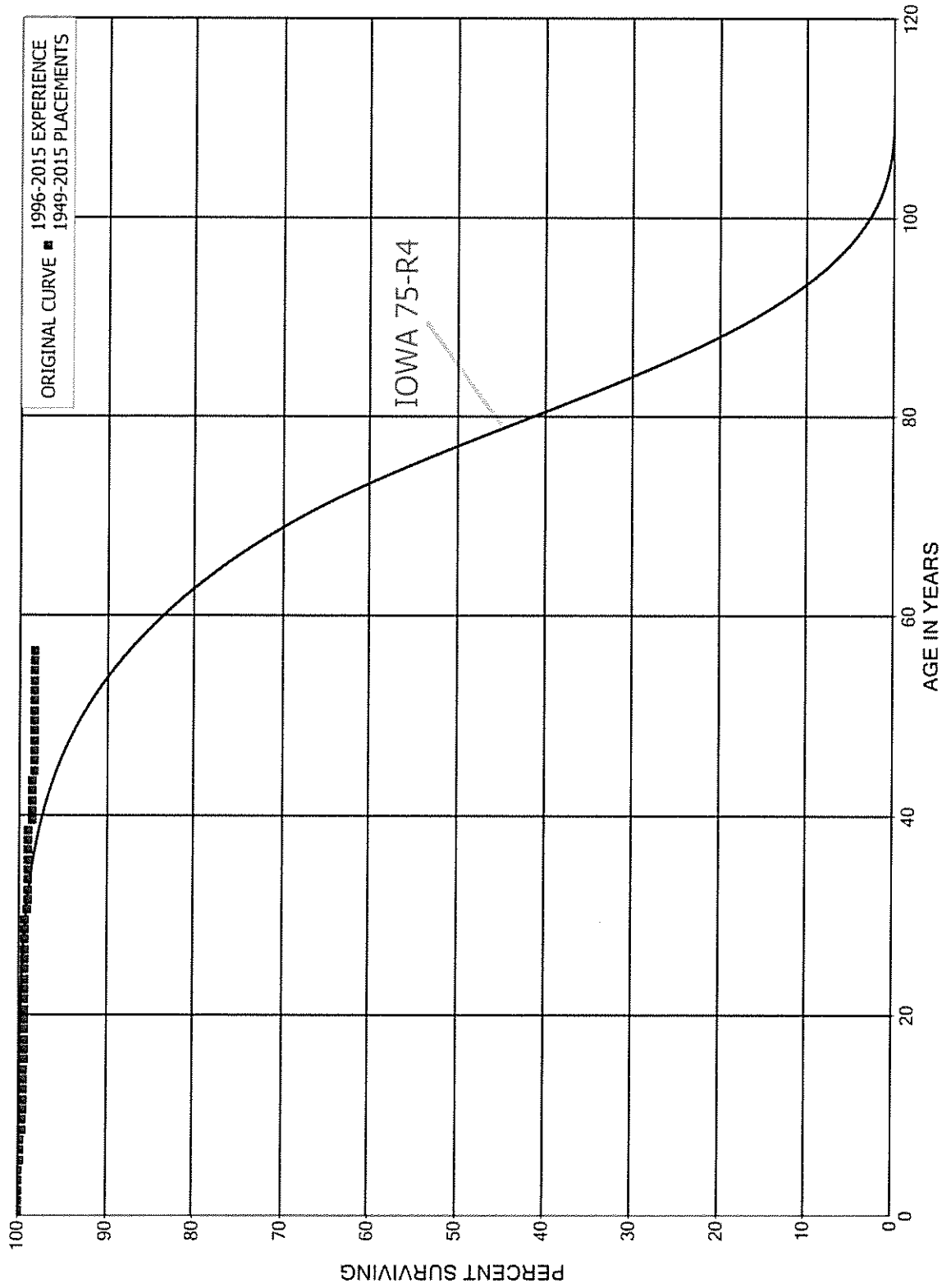
IDAHO POWER COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,615,158	1,258,749	0.0386	0.9614	68.73
40.5	28,070,599	192,501	0.0069	0.9931	66.08
41.5	25,850,821	271,830	0.0105	0.9895	65.62
42.5	25,691,426	441,922	0.0172	0.9828	64.93
43.5	24,628,912	535,483	0.0217	0.9783	63.82
44.5	24,539,006	758,240	0.0309	0.9691	62.43
45.5	23,307,036	858,107	0.0368	0.9632	60.50
46.5	22,504,270	349,775	0.0155	0.9845	58.27
47.5	21,507,245	564,428	0.0262	0.9738	57.37
48.5	19,687,934	266,613	0.0135	0.9865	55.86
49.5	18,085,005	115,514	0.0064	0.9936	55.10
50.5	14,152,803	266,143	0.0188	0.9812	54.75
51.5	13,603,371	73,082	0.0054	0.9946	53.72
52.5	12,980,835	90,232	0.0070	0.9930	53.43
53.5	12,424,901	101,445	0.0082	0.9918	53.06
54.5	11,408,702	156,109	0.0137	0.9863	52.63
55.5	8,692,739	123,897	0.0143	0.9857	51.91
56.5	7,233,031	80,874	0.0112	0.9888	51.17
57.5	7,124,701	232,044	0.0326	0.9674	50.60
58.5	5,772,909	97,806	0.0169	0.9831	48.95
59.5	4,941,351	22,082	0.0045	0.9955	48.12
60.5	3,949,732	123,711	0.0313	0.9687	47.91
61.5	3,626,100	4,824	0.0013	0.9987	46.40
62.5	2,943,798	40,205	0.0137	0.9863	46.34
63.5	2,225,365	4,316	0.0019	0.9981	45.71
64.5	1,667,242	6,051	0.0036	0.9964	45.62
65.5	1,215,310	2,854	0.0023	0.9977	45.46
66.5	413,959	29,241	0.0706	0.9294	45.35
67.5	219,581	1,212	0.0055	0.9945	42.15
68.5	118,435	104	0.0009	0.9991	41.91
69.5	17,314	244	0.0141	0.9859	41.88
70.5	16,595		0.0000	1.0000	41.29
71.5	15,329	1,439	0.0939	0.9061	41.29
72.5	4,965	106	0.0213	0.9787	37.41
73.5	4,913	67	0.0137	0.9863	36.61
74.5	5,427	3	0.0005	0.9995	36.11
75.5	5,425	4,789	0.8828	0.1172	36.09
76.5	729		0.0000	1.0000	4.23
77.5	729	54	0.0739	0.9261	4.23
78.5	675		0.0000	1.0000	3.92

IDAHO POWER COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	675		0.0000	1.0000	3.92
80.5	675		0.0000	1.0000	3.92
81.5	675	582	0.8622	0.1378	3.92
82.5	93		0.0000	1.0000	0.54
83.5	93	93	1.0000		0.54
84.5					

IDAHO POWER COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,667,153		0.0000	1.0000	100.00
0.5	114,348,392	476	0.0000	1.0000	100.00
1.5	113,064,403	39,631	0.0004	0.9996	100.00
2.5	108,799,489	20,000	0.0002	0.9998	99.96
3.5	99,950,482	16,578	0.0002	0.9998	99.95
4.5	98,587,902	162,367	0.0016	0.9984	99.93
5.5	91,362,803	2	0.0000	1.0000	99.77
6.5	90,219,607	66,398	0.0007	0.9993	99.77
7.5	74,975,675	106,201	0.0014	0.9986	99.69
8.5	52,803,156	33,229	0.0006	0.9994	99.55
9.5	48,869,647	25,842	0.0005	0.9995	99.49
10.5	46,565,970		0.0000	1.0000	99.44
11.5	41,720,106		0.0000	1.0000	99.44
12.5	26,759,161		0.0000	1.0000	99.44
13.5	25,479,296		0.0000	1.0000	99.44
14.5	28,595,902	35,053	0.0012	0.9988	99.44
15.5	33,791,206		0.0000	1.0000	99.31
16.5	33,035,759		0.0000	1.0000	99.31
17.5	32,887,230		0.0000	1.0000	99.31
18.5	32,525,855		0.0000	1.0000	99.31
19.5	32,818,261		0.0000	1.0000	99.31
20.5	32,330,858		0.0000	1.0000	99.31
21.5	29,929,589		0.0000	1.0000	99.31
22.5	37,473,262		0.0000	1.0000	99.31
23.5	37,287,012		0.0000	1.0000	99.31
24.5	36,952,914		0.0000	1.0000	99.31
25.5	36,955,171		0.0000	1.0000	99.31
26.5	36,783,068		0.0000	1.0000	99.31
27.5	36,885,263		0.0000	1.0000	99.31
28.5	36,706,730	27,381	0.0007	0.9993	99.31
29.5	37,092,444	54,650	0.0015	0.9985	99.24
30.5	39,408,048	65,682	0.0017	0.9983	99.09
31.5	36,498,733		0.0000	1.0000	98.93
32.5	33,811,770		0.0000	1.0000	98.93
33.5	32,833,716		0.0000	1.0000	98.93
34.5	19,709,280		0.0000	1.0000	98.93
35.5	17,190,492		0.0000	1.0000	98.93
36.5	17,285,189		0.0000	1.0000	98.93
37.5	17,238,261		0.0000	1.0000	98.93
38.5	17,238,261	74,995	0.0044	0.9956	98.93

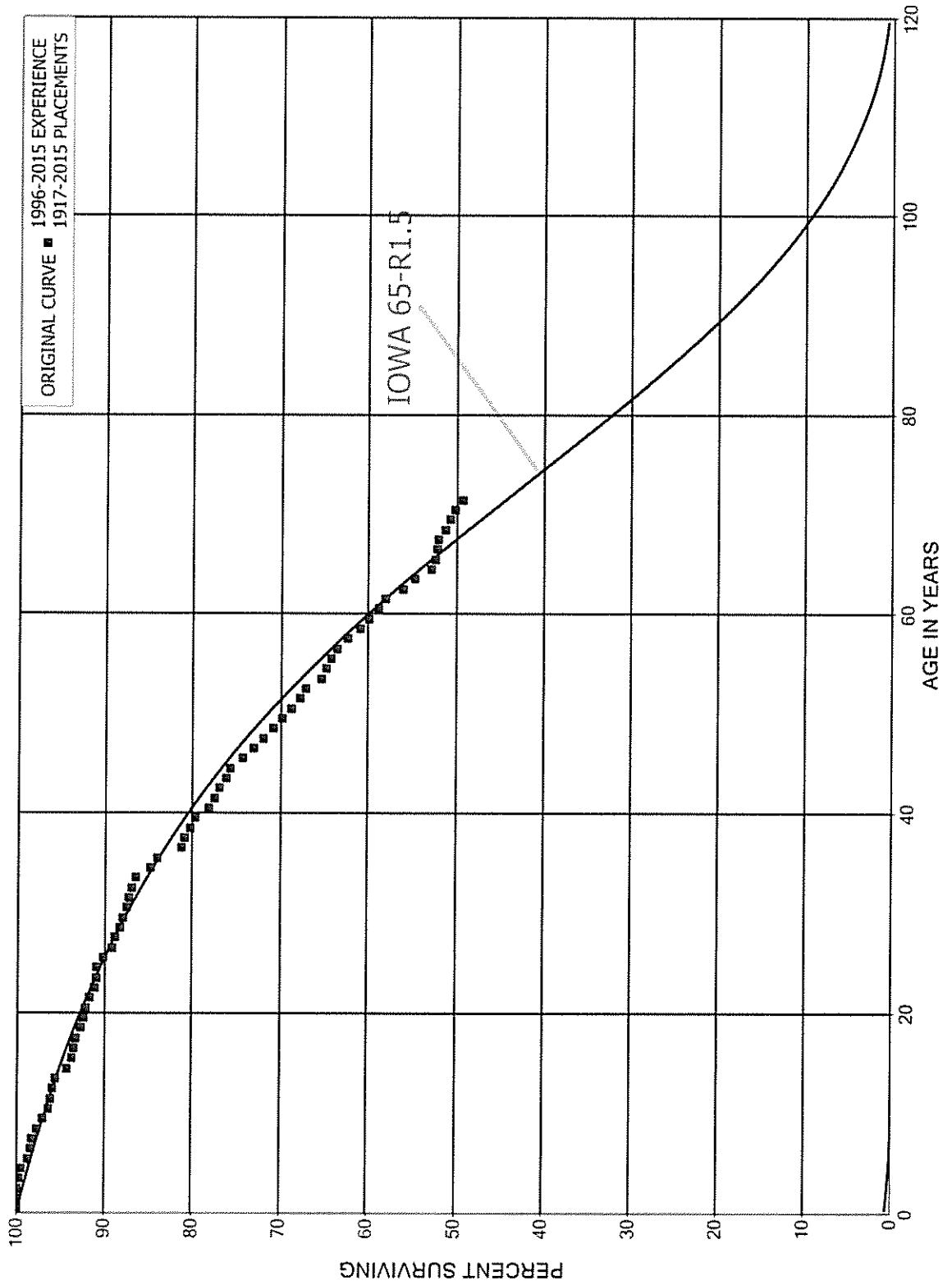
IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,236,427		0.0000	1.0000	98.50
40.5	16,195,156		0.0000	1.0000	98.50
41.5	16,146,768		0.0000	1.0000	98.50
42.5	8,708,284		0.0000	1.0000	98.50
43.5	8,866,665	15,308	0.0017	0.9983	98.50
44.5	8,875,625		0.0000	1.0000	98.33
45.5	8,925,146		0.0000	1.0000	98.33
46.5	9,111,476		0.0000	1.0000	98.33
47.5	9,005,991		0.0000	1.0000	98.33
48.5	7,883,628		0.0000	1.0000	98.33
49.5	7,470,533		0.0000	1.0000	98.33
50.5	5,012,085		0.0000	1.0000	98.33
51.5	4,987,722		0.0000	1.0000	98.33
52.5	4,987,722		0.0000	1.0000	98.33
53.5	4,987,722		0.0000	1.0000	98.33
54.5	4,194,561		0.0000	1.0000	98.33
55.5	723,211		0.0000	1.0000	98.33
56.5	628,514		0.0000	1.0000	98.33
57.5	577,939		0.0000	1.0000	98.33
58.5	577,939		0.0000	1.0000	98.33
59.5	577,939		0.0000	1.0000	98.33
60.5	577,939		0.0000	1.0000	98.33
61.5	577,939		0.0000	1.0000	98.33
62.5	479,794		0.0000	1.0000	98.33
63.5	321,413		0.0000	1.0000	98.33
64.5	294,916		0.0000	1.0000	98.33
65.5	243,138		0.0000	1.0000	98.33
66.5					98.33

IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,975,722		0.0000	1.0000	100.00
0.5	93,336,239	23,408	0.0003	0.9997	100.00
1.5	81,026,304	39,108	0.0005	0.9995	99.97
2.5	73,727,555	181,047	0.0025	0.9975	99.93
3.5	61,882,651	122,514	0.0020	0.9980	99.68
4.5	56,952,664	407,564	0.0072	0.9928	99.48
5.5	52,377,746	179,483	0.0034	0.9966	98.77
6.5	50,403,343	96,765	0.0019	0.9981	98.43
7.5	45,354,181	244,062	0.0054	0.9946	98.24
8.5	35,091,336	238,058	0.0068	0.9932	97.72
9.5	35,063,635	224,657	0.0064	0.9936	97.05
10.5	34,562,406	96,812	0.0028	0.9972	96.43
11.5	36,769,733	85,545	0.0023	0.9977	96.16
12.5	38,315,692	136,105	0.0036	0.9964	95.94
13.5	38,732,105	538,423	0.0139	0.9861	95.60
14.5	41,166,860	252,157	0.0061	0.9939	94.27
15.5	42,631,665	86,709	0.0020	0.9980	93.69
16.5	41,032,571	74,785	0.0018	0.9982	93.50
17.5	42,211,770	276,564	0.0066	0.9934	93.33
18.5	41,522,147	131,905	0.0032	0.9968	92.72
19.5	39,029,066	121,654	0.0031	0.9969	92.42
20.5	37,413,011	186,197	0.0050	0.9950	92.14
21.5	36,316,873	197,413	0.0054	0.9946	91.68
22.5	35,332,941	67,373	0.0019	0.9981	91.18
23.5	32,788,168	38,449	0.0012	0.9988	91.00
24.5	31,420,751	267,847	0.0085	0.9915	90.90
25.5	27,927,782	301,586	0.0108	0.9892	90.12
26.5	28,148,726	91,991	0.0033	0.9967	89.15
27.5	27,996,168	190,200	0.0068	0.9932	88.86
28.5	27,812,821	101,814	0.0037	0.9963	88.25
29.5	29,174,735	143,276	0.0049	0.9951	87.93
30.5	27,217,863	59,420	0.0022	0.9978	87.50
31.5	24,150,181	108,208	0.0045	0.9955	87.31
32.5	22,172,566	94,156	0.0042	0.9958	86.92
33.5	21,251,152	408,804	0.0192	0.9808	86.55
34.5	18,968,586	190,042	0.0100	0.9900	84.88
35.5	16,833,009	546,619	0.0325	0.9675	84.03
36.5	16,734,708	66,196	0.0040	0.9960	81.30
37.5	15,334,969	128,831	0.0084	0.9916	80.98
38.5	14,730,528	107,925	0.0073	0.9927	80.30

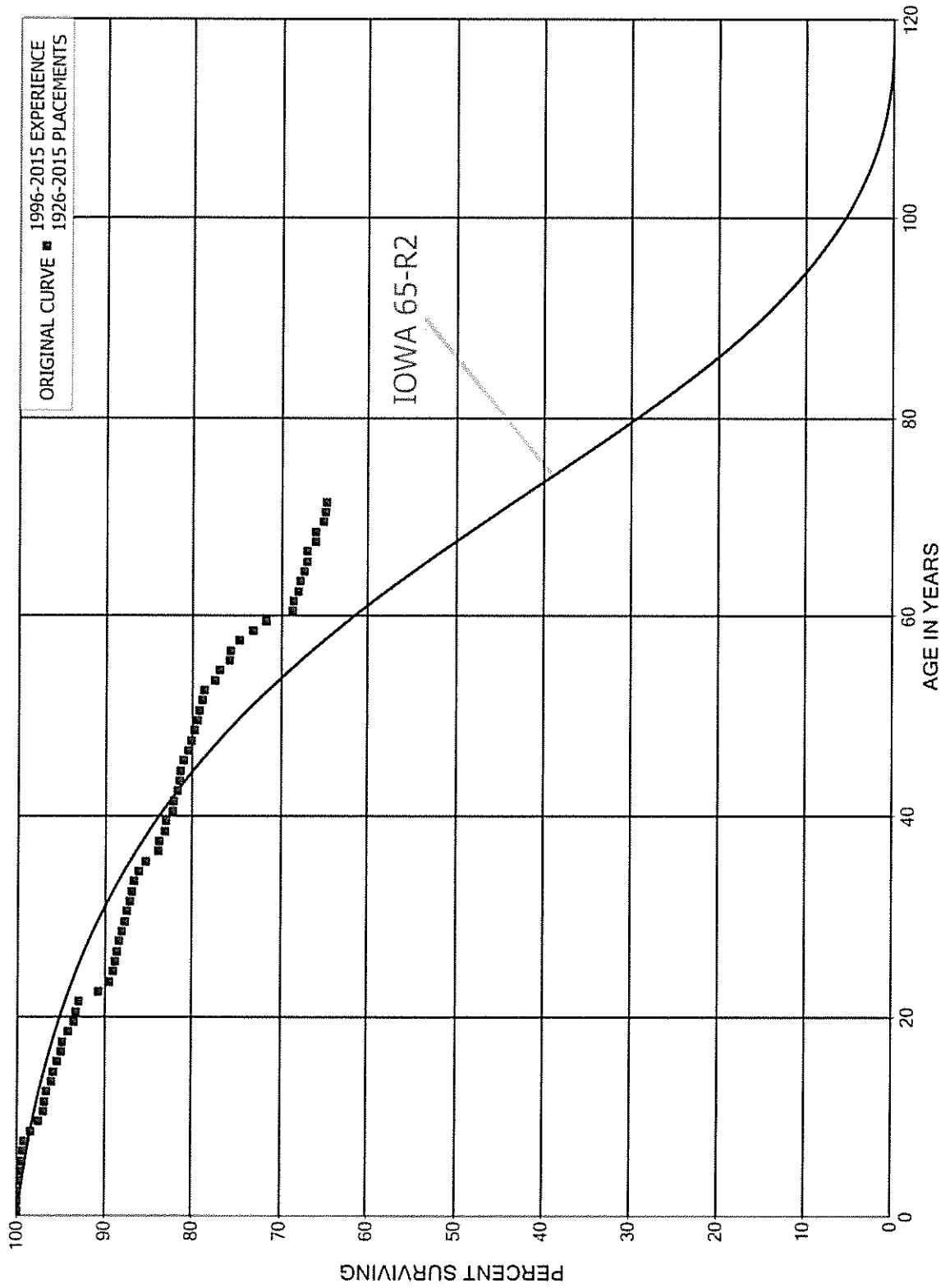
IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,721,406	264,265	0.0193	0.9807	79.71
40.5	13,098,278	105,731	0.0081	0.9919	78.18
41.5	12,100,920	86,743	0.0072	0.9928	77.55
42.5	12,477,625	137,788	0.0110	0.9890	76.99
43.5	12,736,071	65,325	0.0051	0.9949	76.14
44.5	15,756,181	311,532	0.0198	0.9802	75.75
45.5	15,553,136	259,595	0.0167	0.9833	74.25
46.5	14,486,060	209,269	0.0144	0.9856	73.01
47.5	14,268,229	226,432	0.0159	0.9841	71.96
48.5	13,279,695	177,559	0.0134	0.9866	70.82
49.5	10,627,330	165,555	0.0156	0.9844	69.87
50.5	10,304,880	147,088	0.0143	0.9857	68.78
51.5	10,529,442	98,245	0.0093	0.9907	67.80
52.5	9,827,793	258,803	0.0263	0.9737	67.17
53.5	9,406,246	75,241	0.0080	0.9920	65.40
54.5	7,687,695	73,655	0.0096	0.9904	64.88
55.5	7,096,062	71,058	0.0100	0.9900	64.25
56.5	6,487,790	126,099	0.0194	0.9806	63.61
57.5	5,953,369	140,863	0.0237	0.9763	62.37
58.5	5,719,125	89,574	0.0157	0.9843	60.90
59.5	4,983,290	95,105	0.0191	0.9809	59.94
60.5	4,729,235	62,679	0.0133	0.9867	58.80
61.5	4,522,738	149,379	0.0330	0.9670	58.02
62.5	3,792,894	94,803	0.0250	0.9750	56.10
63.5	3,150,177	105,834	0.0336	0.9664	54.70
64.5	866,917	8,301	0.0096	0.9904	52.86
65.5	791,025	3,560	0.0045	0.9955	52.36
66.5	780,460	961	0.0012	0.9988	52.12
67.5	686,851	10,690	0.0156	0.9844	52.06
68.5	655,001	6,522	0.0100	0.9900	51.25
69.5	625,257	7,585	0.0121	0.9879	50.74
70.5	617,673	10,185	0.0165	0.9835	50.12
71.5	120,704		0.0000	1.0000	49.30
72.5	117,856	120	0.0010	0.9990	49.30
73.5	101,694		0.0000	1.0000	49.25
74.5					49.25
75.5					
76.5					
77.5					
78.5	5,912		0.0000		

IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,912		0.0000		
80.5	5,912		0.0000		
81.5	5,912		0.0000		
82.5	5,912		0.0000		
83.5	5,912		0.0000		
84.5	5,912		0.0000		
85.5	5,912		0.0000		
86.5	5,912		0.0000		
87.5	5,912		0.0000		
88.5	5,912		0.0000		
89.5	5,912		0.0000		
90.5	5,912		0.0000		
91.5	5,912		0.0000		
92.5	5,912		0.0000		
93.5	5,912		0.0000		
94.5	5,912		0.0000		
95.5	5,912		0.0000		
96.5	5,912		0.0000		
97.5	5,912		0.0000		
98.5					

IDAHO POWER COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,067,222		0.0000	1.0000	100.00
0.5	124,711,471	14,832	0.0001	0.9999	100.00
1.5	117,991,273	58,894	0.0005	0.9995	99.99
2.5	114,624,708	184,440	0.0016	0.9984	99.94
3.5	104,654,378	116,139	0.0011	0.9989	99.78
4.5	100,703,180	224,286	0.0022	0.9978	99.67
5.5	89,501,736	189,579	0.0021	0.9979	99.44
6.5	84,620,600	77,211	0.0009	0.9991	99.23
7.5	73,240,208	573,128	0.0078	0.9922	99.14
8.5	54,210,479	497,448	0.0092	0.9908	98.37
9.5	50,844,275	245,047	0.0048	0.9952	97.47
10.5	47,268,000	104,845	0.0022	0.9978	97.00
11.5	40,116,666	85,186	0.0021	0.9979	96.78
12.5	37,380,844	182,386	0.0049	0.9951	96.57
13.5	37,648,321	118,963	0.0032	0.9968	96.10
14.5	37,335,130	155,923	0.0042	0.9958	95.80
15.5	42,754,394	180,592	0.0042	0.9958	95.40
16.5	40,111,968	45,469	0.0011	0.9989	95.00
17.5	40,519,166	286,521	0.0071	0.9929	94.89
18.5	39,902,502	305,871	0.0077	0.9923	94.22
19.5	39,941,719	89,910	0.0023	0.9977	93.50
20.5	40,646,980	144,403	0.0036	0.9964	93.29
21.5	38,793,820	912,553	0.0235	0.9765	92.95
22.5	44,185,675	640,715	0.0145	0.9855	90.77
23.5	42,695,475	192,594	0.0045	0.9955	89.45
24.5	41,922,834	95,114	0.0023	0.9977	89.05
25.5	38,927,963	106,790	0.0027	0.9973	88.85
26.5	39,512,878	102,518	0.0026	0.9974	88.60
27.5	39,434,415	145,838	0.0037	0.9963	88.37
28.5	40,656,630	122,995	0.0030	0.9970	88.05
29.5	43,981,828	151,122	0.0034	0.9966	87.78
30.5	46,168,809	170,639	0.0037	0.9963	87.48
31.5	46,362,015	89,920	0.0019	0.9981	87.15
32.5	45,463,376	116,809	0.0026	0.9974	86.98
33.5	42,486,062	312,099	0.0073	0.9927	86.76
34.5	36,599,901	319,766	0.0087	0.9913	86.12
35.5	33,335,755	560,464	0.0168	0.9832	85.37
36.5	33,498,623	35,115	0.0010	0.9990	83.94
37.5	33,377,251	250,585	0.0075	0.9925	83.85
38.5	33,297,578	63,744	0.0019	0.9981	83.22

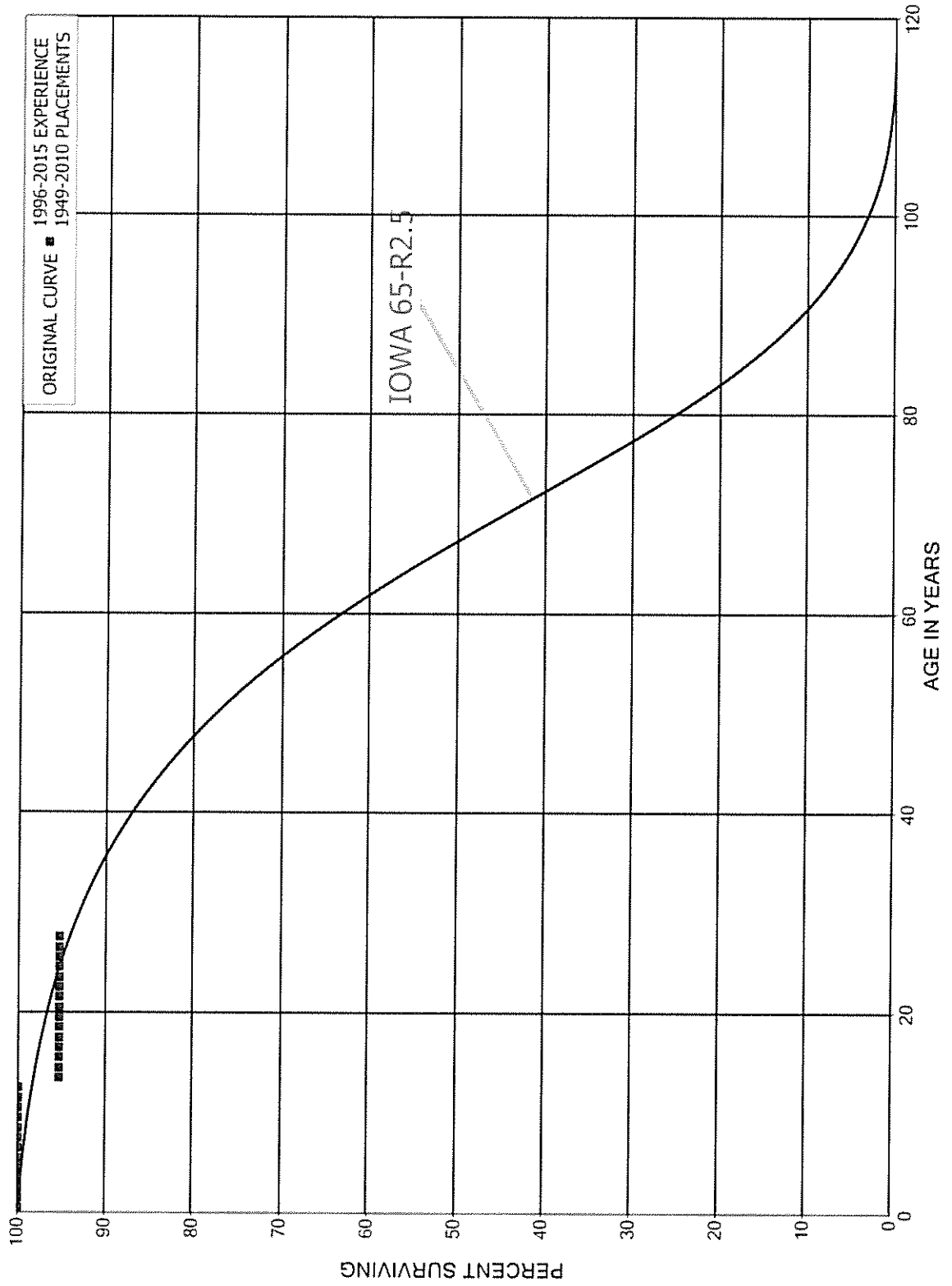
IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,342,569	277,409	0.0089	0.9911	83.06
40.5	29,911,684	62,605	0.0021	0.9979	82.32
41.5	29,235,963	137,480	0.0047	0.9953	82.15
42.5	22,684,939	60,421	0.0027	0.9973	81.77
43.5	23,365,661	45,481	0.0019	0.9981	81.55
44.5	26,858,723	120,209	0.0045	0.9955	81.39
45.5	27,131,029	159,563	0.0059	0.9941	81.02
46.5	26,268,219	113,074	0.0043	0.9957	80.55
47.5	26,019,620	122,440	0.0047	0.9953	80.20
48.5	23,862,032	83,306	0.0035	0.9965	79.82
49.5	20,528,236	75,673	0.0037	0.9963	79.55
50.5	17,713,495	65,996	0.0037	0.9963	79.25
51.5	17,692,493	54,415	0.0031	0.9969	78.96
52.5	17,142,186	266,992	0.0156	0.9844	78.71
53.5	16,602,475	123,963	0.0075	0.9925	77.49
54.5	12,538,901	168,510	0.0134	0.9866	76.91
55.5	9,317,241	18,404	0.0020	0.9980	75.88
56.5	8,396,498	115,745	0.0138	0.9862	75.73
57.5	7,470,134	150,975	0.0202	0.9798	74.68
58.5	7,170,221	142,411	0.0199	0.9801	73.17
59.5	6,107,940	253,855	0.0416	0.9584	71.72
60.5	5,670,992	13,281	0.0023	0.9977	68.74
61.5	5,574,121	43,074	0.0077	0.9923	68.58
62.5	5,035,399	17,066	0.0034	0.9966	68.05
63.5	4,137,752	28,440	0.0069	0.9931	67.82
64.5	1,061,438	4,147	0.0039	0.9961	67.35
65.5	804,833	59	0.0001	0.9999	67.09
66.5	647,378	9,705	0.0150	0.9850	67.08
67.5	636,672		0.0000	1.0000	66.08
68.5	634,161	8,441	0.0133	0.9867	66.08
69.5	518,994	1,585	0.0031	0.9969	65.20
70.5	517,410	1,728	0.0033	0.9967	65.00
71.5	297,709		0.0000	1.0000	64.78
72.5	296,310	28	0.0001	0.9999	64.78
73.5	291,689		0.0000	1.0000	64.78
74.5					64.78

IDAHO POWER COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



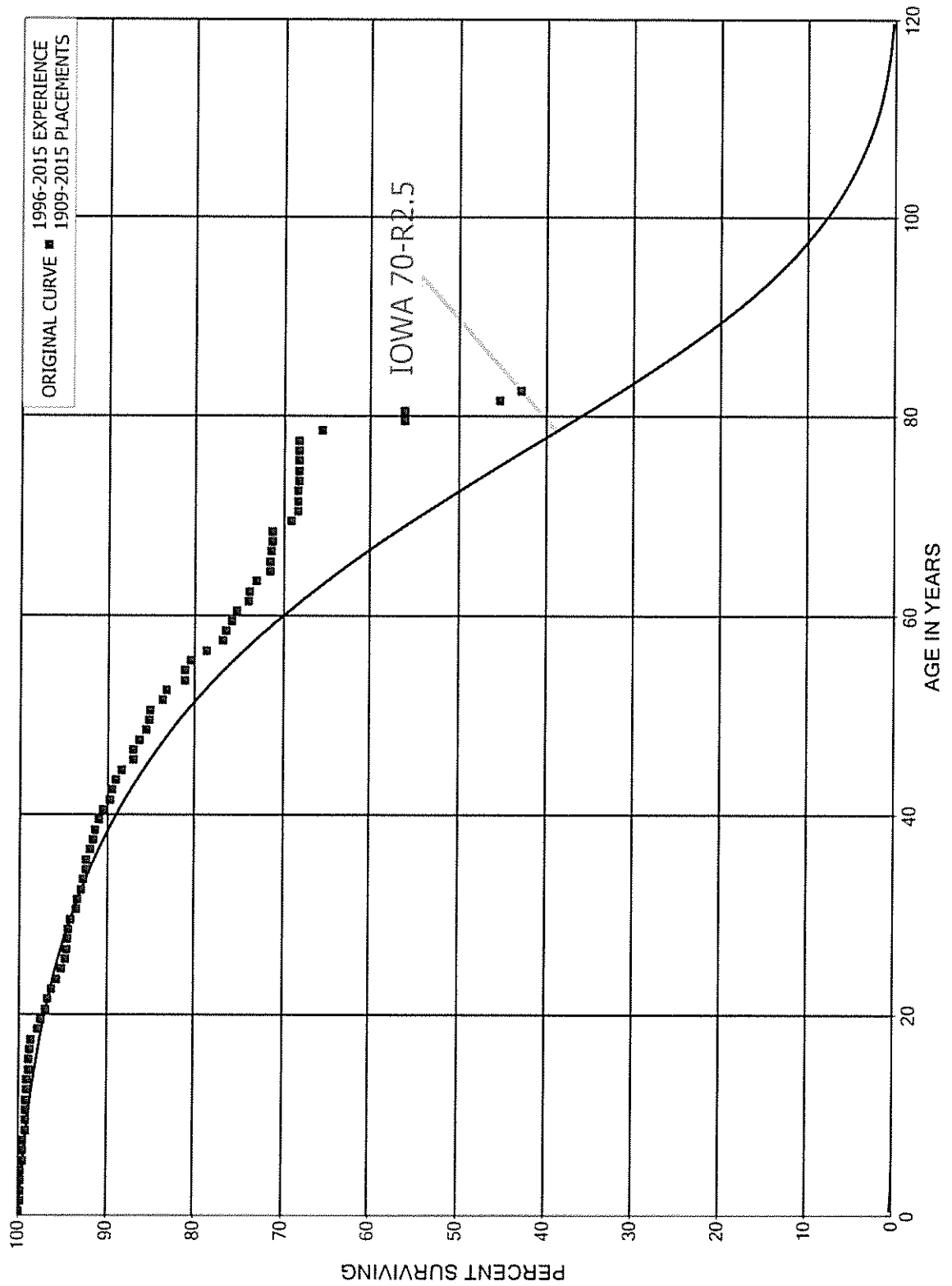
IDAHO POWER COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2010			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,915		0.0000	1.0000	100.00
0.5	72,145		0.0000	1.0000	100.00
1.5	72,145		0.0000	1.0000	100.00
2.5	72,145		0.0000	1.0000	100.00
3.5	72,145		0.0000	1.0000	100.00
4.5	86,750		0.0000	1.0000	100.00
5.5	21,019		0.0000	1.0000	100.00
6.5	32,525		0.0000	1.0000	100.00
7.5	37,009		0.0000	1.0000	100.00
8.5	37,009		0.0000	1.0000	100.00
9.5	37,009		0.0000	1.0000	100.00
10.5	37,009		0.0000	1.0000	100.00
11.5	37,009		0.0000	1.0000	100.00
12.5	37,009	1,736	0.0469	0.9531	100.00
13.5	35,272		0.0000	1.0000	95.31
14.5	35,272		0.0000	1.0000	95.31
15.5	35,272		0.0000	1.0000	95.31
16.5	35,272		0.0000	1.0000	95.31
17.5	35,272		0.0000	1.0000	95.31
18.5	35,272		0.0000	1.0000	95.31
19.5	35,272		0.0000	1.0000	95.31
20.5	35,042		0.0000	1.0000	95.31
21.5	35,042		0.0000	1.0000	95.31
22.5	35,042		0.0000	1.0000	95.31
23.5	35,042		0.0000	1.0000	95.31
24.5	20,438		0.0000	1.0000	95.31
25.5	20,438		0.0000	1.0000	95.31
26.5	2,748		0.0000	1.0000	95.31
27.5					95.31
28.5					
29.5	9		0.0000		
30.5	9		0.0000		
31.5	9		0.0000		
32.5	9		0.0000		
33.5	9		0.0000		
34.5	20,863		0.0000		
35.5	20,863		0.0000		
36.5	20,863		0.0000		
37.5	20,863		0.0000		
38.5	20,863		0.0000		

IDAHO POWER COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2010			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,247		0.0000		
40.5	23,023		0.0000		
41.5	24,185		0.0000		
42.5	24,915		0.0000		
43.5	26,914		0.0000		
44.5	283,393		0.0000		
45.5	283,393		0.0000		
46.5	283,542		0.0000		
47.5	283,542		0.0000		
48.5	283,542		0.0000		
49.5	283,534	464	0.0016		
50.5	283,070		0.0000		
51.5	283,070		0.0000		
52.5	283,070		0.0000		
53.5	283,070		0.0000		
54.5	262,216		0.0000		
55.5	262,216		0.0000		
56.5	262,216		0.0000		
57.5	262,216		0.0000		
58.5	262,216		0.0000		
59.5	260,831		0.0000		
60.5	260,056		0.0000		
61.5	258,893		0.0000		
62.5	258,163		0.0000		
63.5	256,165		0.0000		
64.5	150		0.0000		
65.5	150		0.0000		
66.5					

IDAHO POWER COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,908,929		0.0000	1.0000	100.00
0.5	24,605,301	64,635	0.0026	0.9974	100.00
1.5	24,252,123	5,149	0.0002	0.9998	99.74
2.5	23,886,561	5,289	0.0002	0.9998	99.72
3.5	24,024,106	5,458	0.0002	0.9998	99.69
4.5	22,474,408	29,928	0.0013	0.9987	99.67
5.5	20,239,172	526	0.0000	1.0000	99.54
6.5	17,946,601	4,160	0.0002	0.9998	99.54
7.5	15,129,614	45,764	0.0030	0.9970	99.51
8.5	13,983,249	2,522	0.0002	0.9998	99.21
9.5	13,537,658	96	0.0000	1.0000	99.19
10.5	12,532,906	4,405	0.0004	0.9996	99.19
11.5	11,502,993	15,031	0.0013	0.9987	99.16
12.5	10,721,151	1,149	0.0001	0.9999	99.03
13.5	9,025,005	13,408	0.0015	0.9985	99.02
14.5	7,776,264	5,582	0.0007	0.9993	98.87
15.5	7,441,473	8,421	0.0011	0.9989	98.80
16.5	6,727,993	3,362	0.0005	0.9995	98.69
17.5	6,435,893	52,456	0.0082	0.9918	98.64
18.5	6,360,014	20,188	0.0032	0.9968	97.84
19.5	6,513,152	40,132	0.0062	0.9938	97.52
20.5	6,580,043	13,906	0.0021	0.9979	96.92
21.5	6,486,693	26,561	0.0041	0.9959	96.72
22.5	6,230,210	35,500	0.0057	0.9943	96.32
23.5	6,037,525	40,012	0.0066	0.9934	95.77
24.5	5,109,773	20,282	0.0040	0.9960	95.14
25.5	5,053,596	6,510	0.0013	0.9987	94.76
26.5	4,765,623	8,815	0.0018	0.9982	94.64
27.5	4,832,478	1,783	0.0004	0.9996	94.46
28.5	4,850,350	12,117	0.0025	0.9975	94.43
29.5	4,691,168	33,476	0.0071	0.9929	94.19
30.5	4,490,444	6,087	0.0014	0.9986	93.52
31.5	4,434,503	20,466	0.0046	0.9954	93.39
32.5	4,194,355	9,696	0.0023	0.9977	92.96
33.5	3,968,400	14,482	0.0036	0.9964	92.75
34.5	3,858,580	2,527	0.0007	0.9993	92.41
35.5	3,672,881	15,678	0.0043	0.9957	92.35
36.5	3,612,375	13,300	0.0037	0.9963	91.96
37.5	3,135,055	9,080	0.0029	0.9971	91.62
38.5	2,941,544	11,810	0.0040	0.9960	91.35

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

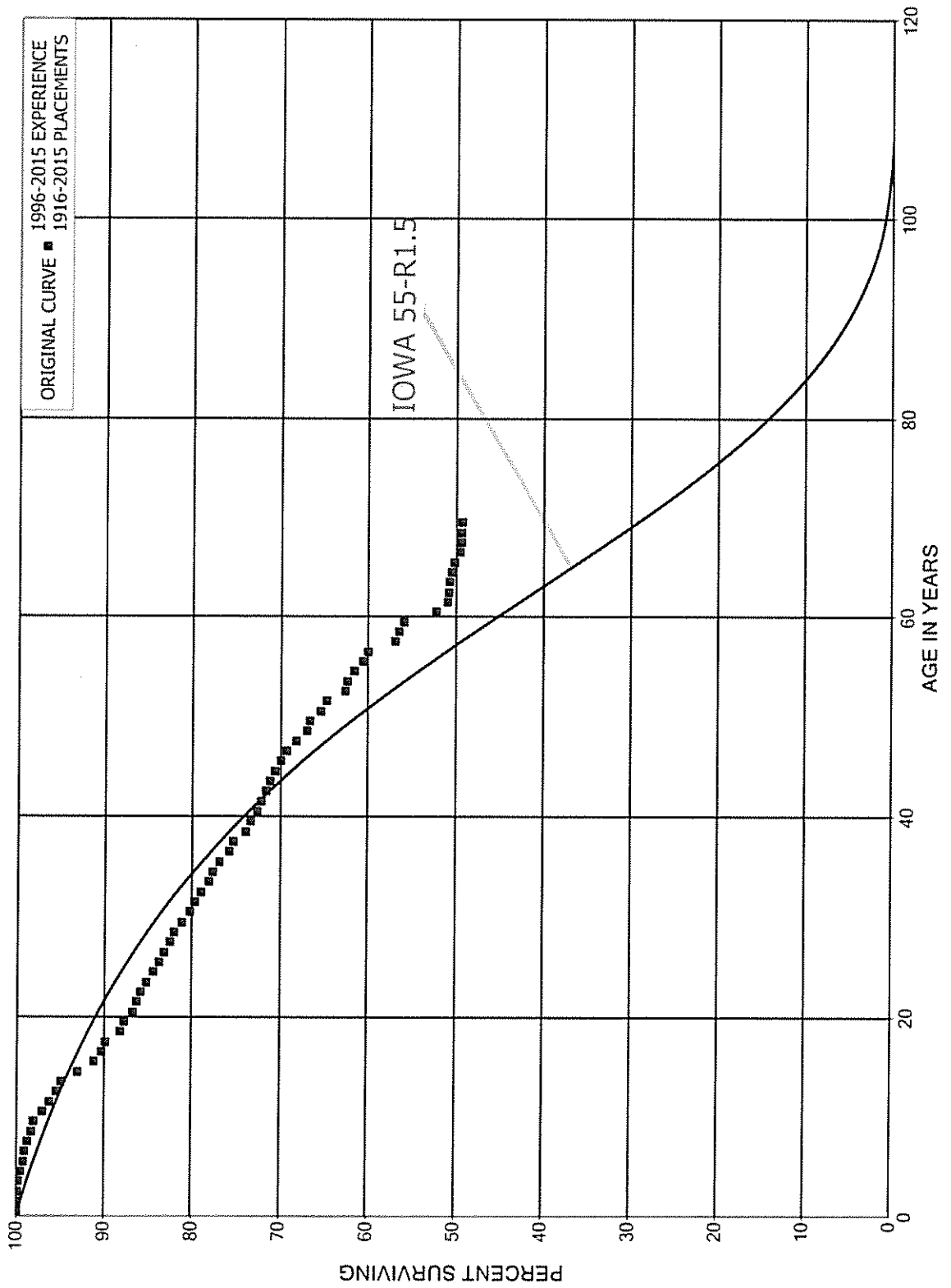
PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,748,805	14,559	0.0053	0.9947	90.99	
40.5	2,470,461	22,592	0.0091	0.9909	90.50	
41.5	2,200,055	5,311	0.0024	0.9976	89.68	
42.5	2,043,476	8,599	0.0042	0.9958	89.46	
43.5	1,899,165	13,650	0.0072	0.9928	89.08	
44.5	1,866,615	28,376	0.0152	0.9848	88.44	
45.5	1,740,333	1,742	0.0010	0.9990	87.10	
46.5	1,735,970	12,927	0.0074	0.9926	87.01	
47.5	1,624,155	14,732	0.0091	0.9909	86.36	
48.5	1,556,591	5,283	0.0034	0.9966	85.58	
49.5	1,444,330	2,727	0.0019	0.9981	85.29	
50.5	1,314,068	21,018	0.0160	0.9840	85.13	
51.5	1,151,863	6,567	0.0057	0.9943	83.77	
52.5	1,045,795	26,033	0.0249	0.9751	83.29	
53.5	949,792	10	0.0000	1.0000	81.22	
54.5	913,852	8,538	0.0093	0.9907	81.21	
55.5	841,218	18,364	0.0218	0.9782	80.46	
56.5	739,361	17,946	0.0243	0.9757	78.70	
57.5	703,447	3,072	0.0044	0.9956	76.79	
58.5	622,042	5,189	0.0083	0.9917	76.45	
59.5	509,591	3,749	0.0074	0.9926	75.82	
60.5	467,914	8,113	0.0173	0.9827	75.26	
61.5	433,352	720	0.0017	0.9983	73.95	
62.5	336,899	3,545	0.0105	0.9895	73.83	
63.5	273,915	5,973	0.0218	0.9782	73.05	
64.5	146,634		0.0000	1.0000	71.46	
65.5	99,894	150	0.0015	0.9985	71.46	
66.5	82,458	18	0.0002	0.9998	71.35	
67.5	67,413		0.0000	1.0000	71.34	
68.5	59,436	1,827	0.0307	0.9693	71.34	
69.5	49,483	567	0.0115	0.9885	69.14	
70.5	46,060		0.0000	1.0000	68.35	
71.5	46,089		0.0000	1.0000	68.35	
72.5	82,751	20	0.0002	0.9998	68.35	
73.5	86,832		0.0000	1.0000	68.34	
74.5	100,457		0.0000	1.0000	68.34	
75.5	98,093		0.0000	1.0000	68.34	
76.5	110,062		0.0000	1.0000	68.34	
77.5	102,687	4,142	0.0403	0.9597	68.34	
78.5	97,805	14,056	0.1437	0.8563	65.58	

IDAHO POWER COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	80,017		0.0000	1.0000	56.15
80.5	80,017	15,501	0.1937	0.8063	56.15
81.5	64,516	3,471	0.0538	0.9462	45.28
82.5	61,045		0.0000	1.0000	42.84
83.5	61,045		0.0000	1.0000	42.84
84.5	58,731		0.0000	1.0000	42.84
85.5	58,731		0.0000	1.0000	42.84
86.5	39,531		0.0000	1.0000	42.84
87.5	39,531	18	0.0004	0.9996	42.84
88.5	39,514		0.0000	1.0000	42.82
89.5	39,514		0.0000	1.0000	42.82
90.5	39,514	58	0.0015	0.9985	42.82
91.5	39,435		0.0000	1.0000	42.76
92.5	2,765		0.0000	1.0000	42.76
93.5	2,621		0.0000	1.0000	42.76
94.5	2,536		0.0000	1.0000	42.76
95.5	2,536		0.0000	1.0000	42.76
96.5	1,750		0.0000	1.0000	42.76
97.5	1,750		0.0000	1.0000	42.76
98.5	1,750		0.0000	1.0000	42.76
99.5	1,750		0.0000	1.0000	42.76
100.5	1,750		0.0000	1.0000	42.76
101.5	1,750	42	0.0240	0.9760	42.76
102.5	1,708		0.0000	1.0000	41.73
103.5	1,708		0.0000	1.0000	41.73
104.5	1,708		0.0000	1.0000	41.73
105.5	1,708		0.0000	1.0000	41.73
106.5					41.73

IDAHO POWER COMPANY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	158,038,305	19,631	0.0001	0.9999	100.00
0.5	146,516,734	83,520	0.0006	0.9994	99.99
1.5	140,754,554	195,540	0.0014	0.9986	99.93
2.5	139,131,205	134,708	0.0010	0.9990	99.79
3.5	142,062,003	275,406	0.0019	0.9981	99.70
4.5	140,055,091	435,143	0.0031	0.9969	99.50
5.5	141,596,168	259,699	0.0018	0.9982	99.19
6.5	128,341,246	417,991	0.0033	0.9967	99.01
7.5	112,648,485	420,069	0.0037	0.9963	98.69
8.5	103,951,831	269,187	0.0026	0.9974	98.32
9.5	98,107,120	1,010,643	0.0103	0.9897	98.07
10.5	90,066,988	716,009	0.0079	0.9921	97.06
11.5	83,509,803	699,513	0.0084	0.9916	96.28
12.5	74,453,941	372,241	0.0050	0.9950	95.48
13.5	66,144,825	1,346,280	0.0204	0.9796	95.00
14.5	58,540,955	1,170,147	0.0200	0.9800	93.07
15.5	54,263,179	537,346	0.0099	0.9901	91.21
16.5	48,790,586	268,192	0.0055	0.9945	90.30
17.5	45,018,561	825,517	0.0183	0.9817	89.81
18.5	44,675,120	221,320	0.0050	0.9950	88.16
19.5	46,105,673	531,901	0.0115	0.9885	87.72
20.5	44,552,433	227,882	0.0051	0.9949	86.71
21.5	44,418,811	221,332	0.0050	0.9950	86.27
22.5	41,049,166	292,466	0.0071	0.9929	85.84
23.5	38,734,101	358,922	0.0093	0.9907	85.23
24.5	33,773,510	263,825	0.0078	0.9922	84.44
25.5	30,371,302	213,758	0.0070	0.9930	83.78
26.5	29,197,682	241,555	0.0083	0.9917	83.19
27.5	30,844,662	180,773	0.0059	0.9941	82.50
28.5	30,608,259	327,678	0.0107	0.9893	82.02
29.5	30,634,456	334,768	0.0109	0.9891	81.14
30.5	30,213,123	208,686	0.0069	0.9931	80.25
31.5	30,226,411	243,072	0.0080	0.9920	79.70
32.5	29,627,735	328,425	0.0111	0.9889	79.06
33.5	29,032,948	158,191	0.0054	0.9946	78.18
34.5	27,749,214	266,471	0.0096	0.9904	77.75
35.5	25,722,667	398,512	0.0155	0.9845	77.01
36.5	24,885,089	142,123	0.0057	0.9943	75.81
37.5	22,902,381	423,663	0.0185	0.9815	75.38
38.5	19,927,441	148,204	0.0074	0.9926	73.99

IDAHO POWER COMPANY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,547,948	189,906	0.0108	0.9892	73.44
40.5	15,795,935	103,651	0.0066	0.9934	72.64
41.5	14,680,700	106,847	0.0073	0.9927	72.16
42.5	14,830,912	87,155	0.0059	0.9941	71.64
43.5	13,688,458	115,824	0.0085	0.9915	71.22
44.5	13,380,856	128,405	0.0096	0.9904	70.62
45.5	13,394,064	131,280	0.0098	0.9902	69.94
46.5	13,050,955	208,275	0.0160	0.9840	69.25
47.5	11,186,960	191,967	0.0172	0.9828	68.15
48.5	10,492,535	64,539	0.0062	0.9938	66.98
49.5	9,510,800	170,212	0.0179	0.9821	66.57
50.5	8,596,845	78,945	0.0092	0.9908	65.37
51.5	7,973,358	261,811	0.0328	0.9672	64.77
52.5	7,291,165	27,809	0.0038	0.9962	62.65
53.5	7,151,950	85,165	0.0119	0.9881	62.41
54.5	6,500,453	108,918	0.0168	0.9832	61.67
55.5	5,936,196	60,241	0.0101	0.9899	60.63
56.5	5,275,019	271,943	0.0516	0.9484	60.02
57.5	4,771,360	34,936	0.0073	0.9927	56.92
58.5	4,375,360	42,761	0.0098	0.9902	56.51
59.5	3,932,932	259,988	0.0661	0.9339	55.95
60.5	3,356,854	86,690	0.0258	0.9742	52.25
61.5	3,028,218	4,739	0.0016	0.9984	50.91
62.5	2,081,792	3,599	0.0017	0.9983	50.83
63.5	1,766,372	7,247	0.0041	0.9959	50.74
64.5	1,211,903	8,557	0.0071	0.9929	50.53
65.5	940,031	12,673	0.0135	0.9865	50.17
66.5	630,747	656	0.0010	0.9990	49.50
67.5	405,745	318	0.0008	0.9992	49.45
68.5	320,501	568	0.0018	0.9982	49.41
69.5	259,763	47	0.0002	0.9998	49.32
70.5	232,840		0.0000	1.0000	49.31
71.5	226,517		0.0000	1.0000	49.31
72.5	196,586		0.0000	1.0000	49.31
73.5	157,413		0.0000	1.0000	49.31
74.5	118,678	22	0.0002	0.9998	49.31
75.5	117,233		0.0000	1.0000	49.30
76.5	101,981		0.0000	1.0000	49.30
77.5	98,222	462	0.0047	0.9953	49.30
78.5	73,306		0.0000	1.0000	49.07

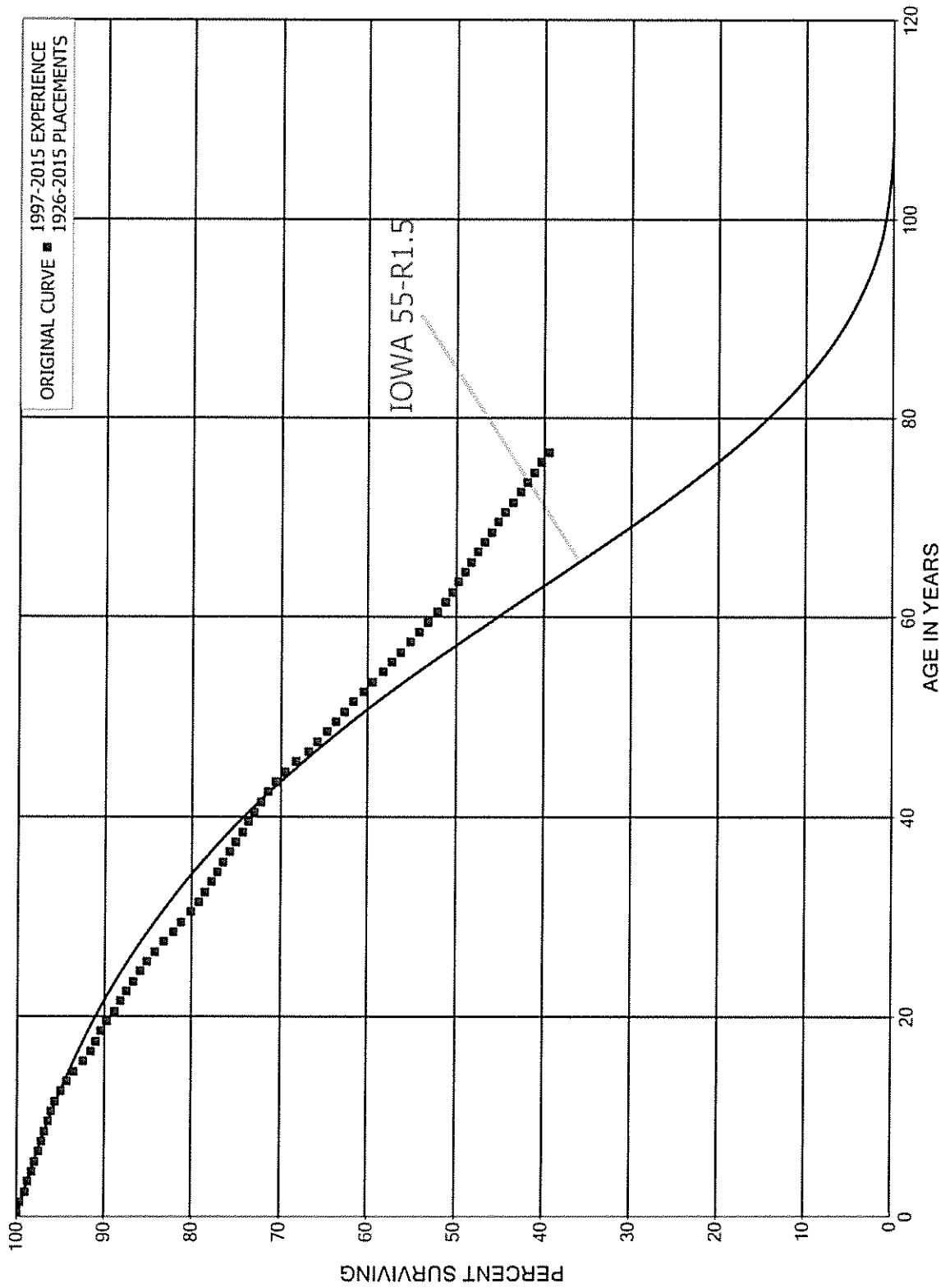
IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,330		0.0000	1.0000	49.07
80.5	33,278		0.0000	1.0000	49.07
81.5	33,258	1,949	0.0586	0.9414	49.07
82.5	29,283		0.0000	1.0000	46.19
83.5	29,283		0.0000	1.0000	46.19
84.5	20,384		0.0000	1.0000	46.19
85.5	18,886		0.0000	1.0000	46.19
86.5	17,909		0.0000	1.0000	46.19
87.5	14,579		0.0000	1.0000	46.19
88.5	14,575		0.0000	1.0000	46.19
89.5	14,575		0.0000	1.0000	46.19
90.5	14,575		0.0000	1.0000	46.19
91.5	14,435		0.0000	1.0000	46.19
92.5	8,738		0.0000	1.0000	46.19
93.5	8,738		0.0000	1.0000	46.19
94.5	8,738		0.0000	1.0000	46.19
95.5	8,738		0.0000	1.0000	46.19
96.5	1,992		0.0000	1.0000	46.19
97.5	1,992		0.0000	1.0000	46.19
98.5	1,992		0.0000	1.0000	46.19
99.5					46.19

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015

EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,884,942	103,317	0.0008	0.9992	100.00
0.5	135,587,328	429,518	0.0032	0.9968	99.92
1.5	138,462,343	763,462	0.0055	0.9945	99.61
2.5	138,834,567	515,746	0.0037	0.9963	99.06
3.5	143,779,436	622,869	0.0043	0.9957	98.69
4.5	143,766,391	509,410	0.0035	0.9965	98.26
5.5	143,770,301	529,045	0.0037	0.9963	97.91
6.5	138,999,446	522,210	0.0038	0.9962	97.55
7.5	133,488,307	521,405	0.0039	0.9961	97.19
8.5	125,353,354	489,376	0.0039	0.9961	96.81
9.5	123,215,943	473,149	0.0038	0.9962	96.43
10.5	120,321,134	595,793	0.0050	0.9950	96.06
11.5	118,494,857	849,199	0.0072	0.9928	95.58
12.5	117,280,636	804,308	0.0069	0.9931	94.90
13.5	112,846,545	918,853	0.0081	0.9919	94.25
14.5	107,042,696	1,224,910	0.0114	0.9886	93.48
15.5	103,513,666	1,071,776	0.0104	0.9896	92.41
16.5	106,073,171	631,096	0.0059	0.9941	91.45
17.5	109,468,822	637,492	0.0058	0.9942	90.91
18.5	99,036,576	739,614	0.0075	0.9925	90.38
19.5	93,287,966	920,330	0.0099	0.9901	89.70
20.5	87,319,959	638,051	0.0073	0.9927	88.82
21.5	81,684,112	634,803	0.0078	0.9922	88.17
22.5	76,651,139	662,073	0.0086	0.9914	87.49
23.5	70,872,513	652,131	0.0092	0.9908	86.73
24.5	66,023,792	602,854	0.0091	0.9909	85.93
25.5	64,050,128	654,663	0.0102	0.9898	85.15
26.5	61,558,583	734,957	0.0119	0.9881	84.28
27.5	58,990,794	784,302	0.0133	0.9867	83.27
28.5	56,057,310	636,704	0.0114	0.9886	82.16
29.5	53,420,837	696,051	0.0130	0.9870	81.23
30.5	50,071,988	522,068	0.0104	0.9896	80.17
31.5	47,160,120	440,682	0.0093	0.9907	79.34
32.5	44,294,783	407,058	0.0092	0.9908	78.59
33.5	40,730,696	362,823	0.0089	0.9911	77.87
34.5	37,454,859	337,338	0.0090	0.9910	77.18
35.5	31,312,729	300,537	0.0096	0.9904	76.48
36.5	27,892,689	259,775	0.0093	0.9907	75.75
37.5	25,118,149	238,126	0.0095	0.9905	75.04
38.5	22,455,623	214,372	0.0095	0.9905	74.33

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

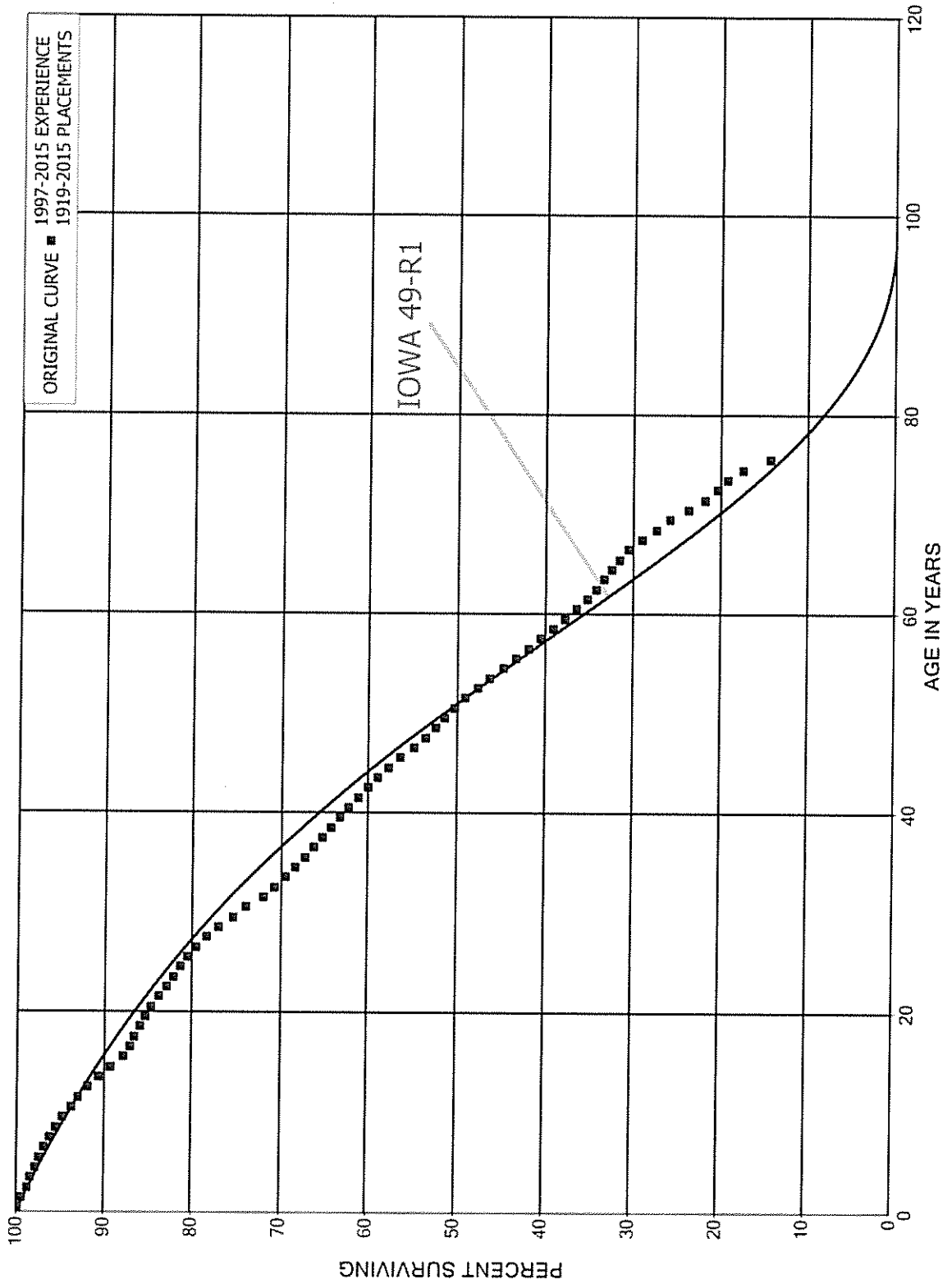
PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1997-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,864,418	192,753	0.0097	0.9903	73.62
40.5	17,296,537	180,887	0.0105	0.9895	72.91
41.5	15,184,451	165,669	0.0109	0.9891	72.15
42.5	13,409,688	153,633	0.0115	0.9885	71.36
43.5	12,073,713	186,254	0.0154	0.9846	70.54
44.5	11,025,920	192,393	0.0174	0.9826	69.45
45.5	10,208,359	202,580	0.0198	0.9802	68.24
46.5	9,642,163	152,270	0.0158	0.9842	66.89
47.5	9,115,403	146,058	0.0160	0.9840	65.83
48.5	8,463,375	137,937	0.0163	0.9837	64.78
49.5	7,854,706	126,259	0.0161	0.9839	63.72
50.5	7,152,805	113,564	0.0159	0.9841	62.70
51.5	6,630,503	130,738	0.0197	0.9803	61.70
52.5	6,055,405	96,766	0.0160	0.9840	60.48
53.5	5,437,537	112,395	0.0207	0.9793	59.52
54.5	4,870,028	88,068	0.0181	0.9819	58.29
55.5	4,485,277	77,998	0.0174	0.9826	57.23
56.5	4,093,607	76,573	0.0187	0.9813	56.24
57.5	3,650,815	67,750	0.0186	0.9814	55.19
58.5	3,311,487	61,414	0.0185	0.9815	54.16
59.5	3,004,204	61,423	0.0204	0.9796	53.16
60.5	2,819,653	46,601	0.0165	0.9835	52.07
61.5	2,502,065	39,304	0.0157	0.9843	51.21
62.5	2,178,711	31,227	0.0143	0.9857	50.41
63.5	1,895,070	26,682	0.0141	0.9859	49.68
64.5	1,599,375	21,791	0.0136	0.9864	48.98
65.5	1,232,110	19,745	0.0160	0.9840	48.32
66.5	984,044	16,858	0.0171	0.9829	47.54
67.5	749,021	12,579	0.0168	0.9832	46.73
68.5	544,755	9,418	0.0173	0.9827	45.94
69.5	422,337	7,453	0.0176	0.9824	45.15
70.5	318,083	5,992	0.0188	0.9812	44.35
71.5	283,415	5,880	0.0207	0.9793	43.52
72.5	261,072	5,012	0.0192	0.9808	42.61
73.5	239,360	4,440	0.0185	0.9815	41.80
74.5	186,522	3,483	0.0187	0.9813	41.02
75.5	133,022	2,793	0.0210	0.9790	40.25
76.5	103,425	2,883	0.0279	0.9721	39.41
77.5	81,688	2,769	0.0339	0.9661	38.31
78.5	61,902	2,240	0.0362	0.9638	37.01

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	56,421	1,567	0.0278	0.9722	35.67	
80.5	45,652	1,220	0.0267	0.9733	34.68	
81.5	41,598	1,049	0.0252	0.9748	33.75	
82.5	39,569	926	0.0234	0.9766	32.90	
83.5	36,562	860	0.0235	0.9765	32.13	
84.5	31,211	818	0.0262	0.9738	31.38	
85.5	21,137	553	0.0261	0.9739	30.56	
86.5	7,666	217	0.0283	0.9717	29.76	
87.5	1,232	55	0.0447	0.9553	28.91	
88.5	23	23	1.0000		27.62	
89.5						

IDAHO POWER COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL, AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1997-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,651,648	93,790	0.0013	0.9987	100.00
0.5	73,274,555	367,846	0.0050	0.9950	99.87
1.5	73,466,534	470,204	0.0064	0.9936	99.37
2.5	72,584,696	253,522	0.0035	0.9965	98.74
3.5	72,999,958	390,865	0.0054	0.9946	98.39
4.5	71,272,046	369,916	0.0052	0.9948	97.87
5.5	74,055,926	435,572	0.0059	0.9941	97.36
6.5	70,695,277	446,715	0.0063	0.9937	96.78
7.5	60,877,376	453,840	0.0075	0.9925	96.17
8.5	53,092,350	411,425	0.0077	0.9923	95.46
9.5	51,015,802	518,902	0.0102	0.9898	94.72
10.5	49,482,689	447,872	0.0091	0.9909	93.75
11.5	49,250,370	561,631	0.0114	0.9886	92.90
12.5	49,021,171	661,517	0.0135	0.9865	91.85
13.5	47,437,559	707,084	0.0149	0.9851	90.61
14.5	44,734,897	714,692	0.0160	0.9840	89.26
15.5	43,811,903	368,736	0.0084	0.9916	87.83
16.5	46,103,065	253,577	0.0055	0.9945	87.09
17.5	48,722,901	367,457	0.0075	0.9925	86.61
18.5	48,259,468	299,049	0.0062	0.9938	85.96
19.5	47,417,637	385,943	0.0081	0.9919	85.43
20.5	45,805,139	481,738	0.0105	0.9895	84.73
21.5	45,080,595	505,534	0.0112	0.9888	83.84
22.5	43,861,972	411,768	0.0094	0.9906	82.90
23.5	41,749,812	379,303	0.0091	0.9909	82.12
24.5	39,716,401	386,697	0.0097	0.9903	81.37
25.5	39,227,705	496,813	0.0127	0.9873	80.58
26.5	37,851,829	580,636	0.0153	0.9847	79.56
27.5	37,010,083	616,400	0.0167	0.9833	78.34
28.5	35,677,393	746,817	0.0209	0.9791	77.04
29.5	34,399,412	659,667	0.0192	0.9808	75.42
30.5	32,377,240	891,065	0.0275	0.9725	73.98
31.5	30,545,403	535,667	0.0175	0.9825	71.94
32.5	28,466,446	474,667	0.0167	0.9833	70.68
33.5	26,170,401	425,578	0.0163	0.9837	69.50
34.5	25,121,059	378,918	0.0151	0.9849	68.37
35.5	22,443,083	333,534	0.0149	0.9851	67.34
36.5	20,090,044	311,662	0.0155	0.9845	66.34
37.5	18,240,329	284,249	0.0156	0.9844	65.31
38.5	16,704,166	265,869	0.0159	0.9841	64.29

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1997-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,239,528	239,268	0.0157	0.9843	63.27
40.5	13,485,350	231,688	0.0172	0.9828	62.28
41.5	12,156,602	218,826	0.0180	0.9820	61.21
42.5	11,205,037	206,625	0.0184	0.9816	60.10
43.5	10,344,539	219,509	0.0212	0.9788	59.00
44.5	9,551,997	219,300	0.0230	0.9770	57.74
45.5	8,870,086	244,367	0.0275	0.9725	56.42
46.5	8,319,300	199,572	0.0240	0.9760	54.86
47.5	7,854,462	176,629	0.0225	0.9775	53.55
48.5	7,242,238	138,249	0.0191	0.9809	52.34
49.5	6,592,011	139,891	0.0212	0.9788	51.34
50.5	5,950,869	137,259	0.0231	0.9769	50.25
51.5	5,480,172	167,928	0.0306	0.9694	49.10
52.5	4,954,622	137,403	0.0277	0.9723	47.59
53.5	4,437,251	152,473	0.0344	0.9656	46.27
54.5	3,955,098	122,919	0.0311	0.9689	44.68
55.5	3,670,774	119,649	0.0326	0.9674	43.29
56.5	3,389,252	115,103	0.0340	0.9660	41.88
57.5	3,030,605	103,529	0.0342	0.9658	40.46
58.5	2,726,535	95,633	0.0351	0.9649	39.08
59.5	2,428,693	86,609	0.0357	0.9643	37.71
60.5	2,212,090	71,908	0.0325	0.9675	36.36
61.5	1,948,550	55,223	0.0283	0.9717	35.18
62.5	1,684,422	45,461	0.0270	0.9730	34.18
63.5	1,447,981	39,763	0.0275	0.9725	33.26
64.5	1,217,263	32,054	0.0263	0.9737	32.35
65.5	951,419	31,053	0.0326	0.9674	31.49
66.5	748,186	36,067	0.0482	0.9518	30.47
67.5	560,655	33,026	0.0589	0.9411	29.00
68.5	415,543	24,017	0.0578	0.9422	27.29
69.5	331,085	26,430	0.0798	0.9202	25.71
70.5	274,949	22,164	0.0806	0.9194	23.66
71.5	240,000	16,731	0.0697	0.9303	21.75
72.5	209,242	11,197	0.0535	0.9465	20.24
73.5	184,687	16,855	0.0913	0.9087	19.15
74.5	130,471	23,468	0.1799	0.8201	17.41
75.5	61,091	1,648	0.0270	0.9730	14.27
76.5	43,148	1,717	0.0398	0.9602	13.89
77.5	27,991	2,281	0.0815	0.9185	13.34
78.5	14,078	630	0.0447	0.9553	12.25

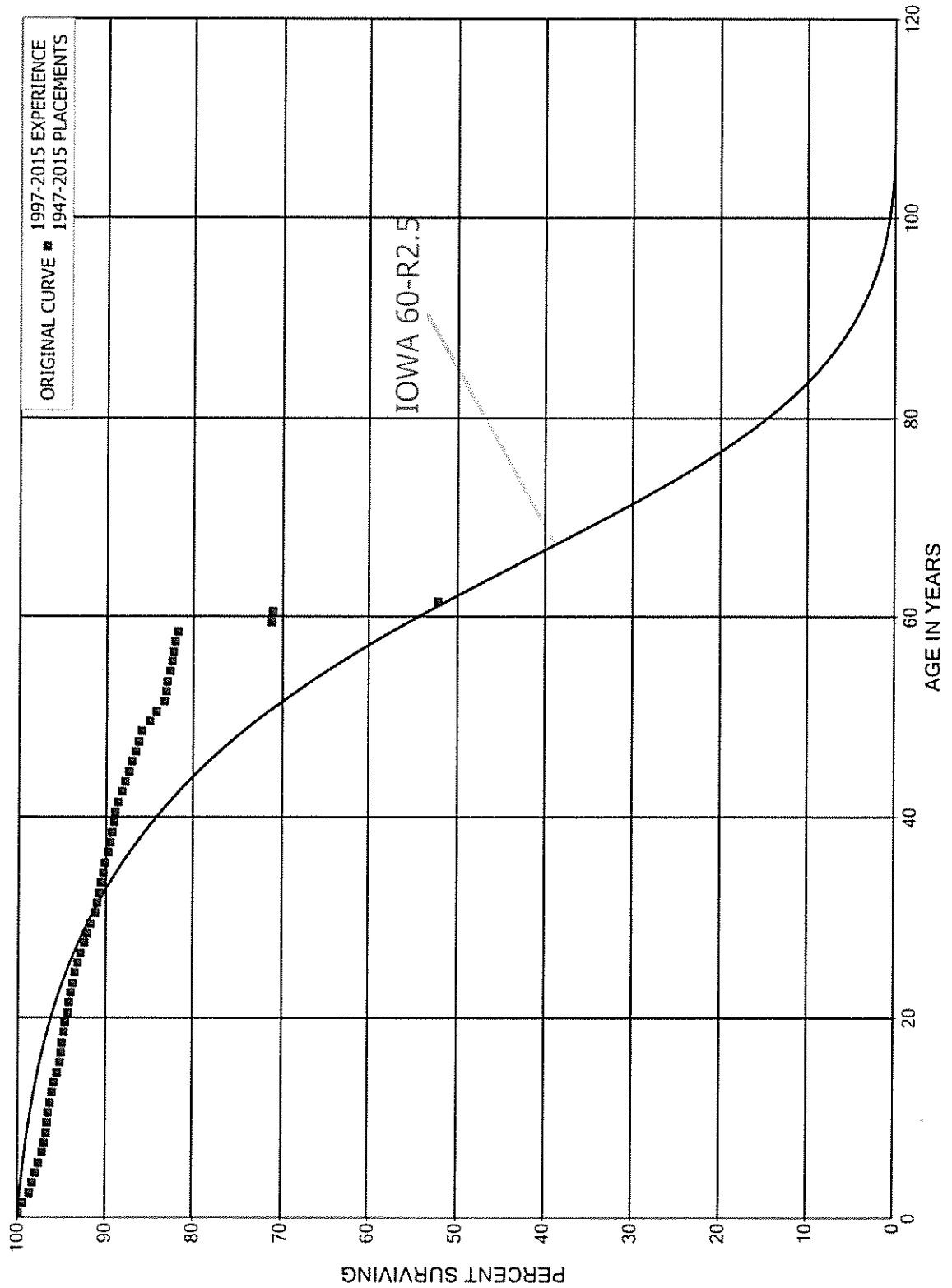
IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,048	370	0.0524	0.9476	11.70	
80.5	3,245	428	0.1320	0.8680	11.09	
81.5	2,817	521	0.1848	0.8152	9.62	
82.5	2,296	566	0.2464	0.7536	7.85	
83.5	1,730	535	0.3092	0.6908	5.91	
84.5	1,195	409	0.3419	0.6581	4.08	
85.5	787	265	0.3368	0.6632	2.69	
86.5	522	153	0.2934	0.7066	1.78	
87.5	369	89	0.2416	0.7584	1.26	
88.5	280	56	0.2017	0.7983	0.96	
89.5	223	43	0.1925	0.8075	0.76	
90.5	180	46	0.2566	0.7434	0.62	
91.5	134	45	0.3362	0.6638	0.46	
92.5	89	43	0.4821	0.5179	0.30	
93.5	46	23	0.4889	0.5111	0.16	
94.5	24	18	0.7574	0.2426	0.08	
95.5	6	6	1.0000		0.02	
96.5						

IDAHO POWER COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2015

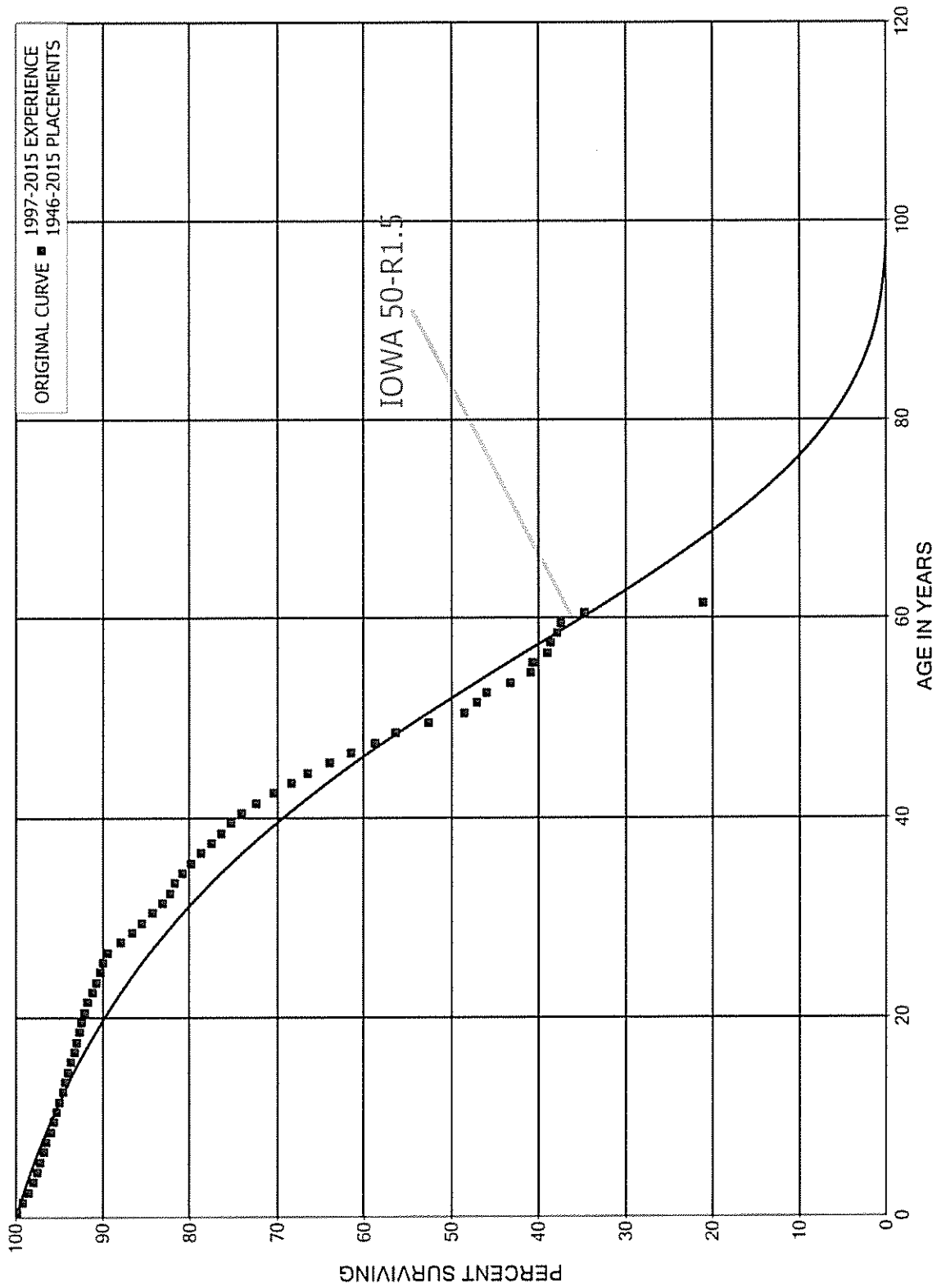
EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,671,003	57,706	0.0018	0.9982	100.00
0.5	32,965,284	147,655	0.0045	0.9955	99.82
1.5	33,731,211	269,062	0.0080	0.9920	99.38
2.5	35,118,367	106,657	0.0030	0.9970	98.58
3.5	36,597,158	139,647	0.0038	0.9962	98.28
4.5	37,951,228	118,983	0.0031	0.9969	97.91
5.5	38,851,125	169,222	0.0044	0.9956	97.60
6.5	38,435,514	97,136	0.0025	0.9975	97.18
7.5	38,123,739	81,584	0.0021	0.9979	96.93
8.5	36,887,734	54,281	0.0015	0.9985	96.72
9.5	35,342,039	44,446	0.0013	0.9987	96.58
10.5	33,622,732	57,943	0.0017	0.9983	96.46
11.5	30,368,311	62,687	0.0021	0.9979	96.29
12.5	27,271,724	87,779	0.0032	0.9968	96.10
13.5	24,370,913	72,352	0.0030	0.9970	95.79
14.5	21,665,065	68,603	0.0032	0.9968	95.50
15.5	19,317,468	34,562	0.0018	0.9982	95.20
16.5	17,650,299	24,741	0.0014	0.9986	95.03
17.5	16,613,944	28,815	0.0017	0.9983	94.90
18.5	15,256,696	26,123	0.0017	0.9983	94.73
19.5	13,991,135	37,520	0.0027	0.9973	94.57
20.5	12,681,831	22,591	0.0018	0.9982	94.32
21.5	11,023,912	24,636	0.0022	0.9978	94.15
22.5	9,612,158	25,448	0.0026	0.9974	93.94
23.5	8,463,777	21,445	0.0025	0.9975	93.69
24.5	7,828,245	22,871	0.0029	0.9971	93.45
25.5	7,350,829	23,364	0.0032	0.9968	93.18
26.5	6,868,206	33,699	0.0049	0.9951	92.88
27.5	6,381,475	26,872	0.0042	0.9958	92.43
28.5	6,063,090	21,121	0.0035	0.9965	92.04
29.5	5,596,953	32,715	0.0058	0.9942	91.72
30.5	5,380,966	14,010	0.0026	0.9974	91.18
31.5	5,343,924	11,448	0.0021	0.9979	90.94
32.5	4,786,181	10,322	0.0022	0.9978	90.75
33.5	4,459,835	11,429	0.0026	0.9974	90.55
34.5	3,967,967	12,153	0.0031	0.9969	90.32
35.5	3,330,137	10,211	0.0031	0.9969	90.04
36.5	2,782,468	7,695	0.0028	0.9972	89.77
37.5	2,250,098	5,788	0.0026	0.9974	89.52
38.5	1,913,480	4,090	0.0021	0.9979	89.29

IDAHO POWER COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,658,413	3,452	0.0021	0.9979	89.10	
40.5	1,534,286	4,888	0.0032	0.9968	88.91	
41.5	1,336,555	6,185	0.0046	0.9954	88.63	
42.5	964,809	4,736	0.0049	0.9951	88.22	
43.5	594,468	2,456	0.0041	0.9959	87.79	
44.5	427,260	1,840	0.0043	0.9957	87.42	
45.5	323,994	1,589	0.0049	0.9951	87.05	
46.5	207,263	701	0.0034	0.9966	86.62	
47.5	183,265	883	0.0048	0.9952	86.33	
48.5	148,639	1,401	0.0094	0.9906	85.91	
49.5	93,544	931	0.0100	0.9900	85.10	
50.5	29,943	296	0.0099	0.9901	84.25	
51.5	8,429	28	0.0033	0.9967	83.42	
52.5	7,920	6	0.0007	0.9993	83.15	
53.5	7,910	30	0.0038	0.9962	83.09	
54.5	7,880	23	0.0029	0.9971	82.77	
55.5	6,578	14	0.0022	0.9978	82.53	
56.5	6,507	11	0.0017	0.9983	82.35	
57.5	6,495	26	0.0040	0.9960	82.21	
58.5	6,458	846	0.1310	0.8690	81.88	
59.5	5,593	7	0.0012	0.9988	71.15	
60.5	5,552	1,478	0.2662	0.7338	71.07	
61.5	3,806	12	0.0030	0.9970	52.15	
62.5	3,704	124	0.0336	0.9664	51.99	
63.5	3,265	244	0.0747	0.9253	50.25	
64.5	1,808	35	0.0194	0.9806	46.49	
65.5	588	17	0.0296	0.9704	45.59	
66.5					44.24	

IDAHO POWER COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	150,614,621	280,039	0.0019	0.9981	100.00	
0.5	148,944,889	980,171	0.0066	0.9934	99.81	
1.5	147,209,306	968,362	0.0066	0.9934	99.16	
2.5	147,955,538	863,503	0.0058	0.9942	98.50	
3.5	154,075,838	644,523	0.0042	0.9958	97.93	
4.5	154,183,138	561,128	0.0036	0.9964	97.52	
5.5	156,611,221	669,198	0.0043	0.9957	97.17	
6.5	151,257,879	449,222	0.0030	0.9970	96.75	
7.5	145,570,919	839,934	0.0058	0.9942	96.46	
8.5	137,342,803	372,549	0.0027	0.9973	95.91	
9.5	131,717,817	538,029	0.0041	0.9959	95.65	
10.5	126,466,435	469,418	0.0037	0.9963	95.26	
11.5	119,850,225	513,112	0.0043	0.9957	94.90	
12.5	112,792,414	292,854	0.0026	0.9974	94.50	
13.5	106,149,148	405,362	0.0038	0.9962	94.25	
14.5	100,567,957	298,654	0.0030	0.9970	93.89	
15.5	95,479,235	434,271	0.0045	0.9955	93.61	
16.5	96,209,305	228,665	0.0024	0.9976	93.19	
17.5	95,795,692	329,033	0.0034	0.9966	92.96	
18.5	84,154,169	245,796	0.0029	0.9971	92.65	
19.5	73,946,932	277,836	0.0038	0.9962	92.37	
20.5	63,711,515	229,951	0.0036	0.9964	92.03	
21.5	52,306,370	292,973	0.0056	0.9944	91.70	
22.5	43,920,005	205,764	0.0047	0.9953	91.18	
23.5	38,025,974	214,224	0.0056	0.9944	90.75	
24.5	32,852,398	94,085	0.0029	0.9971	90.24	
25.5	29,895,958	210,168	0.0070	0.9930	89.98	
26.5	26,647,369	415,775	0.0156	0.9844	89.35	
27.5	24,354,962	369,380	0.0152	0.9848	87.96	
28.5	22,771,746	300,954	0.0132	0.9868	86.62	
29.5	20,694,764	287,464	0.0139	0.9861	85.48	
30.5	18,718,868	238,664	0.0127	0.9873	84.29	
31.5	18,095,311	199,754	0.0110	0.9890	83.22	
32.5	16,547,596	117,983	0.0071	0.9929	82.30	
33.5	15,409,797	158,006	0.0103	0.9897	81.71	
34.5	13,603,911	177,410	0.0130	0.9870	80.87	
35.5	9,898,070	139,417	0.0141	0.9859	79.82	
36.5	8,138,038	122,299	0.0150	0.9850	78.69	
37.5	6,188,458	92,358	0.0149	0.9851	77.51	
38.5	5,068,948	72,243	0.0143	0.9857	76.36	

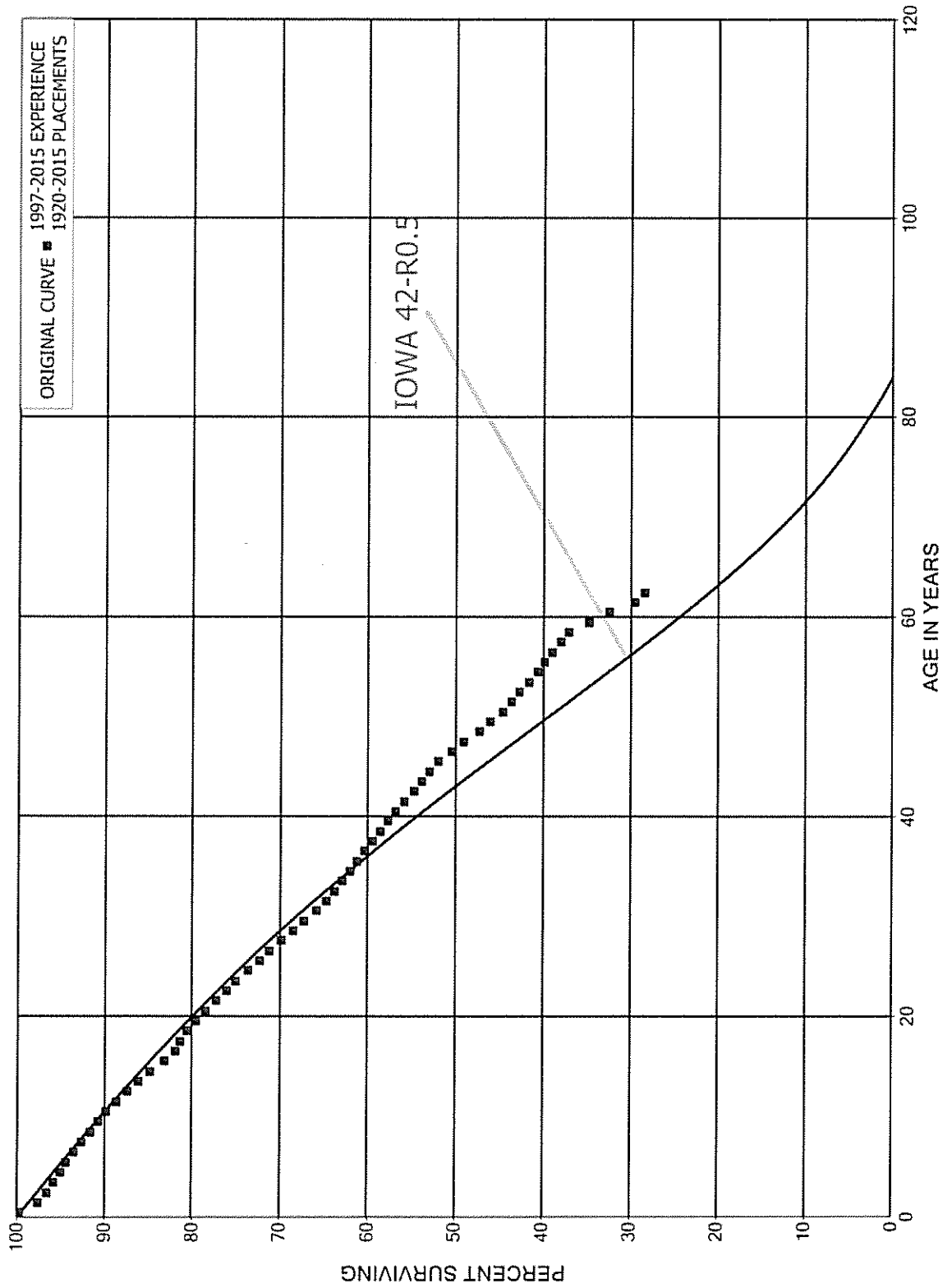
IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,177,620	67,134	0.0161	0.9839	75.27	
40.5	3,630,764	81,428	0.0224	0.9776	74.06	
41.5	2,801,718	77,522	0.0277	0.9723	72.40	
42.5	1,892,095	53,955	0.0285	0.9715	70.39	
43.5	1,293,563	36,503	0.0282	0.9718	68.39	
44.5	890,907	33,874	0.0380	0.9620	66.46	
45.5	656,174	24,807	0.0378	0.9622	63.93	
46.5	406,252	18,763	0.0462	0.9538	61.51	
47.5	283,892	11,264	0.0397	0.9603	58.67	
48.5	205,215	13,701	0.0668	0.9332	56.34	
49.5	152,247	11,860	0.0779	0.9221	52.58	
50.5	75,736	2,136	0.0282	0.9718	48.49	
51.5	61,728	1,560	0.0253	0.9747	47.12	
52.5	52,082	3,180	0.0611	0.9389	45.93	
53.5	48,276	2,593	0.0537	0.9463	43.12	
54.5	44,471	265	0.0060	0.9940	40.81	
55.5	42,760	1,746	0.0408	0.9592	40.56	
56.5	40,849	351	0.0086	0.9914	38.91	
57.5	40,489	784	0.0194	0.9806	38.57	
58.5	39,256	441	0.0112	0.9888	37.83	
59.5	38,661	2,715	0.0702	0.9298	37.40	
60.5	34,792	13,718	0.3943	0.6057	34.77	
61.5	20,712	1,115	0.0539	0.9461	21.06	
62.5	19,352	1,099	0.0568	0.9432	19.93	
63.5	17,105	1,244	0.0727	0.9273	18.80	
64.5	12,152	7,304	0.6011	0.3989	17.43	
65.5	3,693	1,098	0.2973	0.7027	6.95	
66.5	119	119	1.0000		4.89	
67.5						

IDAHO POWER COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

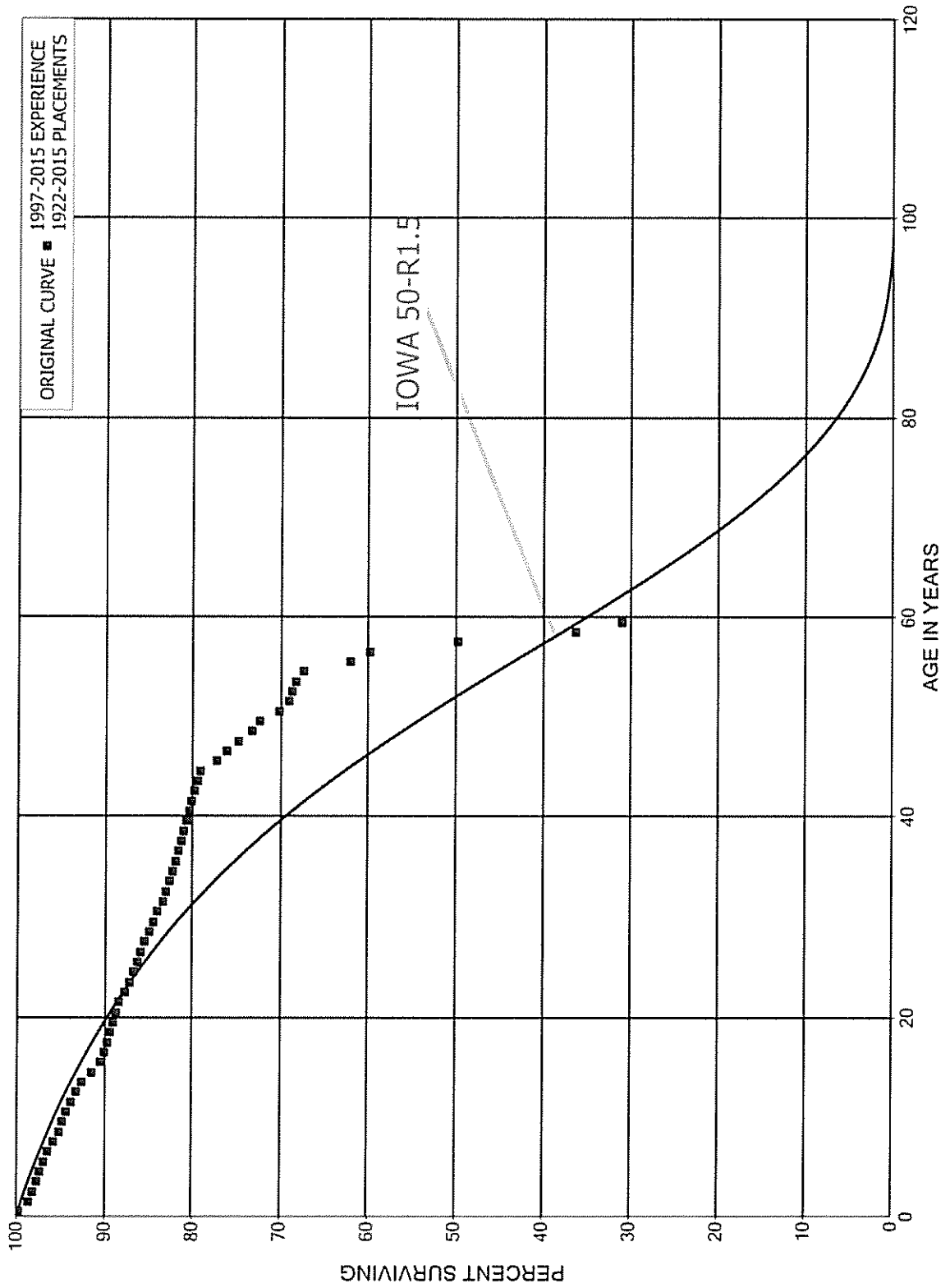
ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1997-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	392,847,348	1,059,148	0.0027	0.9973	100.00
0.5	376,939,139	8,075,327	0.0214	0.9786	99.73
1.5	352,394,950	3,481,461	0.0099	0.9901	97.59
2.5	337,209,417	2,798,059	0.0083	0.9917	96.63
3.5	320,116,710	2,534,462	0.0079	0.9921	95.83
4.5	306,126,967	2,068,042	0.0068	0.9932	95.07
5.5	294,754,645	2,818,862	0.0096	0.9904	94.43
6.5	277,866,733	2,684,393	0.0097	0.9903	93.52
7.5	251,646,633	2,714,668	0.0108	0.9892	92.62
8.5	217,544,267	2,023,996	0.0093	0.9907	91.62
9.5	196,538,820	1,944,000	0.0099	0.9901	90.77
10.5	176,462,054	2,391,473	0.0136	0.9864	89.87
11.5	161,966,130	2,328,431	0.0144	0.9856	88.65
12.5	164,250,043	2,198,261	0.0134	0.9866	87.38
13.5	163,343,120	2,681,189	0.0164	0.9836	86.21
14.5	162,621,593	3,004,216	0.0185	0.9815	84.79
15.5	160,056,755	2,352,789	0.0147	0.9853	83.23
16.5	164,367,914	1,329,946	0.0081	0.9919	82.00
17.5	161,577,154	1,548,310	0.0096	0.9904	81.34
18.5	155,121,739	1,781,999	0.0115	0.9885	80.56
19.5	147,681,891	2,076,696	0.0141	0.9859	79.64
20.5	140,353,464	2,271,925	0.0162	0.9838	78.52
21.5	130,835,384	1,990,015	0.0152	0.9848	77.24
22.5	123,914,308	1,720,437	0.0139	0.9861	76.07
23.5	116,643,079	2,145,264	0.0184	0.9816	75.01
24.5	110,108,167	2,003,828	0.0182	0.9818	73.63
25.5	101,307,965	1,575,908	0.0156	0.9844	72.29
26.5	93,147,106	1,690,274	0.0181	0.9819	71.17
27.5	87,304,103	1,653,372	0.0189	0.9811	69.88
28.5	82,061,438	1,485,545	0.0181	0.9819	68.55
29.5	76,850,644	1,671,093	0.0217	0.9783	67.31
30.5	72,983,444	1,248,005	0.0171	0.9829	65.85
31.5	65,240,530	938,042	0.0144	0.9856	64.72
32.5	59,066,813	794,666	0.0135	0.9865	63.79
33.5	53,500,255	711,889	0.0133	0.9867	62.94
34.5	47,062,151	627,326	0.0133	0.9867	62.10
35.5	39,906,376	584,227	0.0146	0.9854	61.27
36.5	34,693,397	498,610	0.0144	0.9856	60.37
37.5	29,975,251	445,543	0.0149	0.9851	59.51
38.5	25,524,580	378,983	0.0148	0.9852	58.62

IDAHO POWER COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1997-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,148,201	358,642	0.0162	0.9838	57.75
40.5	18,815,849	310,178	0.0165	0.9835	56.82
41.5	15,508,833	327,062	0.0211	0.9789	55.88
42.5	12,926,805	216,577	0.0168	0.9832	54.70
43.5	11,657,066	178,854	0.0153	0.9847	53.78
44.5	10,319,695	202,117	0.0196	0.9804	52.96
45.5	9,002,363	258,460	0.0287	0.9713	51.92
46.5	7,972,990	215,661	0.0270	0.9730	50.43
47.5	6,965,221	260,073	0.0373	0.9627	49.07
48.5	6,084,093	151,072	0.0248	0.9752	47.23
49.5	5,245,849	160,155	0.0305	0.9695	46.06
50.5	4,473,604	100,370	0.0224	0.9776	44.66
51.5	3,975,900	89,530	0.0225	0.9775	43.65
52.5	3,525,358	89,126	0.0253	0.9747	42.67
53.5	3,111,143	69,597	0.0224	0.9776	41.59
54.5	2,533,434	51,345	0.0203	0.9797	40.66
55.5	2,129,853	48,085	0.0226	0.9774	39.84
56.5	1,816,709	43,871	0.0241	0.9759	38.94
57.5	1,533,314	36,013	0.0235	0.9765	38.00
58.5	1,229,266	79,944	0.0650	0.9350	37.11
59.5	972,761	65,848	0.0677	0.9323	34.69
60.5	781,714	69,448	0.0888	0.9112	32.34
61.5	585,252	20,395	0.0348	0.9652	29.47
62.5	458,809	13,369	0.0291	0.9709	28.44
63.5	371,103	12,427	0.0335	0.9665	27.61
64.5	215,797	6,993	0.0324	0.9676	26.69
65.5	130,024	3,604	0.0277	0.9723	25.82
66.5	102,380	9,418	0.0920	0.9080	25.11
67.5	54,652	6,832	0.1250	0.8750	22.80
68.5	32,015	1,414	0.0442	0.9558	19.95
69.5	17,609	1,338	0.0760	0.9240	19.07
70.5	5,867	374	0.0637	0.9363	17.62
71.5	2,079	92	0.0444	0.9556	16.50
72.5	1,256	347	0.2760	0.7240	15.77
73.5					11.41
74.5					
75.5					
76.5	1,920		0.0000		
77.5	1,920		0.0000		
78.5	1,920	1,920	1.0000		
79.5					

IDAHO POWER COMPANY
ACCOUNT 369 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2015

EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,292,383	99,006	0.0030	0.9970	100.00
0.5	33,665,003	365,282	0.0109	0.9891	99.70
1.5	34,486,652	153,096	0.0044	0.9956	98.62
2.5	35,904,734	150,301	0.0042	0.9958	98.18
3.5	37,439,796	139,259	0.0037	0.9963	97.77
4.5	38,228,105	177,648	0.0046	0.9954	97.41
5.5	39,130,479	195,268	0.0050	0.9950	96.96
6.5	38,201,613	253,689	0.0066	0.9934	96.47
7.5	37,050,810	245,890	0.0066	0.9934	95.83
8.5	35,006,921	130,511	0.0037	0.9963	95.20
9.5	32,915,230	137,060	0.0042	0.9958	94.84
10.5	31,423,102	187,782	0.0060	0.9940	94.45
11.5	30,226,093	177,594	0.0059	0.9941	93.88
12.5	29,152,691	238,013	0.0082	0.9918	93.33
13.5	27,346,153	297,966	0.0109	0.9891	92.57
14.5	25,617,648	307,920	0.0120	0.9880	91.56
15.5	23,825,408	89,566	0.0038	0.9962	90.46
16.5	22,572,742	96,993	0.0043	0.9957	90.12
17.5	23,787,397	76,048	0.0032	0.9968	89.73
18.5	23,968,308	101,680	0.0042	0.9958	89.44
19.5	22,932,899	89,908	0.0039	0.9961	89.06
20.5	21,866,854	91,807	0.0042	0.9958	88.72
21.5	20,938,123	153,918	0.0074	0.9926	88.34
22.5	19,185,389	115,352	0.0060	0.9940	87.69
23.5	18,625,986	85,352	0.0046	0.9954	87.17
24.5	17,516,758	92,066	0.0053	0.9947	86.77
25.5	17,502,747	79,255	0.0045	0.9955	86.31
26.5	16,618,154	88,941	0.0054	0.9946	85.92
27.5	15,606,479	95,473	0.0061	0.9939	85.46
28.5	14,800,383	66,377	0.0045	0.9955	84.94
29.5	13,775,906	81,678	0.0059	0.9941	84.56
30.5	12,755,313	92,768	0.0073	0.9927	84.06
31.5	11,741,076	54,361	0.0046	0.9954	83.44
32.5	10,788,623	56,017	0.0052	0.9948	83.06
33.5	9,898,448	39,109	0.0040	0.9960	82.63
34.5	9,296,263	36,505	0.0039	0.9961	82.30
35.5	7,671,559	32,325	0.0042	0.9958	81.98
36.5	6,461,629	24,907	0.0039	0.9961	81.63
37.5	5,453,866	20,050	0.0037	0.9963	81.32
38.5	4,572,232	16,752	0.0037	0.9963	81.02

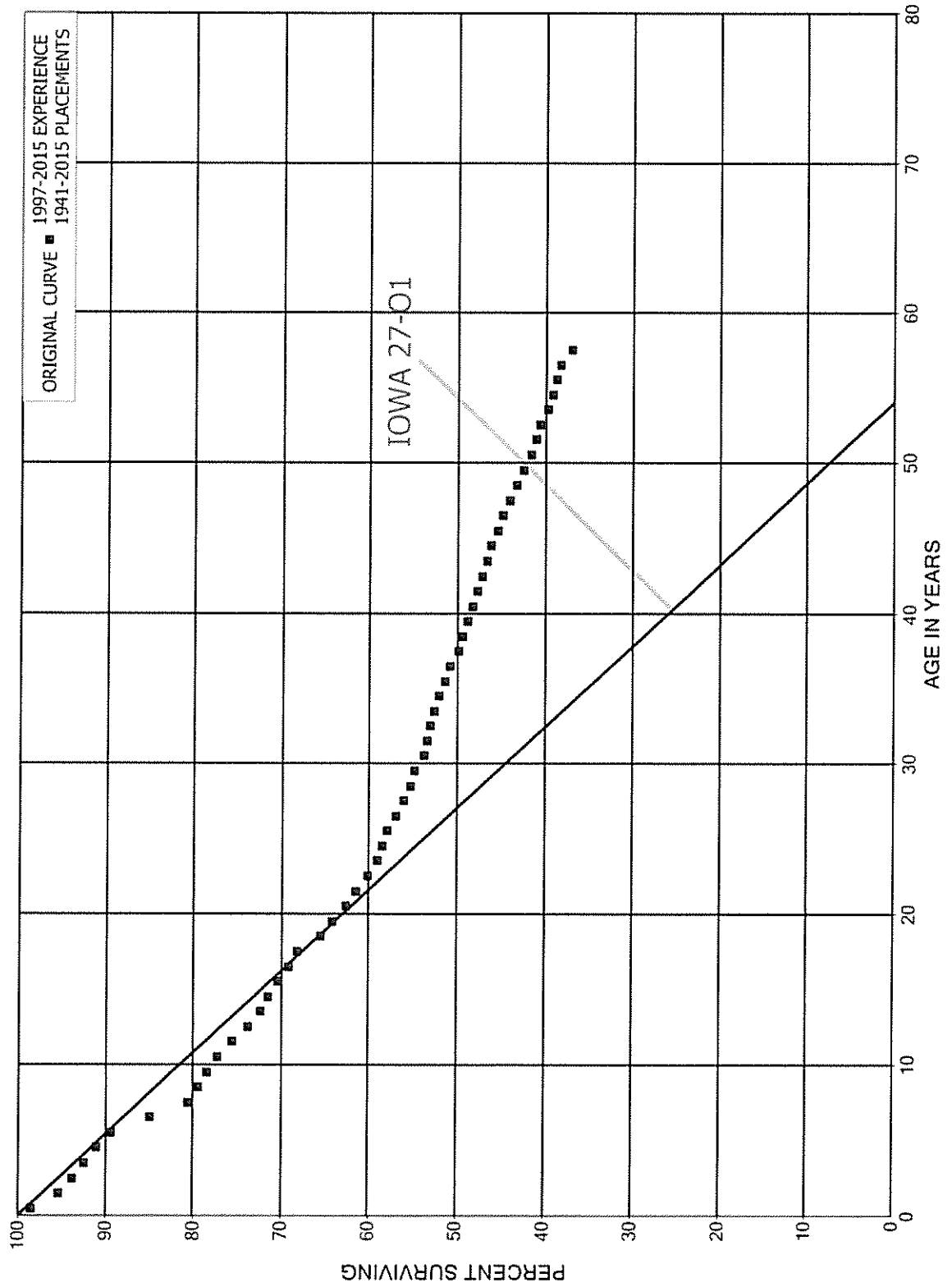
IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,742,441	13,156	0.0035	0.9965	80.72	
40.5	2,542,025	8,922	0.0035	0.9965	80.44	
41.5	2,367,611	8,736	0.0037	0.9963	80.15	
42.5	1,749,319	6,666	0.0038	0.9962	79.86	
43.5	1,250,152	6,438	0.0052	0.9948	79.55	
44.5	878,821	20,299	0.0231	0.9769	79.14	
45.5	604,195	9,345	0.0155	0.9845	77.32	
46.5	420,359	7,147	0.0170	0.9830	76.12	
47.5	304,037	6,117	0.0201	0.9799	74.83	
48.5	218,220	2,616	0.0120	0.9880	73.32	
49.5	152,347	4,800	0.0315	0.9685	72.44	
50.5	101,451	1,598	0.0157	0.9843	70.16	
51.5	69,645	366	0.0052	0.9948	69.05	
52.5	45,649	245	0.0054	0.9946	68.69	
53.5	26,978	368	0.0137	0.9863	68.32	
54.5	15,674	1,234	0.0787	0.9213	67.39	
55.5	7,455	270	0.0362	0.9638	62.08	
56.5	2,288	388	0.1696	0.8304	59.83	
57.5	360	97	0.2687	0.7313	49.69	
58.5	44	6	0.1470	0.8530	36.34	
59.5	35	0	0.0142	0.9858	31.00	
60.5					30.56	
61.5						
62.5						
63.5						
64.5						
65.5						
66.5						
67.5						
68.5						
69.5						
70.5						
71.5						
72.5						
73.5						
74.5	18		0.0000			
75.5	18		0.0000			
76.5	18	18	1.0000			
77.5						

IDAHO POWER COMPANY
ACCOUNTS 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015

EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,165,138	732,829	0.0149	0.9851	100.00
0.5	50,414,496	1,587,166	0.0315	0.9685	98.51
1.5	48,970,226	788,879	0.0161	0.9839	95.41
2.5	49,953,751	740,634	0.0148	0.9852	93.87
3.5	47,432,873	723,299	0.0152	0.9848	92.48
4.5	40,094,450	715,836	0.0179	0.9821	91.07
5.5	37,418,143	1,889,816	0.0505	0.9495	89.44
6.5	33,253,743	1,680,892	0.0505	0.9495	84.93
7.5	29,314,961	423,359	0.0144	0.9856	80.63
8.5	27,591,210	326,398	0.0118	0.9882	79.47
9.5	25,862,333	402,098	0.0155	0.9845	78.53
10.5	23,712,673	521,243	0.0220	0.9780	77.31
11.5	22,461,426	525,425	0.0234	0.9766	75.61
12.5	21,455,835	423,058	0.0197	0.9803	73.84
13.5	21,343,984	271,758	0.0127	0.9873	72.38
14.5	19,295,450	292,178	0.0151	0.9849	71.46
15.5	18,219,361	302,160	0.0166	0.9834	70.38
16.5	19,686,592	306,648	0.0156	0.9844	69.21
17.5	18,298,909	702,100	0.0384	0.9616	68.13
18.5	16,859,180	346,275	0.0205	0.9795	65.52
19.5	15,807,577	396,426	0.0251	0.9749	64.17
20.5	14,619,204	246,968	0.0169	0.9831	62.57
21.5	13,523,576	300,965	0.0223	0.9777	61.51
22.5	12,562,094	216,975	0.0173	0.9827	60.14
23.5	11,977,216	118,722	0.0099	0.9901	59.10
24.5	11,473,819	120,979	0.0105	0.9895	58.51
25.5	10,971,687	183,097	0.0167	0.9833	57.90
26.5	10,464,777	150,998	0.0144	0.9856	56.93
27.5	10,079,459	139,390	0.0138	0.9862	56.11
28.5	9,440,444	82,018	0.0087	0.9913	55.33
29.5	8,917,372	177,915	0.0200	0.9800	54.85
30.5	8,512,239	50,172	0.0059	0.9941	53.76
31.5	7,966,522	52,545	0.0066	0.9934	53.44
32.5	6,723,318	66,248	0.0099	0.9901	53.09
33.5	5,983,374	60,131	0.0100	0.9900	52.57
34.5	5,167,209	58,817	0.0114	0.9886	52.04
35.5	3,508,336	42,818	0.0122	0.9878	51.45
36.5	2,917,334	54,213	0.0186	0.9814	50.82
37.5	2,372,711	24,570	0.0104	0.9896	49.87
38.5	1,890,379	21,267	0.0112	0.9888	49.36

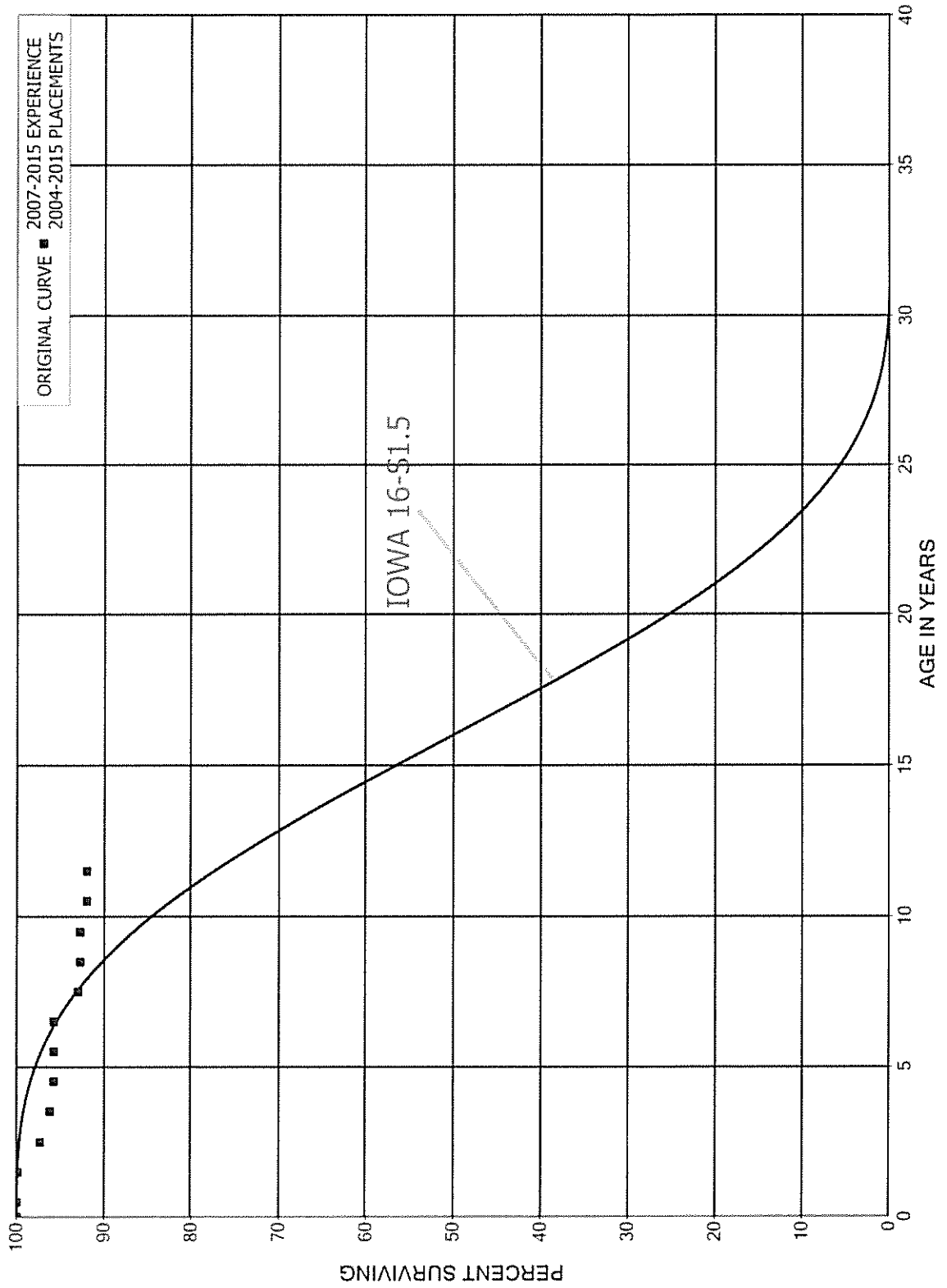
IDAHO POWER COMPANY

ACCOUNTS 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,527,252	17,771	0.0116	0.9884	48.80	
40.5	1,222,878	13,999	0.0114	0.9886	48.23	
41.5	1,019,040	11,432	0.0112	0.9888	47.68	
42.5	849,144	9,419	0.0111	0.9889	47.15	
43.5	735,324	7,546	0.0103	0.9897	46.62	
44.5	640,881	9,791	0.0153	0.9847	46.15	
45.5	541,832	6,912	0.0128	0.9872	45.44	
46.5	459,920	8,122	0.0177	0.9823	44.86	
47.5	384,251	6,733	0.0175	0.9825	44.07	
48.5	327,640	5,945	0.0181	0.9819	43.30	
49.5	277,541	5,673	0.0204	0.9796	42.51	
50.5	229,373	3,143	0.0137	0.9863	41.64	
51.5	189,664	2,296	0.0121	0.9879	41.07	
52.5	158,268	3,169	0.0200	0.9800	40.57	
53.5	129,407	2,001	0.0155	0.9845	39.76	
54.5	108,924	1,107	0.0102	0.9898	39.15	
55.5	93,107	1,033	0.0111	0.9889	38.75	
56.5	79,083	2,737	0.0346	0.9654	38.32	
57.5	65,156	714	0.0110	0.9890	36.99	
58.5	54,961	613	0.0112	0.9888	36.59	
59.5	47,053	521	0.0111	0.9889	36.18	
60.5	41,576	415	0.0100	0.9900	35.78	
61.5	32,451	637	0.0196	0.9804	35.42	
62.5	23,794	683	0.0287	0.9713	34.73	
63.5	18,137	946	0.0521	0.9479	33.73	
64.5	10,810	955	0.0883	0.9117	31.97	
65.5	5,294	1,210	0.2286	0.7714	29.15	
66.5	2,194	766	0.3492	0.6508	22.48	
67.5	351	351	1.0000		14.63	
68.5						

IDAHO POWER COMPANY
ACCOUNT 370.1 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



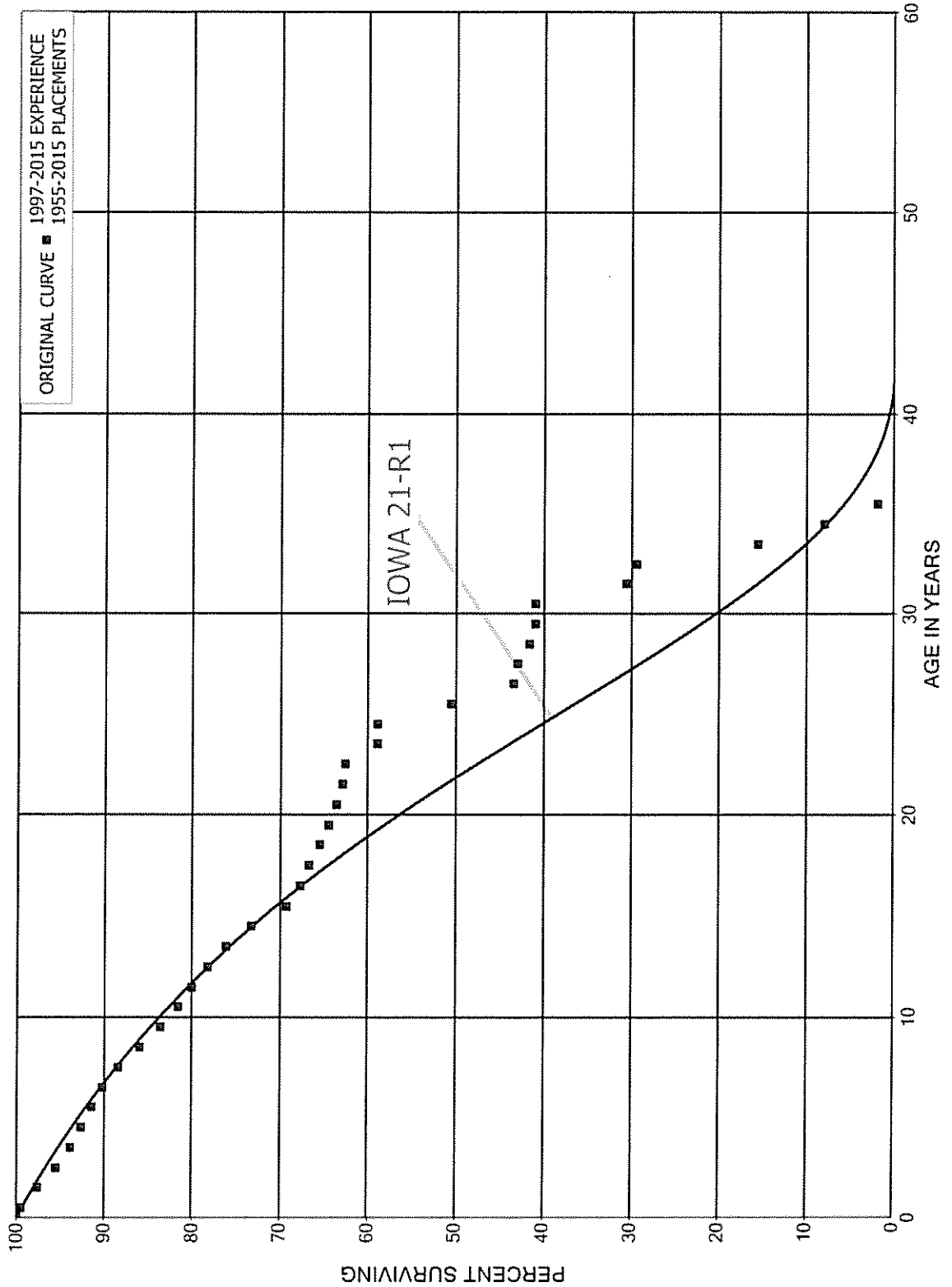
IDAHO POWER COMPANY

ACCOUNT 370.1 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2015			EXPERIENCE BAND 2007-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,920,111	4,997	0.0001	0.9999	100.00
0.5	61,911,780	67,159	0.0011	0.9989	99.99
1.5	55,738,404	1,472,968	0.0264	0.9736	99.88
2.5	54,168,442	594,260	0.0110	0.9890	97.24
3.5	56,479,116	237,146	0.0042	0.9958	96.18
4.5	39,450,897	17,008	0.0004	0.9996	95.77
5.5	21,930,314	4,345	0.0002	0.9998	95.73
6.5	4,981,507	142,151	0.0285	0.9715	95.71
7.5	4,803,861	14,507	0.0030	0.9970	92.98
8.5	4,445,916		0.0000	1.0000	92.70
9.5	4,444,892	33,716	0.0076	0.9924	92.70
10.5	4,402,261		0.0000	1.0000	92.00
11.5					92.00

IDAHO POWER COMPANY
ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



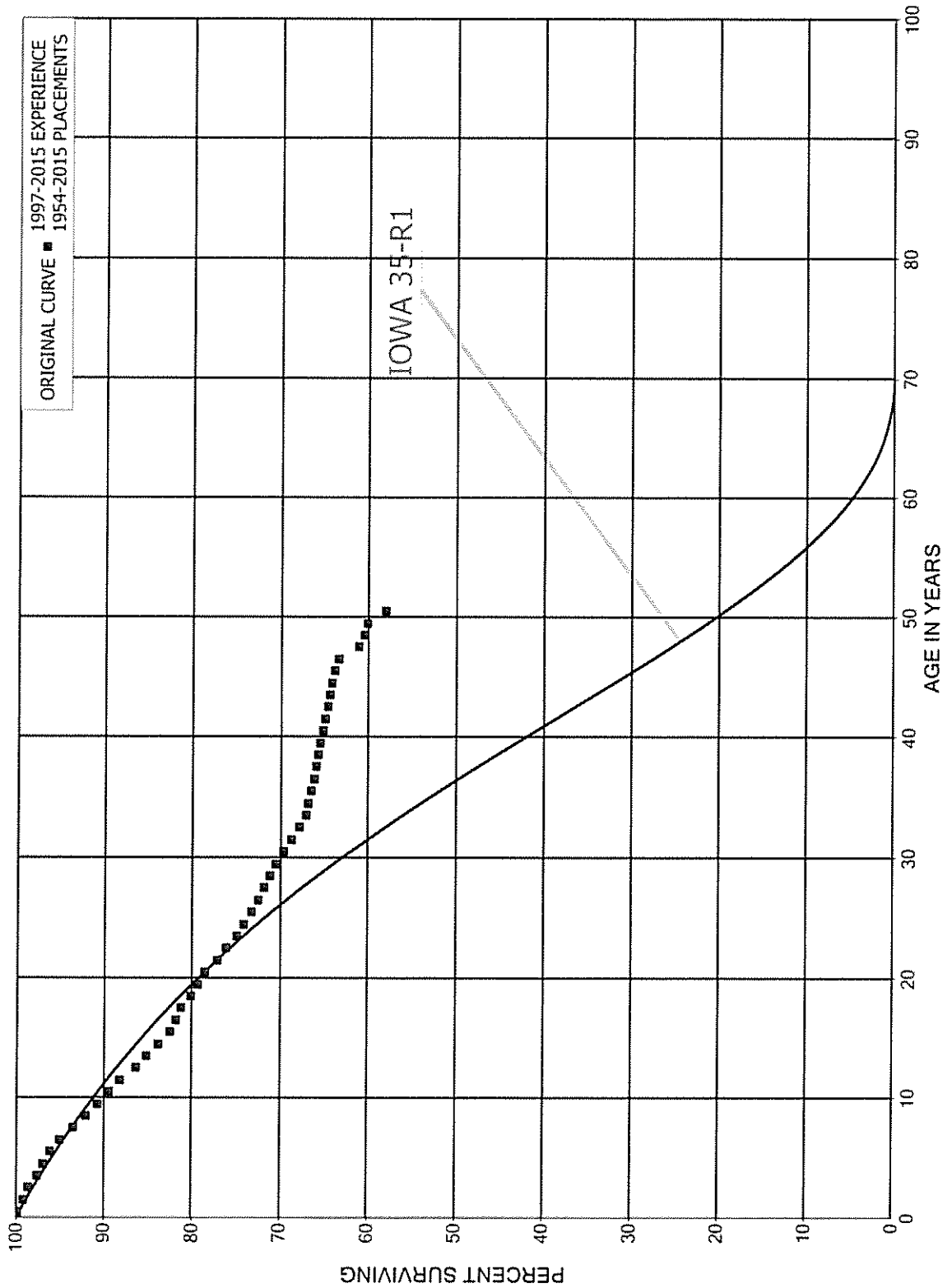
IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,197,787	11,433	0.0052	0.9948	100.00	
0.5	2,214,280	41,609	0.0188	0.9812	99.48	
1.5	2,178,239	47,983	0.0220	0.9780	97.61	
2.5	2,149,473	35,930	0.0167	0.9833	95.46	
3.5	3,239,185	41,848	0.0129	0.9871	93.86	
4.5	3,145,274	44,036	0.0140	0.9860	92.65	
5.5	2,960,837	39,651	0.0134	0.9866	91.35	
6.5	2,765,036	54,562	0.0197	0.9803	90.13	
7.5	2,593,481	70,198	0.0271	0.9729	88.35	
8.5	2,355,022	65,616	0.0279	0.9721	85.96	
9.5	2,202,184	51,502	0.0234	0.9766	83.57	
10.5	2,052,027	38,199	0.0186	0.9814	81.61	
11.5	1,932,938	43,739	0.0226	0.9774	80.09	
12.5	1,857,514	50,112	0.0270	0.9730	78.28	
13.5	1,712,045	63,753	0.0372	0.9628	76.17	
14.5	1,581,080	87,161	0.0551	0.9449	73.33	
15.5	1,478,457	33,457	0.0226	0.9774	69.29	
16.5	1,456,027	20,366	0.0140	0.9860	67.72	
17.5	1,435,821	26,247	0.0183	0.9817	66.77	
18.5	1,259,950	20,022	0.0159	0.9841	65.55	
19.5	1,164,577	16,895	0.0145	0.9855	64.51	
20.5	1,083,490	10,207	0.0094	0.9906	63.58	
21.5	992,223	4,973	0.0050	0.9950	62.98	
22.5	10,643	639	0.0601	0.9399	62.66	
23.5	9,563		0.0000	1.0000	58.90	
24.5	9,340	1,335	0.1430	0.8570	58.90	
25.5	8,005	1,131	0.1413	0.8587	50.48	
26.5	7,007	72	0.0103	0.9897	43.35	
27.5	6,934	200	0.0288	0.9712	42.90	
28.5	7,398	133	0.0179	0.9821	41.66	
29.5	7,265		0.0000	1.0000	40.91	
30.5	6,472	1,630	0.2518	0.7482	40.91	
31.5	4,842	193	0.0399	0.9601	30.61	
32.5	4,502	2,126	0.4721	0.5279	29.39	
33.5	2,376	1,159	0.4879	0.5121	15.51	
34.5	501	386	0.7721	0.2279	7.94	
35.5					1.81	

IDAHO POWER COMPANY
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,035,150	3,217	0.0016	0.9984	100.00	
0.5	2,156,175	15,222	0.0071	0.9929	99.84	
1.5	2,203,778	11,305	0.0051	0.9949	99.14	
2.5	2,231,457	22,148	0.0099	0.9901	98.63	
3.5	2,327,546	17,749	0.0076	0.9924	97.65	
4.5	2,345,771	18,366	0.0078	0.9922	96.90	
5.5	2,216,429	25,753	0.0116	0.9884	96.15	
6.5	2,083,048	32,820	0.0158	0.9842	95.03	
7.5	2,022,918	30,675	0.0152	0.9848	93.53	
8.5	1,874,716	27,768	0.0148	0.9852	92.11	
9.5	1,867,812	26,882	0.0144	0.9856	90.75	
10.5	2,300,737	32,634	0.0142	0.9858	89.44	
11.5	2,611,846	51,177	0.0196	0.9804	88.17	
12.5	2,926,062	44,465	0.0152	0.9848	86.45	
13.5	2,903,700	45,439	0.0156	0.9844	85.13	
14.5	2,832,610	43,474	0.0153	0.9847	83.80	
15.5	2,735,605	21,010	0.0077	0.9923	82.51	
16.5	2,792,270	22,101	0.0079	0.9921	81.88	
17.5	2,815,074	35,780	0.0127	0.9873	81.23	
18.5	2,613,211	26,767	0.0102	0.9898	80.20	
19.5	2,489,903	23,739	0.0095	0.9905	79.38	
20.5	2,424,911	43,845	0.0181	0.9819	78.62	
21.5	2,363,510	31,760	0.0134	0.9866	77.20	
22.5	2,251,094	36,346	0.0161	0.9839	76.16	
23.5	2,198,923	23,651	0.0108	0.9892	74.93	
24.5	2,194,850	25,528	0.0116	0.9884	74.13	
25.5	2,193,688	22,460	0.0102	0.9898	73.27	
26.5	2,144,259	20,025	0.0093	0.9907	72.52	
27.5	2,107,499	20,763	0.0099	0.9901	71.84	
28.5	1,982,740	18,077	0.0091	0.9909	71.13	
29.5	1,486,055	18,463	0.0124	0.9876	70.48	
30.5	1,123,950	14,230	0.0127	0.9873	69.61	
31.5	789,750	9,847	0.0125	0.9875	68.72	
32.5	661,596	7,540	0.0114	0.9886	67.87	
33.5	613,729	2,684	0.0044	0.9956	67.09	
34.5	601,343	2,776	0.0046	0.9954	66.80	
35.5	564,252	2,531	0.0045	0.9955	66.49	
36.5	525,360	1,967	0.0037	0.9963	66.19	
37.5	453,657	1,695	0.0037	0.9963	65.95	
38.5	389,157	1,442	0.0037	0.9963	65.70	

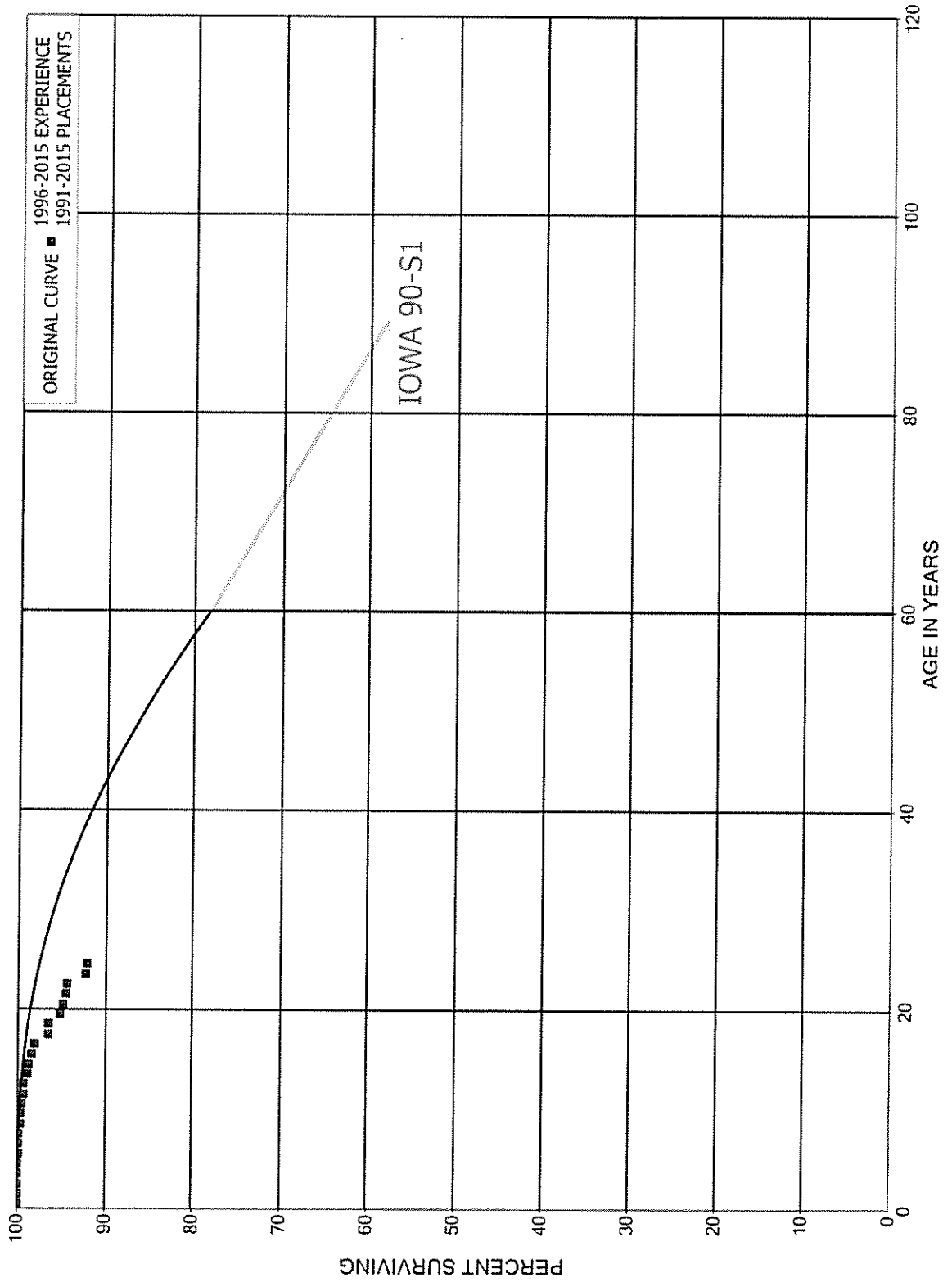
IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1997-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	339,324	1,377	0.0041	0.9959	65.46	
40.5	284,273	1,081	0.0038	0.9962	65.19	
41.5	242,801	1,157	0.0048	0.9952	64.94	
42.5	207,261	672	0.0032	0.9968	64.63	
43.5	176,214	761	0.0043	0.9957	64.42	
44.5	147,845	821	0.0056	0.9944	64.15	
45.5	132,129	730	0.0055	0.9945	63.79	
46.5	110,953	3,889	0.0351	0.9649	63.44	
47.5	91,320	1,138	0.0125	0.9875	61.21	
48.5	74,754	403	0.0054	0.9946	60.45	
49.5	57,055	1,961	0.0344	0.9656	60.12	
50.5	42,255	313	0.0074	0.9926	58.06	
51.5	33,086	108	0.0033	0.9967	57.63	
52.5	25,282	94	0.0037	0.9963	57.44	
53.5	20,992	99	0.0047	0.9953	57.23	
54.5	12,923	42	0.0032	0.9968	56.96	
55.5	8,276	28	0.0034	0.9966	56.77	
56.5	5,097	16	0.0032	0.9968	56.58	
57.5	2,972	9	0.0032	0.9968	56.40	
58.5	1,694	6	0.0036	0.9964	56.22	
59.5	880	39	0.0438	0.9562	56.01	
60.5	183	0	0.0015	0.9985	53.56	
61.5					53.48	

IDAHO POWER COMPANY
ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



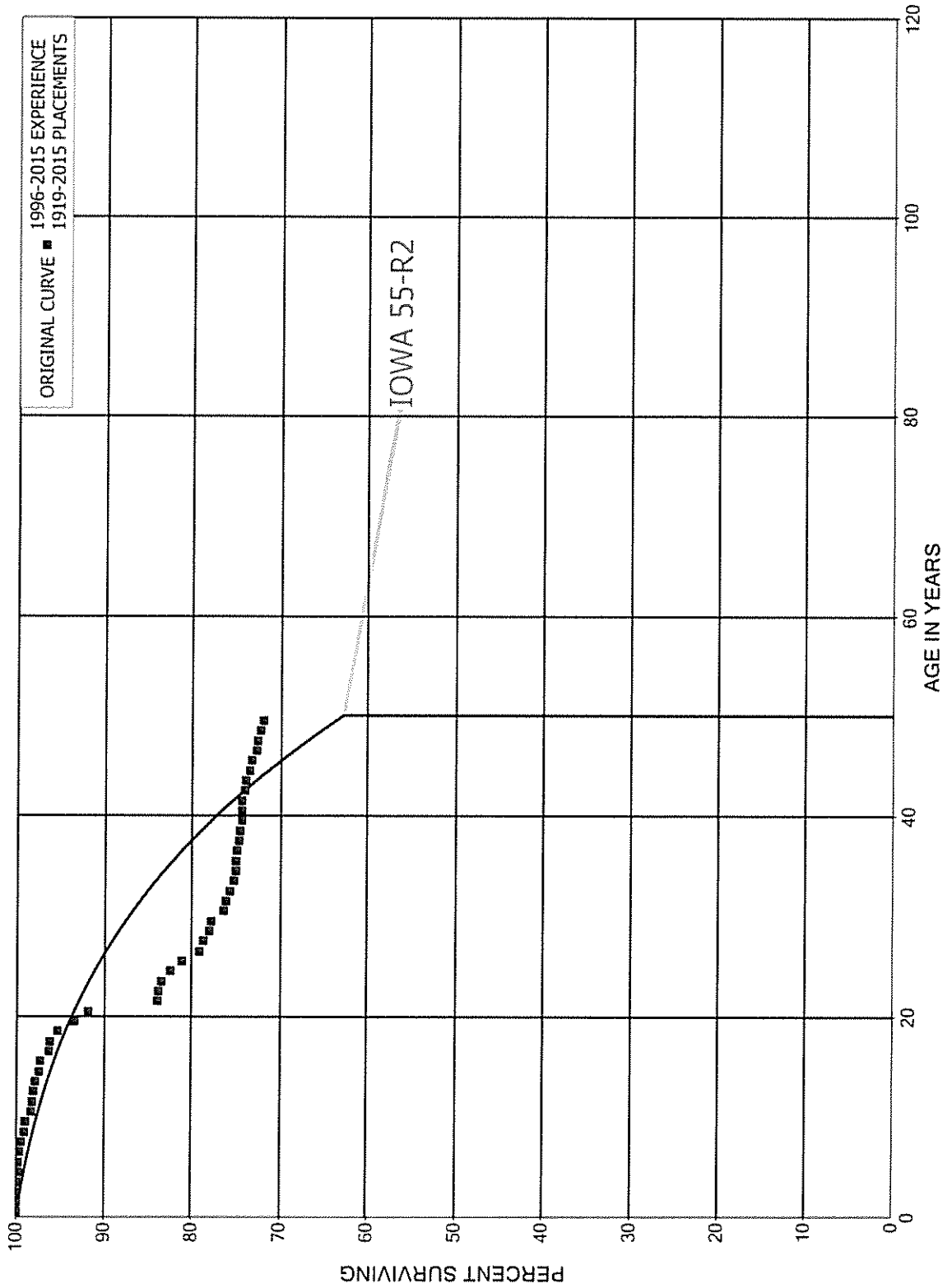
IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,858,284		0.0000	1.0000	100.00
0.5	6,847,748		0.0000	1.0000	100.00
1.5	6,379,628		0.0000	1.0000	100.00
2.5	5,363,600	5,800	0.0011	0.9989	100.00
3.5	5,463,542		0.0000	1.0000	99.89
4.5	27,390,479	8,052	0.0003	0.9997	99.89
5.5	27,085,512	7,181	0.0003	0.9997	99.86
6.5	26,823,073	12,000	0.0004	0.9996	99.84
7.5	26,725,648	42,425	0.0016	0.9984	99.79
8.5	26,014,865		0.0000	1.0000	99.63
9.5	25,901,220	38,868	0.0015	0.9985	99.63
10.5	25,366,141	38,525	0.0015	0.9985	99.48
11.5	24,544,766	4,700	0.0002	0.9998	99.33
12.5	24,060,225	127,345	0.0053	0.9947	99.31
13.5	23,903,712	25,000	0.0010	0.9990	98.79
14.5	23,783,020	69,426	0.0029	0.9971	98.68
15.5	23,688,185	82,456	0.0035	0.9965	98.40
16.5	23,485,515	361,180	0.0154	0.9846	98.05
17.5	23,007,481	1,130	0.0000	1.0000	96.55
18.5	22,830,196	312,394	0.0137	0.9863	96.54
19.5	22,487,486	81,898	0.0036	0.9964	95.22
20.5	22,402,709	88,146	0.0039	0.9961	94.87
21.5	22,128,039	13,560	0.0006	0.9994	94.50
22.5	22,091,906	510,535	0.0231	0.9769	94.44
23.5	21,069,959	8,600	0.0004	0.9996	92.26
24.5					92.22

IDAHO POWER COMPANY
ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,449,187		0.0000	1.0000	100.00
0.5	54,227,221		0.0000	1.0000	100.00
1.5	53,047,119	2,020	0.0000	1.0000	100.00
2.5	45,459,083	18,900	0.0004	0.9996	100.00
3.5	38,289,430	89,780	0.0023	0.9977	99.95
4.5	30,837,972	9,017	0.0003	0.9997	99.72
5.5	29,672,970	12,576	0.0004	0.9996	99.69
6.5	25,483,674	75,445	0.0030	0.9970	99.65
7.5	22,700,426	53,490	0.0024	0.9976	99.35
8.5	18,688,854	22,119	0.0012	0.9988	99.12
9.5	18,336,652	133,479	0.0073	0.9927	99.00
10.5	21,596,131	30,992	0.0014	0.9986	98.28
11.5	21,077,582	7,279	0.0003	0.9997	98.14
12.5	25,539,551	83,189	0.0033	0.9967	98.11
13.5	26,518,670	92,288	0.0035	0.9965	97.79
14.5	23,539,317	26,088	0.0011	0.9989	97.45
15.5	24,740,158	273,285	0.0110	0.9890	97.34
16.5	21,614,486	31,124	0.0014	0.9986	96.26
17.5	21,837,098	197,206	0.0090	0.9910	96.13
18.5	20,349,479	387,493	0.0190	0.9810	95.26
19.5	20,036,904	340,462	0.0170	0.9830	93.44
20.5	19,853,173	1,715,620	0.0864	0.9136	91.86
21.5	15,957,560	12,452	0.0008	0.9992	83.92
22.5	14,354,090	61,598	0.0043	0.9957	83.85
23.5	13,059,637	160,976	0.0123	0.9877	83.49
24.5	12,390,513	192,883	0.0156	0.9844	82.46
25.5	12,113,425	293,243	0.0242	0.9758	81.18
26.5	12,143,145	74,069	0.0061	0.9939	79.21
27.5	12,001,535	95,238	0.0079	0.9921	78.73
28.5	12,243,787	39,654	0.0032	0.9968	78.11
29.5	11,941,236	225,381	0.0189	0.9811	77.85
30.5	7,979,822	23,887	0.0030	0.9970	76.38
31.5	7,663,023	38,200	0.0050	0.9950	76.16
32.5	4,263,193	28,744	0.0067	0.9933	75.78
33.5	2,999,456	6,289	0.0021	0.9979	75.26
34.5	2,537,437	1,801	0.0007	0.9993	75.11
35.5	1,859,791	3,481	0.0019	0.9981	75.05
36.5	1,773,486	5,191	0.0029	0.9971	74.91
37.5	1,494,403	1,000	0.0007	0.9993	74.69
38.5	1,435,929	5,325	0.0037	0.9963	74.64

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,233,431	151	0.0001	0.9999	74.37	
40.5	1,216,963		0.0000	1.0000	74.36	
41.5	1,090,123	4,967	0.0046	0.9954	74.36	
42.5	1,081,598	1,592	0.0015	0.9985	74.02	
43.5	1,076,031	6,388	0.0059	0.9941	73.91	
44.5	1,138,635	3,182	0.0028	0.9972	73.47	
45.5	1,141,580	7,779	0.0068	0.9932	73.27	
46.5	1,129,173	2,437	0.0022	0.9978	72.77	
47.5	1,085,926	5,596	0.0052	0.9948	72.61	
48.5	1,067,771	4,899	0.0046	0.9954	72.24	
49.5	999,385	18,056	0.0181	0.9819	71.90	
50.5	778,069	17,477	0.0225	0.9775	70.61	
51.5	482,265		0.0000	1.0000	69.02	
52.5	475,625		0.0000	1.0000	69.02	
53.5	426,839	500	0.0012	0.9988	69.02	
54.5	423,528	5,009	0.0118	0.9882	68.94	
55.5	385,438	4,164	0.0108	0.9892	68.12	
56.5	459,496		0.0000	1.0000	67.39	
57.5	354,463	3,963	0.0112	0.9888	67.39	
58.5	329,675		0.0000	1.0000	66.63	
59.5	313,922		0.0000	1.0000	66.63	
60.5	313,184	470	0.0015	0.9985	66.63	
61.5	203,704		0.0000	1.0000	66.53	
62.5	196,409		0.0000	1.0000	66.53	
63.5	196,409		0.0000	1.0000	66.53	
64.5	112,535		0.0000	1.0000	66.53	
65.5	105,098		0.0000	1.0000	66.53	
66.5	102,677		0.0000	1.0000	66.53	
67.5	102,658		0.0000	1.0000	66.53	
68.5	99,636		0.0000	1.0000	66.53	
69.5	97,135		0.0000	1.0000	66.53	
70.5	97,009		0.0000	1.0000	66.53	
71.5	97,009		0.0000	1.0000	66.53	
72.5	97,009		0.0000	1.0000	66.53	
73.5	96,891		0.0000	1.0000	66.53	
74.5	96,891		0.0000	1.0000	66.53	
75.5	91,696		0.0000	1.0000	66.53	
76.5	1,594		0.0000	1.0000	66.53	
77.5	1,594		0.0000	1.0000	66.53	
78.5	1,484		0.0000	1.0000	66.53	

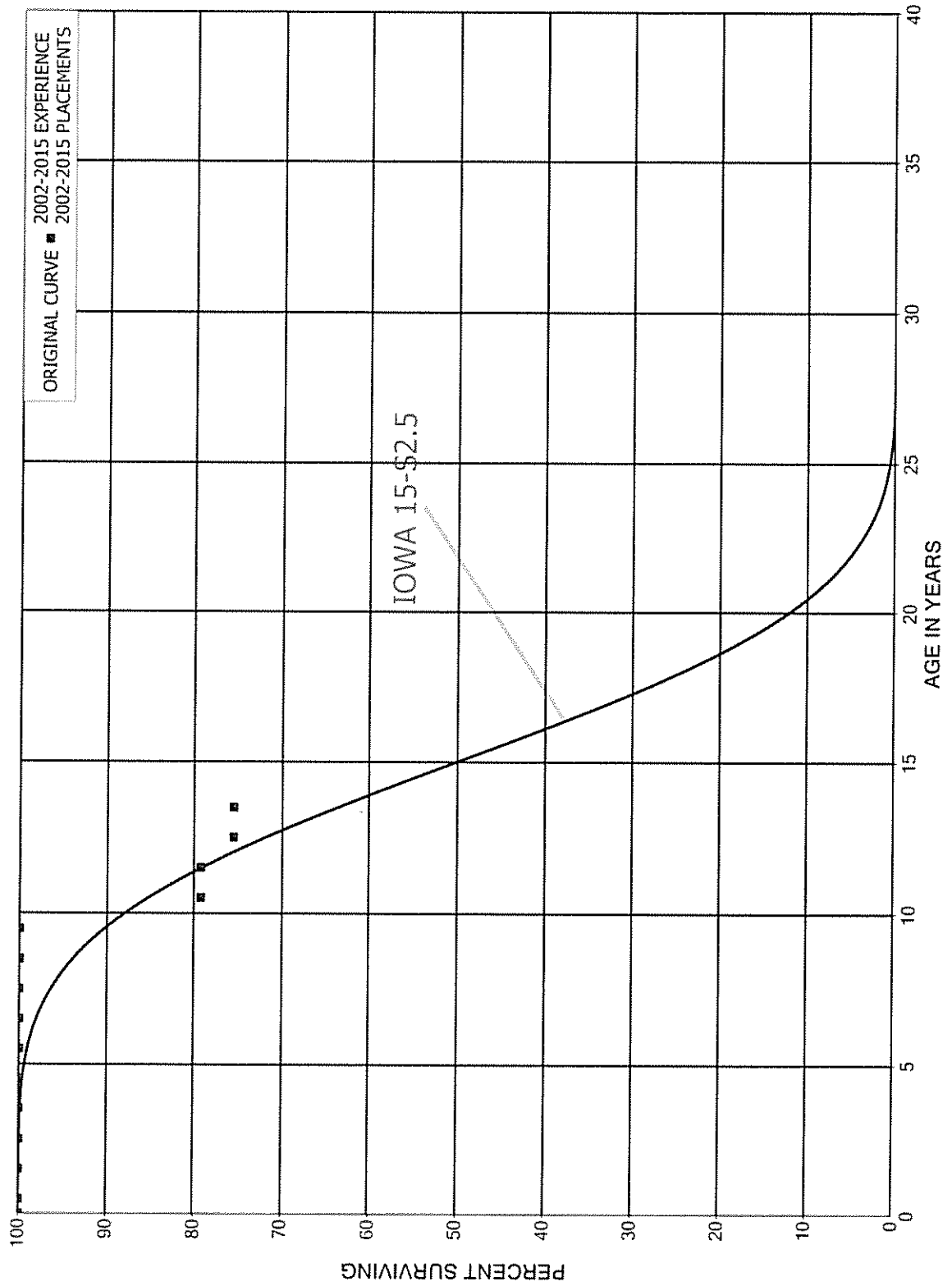
IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,484		0.0000	1.0000	66.53
80.5	1,484		0.0000	1.0000	66.53
81.5	1,484		0.0000	1.0000	66.53
82.5	1,484		0.0000	1.0000	66.53
83.5	1,484		0.0000	1.0000	66.53
84.5	1,484		0.0000	1.0000	66.53
85.5	1,484		0.0000	1.0000	66.53
86.5	49		0.0000	1.0000	66.53
87.5	49		0.0000	1.0000	66.53
88.5	49		0.0000	1.0000	66.53
89.5	49		0.0000	1.0000	66.53
90.5	49		0.0000	1.0000	66.53
91.5	49		0.0000	1.0000	66.53
92.5	49		0.0000	1.0000	66.53
93.5	49		0.0000	1.0000	66.53
94.5	49		0.0000	1.0000	66.53
95.5	49		0.0000	1.0000	66.53
96.5					66.53

IDAHO POWER COMPANY
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2015			EXPERIENCE BAND 2002-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,193,578		0.0000	1.0000	100.00
0.5	3,015,375		0.0000	1.0000	100.00
1.5	3,015,375		0.0000	1.0000	100.00
2.5	2,590,093		0.0000	1.0000	100.00
3.5	2,590,093		0.0000	1.0000	100.00
4.5	2,580,220		0.0000	1.0000	100.00
5.5	2,580,220		0.0000	1.0000	100.00
6.5	2,580,220		0.0000	1.0000	100.00
7.5	2,580,220		0.0000	1.0000	100.00
8.5	2,580,220		0.0000	1.0000	100.00
9.5	2,580,220	535,472	0.2075	0.7925	100.00
10.5	2,044,748		0.0000	1.0000	79.25
11.5	1,989,363	95,000	0.0478	0.9522	79.25
12.5	1,759,900		0.0000	1.0000	75.46
13.5					75.46

PART VIII. NET SALVAGE STATISTICS

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	2,435	2,408	99	6,775-	278-	9,183-	377-
1997	134,402	31,178	23	135	0	31,043-	23-
1998		8,340				8,340-	
1999	47,200	73	0	7,103	15	7,031	15
2000	16,931	67	0	6,537	39	6,470	38
2001	2,338		0		0		0
2002	33,069		0		0		0
2003	36,668		0		0		0
2004							
2005	40,709		0		0		0
2006	271,303		0		0		0
2007	57,744	25,654	44		0	25,654-	44-
2008	266,953	26,006	10		0	26,006-	10-
2009	305,737	8,368	3		0	8,368-	3-
2010	1,809,612	33,971	2		0	33,971-	2-
2011	1,335,178	484,385	36	32,283	2	452,102-	34-
2012	510,858	629,358	123		0	629,358-	123-
2013	4,584,701	77,653	2	3,333	0	74,319-	2-
2014	1,213,372	268,265	22	250	0	268,015-	22-
2015	587,492	12,504	2		0	12,504-	2-
TOTAL	11,256,703	1,608,228	14	42,866	0	1,565,362-	14-

THREE-YEAR MOVING AVERAGES

96-98	45,613	13,975	31	2,213-	5-	16,188-	35-
97-99	60,534	13,197	22	2,413	4	10,784-	18-
98-00	21,377	2,827	13	4,547	21	1,720	8
99-01	22,157	47	0	4,547	21	4,500	20
00-02	17,446	22	0	2,179	12	2,157	12
01-03	24,025		0		0		0
02-04	23,246		0		0		0
03-05	25,792		0		0		0
04-06	104,004		0		0		0
05-07	123,252	8,551	7		0	8,551-	7-
06-08	198,667	17,220	9		0	17,220-	9-
07-09	210,145	20,009	10		0	20,009-	10-
08-10	794,101	22,781	3		0	22,781-	3-
09-11	1,150,176	175,574	15	10,761	1	164,813-	14-
10-12	1,218,549	382,571	31	10,761	1	371,810-	31-
11-13	2,143,579	397,132	19	11,872	1	385,260-	18-

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	2,102,977	325,092	15	1,194	0	323,897-	15-
13-15	2,128,522	119,474	6	1,194	0	118,279-	6-
FIVE-YEAR AVERAGE							
11-15	1,646,320	294,433	18	7,173	0	287,260-	17-

IDAHO POWER COMPANY

ACCOUNTS 312.1 AND 312.2 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	2,946,063	231,297	8	263	0	231,034-	8-
1997	1,460,880	65,690	4	102,069	7	36,379	2
1998		13,266				13,266-	
1999	1,951,486	61,536	3	53,988	3	7,548-	0
2000	406,658	4,427	1	320-	0	4,747-	1-
2001	71,880		0		0		0
2002	1,768,650	5	0		0	5-	0
2003	1,163,073		0		0		0
2004							
2005	1,535,903		0		0		0
2006	4,485,105		0		0		0
2007	5,413,853	1,406,712	26	33,325	1	1,373,387-	25-
2008	7,731,971	1,642,471	21	120,638	2	1,521,833-	20-
2009	16,284,072	3,117,260	19	50,726	0	3,066,534-	19-
2010	14,017,871	2,102,744	15	189,775	1	1,912,968-	14-
2011	9,249,301	993,517	11	70,553	1	922,964-	10-
2012	13,073,353	359,747-	3-	186,170	1	545,917	4
2013	7,263,672	1,717,385	24	61,034	1	1,656,351-	23-
2014	10,490,606	488,217	5	43,920	0	444,297-	4-
2015	12,546,647	3,042,403	24	148,347	1	2,894,056-	23-
TOTAL	111,861,045	14,527,182	13	1,060,488	1	13,466,695-	12-

THREE-YEAR MOVING AVERAGES

96-98	1,468,981	103,417	7	34,111	2	69,307-	5-
97-99	1,137,455	46,830	4	52,019	5	5,188	0
98-00	786,048	26,410	3	17,889	2	8,520-	1-
99-01	810,008	21,988	3	17,889	2	4,098-	1-
00-02	749,063	1,477	0	107-	0	1,584-	0
01-03	1,001,201	2	0		0	2-	0
02-04	977,241	2	0		0	2-	0
03-05	899,659		0		0		0
04-06	2,007,003		0		0		0
05-07	3,811,620	468,904	12	11,108	0	457,796-	12-
06-08	5,876,976	1,016,394	17	51,321	1	965,073-	16-
07-09	9,809,965	2,055,481	21	68,230	1	1,987,251-	20-
08-10	12,677,971	2,287,492	18	120,380	1	2,167,112-	17-
09-11	13,183,748	2,071,174	16	103,685	1	1,967,489-	15-
10-12	12,113,508	912,171	8	148,833	1	763,339-	6-
11-13	9,862,109	783,718	8	105,919	1	677,799-	7-

IDAHO POWER COMPANY

ACCOUNTS 312.1 AND 312.2 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	10,275,877	615,285	6	97,041	1	518,244-	5-
13-15	10,100,308	1,749,335	17	84,434	1	1,664,901-	16-
FIVE-YEAR AVERAGE							
11-15	10,524,716	1,176,355	11	102,005	1	1,074,350-	10-

IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	1,065,470	92,645	9	23,434	2	69,211-	6-
1997	251,593	108,390	43	67,350	27	41,040-	16-
1998		216				216-	
1999	1,699,567	61,822-	4-	61,091-	4-	731	0
2000	638,018	4,034	1	161-	0	4,194-	1-
2001							
2002	338,778		0		0		0
2003	1,504,250		0		0		0
2004							
2005	112,068		0		0		0
2006	2,432,374		0		0		0
2007	3,326,718	215,911	6		0	215,911-	6-
2008	1,444,724	428,056	30	3,651	0	424,405-	29-
2009	3,178,768	168,765	5	166,238	5	2,527-	0
2010	3,616,146	702,425	19	13,732	0	688,692-	19-
2011	2,022,617	283,655	14	16,606	1	267,048-	13-
2012	4,716,265	239,831	5	11,799	0	228,033-	5-
2013	7,181,677	331,268	5	5,040	0	326,227-	5-
2014	249,879	201,327	81	61,903	25	139,424-	56-
2015	10,791,836	581,567	5	4,798	0	576,770-	5-
TOTAL	44,570,749	3,296,268	7	313,300	1	2,982,968-	7-

THREE-YEAR MOVING AVERAGES

96-98	439,021	67,084	15	30,261	7	36,823-	8-
97-99	650,386	15,595	2	2,086	0	13,508-	2-
98-00	779,195	19,191-	2-	20,417-	3-	1,227-	0
99-01	779,195	19,263-	2-	20,417-	3-	1,154-	0
00-02	325,599	1,344	0	54-	0	1,398-	0
01-03	614,343		0		0		0
02-04	614,343		0		0		0
03-05	538,773		0		0		0
04-06	848,147		0		0		0
05-07	1,957,053	71,970	4		0	71,970-	4-
06-08	2,401,272	214,656	9	1,217	0	213,438-	9-
07-09	2,650,070	270,910	10	56,630	2	214,281-	8-
08-10	2,746,546	433,082	16	61,207	2	371,875-	14-
09-11	2,939,177	384,948	13	65,525	2	319,423-	11-
10-12	3,451,676	408,637	12	14,046	0	394,591-	11-
11-13	4,640,186	284,918	6	11,149	0	273,769-	6-

IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	4,049,274	257,475	6	26,247	1	231,228-	6-
13-15	6,074,464	371,387	6	23,914	0	347,474-	6-
FIVE-YEAR AVERAGE							
11-15	4,992,455	327,530	7	20,029	0	307,500-	6-

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	70,311	170	0	48	0	122-	0
1997	131,554	2,591	2	8	0	2,583-	2-
1998							
1999	4,722		0		0		0
2000				17		17	
2001							
2002	572,655		0		0		0
2003							
2004							
2005	47,352		0		0		0
2006							
2007	62,678	716	1		0	716-	1-
2008	860,134	3,750	0		0	3,750-	0
2009	933,816	6,118	1	1,667	0	4,451-	0
2010	2,728,385	20,136	1		0	20,136-	1-
2011	374,396	55,418	15		0	55,418-	15-
2012	144,087	130,857	91		0	130,857-	91-
2013	31,703	30,766	97		0	30,766-	97-
2014	108,610		0		0		0
2015	157,384		0		0		0
TOTAL	6,227,787	250,520	4	1,739	0	248,781-	4-

THREE-YEAR MOVING AVERAGES

96-98	67,288	920	1	19	0	902-	1-
97-99	45,425	864	2	3	0	861-	2-
98-00	1,574		0	6	0	6	0
99-01	1,574		0	6	0	6	0
00-02	190,885		0	6	0	6	0
01-03	190,885		0		0		0
02-04	190,885		0		0		0
03-05	15,784		0		0		0
04-06	15,784		0		0		0
05-07	36,677	239	1		0	239-	1-
06-08	307,604	1,488	0		0	1,488-	0
07-09	618,876	3,528	1	556	0	2,972-	0
08-10	1,507,445	10,001	1	556	0	9,446-	1-
09-11	1,345,532	27,224	2	556	0	26,668-	2-
10-12	1,082,289	68,804	6		0	68,804-	6-
11-13	183,395	72,347	39		0	72,347-	39-

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	94,800	53,874	57		0	53,874-	57-
13-15	99,232	10,255	10		0	10,255-	10-
FIVE-YEAR AVERAGE							
11-15	163,236	43,408	27		0	43,408-	27-

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	43,243	45,564	105	22	0	45,542-	105-
1997	110,167	17-	0	374	0	391	0
1998							
1999	141,658	270	0		0	270-	0
2000				228		228	
2001							
2002							
2003							
2004							
2005							
2006	211,835		0		0		0
2007	401,099		0		0		0
2008	698,604		0	10,930	2	10,930	2
2009	691,107	7,792	1	13,724	2	5,932	1
2010	325,298	330	0	96,677	30	96,346	30
2011	122,130	1,714	1		0	1,714-	1-
2012	390,017	20,435	5	40,275	10	19,840	5
2013	168,568	3,231	2		0	3,231-	2-
2014	1,000,051	30,000	3	2,100	0	27,900-	3-
2015	491,102	250	0		0	250-	0
TOTAL	4,794,879	109,568	2	164,330	3	54,762	1

THREE-YEAR MOVING AVERAGES

96-98	51,137	15,182	30	132	0	15,050-	29-
97-99	83,942	84	0	125	0	41	0
98-00	47,219	90	0	76	0	14-	0
99-01	47,219	90	0	76	0	14-	0
00-02				76		76	
01-03							
02-04							
03-05							
04-06	70,612		0		0		0
05-07	204,311		0		0		0
06-08	437,180		0	3,643	1	3,643	1
07-09	596,937	2,597	0	8,218	1	5,621	1
08-10	571,670	2,708	0	40,444	7	37,736	7
09-11	379,511	3,279	1	36,800	10	33,521	9
10-12	279,148	7,493	3	45,651	16	38,158	14
11-13	226,905	8,460	4	13,425	6	4,965	2

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	519,545	17,889	3	14,125	3	3,764-	1-
13-15	553,240	11,160	2	700	0	10,460-	2-
FIVE-YEAR AVERAGE							
11-15	434,374	11,126	3	8,475	2	2,651-	1-

IDAHO POWER COMPANY

ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	3,673	136	4	301	8	165	4
1962	71,813	21	0	36,368	51	36,347	51
1963	46,203	272	1	20,600	45	20,328	44
1964	5,177		0	2,500	48	2,500	48
1965	32,616		0	6,876	21	6,876	21
1966	15,396		0	3,600	23	3,600	23
1967	7,070		0	2,500	35	2,500	35
1968	20,910		0	7,021	34	7,021	34
1969	29,544	119	0	2,975	10	2,856	10
1970	55,135	227	0	3,927	7	3,700	7
1971							
1972	15,640		0	4,415	28	4,415	28
1973	20,019		0	8,311	42	8,311	42
1974	13,312		0		0		0
1975	9,258		0	17,312	187	17,312	187
1976	28,455		0	7,725	27	7,725	27
1977				300		300	
1978	78,317		0	29,179	37	29,179	37
1979	8,689	22	0	945	11	923	11
1980	37,404		0	6,024	16	6,024	16
1981	61,144	782	1	18,340	30	17,558	29
1982	35,013		0	16,570	47	16,570	47
1983	75,704		0	40,420	53	40,420	53
1984	61,046		0	46,425	76	46,425	76
1985	154,210		0	69,616	45	69,616	45
1986	470,204		0	181,849	39	181,849	39
1987	37,870		0	68,357	181	68,357	181
1988	34,738	986	3	3,972	11	2,986	9
1989	1,673		0		0		0
1990	83,305		0	18,217	22	18,217	22
1991	107,508	196	0	2,250	2	2,054	2
1992	675,869		0	129,383	19	129,383	19
1993	10,943		0	4,155	38	4,155	38
1994	742,357		0	100,227	14	100,227	14
1995	227,971	1,500	1	254,429	112	252,929	111
1996	849,429	139	0	453,426	53	453,287	53
1997	271,205		0	1,334	0	1,334	0
1998	176,807		0	64,091	36	64,091	36
1999	87,582	3,126	4	96,114	110	92,987	106
2000	101,474		0	95,773	94	95,773	94
2001	111,033		0		0		0
2002	26,685		0	14,030	53	14,030	53

IDAHO POWER COMPANY

ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	279,842		0	58,006	21	58,006	21
2004	27,567		0	12,420	45	12,420	45
2005	142,603		0	39,560	28	39,560	28
2006	450,791		0	165,092	37	165,092	37
2007	361		0	86,163		86,163	
2008	345,591		0	12,731	4	12,731	4
2009	22,682		0	26,082	115	26,082	115
2010	5,961		0	2,055	34	2,055	34
2011	465,384		0	4,701	1	4,701	1
2012	798,747	1,802	0	26,811	3	25,009	3
2013	830,077	12,172	1	62,846	8	50,674	6
2014	677,465	318	0	514,960	76	514,642	76
2015	170,805		0	155,736	91	155,736	91
TOTAL	9,120,275	21,819	0	3,007,017	33	2,985,198	33

THREE-YEAR MOVING AVERAGES

61-63	40,563	143	0	19,090	47	18,947	47
62-64	41,064	98	0	19,823	48	19,725	48
63-65	27,999	91	0	9,992	36	9,901	35
64-66	17,730		0	4,325	24	4,325	24
65-67	18,361		0	4,325	24	4,325	24
66-68	14,459		0	4,374	30	4,374	30
67-69	19,175	40	0	4,165	22	4,126	22
68-70	35,196	115	0	4,641	13	4,526	13
69-71	28,226	115	0	2,301	8	2,185	8
70-72	23,592	76	0	2,781	12	2,705	11
71-73	11,886		0	4,242	36	4,242	36
72-74	16,324		0	4,242	26	4,242	26
73-75	14,196		0	8,541	60	8,541	60
74-76	17,008		0	8,346	49	8,346	49
75-77	12,571		0	8,446	67	8,446	67
76-78	35,591		0	12,401	35	12,401	35
77-79	29,002	7	0	10,141	35	10,134	35
78-80	41,470	7	0	12,049	29	12,042	29
79-81	35,746	268	1	8,436	24	8,168	23
80-82	44,520	261	1	13,645	31	13,384	30
81-83	57,287	261	0	25,110	44	24,849	43
82-84	57,254		0	34,472	60	34,472	60
83-85	96,987		0	52,154	54	52,154	54
84-86	228,487		0	99,297	43	99,297	43

IDAHO POWER COMPANY

ACCOUNTS 316.8 AND 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	220,761		0	106,607	48	106,607	48
86-88	180,937	329	0	84,726	47	84,397	47
87-89	24,760	329	1	24,110	97	23,781	96
88-90	39,905	329	1	7,396	19	7,068	18
89-91	64,162	65	0	6,822	11	6,757	11
90-92	288,894	65	0	49,950	17	49,885	17
91-93	264,773	65	0	45,263	17	45,197	17
92-94	476,390		0	77,922	16	77,922	16
93-95	327,090	500	0	119,604	37	119,104	36
94-96	606,586	546	0	269,361	44	268,814	44
95-97	449,535	546	0	236,396	53	235,850	52
96-98	432,480	46	0	172,950	40	172,904	40
97-99	178,531	1,042	1	53,846	30	52,804	30
98-00	121,954	1,042	1	85,326	70	84,284	69
99-01	100,030	1,042	1	63,962	64	62,920	63
00-02	79,731		0	36,601	46	36,601	46
01-03	139,187		0	24,012	17	24,012	17
02-04	111,365		0	28,152	25	28,152	25
03-05	150,004		0	36,662	24	36,662	24
04-06	206,987		0	72,357	35	72,357	35
05-07	197,918		0	96,938	49	96,938	49
06-08	265,581		0	87,995	33	87,995	33
07-09	122,878		0	41,658	34	41,658	34
08-10	124,744		0	13,622	11	13,622	11
09-11	164,675		0	10,946	7	10,946	7
10-12	423,364	601	0	11,189	3	10,588	3
11-13	698,069	4,658	1	31,452	5	26,794	4
12-14	768,763	4,764	1	201,539	26	196,775	26
13-15	559,449	4,163	1	244,514	44	240,351	43
FIVE-YEAR AVERAGE							
11-15	588,496	2,858	0	153,011	26	150,152	26

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	1,266	60	5	97	8	37	3
1955	12,930	1,019	8	168	1	851-	7-
1956	4,925	2,078	42	250	5	1,828-	37-
1957	158,200	183	0	220	0	37	0
1958	9,092	120	1	389	4	269	3
1959	3,301	93	3		0	93-	3-
1960	1,468	130	9		0	130-	9-
1961	904	64,629		1,269	140	63,360-	
1962	13,919	12,234	88	4,981	36	7,253-	52-
1963	289	9	3		0	9-	3-
1964	4,469	5	0	2,642	59	2,637	59
1965	3,922	210	5	20	1	190-	5-
1966	136,333	882	1	3,314	2	2,432	2
1967	119,293	722	1	400	0	322-	0
1968	16,104	1,751	11		0	1,751-	11-
1969	9,572	9,572	100	2,560	27	7,012-	73-
1970	14,869	1,106	7	645	4	461-	3-
1971	29,517	1,009	3	55	0	954-	3-
1972	15,594	995	6		0	995-	6-
1973	6,017	105	2	1,801	30	1,696	28
1974	45,311	161	0	4,413	10	4,252	9
1975	31,365		0	25	0	25	0
1976	16,770	140	1	1,299	8	1,159	7
1977	17,673		0		0		0
1978	1,072,362	5,377	1	200	0	5,177-	0
1979	23,341	402,897		973	4	401,924-	
1980	14,778		0	825	6	825	6
1981	31,919		0	12,446	39	12,446	39
1982	106,619	4,974	5	1,040	1	3,934-	4-
1983	313,008	23,129	7	569	0	22,560-	7-
1984	48,845	16,536	34		0	16,536-	34-
1985	134,316	27,654	21	22,482	17	5,172-	4-
1986	27,696	32,288	117	9,500	34	22,788-	82-
1987	145,754	6,852	5	8,075	6	1,223	1
1988	11,421	4,917	43	1,161	10	3,756-	33-
1989	49,292	20,740	42	1,523	3	19,217-	39-
1990	175,353		0	1,827	1	1,827	1
1991	112,942	51,740	46		0	51,740-	46-
1992	110,376	32,959	30		0	32,959-	30-
1993	77,421	46,764	60		0	46,764-	60-
1994	331,227	127,493	38		0	127,493-	38-
1995	82,497	39,305	48		0	39,305-	48-

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	116,517	47,968	41	4,100	4	43,868-	38-
1997	37,440	66,239	177		0	66,239-	177-
1998	6,588	132,580		120,793		11,787-	179-
1999	174,256		0		0		0
2000							
2001	9,910	5,050	51		0	5,050-	51-
2002	59,996		0		0		0
2003							
2004	64,006	3,511	5	745-	1-	4,255-	7-
2005	49,560	66	0	61,928	125	61,862	125
2006	87,117	29,319	34	5,197	6	24,122-	28-
2007	295,633	1,581-	1-	633	0	2,213	1
2008	73,300	43,532	59	2,115	3	41,416-	57-
2009	91,478	6,073	7	15,229	17	9,156	10
2010	79,259	3,957	5	6,670-	8-	10,627-	13-
2011	28,047	23,794	85	5,932	21	17,862-	64-
2012	15,258	39,699	260	1,586	10	38,113-	250-
2013	312,245	349,419	112	3,268	1	346,151-	111-
2014	28,310	64,085	226	2,801	10	61,284-	216-
2015	221,121	286,455	130	9,999	5	276,456-	125-
TOTAL	5,292,310	2,041,003	39	311,334	6	1,729,669-	33-

THREE-YEAR MOVING AVERAGES

54-56	6,374	1,052	17	172	3	881-	14-
55-57	58,685	1,093	2	213	0	881-	2-
56-58	57,406	794	1	286	0	507-	1-
57-59	56,864	132	0	203	0	71	0
58-60	4,620	114	2	130	3	15	0
59-61	1,891	21,617		423	22	21,194-	
60-62	5,430	25,664	473	2,083	38	23,581-	434-
61-63	5,037	25,624	509	2,083	41	23,541-	467-
62-64	6,226	4,083	66	2,541	41	1,542-	25-
63-65	2,893	75	3	887	31	813	28
64-66	48,241	366	1	1,992	4	1,626	3
65-67	86,516	605	1	1,245	1	640	1
66-68	90,577	1,118	1	1,238	1	120	0
67-69	48,323	4,015	8	987	2	3,028-	6-
68-70	13,515	4,143	31	1,068	8	3,075-	23-
69-71	17,986	3,896	22	1,087	6	2,809-	16-
70-72	19,993	1,037	5	233	1	803-	4-

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	17,043	703	4	619	4	84-	0
72-74	22,307	420	2	2,071	9	1,651	7
73-75	27,564	89	0	2,080	8	1,991	7
74-76	31,149	100	0	1,912	6	1,812	6
75-77	21,936	47	0	441	2	395	2
76-78	368,935	1,839	0	500	0	1,339-	0
77-79	371,125	136,091	37	391	0	135,700-	37-
78-80	370,160	136,091	37	666	0	135,425-	37-
79-81	23,346	134,299	575	4,748	20	129,551-	555-
80-82	51,105	1,658	3	4,770	9	3,112	6
81-83	150,515	9,368	6	4,685	3	4,683-	3-
82-84	156,157	14,880	10	536	0	14,343-	9-
83-85	165,390	22,440	14	7,684	5	14,756-	9-
84-86	70,286	25,493	36	10,661	15	14,832-	21-
85-87	102,589	22,265	22	13,352	13	8,912-	9-
86-88	61,624	14,686	24	6,245	10	8,440-	14-
87-89	68,822	10,836	16	3,586	5	7,250-	11-
88-90	78,689	8,552	11	1,504	2	7,049-	9-
89-91	112,529	24,160	21	1,117	1	23,043-	20-
90-92	132,890	28,233	21	609	0	27,624-	21-
91-93	100,246	43,821	44		0	43,821-	44-
92-94	173,008	69,072	40		0	69,072-	40-
93-95	163,715	71,187	43		0	71,187-	43-
94-96	176,747	71,589	41	1,367	1	70,222-	40-
95-97	78,818	51,171	65	1,367	2	49,804-	63-
96-98	53,515	82,262	154	41,631	78	40,631-	76-
97-99	72,761	66,273	91	40,264	55	26,009-	36-
98-00	60,281	44,193	73	40,264	67	3,929-	7-
99-01	61,389	1,683	3		0	1,683-	3-
00-02	23,302	1,683	7		0	1,683-	7-
01-03	23,302	1,683	7		0	1,683-	7-
02-04	41,334	1,170	3	248-	1-	1,418-	3-
03-05	37,855	1,192	3	20,394	54	19,202	51
04-06	66,894	10,965	16	22,127	33	11,162	17
05-07	144,103	9,268	6	22,586	16	13,318	9
06-08	152,016	23,757	16	2,648	2	21,108-	14-
07-09	153,470	16,008	10	5,992	4	10,016-	7-
08-10	81,346	17,854	22	3,558	4	14,296-	18-
09-11	66,262	11,274	17	4,830	7	6,445-	10-
10-12	40,855	22,483	55	283	1	22,201-	54-
11-13	118,517	137,637	116	3,595	3	134,042-	113-

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	118,604	151,067	127	2,552	2	148,516-	125-
13-15	187,225	233,319	125	5,356	3	227,964-	122-
FIVE-YEAR AVERAGE							
11-15	120,996	152,690	126	4,717	4	147,973-	122-

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1955	35,063	3	0		0	3-	0
1956							
1957	263,296	91	0		0	91-	0
1958							
1959	641,779	249	0	352,917	55	352,668	55
1960							
1961		88,225		3,050		85,175-	
1962	2,336	16,843	721	2,023	87	14,820-	634-
1963		49		16		33-	
1964		3,603				3,603-	
1965	599	13	2		0	13-	2-
1966	2		0	2,688		2,688	
1967	3,781		0		0		0
1968				118		118	
1969		736		75		661-	
1970	566		0		0		0
1971	382		0		0		0
1972	300		0		0		0
1973							
1974	1,867	2,555	137		0	2,555-	137-
1975	204		0		0		0
1976							
1977	11,387		0	4,850	43	4,850	43
1978	434,137	26,124	6	200	0	25,924-	6-
1979	28,290		0		0		0
1980							
1981	49,254	4,198	9		0	4,198-	9-
1982	4,505	14,050	312		0	14,050-	312-
1983	36,144		0		0		0
1984	3,174	453	14		0	453-	14-
1985	174,529	296,586	170		0	296,586-	170-
1986	110,912	522,410	471		0	522,410-	471-
1987	8,894	88,129	991		0	88,129-	991-
1988	7,545	5,870	78	35	0	5,835-	77-
1989	186,918	4,738	3	93,484	50	88,746	47
1990	64,183	45,738	71	3,099	5	42,639-	66-
1991	87,828	12,689	14		0	12,689-	14-
1992	9,324	72,686	780		0	72,686-	780-
1993	5,442	451	8		0	451-	8-
1994	171,171	32,667	19		0	32,667-	19-
1995	63,672		0		0		0
1996		2,845-				2,845	

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	1,655	495,652			0	495,652-	
1998							
1999		560		213		347-	
2000	55,688		0		0		0
2001	23,695		0		0		0
2002	1,006		0		0		0
2003	30,859		0		0		0
2004	64,632		0		0		0
2005							
2006		2,331		168		2,163-	
2007	25,000	2,353	9		0	2,353-	9-
2008	24,347		0		0		0
2009	68,476		0		0		0
2010	50,328	9,867	20	1,034	2	8,833-	18-
2011	102,137	5,122	5	3,292	3	1,830-	2-
2012	34,486	130	0	2,279	7	2,149	6
2013	29,637	20,957	71	1,987	7	18,970-	64-
2014		4,343		980		3,363-	
2015	102,655	32,501	32	748	1	31,752-	31-
TOTAL	3,022,084	1,810,127	60	473,257	16	1,336,870-	44-

THREE-YEAR MOVING AVERAGES

55-57	99,453	31	0		0	31-	0
56-58	87,765	30	0		0	30-	0
57-59	301,692	113	0	117,639	39	117,526	39
58-60	213,926	83	0	117,639	55	117,556	55
59-61	213,926	29,491	14	118,656	55	89,164	42
60-62	779	35,023		1,691	217	33,332-	
61-63	779	35,039		1,696	218	33,343-	
62-64	779	6,832	877	680	87	6,152-	790-
63-65	200	1,222	612	5	3	1,216-	609-
64-66	200	1,205	602	896	447	309-	154-
65-67	1,461	4	0	896	61	892	61
66-68	1,261		0	935	74	935	74
67-69	1,260	245	19	64	5	181-	14-
68-70	189	245	130	64	34	181-	96-
69-71	316	245	78	25	8	220-	70-
70-72	416		0		0		0
71-73	227		0		0		0
72-74	722	852	118		0	852-	118-

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
73-75	690	852	123		0	852-	123-	
74-76	690	852	123		0	852-	123-	
75-77	3,864		0	1,617	42	1,617	42	
76-78	148,508	8,708	6	1,683	1	7,025-	5-	
77-79	157,938	8,708	6	1,683	1	7,025-	4-	
78-80	154,142	8,708	6	67	0	8,641-	6-	
79-81	25,848	1,399	5		0	1,399-	5-	
80-82	17,920	6,083	34		0	6,083-	34-	
81-83	29,968	6,083	20		0	6,083-	20-	
82-84	14,608	4,834	33		0	4,834-	33-	
83-85	71,282	99,013	139		0	99,013-	139-	
84-86	96,205	273,150	284		0	273,150-	284-	
85-87	98,112	302,375	308		0	302,375-	308-	
86-88	42,450	205,470	484	12	0	205,458-	484-	
87-89	67,786	32,912	49	31,173	46	1,739-	3-	
88-90	86,215	18,782	22	32,206	37	13,424	16	
89-91	112,976	21,055	19	32,194	28	11,139	10	
90-92	53,778	43,704	81	1,033	2	42,671-	79-	
91-93	34,198	28,609	84		0	28,609-	84-	
92-94	61,979	35,268	57		0	35,268-	57-	
93-95	80,095	11,039	14		0	11,039-	14-	
94-96	78,281	9,941	13		0	9,941-	13-	
95-97	21,776	164,269	754		0	164,269-	754-	
96-98	552	164,269			0	164,269-		
97-99	552	165,404		71	13	165,333-		
98-00	18,563	187	1	71	0	116-	1-	
99-01	26,461	187	1	71	0	116-	0	
00-02	26,796		0		0		0	
01-03	18,520		0		0		0	
02-04	32,166		0		0		0	
03-05	31,830		0		0		0	
04-06	21,544	777	4	56	0	721-	3-	
05-07	8,333	1,561	19	56	1	1,505-	18-	
06-08	16,449	1,561	9	56	0	1,505-	9-	
07-09	39,274	784	2		0	784-	2-	
08-10	47,717	3,289	7	345	1	2,944-	6-	
09-11	73,647	4,996	7	1,442	2	3,554-	5-	
10-12	62,317	5,040	8	2,202	4	2,838-	5-	
11-13	55,420	8,737	16	2,520	5	6,217-	11-	

IDAHO POWER COMPANY

ACCOUNTS 332.1 AND 332.2 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	21,374	8,477	40	1,749	8	6,728-	31-
13-15	44,097	19,267	44	1,239	3	18,028-	41-
FIVE-YEAR AVERAGE							
11-15	53,783	12,611	23	1,857	3	10,753-	20-

IDAHO POWER COMPANY

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1955	58,265	177	0	355	1	178	0
1956	4,000	223	6		0	223-	6-
1957	86,510	30	0		0	30-	0
1958							
1959	320	47	15		0	47-	15-
1960	10,169	86	1	2,521	25	2,435	24
1961							
1962							
1963	8,000		0	1,144	14	1,144	14
1964		63				63-	
1965		14				14-	
1966	22		0		0		0
1967							
1968	35,200		0	3,315	9	3,315	9
1969	18,037		0	1,239	7	1,239	7
1970	19,864		0	9,299	47	9,299	47
1971	28,098		0	4,163	15	4,163	15
1972	260,000	4,930	2	16,270	6	11,340	4
1973	264,753	4,254	2	8,925	3	4,671	2
1974							
1975							
1976							
1977	48,553		0	20,150	42	20,150	42
1978	688,113	2,780	0	200	0	2,580-	0
1979	1,054		0		0		0
1980	7,328	12	0		0	12-	0
1981	27,553	11	0		0	11-	0
1982	58,231	9,857	17	3,069	5	6,788-	12-
1983	8,136	4,462	55	4,050	50	412-	5-
1984	66,415		0		0		0
1985	262,748	4,250	2	3,077	1	1,173-	0
1986	66,650	8,869	13	100,109	150	91,240	137
1987	367,691	87,805	24	75,022	20	12,783-	3-
1988	659,680	39,289	6		0	39,289-	6-
1989	351,715	167,078	48	28,941	8	138,137-	39-
1990	172,558	16,823	10	36,515	21	19,692	11
1991	104,741	31,695	30	23,335	22	8,360-	8-
1992	7,938	18,025	227		0	18,025-	227-
1993	24,690	37,794	153		0	37,794-	153-
1994	794,946	169,735	21		0	169,735-	21-
1995	62,028	27,157	44		0	27,157-	44-
1996	18,909	18,550	98		0	18,550-	98-

IDAHO POWER COMPANY

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	38,385	68,320-	178-		0	68,320	178
1998		6,030		1,666		4,364-	
1999	74,079	81,446	110	6,883	9	74,563-	101-
2000	3,508	83,229-		5,467-	156-	77,762	
2001	420,906		0		0		0
2002							
2003	199,399		0		0		0
2004	411,206		0		0		0
2005		1,560		93		1,467-	
2006	40,935	681	2		0	681-	2-
2007	65,312	679	1	312	0	366-	1-
2008	65,598	248-	0	3,032	5	3,280	5
2009	426,420	153,517	36	4,900	1	148,617-	35-
2010	161,151	236,926	147	44,096	27	192,830-	120-
2011	295,465	189,152	64	25,426	9	163,727-	55-
2012	159,917	91,786	57	41,181	26	50,605-	32-
2013	261,013	176,274	68	13,282	5	162,992-	62-
2014	105,628	94,519	89	3,668	3	90,851-	86-
2015	621,974	111,452	18	4,005	1	107,448-	17-
TOTAL	7,943,813	1,646,242	21	484,777	6	1,161,465-	15-

THREE-YEAR MOVING AVERAGES

55-57	49,592	143	0	118	0	25-	0
56-58	30,170	84	0		0	84-	0
57-59	28,943	26	0		0	26-	0
58-60	3,496	44	1	840	24	796	23
59-61	3,496	44	1	840	24	796	23
60-62	3,390	29	1	840	25	812	24
61-63	2,667		0	381	14	381	14
62-64	2,667	21	1	381	14	360	14
63-65	2,667	26	1	381	14	356	13
64-66	7	26	350		0	26-	350-
65-67	7	5	64		0	5-	64-
66-68	11,741		0	1,105	9	1,105	9
67-69	17,746		0	1,518	9	1,518	9
68-70	24,367		0	4,618	19	4,618	19
69-71	22,000		0	4,900	22	4,900	22
70-72	102,654	1,643	2	9,911	10	8,267	8
71-73	184,284	3,061	2	9,786	5	6,725	4
72-74	174,918	3,061	2	8,398	5	5,337	3

IDAHO POWER COMPANY

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
73-75	88,251	1,418	2	2,975	3	1,557	2
74-76							
75-77	16,184		0	6,717	42	6,717	42
76-78	245,555	927	0	6,783	3	5,857	2
77-79	245,907	927	0	6,783	3	5,857	2
78-80	232,165	931	0	67	0	864-	0
79-81	11,978	8	0		0	8-	0
80-82	31,037	3,293	11	1,023	3	2,270-	7-
81-83	31,307	4,777	15	2,373	8	2,404-	8-
82-84	44,261	4,773	11	2,373	5	2,400-	5-
83-85	112,433	2,904	3	2,376	2	528-	0
84-86	131,938	4,373	3	34,395	26	30,022	23
85-87	232,363	33,641	14	59,403	26	25,761	11
86-88	364,674	45,321	12	58,377	16	13,056	4
87-89	459,695	98,057	21	34,654	8	63,403-	14-
88-90	394,651	74,397	19	21,819	6	52,578-	13-
89-91	209,671	71,865	34	29,597	14	42,268-	20-
90-92	95,079	22,181	23	19,950	21	2,231-	2-
91-93	45,790	29,171	64	7,778	17	21,393-	47-
92-94	275,858	75,185	27		0	75,185-	27-
93-95	293,888	78,229	27		0	78,229-	27-
94-96	291,961	71,814	25		0	71,814-	25-
95-97	39,774	7,538-	19-		0	7,538	19
96-98	19,098	14,580-	76-	555	3	15,136	79
97-99	37,488	6,385	17	2,850	8	3,536-	9-
98-00	25,862	1,416	5	1,027	4	388-	2-
99-01	166,164	594-	0	472	0	1,066	1
00-02	141,471	27,743-	20-	1,822-	1-	25,921	18
01-03	206,768		0		0		0
02-04	203,535		0		0		0
03-05	203,535	520	0	31	0	489-	0
04-06	150,714	747	0	31	0	716-	0
05-07	35,416	973	3	135	0	838-	2-
06-08	57,282	371	1	1,115	2	744	1
07-09	185,777	51,316	28	2,748	1	48,568-	26-
08-10	217,723	130,065	60	17,343	8	112,722-	52-
09-11	294,346	193,199	66	24,807	8	168,391-	57-
10-12	205,511	172,621	84	36,901	18	135,721-	66-
11-13	238,798	152,404	64	26,630	11	125,775-	53-

IDAHO POWER COMPANY

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	175,519	120,860	69	19,377	11	101,482-	58-
13-15	329,538	127,415	39	6,985	2	120,430-	37-
FIVE-YEAR AVERAGE							
11-15	288,800	132,637	46	17,512	6	115,124-	40-

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	1,213	24	2	39	3	15	1
1955	43,121		0	587	1	587	1
1956	1,682	43	3	127	8	84	5
1957	10,137	6	0	155	2	149	1
1958	15,801	460	3	8,320	53	7,860	50
1959	14,279	752	5	4,461	31	3,709	26
1960	4,065	344	8	269	7	75-	2-
1961	5,236	64	1	1,888	36	1,824	35
1962	3,823	134	4	1,193	31	1,059	28
1963	16,187	1,080	7	8,877	55	7,797	48
1964	10,368	2,183	21	107	1	2,076-	20-
1965	10,412	545	5	713	7	168	2
1966	20,395	45	0		0	45-	0
1967	6,116	124	2		0	124-	2-
1968	15,106	179	1	549	4	370	2
1969	6,919	187	3	318	5	131	2
1970	37,630	1,854	5	880	2	974-	3-
1971	29,325	2,867	10	7,756	26	4,889	17
1972	85,067	3,360	4		0	3,360-	4-
1973	17,144	471	3	2,617	15	2,146	13
1974	618	55	9		0	55-	9-
1975	27,953	4,183	15	2,326	8	1,857-	7-
1976	6,036	4,854	80	316	5	4,538-	75-
1977	8,866	2,668	30	5,911	67	3,243	37
1978	369,539		0	1,087	0	1,087	0
1979	6,353		0	258	4	258	4
1980	12,406		0		0		0
1981	22,262	2,847	13		0	2,847-	13-
1982	45,085	4,314	10	821	2	3,493-	8-
1983	69,694	7,272	10	1,064	2	6,208-	9-
1984	18,774	21,405	114	400	2	21,005-	112-
1985	91,887	11,252	12		0	11,252-	12-
1986	63,312	9,562	15	1,130	2	8,432-	13-
1987	229,256	35,256	15		0	35,256-	15-
1988	107,930	108,511	101		0	108,511-	101-
1989	38,397	16,196	42	383	1	15,813-	41-
1990	42,018	3,113	7	700	2	2,413-	6-
1991	74,331	836	1		0	836-	1-
1992	178,402	7,769	4		0	7,769-	4-
1993	28,897	3,096	11	6,238	22	3,142	11
1994	186,808	33,939	18		0	33,939-	18-
1995	19,108	2,776	15		0	2,776-	15-

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	33,763	46,820	139		0	46,820-	139-
1997	97,088	150	0		0	150-	0
1998	47,168	7,150	15	2,880	6	4,270-	9-
1999	710,192	103,844	15	797	0	103,047-	15-
2000	942,552	19,583-	2-	86	0	19,669	2
2001	397,940	232	0	149	0	83-	0
2002	79,091	1,066	1	529	1	537-	1-
2003	514,219	23-	0		0	23	0
2004	203,428		0		0		0
2005	26,507	3,723	14	637	2	3,086-	12-
2006	21,242		0		0		0
2007	173,471	731	0		0	732-	0
2008	214,024	7,828-	4-	441	0	8,270	4
2009	563,480	59,004	10	9,146	2	49,859-	9-
2010	242,880	36,816	15	9,415	4	27,401-	11-
2011	127,274	255,394	201	19,328	15	236,067-	185-
2012	349,138	172,238	49	10,940	3	161,299-	46-
2013	175,334	39,035	22	15,728	9	23,308-	13-
2014	458,911	262,769	57	21,007	5	241,762-	53-
2015	131,843	850,033	645	22,935	17	827,098-	627-
TOTAL	7,511,503	2,106,199	28	173,508	2	1,932,691-	26-

THREE-YEAR MOVING AVERAGES

54-56	15,339	22	0	251	2	229	1
55-57	18,313	16	0	290	2	273	1
56-58	9,207	170	2	2,867	31	2,698	29
57-59	13,406	406	3	4,312	32	3,906	29
58-60	11,382	519	5	4,350	38	3,831	34
59-61	7,860	387	5	2,206	28	1,819	23
60-62	4,375	181	4	1,117	26	936	21
61-63	8,415	426	5	3,986	47	3,560	42
62-64	10,126	1,132	11	3,392	34	2,260	22
63-65	12,322	1,269	10	3,232	26	1,963	16
64-66	13,725	924	7	273	2	651-	5-
65-67	12,308	238	2	238	2		0
66-68	13,872	116	1	183	1	67	0
67-69	9,380	163	2	289	3	126	1
68-70	19,885	740	4	582	3	158-	1-
69-71	24,625	1,636	7	2,985	12	1,349	5
70-72	50,674	2,694	5	2,879	6	185	0

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	43,845	2,233	5	3,458	8	1,225	3
72-74	34,276	1,295	4	872	3	423-	1-
73-75	15,238	1,570	10	1,648	11	78	1
74-76	11,536	3,031	26	881	8	2,150-	19-
75-77	14,285	3,902	27	2,851	20	1,051-	7-
76-78	128,147	2,507	2	2,438	2	69-	0
77-79	128,253	889	1	2,419	2	1,529	1
78-80	129,433		0	448	0	448	0
79-81	13,674	949	7	86	1	863-	6-
80-82	26,584	2,387	9	274	1	2,113-	8-
81-83	45,680	4,811	11	628	1	4,183-	9-
82-84	44,518	10,997	25	762	2	10,235-	23-
83-85	60,118	13,310	22	488	1	12,822-	21-
84-86	57,991	14,073	24	510	1	13,563-	23-
85-87	128,152	18,690	15	377	0	18,313-	14-
86-88	133,499	51,110	38	377	0	50,733-	38-
87-89	125,194	53,321	43	128	0	53,193-	42-
88-90	62,782	42,607	68	361	1	42,246-	67-
89-91	51,582	6,715	13	361	1	6,354-	12-
90-92	98,250	3,906	4	233	0	3,673-	4-
91-93	93,877	3,900	4	2,079	2	1,821-	2-
92-94	131,369	14,935	11	2,079	2	12,855-	10-
93-95	78,271	13,270	17	2,079	3	11,191-	14-
94-96	79,893	27,845	35		0	27,845-	35-
95-97	49,986	16,582	33		0	16,582-	33-
96-98	59,340	18,040	30	960	2	17,080-	29-
97-99	284,816	37,048	13	1,226	0	35,822-	13-
98-00	566,638	30,470	5	1,254	0	29,216-	5-
99-01	683,562	28,164	4	344	0	27,820-	4-
00-02	473,194	6,095-	1-	255	0	6,350	1
01-03	330,417	425	0	226	0	199-	0
02-04	265,579	348	0	176	0	171-	0
03-05	248,051	1,233	0	212	0	1,021-	0
04-06	83,726	1,241	1	212	0	1,029-	1-
05-07	73,740	1,485	2	212	0	1,272-	2-
06-08	136,246	2,366-	2-	147	0	2,513	2
07-09	316,991	17,303	5	3,196	1	14,107-	4-
08-10	340,128	29,331	9	6,334	2	22,997-	7-
09-11	311,211	117,071	38	12,629	4	104,442-	34-
10-12	239,764	154,816	65	13,227	6	141,589-	59-
11-13	217,249	155,556	72	15,332	7	140,224-	65-

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	327,795	158,014	48	15,891	5	142,123-	43-
13-15	255,363	383,946	150	19,890	8	364,056-	143-
FIVE-YEAR AVERAGE							
11-15	248,500	315,894	127	17,987	7	297,907-	120-

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	480		0		0		0
1955	2,029		0	325	16	325	16
1956	64		0		0		0
1957	3,562		0		0		0
1958	897		0	674	75	674	75
1959	1,954	9	0	121	6	112	6
1960	317		0	130	41	130	41
1961	155		0		0		0
1962	4,311		0	2,680	62	2,680	62
1963							
1964	726	138	19		0	138-	19-
1965	150		0	50	33	50	33
1966	2,224		0	2,150	97	2,150	97
1967	3,319		0	10	0	10	0
1968							
1969	3,870		0	25	1	25	1
1970	1,454		0	200	14	200	14
1971	1,131		0		0		0
1972	3,541	25	1	1,300	37	1,275	36
1973	621		0		0		0
1974	1,938		0		0		0
1975	441	27	6		0	27-	6-
1976	2,482	80	3	243	10	163	7
1977	678		0	417	62	417	62
1978	89,293	339	0	1,108	1	769	1
1979	2,321		0	10	0	10	0
1980	6,535		0		0		0
1981	1,334		0		0		0
1982	1,360	20,583		2,517	185	18,066-	
1983	30,864	247	1	192	1	55-	0
1984	5,050		0	350	7	350	7
1985	49,842		0	720	1	720	1
1986	14,951	205	1	381	3	176	1
1987	10,383	73	1	1,400	13	1,327	13
1988	10,395	317	3	207	2	110-	1-
1989	3,227	5,957	185	395	12	5,562-	172-
1990	12,723		0		0		0
1991	100,469	226	0	431	0	205	0
1992	39,041	514	1	4,275	11	3,761	10
1993	19,865	4,027	20	14,150	71	10,123	51
1994	51,363	1,072	2	900	2	172-	0
1995	6,495	613	9	1,050	16	437	7

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	126,172	3,130	2	400	0	2,730-	2-
1997	68,078	637	1	290	0	347-	1-
1998		22,408				22,408-	
1999	9,625	25,995-	270-		0	25,995	270
2000	62,065	3,587	6		0	3,587-	6-
2001	3,938		0		0		0
2002	15,236		0		0		0
2003	26,482		0		0		0
2004	34,217		0		0		0
2005	28,652		0		0		0
2006							
2007	2,954		0		0		0
2008	10,020		0		0		0
2009	163,821		0		0		0
2010	67,941		0		0		0
2011	55,915		0	500	1	500	1
2012	162,205	56	0	12	0	44-	0
2013	40,337	19,835	49	9,508	24	10,327-	26-
2014	45,872	14,299	31	3,156	7	11,142-	24-
2015	114,581	23,180	20	3,776	3	19,404-	17-
TOTAL	1,529,968	95,589	6	54,053	4	41,536-	3-

THREE-YEAR MOVING AVERAGES

54-56	858		0	108	13	108	13
55-57	1,885		0	108	6	108	6
56-58	1,508		0	225	15	225	15
57-59	2,138	3	0	265	12	262	12
58-60	1,056	3	0	308	29	305	29
59-61	809	3	0	84	10	81	10
60-62	1,594		0	937	59	937	59
61-63	1,489		0	893	60	893	60
62-64	1,679	46	3	893	53	847	50
63-65	292	46	16	17	6	29-	10-
64-66	1,033	46	4	733	71	687	67
65-67	1,898		0	737	39	737	39
66-68	1,848		0	720	39	720	39
67-69	2,396		0	12	0	12	0
68-70	1,775		0	75	4	75	4
69-71	2,152		0	75	3	75	3
70-72	2,042	8	0	500	24	492	24

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
71-73	1,764	8	0	433	25	425	24	
72-74	2,033	8	0	433	21	425	21	
73-75	1,000	9	1		0	9-	1-	
74-76	1,620	36	2	81	5	45	3	
75-77	1,200	36	3	220	18	184	15	
76-78	30,818	140	0	589	2	450	1	
77-79	30,764	113	0	512	2	399	1	
78-80	32,716	113	0	373	1	260	1	
79-81	3,397		0	3	0	3	0	
80-82	3,076	6,861	223	839	27	6,022-	196-	
81-83	11,186	6,943	62	903	8	6,040-	54-	
82-84	12,425	6,943	56	1,020	8	5,924-	48-	
83-85	28,585	82	0	421	1	338	1	
84-86	23,281	68	0	484	2	415	2	
85-87	25,059	93	0	834	3	741	3	
86-88	11,910	198	2	663	6	464	4	
87-89	8,002	2,116	26	667	8	1,448-	18-	
88-90	8,782	2,091	24	201	2	1,891-	22-	
89-91	38,806	2,061	5	275	1	1,786-	5-	
90-92	50,744	247	0	1,569	3	1,322	3	
91-93	53,125	1,589	3	6,285	12	4,696	9	
92-94	36,756	1,871	5	6,442	18	4,571	12	
93-95	25,908	1,904	7	5,367	21	3,463	13	
94-96	61,343	1,605	3	783	1	822-	1-	
95-97	66,915	1,460	2	580	1	880-	1-	
96-98	64,750	8,725	13	230	0	8,495-	13-	
97-99	25,901	983-	4-	97	0	1,080	4	
98-00	23,897		0		0		0	
99-01	25,209	7,469-	30-		0	7,469	30	
00-02	27,080	1,196	4		0	1,196-	4-	
01-03	15,219		0		0		0	
02-04	25,312		0		0		0	
03-05	29,784		0		0		0	
04-06	20,957		0		0		0	
05-07	10,536		0		0		0	
06-08	4,325		0		0		0	
07-09	58,932		0		0		0	
08-10	80,594		0		0		0	
09-11	95,893		0	167	0	167	0	
10-12	95,354	19	0	171	0	152	0	
11-13	86,152	6,630	8	3,340	4	3,290-	4-	

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	82,805	11,396	14	4,225	5	7,171-	9-
13-15	66,930	19,105	29	5,480	8	13,625-	20-
FIVE-YEAR AVERAGE							
11-15	83,782	11,474	14	3,390	4	8,083-	10-

IDAHO POWER COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	28,341		0		0		0
2013							
2014							
2015							
TOTAL	28,341		0		0		0
THREE-YEAR MOVING AVERAGES							
12-14	9,447		0		0		0
13-15							

IDAHO POWER COMPANY

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	20,000		0		0		0
2008	241,306		0	20,000	8	20,000	8
2009							
2010							
2011	2,623,096	1,893-	0	5,058	0	6,951	0
2012	20,000		0		0		0
2013	99,723		0		0		0
2014	2,682,736	6,155	0	46	0	6,109-	0
2015				5		5	
TOTAL	5,686,860	4,262	0	25,109	0	20,847	0

THREE-YEAR MOVING AVERAGES

07-09	87,102		0	6,667	8	6,667	8
08-10	80,435		0	6,667	8	6,667	8
09-11	874,365	631-	0	1,686	0	2,317	0
10-12	881,032	631-	0	1,686	0	2,317	0
11-13	914,273	631-	0	1,686	0	2,317	0
12-14	934,153	2,052	0	15	0	2,036-	0
13-15	927,486	2,052	0	17	0	2,035-	0

FIVE-YEAR AVERAGE

11-15	1,085,111	852	0	1,022	0	169	0
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IDAHO POWER COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	5,000	584	12		0	584-	12-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008		362		20,032-		20,394-	
2009		425-				425	
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	5,000	521	10	20,032-	401-	20,553-	411-

THREE-YEAR MOVING AVERAGES

96-98	1,667	195	12		0	195-	12-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08		121		6,677-		6,798-	
07-09		21-		6,677-		6,656-	
08-10		21-		6,677-		6,656-	
09-11		142-				142	
10-12							
11-13							

IDAHO POWER COMPANY
ACCOUNT 344 GENERATORS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	12-14						
	13-15						
FIVE-YEAR AVERAGE							
	11-15						

IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	100,000		0		0		0
TOTAL	100,000		0		0		0

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	130,313	676	1		0	676-	1-
1997							
1998							
1999							
2000	17,570		0		0		0
2001	7,728		0		0		0
2002							
2003							
2004							
2005	13,026		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	168,636	676	0		0	676-	0

THREE-YEAR MOVING AVERAGES

96-98	43,438	225	1		0	225-	1-
97-99							
98-00	5,857		0		0		0
99-01	8,433		0		0		0
00-02	8,433		0		0		0
01-03	2,576		0		0		0
02-04							
03-05	4,342		0		0		0
04-06	4,342		0		0		0
05-07	4,342		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	12-14						
	13-15						
FIVE-YEAR AVERAGE							
	11-15						

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1956	768		0	289	38	289	38
1957	1,672		0	1,572	94	1,572	94
1958	2,277	21	1	1,778	78	1,757	77
1959		52		13		39-	
1960	1,111	257	23	11	1	246-	22-
1961	3,295	177	5	1,503	46	1,326	40
1962	1,281	1,317	103	43	3	1,274-	99-
1963	837	322	38	634	76	312	37
1964	6,760	704	10	107	2	597-	9-
1965	2,403	1,183	49		0	1,183-	49-
1966	9,768	2,413	25	151	2	2,262-	23-
1967	8,994	861	10	123	1	738-	8-
1968	6,324	1,669	26	626	10	1,043-	16-
1969	4,250	708	17	1,139	27	431	10
1970	1,534	112	7	261	17	149	10
1971	3,058	1,706	56	1,788	58	82	3
1972	25,513	1,684	7	6,335	25	4,651	18
1973	3,053	4,655	152	22	1	4,633-	152-
1974	811	908	112	375	46	533-	66-
1975	1,652		0	50	3	50	3
1976	549	4,609	840		0	4,609-	840-
1977	28,162	2,334	8	8,052	29	5,718	20
1978	48,779	42,208	87		0	42,208-	87-
1979	19,018		0	13,693	72	13,693	72
1980	11,264	11,453	102	520	5	10,933-	97-
1981	14,701	27,830	189	302	2	27,528-	187-
1982	29,659		0		0		0
1983	65,464	3,331	5	947	1	2,384-	4-
1984	12,694	29,379	231	4,076	32	25,303-	199-
1985	71,811	35,226	49	2,806	4	32,420-	45-
1986	578		0		0		0
1987				5		5	
1988	10,371	4,555	44	158	2	4,397-	42-
1989	33,565	10,337	31		0	10,337-	31-
1990	7,015	4,387	63	1	0	4,386-	63-
1991	34,745	15,899	46		0	15,899-	46-
1992	19,632	25,479	130		0	25,479-	130-
1993	32,165	7,172	22		0	7,172-	22-
1994	7,244	16,584	229	77	1	16,507-	228-
1995		10,620				10,620-	
1996	10,883	2,773	25	692-	6-	3,466-	32-
1997	41,528	44,258	107	225-	1-	44,483-	107-

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998		18,034		1,217		16,817-	
1999	47,125	35,590	76	969	2	34,621-	73-
2000	7,477	3,485	47	870	12	2,615-	35-
2001	16,575	4,210	25	6,582	40	2,372	14
2002	117,319	5,941	5	753	1	5,188-	4-
2003	49,423	139	0	4,625-	9-	4,764-	10-
2004	28,117	26,895	96	2,500	9	24,395-	87-
2005	11,613	1,780	15	331	3	1,449-	12-
2006	75,549	59,239	78	7,165	9	52,074-	69-
2007	54,045	3,991	7	96	0	3,894-	7-
2008	21,264	8,929	42	23,633	111	14,704	69
2009	123,502	20,676	17	3,050	2	17,626-	14-
2010	220,357	148,123	67	33,686	15	114,437-	52-
2011	165,752	5,824	4	60,052	36	54,228	33
2012	8,541	72,553	849	4,510	53	68,043-	797-
2013	85,325	46,841	55	8,967	11	37,874-	44-
2014	68,593	54,779	80	4,051-	6-	58,830-	86-
2015	85,939	3,268	4	5,929	7	2,661	3
TOTAL	1,771,705	837,482	47	198,175	11	639,307-	36-

THREE-YEAR MOVING AVERAGES

56-58	1,572	7	0	1,213	77	1,206	77
57-59	1,316	24	2	1,121	85	1,097	83
58-60	1,129	110	10	601	53	491	43
59-61	1,469	162	11	509	35	347	24
60-62	1,896	584	31	519	27	65-	3-
61-63	1,804	605	34	727	40	121	7
62-64	2,959	781	26	261	9	520-	18-
63-65	3,333	736	22	247	7	489-	15-
64-66	6,310	1,433	23	86	1	1,347-	21-
65-67	7,055	1,486	21	91	1	1,394-	20-
66-68	8,362	1,648	20	300	4	1,348-	16-
67-69	6,523	1,079	17	629	10	450-	7-
68-70	4,036	830	21	675	17	154-	4-
69-71	2,947	842	29	1,063	36	221	7
70-72	10,035	1,167	12	2,795	28	1,627	16
71-73	10,541	2,682	25	2,715	26	33	0
72-74	9,792	2,416	25	2,244	23	172-	2-
73-75	1,839	1,854	101	149	8	1,705-	93-
74-76	1,004	1,839	183	142	14	1,697-	169-

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	10,121	2,314	23	2,701	27	386	4
76-78	25,830	16,384	63	2,684	10	13,700-	53-
77-79	31,986	14,847	46	7,248	23	7,599-	24-
78-80	26,354	17,887	68	4,738	18	13,149-	50-
79-81	14,994	13,094	87	4,838	32	8,256-	55-
80-82	18,541	13,094	71	274	1	12,820-	69-
81-83	36,608	10,387	28	416	1	9,971-	27-
82-84	35,939	10,903	30	1,674	5	9,229-	26-
83-85	49,990	22,645	45	2,610	5	20,036-	40-
84-86	28,361	21,535	76	2,294	8	19,241-	68-
85-87	24,130	11,742	49	937	4	10,805-	45-
86-88	3,650	1,518	42	54	1	1,464-	40-
87-89	14,645	4,964	34	54	0	4,910-	34-
88-90	16,984	6,426	38	53	0	6,373-	38-
89-91	25,108	10,208	41		0	10,207-	41-
90-92	20,464	15,255	75		0	15,255-	75-
91-93	28,847	16,183	56		0	16,183-	56-
92-94	19,680	16,412	83	26	0	16,386-	83-
93-95	13,136	11,459	87	26	0	11,433-	87-
94-96	6,042	9,992	165	205-	3-	10,198-	169-
95-97	17,470	19,217	110	306-	2-	19,523-	112-
96-98	17,470	21,688	124	100	1	21,589-	124-
97-99	29,551	32,627	110	654	2	31,974-	108-
98-00	18,201	19,036	105	1,019	6	18,018-	99-
99-01	23,726	14,429	61	2,807	12	11,621-	49-
00-02	47,124	4,546	10	2,735	6	1,810-	4-
01-03	61,106	3,430	6	904	1	2,527-	4-
02-04	64,953	10,992	17	457-	1-	11,449-	18-
03-05	29,718	9,605	32	598-	2-	10,203-	34-
04-06	38,426	29,305	76	3,332	9	25,973-	68-
05-07	47,069	21,670	46	2,531	5	19,139-	41-
06-08	50,286	24,053	48	10,298	20	13,755-	27-
07-09	66,270	11,198	17	8,926	13	2,272-	3-
08-10	121,708	59,243	49	20,123	17	39,120-	32-
09-11	169,870	58,208	34	32,263	19	25,945-	15-
10-12	131,550	75,500	57	32,750	25	42,751-	32-
11-13	86,539	41,740	48	24,510	28	17,230-	20-

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	54,153	58,058	107	3,142	6	54,916-	101-
13-15	79,952	34,963	44	3,615	5	31,348-	39-
FIVE-YEAR AVERAGE							
11-15	82,830	36,653	44	15,082	18	21,571-	26-

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	20	1	5	91	455	90	450
1955	912	202	22	663	73	461	51
1956	30,633	883	3	1,029	3	146	0
1957	59,300	6	0	1,017	2	1,011	2
1958	23,646	631	3	16,338	69	15,707	66
1959	9,748	1,129	12	6,084	62	4,955	51
1960	5,959	1,864	31	4,689	79	2,825	47
1961	37,385	973	3	22,098	59	21,125	57
1962	90,238	4,141	5	10,822	12	6,681	7
1963	21,489	691	3	3,986	19	3,295	15
1964	16,081	1,188	7	1,343	8	155	1
1965	21,527	1,119	5	2,215	10	1,096	5
1966	101,238	2,687	3	10,435	10	7,748	8
1967	86,027	2,964	3	4,388	5	1,424	2
1968	58,817	2,715	5	2,723	5	8	0
1969	24,586	3,095	13	4,099	17	1,004	4
1970	102,637	3,873	4	32,333	32	28,460	28
1971	31,169	4,005	13	21,332	68	17,327	56
1972	238,443	5,028	2	80,521	34	75,493	32
1973	99,945	16,759	17	16,190	16	569-	1-
1974	98,126	4,731	5	41,052	42	36,321	37
1975	76,749	9,723	13	13,075	17	3,352	4
1976	70,576	18,191	26	7,608	11	10,583-	15-
1977	136,767	14,927	11	65,548	48	50,621	37
1978	329,879	59,149	18	19,308	6	39,841-	12-
1979	148,412	15,449	10	102,241	69	86,792	58
1980	171,033	17,446	10	34,863	20	17,417	10
1981	226,033	11,005	5	37,262	16	26,257	12
1982	181,315	13,139	7	29,825	16	16,686	9
1983	313,263		0	30,154	10	30,154	10
1984	152,209	44,539	29	11,518	8	33,021-	22-
1985	126,999	19,187	15	760	1	18,427-	15-
1986	164,344	5,332	3	3,840	2	1,492-	1-
1987	27,936	4,497	16	1,395	5	3,102-	11-
1988	201,930		0	288	0	288	0
1989	203,179	36,024	18	109,758	54	73,734	36
1990	96,055	16,771	17	5,609	6	11,162-	12-
1991	342,456	60,550	18	4,366	1	56,184-	16-
1992	782,968	134,174	17	2,164	0	132,010-	17-
1993	801,699	66,609	8	4,123	1	62,486-	8-
1994	158,764	73,664	46	6,336	4	67,328-	42-
1995	1,669,806	109,449	7	99,616	6	9,833-	1-

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	1,108,518	127,143	11	23,559	2	103,584-	9-
1997	3,436,072	233,112	7	33,264	1	199,848-	6-
1998	154,549	344,409	223	13,797	9	330,611-	214-
1999	1,257,541	21,944	2	12,203	1	9,741-	1-
2000	1,381,201	69,343	5	17,260	1	52,084-	4-
2001	1,229,694	90,065	7	38,133	3	51,932-	4-
2002	3,683,450	236,245	6	677,410	18	441,165	12
2003	519,791	378,219	73	39,963	8	338,256-	65-
2004	1,332,399	540,685	41	60,904	5	479,782-	36-
2005	5,258,014	521,908	10	35,003	1	486,905-	9-
2006	1,644,354	315,105	19	86,926	5	228,179-	14-
2007	2,177,756	407,488	19	175,475	8	232,013-	11-
2008	2,099,126	287,072	14	241,378	11	45,694-	2-
2009	1,084,667	46,084	4	12,165-	1-	58,249-	5-
2010	877,677	24,316	3	3,358	0	20,958-	2-
2011	536,114	1,237,291	231	99,141	18	1,138,149-	212-
2012	2,349,732	130,454	6	140,062	6	9,607	0
2013	1,911,076	634,535	33	55,962	3	578,573-	30-
2014	3,103,709	1,005,888	32	72,354	2	933,534-	30-
2015	3,203,069	968,932	30	48,428	2	920,504-	29-
TOTAL	45,888,808	8,408,748	18	2,735,519	6	5,673,229-	12-

THREE-YEAR MOVING AVERAGES

54-56	10,522	362	3	594	6	232	2
55-57	30,282	364	1	903	3	539	2
56-58	37,860	507	1	6,128	16	5,621	15
57-59	30,898	589	2	7,813	25	7,224	23
58-60	13,118	1,208	9	9,037	69	7,829	60
59-61	17,697	1,322	7	10,957	62	9,635	54
60-62	44,527	2,326	5	12,536	28	10,210	23
61-63	49,704	1,935	4	12,302	25	10,367	21
62-64	42,603	2,007	5	5,384	13	3,377	8
63-65	19,699	999	5	2,515	13	1,515	8
64-66	46,282	1,665	4	4,664	10	3,000	6
65-67	69,597	2,257	3	5,679	8	3,423	5
66-68	82,027	2,789	3	5,849	7	3,060	4
67-69	56,477	2,925	5	3,737	7	812	1
68-70	62,013	3,228	5	13,052	21	9,824	16
69-71	52,797	3,658	7	19,255	36	15,597	30
70-72	124,083	4,302	3	44,729	36	40,427	33

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	123,186	8,597	7	39,348	32	30,750	25
72-74	145,505	8,839	6	45,921	32	37,082	25
73-75	91,607	10,404	11	23,439	26	13,035	14
74-76	81,817	10,882	13	20,578	25	9,697	12
75-77	94,697	14,280	15	28,744	30	14,463	15
76-78	179,074	30,756	17	30,821	17	66	0
77-79	205,019	29,842	15	62,366	30	32,524	16
78-80	216,441	30,681	14	52,137	24	21,456	10
79-81	181,826	14,633	8	58,122	32	43,489	24
80-82	192,794	13,863	7	33,983	18	20,120	10
81-83	240,204	8,048	3	32,414	13	24,366	10
82-84	215,596	19,226	9	23,832	11	4,606	2
83-85	197,490	21,242	11	14,144	7	7,098-	4-
84-86	147,851	23,019	16	5,373	4	17,647-	12-
85-87	106,426	9,672	9	1,998	2	7,674-	7-
86-88	131,403	3,276	2	1,841	1	1,435-	1-
87-89	144,348	13,507	9	37,147	26	23,640	16
88-90	167,055	17,598	11	38,552	23	20,953	13
89-91	213,897	37,782	18	39,911	19	2,129	1
90-92	407,160	70,498	17	4,046	1	66,452-	16-
91-93	642,374	87,111	14	3,551	1	83,560-	13-
92-94	581,144	91,482	16	4,208	1	87,275-	15-
93-95	876,756	83,241	9	36,692	4	46,549-	5-
94-96	979,029	103,419	11	43,170	4	60,248-	6-
95-97	2,071,465	156,568	8	52,146	3	104,422-	5-
96-98	1,566,380	234,888	15	23,540	2	211,348-	13-
97-99	1,616,054	199,822	12	19,755	1	180,067-	11-
98-00	931,097	145,232	16	14,420	2	130,812-	14-
99-01	1,289,479	60,451	5	22,532	2	37,919-	3-
00-02	2,098,115	131,884	6	244,268	12	112,383	5
01-03	1,810,978	234,843	13	251,835	14	16,992	1
02-04	1,845,213	385,050	21	259,425	14	125,624-	7-
03-05	2,370,068	480,270	20	45,290	2	434,981-	18-
04-06	2,744,923	459,233	17	60,944	2	398,288-	15-
05-07	3,026,708	414,833	14	99,135	3	315,699-	10-
06-08	1,973,745	336,555	17	167,926	9	168,629-	9-
07-09	1,787,183	246,881	14	134,896	8	111,985-	6-
08-10	1,353,823	119,157	9	77,524	6	41,634-	3-
09-11	832,820	435,897	52	30,112	4	405,785-	49-
10-12	1,254,508	464,021	37	80,854	6	383,167-	31-
11-13	1,598,974	667,427	42	98,388	6	569,038-	36-

IDAHO POWER COMPANY
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	2,454,839	590,292	24	89,459	4	500,833-	20-
13-15	2,739,284	869,785	32	58,915	2	810,870-	30-
FIVE-YEAR AVERAGE							
11-15	2,220,740	795,420	36	83,189	4	712,231-	32-

IDAHO POWER COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	3,939	3,710	94	1,558	40	2,152-	55-
1973	4,358	576	13		0	576-	13-
1974	14,110	1,209	9	1,551	11	342	2
1975							
1976		353		96		257-	
1977	1,372	563	41		0	563-	41-
1978							
1979							
1980				708		708	
1981	29,473	10,720	36	12,998	44	2,278	8
1982							
1983							
1984							
1985							
1986	769		0		0		0
1987							
1988							
1989							
1990		9,767				9,767-	
1991	6,431	186	3		0	186-	3-
1992		3,930				3,930-	
1993		425				425-	
1994	11,682	10,549	90		0	10,549-	90-
1995		2,420				2,420-	
1996		652-		606-		46	
1997	769	5,824	758		0	5,824-	758-
1998		11				11-	
1999		11-				11	
2000	476	5,395		132	28	5,263-	
2001		5,425		1,124		4,301-	
2002							
2003	69,846	10,577-	15-	1,185-	2-	9,392	13
2004	80,221	21,547	27	77-	0	21,624-	27-
2005	67,152	32,596	49	4,237	6	28,359-	42-
2006							
2007	56,209	30,671-	55-	10	0	30,681	55
2008	64,506	18,984	29	7,084	11	11,900-	18-
2009							
2010							
2011		8,059		8,878		818	
2012	74,995	12,529	17	4,867	6	7,662-	10-
2013		18,296		4,399		13,897-	

IDAHO POWER COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	158,783	10,294	6	2,532	2	7,762-	5-
2015	170,836	7,473	4	76-	0	7,549-	4-
TOTAL	815,927	148,930	18	48,229	6	100,701-	12-

THREE-YEAR MOVING AVERAGES

72-74	7,469	1,832	25	1,036	14	795-	11-
73-75	6,156	595	10	517	8	78-	1-
74-76	4,703	521	11	549	12	28	1
75-77	457	305	67	32	7	273-	60-
76-78	457	305	67	32	7	273-	60-
77-79	457	188	41		0	188-	41-
78-80				236		236	
79-81	9,824	3,573	36	4,569	47	995	10
80-82	9,824	3,573	36	4,569	47	995	10
81-83	9,824	3,573	36	4,333	44	759	8
82-84							
83-85							
84-86	256		0		0		0
85-87	256		0		0		0
86-88	256		0		0		0
87-89							
88-90		3,256				3,256-	
89-91	2,144	3,318	155		0	3,318-	155-
90-92	2,144	4,628	216		0	4,628-	216-
91-93	2,144	1,514	71		0	1,514-	71-
92-94	3,894	4,968	128		0	4,968-	128-
93-95	3,894	4,465	115		0	4,465-	115-
94-96	3,894	4,106	105	202-	5-	4,308-	111-
95-97	256	2,531	988	202-	79-	2,733-	
96-98	256	1,728	674	202-	79-	1,930-	753-
97-99	256	1,941	758		0	1,941-	758-
98-00	159	1,798		44	28	1,754-	
99-01	159	3,603		418	264	3,184-	
00-02	159	3,607		418	264	3,188-	
01-03	23,282	1,717-	7-	20-	0	1,697	7
02-04	50,022	3,657	7	421-	1-	4,077-	8-
03-05	72,406	14,522	20	992	1	13,530-	19-
04-06	49,124	18,048	37	1,387	3	16,661-	34-
05-07	41,120	642	2	1,416	3	774	2
06-08	40,239	3,896-	10-	2,365	6	6,260	16

IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	40,239	3,896-	10-	2,365	6	6,260	16
08-10	21,502	6,328	29	2,361	11	3,967-	18-
09-11		2,686		2,959		273	
10-12	24,998	6,863	27	4,582	18	2,281-	9-
11-13	24,998	12,962	52	6,048	24	6,914-	28-
12-14	77,926	13,706	18	3,933	5	9,774-	13-
13-15	109,873	12,021	11	2,285	2	9,736-	9-
FIVE-YEAR AVERAGE							
11-15	80,923	11,330	14	4,120	5	7,210-	9-

IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	49,112	15,076	31	9,792	20	5,284-	11-
1955	23,016	8,166	35	6,407	28	1,759-	8-
1956	44,190	18,417	42	10,643	24	7,774-	18-
1957	38,135	21,314	56	9,298	24	12,016-	32-
1958	109,197	38,823	36	25,958	24	12,865-	12-
1959	28,402	17,578	62	10,111	36	7,467-	26-
1960	43,035	29,490	69	6,991	16	22,499-	52-
1961	19,851	12,179	61	8,131	41	4,048-	20-
1962	46,417	24,157	52	10,637	23	13,520-	29-
1963	46,606	27,628	59	11,687	25	15,941-	34-
1964	45,107	20,160	45	8,066	18	12,094-	27-
1965	50,386	16,640	33	11,372	23	5,268-	10-
1966	56,087	24,569	44	11,682	21	12,887-	23-
1967	154,402	59,337	38	13,893	9	45,444-	29-
1968	63,038	42,843	68	10,238	16	32,605-	52-
1969	44,192	30,251	68	5,125	12	25,126-	57-
1970	67,944	31,811	47	3,836	6	27,975-	41-
1971	43,439	48,932	113	5,985	14	42,947-	99-
1972	35,659	35,407	99	3,621	10	31,786-	89-
1973	51,727	29,965	58	10,891	21	19,074-	37-
1974	60,210	33,965	56	21,377	36	12,588-	21-
1975	318,477	97,701	31	35,831	11	61,870-	19-
1976	124,974	64,776	52	26,021	21	38,755-	31-
1977	61,839	60,203	97	35,349	57	24,854-	40-
1978	40,328	41,072	102	5,151	13	35,921-	89-
1979	31,984	64,309	201	10,946	34	53,363-	167-
1980	317,784	211,097	66	11,798	4	199,299-	63-
1981	134,058	284,181	212	288,930	216	4,749	4
1982	69,586	54,461	78	24,257	35	30,204-	43-
1983	165,222	309,618	187	72,024	44	237,594-	144-
1984	72,721	358,947	494	22,162	30	336,785-	463-
1985	229,056	482,804	211	39,138	17	443,666-	194-
1986	175,383	253,707	145	11,671	7	242,036-	138-
1987	113,224	234,997	208	20,319	18	214,678-	190-
1988	118,475	115,982	98	13,768	12	102,214-	86-
1989	94,641	133,828	141	37,707	40	96,121-	102-
1990	164,981	172,568	105	4,430	3	168,138-	102-
1991	164,247	403,544	246	28,292	17	375,252-	228-
1992	100,686	438,182	435	5,604	6	432,578-	430-
1993	300,827	294,603	98	4,699	2	289,904-	96-
1994	226,897	388,338	171	6,411	3	381,927-	168-
1995	326,627	194,239	59	40,410	12	153,829-	47-

IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	595,748	734,842	123	27,248-	5-	762,090-	128-
1997	422,225	406,604	96	26,023-	6-	432,627-	102-
1998	181,604	485,753	267	21,041	12	464,712-	256-
1999	96,600	131,583	136	15,875	16	115,709-	120-
2000	894,409	338,151	38	44,919	5	293,232-	33-
2001	302,088	171,875	57	21,820	7	150,054-	50-
2002	212,061	115,004	54	7,985	4	107,019-	50-
2003	316,643	126,094	40	6,312	2	119,782-	38-
2004	309,685	252,844	82	29,774	10	223,069-	72-
2005	568,129	234,266	41	5,014-	1-	239,280-	42-
2006	310,268	379,609	122	160,224	52	219,385-	71-
2007	375,227	1,146,258	305	484,688	129	661,570-	176-
2008	555,010	814,221	147	87,235	16	726,985-	131-
2009	350,520	391,299	112	40,178	11	351,121-	100-
2010	490,212	515,042	105	59,987	12	455,055-	93-
2011	1,876,594	1,084,250	58	149,752	8	934,498-	50-
2012	435,295	524,319	120	58,765	14	465,554-	107-
2013	368,152	830,180	225	34,200	9	795,980-	216-
2014	829,288	754,543	91	10,549-	1-	765,092-	92-
2015	886,706	603,268	68	25,770	3	577,498-	65-
TOTAL	14,848,633	15,285,869	103	2,140,350	14	13,145,519-	89-

THREE-YEAR MOVING AVERAGES

54-56	38,773	13,886	36	8,947	23	4,939-	13-
55-57	35,114	15,966	45	8,783	25	7,183-	20-
56-58	63,841	26,185	41	15,300	24	10,885-	17-
57-59	58,578	25,905	44	15,122	26	10,783-	18-
58-60	60,211	28,630	48	14,353	24	14,277-	24-
59-61	30,429	19,749	65	8,411	28	11,338-	37-
60-62	36,434	21,942	60	8,586	24	13,356-	37-
61-63	37,625	21,321	57	10,152	27	11,170-	30-
62-64	46,043	23,982	52	10,130	22	13,852-	30-
63-65	47,366	21,476	45	10,375	22	11,101-	23-
64-66	50,527	20,456	40	10,373	21	10,083-	20-
65-67	86,958	33,515	39	12,316	14	21,200-	24-
66-68	91,176	42,250	46	11,938	13	30,312-	33-
67-69	87,211	44,144	51	9,752	11	34,392-	39-
68-70	58,391	34,968	60	6,400	11	28,569-	49-
69-71	51,858	36,998	71	4,982	10	32,016-	62-
70-72	49,014	38,717	79	4,481	9	34,236-	70-

IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	43,608	38,101	87	6,832	16	31,269-	72-
72-74	49,199	33,112	67	11,963	24	21,149-	43-
73-75	143,471	53,877	38	22,700	16	31,177-	22-
74-76	167,887	65,481	39	27,743	17	37,738-	22-
75-77	168,430	74,227	44	32,400	19	41,826-	25-
76-78	75,714	55,350	73	22,174	29	33,177-	44-
77-79	44,717	55,195	123	17,149	38	38,046-	85-
78-80	130,032	105,493	81	9,298	7	96,194-	74-
79-81	161,275	186,529	116	103,891	64	82,638-	51-
80-82	173,809	183,246	105	108,328	62	74,918-	43-
81-83	122,955	216,087	176	128,404	104	87,683-	71-
82-84	102,510	241,009	235	39,481	39	201,528-	197-
83-85	155,666	383,790	247	44,441	29	339,348-	218-
84-86	159,053	365,153	230	24,324	15	340,829-	214-
85-87	172,554	323,836	188	23,709	14	300,127-	174-
86-88	135,694	201,562	149	15,253	11	186,309-	137-
87-89	108,780	161,602	149	23,931	22	137,671-	127-
88-90	126,032	140,793	112	18,635	15	122,158-	97-
89-91	141,290	236,647	167	23,476	17	213,170-	151-
90-92	143,305	338,098	236	12,775	9	325,323-	227-
91-93	188,587	378,776	201	12,865	7	365,911-	194-
92-94	209,470	373,708	178	5,571	3	368,136-	176-
93-95	284,784	292,393	103	17,173	6	275,220-	97-
94-96	383,091	439,140	115	6,524	2	432,615-	113-
95-97	448,200	445,229	99	4,287-	1-	449,515-	100-
96-98	399,859	542,400	136	10,743-	3-	553,143-	138-
97-99	233,476	341,313	146	3,631	2	337,683-	145-
98-00	390,871	318,496	81	27,278	7	291,218-	75-
99-01	431,032	213,870	50	27,538	6	186,332-	43-
00-02	469,519	208,343	44	24,908	5	183,435-	39-
01-03	276,931	137,658	50	12,039	4	125,618-	45-
02-04	279,463	164,647	59	14,691	5	149,957-	54-
03-05	398,152	204,401	51	10,357	3	194,044-	49-
04-06	396,027	288,906	73	61,661	16	227,245-	57-
05-07	417,875	586,711	140	213,299	51	373,412-	89-
06-08	413,502	780,029	189	244,049	59	535,980-	130-
07-09	426,919	783,926	184	204,034	48	579,892-	136-
08-10	465,248	573,520	123	62,467	13	511,054-	110-
09-11	905,775	663,530	73	83,306	9	580,225-	64-
10-12	934,034	707,870	76	89,501	10	618,369-	66-
11-13	893,347	812,917	91	80,906	9	732,011-	82-

IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	544,245	703,014	129	27,472	5	675,542-	124-
13-15	694,715	729,330	105	16,473	2	712,857-	103-
FIVE-YEAR AVERAGE							
11-15	879,207	759,312	86	51,588	6	707,725-	80-

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	35,983	5,197	14	26,632	74	21,435	60
1955	29,978	3,073	10	13,532	45	10,459	35
1956	42,685	6,883	16	19,946	47	13,063	31
1957	39,849	14,278	36	24,577	62	10,299	26
1958	124,280	22,019	18	48,524	39	26,505	21
1959	25,962	5,527	21	14,493	56	8,966	35
1960	98,426	19,532	20	122,714	125	103,182	105
1961	79,510	12,664	16	49,579	62	36,915	46
1962	63,985	17,700	28	37,773	59	20,073	31
1963	82,667	23,501	28	49,214	60	25,713	31
1964	28,549	7,092	25	24,503	86	17,411	61
1965	49,873	12,588	25	27,830	56	15,242	31
1966	63,442	13,994	22	33,896	53	19,902	31
1967	176,943	31,542	18	111,956	63	80,414	45
1968	62,255	14,612	23	36,509	59	21,897	35
1969	40,733	14,253	35	35,138	86	20,885	51
1970	82,366	6,386	8	6,386	8		0
1971	43,847	43,327	99	113,228	258	69,901	159
1972	42,660	48,002	113	17,844	42	30,158-	71-
1973	46,584	3,353	7	21,535	46	18,182	39
1974	99,532	25,537	26	42,766	43	17,229	17
1975	99,462	83,287	84	147,372	148	64,085	64
1976	169,209	59,958	35	150,729	89	90,771	54
1977	107,358	54,479	51		0	54,479-	51-
1978	47,030	12,275	26	23,364	50	11,089	24
1979	34,916	13,395	38	21,293	61	7,898	23
1980	67,909	38,439	57	33,388	49	5,051-	7-
1981	106,346	76,735	72	142,159	134	65,424	62
1982	57,799	73,227	127	50,778	88	22,449-	39-
1983	107,927	67,352	62	67,191	62	161-	0
1984	32,325	133,413	413	36,112	112	97,301-	301-
1985	103,635	23,900	23	35,455	34	11,555	11
1986	36,938	27,427	74	20,983	57	6,444-	17-
1987	53,727	62,732	117	86,261	161	23,529	44
1988	69,934	56,856	81	40,660	58	16,196-	23-
1989	89,019	52,356	59	19,747	22	32,609-	37-
1990	28,001	27,824	99	27,027	97	797-	3-
1991	131,873	91,520	69	50,730	38	40,790-	31-
1992	45,997	110,876	241	26,029	57	84,847-	184-
1993	141,816	110,974	78	20,826	15	90,148-	64-
1994	153,780	197,407	128	14,561	9	182,846-	119-
1995	318,905	138,201	43	42,848	13	95,353-	30-

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	408,641	349,676	86	32,150	8	317,526-	78-
1997	363,918	184,118	51	19,353-	5-	203,471-	56-
1998	728,285	139,891	19	11,172	2	128,718-	18-
1999	105,266	129,478	123	8,620	8	120,859-	115-
2000	346,235	225,976	65	34,149	10	191,827-	55-
2001	261,006	168,416	65	20,169	8	148,247-	57-
2002	639,468	132,394	21	7,677	1	124,717-	20-
2003	259,018	161,821	62	9,847	4	151,973-	59-
2004	184,774	332,964	180	46,053	25	286,912-	155-
2005	1,181,484	334,333	28	15,963	1	318,370-	27-
2006	223,382	386,743	173	229,412	103	157,330-	70-
2007	137,462	1,335,946	972	672,647	489	663,299-	483-
2008	802,568	619,174	77	67,192	8	551,981-	69-
2009	431,505	263,180	61	24,939	6	238,241-	55-
2010	524,015	632,963	121	49,751	9	583,212-	111-
2011	1,466,062	264,266	18	16,237	1	248,029-	17-
2012	584,891	983,431	168	132,801	23	850,630-	145-
2013	316,103	351,789	111	39,511	12	312,278-	99-
2014	1,007,330	751,260	75	59,343	6	691,917-	69-
2015	1,042,990	644,243	62	17,639	2	626,604-	60-
TOTAL	14,378,418	10,255,755	71	3,412,008	24	6,843,747-	48-

THREE-YEAR MOVING AVERAGES

54-56	36,215	5,051	14	20,037	55	14,986	41
55-57	37,504	8,078	22	19,352	52	11,274	30
56-58	68,938	14,393	21	31,016	45	16,622	24
57-59	63,364	13,941	22	29,198	46	15,257	24
58-60	82,889	15,693	19	61,910	75	46,218	56
59-61	67,966	12,574	19	62,262	92	49,688	73
60-62	80,640	16,632	21	70,022	87	53,390	66
61-63	75,387	17,955	24	45,522	60	27,567	37
62-64	58,400	16,098	28	37,163	64	21,066	36
63-65	53,696	14,394	27	33,849	63	19,455	36
64-66	47,288	11,225	24	28,743	61	17,518	37
65-67	96,753	19,375	20	57,894	60	38,519	40
66-68	100,880	20,049	20	60,787	60	40,738	40
67-69	93,310	20,136	22	61,201	66	41,065	44
68-70	61,785	11,750	19	26,011	42	14,261	23
69-71	55,649	21,322	38	51,584	93	30,262	54
70-72	56,291	32,572	58	45,819	81	13,248	24

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	44,364	31,561	71	50,869	115	19,308	44
72-74	62,925	25,631	41	27,382	44	1,751	3
73-75	81,859	37,392	46	70,558	86	33,165	41
74-76	122,734	56,261	46	113,622	93	57,362	47
75-77	125,343	65,908	53	99,367	79	33,459	27
76-78	107,866	42,237	39	58,031	54	15,794	15
77-79	63,101	26,716	42	14,886	24	11,831-	19-
78-80	49,952	21,370	43	26,015	52	4,645	9
79-81	69,724	42,856	61	65,613	94	22,757	33
80-82	77,351	62,800	81	75,442	98	12,641	16
81-83	90,691	72,438	80	86,709	96	14,271	16
82-84	66,017	91,331	138	51,360	78	39,970-	61-
83-85	81,296	74,888	92	46,253	57	28,636-	35-
84-86	57,633	61,580	107	30,850	54	30,730-	53-
85-87	64,767	38,020	59	47,566	73	9,547	15
86-88	53,533	49,005	92	49,301	92	296	1
87-89	70,893	57,315	81	48,889	69	8,425-	12-
88-90	62,318	45,679	73	29,145	47	16,534-	27-
89-91	82,964	57,233	69	32,501	39	24,732-	30-
90-92	68,624	76,740	112	34,595	50	42,145-	61-
91-93	106,562	104,457	98	32,528	31	71,928-	67-
92-94	113,864	139,752	123	20,472	18	119,280-	105-
93-95	204,834	148,861	73	26,078	13	122,782-	60-
94-96	293,775	228,428	78	29,853	10	198,575-	68-
95-97	363,821	223,998	62	18,548	5	205,450-	56-
96-98	500,281	224,562	45	7,990	2	216,572-	43-
97-99	399,156	151,162	38	146	0	151,016-	38-
98-00	393,262	165,115	42	17,980	5	147,134-	37-
99-01	237,502	174,623	74	20,979	9	153,644-	65-
00-02	415,570	175,595	42	20,665	5	154,930-	37-
01-03	386,497	154,210	40	12,564	3	141,646-	37-
02-04	361,087	209,060	58	21,193	6	187,867-	52-
03-05	541,759	276,373	51	23,955	4	252,418-	47-
04-06	529,880	351,347	66	97,143	18	254,204-	48-
05-07	514,109	685,674	133	306,008	60	379,666-	74-
06-08	387,804	780,621	201	323,084	83	457,537-	118-
07-09	457,178	739,433	162	254,926	56	484,507-	106-
08-10	586,029	505,106	86	47,294	8	457,812-	78-
09-11	807,194	386,803	48	30,309	4	356,494-	44-
10-12	858,323	626,887	73	66,263	8	560,624-	65-
11-13	789,019	533,162	68	62,850	8	470,312-	60-

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	636,108	695,493	109	77,218	12	618,275-	97-
13-15	788,808	582,431	74	38,831	5	543,600-	69-
FIVE-YEAR AVERAGE							
11-15	883,475	598,998	68	53,106	6	545,892-	62-

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	7,832	1,308	17	3,191	41	1,883	24
1955	15,610	1,661	11	5,137	33	3,476	22
1956	9,187	1,740	19	2,329	25	589	6
1957	7,967	1,250	16	2,045	26	795	10
1958	17,906	3,787	21	1,845	10	1,942-	11-
1959	6,737	1,040	15	984	15	56-	1-
1960	4,577	834	18	446	10	388-	8-
1961	8,829	1,266	14	986	11	280-	3-
1962	21,234	11,560	54	4,083	19	7,477-	35-
1963	8,357	2,621	31	375	4	2,246-	27-
1964	15,621	5,353	34	2,060	13	3,293-	21-
1965	23,468	3,262	14	1,683	7	1,579-	7-
1966	43,579	8,092	19	2,535	6	5,557-	13-
1967	63,673	13,081	21	1,733	3	11,348-	18-
1968	41,077	10,034	24	3,346	8	6,688-	16-
1969	21,087	5,405	26	2,892	14	2,513-	12-
1970		2,340		5,417		3,077	
1971	38,409	4,515	12	2,826	7	1,689-	4-
1972	37,516	13,432	36	5,152	14	8,280-	22-
1973	30,393	12,093	40	1,310	4	10,783-	35-
1974	30,797	13,556	44	6,214	20	7,342-	24-
1975	53,377	17,320	32	5,424	10	11,896-	22-
1976	58,614	13,060	22	3,539	6	9,521-	16-
1977	40,687	28,145	69	2,187	5	25,958-	64-
1978	94,738	62,243	66	4,305	5	57,938-	61-
1979	48,518	79,847	165	825	2	79,022-	163-
1980	42,787	18,487	43	1,791	4	16,696-	39-
1981	52,915	48,088	91	3,790	7	44,298-	84-
1982	53,681	38,186	71	4,007	7	34,179-	64-
1983	71,264	79,151	111	6,813	10	72,338-	102-
1984	27,120	12,901	48	1,993	7	10,908-	40-
1985	103,868	100,634	97	4,583	4	96,051-	92-
1986	30,991	40,693	131		0	40,693-	131-
1987	78,685	15,690	20	7,047	9	8,643-	11-
1988	49,024	10,830	22		0	10,830-	22-
1989	22,065	29,412	133	4,951	22	24,461-	111-
1990	89,109	24,793	28		0	24,793-	28-
1991	107,136	64,192	60	9,409	9	54,783-	51-
1992	75,987	28,933	38	4,226	6	24,707-	33-
1993	11,393	76,660	673	3,814	33	72,846-	639-
1994	50,880	48,212	95	685	1	47,527-	93-
1995	109,421	53,364	49		0	53,364-	49-

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	37,981	51,552	136	4,198-	11-	55,750-	147-
1997	16,507	35,670	216	202	1	35,469-	215-
1998		42,390		4,564		37,826-	
1999	86,627	5,857-	7-	7,776	9	13,633	16
2000	81,427	193-	0	7,628	9	7,821	10
2001	109,256	2,082-	2-	3,573	3	5,655	5
2002	56,378	6,740	12	1,007-	2-	7,747-	14-
2003	28,952	2,548	9	80-	0	2,628-	9-
2004	27,054	24,460	90	1,618	6	22,842-	84-
2005	6,389		0		0		0
2006	42,263	9,229	22	2,275	5	6,954-	16-
2007	12,681	362	3	884	7	522	4
2008	27,667	13,406	48	18,962	69	5,556	20
2009	101,502	151,241	149	58,363	57	92,878-	92-
2010	147,703	168,820	114	15,703	11	153,117-	104-
2011	31,545	27,446	87	18,127	57	9,320-	30-
2012	25,585	32,397	127		0	32,397-	127-
2013	19,774	30,830	156	3,525	18	27,304-	138-
2014	34,476	35,533	103	5,507	16	30,026-	87-
2015	35,183	97,276	276	720	2	96,556-	274-
TOTAL	2,655,066	1,730,842	65	270,122	10	1,460,720-	55-

THREE-YEAR MOVING AVERAGES

54-56	10,876	1,570	14	3,552	33	1,983	18
55-57	10,921	1,550	14	3,170	29	1,620	15
56-58	11,687	2,259	19	2,073	18	186-	2-
57-59	10,870	2,026	19	1,625	15	401-	4-
58-60	9,740	1,887	19	1,092	11	795-	8-
59-61	6,714	1,047	16	805	12	241-	4-
60-62	11,547	4,553	39	1,838	16	2,715-	24-
61-63	12,807	5,149	40	1,815	14	3,334-	26-
62-64	15,071	6,511	43	2,173	14	4,339-	29-
63-65	15,815	3,745	24	1,373	9	2,373-	15-
64-66	27,556	5,569	20	2,093	8	3,476-	13-
65-67	43,573	8,145	19	1,984	5	6,161-	14-
66-68	49,443	10,402	21	2,538	5	7,864-	16-
67-69	41,946	9,507	23	2,657	6	6,850-	16-
68-70	20,721	5,926	29	3,885	19	2,041-	10-
69-71	19,832	4,087	21	3,712	19	375-	2-
70-72	25,308	6,762	27	4,465	18	2,297-	9-

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	35,439	10,013	28	3,096	9	6,917-	20-
72-74	32,902	13,027	40	4,225	13	8,802-	27-
73-75	38,189	14,323	38	4,316	11	10,007-	26-
74-76	47,596	14,645	31	5,059	11	9,586-	20-
75-77	50,893	19,508	38	3,717	7	15,792-	31-
76-78	64,680	34,483	53	3,344	5	31,139-	48-
77-79	61,314	56,745	93	2,439	4	54,306-	89-
78-80	62,014	53,526	86	2,307	4	51,219-	83-
79-81	48,073	48,807	102	2,135	4	46,672-	97-
80-82	49,794	34,920	70	3,196	6	31,724-	64-
81-83	59,287	55,142	93	4,870	8	50,272-	85-
82-84	50,688	43,413	86	4,271	8	39,142-	77-
83-85	67,417	64,229	95	4,463	7	59,766-	89-
84-86	53,993	51,409	95	2,192	4	49,217-	91-
85-87	71,181	52,339	74	3,877	5	48,462-	68-
86-88	52,900	22,404	42	2,349	4	20,055-	38-
87-89	49,925	18,644	37	3,999	8	14,645-	29-
88-90	53,399	21,678	41	1,650	3	20,028-	38-
89-91	72,770	39,466	54	4,787	7	34,679-	48-
90-92	90,744	39,306	43	4,545	5	34,761-	38-
91-93	64,839	56,595	87	5,816	9	50,779-	78-
92-94	46,087	51,268	111	2,908	6	48,360-	105-
93-95	57,231	59,412	104	1,500	3	57,912-	101-
94-96	66,094	51,043	77	1,171-	2-	52,214-	79-
95-97	54,636	46,862	86	1,332-	2-	48,194-	88-
96-98	18,162	43,204	238	189	1	43,015-	237-
97-99	34,378	24,068	70	4,180	12	19,887-	58-
98-00	56,018	12,113	22	6,656	12	5,457-	10-
99-01	92,437	2,711-	3-	6,326	7	9,036	10
00-02	82,354	1,488	2	3,398	4	1,910	2
01-03	64,862	2,402	4	829	1	1,573-	2-
02-04	37,461	11,249	30	177	0	11,072-	30-
03-05	20,798	9,003	43	513	2	8,490-	41-
04-06	25,235	11,230	45	1,298	5	9,932-	39-
05-07	20,444	3,197	16	1,053	5	2,144-	10-
06-08	27,537	7,666	28	7,374	27	292-	1-
07-09	47,283	55,003	116	26,070	55	28,933-	61-
08-10	92,291	111,156	120	31,010	34	80,146-	87-
09-11	93,583	115,836	124	30,731	33	85,105-	91-
10-12	68,278	76,221	112	11,277	17	64,945-	95-
11-13	25,635	30,224	118	7,217	28	23,007-	90-

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	26,612	32,920	124	3,011	11	29,909-	112-
13-15	29,811	54,546	183	3,251	11	51,296-	172-
FIVE-YEAR AVERAGE							
11-15	29,313	44,697	152	5,576	19	39,121-	133-

IDAHO POWER COMPANY
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	53,499	6,194	12	21,815	41	15,621	29
1955	62,702	5,160	8	30,154	48	24,994	40
1956	69,337	5,757	8	14,283	21	8,526	12
1957	29,956	2,806	9	7,406	25	4,600	15
1958	45,630	4,410	10	16,647	36	12,237	27
1959	62,980	7,376	12	62,980	100	55,604	88
1960	31,709	3,770	12	6,854	22	3,084	10
1961	63,460	3,291	5	16,057	25	12,766	20
1962	114,336	12,879	11	27,809	24	14,930	13
1963	100,103	6,604	7	28,435	28	21,831	22
1964	126,112	9,724	8	18,931	15	9,207	7
1965	223,513	9,594	4	55,844	25	46,250	21
1966	120,566	16,141	13	37,642	31	21,501	18
1967	243,564	12,245	5	22,741	9	10,496	4
1968	133,108	14,486	11	50,973	38	36,487	27
1969	65,098	8,412	13	22,907	35	14,495	22
1970	157,384	10,401	7	20,965	13	10,564	7
1971	142,962	10,379	7	34,427	24	24,048	17
1972	221,937	29,230	13	43,742	20	14,512	7
1973	295,195	14,958	5	79,255	27	64,297	22
1974	200,729	31,479	16	76,689	38	45,210	23
1975	265,235	21,142	8	56,234	21	35,092	13
1976	248,008	37,112	15	115,689	47	78,577	32
1977	293,714	41,759	14	124,431	42	82,672	28
1978	490,681	74,177	15	134,725	27	60,548	12
1979	436,850	72,026	16	157,499	36	85,473	20
1980	410,717	56,609	14	96,257	23	39,648	10
1981	621,994	104,709	17	63,612	10	41,097-	7-
1982	253,566	52,639	21	46,591	18	6,048-	2-
1983	621,880	225,201	36	81,701	13	143,500-	23-
1984	240,845		0	39,367	16	39,367	16
1985	765,569	59,731	8	62,561	8	2,830	0
1986	299,018	19,819	7	31,500	11	11,681	4
1987	535,535	48,552	9	20,730	4	27,822-	5-
1988	384,717	39,978	10	18,552	5	21,426-	6-
1989	374,016	49,834	13	78,823	21	28,989	8
1990	699,535	78,910	11		0	78,910-	11-
1991	662,831	99,389	15	61,524	9	37,865-	6-
1992	2,040,610	168,884	8	106,538	5	62,346-	3-
1993	399,594	78,926	20	61,460	15	17,466-	4-
1994	363,260	113,907	31	44,520	12	69,387-	19-
1995	689,140	83,044	12	68,008	10	15,036-	2-

IDAHO POWER COMPANY
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	267,691	30,356	11	25,761	10	4,595-	2-
1997	965,150	63,896	7	346-	0	64,242-	7-
1998	15,722	7,532	48	8,699	55	1,168	7
1999	1,101,469	14,571	1	724	0	13,847-	1-
2000	975,990	3,886	0	141,285	14	137,399	14
2001	2,017,560	61,308	3	23,013	1	38,296-	2-
2002	893,712	127,289	14	21,516	2	105,773-	12-
2003	782,574	295,808	38	58,595	7	237,212-	30-
2004	676,851	37,881-	6-	31,549	5	69,430	10
2005	915,844	151,200	17	76,463	8	74,737-	8-
2006	1,397,499	155,796	11	102,000	7	53,797-	4-
2007	447,205	50,650	11	26,638	6	24,012-	5-
2008	526,933	340,557	65	68,867	13	271,690-	52-
2009	744,946	517,292	69	84,816	11	432,477-	58-
2010	2,481,706	36,266	1	201,843	8	165,577	7
2011	595,771	45,568	8	66,073	11	20,506	3
2012	945,164	367,864	39	43,851	5	324,013-	34-
2013	480,964	391,327	81	22,585	5	368,743-	77-
2014	497,312	461,644	93	77,083	15	384,561-	77-
2015	1,318,351	941,321	71	15,046	1	926,275-	70-
TOTAL	31,709,609	5,777,893	18	3,262,939	10	2,514,954-	8-

THREE-YEAR MOVING AVERAGES

54-56	61,846	5,704	9	22,084	36	16,380	26
55-57	53,998	4,574	8	17,281	32	12,707	24
56-58	48,308	4,324	9	12,779	26	8,454	18
57-59	46,189	4,864	11	29,011	63	24,147	52
58-60	46,773	5,185	11	28,827	62	23,642	51
59-61	52,716	4,812	9	28,630	54	23,818	45
60-62	69,835	6,647	10	16,907	24	10,260	15
61-63	92,633	7,591	8	24,100	26	16,509	18
62-64	113,517	9,736	9	25,058	22	15,323	13
63-65	149,909	8,641	6	34,403	23	25,763	17
64-66	156,730	11,820	8	37,472	24	25,653	16
65-67	195,881	12,660	6	38,742	20	26,082	13
66-68	165,746	14,291	9	37,119	22	22,828	14
67-69	147,257	11,714	8	32,207	22	20,493	14
68-70	118,530	11,100	9	31,615	27	20,515	17
69-71	121,815	9,731	8	26,100	21	16,369	13
70-72	174,094	16,670	10	33,045	19	16,375	9

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	220,031	18,189	8	52,475	24	34,286	16
72-74	239,287	25,222	11	66,562	28	41,340	17
73-75	253,720	22,526	9	70,726	28	48,200	19
74-76	237,991	29,911	13	82,871	35	52,960	22
75-77	268,986	33,338	12	98,785	37	65,447	24
76-78	344,134	51,016	15	124,948	36	73,932	21
77-79	407,082	62,654	15	138,885	34	76,231	19
78-80	446,083	67,604	15	129,494	29	61,890	14
79-81	489,854	77,781	16	105,789	22	28,008	6
80-82	428,759	71,319	17	68,820	16	2,499-	1-
81-83	499,147	127,516	26	63,968	13	63,548-	13-
82-84	372,097	92,613	25	55,886	15	36,727-	10-
83-85	542,765	94,977	17	61,210	11	33,768-	6-
84-86	435,144	26,517	6	44,476	10	17,959	4
85-87	533,374	42,701	8	38,264	7	4,437-	1-
86-88	406,423	36,116	9	23,594	6	12,522-	3-
87-89	431,423	46,121	11	39,368	9	6,753-	2-
88-90	486,089	56,241	12	32,458	7	23,782-	5-
89-91	578,794	76,044	13	46,782	8	29,262-	5-
90-92	1,134,325	115,728	10	56,021	5	59,707-	5-
91-93	1,034,345	115,733	11	76,507	7	39,226-	4-
92-94	934,488	120,572	13	70,839	8	49,733-	5-
93-95	483,998	91,959	19	57,996	12	33,963-	7-
94-96	440,030	75,769	17	46,096	10	29,673-	7-
95-97	640,660	59,099	9	31,141	5	27,958-	4-
96-98	416,187	33,928	8	11,371	3	22,557-	5-
97-99	694,113	28,666	4	3,026	0	25,641-	4-
98-00	697,727	8,663	1	50,236	7	41,573	6
99-01	1,365,006	26,588	2	55,007	4	28,419	2
00-02	1,295,754	64,161	5	61,938	5	2,223-	0
01-03	1,231,282	161,468	13	34,375	3	127,094-	10-
02-04	784,379	128,405	16	37,220	5	91,185-	12-
03-05	791,756	136,376	17	55,536	7	80,840-	10-
04-06	996,731	89,705	9	70,004	7	19,701-	2-
05-07	920,183	119,215	13	68,367	7	50,848-	6-
06-08	790,546	182,334	23	65,835	8	116,499-	15-
07-09	573,028	302,833	53	60,107	10	242,726-	42-
08-10	1,251,195	298,038	24	118,508	9	179,530-	14-
09-11	1,274,141	199,709	16	117,577	9	82,131-	6-
10-12	1,340,880	149,899	11	103,922	8	45,977-	3-
11-13	673,966	268,253	40	44,170	7	224,083-	33-

IDAHO POWER COMPANY
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	641,147	406,945	63	47,840	7	359,106-	56-
13-15	765,543	598,097	78	38,238	5	559,859-	73-
FIVE-YEAR AVERAGE							
11-15	767,513	441,545	58	44,928	6	396,617-	52-

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	216,466	109,263	50	155,269	72	46,006	21
1955	153,992	67,156	44	103,969	68	36,813	24
1956	129,425	59,055	46	94,251	73	35,196	27
1957	155,462	65,298	42	108,378	70	43,080	28
1958	167,137	88,594	53	120,155	72	31,561	19
1959	226,786	88,718	39	196,374	87	107,656	47
1960	149,593	79,213	53	84,244	56	5,031	3
1961	185,502	95,419	51	73,944	40	21,475-	12-
1962	190,388	99,148	52	86,127	45	13,021-	7-
1963	205,791	96,319	47	77,633	38	18,686-	9-
1964	221,221	102,824	46	81,359	37	21,465-	10-
1965	263,981	117,964	45	95,545	36	22,419-	8-
1966	305,149	134,789	44	74,785	25	60,004-	20-
1967	306,506	125,573	41	62,300	20	63,273-	21-
1968	303,817	101,096	33	55,873	18	45,223-	15-
1969	311,478	125,438	40	54,108	17	71,330-	23-
1970	321,498	113,630	35	63,867	20	49,763-	15-
1971	359,078	152,340	42	67,824	19	84,516-	24-
1972	407,974	183,654	45	72,410	18	111,244-	27-
1973	451,870	190,859	42	120,290	27	70,569-	16-
1974	531,941	240,896	45	198,174	37	42,722-	8-
1975	519,965	253,030	49	205,582	40	47,448-	9-
1976	606,269	244,615	40	185,266	31	59,349-	10-
1977	597,169	272,244	46	149,667	25	122,577-	21-
1978	532,950	257,988	48	161,398	30	96,590-	18-
1979	624,083	318,612	51	181,895	29	136,717-	22-
1980	564,372	303,896	54	248,161	44	55,735-	10-
1981	615,842	371,910	60	235,271	38	136,639-	22-
1982	590,222	488,192	83	230,084	39	258,108-	44-
1983	600,115	495,267	83	223,301	37	271,966-	45-
1984	501,896	543,159	108	211,301	42	331,858-	66-
1985	653,188	498,470	76	191,098	29	307,372-	47-
1986	519,434	376,814	73	93,897	18	282,917-	54-
1987	558,284	335,109	60	123,805	22	211,304-	38-
1988	454,217	332,004	73	103,356	23	228,648-	50-
1989	578,956	468,212	81	149,430	26	318,782-	55-
1990	819,676	359,485	44	108,833	13	250,652-	31-
1991	849,166	552,170	65	159,729	19	392,441-	46-
1992	703,104	573,568	82	90,969	13	482,599-	69-
1993	882,499	605,212	69	138,054	16	467,158-	53-
1994	1,170,964	585,222	50	109,971	9	475,251-	41-
1995	1,038,173	701,947	68	136,336	13	565,611-	54-

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	920,317	780,288	85	129,797	14	650,491-	71-
1997	954,641	158,414	17	27,340	3	131,073-	14-
1998	103,924	1,255,216		110,443	106	1,144,773-	
1999	873,264	1,145,932	131	270,119	31	875,813-	100-
2000	1,172,275	917,860	78	87,239	7	830,621-	71-
2001	2,014,084	826,316	41	1,087,401	54	261,085	13
2002	1,035,938	1,028,780	99	138,217	13	890,563-	86-
2003	1,331,447	1,409,689	106	97,387-	7-	1,507,076-	113-
2004	1,293,933	1,464,575	113	127,850	10	1,336,725-	103-
2005	1,313,589	1,215,977	93	45,312	3	1,170,665-	89-
2006	1,669,989	1,358,158	81	229,523	14	1,128,635-	68-
2007	2,145,801	1,773,436	83	245,492	11	1,527,943-	71-
2008	2,049,269	28,104-	1-	50,891	2	78,995	4
2009	1,592,334	634,698	40	67,606	4	567,092-	36-
2010	1,431,589	1,380,267	96	159,505	11	1,220,762-	85-
2011	1,629,356	1,401,994	86	153,564	9	1,248,430-	77-
2012	1,470,555	1,134,126	77	84,590	6	1,049,536-	71-
2013	1,190,154	981,549	82	90,899	8	890,651-	75-
2014	1,887,004	1,323,460	70	79,877	4	1,243,582-	66-
2015	2,304,956	1,099,194	48	45,283	2	1,053,911-	46-
TOTAL	47,930,019	32,636,198	68	8,617,846	18	24,018,352-	50-

THREE-YEAR MOVING AVERAGES

54-56	166,628	78,491	47	117,830	71	39,338	24
55-57	146,293	63,836	44	102,199	70	38,363	26
56-58	150,675	70,982	47	107,595	71	36,612	24
57-59	183,128	80,870	44	141,636	77	60,766	33
58-60	181,172	85,508	47	133,591	74	48,083	27
59-61	187,294	87,783	47	118,187	63	30,404	16
60-62	175,161	91,260	52	81,438	46	9,822-	6-
61-63	193,894	96,962	50	79,235	41	17,727-	9-
62-64	205,800	99,430	48	81,706	40	17,724-	9-
63-65	230,331	105,702	46	84,846	37	20,857-	9-
64-66	263,450	118,526	45	83,896	32	34,629-	13-
65-67	291,879	126,109	43	77,543	27	48,565-	17-
66-68	305,157	120,486	39	64,319	21	56,167-	18-
67-69	307,267	117,369	38	57,427	19	59,942-	20-
68-70	312,264	113,388	36	57,949	19	55,439-	18-
69-71	330,685	130,469	39	61,933	19	68,536-	21-
70-72	362,850	149,875	41	68,034	19	81,841-	23-

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	406,307	175,618	43	86,841	21	88,776-	22-
72-74	463,928	205,136	44	130,291	28	74,845-	16-
73-75	501,259	228,262	46	174,682	35	53,580-	11-
74-76	552,725	246,180	45	196,341	36	49,840-	9-
75-77	574,468	256,630	45	180,172	31	76,458-	13-
76-78	578,796	258,282	45	165,444	29	92,839-	16-
77-79	584,734	282,948	48	164,320	28	118,628-	20-
78-80	573,802	293,499	51	197,151	34	96,347-	17-
79-81	601,432	331,473	55	221,776	37	109,697-	18-
80-82	590,145	387,999	66	237,839	40	150,161-	25-
81-83	602,060	451,790	75	229,552	38	222,238-	37-
82-84	564,078	508,873	90	221,562	39	287,311-	51-
83-85	585,066	512,299	88	208,567	36	303,732-	52-
84-86	558,173	472,814	85	165,432	30	307,382-	55-
85-87	576,969	403,464	70	136,267	24	267,198-	46-
86-88	510,645	347,976	68	107,019	21	240,956-	47-
87-89	530,486	378,442	71	125,530	24	252,911-	48-
88-90	617,616	386,567	63	120,540	20	266,027-	43-
89-91	749,266	459,956	61	139,331	19	320,625-	43-
90-92	790,649	495,074	63	119,844	15	375,231-	47-
91-93	811,590	576,983	71	129,584	16	447,399-	55-
92-94	918,856	588,001	64	112,998	12	475,003-	52-
93-95	1,030,545	630,794	61	128,120	12	502,673-	49-
94-96	1,043,151	689,152	66	125,368	12	563,784-	54-
95-97	971,044	546,883	56	97,825	10	449,058-	46-
96-98	659,627	731,306	111	89,193	14	642,112-	97-
97-99	643,943	853,187	132	135,967	21	717,220-	111-
98-00	716,488	1,106,336	154	155,934	22	950,402-	133-
99-01	1,353,208	963,369	71	481,586	36	481,783-	36-
00-02	1,407,433	924,319	66	437,619	31	486,700-	35-
01-03	1,460,490	1,088,262	75	376,077	26	712,185-	49-
02-04	1,220,440	1,301,015	107	56,227	5	1,244,788-	102-
03-05	1,312,990	1,363,414	104	25,259	2	1,338,155-	102-
04-06	1,425,837	1,346,237	94	134,228	9	1,212,008-	85-
05-07	1,709,793	1,449,190	85	173,442	10	1,275,748-	75-
06-08	1,955,020	1,034,497	53	175,302	9	859,195-	44-
07-09	1,929,135	793,343	41	121,330	6	672,014-	35-
08-10	1,691,064	662,287	39	92,667	5	569,620-	34-
09-11	1,551,093	1,138,987	73	126,892	8	1,012,095-	65-
10-12	1,510,500	1,305,462	86	132,553	9	1,172,909-	78-
11-13	1,430,022	1,172,556	82	109,684	8	1,062,872-	74-

IDAHO POWER COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,515,904	1,146,378	76	85,122	6	1,061,256-	70-
13-15	1,794,038	1,134,734	63	72,020	4	1,062,715-	59-
FIVE-YEAR AVERAGE							
11-15	1,696,405	1,188,065	70	90,843	5	1,097,222-	65-

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	109,238	25,968	24	160,204	147	134,236	123
1955	94,553	22,201	23	118,563	125	96,362	102
1956	63,905	13,923	22	77,827	122	63,904	100
1957	69,933	16,677	24	84,260	120	67,583	97
1958	91,708	24,627	27	95,247	104	70,620	77
1959	83,336	26,113	31	98,068	118	71,955	86
1960	73,740	21,193	29	79,630	108	58,437	79
1961	106,095	28,694	27	98,420	93	69,726	66
1962	105,896	30,066	28	90,733	86	60,667	57
1963	119,642	32,015	27	85,305	71	53,290	45
1964	102,346	30,782	30	89,662	88	58,880	58
1965	166,522	38,086	23	130,434	78	92,348	55
1966	177,791	47,259	27	151,158	85	103,899	58
1967	185,322	66,443	36	122,993	66	56,550	31
1968	200,456	72,477	36	116,078	58	43,601	22
1969	217,282	90,540	42	131,004	60	40,464	19
1970	161,835	84,112	52	108,458	67	24,346	15
1971	239,346	112,220	47	133,388	56	21,168	9
1972	258,658	150,318	58	108,912	42	41,406-	16-
1973	197,625	139,277	70	151,700	77	12,423	6
1974	300,076	206,706	69	152,928	51	53,778-	18-
1975	293,410	211,447	72	193,556	66	17,891-	6-
1976	257,980	198,490	77	157,269	61	41,221-	16-
1977	247,696	191,057	77	121,425	49	69,632-	28-
1978	207,640	189,893	91	165,810	80	24,083-	12-
1979	283,764	246,328	87	215,799	76	30,529-	11-
1980	269,890	221,014	82	186,362	69	34,652-	13-
1981	275,557	254,114	92	177,428	64	76,686-	28-
1982	280,685	374,072	133	172,038	61	202,034-	72-
1983	302,656	372,392	123	162,876	54	209,516-	69-
1984	244,967	390,201	159	164,008	67	226,193-	92-
1985	337,170	357,543	106	122,295	36	235,248-	70-
1986	167,474	157,747	94	70,655	42	87,092-	52-
1987	257,572	216,613	84	84,418	33	132,195-	51-
1988	196,994	213,191	108	73,423	37	139,768-	71-
1989	216,485	364,043	168	133,490	62	230,553-	106-
1990	370,725	232,465	63	143,519	39	88,946-	24-
1991	319,565	342,264	107	152,821	48	189,443-	59-
1992	264,038	320,181	121	127,112	48	193,069-	73-
1993	352,961	337,131	96	103,728	29	233,403-	66-
1994	210,988	342,950	163	118,479	56	224,471-	106-
1995	504,788	378,760	75	113,945	23	264,815-	52-

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	321,821	472,705	147	111,509	35	361,196-	112-
1997	555,829	159,199	29	2,472-	0	161,671-	29-
1998	64,028	623,097	973	46,286	72	576,811-	901-
1999	353,837	345,652	98	193,451	55	152,200-	43-
2000	594,930	393,653	66	34,954	6	358,700-	60-
2001	1,045,822	444,495	43	452,740	43	8,245	1
2002	687,374	513,135	75	55,366	8	457,769-	67-
2003	501,747	559,804	112	57,358	11	502,446-	100-
2004	1,971,608	600,953	30	42,417	2	558,536-	28-
2005	743,922	521,174	70	18,166	2	503,009-	68-
2006	1,261,783	633,360	50	88,868	7	544,492-	43-
2007	1,650,469	782,256	47	68,589	4	713,668-	43-
2008	1,522,794	501,550	33	72,031	5	429,519-	28-
2009	1,567,490	425,284	27	44,039	3	381,245-	24-
2010	1,508,291	528,134	35	67,713	4	460,421-	31-
2011	1,571,292	537,932	34	52,134	3	485,798-	31-
2012	1,630,230	441,402	27	27,610	2	413,791-	25-
2013	1,439,280	459,202	32	50,343	3	408,860-	28-
2014	1,646,176	489,636	30	33,607	2	456,029-	28-
2015	2,165,484	413,704	19	3,504	0	410,200-	19-
TOTAL	31,792,517	17,037,921	54	6,863,642	22	10,174,279-	32-

THREE-YEAR MOVING AVERAGES

54-56	89,232	20,697	23	118,865	133	98,167	110
55-57	76,130	17,600	23	93,550	123	75,950	100
56-58	75,182	18,409	24	85,778	114	67,369	90
57-59	81,659	22,472	28	92,525	113	70,053	86
58-60	82,928	23,978	29	90,982	110	67,004	81
59-61	87,724	25,333	29	92,039	105	66,706	76
60-62	95,244	26,651	28	89,594	94	62,943	66
61-63	110,544	30,258	27	91,486	83	61,228	55
62-64	109,295	30,954	28	88,567	81	57,612	53
63-65	129,503	33,628	26	101,800	79	68,173	53
64-66	148,886	38,709	26	123,751	83	85,042	57
65-67	176,545	50,596	29	134,862	76	84,266	48
66-68	187,856	62,060	33	130,076	69	68,017	36
67-69	201,020	76,487	38	123,358	61	46,872	23
68-70	193,191	82,376	43	118,513	61	36,137	19
69-71	206,154	95,624	46	124,283	60	28,659	14
70-72	219,946	115,550	53	116,919	53	1,369	1

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	231,876	133,938	58	131,333	57	2,605-	1-
72-74	252,120	165,434	66	137,847	55	27,587-	11-
73-75	263,704	185,810	70	166,061	63	19,749-	7-
74-76	283,822	205,548	72	167,918	59	37,630-	13-
75-77	266,362	200,331	75	157,417	59	42,915-	16-
76-78	237,772	193,147	81	148,168	62	44,979-	19-
77-79	246,367	209,093	85	167,678	68	41,415-	17-
78-80	253,765	219,078	86	189,324	75	29,755-	12-
79-81	276,404	240,485	87	193,196	70	47,289-	17-
80-82	275,377	283,067	103	178,609	65	104,457-	38-
81-83	286,299	333,526	116	170,781	60	162,745-	57-
82-84	276,103	378,888	137	166,307	60	212,581-	77-
83-85	294,931	373,379	127	149,726	51	223,652-	76-
84-86	249,870	301,830	121	118,986	48	182,844-	73-
85-87	254,072	243,968	96	92,456	36	151,512-	60-
86-88	207,347	195,850	94	76,165	37	119,685-	58-
87-89	223,684	264,616	118	97,110	43	167,505-	75-
88-90	261,401	269,900	103	116,811	45	153,089-	59-
89-91	302,258	312,924	104	143,277	47	169,647-	56-
90-92	318,109	298,303	94	141,151	44	157,153-	49-
91-93	312,188	333,192	107	127,887	41	205,305-	66-
92-94	275,996	333,421	121	116,440	42	216,981-	79-
93-95	356,246	352,947	99	112,051	31	240,896-	68-
94-96	345,866	398,138	115	114,644	33	283,494-	82-
95-97	460,813	336,888	73	74,327	16	262,561-	57-
96-98	313,892	418,334	133	51,774	16	366,559-	117-
97-99	324,565	375,983	116	79,088	24	296,894-	91-
98-00	337,598	454,134	135	91,564	27	362,570-	107-
99-01	664,863	394,600	59	227,048	34	167,552-	25-
00-02	776,042	450,428	58	181,020	23	269,408-	35-
01-03	744,981	505,811	68	188,488	25	317,323-	43-
02-04	1,053,576	557,964	53	51,714	5	506,250-	48-
03-05	1,072,426	560,644	52	39,314	4	521,330-	49-
04-06	1,325,771	585,162	44	49,817	4	535,345-	40-
05-07	1,218,725	645,597	53	58,541	5	587,056-	48-
06-08	1,478,349	639,055	43	76,496	5	562,559-	38-
07-09	1,580,251	569,697	36	61,553	4	508,144-	32-
08-10	1,532,858	484,989	32	61,261	4	423,728-	28-
09-11	1,549,024	497,117	32	54,629	4	442,488-	29-
10-12	1,569,938	502,489	32	49,152	3	453,337-	29-
11-13	1,546,934	479,512	31	43,362	3	436,150-	28-

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,571,895	463,413	29	37,187	2	426,227-	27-
13-15	1,750,313	454,181	26	29,151	2	425,030-	24-
FIVE-YEAR AVERAGE							
11-15	1,690,492	468,375	28	33,440	2	434,936-	26-

IDAHO POWER COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	23		0		0		0
1955							
1956	201		0		0		0
1957	95		0		0		0
1958	33		0		0		0
1959	577		0		0		0
1960	55	12	22		0	12-	22-
1961	286		0		0		0
1962	47		0		0		0
1963				11		11	
1964	36	15	42		0	15-	42-
1965	68	7	10	55	81	48	71
1966	477	139	29	115	24	24-	5-
1967	840	111	13	57	7	54-	6-
1968	95		0		0		0
1969	6,316	609	10	199	3	410-	6-
1970	70	310	443	15	21	295-	421-
1971	686	151	22	702	102	551	80
1972	13,861	470	3	694	5	224	2
1973	1,676	486	29	791	47	305	18
1974	3,725	919	25	846	23	73-	2-
1975	6,044	805	13	669	11	136-	2-
1976	16,646	1,037	6	3,042	18	2,005	12
1977	6,104	2,453	40	2,391	39	62-	1-
1978	17,543	3,036	17	2,946	17	90-	1-
1979	12,058	5,281	44	2,526	21	2,755-	23-
1980	23,737	16,891	71	7,141	30	9,750-	41-
1981	26,052	9,279	36	6,759	26	2,520-	10-
1982	17,770	1,553	9	12,560	71	11,007	62
1983	20,129	10,525	52	13,735	68	3,210	16
1984	13,060	9,897	76	10,036	77	139	1
1985	21,680	12,651	58	7,964	37	4,687-	22-
1986	97,999	12,085	12	2,499	3	9,586-	10-
1987	11,906	2,018	17	1,632	14	386-	3-
1988	19,303	30,485	158	6,366	33	24,119-	125-
1989	19,699	11,329	58	2,493	13	8,836-	45-
1990	39,565	8,407	21	528	1	7,879-	20-
1991	34,432	13,174	38	2,647	8	10,527-	31-
1992	25,781	15,486	60	12,851	50	2,635-	10-
1993	34,127	21,222	62	11,401	33	9,821-	29-
1994	38,141	22,753	60	4,318	11	18,435-	48-
1995	38,824	16,866	43	7,229	19	9,637-	25-

IDAHO POWER COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	40,723	12,975	32	14,683	36	1,708	4
1997	48,181	3,186	7	2,580	5	605-	1-
1998	5,403	28,644	530	3,789	70	24,855-	460-
1999	38,177	8,786	23	2,574	7	6,212-	16-
2000	81,566	45,290	56	18,907	23	26,382-	32-
2001	134,322	68,673	51	3,611	3	65,063-	48-
2002	82,496	17,187	21	1,822	2	15,366-	19-
2003	144,806	22,718	16	21,687	15	1,031-	1-
2004	94,385	34,520	37	3,918	4	30,602-	32-
2005	138,568	56,673	41	34,459	25	22,214-	16-
2006	289,601	43,537	15	7,233	2	36,304-	13-
2007	155,340	34,058	22	4,481	3	29,577-	19-
2008	65,158	45,565	70	10,215	16	35,350-	54-
2009	93,597	20,007	21	11,632	12	8,375-	9-
2010	63,945	33,546	52	7,091	11	26,455-	41-
2011	82,538	26,189	32	15,637	19	10,552-	13-
2012	152,847	31,761	21	4,376-	3-	36,137-	24-
2013	114,064	46,586	41	11,519	10	35,068-	31-
2014	153,281	84,765	55	2,535-	2-	87,300-	57-
2015	211,898	117,916	56	15,331	7	102,586-	48-
TOTAL	2,760,663	1,013,045	37	309,476	11	703,569-	25-

THREE-YEAR MOVING AVERAGES

54-56	75		0		0		0
55-57	99		0		0		0
56-58	110		0		0		0
57-59	235		0		0		0
58-60	222	4	2		0	4-	2-
59-61	306	4	1		0	4-	1-
60-62	129	4	3		0	4-	3-
61-63	111		0	4	3	4	3
62-64	28	5	18	4	13	1-	5-
63-65	35	7	21	22	63	15	42
64-66	194	54	28	57	29	3	2
65-67	462	86	19	76	16	10-	2-
66-68	471	83	18	57	12	26-	6-
67-69	2,417	240	10	85	4	155-	6-
68-70	2,160	306	14	71	3	235-	11-
69-71	2,357	357	15	305	13	51-	2-
70-72	4,872	310	6	470	10	160	3

IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	5,408	369	7	729	13	360	7
72-74	6,421	625	10	777	12	152	2
73-75	3,815	737	19	769	20	32	1
74-76	8,805	920	10	1,519	17	599	7
75-77	9,598	1,432	15	2,034	21	602	6
76-78	13,431	2,175	16	2,793	21	618	5
77-79	11,902	3,590	30	2,621	22	969-	8-
78-80	17,779	8,403	47	4,204	24	4,198-	24-
79-81	20,616	10,484	51	5,475	27	5,008-	24-
80-82	22,520	9,241	41	8,820	39	421-	2-
81-83	21,317	7,119	33	11,018	52	3,899	18
82-84	16,986	7,325	43	12,110	71	4,785	28
83-85	18,290	11,024	60	10,578	58	446-	2-
84-86	44,246	11,544	26	6,833	15	4,711-	11-
85-87	43,862	8,918	20	4,032	9	4,886-	11-
86-88	43,069	14,863	35	3,499	8	11,364-	26-
87-89	16,969	14,611	86	3,497	21	11,114-	65-
88-90	26,189	16,740	64	3,129	12	13,611-	52-
89-91	31,232	10,970	35	1,889	6	9,081-	29-
90-92	33,259	12,356	37	5,342	16	7,014-	21-
91-93	31,447	16,627	53	8,966	29	7,661-	24-
92-94	32,683	19,820	61	9,523	29	10,297-	32-
93-95	37,031	20,280	55	7,649	21	12,631-	34-
94-96	39,229	17,531	45	8,743	22	8,788-	22-
95-97	42,576	11,009	26	8,164	19	2,845-	7-
96-98	31,436	14,935	48	7,017	22	7,917-	25-
97-99	30,587	13,538	44	2,981	10	10,557-	35-
98-00	41,715	27,573	66	8,424	20	19,150-	46-
99-01	84,688	40,916	48	8,364	10	32,552-	38-
00-02	99,461	43,717	44	8,113	8	35,604-	36-
01-03	120,541	36,193	30	9,040	7	27,153-	23-
02-04	107,229	24,808	23	9,142	9	15,666-	15-
03-05	125,920	37,970	30	20,021	16	17,949-	14-
04-06	174,185	44,910	26	15,203	9	29,707-	17-
05-07	194,503	44,756	23	15,391	8	29,365-	15-
06-08	170,033	41,053	24	7,310	4	33,744-	20-
07-09	104,698	33,210	32	8,776	8	24,434-	23-
08-10	74,234	33,039	45	9,646	13	23,393-	32-
09-11	80,027	26,581	33	11,453	14	15,128-	19-
10-12	99,777	30,499	31	6,117	6	24,382-	24-
11-13	116,483	34,846	30	7,593	7	27,252-	23-

IDAHO POWER COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	140,064	54,371	39	1,536	1	52,835-	38-
13-15	159,748	83,089	52	8,105	5	74,984-	47-
FIVE-YEAR AVERAGE							
11-15	142,926	61,444	43	7,115	5	54,329-	38-

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	3,093	1,679	54	2,856	92	1,177	38
1955							
1956	2,261	235	10	375	17	140	6
1957	1,932	76	4	257	13	181	9
1958	308		0	94	31	94	31
1959	201	6	3		0	6-	3-
1960	2,437	191	8	22	1	169-	7-
1961	562	112	20	210	37	98	17
1962	796	69	9	71	9	2	0
1963	214	15	7	175	82	160	75
1964	447	76	17	17	4	59-	13-
1965	1,614	336	21		0	336-	21-
1966	3,596	616	17	240	7	376-	10-
1967	842	971	115		0	971-	115-
1968	6,863	1,111	16		0	1,111-	16-
1969	12,353	1,858	15	15,635	127	13,777	112
1970	4,133	1,070	26		0	1,070-	26-
1971	20,874	1,962	9	3,933	19	1,971	9
1972	38,546	4,325	11	4,049	11	276-	1-
1973	9,607	1,997	21	3,226	34	1,229	13
1974	14,196	2,826	20	4,968	35	2,142	15
1975	34,941	5,719	16	3,417	10	2,302-	7-
1976	29,819	5,128	17	12,739	43	7,611	26
1977	8,540	6,069	71	5,309	62	760-	9-
1978	44,190	4,554	10	11,766	27	7,212	16
1979	24,773	12,611	51	3,229	13	9,382-	38-
1980	55,967	13,994	25	9,869	18	4,125-	7-
1981	52,006	8,139	16	18,726	36	10,587	20
1982	72,228	20,584	28	8,961	12	11,623-	16-
1983	72,826	32,257	44	31,617	43	640-	1-
1984	40,324	16,473	41	6,633	16	9,840-	24-
1985	126,743	34,470	27	14,911	12	19,559-	15-
1986	57,045	12,230	21	11,169	20	1,061-	2-
1987	40,426	17,095	42	27,512	68	10,417	26
1988	66,400	21,010	32	44,167	67	23,157	35
1989	109,470	38,481	35	38,417	35	64-	0
1990	211,955	29,845	14	10,443	5	19,402-	9-
1991	231,946	45,997	20	38,744	17	7,253-	3-
1992	176,696	43,101	24	29,475	17	13,626-	8-
1993	280,226	26,418	9	20,515	7	5,903-	2-
1994	325,541	63,706	20	114,937	35	51,231	16
1995	346,909	70,163	20	48,179	14	21,984-	6-

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	358,360	39,103	11	53,283	15	14,180	4
1997	470,097	48,979	10	63,270	13	14,290	3
1998	68,585	118,399	173	12,182	18	106,218-	155-
1999	826,021	132,594	16	165,727	20	33,133	4
2000	585,247	207,096	35	14,424	2	192,672-	33-
2001	742,948	98,756	13	17,289	2	81,467-	11-
2002	670,903	259,967	39	7,345	1	252,622-	38-
2003	722,524	241,803	33	135,163	19	106,641-	15-
2004	745,583	197,953	27	24,889	3	173,064-	23-
2005	642,799	272,009	42	174,834	27	97,175-	15-
2006	864,785	89,594	10	34,939	4	54,655-	6-
2007	1,244,546	94,670	8	31,200	3	63,471-	5-
2008	556,861	241,282	43	70,267-	13-	311,549-	56-
2009	1,098,401	341,094	31	82,067	7	259,027-	24-
2010	681,268	42,752	6	74,234	11	31,483	5
2011	822,355	98,707	12	84,459	10	14,248-	2-
2012	699,100	136,242	19	64,562	9	71,679-	10-
2013	688,287	167,406	24	31,645	5	135,762-	20-
2014	1,122,161	280,681	25	60,354	5	220,328-	20-
2015	1,604,537	585,476	36	74,129	5	511,347-	32-
TOTAL	17,749,214	4,242,137	24	1,682,588	9	2,559,549-	14-

THREE-YEAR MOVING AVERAGES

54-56	1,785	638	36	1,077	60	439	25
55-57	1,398	104	7	211	15	107	8
56-58	1,500	104	7	242	16	138	9
57-59	814	27	3	117	14	90	11
58-60	982	66	7	39	4	27-	3-
59-61	1,067	103	10	77	7	26-	2-
60-62	1,265	124	10	101	8	23-	2-
61-63	524	65	12	152	29	87	17
62-64	486	53	11	88	18	34	7
63-65	758	142	19	64	8	78-	10-
64-66	1,886	343	18	86	5	257-	14-
65-67	2,017	641	32	80	4	561-	28-
66-68	3,767	899	24	80	2	819-	22-
67-69	6,686	1,313	20	5,212	78	3,898	58
68-70	7,783	1,346	17	5,212	67	3,865	50
69-71	12,453	1,630	13	6,523	52	4,893	39
70-72	21,184	2,452	12	2,661	13	208	1

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	23,009	2,761	12	3,736	16	975	4
72-74	20,783	3,049	15	4,081	20	1,032	5
73-75	19,581	3,514	18	3,870	20	356	2
74-76	26,319	4,558	17	7,041	27	2,484	9
75-77	24,433	5,639	23	7,155	29	1,516	6
76-78	27,516	5,250	19	9,938	36	4,688	17
77-79	25,834	7,745	30	6,768	26	977-	4-
78-80	41,643	10,386	25	8,288	20	2,098-	5-
79-81	44,249	11,581	26	10,608	24	973-	2-
80-82	60,067	14,239	24	12,519	21	1,720-	3-
81-83	65,687	20,327	31	19,768	30	559-	1-
82-84	61,793	23,105	37	15,737	25	7,368-	12-
83-85	79,964	27,733	35	17,720	22	10,013-	13-
84-86	74,704	21,058	28	10,904	15	10,153-	14-
85-87	74,738	21,265	28	17,864	24	3,401-	5-
86-88	54,624	16,778	31	27,616	51	10,838	20
87-89	72,099	25,529	35	36,699	51	11,170	15
88-90	129,275	29,779	23	31,009	24	1,230	1
89-91	184,457	38,108	21	29,201	16	8,906-	5-
90-92	206,866	39,648	19	26,221	13	13,427-	6-
91-93	229,623	38,505	17	29,578	13	8,927-	4-
92-94	260,821	44,408	17	54,976	21	10,567	4
93-95	317,559	53,429	17	61,210	19	7,781	2
94-96	343,603	57,657	17	72,133	21	14,476	4
95-97	391,788	52,748	13	54,911	14	2,162	1
96-98	299,014	68,827	23	42,912	14	25,916-	9-
97-99	454,901	99,991	22	80,393	18	19,598-	4-
98-00	493,284	152,696	31	64,111	13	88,586-	18-
99-01	718,072	146,149	20	65,813	9	80,335-	11-
00-02	666,366	188,606	28	13,019	2	175,587-	26-
01-03	712,125	200,175	28	53,265	7	146,910-	21-
02-04	713,003	233,241	33	55,799	8	177,442-	25-
03-05	703,635	237,255	34	111,629	16	125,626-	18-
04-06	751,056	186,518	25	78,221	10	108,298-	14-
05-07	917,377	152,091	17	80,324	9	71,767-	8-
06-08	888,731	141,849	16	1,376-	0	143,225-	16-
07-09	966,603	225,682	23	14,333	1	211,349-	22-
08-10	778,843	208,376	27	28,678	4	179,698-	23-
09-11	867,341	160,851	19	80,253	9	80,597-	9-
10-12	734,241	92,567	13	74,418	10	18,148-	2-
11-13	736,581	134,118	18	60,222	8	73,896-	10-

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	836,516	194,776	23	52,187	6	142,590-	17-
13-15	1,138,328	344,521	30	55,376	5	289,145-	25-
FIVE-YEAR AVERAGE							
11-15	987,288	253,702	26	63,030	6	190,673-	19-

IDAHO POWER COMPANY
ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	48,434		0	8,476	18	8,476	18
1955	47,507		0	16,803	35	16,803	35
1956	68,475		0	19,984	29	19,984	29
1957	137,233		0	64,138	47	64,138	47
1958	54,778		0	6,589	12	6,589	12
1959	62,816		0	6,435	10	6,435	10
1960	92,608		0	10,562	11	10,562	11
1961	89,246		0	4,092	5	4,092	5
1962	121,434		0	3,811	3	3,811	3
1963	132,682		0	3,483	3	3,483	3
1964	116,473		0	5,817	5	5,817	5
1965	136,469		0	3,446	3	3,446	3
1966	133,528		0	6,029	5	6,029	5
1967	308,639		0	5,921	2	5,921	2
1968	311,543		0	7,992	3	7,992	3
1969	272,074		0	5,904	2	5,904	2
1970	277,960		0	9,785	4	9,785	4
1971	386,278		0	14,284	4	14,284	4
1972	427,179		0	5,772	1	5,772	1
1973	425,305		0	27,447	6	27,447	6
1974	405,249		0	19,514	5	19,514	5
1975	511,226		0	18,642	4	18,642	4
1976	1,014,868		0	25,483	3	25,483	3
1977	819,072		0	46,338	6	46,338	6
1978	667,152		0	56,624	8	56,624	8
1979	704,836		0	26,946	4	26,946	4
1980	1,398,461		0	52,785	4	52,785	4
1981	1,625,773		0	69,899	4	69,899	4
1982	786,957		0	54,440	7	54,440	7
1983	1,592,587		0	81,928	5	81,928	5
1984	1,450,462		0	141,570	10	141,570	10
1985	1,948,055		0	73,247	4	73,247	4
1986	1,790,116		0	73,235	4	73,235	4
1987	1,741,560		0	68,068	4	68,068	4
1988	1,029,099		0	68,578	7	68,578	7
1989	1,007,555		0	32,328	3	32,328	3
1990	1,682,472		0	35,671	2	35,671	2
1991	1,727,083	27	0	21,823	1	21,796	1
1992	1,720,267		0	7,768	0	7,768	0
1993	1,195,369	939	0	1,083	0	144	0
1994	1,716,990	510	0	137,701	8	137,191	8
1995	1,202,915		0	10,878	1	10,878	1

IDAHO POWER COMPANY
ACCOUNT 368 LINE TRANSFORMERS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	372,450		0	14,338	4	14,338	4
1997	232,853	13,764	6	9,692	4	4,072-	2-
1998	893,997		0	12,756	1	12,756	1
1999	1,536,145		0	45,720	3	45,720	3
2000	1,064,832		0	49,706	5	49,706	5
2001	3,328,697		0	149,384	4	149,384	4
2002	1,208,107		0	21,016	2	21,016	2
2003	1,125,466		0	123,259	11	123,259	11
2004	11,097,038	365,041	3	37,561	0	327,480-	3-
2005	4,353,657	1,000,579	23	392,125	9	608,454-	14-
2006	6,144,875	72,094-	1-	491,952	8	564,047	9
2007	6,702,097	1,404,639	21	296,733	4	1,107,906-	17-
2008	6,009,486	2,657,259	44	517,498	9	2,139,761-	36-
2009	6,158,840	1,955,641	32	295,603	5	1,660,038-	27-
2010	4,838,735	1,215,341	25	268,154	6	947,187-	20-
2011	4,945,686	1,435,611	29	228,931	5	1,206,681-	24-
2012	4,614,794	1,246,108	27	89,535	2	1,156,573-	25-
2013	4,820,448	1,812,209	38	186,945	4	1,625,264-	34-
2014	6,001,802	2,035,958	34	172,448	3	1,863,510~	31-
2015	7,648,883	2,124,971	28	118,641	2	2,006,331-	26-
TOTAL	114,487,672	17,196,504	15	4,883,317	4	12,313,187-	11-

THREE-YEAR MOVING AVERAGES

54-56	54,805		0	15,088	28	15,088	28
55-57	84,405		0	33,642	40	33,642	40
56-58	86,829		0	30,237	35	30,237	35
57-59	84,942		0	25,721	30	25,721	30
58-60	70,067		0	7,862	11	7,862	11
59-61	81,557		0	7,030	9	7,030	9
60-62	101,096		0	6,155	6	6,155	6
61-63	114,454		0	3,795	3	3,795	3
62-64	123,530		0	4,370	4	4,370	4
63-65	128,541		0	4,249	3	4,249	3
64-66	128,823		0	5,097	4	5,097	4
65-67	192,879		0	5,132	3	5,132	3
66-68	251,237		0	6,647	3	6,647	3
67-69	297,419		0	6,606	2	6,606	2
68-70	287,192		0	7,894	3	7,894	3
69-71	312,104		0	9,991	3	9,991	3
70-72	363,806		0	9,947	3	9,947	3

IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	412,921		0	15,834	4	15,834	4
72-74	419,244		0	17,578	4	17,578	4
73-75	447,260		0	21,868	5	21,868	5
74-76	643,781		0	21,213	3	21,213	3
75-77	781,722		0	30,154	4	30,154	4
76-78	833,697		0	42,815	5	42,815	5
77-79	730,353		0	43,303	6	43,303	6
78-80	923,483		0	45,452	5	45,452	5
79-81	1,243,023		0	49,877	4	49,877	4
80-82	1,270,397		0	59,041	5	59,041	5
81-83	1,335,106		0	68,756	5	68,756	5
82-84	1,276,669		0	92,646	7	92,646	7
83-85	1,663,701		0	98,915	6	98,915	6
84-86	1,729,544		0	96,017	6	96,017	6
85-87	1,826,577		0	71,517	4	71,517	4
86-88	1,520,258		0	69,960	5	69,960	5
87-89	1,259,405		0	56,325	4	56,325	4
88-90	1,239,709		0	45,526	4	45,526	4
89-91	1,472,370	9	0	29,941	2	29,932	2
90-92	1,709,941	9	0	21,754	1	21,745	1
91-93	1,547,573	322	0	10,225	1	9,903	1
92-94	1,544,209	483	0	48,851	3	48,368	3
93-95	1,371,758	483	0	49,887	4	49,404	4
94-96	1,097,452	170	0	54,306	5	54,136	5
95-97	602,739	4,588	1	11,636	2	7,048	1
96-98	499,766	4,588	1	12,262	2	7,674	2
97-99	887,665	4,588	1	22,723	3	18,135	2
98-00	1,164,991		0	36,061	3	36,061	3
99-01	1,976,558		0	81,603	4	81,603	4
00-02	1,867,212		0	73,369	4	73,369	4
01-03	1,887,423		0	97,886	5	97,886	5
02-04	4,476,870	121,680	3	60,612	1	61,069-	1-
03-05	5,525,387	455,207	8	184,315	3	270,892-	5-
04-06	7,198,523	431,175	6	307,213	4	123,963-	2-
05-07	5,733,543	777,708	14	393,603	7	384,105-	7-
06-08	6,285,486	1,329,934	21	435,394	7	894,540-	14-
07-09	6,290,141	2,005,846	32	369,945	6	1,635,902-	26-
08-10	5,669,020	1,942,747	34	360,418	6	1,582,328-	28-
09-11	5,314,420	1,535,531	29	264,229	5	1,271,302-	24-
10-12	4,799,738	1,299,020	27	195,540	4	1,103,480-	23-
11-13	4,793,643	1,497,976	31	168,470	4	1,329,506-	28-

IDAHO POWER COMPANY
ACCOUNT 368 LINE TRANSFORMERS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,145,682	1,698,092	33	149,643	3	1,548,449-	30-
13-15	6,157,044	1,991,046	32	159,345	3	1,831,702-	30-
FIVE-YEAR AVERAGE							
11-15	5,606,323	1,730,972	31	159,300	3	1,571,672-	28-

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	50,099	19,126	38	31,630	63	12,504	25
1955	49,703	16,118	32	27,356	55	11,238	23
1956	58,264	18,526	32	24,896	43	6,370	11
1957	60,750	19,142	32	23,881	39	4,739	8
1958	63,155	23,214	37	23,561	37	347	1
1959	72,272	27,494	38	22,553	31	4,941-	7-
1960	69,763	25,556	37	19,764	28	5,792-	8-
1961	62,250	25,998	42	17,250	28	8,748-	14-
1962	73,246	27,124	37	20,006	27	7,118-	10-
1963	87,557	30,374	35	18,150	21	12,224-	14-
1964	92,362	29,868	32	13,752	15	16,116-	17-
1965	86,476	31,668	37	17,978	21	13,690-	16-
1966	104,545	36,777	35	22,367	21	14,410-	14-
1967	106,759	25,904	24	22,245	21	3,659-	3-
1968	117,811	29,658	25	28,181	24	1,477-	1-
1969	120,251	36,442	30	20,813	17	15,629-	13-
1970	132,099	35,501	27	21,237	16	14,264-	11-
1971	150,449	49,249	33	25,366	17	23,883-	16-
1972	168,618	58,345	35	26,441	16	31,904-	19-
1973	183,863	71,462	39	54,913	30	16,549-	9-
1974	200,448	86,956	43	51,565	26	35,391-	18-
1975	208,837	93,663	45	64,111	31	29,552-	14-
1976	201,237	90,901	45	62,711	31	28,190-	14-
1977	196,275	91,673	47	64,543	33	27,130-	14-
1978	204,074	102,723	50	63,556	31	39,167-	19-
1979	191,678	99,416	52	68,718	36	30,698-	16-
1980	152,432	107,098	70	71,171	47	35,927-	24-
1981	158,159	97,468	62	52,509	33	44,959-	28-
1982	153,510	131,816	86	40,369	26	91,447-	60-
1983	131,298	118,272	90	53,320	41	64,952-	49-
1984	147,685	129,951	88	43,121	29	86,830-	59-
1985	170,012	111,120	65	37,628	22	73,492-	43-
1986	122,076	103,230	85	23,830	20	79,400-	65-
1987	167,481	108,621	65	22,833	14	85,788-	51-
1988	211,880	121,329	57	35,324	17	86,005-	41-
1989	162,387	134,397	83	37,749	23	96,648-	60-
1990	188,635	104,796	56	44,480	24	60,316-	32-
1991	212,531	145,464	68	30,171	14	115,293-	54-
1992	151,656	150,272	99	20,243	13	130,029-	86-
1993	182,152	136,996	75	19,981	11	117,015-	64-
1994	211,818	157,283	74	15,748	7	141,535-	67-
1995	219,316	171,769	78	14,154	6	157,615-	72-

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	203,991	178,426	87	5,159	3	173,268-	85-
1997	201,802	108,534	54		0	108,534-	54-
1998	4,719	22,758	482	14,309	303	8,450-	179-
1999	124,844	98,552	79	13,502	11	85,050-	68-
2000	213,973	94,234	44	18,929	9	75,305-	35-
2001	302,421	112,103	37	157,630	52	45,527	15
2002	189,428	111,832	59	22,623	12	89,210-	47-
2003	241,538	131,916	55	75,109	31	56,806-	24-
2004	193,925	188,863	97	31,497	16	157,366-	81-
2005	358,896	186,929	52	27,972	8	158,957-	44-
2006	392,271	215,103	55	28,131	7	186,973-	48-
2007	445,692	310,031	70	99,921	22	210,110-	47-
2008	430,604	246,238	57	73,056	17	173,182-	40-
2009	282,627	245,216	87	34,091	12	211,125-	75-
2010	281,308	184,894	66	42,469	15	142,424-	51-
2011	244,186	136,251	56	36,966	15	99,285-	41-
2012	298,753	151,988	51	2,735	1	149,252-	50-
2013	296,164	210,460	71	29,388	10	181,072-	61-
2014	360,634	285,260	79	11,797	3	273,464-	76-
2015	342,381	211,175	62	15,405	4	195,770-	57-
TOTAL	11,266,026	6,663,525	59	2,160,864	19	4,502,661-	40-

THREE-YEAR MOVING AVERAGES

54-56	52,689	17,923	34	27,961	53	10,037	19
55-57	56,239	17,929	32	25,378	45	7,449	13
56-58	60,723	20,294	33	24,113	40	3,819	6
57-59	65,392	23,283	36	23,332	36	48	0
58-60	68,397	25,421	37	21,959	32	3,462-	5-
59-61	68,095	26,349	39	19,856	29	6,494-	10-
60-62	68,420	26,226	38	19,007	28	7,219-	11-
61-63	74,351	27,832	37	18,469	25	9,363-	13-
62-64	84,388	29,122	35	17,303	21	11,819-	14-
63-65	88,798	30,637	35	16,627	19	14,010-	16-
64-66	94,461	32,771	35	18,032	19	14,739-	16-
65-67	99,260	31,450	32	20,863	21	10,586-	11-
66-68	109,705	30,780	28	24,264	22	6,515-	6-
67-69	114,940	30,668	27	23,746	21	6,922-	6-
68-70	123,387	33,867	27	23,410	19	10,457-	8-
69-71	134,266	40,397	30	22,472	17	17,925-	13-
70-72	150,389	47,698	32	24,348	16	23,350-	16-

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	167,643	59,685	36	35,573	21	24,112-	14-
72-74	184,310	72,254	39	44,306	24	27,948-	15-
73-75	197,716	84,027	42	56,863	29	27,164-	14-
74-76	203,507	90,507	44	59,462	29	31,044-	15-
75-77	202,116	92,079	46	63,788	32	28,291-	14-
76-78	200,529	95,099	47	63,603	32	31,496-	16-
77-79	197,342	97,937	50	65,606	33	32,332-	16-
78-80	182,728	103,079	56	67,815	37	35,264-	19-
79-81	167,423	101,327	61	64,133	38	37,195-	22-
80-82	154,700	112,127	72	54,683	35	57,444-	37-
81-83	147,656	115,852	78	48,733	33	67,119-	45-
82-84	144,164	126,680	88	45,603	32	81,076-	56-
83-85	149,665	119,781	80	44,690	30	75,091-	50-
84-86	146,591	114,767	78	34,860	24	79,907-	55-
85-87	153,190	107,657	70	28,097	18	79,560-	52-
86-88	167,146	111,060	66	27,329	16	83,731-	50-
87-89	180,583	121,449	67	31,969	18	89,480-	50-
88-90	187,634	120,174	64	39,184	21	80,990-	43-
89-91	187,851	128,219	68	37,467	20	90,752-	48-
90-92	184,274	133,511	72	31,631	17	101,879-	55-
91-93	182,113	144,244	79	23,465	13	120,779-	66-
92-94	181,875	148,184	81	18,657	10	129,526-	71-
93-95	204,429	155,349	76	16,628	8	138,722-	68-
94-96	211,708	169,159	80	11,687	6	157,473-	74-
95-97	208,370	152,910	73	6,438	3	146,472-	70-
96-98	136,837	103,240	75	6,489	5	96,751-	71-
97-99	110,455	76,615	69	9,270	8	67,345-	61-
98-00	114,512	71,848	63	15,580	14	56,268-	49-
99-01	213,746	101,630	48	63,354	30	38,276-	18-
00-02	235,274	106,057	45	66,394	28	39,663-	17-
01-03	244,462	118,617	49	85,120	35	33,496-	14-
02-04	208,297	144,203	69	43,076	21	101,127-	49-
03-05	264,786	169,236	64	44,859	17	124,376-	47-
04-06	315,030	196,965	63	29,200	9	167,765-	53-
05-07	398,953	237,354	59	52,008	13	185,346-	46-
06-08	422,856	257,124	61	67,036	16	190,088-	45-
07-09	386,308	267,162	69	69,023	18	198,139-	51-
08-10	331,513	225,449	68	49,872	15	175,577-	53-
09-11	269,374	188,787	70	37,842	14	150,945-	56-
10-12	274,749	157,711	57	27,390	10	130,320-	47-
11-13	279,701	166,233	59	23,030	8	143,203-	51-

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	318,517	215,903	68	14,640	5	201,262-	63-
13-15	333,060	235,632	71	18,863	6	216,768-	65-
FIVE-YEAR AVERAGE							
11-15	308,424	199,027	65	19,258	6	179,768-	58-

IDAHO POWER COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	38,731		0	1,315	3	1,315	3
1955	34,307		0	2,592	8	2,592	8
1956	145,399		0	6,668	5	6,668	5
1957	38,933		0	3,863	10	3,863	10
1958	41,733		0	3,531	8	3,531	8
1959	38,177		0	3,439	9	3,439	9
1960	44,962		0	2,588	6	2,588	6
1961	74,412		0	2,065	3	2,065	3
1962	109,953		0	2,730	2	2,730	2
1963	84,171		0	892	1	892	1
1964	114,230		0	1,688	1	1,688	1
1965	128,408		0	2,372	2	2,372	2
1966	114,995		0	1,524	1	1,524	1
1967	124,725		0	1,459	1	1,459	1
1968	91,037		0	2,275	2	2,275	2
1969	90,158		0	6,705	7	6,705	7
1970	71,329		0	1,037	1	1,037	1
1971	77,709		0	664	1	664	1
1972	96,621		0	1,939	2	1,939	2
1973	102,734		0	1,300	1	1,300	1
1974	114,392		0	7,582	7	7,582	7
1975	133,417		0	1,650	1	1,650	1
1976	126,066		0	1,537	1	1,537	1
1977	151,841		0	698	0	698	0
1978	149,897		0	4,823	3	4,823	3
1979	129,187		0		0		0
1980	163,252		0	1,891	1	1,891	1
1981	151,259		0	3,827	3	3,827	3
1982	176,885		0	2,147	1	2,147	1
1983	152,989		0	6,223	4	6,223	4
1984	182,576		0	2,240	1	2,240	1
1985	153,721		0	3,110	2	3,110	2
1986	117,708		0	6,947	6	6,947	6
1987	122,998		0	9,119	7	9,119	7
1988	120,078		0	3,873	3	3,873	3
1989	1,096,701	1	0		0	1-	0
1990	273,185		0	1,111	0	1,111	0
1991	311,050		0	2,355	1	2,355	1
1992	532,241		0	1,581	0	1,581	0
1993	299,045		0	1,943	1	1,943	1
1994	443,707		0	1,628	0	1,628	0
1995	552,151		0	782	0	782	0

IDAHO POWER COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	782,409		0	698	0	698	0
1997	804,006		0	36	0	36	0
1998	844,327		0	315	0	315	0
1999	1,018,497		0		0		0
2000	1,291,978		0		0		0
2001	1,259,322		0		0		0
2002	1,157,698		0		0		0
2003	932,287	6	0		0	6-	0
2004	765,620	290,529	38	45,548	6	244,981-	32-
2005	1,533,383	322,536	21	42,487	3	280,048-	18-
2006	2,929,509	203,653-	7-	70,644	2	274,297	9
2007	1,053,020	44,053	4	132,931	13	88,878	8
2008	814,082	183,012	22	145,491	18	37,520-	5-
2009	133,563	68,219	51	55,642	42	12,577-	9-
2010	4,189,155	12,322	0	260,537	6	248,215	6
2011	120,883	375,182	310	72,046	60	303,136-	251-
2012	75,016	399,009	532	65,249	87	333,760-	445-
2013	117,764	103,465	88	38,496	33	64,969-	55-
2014	162,528	97,427	60	26,714	16	70,713-	44-
2015	58,715	26,970	46	4,871	8	22,099-	38-
TOTAL	27,360,831	1,719,076	6	1,077,419	4	641,656-	2-

THREE-YEAR MOVING AVERAGES

54-56	72,812		0	3,525	5	3,525	5
55-57	72,880		0	4,374	6	4,374	6
56-58	75,355		0	4,687	6	4,687	6
57-59	39,614		0	3,611	9	3,611	9
58-60	41,624		0	3,186	8	3,186	8
59-61	52,517		0	2,697	5	2,697	5
60-62	76,442		0	2,461	3	2,461	3
61-63	89,512		0	1,896	2	1,896	2
62-64	102,785		0	1,770	2	1,770	2
63-65	108,936		0	1,651	2	1,651	2
64-66	119,211		0	1,861	2	1,861	2
65-67	122,709		0	1,785	1	1,785	1
66-68	110,252		0	1,753	2	1,753	2
67-69	101,973		0	3,480	3	3,480	3
68-70	84,175		0	3,339	4	3,339	4
69-71	79,732		0	2,802	4	2,802	4
70-72	81,886		0	1,213	1	1,213	1

IDAHO POWER COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	92,355		0	1,301	1	1,301	1
72-74	104,582		0	3,607	3	3,607	3
73-75	116,848		0	3,511	3	3,511	3
74-76	124,625		0	3,590	3	3,590	3
75-77	137,108		0	1,295	1	1,295	1
76-78	142,601		0	2,353	2	2,353	2
77-79	143,642		0	1,840	1	1,840	1
78-80	147,445		0	2,238	2	2,238	2
79-81	147,899		0	1,906	1	1,906	1
80-82	163,799		0	2,622	2	2,622	2
81-83	160,378		0	4,066	3	4,066	3
82-84	170,817		0	3,537	2	3,537	2
83-85	163,095		0	3,858	2	3,858	2
84-86	151,335		0	4,099	3	4,099	3
85-87	131,476		0	6,392	5	6,392	5
86-88	120,261		0	6,646	6	6,646	6
87-89	446,592		0	4,331	1	4,330	1
88-90	496,655		0	1,661	0	1,661	0
89-91	560,312		0	1,155	0	1,155	0
90-92	372,159		0	1,682	0	1,682	0
91-93	380,779		0	1,960	1	1,960	1
92-94	424,998		0	1,717	0	1,717	0
93-95	431,634		0	1,451	0	1,451	0
94-96	592,756		0	1,036	0	1,036	0
95-97	712,855		0	506	0	506	0
96-98	810,247		0	350	0	350	0
97-99	888,943		0	117	0	117	0
98-00	1,051,600		0	105	0	105	0
99-01	1,189,932		0		0		0
00-02	1,236,332		0		0		0
01-03	1,116,435		2		0		2-
02-04	951,868	96,845	10	15,183	2	81,662-	9-
03-05	1,077,097	204,357	19	29,345	3	175,012-	16-
04-06	1,742,837	136,470	8	52,893	3	83,577-	5-
05-07	1,838,638	54,312	3	82,021	4	27,709	2
06-08	1,598,870	7,804	0	116,356	7	108,552	7
07-09	666,888	98,428	15	111,355	17	12,927	2
08-10	1,712,267	87,851	5	153,890	9	66,039	4
09-11	1,481,200	151,908	10	129,408	9	22,499-	2-
10-12	1,461,685	262,171	18	132,611	9	129,560-	9-
11-13	104,555	292,552	280	58,597	56	233,955-	224-

IDAHO POWER COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	118,436	199,967	169	43,486	37	156,481-	132-
13-15	113,002	75,954	67	23,360	21	52,594-	47-
FIVE-YEAR AVERAGE							
11-15	106,981	200,411	187	41,475	39	158,935-	149-

IDAHO POWER COMPANY

ACCOUNT 370.1 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	182,686		0		0		0
2008	156,316	4,010	3	1,091	1	2,919-	2-
2009	142	1,415	995	458	322	957-	673-
2010	169		0		0		0
2011	654,229	113,658	17	23,941	4	89,717-	14-
2012	884,163	175,046	20	19,026-	2-	194,072-	22-
2013	491,214	263,625	54	10,574	2	253,050-	52-
2014	218,769		0	18,040	8	18,040	8
2015	400	182	46	1-	0	183-	46-
TOTAL	2,588,088	557,936	22	35,078	1	522,858-	20-

THREE-YEAR MOVING AVERAGES

07-09	113,048	1,808	2	516	0	1,292-	1-
08-10	52,209	1,808	3	516	1	1,292-	2-
09-11	218,180	38,358	18	8,133	4	30,225-	14-
10-12	512,854	96,235	19	1,638	0	94,596-	18-
11-13	676,536	184,110	27	5,163	1	178,946-	26-
12-14	531,382	146,223	28	3,196	1	143,028-	27-
13-15	236,794	87,936	37	9,538	4	78,398-	33-

FIVE-YEAR AVERAGE

11-15	449,755	110,502	25	6,706	1	103,797-	23-
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IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1962	808	142	18	521	64	379	47
1963	8,047	1,107	14	4,078	51	2,971	37
1964	18,169	2,601	14	8,554	47	5,953	33
1965	26,370	3,841	15	11,990	45	8,149	31
1966	35,230	5,918	17	17,981	51	12,063	34
1967	40,110	5,455	14	20,257	51	14,802	37
1968	36,551	6,174	17	18,542	51	12,368	34
1969	35,024	6,472	18	16,593	47	10,121	29
1970	34,273	6,400	19	18,302	53	11,902	35
1971	41,405	9,569	23	18,541	45	8,972	22
1972	46,382	11,267	24	23,335	50	12,068	26
1973	68,660	14,153	21	32,781	48	18,628	27
1974	68,699	15,708	23	33,651	49	17,943	26
1975	85,497	20,127	24	41,154	48	21,027	25
1976	65,731	16,373	25	50,350	77	33,977	52
1977	77,407	19,739	26	38,154	49	18,415	24
1978	70,188	18,697	27	30,324	43	11,627	17
1979	70,209	19,641	28	32,460	46	12,819	18
1980	108,431	30,569	28	50,654	47	20,085	19
1981	92,022	39,048	42	44,181	48	5,133	6
1982	88,495	42,422	48	37,696	43	4,726-	5-
1983	67,160	37,274	56	23,157	34	14,117-	21-
1984	169,699	35,657	21	20,331	12	15,326-	9-
1985	61,928	31,941	52	16,542	27	15,399-	25-
1986	67,207	34,208	51	16,595	25	17,613-	26-
1987	87,088	38,737	44	29,047	33	9,690-	11-
1988	76,899	46,938	61	28,017	36	18,921-	25-
1989	65,075	46,341	71	29,257	45	17,084-	26-
1990	73,596	61,736	84	28,735	39	33,001-	45-
1991	69,693	36,651	53	17,004	24	19,647-	28-
1992	65,701	33,762	51	18,708	28	15,054-	23-
1993	1,471,801	17,371	1	111,970	8	94,599	6
1994	77,490	29,000	37	11,564	15	17,436-	23-
1995	17,897	23,627	132	15,087	84	8,540-	48-
1996	34,890	43,045	123	13,775	39	29,270-	84-
1997	11,968	46,021-	385-	7,909	66	53,931	451
1998	2,542	44,525		8,566	337	35,960-	
1999	34,281	17,693	52	3,747	11	13,947-	41-
2000	77,887	8,367	11	8,146	10	222-	0
2001	96,981	35,353	36	15,173	16	20,180-	21-
2002	38,964	42,435	109	10,169	26	32,266-	83-
2003	44,730	38,878	87	10,513	24	28,366-	63-

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	35,663	49,727	139	12,606	35	37,121-	104-
2005	46,710	43,172	92	6,641	14	36,531-	78-
2006	39,279	11,299-	29-	6,227-	16-	5,073	13
2007	41,007	459	1	85,016	207	84,557	206
2008	350,501	49,163	14	20,449	6	28,714-	8-
2009	56,714	47,771	84	8,662	15	39,109-	69-
2010	98,519	38,111	39	9,727	10	28,385-	29-
2011	80,386	64,294	80	12,050	15	52,244-	65-
2012	55,841	87,656	157	9,312	17	78,345-	140-
2013	74,455	55,107	74	6,238	8	48,869-	66-
2014	64,373	45,963	71	5,570	9	40,392-	63-
2015	71,859	51,351	71	2,309	3	49,042-	68-
TOTAL	4,846,492	1,474,415	30	1,166,461	24	307,955-	6-

THREE-YEAR MOVING AVERAGES

62-64	9,008	1,283	14	4,384	49	3,101	34
63-65	17,529	2,516	14	8,207	47	5,691	32
64-66	26,590	4,120	15	12,842	48	8,722	33
65-67	33,903	5,071	15	16,743	49	11,671	34
66-68	37,297	5,849	16	18,927	51	13,078	35
67-69	37,228	6,034	16	18,464	50	12,430	33
68-70	35,283	6,349	18	17,812	50	11,464	32
69-71	36,901	7,480	20	17,812	48	10,332	28
70-72	40,687	9,079	22	20,059	49	10,981	27
71-73	52,149	11,663	22	24,886	48	13,223	25
72-74	61,247	13,709	22	29,922	49	16,213	26
73-75	74,285	16,663	22	35,862	48	19,199	26
74-76	73,309	17,403	24	41,718	57	24,316	33
75-77	76,212	18,746	25	43,219	57	24,473	32
76-78	71,109	18,270	26	39,609	56	21,340	30
77-79	72,601	19,359	27	33,646	46	14,287	20
78-80	82,943	22,969	28	37,813	46	14,844	18
79-81	90,221	29,753	33	42,432	47	12,679	14
80-82	96,316	37,346	39	44,177	46	6,831	7
81-83	82,559	39,581	48	35,011	42	4,570-	6-
82-84	108,451	38,451	35	27,061	25	11,390-	11-
83-85	99,596	34,957	35	20,010	20	14,947-	15-
84-86	99,611	33,935	34	17,823	18	16,113-	16-
85-87	72,074	34,962	49	20,728	29	14,234-	20-
86-88	77,065	39,961	52	24,553	32	15,408-	20-

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1962	808	142	18	521	64	379	47
1963	8,047	1,107	14	4,078	51	2,971	37
1964	18,169	2,601	14	8,554	47	5,953	33
1965	26,370	3,841	15	11,990	45	8,149	31
1966	35,230	5,918	17	17,981	51	12,063	34
1967	40,110	5,455	14	20,257	51	14,802	37
1968	36,551	6,174	17	18,542	51	12,368	34
1969	35,024	6,472	18	16,593	47	10,121	29
1970	34,273	6,400	19	18,302	53	11,902	35
1971	41,405	9,569	23	18,541	45	8,972	22
1972	46,382	11,267	24	23,335	50	12,068	26
1973	68,660	14,153	21	32,781	48	18,628	27
1974	68,699	15,708	23	33,651	49	17,943	26
1975	85,497	20,127	24	41,154	48	21,027	25
1976	65,731	16,373	25	50,350	77	33,977	52
1977	77,407	19,739	26	38,154	49	18,415	24
1978	70,188	18,697	27	30,324	43	11,627	17
1979	70,209	19,641	28	32,460	46	12,819	18
1980	108,431	30,569	28	50,654	47	20,085	19
1981	92,022	39,048	42	44,181	48	5,133	6
1982	88,495	42,422	48	37,696	43	4,726-	5-
1983	67,160	37,274	56	23,157	34	14,117-	21-
1984	169,699	35,657	21	20,331	12	15,326-	9-
1985	61,928	31,941	52	16,542	27	15,399-	25-
1986	67,207	34,208	51	16,595	25	17,613-	26-
1987	87,088	38,737	44	29,047	33	9,690-	11-
1988	76,899	46,938	61	28,017	36	18,921-	25-
1989	65,075	46,341	71	29,257	45	17,084-	26-
1990	73,596	61,736	84	28,735	39	33,001-	45-
1991	69,693	36,651	53	17,004	24	19,647-	28-
1992	65,701	33,762	51	18,708	28	15,054-	23-
1993	1,471,801	17,371	1	111,970	8	94,599	6
1994	77,490	29,000	37	11,564	15	17,436-	23-
1995	17,897	23,627	132	15,087	84	8,540-	48-
1996	34,890	43,045	123	13,775	39	29,270-	84-
1997	11,968	46,021-	385-	7,909	66	53,931	451
1998	2,542	44,525		8,566	337	35,960-	
1999	34,281	17,693	52	3,747	11	13,947-	41-
2000	77,887	8,367	11	8,146	10	222-	0
2001	96,981	35,353	36	15,173	16	20,180-	21-
2002	38,964	42,435	109	10,169	26	32,266-	83-
2003	44,730	38,878	87	10,513	24	28,366-	63-

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	35,663	49,727	139	12,606	35	37,121-	104-
2005	46,710	43,172	92	6,641	14	36,531-	78-
2006	39,279	11,299-	29-	6,227-	16-	5,073	13
2007	41,007	459	1	85,016	207	84,557	206
2008	350,501	49,163	14	20,449	6	28,714-	8-
2009	56,714	47,771	84	8,662	15	39,109-	69-
2010	98,519	38,111	39	9,727	10	28,385-	29-
2011	80,386	64,294	80	12,050	15	52,244-	65-
2012	55,841	87,656	157	9,312	17	78,345-	140-
2013	74,455	55,107	74	6,238	8	48,869-	66-
2014	64,373	45,963	71	5,570	9	40,392-	63-
2015	71,859	51,351	71	2,309	3	49,042-	68-
TOTAL	4,846,492	1,474,415	30	1,166,461	24	307,955-	6-

THREE-YEAR MOVING AVERAGES

62-64	9,008	1,283	14	4,384	49	3,101	34
63-65	17,529	2,516	14	8,207	47	5,691	32
64-66	26,590	4,120	15	12,842	48	8,722	33
65-67	33,903	5,071	15	16,743	49	11,671	34
66-68	37,297	5,849	16	18,927	51	13,078	35
67-69	37,228	6,034	16	18,464	50	12,430	33
68-70	35,283	6,349	18	17,812	50	11,464	32
69-71	36,901	7,480	20	17,812	48	10,332	28
70-72	40,687	9,079	22	20,059	49	10,981	27
71-73	52,149	11,663	22	24,886	48	13,223	25
72-74	61,247	13,709	22	29,922	49	16,213	26
73-75	74,285	16,663	22	35,862	48	19,199	26
74-76	73,309	17,403	24	41,718	57	24,316	33
75-77	76,212	18,746	25	43,219	57	24,473	32
76-78	71,109	18,270	26	39,609	56	21,340	30
77-79	72,601	19,359	27	33,646	46	14,287	20
78-80	82,943	22,969	28	37,813	46	14,844	18
79-81	90,221	29,753	33	42,432	47	12,679	14
80-82	96,316	37,346	39	44,177	46	6,831	7
81-83	82,559	39,581	48	35,011	42	4,570-	6-
82-84	108,451	38,451	35	27,061	25	11,390-	11-
83-85	99,596	34,957	35	20,010	20	14,947-	15-
84-86	99,611	33,935	34	17,823	18	16,113-	16-
85-87	72,074	34,962	49	20,728	29	14,234-	20-
86-88	77,065	39,961	52	24,553	32	15,408-	20-

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	76,354	44,005	58	28,774	38	15,232-	20-
88-90	71,857	51,672	72	28,670	40	23,002-	32-
89-91	69,455	48,243	69	24,999	36	23,244-	33-
90-92	69,663	44,050	63	21,482	31	22,567-	32-
91-93	535,732	29,261	5	49,227	9	19,966	4
92-94	538,331	26,711	5	47,414	9	20,703	4
93-95	522,396	23,333	4	46,207	9	22,874	4
94-96	43,426	31,891	73	13,475	31	18,415-	42-
95-97	21,585	6,883	32	12,257	57	5,374	25
96-98	16,467	13,850	84	10,083	61	3,766-	23-
97-99	16,264	5,399	33	6,741	41	1,341	8
98-00	38,237	23,529	62	6,819	18	16,709-	44-
99-01	69,716	20,471	29	9,022	13	11,450-	16-
00-02	71,278	28,718	40	11,162	16	17,556-	25-
01-03	60,225	38,889	65	11,951	20	26,937-	45-
02-04	39,786	43,680	110	11,096	28	32,584-	82-
03-05	42,367	43,926	104	9,920	23	34,006-	80-
04-06	40,550	27,200	67	4,340	11	22,860-	56-
05-07	42,332	10,777	25	28,477	67	17,699	42
06-08	143,596	12,774	9	33,079	23	20,305	14
07-09	149,407	32,464	22	38,042	25	5,578	4
08-10	168,578	45,015	27	12,946	8	32,069-	19-
09-11	78,540	50,058	64	10,146	13	39,912-	51-
10-12	78,249	63,354	81	10,363	13	52,991-	68-
11-13	70,227	69,019	98	9,200	13	59,819-	85-
12-14	64,890	62,909	97	7,040	11	55,869-	86-
13-15	70,229	50,807	72	4,706	7	46,101-	66-
FIVE-YEAR AVERAGE							
11-15	69,383	60,874	88	7,096	10	53,778-	78-

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	14,471	2,197	15	2,444	17	247	2
1955	6,467	1,194	18	2,357	36	1,163	18
1956	6,484	1,264	19	3,213	50	1,949	30
1957	6,474	1,363	21	2,143	33	780	12
1958	22,376	1,222	5	2,503	11	1,281	6
1959	7,732	2,002	26	2,398	31	396	5
1960	11,593	2,978	26	4,297	37	1,319	11
1961	19,137	1,841	10	4,107	21	2,266	12
1962	9,262	2,124	23	3,574	39	1,450	16
1963	16,238	3,341	21	3,318	20	23-	0
1964	21,229	3,891	18	5,109	24	1,218	6
1965	51,708	7,177	14	11,302	22	4,125	8
1966	34,062	5,272	15	5,472	16	200	1
1967	39,862	6,386	16	5,784	15	602-	2-
1968	42,368	8,024	19	8,344	20	320	1
1969	41,451	11,460	28	5,215	13	6,245-	15-
1970	29,410	6,944	24	2,729	9	4,215-	14-
1971	63,742	13,184	21	5,899	9	7,285-	11-
1972	62,699	12,734	20	3,054	5	9,680-	15-
1973	46,936	12,205	26	3,178	7	9,027-	19-
1974	62,429	15,430	25	680	1	14,750-	24-
1975	77,371	18,089	23		0	18,089-	23-
1976	45,239	14,210	31		0	14,210-	31-
1977	52,708	12,173	23	2,301	4	9,872-	19-
1978	47,147	14,388	31	6,526	14	7,862-	17-
1979	24,429	5,799	24	2,155	9	3,644-	15-
1980	23,793	14,253	60	6,109	26	8,144-	34-
1981	48,005	22,306	46	5,884	12	16,422-	34-
1982	195,063	81,838	42	18,008	9	63,830-	33-
1983	433,125	125,003	29	18,172	4	106,831-	25-
1984	507,186	81,330	16	16,533	3	64,797-	13-
1985	240,750	81,224	34	14,135	6	67,089-	28-
1986	223,026	47,001	21	7,099	3	39,902-	18-
1987	89,728	12,539	14	7,239	8	5,300-	6-
1988	17,521	10,624	61	4,687	27	5,937-	34-
1989	20,145	10,542	52	10,616	53	74	0
1990	42,174	12,648	30	5,748	14	6,900-	16-
1991	34,071	20,125	59	4,539	13	15,586-	46-
1992	30,213	15,694	52	5,589	18	10,105-	33-
1993	27,329	19,372	71	4,488	16	14,884-	54-
1994	42,092	15,854	38	6,214	15	9,640-	23-
1995	53,995	18,748	35	7,479	14	11,269-	21-

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	76,995	23,662	31	4,484	6	19,177-	25-
1997	64,358	21,977	34	996	2	20,981-	33-
1998	6,482	28,668	442	2,591	40	26,077-	402-
1999	29,816	16,950	57	2,141	7	14,809-	50-
2000	30,889	12,318	40	2,793	9	9,526-	31-
2001	68,110	49,640	73	41,971	62	7,669-	11-
2002	80,005	15,538	19	7,829	10	7,710-	10-
2003	59,693	26,139	44	30,708-	51-	56,847-	95-
2004	44,694	35,221	79	6,697	15	28,524-	64-
2005	70,098	33,684	48	4,781	7	28,903-	41-
2006	63,807	81,515	128	22,618	35	58,897-	92-
2007	74,757	39,181	52	8,194	11	30,987-	41-
2008	57,435	32,409	56	13,799	24	18,610-	32-
2009	43,059	21,036	49	1,661	4	19,376-	45-
2010	46,865	50,614	108	6,156	13	44,458-	95-
2011	34,549	14,712	43	1,942	6	12,771-	37-
2012	20,358	23,658	116	1,749	9	21,909-	108-
2013	38,361	13,254	35	3,252	8	10,003-	26-
2014	48,289	16,954	35	260-	1-	17,214-	36-
2015	50,837	25,208	50	509	1	24,699-	49-
TOTAL	3,900,697	1,358,331	35	343,836	9	1,014,496-	26-

THREE-YEAR MOVING AVERAGES

54-56	9,141	1,552	17	2,671	29	1,120	12
55-57	6,475	1,274	20	2,571	40	1,297	20
56-58	11,778	1,283	11	2,620	22	1,337	11
57-59	12,194	1,529	13	2,348	19	819	7
58-60	13,900	2,067	15	3,066	22	999	7
59-61	12,821	2,274	18	3,601	28	1,327	10
60-62	13,331	2,314	17	3,993	30	1,678	13
61-63	14,879	2,435	16	3,666	25	1,231	8
62-64	15,576	3,119	20	4,000	26	882	6
63-65	29,725	4,803	16	6,576	22	1,773	6
64-66	35,666	5,447	15	7,294	20	1,848	5
65-67	41,877	6,278	15	7,519	18	1,241	3
66-68	38,764	6,561	17	6,533	17	27-	0
67-69	41,227	8,623	21	6,448	16	2,176-	5-
68-70	37,743	8,809	23	5,429	14	3,380-	9-
69-71	44,868	10,529	23	4,614	10	5,915-	13-
70-72	51,950	10,954	21	3,894	7	7,060-	14-

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
71-73	57,792	12,708	22	4,044	7	8,664-	15-
72-74	57,355	13,456	23	2,304	4	11,152-	19-
73-75	62,245	15,241	24	1,286	2	13,955-	22-
74-76	61,680	15,910	26	227	0	15,683-	25-
75-77	58,439	14,824	25	767	1	14,057-	24-
76-78	48,365	13,590	28	2,942	6	10,648-	22-
77-79	41,428	10,787	26	3,661	9	7,126-	17-
78-80	31,790	11,480	36	4,930	16	6,550-	21-
79-81	32,076	14,119	44	4,716	15	9,403-	29-
80-82	88,954	39,466	44	10,000	11	29,465-	33-
81-83	225,398	76,382	34	14,021	6	62,361-	28-
82-84	378,458	96,057	25	17,571	5	78,486-	21-
83-85	393,687	95,852	24	16,280	4	79,572-	20-
84-86	323,654	69,852	22	12,589	4	57,263-	18-
85-87	184,501	46,921	25	9,491	5	37,430-	20-
86-88	110,092	23,388	21	6,342	6	17,046-	15-
87-89	42,465	11,235	26	7,514	18	3,721-	9-
88-90	26,613	11,271	42	7,017	26	4,254-	16-
89-91	32,130	14,438	45	6,968	22	7,471-	23-
90-92	35,486	16,156	46	5,292	15	10,864-	31-
91-93	30,538	18,397	60	4,872	16	13,525-	44-
92-94	33,211	16,973	51	5,430	16	11,543-	35-
93-95	41,139	17,991	44	6,060	15	11,931-	29-
94-96	57,694	19,421	34	6,059	11	13,362-	23-
95-97	65,116	21,462	33	4,320	7	17,142-	26-
96-98	49,278	24,769	50	2,691	5	22,078-	45-
97-99	33,552	22,532	67	1,910	6	20,622-	61-
98-00	22,396	19,312	86	2,508	11	16,804-	75-
99-01	42,938	26,303	61	15,635	36	10,668-	25-
00-02	59,668	25,832	43	17,531	29	8,301-	14-
01-03	69,269	30,439	44	6,364	9	24,075-	35-
02-04	61,464	25,633	42	5,394-	9-	31,027-	50-
03-05	58,162	31,681	54	6,410-	11-	38,091-	65-
04-06	59,533	50,140	84	11,365	19	38,775-	65-
05-07	69,554	51,460	74	11,864	17	39,596-	57-
06-08	65,333	51,035	78	14,870	23	36,165-	55-
07-09	58,417	30,875	53	7,885	13	22,991-	39-
08-10	49,120	34,686	71	7,205	15	27,481-	56-
09-11	41,491	28,788	69	3,253	8	25,535-	62-
10-12	33,924	29,661	87	3,282	10	26,379-	78-
11-13	31,089	17,208	55	2,314	7	14,894-	48-

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	35,669	17,955	50	1,580	4	16,375-	46-
13-15	45,829	18,472	40	1,167	3	17,305-	38-
FIVE-YEAR AVERAGE							
11-15	38,479	18,757	49	1,438	4	17,319-	45-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	10,211	205	2	200	2	5-	0
1962	6,527	172	3	135	2	37-	1-
1963	74,603	391	1	29,575	40	29,184	39
1964	24,986	4,473	18	60	0	4,413-	18-
1965	7,334	162	2	165	2	3	0
1966	4,453	12	0		0	12-	0
1967	1,362	686	50	10	1	676-	50-
1968	4,565	291	6	200	4	91-	2-
1969	6,502	868	13		0	868-	13-
1970	6,083	1,010	17	9,812	161	8,802	145
1971	27,001	3,729	14	1,946	7	1,783-	7-
1972	44,667		0	275	1	275	1
1973	8,760	21	0		0	21-	0
1974	47,098		0	9,249	20	9,249	20
1975							
1976	20,550	4,920	24		0	4,920-	24-
1977	11,220		0	64,543	575	64,543	575
1978	71,091	374	1	2,600	4	2,226	3
1979	63,084	8,309	13	34,745	55	26,436	42
1980	16,136	18,901	117	9,124	57	9,777-	61-
1981	42,191	25,844	61	1,510	4	24,334-	58-
1982	54,227	55,373	102	437	1	54,936-	101-
1983	100,414	27,682	28	1,994	2	25,688-	26-
1984	72,054	14,500	20		0	14,500-	20-
1985	221,380	38,269	17	835	0	37,434-	17-
1986	192,608	7,767	4	95,966	50	88,199	46
1987	109,981		0	27,844	25	27,844	25
1988	44,597	8,785	20		0	8,785-	20-
1989	19,334	6,445	33		0	6,445-	33-
1990	349,188	31,698	9	7,500	2	24,198-	7-
1991	87,701	55,458	63	2,675	3	52,783-	60-
1992	204,566	30,015	15	111,648	55	81,633	40
1993	990,168	293,769	30	134,855	14	158,914-	16-
1994	128,921	203,080	158	4,995	4	198,085-	154-
1995	380,071	11,824	3		0	11,824-	3-
1996	556,577	117,514	21	124,531	22	7,016	1
1997	203,948	101,914	50		0	101,914-	50-
1998	67,575	30,943-	46-		0	30,943	46
1999	673,167	128,239-	19-	125	0	128,364	19
2000	802,890	356,112-	44-	269	0	356,381	44
2001	163,498	48,196	29	154,305	94	106,109	65
2002	539,872	33,632-	6-	237-	0	33,396	6

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	116,210	4,240	4	153,178-	132-	157,418-	135-
2004	392,033	63,981	16	103,267	26	39,286	10
2005	231,812	54,233	23	43	0	54,190-	23-
2006	279,334	30,304	11	357	0	29,947-	11-
2007	527,945	124,400	24	151,060	29	26,660	5
2008	484,603	127,727	26	688	0	127,038-	26-
2009	320,175	46,435	15	226	0	46,209-	14-
2010	659,555	56,271	9	882	0	55,389-	8-
2011	176,785	43,011	24	41,443	23	1,569-	1-
2012	250,021	37,121	15	252	0	36,869-	15-
2013	580,256	298,860	52	4,922	1	293,938-	51-
2014	585,872	20,158	3	18,016	3	2,142-	0
2015	2,420,337	438,843	18	244	0	438,599-	18-
TOTAL	13,486,101	1,919,316	14	1,000,113	7	919,203-	7-

THREE-YEAR MOVING AVERAGES

61-63	30,447	256	1	9,970	33	9,714	32
62-64	35,372	1,679	5	9,923	28	8,245	23
63-65	35,641	1,675	5	9,933	28	8,258	23
64-66	12,258	1,549	13	75	1	1,474-	12-
65-67	4,383	287	7	58	1	228-	5-
66-68	3,460	330	10	70	2	260-	8-
67-69	4,143	615	15	70	2	545-	13-
68-70	5,717	723	13	3,337	58	2,614	46
69-71	13,195	1,869	14	3,919	30	2,050	16
70-72	25,917	1,580	6	4,011	15	2,431	9
71-73	26,809	1,250	5	740	3	510-	2-
72-74	33,508	7	0	3,175	9	3,168	9
73-75	18,619	7	0	3,083	17	3,076	17
74-76	22,549	1,640	7	3,083	14	1,443	6
75-77	10,590	1,640	15	21,514	203	19,874	188
76-78	34,287	1,765	5	22,381	65	20,616	60
77-79	48,465	2,894	6	33,963	70	31,068	64
78-80	50,104	9,195	18	15,490	31	6,295	13
79-81	40,470	17,685	44	15,126	37	2,558-	6-
80-82	37,518	33,373	89	3,690	10	29,682-	79-
81-83	65,611	36,300	55	1,314	2	34,986-	53-
82-84	75,565	32,518	43	810	1	31,708-	42-
83-85	131,283	26,817	20	943	1	25,874-	20-
84-86	162,014	20,179	12	32,267	20	12,088	7

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	174,656	15,345	9	41,548	24	26,203	15
86-88	115,729	5,517	5	41,270	36	35,753	31
87-89	57,971	5,077	9	9,281	16	4,205	7
88-90	137,706	15,643	11	2,500	2	13,143-	10-
89-91	152,074	31,200	21	3,392	2	27,809-	18-
90-92	213,818	39,057	18	40,608	19	1,551	1
91-93	427,478	126,414	30	83,059	19	43,355-	10-
92-94	441,218	175,621	40	83,833	19	91,789-	21-
93-95	499,720	169,558	34	46,617	9	122,941-	25-
94-96	355,190	110,806	31	43,175	12	67,631-	19-
95-97	380,199	77,084	20	41,510	11	35,574-	9-
96-98	276,033	62,829	23	41,510	15	21,318-	8-
97-99	314,897	19,089-	6-	42	0	19,131	6
98-00	514,544	171,765-	33-	131	0	171,896	33
99-01	546,518	145,385-	27-	51,566	9	196,951	36
00-02	502,087	113,849-	23-	51,446	10	165,295	33
01-03	273,193	6,268	2	297	0	5,971-	2-
02-04	349,372	11,530	3	16,716-	5-	28,246-	8-
03-05	246,685	40,818	17	16,623-	7-	57,441-	23-
04-06	301,060	49,506	16	34,556	11	14,950-	5-
05-07	346,364	69,646	20	50,487	15	19,159-	6-
06-08	430,628	94,143	22	50,702	12	43,442-	10-
07-09	444,241	99,520	22	50,658	11	48,862-	11-
08-10	488,111	76,811	16	599	0	76,212-	16-
09-11	385,505	48,572	13	14,184	4	34,389-	9-
10-12	362,120	45,468	13	14,192	4	31,276-	9-
11-13	335,687	126,331	38	15,539	5	110,792-	33-
12-14	472,050	118,713	25	7,730	2	110,983-	24-
13-15	1,195,488	252,620	21	7,727	1	244,893-	20-

FIVE-YEAR AVERAGE

11-15	802,654	167,599	21	12,975	2	154,623-	19-
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IDAHO POWER COMPANY

ACCOUNTS 392.1 AND 392.4 THRU 392.9 TRANSPORTATION EQUIPMENT - EXCLUDING
AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	214,111	1,608	1	78,335	37	76,727	36
1962	263,335	1,604	1	66,275	25	64,671	25
1963	238,960	1,251	1	53,236	22	51,985	22
1964	171,926	578	0	32,927	19	32,349	19
1965	252,034	643	0	50,683	20	50,040	20
1966	272,737	440	0	54,559	20	54,119	20
1967	251,879	885	0	38,535	15	37,650	15
1968	337,710	167	0	87,872	26	87,705	26
1969	401,876	133	0	73,593	18	73,460	18
1970	290,737	232	0	58,010	20	57,778	20
1971	279,864		0	58,194	21	58,194	21
1972	281,338		0	98,158	35	98,158	35
1973	162,481	126	0	27,392	17	27,266	17
1974	301,766		0	45,218	15	45,218	15
1975	140,915		0	30,886	22	30,886	22
1976	450,870	136	0	99,057	22	98,921	22
1977	345,928		0	67,481	20	67,481	20
1978	725,993		0	203,237	28	203,237	28
1979	520,202	5,848	1	204,039	39	198,191	38
1980	547,462	4,513	1	157,745	29	153,232	28
1981	609,544	13,789	2	167,979	28	154,190	25
1982	1,016,358	27,573	3	335,420	33	307,847	30
1983	1,132,187	45,008	4	312,581	28	267,573	24
1984	545,751	24,500	4	165,390	30	140,890	26
1985	1,311,231	43,512	3	319,916	24	276,404	21
1986	1,561,767	44,320	3	504,934	32	460,614	29
1987	944,640	96	0	399,550	42	399,454	42
1988	1,228,938	20,923	2	299,144	24	278,221	23
1989	765,664		0	283,837	37	283,837	37
1990	1,769,465	31,790	2	391,988	22	360,198	20
1991	1,317,925	18,631	1	282,543	21	263,912	20
1992	1,594,827	17,869	1	350,194	22	332,325	21
1993	1,365,227		0	340,868	25	340,868	25
1994	1,909,426	5,400	0	521,151	27	515,751	27
1995	1,949,736	33,567	2	1,391	0	32,176-	2-
1996	1,332,689	700-	0	555,394	42	556,094	42
1997	1,343,838	13,519	1	374,290	28	360,771	27
1998	1,788,042	79-	0	365,047	20	365,125	20
1999	1,678,908	131-	0	702,314	42	702,445	42
2000	1,385,920	8	0	226,885	16	226,877	16
2001	1,966,998	47,000-	2-	375,352	19	422,352	21

IDAHO POWER COMPANY

ACCOUNTS 392.1 AND 392.4 THRU 392.9 TRANSPORTATION EQUIPMENT - EXCLUDING
AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	1,695,448		0	256,174	15	256,174	15
2003	1,477,409		0	222,213	15	222,213	15
2004	1,167,347		0	310,204	27	310,204	27
2005	1,123,846	51	0	175,744	16	175,694	16
2006	1,785,800		0	308,235	17	308,235	17
2007	990,416	37-	0	256,298	26	256,335	26
2008	4,459,265		0	382,140	9	382,140	9
2009	2,080,609	37,300-	2-	202,960	10	240,259	12
2010	1,711,154		0	235,335	14	235,335	14
2011	1,730,819		0	281,408	16	281,408	16
2012	1,612,476		0	252,427	16	252,427	16
2013	3,332,857		0	513,109	15	513,109	15
2014	225,179		0	470,457	209	470,457	209
2015	6,047,259	10,000-	0	616,274	10	626,274	10
TOTAL	64,411,088	263,472	0	13,344,579	21	13,081,106	20

THREE-YEAR MOVING AVERAGES

61-63	238,802	1,488	1	65,949	28	64,461	27
62-64	224,740	1,144	1	50,813	23	49,668	22
63-65	220,973	824	0	45,615	21	44,791	20
64-66	232,232	554	0	46,056	20	45,503	20
65-67	258,883	656	0	47,926	19	47,270	18
66-68	287,442	497	0	60,322	21	59,825	21
67-69	330,488	395	0	66,667	20	66,272	20
68-70	343,441	177	0	73,158	21	72,981	21
69-71	324,159	122	0	63,266	20	63,144	19
70-72	283,980	77	0	71,454	25	71,377	25
71-73	241,228	42	0	61,248	25	61,206	25
72-74	248,528	42	0	56,923	23	56,881	23
73-75	201,721	42	0	34,499	17	34,457	17
74-76	297,850	45	0	58,387	20	58,342	20
75-77	312,571	45	0	65,808	21	65,763	21
76-78	507,597	45	0	123,258	24	123,213	24
77-79	530,708	1,949	0	158,252	30	156,303	29
78-80	597,886	3,454	1	188,340	32	184,887	31
79-81	559,069	8,050	1	176,588	32	168,538	30
80-82	724,455	15,292	2	220,381	30	205,090	28
81-83	919,363	28,790	3	271,993	30	243,203	26
82-84	898,099	32,360	4	271,130	30	238,770	27

IDAHO POWER COMPANY

ACCOUNTS 392.1 AND 392.4 THRU 392.9 TRANSPORTATION EQUIPMENT - EXCLUDING
AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	996,390	37,673	4	265,962	27	228,289	23
84-86	1,139,583	37,444	3	330,080	29	292,636	26
85-87	1,272,546	29,309	2	408,133	32	378,824	30
86-88	1,245,115	21,780	2	401,209	32	379,430	30
87-89	979,747	7,006	1	327,510	33	320,504	33
88-90	1,254,689	17,571	1	324,990	26	307,419	25
89-91	1,284,351	16,807	1	319,456	25	302,649	24
90-92	1,560,739	22,763	1	341,575	22	318,812	20
91-93	1,425,993	12,167	1	324,535	23	312,368	22
92-94	1,623,160	7,756	0	404,071	25	396,315	24
93-95	1,741,463	12,989	1	287,803	17	274,814	16
94-96	1,730,617	12,756	1	359,312	21	346,556	20
95-97	1,542,088	15,462	1	310,359	20	294,897	19
96-98	1,488,190	4,247	0	431,577	29	427,330	29
97-99	1,603,596	4,436	0	480,550	30	476,114	30
98-00	1,617,623	67-	0	431,415	27	431,483	27
99-01	1,677,275	15,708-	1-	434,850	26	450,558	27
00-02	1,682,788	15,664-	1-	286,137	17	301,801	18
01-03	1,713,285	15,667-	1-	284,580	17	300,246	18
02-04	1,446,735		0	262,864	18	262,864	18
03-05	1,256,201	17	0	236,054	19	236,037	19
04-06	1,358,998	17	0	264,728	19	264,711	19
05-07	1,300,021	4	0	246,759	19	246,755	19
06-08	2,411,827	12-	0	315,558	13	315,570	13
07-09	2,510,097	12,446-	0	280,466	11	292,912	12
08-10	2,750,343	12,433-	0	273,478	10	285,912	10
09-11	1,840,861	12,433-	1-	239,901	13	252,334	14
10-12	1,684,816		0	256,390	15	256,390	15
11-13	2,225,384		0	348,981	16	348,981	16
12-14	1,723,504		0	411,998	24	411,998	24
13-15	3,201,765	3,333-	0	533,280	17	536,613	17
FIVE-YEAR AVERAGE							
11-15	2,589,718	2,000-	0	426,735	16	428,735	17

IDAHO POWER COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	95,000		0		0		0
2015	535,472		0	260,000	49	260,000	49
TOTAL	630,472		0	260,000	41	260,000	41

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

IDAHO POWER COMPANY

ACCOUNT 310.2 LAND AND WATER RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1974	190,524.48	133,279	152,159	38,366	17.49	2,194
1979	5,620.16	3,761	4,294	1,326	17.83	74
2003	6,870.62	2,774	3,167	3,704	18.45	201
2014	23,362.16	1,753	2,001	21,361	18.49	1,155
	226,377.42	141,567	161,621	64,756		3,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 1.60

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2013	17,964.16	2,364	2,837	16,924	18.32	924
2014	1,069,953.85	88,436	106,121	1,070,828	18.34	58,388
2015	2,335,655.99	66,774	80,127	2,489,094	18.36	135,572
	70,396,751.49	46,261,361	55,512,712	21,923,715		1,227,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 1.74

IDAHO POWER COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - SCRUBBERS

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

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

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

IDAHO POWER COMPANY

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - OTHER

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

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

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

IDAHO POWER COMPANY

ACCOUNT 312.3 BOILER PLANT EQUIPMENT - RAILCARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	2,474,755.40	1,724,088	1,838,080	636,675	9.10	69,964
2010	9,559.24	1,702	1,815	7,745	24.66	314
	2,484,314.64	1,725,790	1,839,895	644,420		70,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 2.83

IDAHO POWER COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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

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

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

IDAHO POWER COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
1974	16,027,288.95	11,843,670	14,198,664	2,629,989	15.22	172,798
1977	2,428.61	1,753	2,102	448	15.57	29
1979	8,066,881.00	5,719,943	6,857,296	1,612,929	15.80	102,084
1980	26,584.67	18,675	22,388	5,526	15.91	347
1982	162.18	112	134	36	16.13	2
1983	139,948.89	95,270	114,213	32,733	16.24	2,016
1984	27,142.38	18,269	21,902	6,598	16.34	404
1986	4,683.24	3,074	3,685	1,232	16.55	74
1992	5,330.16	3,183	3,816	1,781	17.11	104
1993	8,358.58	4,893	5,866	2,911	17.20	169
1994	24,169.76	13,856	16,611	8,767	17.28	507
1995	56,750.87	31,810	38,135	21,453	17.36	1,236
1996	21,364.05	11,687	14,011	8,421	17.44	483
1997	7,031.54	3,746	4,491	2,892	17.52	165
1999	7,017.28	3,523	4,224	3,145	17.66	178
2001	47,653.41	22,289	26,721	23,315	17.79	1,311
2003	12,410.55	5,323	6,381	6,650	17.91	371
2004	24,564.89	10,006	11,996	13,798	17.97	768
2005	59,637.60	22,943	27,505	35,114	18.02	1,949
2006	211,540.21	76,220	91,376	130,742	18.07	7,235
2007	227,419.25	76,002	91,114	147,676	18.12	8,150
2008	423,452.14	129,417	155,150	289,474	18.17	15,931
2009	691,045.73	190,433	228,299	497,299	18.21	27,309
2010	1,687,228.96	409,113	490,461	1,281,129	18.25	70,199
2011	369,018.88	76,405	91,597	295,872	18.28	16,186
2012	259,683.08	43,758	52,459	220,208	18.31	12,027
2013	633,659.37	79,814	95,684	569,658	18.34	31,061
2014	307,954.75	24,410	29,264	294,089	18.37	16,009
2015	294,050.32	8,173	9,798	298,955	18.39	16,256
	29,674,461.30	18,947,770	22,715,343	8,442,841		505,358

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

IDAHO POWER COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -2						
1974	234,331.02	167,463	152,102	86,916	10.40	8,357
1979	815,662.20	549,545	499,136	332,840	11.62	28,644
1980	41,681.19	27,749	25,204	17,311	11.84	1,462
1982	1,060.80	689	626	456	12.25	37
1983	13,999.64	8,988	8,164	6,116	12.44	492
1984	8,156.81	5,170	4,696	3,624	12.63	287
1986	179,152.97	110,619	100,472	82,264	12.98	6,338
1987	410,223.37	249,801	226,887	191,541	13.15	14,566
1988	223,200.26	133,953	121,666	105,999	13.32	7,958
1989	72,816.80	43,044	39,096	35,178	13.48	2,610
1990	11,190.84	6,513	5,916	5,499	13.63	403
1991	378,044.76	216,437	196,583	189,022	13.78	13,717
1992	18,171.15	10,222	9,284	9,250	13.93	664
1997	12,500.00	6,318	5,738	7,012	14.63	479
1998	1,056.32	520	472	605	14.76	41
2001	15,620.96	6,993	6,352	9,582	15.15	632
2002	27,377.18	11,793	10,711	17,213	15.28	1,127
2003	114,246.08	47,144	42,820	73,711	15.41	4,783
2004	172,753.29	68,002	61,764	114,444	15.53	7,369
2005	4,845.53	1,808	1,642	3,300	15.66	211
2006	103,928.08	36,437	33,095	72,912	15.79	4,618
2007	863,527.93	281,811	255,961	624,838	15.92	39,249
2008	89,973.54	27,000	24,523	67,250	16.05	4,190
2009	111,066.78	30,197	27,427	85,861	16.18	5,307
2010	236,467.04	56,913	51,692	189,504	16.32	11,612
2011	11,107.26	2,290	2,080	9,249	16.46	562
2012	402,282.75	67,872	61,646	348,682	16.60	21,005
2013	42,789.71	5,430	4,932	38,714	16.75	2,311
2014	49,407.03	3,980	3,615	46,780	16.91	2,766
2015	104,140.29	3,023	2,746	103,477	17.07	6,062
	4,770,781.58	2,187,724	1,987,046	2,879,151		197,859

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

IDAHO POWER COMPANY

ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
2004	50,741.14	25,115	31,412	11,718	5.43	2,158
	50,741.14	25,115	31,412	11,718		2,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 4.25

IDAHO POWER COMPANY

ACCOUNT 316.4 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS

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

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

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

IDAHO POWER COMPANY

ACCOUNT 316.5 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1992	3,175.58	2,174	2,699			
2003	15,781.52	8,069	10,678	2,736	5.18	528
2006	4,403.80	2,013	2,664	1,079	6.01	180
2015	102,367.69	3,347	4,429	82,583	12.50	6,607
	125,728.59	15,603	20,470	86,399		7,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 5.82

IDAHO POWER COMPANY

ACCOUNT 316.7 MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 21-S1						
NET SALVAGE PERCENT.. +15						
1992	21,497.67	13,278	18,273			
2005	58,966.45	21,051	46,734	3,388	12.18	278
	80,464.12	34,329	65,007	3,388		278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 0.35

IDAHO POWER COMPANY

ACCOUNT 316.8 MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. +25						
1995	206,296.50	79,295	15,564	139,158	9.75	14,273
2011	148,535.65	12,533	2,460	108,942	17.75	6,138
2012	2,300,421.01	150,965	29,631	1,695,685	18.25	92,914
2013	36,992.49	1,734	340	27,404	18.75	1,462
2014	803,072.74	22,586	4,433	597,871	19.25	31,058
2015	289,387.79	2,713	533	216,508	19.75	10,962
	3,784,706.18	269,826	52,961	2,785,569		156,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8						4.14

IDAHO POWER COMPANY

ACCOUNT 316.9 MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
2011	13,977.04	1,493	1,482	10,398	30.60	340
	13,977.04	1,493	1,482	10,398		340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.43

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

HELLS CANYON MAINTENANCE SHOP
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -25

1956	338.56	227	352	71	46.26	2
1961	6,551.32	4,188	6,503	1,686	47.37	36
1986	1,057,202.02	466,173	723,880	597,622	51.30	11,650
1991	34,886.84	13,548	21,038	22,571	51.83	435
1993	370.76	136	211	252	52.02	5
1994	103,683.30	36,675	56,949	72,655	52.12	1,394
1995	14,173.81	4,841	7,517	10,200	52.21	195

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1992	38,069.69	14,354	24,451	23,136	51.93	446
1993	33,772.12	12,349	21,036	21,180	52.02	407
1994	89,693.73	31,727	54,045	58,073	52.12	1,114
1995	170,076.80	58,092	98,955	113,641	52.21	2,177
1996	43,912.32	14,459	24,630	30,261	52.29	579
1997	54,946.23	17,391	29,624	39,059	52.38	746
1999	75,578.20	21,916	37,332	57,140	52.54	1,088
2000	9,999.49	2,761	4,703	7,796	52.62	148
2002	28,791.56	7,122	12,132	23,858	52.77	452
2003	30,889.54	7,174	12,220	26,392	52.85	499
2004	844,724.31	183,210	312,085	743,821	52.92	14,056
2005	19,675.06	3,953	6,734	17,860	52.99	337
2006	84,455.84	15,602	26,577	78,993	53.05	1,489
2007	110,099.39	18,462	31,449	106,176	53.12	1,999
2008	28.19	4	7	28	53.18	1
2009	4,951.25	656	1,117	5,072	53.24	95
2010	18,945.36	2,156	3,673	20,009	53.30	375
2011	14,322.72	1,355	2,308	15,595	53.36	292
2012	7,768.29	581	990	8,721	53.42	163
2014	29,431.39	977	1,664	35,125	53.52	656
2015	23,899.69	271	462	29,413	53.57	549
	2,608,829.77	887,949	1,512,555	1,748,482		33,404

AMERICAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5

PROBABLE RETIREMENT YEAR.. 2-2055

NET SALVAGE PERCENT.. -25

1924	22,337.73	20,125	21,747	6,176	29.94	206
1927	7,941.92	7,061	7,630	2,297	30.62	75
1928	2,642.12	2,339	2,527	775	30.84	25
1929	506.13	446	482	151	31.05	5
1937	980.24	831	898	327	32.62	10
1938	49.01	41	44	17	32.79	1
1940	121.60	102	110	42	33.13	1
1941	1,193.12	991	1,071	421	33.30	13
1943	32.35	27	29	11	33.61	
1950	430.79	340	367	171	34.60	5
1954	428.21	329	356	180	35.08	5

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

BROWNLEE

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5

PROBABLE RETIREMENT YEAR.. 1-2071

NET SALVAGE PERCENT.. -25

1960	5,470,479.28	3,532,288	5,460,197	1,377,903	47.16	29,218
1962	9,308.41	5,890	9,105	2,531	47.58	53
1963	6,272.71	3,928	6,072	1,769	47.78	37
1964	188.71	117	181	55	47.98	1

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -25						
1983	6,964,936.11	3,661,032	3,939,785	4,766,386	42.61	111,861
1984	173,999.08	89,764	96,599	120,900	42.69	2,832
1985	31,836.73	16,109	17,336	22,460	42.76	525
1986	22,887.38	11,349	12,213	16,396	42.83	383
1987	8,674.08	4,211	4,532	6,311	42.90	147
1991	16,620.91	7,329	7,887	12,889	43.15	299
1993	74,929.41	31,225	33,602	60,059	43.27	1,388
1994	11,293.24	4,564	4,912	9,205	43.33	212
1995	33,224.61	12,997	13,987	27,544	43.38	635
1996	14,304.52	5,406	5,818	12,063	43.43	278
1997	11,447.66	4,166	4,483	9,826	43.49	226
2015	16,688.68	224	241	20,620	44.21	466
	7,380,842.41	3,848,376	4,141,393	5,084,660		119,252

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -25

1937	33,539.09	36,376	41,924			
1939	1,836.27	1,985	2,295			
1940	125.60	136	157			
1941	36.69	40	46			
1960	230.44	238	282	6	11.27	1
1964	1,001.60	1,019	1,207	45	11.30	4
1967	13,539.80	13,628	16,141	784	11.32	69
1983	71,256.88	65,581	77,673	11,398	11.39	1,001
1986	2,400.92	2,153	2,550	451	11.40	40
1987	2,055.68	1,826	2,163	407	11.40	36
1989	15,582.33	13,542	16,039	3,439	11.41	301
1990	15,224.86	13,079	15,491	3,541	11.41	310
1993	18,324.53	15,116	17,903	5,003	11.42	438
1996	8,767.14	6,873	8,140	2,819	11.43	247
1997	9,356.87	7,193	8,519	3,177	11.43	278
	193,278.70	178,785	210,529	31,069		2,725

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

LOWER MALAD

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5

PROBABLE RETIREMENT YEAR.. 3-2035

NET SALVAGE PERCENT.. -25

1919	36,025.40	37,434	30,783	14,249	16.95	841
1922	5,013.67	5,180	4,260	2,007	17.14	117
1929	220.72	225	185	91	17.53	5
1941	74.58	74	61	32	18.05	2
1945	45.36	44	36	21	18.18	1

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1961	194,114.45	124,100	191,916	50,727	47.37	1,071
1962	4,910.47	3,107	4,805	1,333	47.58	28
1964	2,857.08	1,770	2,737	834	47.98	17
1965	69,872.20	42,801	66,190	21,150	48.18	439
1966	160,799.97	97,415	150,649	50,351	48.36	1,041
1976	1,117.84	593	917	480	50.02	10
1985	2,269.19	1,023	1,582	1,254	51.19	24
1986	13,032.61	5,747	8,888	7,403	51.30	144
1987	19,346.52	8,337	12,893	11,290	51.41	220
1988	2,405.19	1,012	1,565	1,441	51.52	28
1989	6,690.27	2,744	4,243	4,119	51.63	80
1990	509.10	203	314	322	51.73	6
1991	149,302.53	57,982	89,667	96,961	51.83	1,871
1992	64,179.69	24,199	37,423	42,802	51.93	824
1993	53,929.10	19,720	30,496	36,915	52.02	710
1994	222,716.75	78,780	121,830	156,566	52.12	3,004
1995	2,173.34	742	1,147	1,569	52.21	30
1996	12,086.16	3,980	6,155	8,953	52.29	171
1998	34,848.12	10,576	16,355	27,205	52.46	519
1999	14,791.20	4,289	6,633	11,856	52.54	226
2001	281,638.51	73,768	114,079	237,969	52.70	4,516
2002	19,099.83	4,725	7,307	16,568	52.77	314
2005	17,355.48	3,487	5,393	16,302	52.99	308
2006	11,277.00	2,083	3,221	10,875	53.05	205
2010	15,355.68	1,748	2,703	16,491	53.30	309
2011	57,033.43	5,397	8,346	62,946	53.36	1,180
2012	19,231.65	1,439	2,225	21,814	53.42	408
2013	930,061.82	50,537	78,154	1,084,424	53.47	20,281
2015	7,843.63	89	138	9,667	53.57	180
	2,390,848.81	632,393	977,972	2,010,589		38,164

OXBOW

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5

PROBABLE RETIREMENT YEAR.. 1-2071

NET SALVAGE PERCENT.. -25

1959	13,202.77	8,610	10,553	5,951	46.94	127
1960	3,840.53	2,480	3,040	1,761	47.16	37
1961	6,037,891.95	3,860,100	4,731,078	2,816,287	47.37	59,453

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1961	88,348.23	56,482	92,994	17,441	47.37	368
1965	8,043.31	4,927	8,112	1,942	48.18	40
1978	15,560.73	8,001	13,173	6,278	50.30	125
	111,952.27	69,410	114,279	25,661		533

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

1981	60,819.27	29,686	42,080	33,944	50.70	670
1995	182,904.28	62,473	88,555	140,075	52.21	2,683
1999	123,294.00	35,752	50,678	103,439	52.54	1,969
2000	65,594.65	18,113	25,675	56,318	52.62	1,070
2002	15,558.79	3,849	5,456	13,993	52.77	265
2003	15,824.67	3,675	5,209	14,572	52.85	276
2005	132,205.22	26,565	37,656	127,601	52.99	2,408
2006	3,039,155.65	561,446	795,849	3,003,096	53.05	56,609
2007	9,542,899.17	1,600,225	2,268,317	9,660,307	53.12	181,858
2008	27,588.17	4,147	5,878	28,607	53.18	538
2010	65,623.36	7,470	10,589	71,440	53.30	1,340
2011	72,191.45	6,831	9,683	80,556	53.36	1,510
2012	31,727.02	2,373	3,364	36,295	53.42	679
2014	7,137.45	237	336	8,586	53.52	160
	13,382,523.15	2,362,842	3,349,325	13,378,829		252,035

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

1969	213,066.61	124,540	266,333
1970	1,484.61	857	1,856
1971	27,554.39	15,701	34,443
1975	7,758.36	4,180	9,698
1976	467.81	248	585
1977	3,704.91	1,936	4,631

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -25						
1979	251.45	127	314			
1981	51,593.48	25,183	64,492			
1982	18,860.22	9,034	23,575			
1984	2,796.95	1,288	3,496			
1985	62,023.23	27,957	77,529			
1987	807.08	348	1,009			
1989	2,255.24	925	2,819			
1991	10,345.35	4,018	12,932			
1992	34,560.79	13,031	43,201			
1993	51,787.58	18,937	64,734			
1994	241,389.37	85,385	301,737			
1995	20,194.15	6,898	25,243			
1996	12,849.36	4,231	16,062			
1997	38,129.33	12,068	47,662			
2006	366,552.97	67,716	372,358	85,833	53.05	1,618
2009	98,647.92	13,066	71,848	51,462	53.24	967
	1,267,081.16	437,674	1,446,556	137,295		2,585

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -25

1921	210,920.90	219,519	217,717	45,934	16.57	2,772
1922	30.73	32	32	7	16.63	
1924	52.72	55	55	11	16.74	1
1925	23.05	24	24	5	16.79	
1926	235.23	242	240	54	16.84	3
1927	4,283.13	4,406	4,370	984	16.90	58
1928	5,229.70	5,369	5,325	1,212	16.94	72
1929	48.72	50	50	11	16.99	1
1937	265.82	267	265	67	17.33	4
1940	66.91	67	66	17	17.43	1
1941	1,279.29	1,274	1,264	336	17.47	19
1942	7.79	8	8	2	17.50	
1945	420.92	414	411	116	17.59	7
1953	670.48	643	638	200	17.80	11
1954	10,260.25	9,803	9,723	3,103	17.82	174
1956	2,331.00	2,210	2,192	722	17.87	40

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1938	149,682.54	141,212	132,275	54,828	22.68	2,417
1940	1,348.22	1,263	1,183	502	22.81	22
1941	447.82	418	392	168	22.87	7
1942	4,310.11	4,011	3,757	1,630	22.93	71
1944	20.08	19	18	7	23.05	
1945	275.67	254	238	107	23.10	5
1946	584.39	536	502	228	23.16	10
1950	837.27	755	707	339	23.36	15
1953	5,799.56	5,161	4,834	2,415	23.50	103
1954	1,804.65	1,598	1,497	759	23.54	32
1957	65.15	57	53	28	23.66	1
1960	3,529.53	3,031	2,839	1,573	23.78	66
1962	91.80	78	73	42	23.85	2
1963	195.85	165	155	90	23.88	4
1965	2,364.90	1,970	1,845	1,111	23.94	46
1966	7,355.41	6,085	5,700	3,494	23.98	146
1968	78.73	64	60	38	24.04	2
1969	1,452.40	1,176	1,102	714	24.06	30
1970	3,343.75	2,687	2,517	1,663	24.09	69
1971	3,481.52	2,776	2,600	1,752	24.12	73
1977	2,300.42	1,737	1,627	1,248	24.27	51
1981	15,100.72	10,905	10,215	8,661	24.35	356
1982	32,104.17	22,894	21,445	18,685	24.37	767
1983	34,075.28	23,986	22,468	20,126	24.39	825
1984	46,415.16	32,227	30,187	27,832	24.41	1,140
1985	18,097.33	12,384	11,600	11,021	24.43	451
1987	27,573.89	18,288	17,131	17,337	24.47	709
1990	1,868.83	1,175	1,101	1,235	24.52	50
1991	197,908.82	121,981	114,261	133,125	24.53	5,427
1993	4,778.10	2,819	2,641	3,332	24.56	136
1996	9,549.81	5,213	4,883	7,054	24.60	287
1997	77,837.99	41,210	38,602	58,696	24.62	2,384
2002	6,605.42	2,884	2,701	5,555	24.68	225
2013	64,467.76	7,304	6,842	73,743	24.78	2,976
2014	9,873.88	695	651	11,691	24.79	472
2015	24,215.76	598	560	29,710	24.79	1,198
	759,842.69	479,616	449,262	500,541		20,575

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1995	10,131,761.46	5,685,185	5,320,107	7,344,595	24.59	298,682
2012	86,916.09	13,316	12,461	96,184	24.77	3,883
2013	25,754.47	2,918	2,731	29,462	24.78	1,189
2015	17,272.34	427	400	21,191	24.79	855
	10,261,704.36	5,701,846	5,335,698	7,491,432		304,609

THOUSAND SPRINGS

INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -25

1919	14,186.88	15,203	17,734			
1921	90,051.98	96,203	112,565			
1922	1,368.56	1,460	1,711			
1926	1,829.53	1,939	2,287			
1928	411.52	435	514			
1930	136.31	143	170			
1936	13.15	14	16			
1938	417.59	433	522			
1939	492.40	509	616			
1940	32.20	33	40			
1941	1,613.92	1,661	2,017			
1947	236.33	240	295			
1952	3,887.39	3,887	4,859			
1954	375.59	373	469			
1955	5,319.19	5,267	6,649			
1958	84.80	83	106			
1960	8,217.43	7,992	10,272			
1966	75.82	72	95			
1967	24,095.35	22,726	30,119			
1968	92.24	87	115			
1970	3,382.06	3,140	4,228			
1971	1,413.30	1,305	1,767			
1982	5,544.77	4,721	6,931			
1984	22,715.83	18,959	28,087	308	15.30	20
1985	2,781.19	2,297	3,403	74	15.30	5
1989	31,329.09	24,618	36,470	2,691	15.33	176
1990	9,167.13	7,103	10,523	936	15.33	61
1991	13,183.42	10,058	14,900	1,579	15.34	103

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -25						
1992	7,289.23	5,473	8,108	1,004	15.34	65
1993	29,116.38	21,474	31,813	4,583	15.35	299
1994	6,387.53	4,625	6,852	1,133	15.35	74
1995	18,107.50	12,844	19,028	3,607	15.36	235
1996	8,831.40	6,132	9,084	1,955	15.36	127
1997	15,437.50	10,465	15,503	3,793	15.37	247
2010	32,863.37	10,727	15,892	25,188	15.42	1,633
	360,487.88	302,701	403,761	46,849		3,045

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -25

1948	308,348.77	298,478	285,161	100,275	18.27	5,489
1954	100.49	95	91	35	18.43	2
1956	168.15	158	151	59	18.48	3
1965	191.01	172	164	74	18.66	4
1971	4,420.21	3,840	3,669	1,857	18.76	99
1974	2,824.33	2,401	2,294	1,237	18.80	66
1981	1,386.08	1,108	1,059	674	18.89	36
1986	11,834.82	8,918	8,520	6,273	18.94	331
1988	260.33	191	182	143	18.96	8
1989	245.12	177	169	137	18.97	7
1990	8,792.21	6,239	5,961	5,030	18.98	265
1991	5,046.05	3,519	3,362	2,946	18.99	155
1993	8,950.34	6,006	5,738	5,450	19.01	287
2006	5,251.95	2,161	2,065	4,500	19.10	236
2008	4,296.47	1,499	1,432	3,938	19.11	206
2009	1,530.75	481	460	1,454	19.11	76
	363,647.08	335,443	320,477	134,082		7,270

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1937	415,174.86	417,609	403,784	115,184	17.33	6,647
1938	1,478.61	1,484	1,435	413	17.36	24
1939	276.82	277	268	78	17.40	4
1940	4,564.54	4,557	4,406	1,300	17.43	75
1941	105.61	105	102	30	17.47	2
1945	3,063.55	3,016	2,916	913	17.59	52
1946	1,267.06	1,244	1,203	381	17.62	22
1948	24,767.33	24,156	23,356	7,603	17.68	430
1949	180.66	176	170	56	17.70	3
1951	2,560.26	2,473	2,391	809	17.75	46
1952	13,004.99	12,514	12,100	4,157	17.78	234
1954	2,574.53	2,460	2,379	840	17.82	47
1955	245.61	234	226	81	17.84	5
1957	1,812.60	1,711	1,654	611	17.89	34
1958	473.14	445	430	161	17.91	9
1961	198.46	184	178	70	17.97	4
1964	418.90	383	370	153	18.02	8
1965	228.21	208	201	84	18.04	5
1971	340.02	298	288	137	18.13	8
1972	6,486.17	5,657	5,470	2,638	18.14	145
1973	958.83	830	803	396	18.15	22
1978	13,712.35	11,412	11,034	6,106	18.22	335
1981	8,417.21	6,810	6,585	3,937	18.25	216
1982	9,617.22	7,701	7,446	4,575	18.26	251
1983	62,246.29	49,308	47,676	30,132	18.27	1,649
1984	49,087.52	38,440	37,167	24,192	18.28	1,323
1985	34,226.84	26,481	25,604	17,179	18.29	939
1986	4,505.76	3,442	3,328	2,304	18.30	126
1987	3,166.58	2,386	2,307	1,651	18.31	90
1988	585.88	435	421	312	18.32	17
1989	28,908.36	21,157	20,457	15,679	18.33	855
1990	20,877.88	15,036	14,538	11,559	18.34	630
1991	51,605.14	36,552	35,342	29,164	18.34	1,590
1993	57,841.23	39,452	38,146	34,156	18.36	1,860
1994	29,549.67	19,737	19,084	17,853	18.37	972
2010	11,007.62	3,132	3,028	10,731	18.46	581
2012	11,220.28	2,213	2,140	11,886	18.47	644

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 115-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -25						
1984	166,721.15	130,559	126,585	81,816	18.28	4,476
1985	143,430.51	110,972	107,594	71,694	18.29	3,920
1994	3,266.50	2,182	2,116	1,968	18.37	107
2006	27,991.43	11,797	11,438	23,551	18.44	1,277
2007	8,060.76	3,150	3,054	7,022	18.45	381
2009	21,085.80	6,812	6,605	19,753	18.45	1,071
2011	19,107.86	4,648	4,507	19,378	18.46	1,050
	389,664.01	270,120	261,898	225,182		12,282
	175,994,624.75	75,680,887	88,949,107	131,044,170		3,671,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.7 2.09

IDAHO POWER COMPANY

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

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

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

IDAHO POWER COMPANY

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1960	7,895,824.78	5,399,228	6,203,405	3,271,585	41.76	78,343
	7,895,824.78	5,399,228	6,203,405	3,271,585		78,343
	19,460,506.20	13,271,498	14,530,592	8,822,016		210,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9						1.08

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

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

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
2013	92,505.16	4,821	5,759	105,247	55.06	1,911
2014	15,153.91	482	576	17,609	55.06	320
2015	438,115.90	4,732	5,653	520,086	55.07	9,444
	53,506,997.92	33,330,095	39,815,109	24,393,289		539,008

BLISS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1950	7,130,944.04	6,749,952	6,660,068	1,897,065	17.40	109,027
1952	244.19	229	226	67	17.60	4
1961	987.47	888	876	309	18.23	17
1964	6,944.86	6,143	6,061	2,273	18.35	124
1967	1,189.00	1,034	1,020	407	18.43	22
1972	3,579.78	3,013	2,973	1,323	18.52	71
1991	238,329.85	162,649	160,483	125,513	18.58	6,755
1995	6,077.96	3,826	3,775	3,518	18.58	189
1997	2,278.82	1,364	1,346	1,389	18.58	75
2005	22,685.97	9,829	9,698	17,525	18.58	943
2006	29,929.77	12,151	11,989	23,927	18.58	1,288
2007	705,908.41	265,885	262,344	584,746	18.58	31,472
2008	16,151.92	5,574	5,500	13,883	18.58	747
2010	223,175.50	61,171	60,356	207,454	18.58	11,165
2011	25,460.83	5,957	5,878	24,675	18.58	1,328
2014	184,664.42	16,553	16,333	205,265	18.58	11,048
2015	365,029.11	11,481	11,328	426,707	18.58	22,966
	8,963,581.90	7,317,699	7,220,255	3,536,043		197,241

CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -20						
1983	3,143,493.19	1,596,316	1,746,512	2,025,680	44.30	45,726
1985	2,137.27	1,043	1,141	1,424	44.48	32
	3,145,630.46	1,597,359	1,747,653	2,027,104		45,758

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1917	60,439.46	65,957	60,456	12,071	8.78	1,375
1937	26,614.53	28,094	25,751	6,187	10.46	591
1940	165.09	173	159	40	10.66	4
1985	20,972.93	18,276	16,752	8,416	11.50	732
1990	433,043.23	358,139	328,269	191,383	11.50	16,642
1991	10,137.97	8,279	7,589	4,577	11.50	398
2000	33,611.52	23,154	21,223	19,111	11.50	1,662
2013	1,759,275.43	376,985	345,543	1,765,587	11.50	153,529
	2,344,260.16	879,057	805,741	2,007,371		174,933

HELLS CANYON

INTERIM SURVIVOR CURVE.. IOWA 100-S4

PROBABLE RETIREMENT YEAR.. 1-2071

NET SALVAGE PERCENT.. -20

1967	51,405,539.71	31,586,031	34,445,584	27,241,064	46.19	589,761
1969	4,197.95	2,497	2,723	2,314	47.29	49
1971	610.13	351	383	349	48.31	7
1989	60,816.20	24,084	26,264	46,715	53.80	868
2008	188,429.53	27,129	29,585	196,530	55.01	3,573
2010	16,151.92	1,761	1,920	17,462	55.03	317
2011	21,474.00	1,948	2,124	23,644	55.04	430
2014	234,914.29	7,476	8,153	273,744	55.06	4,972
	51,932,133.73	31,651,277	34,516,737	27,801,823		599,977

LOWER MALAD

INTERIM SURVIVOR CURVE.. IOWA 100-S4

PROBABLE RETIREMENT YEAR.. 3-2035

NET SALVAGE PERCENT.. -20

1948	1,327,140.75	1,258,782	1,169,845	422,724	17.71	23,869
1952	16,690.13	15,551	14,452	5,576	18.17	307
1954	11,744.13	10,842	10,076	4,017	18.36	219
1957	488.94	445	414	173	18.61	9
1958	285.48	258	240	103	18.68	6
1959	27,674.89	24,926	23,165	10,045	18.74	536
1963	646.77	570	530	246	18.95	13

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -20						
1965	42,271.34	36,842	34,239	16,487	19.02	867
1980	574,026.92	446,722	415,160	273,673	19.24	14,224
1982	10,714.59	8,167	7,590	5,268	19.24	274
1985	6,014.04	4,424	4,111	3,105	19.25	161
1987	5,738.98	4,110	3,820	3,067	19.25	159
1991	4,219.06	2,835	2,635	2,428	19.25	126
1997	38,665.25	22,738	21,131	25,267	19.25	1,313
2000	12,216.05	6,539	6,077	8,582	19.25	446
2007	160,356.21	58,942	54,778	137,650	19.25	7,151
2008	2,615,897.61	880,103	817,921	2,321,157	19.25	120,580
2011	66,088.26	15,026	13,964	65,342	19.25	3,394
	4,920,879.40	2,797,822	2,600,146	3,304,909		173,654

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 100-S4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -20

1919	90,169.18	94,797	93,515	14,688	12.16	1,208
1935	5,149.42	5,163	5,093	1,086	15.22	71
1942	3,481.53	3,404	3,358	820	16.37	50
1944	11,749.20	11,399	11,245	2,854	16.66	171
1949	5,284,539.03	5,023,441	4,955,494	1,385,952	17.29	80,159
1951	592.95	559	551	160	17.50	9
1954	716.91	667	658	202	17.78	11
1961	836.19	752	742	262	18.23	14
1972	3,896.92	3,280	3,236	1,441	18.52	78
1984	5,236.96	3,953	3,900	2,385	18.58	128
1985	33,752.13	25,170	24,830	15,673	18.58	844
1989	19,438.80	13,712	13,527	9,800	18.58	527
1992	752,157.28	504,060	497,242	405,347	18.58	21,816
1995	227,782.42	143,383	141,444	131,895	18.58	7,099
2004	14,004.77	6,425	6,338	10,468	18.58	563
2006	130,243.18	52,877	52,162	104,130	18.58	5,604
2007	637.98	240	237	529	18.58	28

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

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

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

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

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1952	9,654,551.39	9,059,715	8,830,783	2,754,679	17.60	156,516
1953	5,288.08	4,940	4,815	1,531	17.69	87
1955	497.77	461	449	148	17.86	8
1956	3,100.75	2,857	2,785	936	17.93	52
1961	678.10	610	595	219	18.23	12
1964	1,329.48	1,176	1,146	449	18.35	24
1968	738.79	638	622	265	18.46	14
1980	7,129.30	5,617	5,475	3,080	18.57	166
1989	5,395.77	3,806	3,710	2,765	18.58	149
1991	7,426.17	5,068	4,940	3,971	18.58	214
1992	24,728.83	16,572	16,153	13,521	18.58	728
1994	4,928.45	3,173	3,093	2,821	18.58	152
2003	2,762.25	1,333	1,299	2,015	18.58	108
2006	16,723.36	6,789	6,617	13,451	18.58	724
2007	268,493.12	101,130	98,575	223,617	18.58	12,035
2008	167,821.68	57,915	56,452	144,934	18.58	7,801
2009	31,062.20	9,660	9,416	27,859	18.58	1,499
2010	205,582.29	56,348	54,924	191,775	18.58	10,322
2011	722.37	169	165	702	18.58	38
2012	258,571.78	49,183	47,940	262,346	18.58	14,120
2013	40,511.16	5,766	5,620	42,993	18.58	2,314
2014	99,267.26	8,898	8,673	110,448	18.58	5,944
	10,807,310.35	9,401,824	9,164,247	3,804,525		213,027

SWAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 100-S4

PROBABLE RETIREMENT YEAR.. 8-2042

NET SALVAGE PERCENT.. -20

1928	267,078.25	264,975	260,454	60,040	16.97	3,538
1937	9,688.05	9,199	9,042	2,584	19.89	130
1963	36.48	29	29	15	25.77	1
1972	2,466.24	1,842	1,811	1,149	26.40	44
1986	9,111,138.39	5,744,172	5,646,168	5,287,198	26.65	198,394
1988	3,592.90	2,190	2,153	2,159	26.65	81
1989	429,666.46	257,026	252,641	262,959	26.66	9,863
1990	740.33	434	427	462	26.66	17
1994	3,758,661.78	2,013,575	1,979,220	2,531,174	26.66	94,943
1995	66.79	35	34	46	26.66	2

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -20						
1997	340.60	167	164	245	26.67	9
2003	57,982.54	22,204	21,825	47,754	26.67	1,791
2007	215,428.06	62,478	61,412	197,102	26.67	7,390
2014	2,132,578.21	136,272	133,947	2,425,147	26.67	90,932
	15,989,465.08	8,514,598	8,369,326	10,818,032		407,135

TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1938	254,658.52	242,617	211,075	94,515	19.41	4,869
1939	96.15	91	79	36	19.70	2
1950	48.54	43	37	21	22.40	1
1952	904.65	797	693	392	22.79	17
1962	2,367.32	1,955	1,701	1,140	24.19	47
1969	5,013.90	3,930	3,419	2,598	24.68	105
2013	66,603.06	7,266	6,321	73,602	25.00	2,944
2015	1,024,790.21	24,115	20,980	1,208,768	25.00	48,351
	1,354,482.35	280,814	244,306	1,381,073		56,336

TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1995	7,625,243.00	4,122,664	3,552,480	5,597,812	25.00	223,912
2006	20,537.81	6,786	5,847	18,798	25.00	752
	7,645,780.81	4,129,450	3,558,327	5,616,610		224,664

THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1919	117,866.32	125,533	141,440			
1921	275,139.02	291,775	330,167			

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1928	35.27	37	42			
1929	12,013.56	12,509	14,416			
1931	2,748.42	2,847	3,298			
1939	4,173.76	4,230	4,914	95	13.73	7
1940	82.37	83	96	2	13.84	
1944	2,151.10	2,147	2,494	87	14.26	6
1946	43.98	44	51	2	14.44	
1954	1,249.04	1,204	1,399	100	15.01	7
1977	136,447.28	116,761	135,633	28,104	15.49	1,814
1987	139,855.44	108,706	126,276	41,550	15.50	2,681
1991	1,270,097.34	933,522	1,084,407	439,710	15.50	28,368
1996	95,018.21	63,526	73,794	40,228	15.50	2,595
2004	26,521.71	13,556	15,747	16,079	15.50	1,037
2011	1,977,005.73	533,792	620,069	1,752,338	15.50	113,054
	4,060,448.55	2,210,272	2,554,243	2,318,295		149,569

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 100-S4
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -20

1948	1,208,792.27	1,146,530	1,144,853	305,697	17.71	17,261
1953	1,098.78	1,019	1,018	301	18.27	16
1965	1,832.99	1,598	1,596	604	19.02	32
1967	8,576.49	7,385	7,374	2,918	19.08	153
1986	4,267.41	3,099	3,094	2,026	19.25	105
1988	45,385.94	32,037	31,990	22,473	19.25	1,167
1991	7,408.61	4,979	4,972	3,919	19.25	204
1995	15,165.95	9,386	9,372	8,827	19.25	459
2008	49,578.78	16,680	16,656	42,839	19.25	2,225
2015	20,419.52	620	619	23,884	19.25	1,241
	1,362,526.74	1,223,333	1,221,544	413,488		22,863

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1937	398,868.53	397,149	337,821	140,822	15.57	9,044
1991	185,720.64	126,745	107,811	115,054	18.58	6,192
2005	452,974.92	196,267	166,948	376,622	18.58	20,270
2006	70,626.64	28,673	24,390	60,362	18.58	3,249
2008	180,205.43	62,188	52,898	163,349	18.58	8,792
2015	54,924.48	1,727	1,469	64,440	18.58	3,468
	1,343,320.64	812,749	691,336	920,649		51,015

UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1947	2,132,576.49	2,044,023	2,025,364	533,728	17.06	31,285
1949	254.55	242	240	66	17.29	4
1982	50,242.22	38,781	38,427	21,864	18.58	1,177
1986	2,712.46	1,997	1,979	1,276	18.58	69
1991	6,259.23	4,272	4,233	3,278	18.58	176
2004	483,981.33	222,037	220,010	360,768	18.58	19,417
2006	48,298.58	19,608	19,429	38,529	18.58	2,074
2007	138,996.83	52,354	51,876	114,920	18.58	6,185
2008	7,367.66	2,543	2,520	6,321	18.58	340
2009	642,369.07	199,779	197,955	572,888	18.58	30,834
2010	41,600.16	11,402	11,298	38,622	18.58	2,079
2015	56,533.82	1,778	1,762	66,079	18.58	3,556
	3,611,192.40	2,598,816	2,575,092	1,758,339		97,196

UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1937	167,587.22	166,865	156,429	44,676	15.57	2,869
1939	66.09	65	61	18	15.90	1
1943	343,750.81	334,782	313,844	98,657	16.52	5,972
1946	177.74	171	160	53	16.93	3
1947	40,396.36	38,719	36,297	12,178	17.06	714
1948	604.81	577	541	185	17.18	11

IDAHO POWER COMPANY

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -20						
1953	2,880.81	2,691	2,523	934	17.69	53
1986	8,061.70	5,936	5,565	4,109	18.58	221
1988	32,764.91	23,465	21,997	17,320	18.58	932
2006	129,825.35	52,707	49,411	106,380	18.58	5,726
2014	449,801.33	40,320	37,798	501,963	18.58	27,016
	1,175,917.13	666,298	624,626	786,475		43,518
HELLS CANYON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -20						
1967	1,263,725.45	776,494	1,248,874	267,596	46.19	5,793
1983	2,459,443.25	1,126,582	1,811,939	1,139,393	52.64	21,645
	3,723,168.70	1,903,076	3,060,813	1,406,989		27,438
	245,026,937.25	145,208,710	156,873,674	137,158,650		4,451,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 1.82

IDAHO POWER COMPANY

ACCOUNT 332.3 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. 0						
1997	5,472,398.44	1,375,925	2,018,617	3,453,781	55.08	62,705
	5,472,398.44	1,375,925	2,018,617	3,453,781		62,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.1						1.15

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

BLISS

INTERIM SURVIVOR CURVE.. IOWA 90-S2

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -10

1950	2,873,634.72	2,484,039	2,467,882	693,116	16.15	42,917
1952	418.06	359	357	103	16.29	6
1959	773.09	646	642	209	16.77	12
1964	7,470.69	6,094	6,054	2,163	17.08	127

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1966	9,174.16	7,403	7,355	2,737	17.20	159
1972	548.90	427	424	180	17.53	10
1978	2,236.45	1,658	1,647	813	17.82	46
1983	223,909.71	157,768	156,742	89,559	18.03	4,967
1985	6,144.79	4,227	4,200	2,560	18.10	141
1987	609,666.22	408,355	405,699	264,934	18.17	14,581
1988	81,740.40	53,965	53,614	36,300	18.20	1,995
1991	18,100.05	11,378	11,304	8,606	18.29	471
1992	7,291.73	4,500	4,471	3,550	18.32	194
1993	26,489.74	16,031	15,927	13,212	18.34	720
1994	59,884.20	35,485	35,254	30,618	18.36	1,668
1995	141,076.12	81,707	81,176	74,008	18.39	4,024
1997	41,149.84	22,657	22,510	22,755	18.43	1,235
1998	27,427.28	14,682	14,587	15,584	18.44	845
1999	50,646.45	26,277	26,106	29,605	18.46	1,604
2007	9,708.26	3,356	3,334	7,345	18.55	396
2008	208,574.87	66,056	65,626	163,806	18.55	8,831
2009	17,167.17	4,898	4,866	14,018	18.56	755
2010	3,841.36	966	960	3,266	18.56	176
2012	80,318.78	14,012	13,921	74,430	18.57	4,008
2013	134,268.54	17,524	17,410	130,285	18.57	7,016
2014	66,699.49	5,481	5,445	67,924	18.58	3,656
	4,708,361.07	3,449,951	3,427,511	1,751,686		100,560

CASCADE

INTERIM SURVIVOR CURVE.. IOWA 90-S2

PROBABLE RETIREMENT YEAR.. 1-2061

NET SALVAGE PERCENT.. -10

1983	8,866,832.00	4,345,191	4,411,436	5,342,080	39.58	134,969
1985	90,584.87	42,629	43,279	56,364	40.07	1,407
1993	18,472.48	7,073	7,181	13,139	41.84	314
1996	51,666.41	17,847	18,119	38,714	42.40	913
1998	2,708.45	864	877	2,102	42.73	49
2010	33,743.75	4,107	4,170	32,949	44.20	745
2014	565,397.62	20,288	20,597	601,340	44.49	13,516
2015	470,335.70	5,743	5,831	511,539	44.55	11,482
	10,099,741.28	4,443,742	4,511,489	6,598,226		163,395

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1919	12,620.78	11,731	11,202	2,681	13.51	198
1921	136,152.39	126,115	120,427	29,341	13.70	2,142
1922	10.14	9	9	3	13.80	
1927	60.62	56	53	13	14.27	1
1929	1,883.24	1,718	1,641	431	14.45	30
1930	93.40	85	81	22	14.54	2
1936	2,602.13	2,338	2,233	630	15.06	42
1956	4,342.66	3,673	3,507	1,270	16.57	77
1963	44,894.13	36,807	35,147	14,237	17.02	836
1964	7,845.37	6,400	6,111	2,519	17.08	147
1966	2,058.90	1,661	1,586	679	17.20	39
1980	23,340.00	16,977	16,211	9,463	17.91	528
1983	3,951.44	2,784	2,658	1,688	18.03	94
1985	10,134.46	6,972	6,658	4,490	18.10	248
1987	885,929.99	593,397	566,632	407,891	18.17	22,449
1988	139,026.42	91,785	87,645	65,284	18.20	3,587
1992	19,604.53	12,098	11,552	10,013	18.32	547
1998	248,004.96	132,758	126,770	146,036	18.44	7,920
2007	120,059.85	41,499	39,627	92,439	18.55	4,983
2008	1,283.77	407	389	1,024	18.55	55
2010	877,945.92	220,768	210,810	754,930	18.56	40,675
2013	125,790.13	16,417	15,677	122,693	18.57	6,607
	2,667,635.23	1,326,455	1,266,625	1,667,774		91,207

STRIKE

INTERIM SURVIVOR CURVE.. IOWA 90-S2

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -10

1952	2,931,389.84	2,516,809	2,333,746	890,783	16.29	54,683
1954	6,622.80	5,645	5,234	2,051	16.43	125
1955	7,404.03	6,287	5,830	2,315	16.50	140
1965	8,252.29	6,696	6,209	2,869	17.14	167
1980	2,934.40	2,134	1,979	1,249	17.91	70
1983	237,480.01	167,330	155,159	106,069	18.03	5,883
1988	496,446.04	327,753	303,914	242,177	18.20	13,306
1989	329,514.17	214,243	198,660	163,806	18.23	8,986
1991	33,242.77	20,897	19,377	17,190	18.29	940
1992	10,143.47	6,259	5,804	5,354	18.32	292

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1993	8,715.81	5,275	4,891	4,696	18.34	256
1995	7,585.60	4,393	4,073	4,271	18.39	232
1997	4,321.06	2,379	2,206	2,547	18.43	138
1999	86,122.25	44,683	41,433	53,302	18.46	2,887
2000	30,209.42	15,147	14,045	19,185	18.48	1,038
2009	2,368,189.81	675,687	626,540	1,978,469	18.56	106,599
2011	2,110,382.81	452,816	419,880	1,901,541	18.57	102,399
2012	38,895.74	6,785	6,291	36,494	18.57	1,965
2013	382,561.35	49,930	46,298	374,519	18.57	20,168
2014	14,260.18	1,172	1,087	14,599	18.58	786
	9,114,673.85	4,532,320	4,202,657	5,823,484		321,060

SWAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 90-S2
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -10

1994	25,328,612.17	12,571,933	11,621,015	16,240,458	26.05	623,434
1995	109.29	53	49	71	26.11	3
2000	94,232.06	38,378	35,475	68,180	26.33	2,589
2001	302,707.30	118,111	109,177	223,801	26.36	8,490
2012	18,618.86	2,382	2,202	18,279	26.60	687
2015	355,194.85	7,201	6,656	384,058	26.63	14,422
	26,099,474.53	12,738,058	11,774,575	16,934,847		649,625

TWIN FALLS

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

1938	170,167.75	144,978	125,599	61,586	18.90	3,259
1942	46.80	39	34	18	19.43	1
1943	147.46	123	107	56	19.57	3
1945	2,009.05	1,670	1,447	763	19.83	38
1964	2,216.59	1,676	1,452	986	22.10	45
1971	48,402.10	34,743	30,099	23,143	22.81	1,015
1992	1,974.69	1,063	921	1,251	24.40	51
1993	75,084.73	39,489	34,211	48,383	24.45	1,979

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1996	468,611.10	227,705	197,268	318,204	24.58	12,946
1997	38,245.74	18,028	15,618	26,452	24.62	1,074
2004	623,537.98	217,112	188,091	497,801	24.83	20,048
	1,430,443.99	686,626	594,845	978,643		40,459
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1995	15,676,967.76	7,836,320	6,993,426	10,251,238	24.54	417,736
1999	1,494.81	658	587	1,057	24.69	43
2014	299,980.42	18,700	16,689	313,290	24.97	12,547
	15,978,442.99	7,855,678	7,010,702	10,565,585		430,326
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1919	21,071.91	19,985	16,796	6,383	11.92	535
1921	49,704.60	47,011	39,510	15,165	12.06	1,257
1923	1,857.04	1,751	1,472	571	12.21	47
1930	7.74	7	6	3	12.68	
1939	190.72	175	147	63	13.23	5
1943	159.57	145	122	54	13.46	4
1955	2,423.80	2,132	1,792	874	14.08	62
1964	25,691.86	21,835	18,351	9,910	14.49	684
1967	3,165.29	2,653	2,230	1,252	14.61	86
1969	0.10		0			
1983	10,249.74	7,667	6,444	4,831	15.14	319
1986	64,830.48	46,923	39,436	31,878	15.22	2,094
1990	41,577.62	28,538	23,984	21,751	15.30	1,422
1992	12,463.62	8,288	6,966	6,744	15.33	440
1993	171,817.85	112,230	94,322	94,677	15.35	6,168
1999	47,633.22	27,060	22,742	29,654	15.43	1,922

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
2005	119,003.02	47,346	38,349	92,555	18.53	4,995
2007	94,437.33	32,643	26,440	77,441	18.55	4,175
2009	241,045.80	68,775	55,705	209,445	18.56	11,285
2012	909,313.46	158,629	128,484	871,761	18.57	46,945
	2,421,216.32	1,081,914	876,313	1,787,025		98,374
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 90-S2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -10						
1947	582,908.55	508,683	396,593	244,607	15.93	15,355
1949	5,924.68	5,139	4,007	2,511	16.07	156
1982	1,123.18	800	624	612	17.99	34
1983	2,293.54	1,616	1,260	1,263	18.03	70
1989	2,135.56	1,388	1,082	1,267	18.23	70
1991	3,070.59	1,930	1,505	1,873	18.29	102
2004	13,464.36	5,674	4,424	10,387	18.52	561
2006	1,430,445.39	533,098	415,628	1,157,862	18.54	62,452
2008	201,106.24	63,691	49,656	171,560	18.55	9,249
2009	1,391,971.53	397,155	309,640	1,221,528	18.56	65,815
2010	34,683.88	8,722	6,800	31,352	18.56	1,689
2011	35,808.96	7,683	5,990	33,400	18.57	1,799
	3,704,936.46	1,535,579	1,197,208	2,878,222		157,352
	211,679,355.31	100,173,472	108,648,541	124,198,749		4,159,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.9 1.96

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -15						
1996	27,530.33	10,737	11,680	19,979	31.08	643
1997	14,514.13	5,448	5,927	10,765	31.37	343
1999	118,032.45	40,731	44,310	91,427	31.91	2,865
2000	126,565.90	41,660	45,321	100,230	32.17	3,116
2001	37,165.23	11,640	12,663	30,077	32.41	928
2002	80,291.01	23,803	25,895	66,440	32.65	2,035
2005	73,309.95	17,819	19,385	64,922	33.32	1,948
2007	34,496.04	7,050	7,669	32,001	33.73	949
2008	109,783.70	20,198	21,973	104,279	33.92	3,074
2011	19,177.15	2,253	2,451	19,603	34.46	569
2012	47,935.60	4,477	4,870	50,256	34.62	1,452
2014	792,105.13	33,413	36,349	874,572	34.93	25,038
2015	6,933.80	101	110	7,864	35.08	224
	3,810,069.14	1,635,588	1,779,303	2,602,277		89,069

BROWNLEE
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -15

1960	704,150.14	559,796	654,644	155,129	16.67	9,306
1963	2,297.08	1,758	2,056	586	18.07	32
1967	6,097.37	4,405	5,151	1,861	20.08	93
1969	7,603.63	5,320	6,221	2,523	21.14	119
1973	48,206.25	31,458	36,788	18,649	23.34	799
1976	38,234.10	23,534	27,521	16,448	25.06	656
1979	2,411.31	1,392	1,628	1,145	26.82	43
1980	2,273,485.51	1,282,730	1,500,067	1,114,442	27.41	40,658
1982	4,021.06	2,162	2,528	2,096	28.60	73
1984	11,741.20	5,999	7,015	6,487	29.79	218
1986	9,003.56	4,355	5,093	5,261	30.98	170
1987	834.38	392	458	501	31.57	16
1989	4,636.24	2,050	2,397	2,934	32.74	90
1990	10,095.90	4,321	5,053	6,557	33.32	197
1991	99,204.76	41,045	47,999	66,086	33.90	1,949
1992	80,083.27	31,983	37,402	54,694	34.47	1,587
1993	24,277.59	9,345	10,928	16,991	35.04	485
1995	61,452.19	21,850	25,552	45,118	36.15	1,248
1996	7,985.30	2,721	3,182	6,001	36.69	164

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
1998	2,221,532.38	690,424	807,405	1,747,358	37.75	46,288
1999	10,567.40	3,122	3,651	8,502	38.27	222
2000	21,455.10	6,004	7,021	17,652	38.78	455
2001	193,279.91	51,045	59,694	162,578	39.28	4,139
2002	68,450.96	16,998	19,878	58,841	39.76	1,480
2003	26,864.17	6,233	7,289	23,605	40.24	587
2004	153,344.36	33,053	38,653	137,693	40.71	3,382
2005	59,555.74	11,849	13,857	54,632	41.16	1,327
2006	36,959.75	6,724	7,863	34,640	41.61	832
2007	4,319.33	712	833	4,135	42.04	98
2008	419,613.79	61,647	72,092	410,464	42.47	9,665
2009	1,161,151.20	149,596	174,943	1,160,381	42.88	27,061
2010	1,828,847.58	202,052	236,286	1,866,888	43.28	43,135
2011	244,947.50	22,386	26,179	255,511	43.67	5,851
2012	98,829.58	7,134	8,343	105,311	44.05	2,391
2013	207,297.08	10,811	12,643	225,749	44.42	5,082
2014	708,721.84	22,658	26,497	788,533	44.77	17,613
2015	525,877.64	5,709	6,676	598,083	45.12	13,255
	11,387,436.15	3,344,773	3,911,488	9,184,064		240,766

BLISS
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -15

1992	13,030.06	8,186	5,439	9,546	16.91	565
1994	732.92	442	294	549	17.03	32
1995	335,645.97	198,003	131,559	254,434	17.09	14,888
1996	30,216.99	17,395	11,558	23,192	17.15	1,352
1997	13,348.96	7,484	4,973	10,379	17.21	603
1999	1,225,620.82	647,747	430,381	979,083	17.31	56,562
2002	102,958.20	48,712	32,366	86,036	17.44	4,933
2003	1,052.79	476	316	894	17.48	51
2004	28,686.31	12,333	8,194	24,795	17.52	1,415
2005	9,148.75	3,714	2,468	8,053	17.56	459
2006	11,632.55	4,422	2,938	10,439	17.60	593
2011	1,071,936.07	235,315	156,350	1,076,377	17.76	60,607

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
2013	417,290.19	55,700	37,009	442,875	17.82	24,853
2014	337,737.93	28,248	18,769	369,630	17.85	20,708
2015	340,950.21	10,049	6,677	385,416	17.87	21,568
	3,939,988.72	1,278,226	849,288	3,681,699		209,189

CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -15						
1983	1,380,908.46	745,031	373,851	1,214,193	27.96	43,426
1989	1,280.22	592	297	1,175	30.78	38
1993	5,050.09	2,062	1,035	4,773	32.51	147
1998	233,934.47	78,625	39,453	229,571	34.46	6,662
2000	6,399.33	1,954	981	6,379	35.17	181
2002	201,705.97	55,128	27,663	204,299	35.83	5,702
2003	145,256.62	37,264	18,699	148,346	36.15	4,104
2005	21,852.80	4,855	2,436	22,695	36.75	618
2007	289,238.49	53,669	26,931	305,694	37.32	8,191
2010	36,293.11	4,583	2,300	39,437	38.10	1,035
2012	227,055.53	18,897	9,482	251,631	38.58	6,522
2013	20,546.57	1,252	628	23,000	38.80	593
2014	39,355.75	1,459	732	44,527	39.02	1,141
	2,608,877.41	1,005,371	504,488	2,495,721		78,360

CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -15						
1937	98.28	99	70	43	6.88	6
1940	69.87	69	49	32	7.27	4
1959	288.49	271	192	140	9.20	15
1961	100.57	94	66	49	9.36	5
1962	359.87	335	237	177	9.44	19
1963	115.56	107	76	57	9.52	6
1968	51.69	47	33	26	9.88	3
1973	1,305.22	1,159	820	681	10.18	67

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -15						
1981	1,352.01	1,144	809	746	10.56	71
1982	1,095.94	920	651	610	10.60	58
1983	83,518.33	69,571	49,215	46,831	10.64	4,401
1984	4,176.09	3,450	2,441	2,362	10.68	221
2001	3,965.88	2,498	1,767	2,794	11.08	252
2007	23,969.77	11,526	8,154	19,412	11.16	1,739
2013	21,146.42	4,267	3,018	21,300	11.23	1,897
2014	11,214.09	1,464	1,036	11,861	11.24	1,055
2015	6,237.16	294	208	6,965	11.25	619
	159,065.24	97,315	68,841	114,084		10,438

HELLS CANYON

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
 PROBABLE RETIREMENT YEAR.. 1-2071
 NET SALVAGE PERCENT.. -15

1961	3,529.03	2,771	2,821	1,237	17.13	72
1963	2,599.58	1,989	2,025	964	18.07	53
1967	854,569.82	617,318	628,504	354,251	20.08	17,642
1973	360.32	235	239	175	23.34	7
1975	233.37	147	150	119	24.48	5
1979	1,607.54	928	945	904	26.82	34
1984	7,193.00	3,675	3,742	4,530	29.79	152
1985	7,931.06	3,945	4,016	5,104	30.38	168
1986	7,631.26	3,691	3,758	5,018	30.98	162
1987	112,923.76	53,059	54,020	75,842	31.57	2,402
1988	3,351.41	1,528	1,556	2,298	32.16	71
1991	118,741.49	49,128	50,018	86,534	33.90	2,553
1992	29,132.04	11,635	11,846	21,656	34.47	628
1993	38,684.59	14,891	15,161	29,326	35.04	837
1995	63,168.04	22,461	22,868	49,775	36.15	1,377
1996	17,701.17	6,032	6,141	14,215	36.69	387
1997	90,145.01	29,359	29,891	73,776	37.23	1,982
2000	1,611,680.00	450,977	459,149	1,394,283	38.78	35,954
2002	22,278.24	5,532	5,632	19,988	39.76	503
2003	5,353.93	1,242	1,265	4,893	40.24	122
2004	76,035.41	16,389	16,686	70,755	40.71	1,738
2005	38,004.42	7,561	7,698	36,007	41.16	875
2006	11,285.43	2,053	2,090	10,888	41.61	262

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
2007	4,404.01	726	739	4,325	42.04	103
2008	181,539.39	26,670	27,153	181,617	42.47	4,276
2009	6,822.89	879	895	6,951	42.88	162
2010	311,072.46	34,367	34,990	322,744	43.28	7,457
2012	21,697.57	1,566	1,594	23,358	44.05	530
2013	63,040.96	3,288	3,348	69,150	44.42	1,557
2014	2,626,454.44	83,968	85,490	2,934,933	44.77	65,556
2015	67,868.95	737	750	77,299	45.12	1,713
	6,407,040.59	1,458,747	1,485,180	5,882,917		149,340

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -15

1948	35,440.66	32,684	4,678-	45,435	10.62	4,278
1968	1,331.63	1,087	156-	1,687	14.56	116
1981	6,478.84	4,707	674-	8,124	16.42	495
1985	1,626.73	1,126	161-	2,032	16.84	121
1989	18,692.34	12,202	1,747-	23,243	17.20	1,351
1990	2,298.98	1,476	211-	2,855	17.28	165
1992	673.52	417	60-	834	17.44	48
1996	71,969.46	40,729	5,830-	88,595	17.70	5,005
1998	5,955.20	3,187	456-	7,305	17.82	410
1999	13,906.75	7,213	1,032-	17,025	17.87	953
2000	12,608.82	6,321	905-	15,405	17.92	860
2001	5,126.47	2,475	354-	6,250	17.97	348
2002	7,515.38	3,481	498-	9,141	18.02	507
2003	15,134.63	6,695	958-	18,363	18.06	1,017
2005	32,256.62	12,803	1,833-	38,928	18.14	2,146
2006	6,425.61	2,388	342-	7,731	18.18	425
2010	145,730.91	36,367	5,205-	172,796	18.33	9,427
2011	25,926.24	5,529	791-	30,607	18.36	1,667
2014	1,382,578.68	112,888	16,158-	1,606,124	18.45	87,053
	1,791,677.47	293,775	42,050-	2,102,479		116,392

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

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

MILNER
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -15

1992	1,862,681.34	750,629	823,748	1,318,336	34.09	38,672
1994	2,510.42	939	1,030	1,857	35.16	53
1996	24,634.92	8,495	9,323	19,008	36.19	525
2000	150,662.16	42,785	46,953	126,309	38.15	3,311
2002	37,056.96	9,349	10,260	32,356	39.07	828
2003	78,954.12	18,645	20,461	70,336	39.51	1,780
2004	129,474.49	28,441	31,211	117,684	39.94	2,947

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -15						
2008	578,556.75	84,997	92,368	572,972	42.47	13,491
2009	2,518.65	324	352	2,544	42.88	59
2010	36,723.23	4,057	4,409	37,823	43.28	874
2011	38,116.63	3,483	3,785	40,049	43.67	917
2012	21,993.51	1,588	1,726	23,567	44.05	535
2013	2,777,955.10	144,877	157,441	3,037,207	44.42	68,375
2014	287,604.35	9,195	9,992	320,753	44.77	7,164
2015	1,570.83	17	18	1,788	45.12	40
	6,910,717.86	1,538,400	1,671,818	6,275,508		157,018

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -15

1919	3,369.98	3,601	2,960	916	3.83	239
1920	33.00	35	29	9	4.07	2
1921	28,519.50	30,186	24,812	7,985	4.30	1,857
1926	15.99	17	14	4	5.44	1
1927	695.90	716	589	212	5.68	37
1932	153.68	154	127	50	6.89	7
1934	2.84	3	3			
1936	1,275.68	1,254	1,031	436	7.84	56
1938	43.74	43	35	15	8.31	2
1941	222.15	213	175	80	8.99	9
1942	266.92	254	209	98	9.21	11
1944	33.50	32	26	12	9.64	1
1948	656.71	607	499	256	10.48	24
1950	201.75	185	152	80	10.89	7
1951	893.87	814	669	359	11.09	32
1956	166.14	147	121	70	12.07	6
1958	1,756.06	1,539	1,265	754	12.46	61
1962	904.49	774	636	404	13.20	31
1963	180.92	154	127	81	13.38	6
1964	15,070.74	12,738	10,470	6,861	13.55	506
1965	13,605.53	11,425	9,391	6,255	13.72	456
1966	1,161.68	969	796	539	13.89	39
1968	2,361.38	1,942	1,596	1,119	14.22	79
1969	266.00	217	178	128	14.38	9

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1982	64,590.33	46,945	38,588	35,691	16.07	2,221
1986	28,945.10	20,030	16,464	16,823	16.44	1,023
1987	50,082.46	34,174	28,090	29,505	16.53	1,785
1989	6,606.08	4,374	3,595	4,002	16.69	240
1991	8,985.91	5,751	4,727	5,607	16.84	333
1992	167.92	105	86	107	16.91	6
1995	3,812.76	2,249	1,849	2,536	17.09	148
1998	20,023.27	10,913	8,970	14,057	17.26	814
2000	6,936.46	3,547	2,916	5,061	17.35	292
2006	71,850.31	27,312	22,450	60,178	17.60	3,419
2008	1,283,405.89	414,910	341,046	1,134,871	17.67	64,226
2011	19,140.16	4,202	3,454	18,557	17.76	1,045
2013	15,421.21	2,058	1,692	16,043	17.82	900
	1,651,826.01	644,589	529,837	1,369,763		79,930

STRIKE

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -15

1952	204,086.49	184,929	168,665	66,035	11.29	5,849
1954	5,884.50	5,276	4,812	1,955	11.68	167
1955	1,610.69	1,436	1,310	543	11.88	46
1959	137.67	120	109	49	12.64	4
1960	250.36	217	198	90	12.83	7
1965	2,834.41	2,380	2,171	1,089	13.72	79
1966	1,639.46	1,367	1,247	639	13.89	46
1968	2,573.05	2,116	1,930	1,029	14.22	72
1969	245.69	201	183	99	14.38	7
1972	791.85	632	576	334	14.83	23
1973	9,710.59	7,691	7,015	4,153	14.97	277
1975	14,028.86	10,923	9,962	6,171	15.25	405
1982	29,125.09	21,168	19,306	14,188	16.07	883
1985	4,047.71	2,837	2,587	2,067	16.36	126
1986	9,888.20	6,843	6,241	5,130	16.44	312
1991	61,978.28	39,664	36,176	35,099	16.84	2,084
1992	4,075.99	2,561	2,336	2,352	16.91	139
1993	7,679.08	4,732	4,316	4,515	16.97	266
1994	7,937.33	4,789	4,368	4,760	17.03	280

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1996	682.27	393	358	426	17.15	25
1998	1,367,680.48	745,428	679,868	892,964	17.26	51,736
2000	12,044.44	6,158	5,616	8,235	17.35	475
2001	195,173.38	96,150	87,694	136,756	17.40	7,860
2004	12,035.44	5,174	4,719	9,122	17.52	521
2006	38,066.82	14,470	13,197	30,579	17.60	1,737
2008	21,376.19	6,911	6,303	18,279	17.67	1,034
2010	235,166.12	60,414	55,101	215,340	17.73	12,146
2011	61,337.63	13,465	12,281	58,258	17.76	3,280
2012	75,908.84	13,519	12,330	74,965	17.79	4,214
2013	610,803.67	81,530	74,360	628,065	17.82	35,245
2014	377,462.82	31,571	28,794	405,288	17.85	22,705
2015	583,808.89	17,207	15,694	655,687	17.87	36,692
	3,960,072.29	1,392,272	1,269,823	3,284,260		188,742

SWAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5

PROBABLE RETIREMENT YEAR.. 8-2042

NET SALVAGE PERCENT.. -15

1994	2,818,774.31	1,425,100	1,339,431	1,902,159	23.16	82,131
1995	12.14	6	6	8	23.29	
1997	107.76	50	47	77	23.54	3
2000	107,582.81	44,576	41,896	81,824	23.88	3,426
2001	125,837.47	49,951	46,948	97,765	23.98	4,077
2006	4,881.81	1,443	1,356	4,258	24.43	174
2010	21,568.45	4,144	3,895	20,909	24.73	845
2011	17,831.80	2,891	2,717	17,789	24.80	717
2012	6,820.08	889	836	7,008	24.87	282
2013	21,808.39	2,101	1,975	23,105	24.93	927
2015	54,463.96	1,129	1,061	61,572	25.05	2,458
	3,179,688.98	1,532,280	1,440,168	2,216,474		95,040

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -15						
1938	10,255.89	9,909	6,510	5,284	8.63	612
1942	52.34	49	32	28	9.75	3
1950	30.52	27	18	17	12.01	1
1964	2,294.73	1,838	1,208	1,431	15.94	90
1972	1,711.80	1,269	834	1,135	18.01	63
1986	1,767.00	1,090	716	1,316	20.86	63
1995	1,910.81	972	639	1,559	22.09	71
1996	460,687.02	227,751	149,627	380,163	22.20	17,124
2002	16,447.71	6,489	4,263	14,652	22.77	643
2005	34,458.67	11,462	7,530	32,097	23.00	1,396
2011	43,838.24	7,519	4,940	45,474	23.39	1,944
2015	90,103.56	1,980	1,301	102,318	23.61	4,334
	663,558.29	270,355	177,617	585,475		26,344

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -15

1995	2,060,802.98	1,048,241	942,665	1,427,258	22.09	64,611
2000	16,500.43	7,109	6,393	12,582	22.60	557
2001	26,885.97	11,101	9,983	20,936	22.69	923
2002	55,276.34	21,807	19,611	43,957	22.77	1,930
2004	15,856.54	5,618	5,052	13,183	22.93	575
2006	18,497.56	5,721	5,145	16,127	23.08	699
2007	104,160.50	29,703	26,711	93,073	23.14	4,022
2011	27,676.80	4,747	4,269	27,559	23.39	1,178
2014	16,988.43	1,081	972	18,565	23.56	788
2015	79,061.60	1,737	1,562	89,359	23.61	3,785
	2,421,707.15	1,136,865	1,022,363	1,762,600		79,068

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

1919	1,199.66	1,282	1,380
1920	56.06	60	64

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -15						
1921	9,613.50	10,175	11,056			
1922	479.85	506	552			
1923	28.90	30	33			
1927	525.05	541	604			
1928	1,407.78	1,444	1,619			
1930	265.53	270	305			
1936	86.70	86	100			
1938	77.77	76	89			
1940	581.40	565	669			
1941	101.83	99	117			
1945	302.13	288	347			
1946	575.73	547	662			
1948	83.02	78	95			
1950	98.46	92	113			
1951	339.09	315	390			
1954	31.26	29	36			
1955	519.86	475	598			
1956	172.79	157	199			
1958	4,708.38	4,245	5,415			
1959	441.22	396	507			
1964	10,317.82	9,028	11,865			
1969	199.50	170	229			
1970	103.40	87	119			
1972	169.48	141	195			
1978	2,524.34	2,017	2,903			
1982	345.18	266	397			
1983	110,744.24	84,512	127,356			
1985	126,605.79	94,561	145,597			
1986	1,222.01	902	1,405			
1987	5,304.82	3,869	6,101			
1998	202,047.88	120,576	206,065	26,290	14.61	1,799
2000	16,328.22	9,186	15,699	3,079	14.68	210
2001	108,430.85	58,975	100,789	23,907	14.71	1,625
2002	121,484.08	63,687	108,841	30,865	14.73	2,095
2006	6,425.60	2,749	4,698	2,691	14.84	181
2007	31,519.29	12,581	21,501	14,746	14.86	992
2009	1,339.75	446	762	778	14.91	52

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
1968	16,844.16	13,855	11,048	8,323	14.22	585
1970	3,288.52	2,665	2,125	1,657	14.54	114
1980	5,572.74	4,139	3,300	3,108	15.85	196
1981	759.57	558	445	429	15.96	27
1983	263.26	189	151	152	16.17	9
1985	4,413.31	3,094	2,467	2,608	16.36	159
1988	10,032.07	6,746	5,379	6,158	16.61	371
1989	6,073.70	4,021	3,206	3,778	16.69	226
1991	59,121.68	37,836	30,170	37,820	16.84	2,246
1997	866,664.34	485,864	387,420	609,244	17.21	35,401
2000	9,452.89	4,833	3,854	7,017	17.35	404
2002	1,053.39	498	397	814	17.44	47
2006	11,048.70	4,200	3,349	9,357	17.60	532
2008	34,187.61	11,052	8,813	30,503	17.67	1,726
2009	60,103.14	17,520	13,970	55,148	17.70	3,116
2010	21,185.51	5,443	4,340	20,023	17.73	1,129
2011	15,486.64	3,400	2,711	15,099	17.76	850
2013	8,895.79	1,187	946	9,284	17.82	521
2015	3,530.04	104	83	3,977	17.87	223
	1,208,094.46	673,480	537,022	852,287		50,819

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -15

1947	32,812.64	30,503	18,923	18,812	10.28	1,830
1949	2,778.90	2,557	1,586	1,609	10.69	151
1961	1,377.70	1,187	736	848	13.01	65
1971	35,294.72	28,391	17,613	22,976	14.69	1,564
1985	4,620.97	3,239	2,009	3,305	16.36	202
1991	45,036.08	28,821	17,880	33,912	16.84	2,014
1998	660,142.52	359,798	223,206	535,958	17.26	31,052
2000	6,138.50	3,139	1,947	5,112	17.35	295
2004	10,200.88	4,386	2,721	9,010	17.52	514
2006	90,993.75	34,589	21,458	83,185	17.60	4,726
2008	30,643.37	9,907	6,146	29,094	17.67	1,647

IDAHO POWER COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -15						
2011	18,984.58	4,168	2,586	19,247	17.76	1,084
2012	13,873.99	2,471	1,533	14,422	17.79	811
2014	110,947.78	9,280	5,757	121,833	17.85	6,825
	1,063,846.38	522,436	324,101	899,322		52,780
	58,480,090.02	19,858,843	18,441,463	48,810,641		1,872,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 3.20

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
2013	183,426.55	8,426	10,045	182,553	51.58	3,539
2014	79,037.15	2,219	2,645	80,344	51.69	1,554
2015	84,528.77	798	951	87,804	51.80	1,695
	1,874,693.00	285,225	340,018	1,628,410		32,179
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1964	3,389.02	1,828	1,801	1,758	40.78	43
1974	900.12	424	418	527	44.03	12
1976	871.98	398	392	524	44.60	12
1978	791.78	349	344	488	45.16	11
1981	2,267.08	948	934	1,447	45.94	31
1984	3,003.57	1,181	1,163	1,990	46.68	43
1988	697.56	250	246	486	47.58	10
1992	11,318.42	3,628	3,574	8,311	48.40	172
1995	1,303.15	378	372	996	48.97	20
2002	2,918.57	611	602	2,463	50.13	49
2011	16,657.89	1,331	1,311	16,180	51.35	315
2014	2,756.17	77	76	2,818	51.69	55
2015	2,733.18	26	26	2,844	51.80	55
	49,608.49	11,429	11,258	40,831		828
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1919	629.23	508	502	158	20.65	8
1924	66.82	53	52	18	22.23	1
1925	30.84	24	24	9	22.54	
1943	274.80	194	192	97	27.90	3
1950	942.06	636	629	360	29.70	12
1957	549.70	352	348	229	31.30	7
1958	581.37	370	366	245	31.51	8
1968	829.66	482	477	394	33.37	12

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1969	279.65	161	159	134	33.53	4
1971	306.12	172	170	151	33.84	4
1978	1,336,376.17	688,576	680,944	722,251	34.83	20,736
1979	8,976.64	4,560	4,509	4,916	34.95	141
1980	990.18	495	490	550	35.08	16
1982	321.36	156	154	183	35.31	5
1984	1,739.28	815	806	1,020	35.54	29
1989	813.58	344	340	514	36.05	14
1993	14,687.31	5,615	5,553	9,869	36.41	271
1994	31,541.83	11,711	11,581	21,538	36.49	590
1995	185,881.49	66,894	66,153	129,023	36.57	3,528
1996	2,985.64	1,039	1,027	2,107	36.65	57
1997	51,432.19	17,278	17,086	36,917	36.73	1,005
1999	10,368.55	3,216	3,180	7,707	36.88	209
2004	34,352.32	8,153	8,063	28,007	37.22	752
2005	112,265.70	24,814	24,539	93,340	37.28	2,504
2007	6,954.05	1,296	1,282	6,020	37.40	161
2008	137,162.78	23,029	22,774	121,247	37.46	3,237
2009	1,799.88	268	265	1,625	37.52	43
2011	795.18	86	85	750	37.62	20
2012	158,252.34	13,571	13,421	152,744	37.67	4,055
2013	32,546.78	2,044	2,021	32,153	37.72	852
	2,134,733.50	876,912	867,192	1,374,278		38,284

BROWNLEE

INTERIM SURVIVOR CURVE.. IOWA 90-R2

PROBABLE RETIREMENT YEAR.. 1-2071

NET SALVAGE PERCENT.. -5

1960	461,258.75	260,676	435,306	49,016	39.32	1,247
1961	399.49	223	372	47	39.70	1
1962	630.08	348	581	80	40.06	2
1969	4,979.10	2,520	4,208	1,020	42.48	24
1972	303.29	147	245	73	43.43	2
1973	2,049.52	980	1,637	515	43.73	12
1974	295.15	139	232	78	44.03	2
1975	46.79	22	37	12	44.32	
1976	5,995.16	2,737	4,571	1,724	44.60	39
1977	549.65	247	412	165	44.88	4

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

BLISS

INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -5

1950	198,583.86	160,945	145,580	62,933	16.69	3,771
1952	299.87	241	218	97	16.80	6
1957	179.69	142	128	60	17.05	4
1964	1,331.17	1,017	920	478	17.35	28
1973	2,344.69	1,697	1,535	927	17.65	53
1982	4,260.33	2,851	2,579	1,895	17.88	106
1986	2,574.63	1,644	1,487	1,216	17.96	68

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1989	1,610.13	985	891	800	18.02	44
1991	2,653.41	1,571	1,421	1,365	18.05	76
1992	2,770.11	1,611	1,457	1,451	18.07	80
1993	9,807.48	5,592	5,058	5,240	18.09	290
1994	2,251.08	1,258	1,138	1,226	18.10	68
1997	5,686.88	2,955	2,673	3,298	18.15	182
1999	7,063.06	3,460	3,130	4,287	18.18	236
2000	14,875.79	7,049	6,376	9,244	18.19	508
2005	224,829.62	84,584	76,509	159,562	18.25	8,743
2006	54,241.21	19,136	17,309	39,644	18.26	2,171
2007	224,026.20	73,299	66,301	168,926	18.27	9,246
2012	24,352.68	4,021	3,637	21,933	18.33	1,197
2014	14,947.24	1,165	1,054	14,641	18.34	798
2015	3,890.93	106	96	3,990	18.35	217
	802,580.06	375,329	339,498	503,211		27,892

CASCADE

INTERIM SURVIVOR CURVE.. IOWA 90-R2

PROBABLE RETIREMENT YEAR.. 1-2061

NET SALVAGE PERCENT.. -5

1983	994,971.42	441,749	466,955	577,765	39.83	14,506
1984	1,752.01	763	807	1,033	39.98	26
1988	957.97	384	406	600	40.55	15
1989	2,089.69	817	864	1,331	40.68	33
1990	7,518.95	2,868	3,032	4,863	40.81	119
1991	1,755.72	652	689	1,154	40.94	28
1992	12,362.47	4,468	4,723	8,258	41.06	201
1993	23,379.43	8,207	8,675	15,873	41.18	385
1994	2,753.07	937	990	1,900	41.30	46
1996	1,937.17	616	651	1,383	41.53	33
1997	12,349.11	3,782	3,998	8,969	41.63	215
1999	9,373.60	2,642	2,793	7,050	41.84	168
2005	27,939.21	5,540	5,856	23,480	42.40	554
2007	12,583.15	2,095	2,215	10,998	42.57	258

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
2009	871.10	115	122	793	42.73	19
2014	15,875.15	535	566	16,103	43.09	374
2015	27,075.82	306	323	28,106	43.16	651
	1,155,545.04	476,476	503,663	709,659		17,631

CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1937	160.43	145	168			
1957	42.21	37	44			
1973	721.19	591	757			
1983	20.00	15	21			
1984	466.85	357	490			
1988	830.29	611	872			
1992	6,456.56	4,522	6,503	277	11.32	24
2005	12,445.00	6,205	8,923	4,145	11.38	364
2010	3,362.63	1,136	1,634	1,897	11.40	166
2014	5,818.05	701	1,008	5,101	11.42	447
2015	16,917.88	731	1,051	16,713	11.42	1,463
	47,241.09	15,051	21,471	28,132		2,464

HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1952	113.72	70	53	66	36.16	2
1967	447,326.12	232,465	177,610	292,082	41.82	6,984
1974	455.15	214	164	314	44.03	7
1980	9,007.35	3,835	2,930	6,528	45.69	143
1981	20,171.70	8,431	6,442	14,739	45.94	321
1988	16,821.11	6,029	4,606	13,056	47.58	274
1989	6,848.83	2,391	1,827	5,364	47.80	112
1990	3,805.31	1,294	989	3,007	48.00	63
1991	4,153.45	1,372	1,048	3,313	48.21	69
1993	5,050.80	1,568	1,198	4,105	48.60	84

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1995	2,383.38	691	528	1,975	48.97	40
1996	13,362.97	3,732	2,851	11,180	49.15	227
2005	24,985.14	4,244	3,243	22,992	50.57	455
2009	30,201.03	3,377	2,580	29,131	51.10	570
2010	17,581.74	1,689	1,290	17,170	51.23	335
2011	563,831.33	45,059	34,426	557,596	51.35	10,859
2012	120,567.30	7,606	5,811	120,784	51.47	2,347
2013	9,159.12	421	322	9,295	51.58	180
2014	5,836.92	164	125	6,003	51.69	116
2015	23,020.92	217	166	24,006	51.80	463
	1,324,683.39	324,869	248,210	1,142,708		23,651

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -5

1948	64,485.57	52,225	43,589	24,121	17.09	1,411
1988	422.22	259	216	227	18.62	12
1992	4,279.05	2,449	2,044	2,449	18.70	131
2003	10,942.26	4,487	3,745	7,744	18.87	410
2007	34,038.63	10,862	9,066	26,675	18.92	1,410
2008	160,991.48	47,046	39,267	129,774	18.93	6,855
2009	70,216.30	18,468	15,414	58,313	18.94	3,079
2011	3,777.15	746	623	3,343	18.96	176
	349,152.66	136,542	113,964	252,646		13,484

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -5

1949	167,047.82	135,830	117,071	58,329	16.64	3,505
1957	1,095.71	865	746	405	17.05	24
1962	242.42	187	161	93	17.27	5
1966	914.43	691	596	365	17.42	21
1978	500.95	348	300	226	17.78	13
1979	2,108.34	1,454	1,253	961	17.81	54

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1988	572.70	205	185	417	47.58	9
1992	4,934.87	1,582	1,424	3,758	48.40	78
1996	7,360.10	2,056	1,851	5,877	49.15	120
2002	2,557.31	535	482	2,204	50.13	44
2011	2,361.91	189	170	2,310	51.35	45
2015	5,084.69	48	43	5,296	51.80	102
	22,871.58	4,615	4,154	19,861		398

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -5

1931	70.14	51	52	22	27.00	1
1946	207.87	135	138	80	33.62	2
1961	323,707.10	180,864	184,888	155,005	39.70	3,904
1962	2,031.37	1,122	1,147	986	40.06	25
1963	448.00	245	250	220	40.43	5
1966	108.00	57	58	55	41.48	1
1967	1,626.16	845	864	844	41.82	20
1968	106.56	55	56	56	42.15	1
1969	1,065.75	539	551	568	42.48	13
1971	471.03	232	237	257	43.12	6
1972	98.57	48	49	54	43.43	1
1973	864.69	414	423	485	43.73	11
1976	1,470.14	671	686	858	44.60	19
1977	166.90	75	77	99	44.88	2
1978	6,603.51	2,915	2,980	3,954	45.16	88
1980	2,033.77	866	885	1,250	45.69	27
1981	5,040.87	2,107	2,154	3,139	45.94	68
1983	5,158.41	2,072	2,118	3,298	46.44	71
1984	3,969.69	1,561	1,596	2,572	46.68	55
1985	794.12	306	313	521	46.91	11
1986	12,256.65	4,611	4,714	8,156	47.14	173
1988	9,384.26	3,364	3,439	6,415	47.58	135
1989	20,358.47	7,108	7,266	14,110	47.80	295
1990	9,203.62	3,129	3,199	6,465	48.00	135
1991	1,129.36	373	381	805	48.21	17
1993	173.43	54	55	127	48.60	3

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 1-2071						
NET SALVAGE PERCENT.. -5						
1994	6,728.09	2,020	2,065	5,000	48.79	102
1995	13,834.18	4,011	4,100	10,426	48.97	213
1996	224,376.14	62,664	64,058	171,537	49.15	3,490
1997	46,667.53	12,522	12,801	36,200	49.32	734
1998	7,422.57	1,909	1,951	5,842	49.49	118
2000	3,090.06	722	738	2,506	49.82	50
2001	53,609.82	11,887	12,151	44,139	49.98	883
2003	16,633.37	3,269	3,342	14,123	50.28	281
2005	2,607.44	443	453	2,285	50.57	45
2006	1,571.02	245	250	1,399	50.71	28
2007	60,860.40	8,622	8,814	55,090	50.84	1,084
2009	25,357.07	2,835	2,898	23,727	51.10	464
2010	9,345.05	898	918	8,894	51.23	174
2012	2,811.14	177	181	2,771	51.47	54
2014	101,143.34	2,840	2,903	103,297	51.69	1,998
	984,605.66	328,883	336,200	697,636		14,807

PAHSIMEROI ACCUMULATING PONDS
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -5

1978	66.23	29	18	51	45.16	1
1984	162.12	64	40	130	46.68	3
2002	2,803.99	587	366	2,578	50.13	51
2011	19,024.13	1,520	949	19,026	51.35	371
2013	1,282.84	59	37	1,310	51.58	25
2014	28,549.81	802	501	29,477	51.69	570
2015	2,813.67	27	17	2,937	51.80	57
	54,702.79	3,088	1,928	55,510		1,078

PAHSIMEROI TRAPPING
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 1-2071
NET SALVAGE PERCENT.. -5

1951	484.49	301	487	21	35.74	1
1978	281.82	124	201	95	45.16	2

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2007	3,356.11	1,098	1,043	2,481	18.27	136
2009	6,739.43	1,819	1,729	5,348	18.30	292
2010	111,283.14	26,460	25,144	91,704	18.31	5,008
2012	34,795.87	5,745	5,459	31,076	18.33	1,695
2014	26,448.61	2,061	1,958	25,813	18.34	1,407
	376,849.14	134,560	127,866	267,826		14,738

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -5

1950	110.42	89	83	33	16.69	2
1952	202,892.52	163,280	152,710	60,327	16.80	3,591
1954	701.17	560	524	212	16.91	13
1956	330.17	262	245	102	17.01	6
1961	66.83	52	49	22	17.23	1
1962	493.88	381	356	162	17.27	9
1963	971.13	746	698	322	17.31	19
1964	698.44	534	499	234	17.35	13
1965	402.65	306	286	137	17.39	8
1966	1,445.75	1,093	1,022	496	17.42	28
1975	455.26	325	304	174	17.70	10
1978	1,544.74	1,075	1,005	617	17.78	35
1980	9,340.75	6,380	5,967	3,841	17.83	215
1981	1,773.80	1,200	1,122	740	17.85	41
1982	2,552.90	1,709	1,598	1,082	17.88	61
1988	2,042.71	1,269	1,187	958	18.00	53
1991	6,003.33	3,555	3,325	2,979	18.05	165
1992	9,740.31	5,664	5,297	4,930	18.07	273
1993	8,758.12	4,994	4,671	4,525	18.09	250
1994	4,827.29	2,697	2,522	2,546	18.10	141
1995	11,877.77	6,488	6,068	6,404	18.12	353
1997	18,076.83	9,393	8,785	10,196	18.15	562
1999	2,695.84	1,321	1,235	1,595	18.18	88
2000	4,918.55	2,331	2,180	2,984	18.19	164
2002	50,025.45	21,921	20,502	32,025	18.22	1,758
2003	12,842.94	5,380	5,032	8,453	18.23	464
2005	272,103.56	102,369	95,742	189,967	18.25	10,409

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2006	17,139.48	6,047	5,656	12,341	18.26	676
2007	15,399.32	5,039	4,713	11,456	18.27	627
2008	42,018.92	12,586	11,771	32,349	18.29	1,769
2009	26,148.86	7,056	6,599	20,857	18.30	1,140
2010	9,490.13	2,256	2,110	7,855	18.31	429
2011	67,457.45	13,692	12,806	58,025	18.32	3,167
2012	21,362.50	3,527	3,299	19,132	18.33	1,044
2013	27,369.21	3,388	3,169	25,569	18.33	1,395
2014	68,809.68	5,361	5,014	67,236	18.34	3,666
2015	33,962.73	928	868	34,793	18.35	1,896
	956,851.39	405,254	379,020	625,674		34,541

SWAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -5

1928	362.99	296	251	130	19.31	7
1938	162.66	128	108	62	20.96	3
1947	535.22	404	342	220	22.20	10
1956	166.26	120	102	73	23.22	3
1975	997.53	627	531	516	24.71	21
1984	3,338.59	1,884	1,596	1,910	25.18	76
1987	1,755.14	944	799	1,043	25.32	41
1989	7,086.27	3,678	3,115	4,326	25.40	170
1990	7,104.56	3,617	3,063	4,396	25.44	173
1994	951,076.34	442,004	374,340	624,290	25.59	24,396
1995	103,984.20	47,064	39,859	69,324	25.62	2,706
1996	4,168.65	1,834	1,553	2,824	25.65	110
1997	268,947.66	114,695	97,137	185,258	25.69	7,211
2000	6,098.61	2,334	1,977	4,427	25.78	172
2002	2,477.19	867	734	1,867	25.84	72
2003	1,767.04	587	497	1,358	25.86	53
2006	12,091.94	3,308	2,802	9,895	25.94	381
2007	1,710.47	430	364	1,432	25.97	55
2010	4,669.88	832	705	4,199	26.03	161

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
2002	121,802.59	44,486	41,456	86,437	24.28	3,560
2005	3,126.99	963	897	2,386	24.35	98
2013	6,651.50	630	587	6,397	24.51	261
	472,529.12	203,948	190,055	306,101		12,665

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1921	9,337.76	8,359	9,805			
1925	118.90	106	125			
1926	78.03	69	82			
1929	109.12	96	115			
1953	63.53	53	67			
1954	73.26	61	77			
1957	214.54	176	225			
1959	31.78	26	33			
1964	4,925.39	3,937	5,172			
1974	369.69	280	388			
1978	404.74	298	425			
1982	1,607.27	1,144	1,688			
1988	1,359.29	905	1,427			
1990	6,521.26	4,225	6,688	159	15.13	11
1993	21,275.70	13,123	20,775	1,565	15.17	103
1996	910.94	529	837	119	15.20	8
2009	247,986.35	76,421	120,980	139,406	15.31	9,106
2014	70,012.69	6,429	10,178	63,336	15.34	4,129
	365,400.24	116,237	179,086	204,584		13,357

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -5

1948	53,431.25	43,273	26,836	29,267	17.09	1,713
1957	54.51	43	27	31	17.60	2
1986	696.85	439	272	459	18.58	25

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1947	86,388.08	70,709	67,076	23,632	16.52	1,431
1949	1,487.44	1,209	1,147	415	16.64	25
1989	1,595.84	977	927	749	18.02	42
2001	65,664.60	29,990	28,449	40,499	18.20	2,225
2005	21,634.36	8,139	7,721	14,995	18.25	822
2007	38,137.32	12,478	11,837	28,207	18.27	1,544
2012	17,860.72	2,949	2,797	15,956	18.33	870
2014	9,660.99	753	714	9,430	18.34	514
	242,429.35	127,204	120,668	133,883		7,473
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1974	202.47	145	57	156	17.68	9
2005	1,727.90	650	253	1,561	18.25	86
	1,930.37	795	310	1,717		95
	22,050,002.40	7,273,243	8,108,141	15,044,364		481,516
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.2 2.18

IDAHO POWER COMPANY

ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT

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

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

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

IDAHO POWER COMPANY

ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE

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

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

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

IDAHO POWER COMPANY

ACCOUNT 335.3 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	11,035.22	11,035	11,035			
2006	5,736.34	5,736	5,736			
2009	91,339.57	91,340	91,340			
2010	5,336.98	5,337	5,337			
2011	26,330.76	23,698	19,630	6,701	0.50	6,701
2012	32,569.16	22,798	18,884	13,685	1.50	9,123
2013	69,578.00	34,789	28,817	40,761	2.50	16,304
2015	46,229.38	4,623	3,829	42,400	4.50	9,422
	288,155.41	199,356	184,608	103,547		41,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						14.42

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

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

IDAHO POWER COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. 0						
1991	7,939.82	4,454	2,711	5,228	19.12	273
2012	5,122.13	788	480	4,642	19.24	241
2015	1,233,065.97	31,234	19,014	1,214,052	19.24	63,100
	1,298,305.78	71,143	43,310	1,254,996		65,326
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. 0						
1991	1,650.89	941	1,004	647	18.46	35
	1,650.89	941	1,004	647		35
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. 0						
1937	9,578.80	8,085	9,579			
1940	55.47	46	55			
1947	17,097.18	13,765	17,097			
1951	977.02	773	977			
	27,708.47	22,669	27,708			
	10,880,501.98	4,238,385	4,501,897	6,378,603		284,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.62

IDAHO POWER COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1 INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. 0						
2008	1,394,160.15	298,755	401,289	992,871	27.50	36,104
	1,394,160.15	298,755	401,289	992,871		36,104
LANGLEY GULCH INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. 0						
2012	4,743,282.80	448,667	972,798	3,770,484	33.50	112,552
2013	12,512.44	869	1,884	10,628	33.50	317
2014	129,228,810.34	5,538,747	12,009,095	117,219,716	33.50	3,499,096
2015	938,334.20	13,803	29,928	908,407	33.50	27,117
	134,922,939.78	6,002,086	13,013,705	121,909,235		3,639,082
	142,711,065.06	8,519,385	15,393,377	127,317,688		3,878,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.72

IDAHO POWER COMPANY

ACCOUNT 342 FUEL HOLDERS

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

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

IDAHO POWER COMPANY
ACCOUNT 342 FUEL HOLDERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2012	3,508,483.17	340,077	335,311	3,173,172	32.61	97,307
2014	2,470,518.80	107,937	106,424	2,364,095	32.83	72,010
	5,979,001.97	448,014	441,735	5,537,267		169,317
	10,452,546.60	1,943,102	2,018,562	8,433,984		294,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7						2.81

IDAHO POWER COMPANY

ACCOUNT 343 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #2 INTERIM SURVIVOR CURVE.. IOWA 40-R2 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. 0						
2001	25,251,522.84	10,582,408	8,941,354	16,310,169	18.02	905,115
2002	935,116.34	374,972	316,824	618,293	18.18	34,010
2003	832,018.49	317,656	268,396	563,623	18.33	30,749
2006	571,646.03	181,881	153,676	417,970	18.73	22,316
2007	70,946.77	20,859	17,624	53,322	18.85	2,829
2008	1,717,775.10	461,257	389,728	1,328,047	18.96	70,045
2009	185,738.50	44,808	37,859	147,879	19.06	7,759
2011	245,274.08	44,186	37,334	207,940	19.25	10,802
2012	3,836,036.07	559,141	472,433	3,363,603	19.34	173,919
2013	65,019.98	7,072	5,975	59,045	19.42	3,040
	33,711,094.20	12,594,240	10,641,204	23,069,890		1,260,584

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 40-R2
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. 0

2006	13,900.00	3,863	4,609	9,291	22.40	415
2007	6,425,476.90	1,640,746	1,957,645	4,467,832	22.60	197,692
2008	14,814,511.04	3,427,633	4,089,656	10,724,855	22.79	470,595
2009	2,155.14	445	531	1,624	22.96	71
2010	7,436,745.19	1,339,209	1,597,868	5,838,877	23.13	252,437
2011	540,049.64	82,179	98,051	441,998	23.29	18,978
2012	233,127.83	28,465	33,963	199,165	23.44	8,497
2013	0.41					
	29,465,966.15	6,522,540	7,782,323	21,683,643		948,685

EVANDER ANDREWS/DANSKIN #1
INTERIM SURVIVOR CURVE.. IOWA 40-R2
PROBABLE RETIREMENT YEAR.. 6-2043
NET SALVAGE PERCENT.. 0

2008	22,760,896.27	5,018,778	4,926,955	17,833,941	24.18	737,549
2009	1,758,742.88	345,382	339,063	1,419,680	24.39	58,207
2013	687,600.07	58,322	57,255	630,345	25.14	25,073
	25,207,239.22	5,422,482	5,323,273	19,883,966		820,829

IDAHO POWER COMPANY

ACCOUNT 343 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2013	6,374,707.69	463,123	1,068,147	5,306,561	29.36	180,741
2014	123,349,132.68	5,527,275	12,748,108	110,601,025	29.63	3,732,738
2015	852,751.55	13,209	30,465	822,286	29.88	27,520
	130,576,591.92	6,003,607	13,846,720	116,729,872		3,940,999
	218,960,891.49	30,542,869	37,593,520	181,367,371		6,971,097
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 3.18

IDAHO POWER COMPANY

ACCOUNT 344 GENERATORS

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

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

IDAHO POWER COMPANY

ACCOUNT 344 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2014	34,673,356.87	1,575,557	4,272,788	30,400,569	31.51	964,791
2015	176,619.96	2,738	7,425	169,195	31.75	5,329
	34,849,976.83	1,578,295	4,280,213	30,569,764		970,120
	66,531,876.55	12,380,711	20,302,580	46,229,297		1,663,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.50

IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1967	19,525.95	19,526	19,526			
1971	391.85	392	392			
1987	7,092.20	7,092	7,092			
1999	20,553.90	20,554	20,554			
2001	11,171.47	11,171	11,171			
2003	226,404.59	226,405	226,405			
2010	8,204.60	8,205	8,205			
	293,344.56	293,345	293,345			

EVANDER ANDREWS/DANSKIN #2
INTERIM SURVIVOR CURVE.. IOWA 50-R2
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

2001	2,047,088.55	845,366	584,593	1,462,495	19.02	76,892
2002	6,403.72	2,533	1,752	4,652	19.10	244
2003	36,851.59	13,908	9,618	27,234	19.17	1,421
2004	1,616.95	578	400	1,217	19.25	63
2008	26,871.56	7,165	4,955	21,917	19.50	1,124
2009	140,811.63	33,724	23,321	117,491	19.56	6,007
2014	165,474.39	11,219	7,758	157,716	19.80	7,965
2015	45,934.43	1,085	750	45,184	19.85	2,276
	2,471,052.82	915,578	633,147	1,837,906		95,992

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 50-R2
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. 0

2005	1,519,410.98	444,656	463,596	1,055,814	23.47	44,986
2007	9,373,968.82	2,346,492	2,446,443	6,927,526	23.69	292,424
2008	126,849.68	28,839	30,067	96,782	23.79	4,068
2010	120,130.05	21,313	22,221	97,909	23.97	4,085
2011	10,730.97	1,608	1,676	9,054	24.06	376
2014	5,493.99	305	318	5,176	24.29	213
	11,156,584.49	2,843,213	2,964,322	8,192,262		346,152

IDAHO POWER COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	3,044,777.24	655,936	676,119	2,368,658	25.42	93,181
2009	8,189,440.28	1,573,110	1,621,515	6,567,926	25.53	257,263
2010	33.29	6	6	27	25.64	1
	11,234,250.81	2,229,052	2,297,640	8,936,611		350,445
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2014	63,398,266.65	2,759,093	7,257,072	56,141,195	30.99	1,811,591
2015	2,545,488.36	37,851	99,557	2,445,931	31.13	78,572
	65,943,755.01	2,796,944	7,356,629	58,587,126		1,890,163
	91,098,987.69	9,078,132	13,545,083	77,553,905		2,682,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 2.94

IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1950	49.64	50	50			
1955	93.00	93	93			
1999	861.86	862	861			
	1,004.50	1,005	1,004			

EVANDER ANDREWS/DANSKIN #2
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

2001	1,105,803.57	480,450	476,933	628,871	17.22	36,520
2002	46,565.61	19,302	19,161	27,405	17.50	1,566
2003	38,707.79	15,245	15,133	23,574	17.76	1,327
2004	7,675.10	2,859	2,838	4,837	17.99	269
2005	1,967.35	688	683	1,284	18.21	71
2006	5,334.32	1,738	1,725	3,609	18.42	196
2007	8,929.62	2,688	2,668	6,261	18.60	337
2008	4,383.57	1,201	1,192	3,191	18.78	170
2009	13,971.35	3,433	3,408	10,563	18.94	558
2010	38,316.81	8,268	8,207	30,109	19.08	1,578
2011	15,838.78	2,896	2,875	12,964	19.22	675
2012	4,336.45	642	637	3,699	19.34	191
2013	9,547.37	1,053	1,045	8,502	19.45	437
2015	165,952.98	4,038	4,008	161,945	19.65	8,241
	1,467,330.67	544,501	540,515	926,816		52,136

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. 0

2005	4,132.42	1,294	1,284	2,849	21.28	134
2007	863,188.17	229,012	227,188	636,001	21.96	28,962
2008	14,221.16	3,412	3,385	10,836	22.27	487
2010	26,134.65	4,852	4,813	21,321	22.81	935
2011	3,428.88	536	532	2,897	23.05	126

IDAHO POWER COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2012	4,999.24	626	621	4,378	23.28	188
2013	20,313.58	1,877	1,862	18,452	23.48	786
2015	1,637.48	32	32	1,606	23.85	67
	938,055.58	241,641	239,716	698,340		31,685
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2008	938,290.32	216,004	240,724	697,567	23.44	29,760
2014	2,172.67	117	130	2,042	25.18	81
	940,462.99	216,121	240,854	699,609		29,841
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2011	23,084.45	3,059	7,537	15,547	27.69	561
2012	58,648.31	6,150	15,153	43,495	28.17	1,544
2013	79,527.90	6,084	14,990	64,537	28.61	2,256
2014	2,429,946.04	113,308	279,181	2,150,765	29.03	74,088
2015	72,414.71	1,163	2,866	69,549	29.41	2,365
	2,663,621.41	129,764	319,727	2,343,894		80,814
	6,010,475.15	1,133,032	1,341,816	4,668,659		194,476
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						3.24

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 350.2 LAND RIGHTS AND EASEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1983	254,798.75	102,047	120,334	134,465	47.96	2,804
1984	13,658.38	5,308	6,259	7,399	48.91	151
1985	50,686.80	19,090	22,511	28,176	49.87	565
1986	99,047.47	36,115	42,587	56,460	50.83	1,111
1987	131,042.51	46,208	54,488	76,555	51.79	1,478
1989	14,651.56	4,811	5,673	8,979	53.73	167
1990	134,442.46	42,517	50,136	84,306	54.70	1,541
1991	493,202.84	149,934	176,802	316,401	55.68	5,682
1992	95,924.73	27,986	33,001	62,924	56.66	1,111
1993	210,899.29	58,946	69,509	141,390	57.64	2,453
1994	984,883.03	263,210	310,376	674,507	58.62	11,506
1995	687,538.84	175,240	206,642	480,897	59.61	8,067
1996	290,370.42	70,450	83,074	207,296	60.59	3,421
1997	1,472,391.46	339,018	399,769	1,072,622	61.58	17,418
1999	121,854.39	25,041	29,528	92,326	63.56	1,453
2000	1,296,251.87	250,332	295,191	1,001,061	64.55	15,508
2001	2,281,245.32	412,335	486,224	1,795,021	65.54	27,388
2002	2,573,381.90	432,972	510,559	2,062,823	66.54	31,001
2003	3,199,716.34	498,772	588,151	2,611,565	67.53	38,673
2004	242,149.94	34,719	40,941	201,209	68.53	2,936
2005	2,492,685.94	326,542	385,057	2,107,629	69.52	30,317
2006	926,834.76	109,830	129,511	797,324	70.52	11,306
2007	1,998,011.27	212,029	250,024	1,747,987	71.51	24,444
2008	837,882.14	78,443	92,500	745,382	72.51	10,280
2009	1,710,690.21	138,771	163,639	1,547,051	73.51	21,045
2010	3,042,214.27	208,757	246,166	2,796,048	74.51	37,526
2011	702,322.51	39,414	46,477	655,846	75.51	8,686
2012	16,541.73	724	854	15,688	76.50	205
2013	758,248.16	23,695	27,940	730,308	77.50	9,423
2014	14,139.92	265	313	13,827	78.50	176
2015	149,499.98	934	1,101	148,399	79.50	1,867
	31,780,356.20	6,486,314	7,648,562	24,131,794		373,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.6 1.17

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
2009	2,003,702.09	264,684	307,828	2,397,170	58.64	40,879
2010	21,982,791.98	2,460,798	2,861,908	26,814,861	59.61	449,838
2011	1,111,486.11	101,809	118,404	1,382,102	60.59	22,811
2012	3,285,889.93	234,751	273,015	4,162,936	61.56	67,624
2013	3,159,824.90	161,459	187,777	4,077,987	62.54	65,206
2014	2,600,683.30	79,944	92,975	3,417,947	63.52	53,809
2015	4,942,914.02	50,314	58,515	6,614,419	64.51	102,533
	77,780,245.72	22,044,764	25,617,486	79,385,846		1,496,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.0 1.92

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 353 STATION EQUIPMENT

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

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

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

IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -10						
1949	243,137.99	211,466	267,452			
1950	51,777.78	44,547	56,956			
1951	26,496.76	22,540	29,146			
1952	158,381.68	133,174	174,220			
1953	98,145.14	81,545	107,960			
1958	50,574.28	39,402	55,632			
1959	94,697.18	72,764	104,167			
1960	3,471,350.14	2,629,142	3,818,485			
1961	793,160.64	592,002	872,477			
1964	24,363.15	17,352	26,799			
1965	2,458,448.56	1,722,446	2,704,293			
1966	413,094.82	284,516	454,404			
1967	1,122,362.53	759,686	1,234,599			
1968	105,484.94	70,116	116,033			
1969	56,808.73	37,069	62,490			
1970	2,256.87	1,445	2,483			
1971	2,228.89	1,399	2,445		7	32.21
1973	2,198,407.66	1,323,918	2,314,009	104,239	33.94	3,071
1974	48,388.10	28,523	49,854	3,373	34.81	97
1975	41,271.43	23,789	41,580	3,819	35.70	107
1976	876,896.42	493,993	863,425	101,161	36.59	2,765
1978	97,502.40	52,339	91,481	15,772	38.40	411
1980	6,004,677.31	3,061,287	5,350,668	1,254,477	40.24	31,175
1981	10,163,070.14	5,044,135	8,816,386	2,362,991	41.16	57,410
1982	978,053.52	471,947	824,892	250,967	42.10	5,961
1983	2,685,890.53	1,258,992	2,200,528	753,952	43.04	17,517
1984	2,867,996.51	1,304,824	2,280,635	874,161	43.98	19,876
1985	88,194.56	38,896	67,984	29,030	44.93	646
1986	33,073.89	14,126	24,690	11,691	45.88	255
1987	1,301,580.20	537,575	939,600	492,138	46.84	10,507
1988	3,290.10	1,313	2,295	1,324	47.80	28
1989	228,912.06	88,063	153,921	97,882	48.77	2,007
1991	336,326.63	119,819	209,426	160,533	50.71	3,166
1992	186,249.67	63,702	111,341	93,534	51.68	1,810
1993	189,052.50	61,944	108,269	99,689	52.66	1,893
1994	2,421,204.43	758,515	1,325,770	1,337,555	53.64	24,936
1995	528,674.62	158,022	276,199	305,343	54.62	5,590
1996	661,813.70	188,310	329,137	398,858	55.60	7,174
1997	361,374.55	97,577	170,550	226,962	56.59	4,011
1998	246,031.76	62,860	109,870	160,765	57.58	2,792
1999	755,446.55	182,045	318,187	512,804	58.57	8,755
2000	774,320.89	175,350	306,485	545,268	59.56	9,155
2001	10,800,990.40	2,289,130	4,001,054	7,880,035	60.55	130,141

IDAHO POWER COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -10						
2002	2,257,919.34	445,752	779,107	1,704,604	61.54	27,699
2003	17,647,908.05	3,227,749	5,641,618	13,771,081	62.53	220,232
2004	7,713,860.56	1,297,649	2,268,095	6,217,152	63.53	97,862
2005	2,366,028.85	363,666	635,633	1,966,999	64.52	30,487
2006	3,900,280.27	542,295	947,850	3,342,458	65.52	51,014
2007	23,367,212.56	2,906,344	5,079,851	20,624,083	66.52	310,043
2008	15,180,824.22	1,667,720	2,914,923	13,783,984	67.51	204,177
2009	1,372,106.78	130,601	228,271	1,281,046	68.51	18,699
2010	7,062,732.26	568,691	993,986	6,775,019	69.51	97,468
2011	1,682,328.35	110,793	193,649	1,656,912	70.51	23,499
2012	9,015,256.63	462,816	808,932	9,107,850	71.50	127,383
2013	4,429,530.86	162,400	283,851	4,588,633	72.50	63,291
2014	3,733,169.40	82,130	143,551	3,962,935	73.50	53,917
2015	30,847,435.70	226,328	395,587	33,536,592	74.50	450,156
	184,628,054.44	36,816,539	62,693,181	140,397,679		2,127,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						66.0 1.15

IDAHO POWER COMPANY

ACCOUNT 355 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -80						
1917	5,912.38	9,179	10,496	146	8.94	16
1941	66,531.57	88,822	101,563	18,194	16.79	1,084
1942	16,041.98	21,239	24,286	4,590	17.19	267
1943	2,847.79	3,738	4,274	852	17.60	48
1944	486,783.85	633,430	724,293	151,918	18.01	8,435
1946	23,341.56	29,824	34,102	7,913	18.86	420
1947	21,078.66	26,676	30,503	7,439	19.30	385
1948	92,647.78	116,094	132,747	34,019	19.75	1,722
1949	7,004.97	8,690	9,937	2,672	20.20	132
1950	67,590.51	82,992	94,897	26,766	20.66	1,296
1951	2,051,400.32	2,492,156	2,849,648	842,873	21.13	39,890
1952	547,913.16	658,357	752,796	233,448	21.61	10,803
1953	580,465.97	689,750	788,692	256,147	22.09	11,596
1954	143,817.50	168,903	193,132	65,740	22.59	2,910
1955	158,949.99	184,475	210,937	75,173	23.09	3,256
1956	646,260.70	740,909	847,190	316,079	23.60	13,393
1957	93,381.03	105,713	120,877	47,209	24.12	1,957
1958	408,322.26	456,364	521,828	213,152	24.64	8,651
1959	537,115.29	592,286	677,248	289,560	25.18	11,500
1960	517,977.85	563,435	644,258	288,102	25.72	11,201
1961	1,711,524.95	1,835,662	2,098,982	981,763	26.27	37,372
1962	180,203.90	190,478	217,801	106,566	26.83	3,972
1963	604,768.40	629,876	720,230	368,353	27.39	13,448
1964	151,054.58	154,941	177,167	94,731	27.96	3,388
1965	156,894.90	158,410	181,133	101,278	28.54	3,549
1966	2,511,265.91	2,494,516	2,852,346	1,667,933	29.13	57,258
1967	796,473.16	778,143	889,765	543,887	29.72	18,300
1968	115,181.19	110,617	126,485	80,841	30.32	2,666
1969	814,358.41	768,323	878,536	587,309	30.93	18,988
1970	159,161.30	147,434	168,583	117,907	31.55	3,737
1971	41,350.42	37,593	42,986	31,445	32.17	977
1972	220,305.77	196,443	224,622	171,928	32.80	5,242
1973	262,388.62	229,391	262,296	210,004	33.43	6,282
1974	1,100,142.35	941,988	1,077,113	903,143	34.08	26,501
1975	558,108.32	467,991	535,123	469,472	34.72	13,522
1976	1,643,869.43	1,348,371	1,541,790	1,417,175	35.38	40,056
1977	689,308.67	552,806	632,104	608,652	36.04	16,888
1978	1,685,939.39	1,320,789	1,510,252	1,524,439	36.71	41,527
1979	249,926.96	191,158	218,579	231,290	37.38	6,188
1980	2,433,569.62	1,815,511	2,075,940	2,304,485	38.06	60,549
1981	3,333,358.17	2,424,018	2,771,736	3,228,309	38.74	83,333
1982	1,055,298.06	747,240	854,429	1,045,108	39.43	26,505
1983	2,547,165.73	1,754,274	2,005,919	2,578,979	40.13	64,266

IDAHO POWER COMPANY
ACCOUNT 355 POLES AND FIXTURES

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

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

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

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -50						
1941	187,586.58	221,339	229,567	51,813	13.87	3,736
1942	4,593.82	5,379	5,579	1,312	14.26	92
1943	1,399.02	1,625	1,685	414	14.67	28
1944	217,972.24	251,104	260,439	66,519	15.08	4,411
1946	106,753.28	120,885	125,379	34,751	15.93	2,181
1947	2,204.97	2,474	2,566	741	16.37	45
1948	1,000.24	1,112	1,153	347	16.82	21
1949	157,396.66	173,329	179,773	56,322	17.28	3,259
1950	252,458.10	275,336	285,572	93,115	17.74	5,249
1951	2,854,987.89	3,082,059	3,196,636	1,085,846	18.22	59,596
1952	880,581.11	940,659	975,629	345,243	18.71	18,452
1953	495,647.99	523,865	543,340	200,132	19.20	10,424
1954	83,590.23	87,384	90,633	34,752	19.70	1,764
1955	183,092.82	189,248	196,283	78,356	20.21	3,877
1956	919,870.29	939,537	974,465	405,340	20.74	19,544
1957	148,937.04	150,301	155,889	67,517	21.27	3,174
1958	750,142.76	747,660	775,455	349,759	21.81	16,037
1959	902,338.32	888,104	921,120	432,387	22.35	19,346
1960	3,053,150.71	2,965,556	3,075,802	1,503,924	22.91	65,645
1961	3,747,131.22	3,590,333	3,723,806	1,896,891	23.48	80,788
1962	278,456.90	263,142	272,924	144,761	24.05	6,019
1963	496,795.12	462,705	479,906	265,287	24.64	10,767
1964	182,186.31	167,206	173,422	99,857	25.23	3,958
1965	2,739,068.57	2,475,926	2,567,970	1,540,633	25.83	59,645
1966	3,234,490.44	2,878,195	2,985,194	1,866,542	26.44	70,595
1967	2,042,255.02	1,788,066	1,854,538	1,208,845	27.06	44,673
1968	184,329.85	158,708	164,608	111,887	27.69	4,041
1969	859,746.37	727,745	754,799	534,821	28.32	18,885
1970	151,391.60	125,911	130,592	96,495	28.96	3,332
1971	105,241.75	85,950	89,145	68,718	29.61	2,321
1972	188,541.90	151,110	156,728	126,085	30.27	4,165
1973	2,188,015.11	1,719,780	1,783,714	1,498,309	30.94	48,426
1974	782,345.48	602,825	625,235	548,283	31.61	17,345
1975	1,258,980.38	950,335	985,664	902,807	32.29	27,959
1976	2,553,530.86	1,886,881	1,957,027	1,873,269	32.98	56,800
1977	90,208.30	65,221	67,646	67,666	33.67	2,010
1978	914,460.96	646,176	670,198	701,493	34.38	20,404
1979	235,380.55	162,466	168,506	184,565	35.09	5,260
1980	6,036,396.64	4,067,596	4,218,811	4,835,784	35.80	135,078
1981	7,791,261.26	5,118,859	5,309,155	6,377,737	36.53	174,589
1982	2,718,130.80	1,740,025	1,804,711	2,272,485	37.26	60,990
1983	1,374,447.07	856,707	888,556	1,173,115	37.99	30,880
1984	205,737.56	124,677	129,312	179,294	38.74	4,628

IDAHO POWER COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

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

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

IDAHO POWER COMPANY

ACCOUNT 359 ROADS AND TRAILS

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

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

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

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1909	1,707.90	2,344	2,395	167	5.95	28
1919	785.94	1,041	1,063	116	8.19	14
1921	84.70	111	113	14	8.67	2
1922	144.15	189	193	23	8.91	3
1923	36,669.98	47,807	48,839	6,166	9.16	673
1924	21.43	28	29	3	9.41	
1929	20,949.75	26,603	27,177	4,248	10.74	396
1931	2,313.83	2,909	2,972	499	11.32	44
1936	3,731.97	4,565	4,664	934	12.92	72
1937	740.33	900	919	191	13.27	14
1938	7,374.75	8,908	9,100	1,962	13.63	144
1939	7,788.39	9,346	9,548	2,135	14.00	152
1940	2,364.68	2,818	2,879	668	14.39	46
1941	515.56	610	623	150	14.79	10
1942	184.75	217	222	55	15.20	4
1943	25.40	30	31	7	15.62	
1944	50.59	58	59	17	16.05	1
1945	2,855.95	3,274	3,345	939	16.50	57
1946	8,125.90	9,236	9,435	2,754	16.96	162
1947	7,997.34	9,009	9,203	2,793	17.43	160
1948	15,026.69	16,773	17,135	5,405	17.91	302
1949	38,235.20	42,269	43,181	14,172	18.41	770
1950	47,246.98	51,715	52,831	18,039	18.92	953
1951	123,621.92	133,936	136,827	48,606	19.44	2,500
1952	59,439.05	63,723	65,098	24,061	19.97	1,205
1953	95,752.07	101,525	103,716	39,912	20.52	1,945
1954	28,758.91	30,154	30,805	12,333	21.07	585
1955	37,928.10	39,305	40,153	16,739	21.64	774
1956	119,469.68	122,320	124,960	54,245	22.22	2,441
1957	79,752.70	80,647	82,388	37,241	22.81	1,633
1958	25,676.16	25,634	26,187	12,327	23.41	527
1959	91,297.84	89,955	91,897	45,050	24.02	1,876
1960	66,663.34	64,797	66,196	33,799	24.64	1,372
1961	36,685.80	35,163	35,922	19,107	25.27	756
1962	70,253.80	66,375	67,808	37,573	25.91	1,450
1963	99,637.47	92,748	94,750	54,706	26.56	2,060
1964	141,247.33	129,483	132,278	79,593	27.22	2,924
1965	132,015.69	119,153	121,725	76,299	27.88	2,737
1966	115,815.20	102,844	105,064	68,659	28.56	2,404
1967	85,030.83	74,269	75,872	51,674	29.24	1,767
1968	118,459.51	101,690	103,885	73,804	29.94	2,465
1969	49,773.69	41,981	42,887	31,774	30.64	1,037
1970	153,157.87	126,847	129,585	100,152	31.35	3,195

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

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

IDAHO POWER COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
2013	876,003.62	44,295	45,251	1,268,754	67.64	18,757
2014	677,110.52	20,608	21,053	994,613	68.58	14,503
2015	516,950.46	5,203	5,315	770,111	69.53	11,076
	34,175,351.84	10,770,554	11,003,028	40,260,000		726,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.4 2.13

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

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

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

IDAHO POWER COMPANY

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
2010	1,954,118.98	175,079	184,440	1,965,091	50.52	38,897
2011	9,030,763.28	662,885	698,330	9,235,510	51.33	179,924
2012	1,662,885.90	95,117	100,203	1,728,971	52.14	33,160
2013	5,897,594.44	241,784	254,712	6,232,642	52.95	117,708
2014	7,248,879.62	178,293	187,826	7,785,942	53.77	144,801
2015	15,990,210.66	131,040	138,047	17,451,185	54.59	319,677
	216,853,728.15	54,500,508	57,414,677	181,124,424		4,239,837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.7 1.96

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

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

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

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

IDAHO POWER COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
2013	7,422,574.39	414,959	531,932	10,601,930	52.95	200,225
2014	5,504,767.51	184,630	236,676	8,020,475	53.77	149,163
2015	7,178,502.30	80,220	102,833	10,664,920	54.59	195,364
	244,791,142.55	103,829,085	133,061,778	234,124,936		5,707,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.33

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

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

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

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

IDAHO POWER COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1						
NET SALVAGE PERCENT.. -30						
2005	2,623,441.90	526,202	528,446	2,882,028	41.44	69,547
2006	3,243,899.02	590,390	592,908	3,624,161	42.14	86,003
2007	8,753,975.43	1,430,601	1,436,702	9,943,466	42.84	232,107
2008	11,371,130.00	1,644,106	1,651,117	13,131,352	43.55	301,524
2009	4,456,588.72	560,412	562,802	5,230,763	44.26	118,183
2010	171,248.01	18,264	18,342	204,280	44.98	4,542
2011	4,615,207.31	404,084	405,807	5,593,963	45.70	122,406
2012	2,702,313.54	184,257	185,043	3,327,965	46.43	71,677
2013	3,450,257.71	168,424	169,142	4,316,193	47.16	91,522
2014	3,053,556.52	89,912	90,296	3,879,327	47.89	81,005
2015	4,347,209.33	42,668	42,850	5,608,522	48.63	115,330
	129,331,468.81	50,118,087	50,331,824	117,799,085		3,422,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 2.65

IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

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

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

IDAHO POWER COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

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

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

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

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

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

IDAHO POWER COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -15						
1992	6,681,494.64	2,778,433	3,768,236	3,915,483	31.92	122,666
1993	8,988,170.50	3,590,864	4,870,092	5,466,304	32.63	167,524
1994	11,739,657.49	4,495,702	6,097,274	7,403,332	33.35	221,989
1995	10,917,383.76	4,000,020	5,425,008	7,129,983	34.07	209,275
1996	11,156,975.68	3,900,479	5,290,006	7,540,516	34.80	216,681
1997	13,151,490.03	4,376,947	5,936,213	9,188,001	35.53	258,598
1998	2,052,846.23	648,268	879,210	1,481,563	36.27	40,848
1999	3,403,346.58	1,016,035	1,377,993	2,535,856	37.02	68,500
2000	6,606,099.06	1,858,230	2,520,216	5,076,798	37.77	134,414
2001	6,440,257.97	1,700,486	2,306,276	5,100,021	38.52	132,399
2002	8,019,123.97	1,977,195	2,681,561	6,540,432	39.28	166,508
2003	7,131,608.52	1,632,069	2,213,486	5,987,864	40.05	149,510
2004	8,703,402.69	1,837,636	2,492,285	7,516,628	40.82	184,141
2005	6,685,103.28	1,293,100	1,753,761	5,934,108	41.59	142,681
2006	6,982,292.47	1,225,323	1,661,838	6,367,798	42.37	150,290
2007	9,702,325.83	1,528,601	2,073,158	9,084,517	43.15	210,533
2008	8,797,780.44	1,226,235	1,663,075	8,454,373	43.94	192,407
2009	8,409,458.64	1,019,310	1,382,434	8,288,443	44.73	185,299
2010	3,160,480.88	324,929	440,683	3,193,870	45.53	70,149
2011	6,401,106.90	540,317	732,803	6,628,470	46.33	143,071
2012	2,515,445.22	165,466	224,412	2,668,350	47.14	56,605
2013	10,366,276.00	488,770	662,892	11,258,325	47.95	234,793
2014	12,344,302.97	349,220	473,628	13,722,320	48.77	281,368
2015	13,005,515.28	122,642	166,333	14,790,010	49.59	298,246
	230,143,166.97	61,932,354	83,994,552	180,670,090		4,604,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 2.00

IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

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

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

IDAHO POWER COMPANY

ACCOUNT 368 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1985	3,303,761.99	1,556,610	2,183,421	1,450,717	24.01	60,421
1986	4,681,333.99	2,138,265	2,999,296	2,150,171	24.56	87,548
1987	4,770,044.25	2,111,307	2,961,482	2,285,567	25.10	91,058
1988	5,345,405.82	2,287,593	3,208,755	2,671,191	25.66	104,099
1989	8,348,187.73	3,450,147	4,839,443	4,343,564	26.22	165,658
1990	8,476,882.78	3,379,038	4,739,700	4,584,871	26.78	171,205
1991	6,735,363.53	2,584,298	3,624,936	3,783,964	27.35	138,353
1992	8,760,410.33	3,230,524	4,531,382	5,105,069	27.92	182,846
1993	9,086,333.80	3,215,081	4,509,721	5,485,246	28.49	192,532
1994	11,445,186.71	3,875,867	5,436,590	7,153,115	29.07	246,065
1995	9,632,528.50	3,115,690	4,370,307	6,225,474	29.65	209,965
1996	11,273,365.13	3,475,173	4,874,546	7,526,156	30.23	248,963
1997	10,820,438.01	3,168,322	4,444,133	7,458,349	30.82	241,997
1998	8,044,022.36	2,231,042	3,129,432	5,718,993	31.41	182,076
1999	4,486,105.90	1,174,956	1,648,084	3,286,632	32.00	102,707
2000	7,029,257.55	1,732,396	2,429,993	5,302,190	32.59	162,694
2001	4,945,088.93	1,141,010	1,600,469	3,839,129	33.19	115,671
2002	6,244,342.66	1,344,288	1,885,602	4,983,175	33.78	147,519
2003	4,768,120.84	951,588	1,334,771	3,910,162	34.38	113,734
2004	19,624,840.98	3,608,106	5,061,008	16,526,317	34.98	472,450
2005	24,043,140.23	4,042,758	5,670,685	20,776,769	35.58	583,945
2006	24,816,232.51	3,782,664	5,305,857	21,991,999	36.18	607,850
2007	37,914,805.09	5,173,665	7,256,982	34,449,304	36.79	936,377
2008	33,332,721.04	4,024,459	5,645,017	31,020,976	37.39	829,660
2009	24,807,600.07	2,598,943	3,645,478	23,642,882	38.00	622,181
2010	17,323,557.24	1,538,003	2,157,322	16,898,591	38.61	437,674
2011	21,287,607.54	1,549,929	2,174,050	21,242,318	39.22	541,620
2012	24,269,017.54	1,372,971	1,925,835	24,770,084	39.84	621,739
2013	24,239,096.34	983,865	1,380,045	25,282,961	40.45	625,042
2014	28,065,546.80	683,508	958,742	29,913,359	41.07	728,351
2015	27,576,974.23	223,870	314,017	30,020,655	41.69	720,092
	515,652,279.89	116,076,124	162,696,157	404,521,351		11,683,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 2.27

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

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

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

IDAHO POWER COMPANY

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -40						
1999	3,010,515.59	1,094,142	1,847,446	2,367,276	37.02	63,946
2000	2,113,375.53	723,704	1,221,966	1,736,760	37.77	45,983
2001	2,352,273.37	756,115	1,276,692	2,016,491	38.52	52,349
2002	2,581,139.73	774,755	1,308,165	2,305,431	39.28	58,692
2003	1,934,692.16	539,005	910,104	1,798,465	40.05	44,905
2004	2,218,773.70	570,314	962,969	2,143,314	40.82	52,506
2005	2,462,952.38	579,976	979,283	2,468,850	41.59	59,362
2006	2,821,164.74	602,714	1,017,675	2,931,956	42.37	69,199
2007	2,975,473.48	570,696	963,614	3,202,049	43.15	74,207
2008	2,105,811.12	357,314	603,320	2,344,816	43.94	53,364
2009	1,184,045.09	174,718	295,009	1,362,654	44.73	30,464
2010	537,938.21	67,328	113,683	639,430	45.53	14,044
2011	221,163.68	22,727	38,374	271,255	46.33	5,855
2012	183,185.81	14,670	24,770	231,690	47.14	4,915
2013	619,645.76	35,568	60,056	807,448	47.95	16,839
2014	856,211.97	29,488	49,790	1,148,907	48.77	23,558
2015	1,528,954.42	17,552	29,637	2,110,899	49.59	42,567
	58,770,766.63	24,942,233	41,924,159	40,354,914		1,053,206
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 1.79

IDAHO POWER COMPANY

ACCOUNT 370 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-01						
NET SALVAGE PERCENT.. -5						
1968	1,518.02	1,402	1,594			
1969	7,860.04	7,107	8,253			
1970	16,587.45	14,675	17,417			
1971	22,446.65	19,422	23,569			
1972	42,213.49	35,706	44,324			
1973	53,682.11	44,362	56,366			
1974	71,418.14	57,631	74,989			
1975	81,001.98	63,789	85,052			
1976	97,263.33	74,703	102,126			
1977	151,345.80	113,299	158,913			
1978	159,487.63	116,292	167,462			
1979	161,121.82	114,352	169,178			
1980	1,008,287.55	696,001	1,058,702			
1981	151,442.37	101,593	159,014			
1982	91,794.42	59,794	96,384			
1983	150,399.57	95,044	157,920			
1984	165,280.02	101,233	173,544			
1985	61,207.55	36,299	64,268			
1986	117,614.68	67,466	123,495			
1987	114,858.16	63,651	120,601			
1988	128,534.60	68,730	132,741	2,220	13.25	168
1989	146,799.03	75,642	146,090	8,049	13.75	585
1990	265,890.19	131,837	254,622	24,563	14.25	1,724
1991	321,820.39	153,310	296,094	41,817	14.75	2,835
1992	331,789.15	151,611	292,812	55,567	15.25	3,644
1993	368,671.08	161,295	311,515	75,590	15.75	4,799
1994	456,584.49	190,879	368,652	110,762	16.25	6,816
1995	466,110.76	185,797	358,837	130,579	16.75	7,796
1996	580,915.50	220,263	425,403	184,558	17.25	10,699
1997	400,563.26	144,090	278,287	142,304	17.75	8,017
1998	693,368.99	235,935	455,671	272,366	18.25	14,924
1999	11,711.86	3,758	7,258	5,039	18.75	269
2000	403,417.20	121,587	234,826	188,762	19.25	9,806
2001	337,232.02	95,081	183,634	170,460	19.75	8,631
2002	487,312.06	127,919	247,055	264,623	20.25	13,068
2003	313,269.73	76,141	147,054	181,879	20.75	8,765
2004	467,771.15	104,597	202,012	289,148	21.25	13,607
2005	976,255.18	199,314	384,943	640,125	21.75	29,431
2006	1,253,789.51	231,608	447,313	869,166	22.25	39,064
2007	784,908.35	129,730	250,553	573,601	22.75	25,213
2008	491,167.00	71,629	138,340	377,385	23.25	16,232
2010	222,073.01	23,749	45,867	187,310	24.25	7,724
2011	755,215.60	66,079	127,621	665,355	24.75	26,883

IDAHO POWER COMPANY

ACCOUNT 370 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-01						
NET SALVAGE PERCENT.. -5						
2012	761,970.03	51,852	100,144	699,925	25.25	27,720
2013	390,473.71	18,983	36,663	373,334	25.75	14,498
2014	2,047,030.68	59,710	115,320	2,034,062	26.25	77,488
2015	387,382.76	3,767	7,275	399,477	26.75	14,934
	16,978,858.07	4,988,714	8,859,773	8,968,028		395,340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 2.33

IDAHO POWER COMPANY

ACCOUNT 370.1 METERS - AMI

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S1.5						
NET SALVAGE PERCENT.. -10						
2004	4,402,261.21	2,814,696	2,521,842	2,320,645	6.70	346,365
2005	8,914.89	5,344	4,788	5,018	7.28	689
2006	1,023.94	571	512	614	7.89	78
2007	343,438.06	175,669	157,392	220,390	8.56	25,746
2008	47,887.58	22,157	19,852	32,824	9.27	3,541
2009	16,953,377.24	6,958,209	6,234,243	12,414,472	10.03	1,237,734
2010	17,503,575.18	6,209,393	5,563,338	13,690,595	10.84	1,262,970
2011	16,791,072.84	4,963,861	4,447,397	14,022,783	11.70	1,198,528
2012	2,009,481.50	469,716	420,845	1,789,585	12.60	142,031
2013	96,994.37	16,404	14,697	91,997	13.54	6,794
2014	6,106,216.76	625,472	560,395	6,156,443	14.51	424,290
2015	4,004,357.42	137,650	123,328	4,281,465	15.50	276,224
	68,268,600.99	22,399,142	20,068,629	55,026,832		4,924,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 7.21

IDAHO POWER COMPANY

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMER PREMISES

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

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

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

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

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

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

IDAHO POWER COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -30						
1997	245,472.29	116,703	170,556	148,558	22.20	6,692
2000	88,517.96	35,673	52,135	62,938	24.15	2,606
2001	143,825.59	54,383	79,478	107,495	24.82	4,331
2002	116,456.56	41,135	60,117	91,277	25.49	3,581
2003	13,719.95	4,505	6,584	11,252	26.16	430
2004	94,253.74	28,567	41,749	80,781	26.84	3,010
2005	85,336.17	23,708	34,648	76,289	27.52	2,772
2006	120,510.31	30,393	44,418	112,245	28.21	3,979
2007	176,427.29	39,974	58,420	170,935	28.90	5,915
2008	85,740.68	17,198	25,134	86,329	29.60	2,917
2009	136,365.53	23,806	34,792	142,483	30.30	4,702
2010	167,438.36	24,814	36,265	181,405	31.01	5,850
2011	57,907.72	7,054	10,309	64,971	31.72	2,048
2012	34,991.40	3,327	4,862	40,627	32.44	1,252
2013	55,486.91	3,792	5,542	66,591	33.16	2,008
2014	67,175.78	2,769	4,047	83,282	33.89	2,457
2015	77,431.56	1,064	1,555	99,106	34.63	2,862
	4,543,249.72	2,512,377	3,623,106	2,283,119		95,785
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 2.11

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

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

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

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

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

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

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

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. -10						
2007	825,424.49	186,188	177,407	730,560	30.47	23,976
2008	438,249.99	89,280	85,069	397,006	30.62	12,966
2009	31,186.39	5,629	5,364	28,942	30.77	941
2010	97,454.21	15,263	14,543	92,656	30.90	2,999
2011	2,633,836.67	346,131	329,806	2,567,414	31.03	82,740
2013	152,920.48	11,755	11,201	157,012	31.28	5,020
2014	13,326.17	630	600	14,058	31.39	448
2015	511,280.71	8,267	7,877	554,532	31.50	17,604
	8,967,111.22	2,283,467	2,175,771	7,688,051		256,083

BOISE MECHANICAL AND ENVIRONMENT CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-R2
 PROBABLE RETIREMENT YEAR.. 6-2049
 NET SALVAGE PERCENT.. -10

1946	1,700.68	1,551	1,478	393	9.39	42
1947	1,186.96	1,075	1,024	281	9.73	29
1949	3,414.44	3,044	2,900	855	10.43	82
1950	1,040.07	919	876	268	10.80	25
1957	60.48	50	48	19	13.54	1
1973	1,622.85	1,106	1,054	731	20.50	36
1979	229.52	142	135	117	22.98	5
1980	3,387.86	2,066	1,969	1,758	23.37	75
1981	178,713.01	107,074	102,024	94,560	23.75	3,981
1982	257,552.57	151,488	144,343	138,965	24.13	5,759
1983	326,978.00	188,805	179,900	179,776	24.49	7,341
1984	12,564.60	7,114	6,778	7,043	24.85	283
1985	197,380.15	109,584	104,416	112,703	25.19	4,474
1986	331,410.75	180,220	171,720	192,832	25.53	7,553
1987	39,328.43	20,927	19,940	23,321	25.86	902
1988	99,381.80	51,712	49,273	60,047	26.18	2,294
1989	7,474.96	3,801	3,622	4,601	26.48	174
1990	138,387.54	68,672	65,433	86,793	26.78	3,241
1991	176,165.91	85,222	81,203	112,580	27.07	4,159
1993	16,004.27	7,327	6,981	10,623	27.62	385
1994	25,960.38	11,537	10,993	17,564	27.88	630
1995	20,850.10	8,980	8,556	14,379	28.13	511
1996	22,043.11	9,182	8,749	15,498	28.37	546
1997	173,290.12	69,685	66,398	124,221	28.60	4,343

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

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

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

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

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

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

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1997	1,167,993.48	371,189	353,682	931,110	39.11	23,807
1998	242,325.36	73,085	69,638	196,920	39.92	4,933
1999	1,668,648.81	476,224	453,764	1,381,750	40.73	33,925
2000	793,603.66	213,483	203,414	669,550	41.55	16,114
2001	1,393,289.39	351,659	335,074	1,197,545	42.38	28,257
2002	311,090.73	73,354	69,894	272,305	43.21	6,302
2003	24,002.63	5,257	5,009	21,394	44.05	486
2004	1,271,213.86	257,042	244,919	1,153,416	44.89	25,694
2005	3,106,980.68	574,785	547,676	2,870,003	45.75	62,732
2006	567,770.87	95,387	90,888	533,660	46.60	11,452
2007	3,274,864.23	493,846	470,555	3,131,796	47.46	65,988
2008	2,320,078.35	309,491	294,894	2,257,192	48.33	46,704
2009	4,405,860.35	511,058	486,955	4,359,492	49.20	88,608
2010	942,537.05	92,741	88,367	948,424	50.08	18,938
2011	1,656,018.90	133,470	127,175	1,694,446	50.97	33,244
2012	1,250,005.01	78,747	75,033	1,299,972	51.85	25,072
2013	1,376,064.73	61,924	59,003	1,454,668	52.75	27,577
2014	5,115,470.10	138,143	131,628	5,495,389	53.65	102,430
2015	2,557,766.21	23,015	21,930	2,791,613	54.55	51,175
	50,241,905.47	12,812,646	12,208,359	43,057,737		1,024,561
	81,503,623.46	18,097,260	17,243,732	72,410,254		1,873,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.6 2.30

IDAHO POWER COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1988	871.00	871	871			
1989	45,942.54	45,943	45,943			
1990	209,729.76	209,730	209,730			
1991	89,240.64	89,241	89,241			
1992	93,209.66	93,210	93,210			
1993	240,813.69	240,814	240,814			
1994	120,196.31	120,196	120,196			
1995	175,823.72	175,824	175,823			
	975,827.32	975,829	975,827			

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1996	178,051.77	173,600	178,052			
1997	812,704.16	751,751	812,704			
1998	524,841.90	459,237	502,412	22,430	2.50	8,972
1999	816,163.95	673,335	736,638	79,526	3.50	22,722
2000	845,220.70	655,046	716,630	128,591	4.50	28,576
2001	340,343.55	246,749	269,947	70,397	5.50	12,799
2002	538,450.27	363,454	397,624	140,826	6.50	21,666
2003	347,262.32	217,039	237,444	109,818	7.50	14,642
2004	414,961.17	238,603	261,035	153,926	8.50	18,109
2005	867,115.27	455,236	498,035	369,080	9.50	38,851
2006	326,534.15	155,104	169,686	156,848	10.50	14,938
2007	1,529,054.01	649,848	710,943	818,111	11.50	71,140
2008	1,485,462.36	557,048	609,419	876,044	12.50	70,084
2010	401,411.93	110,388	120,766	280,646	14.50	19,355
2011	630,661.11	141,899	155,240	475,422	15.50	30,672
2012	243,515.61	42,615	46,621	196,894	16.50	11,933
2013	1,488,220.32	186,028	203,517	1,284,703	17.50	73,412
2014	1,028,817.60	77,161	84,415	944,402	18.50	51,049
2015	360,070.03	9,002	9,848	350,222	19.50	17,960
	13,178,862.18	6,163,143	6,720,977	6,457,885		526,880
	14,154,689.50	7,138,972	7,696,804	6,457,885		526,880

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

IDAHO POWER COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - COMPUTERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,062,618.00	2,756,356	2,639,496	423,122	0.50	423,122
2012	5,890,962.57	4,123,674	3,948,844	1,942,119	1.50	1,294,746
2013	4,742,565.78	2,371,283	2,270,748	2,471,818	2.50	988,727
2014	8,324,755.11	2,497,427	2,391,545	5,933,210	3.50	1,695,203
2015	2,572,744.79	257,274	246,366	2,326,379	4.50	516,973
	24,593,646.25	12,006,014	11,496,999	13,096,647		4,918,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 20.00

IDAHO POWER COMPANY

ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT - SERVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	989,704.20	927,848	904,180	85,524	0.50	85,524
2009	1,629,087.41	1,323,634	1,289,871	339,216	1.50	226,144
2010	281,991.24	193,869	188,924	93,067	2.50	37,227
2011	1,427,081.88	802,734	782,258	644,824	3.50	184,235
2012	2,866,087.23	1,253,913	1,221,928	1,644,159	4.50	365,369
2013	4,870.79	1,522	1,483	3,388	5.50	616
2014	606,258.47	113,673	110,773	495,485	6.50	76,228
2015	138,664.12	8,667	8,446	130,218	7.50	17,362
	7,943,745.34	4,625,860	4,507,863	3,435,882		992,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 12.50

IDAHO POWER COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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

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

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

IDAHO POWER COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +40						
2002	1,759,899.54	774,352	753,766	302,174	4.00	75,544
2003	134,463.01	56,529	55,026	25,652	4.49	5,713
2004	55,385.14	22,110	21,522	11,709	5.02	2,332
2011	9,873.75	1,761	1,714	4,210	10.54	399
2013	425,281.62	42,529	41,399	213,770	12.50	17,102
2015	2,178,202.76	43,560	42,402	1,264,520	14.50	87,208
	4,563,105.82	940,841	915,829	1,822,034		188,298
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 4.13

IDAHO POWER COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1997	174,232.43	105,946	113,136	34,962	3.70	9,449
1998	745,697.47	441,250	471,196	162,647	3.95	41,176
1999	459,621.90	264,458	282,406	108,273	4.20	25,779
2001	894,431.58	485,400	518,342	241,925	4.70	51,473
2002	588,746.30	310,269	331,326	169,108	4.94	34,232
2003	606,954.45	310,341	331,403	184,508	5.18	35,619
2004	414,678.45	205,251	219,181	133,296	5.43	24,548
2005	1,299,391.89	620,211	662,303	442,180	5.70	77,575
2006	1,362,871.80	622,882	665,155	493,286	6.01	82,078
2007	2,095,169.90	906,885	968,432	812,462	6.38	127,345
2008	1,907,452.63	768,269	820,409	800,926	6.84	117,094
2009	392,525.27	143,725	153,479	180,167	7.40	24,347
2010	1,140,201.59	366,793	391,686	577,485	8.08	71,471
2011	767,991.83	208,391	222,534	430,259	8.85	48,617
2012	2,075,648.51	449,226	479,713	1,284,588	9.69	132,568
2013	3,344,384.08	529,174	565,087	2,277,639	10.58	215,278
2014	2,535,104.67	245,328	261,978	1,892,861	11.52	164,311
2015	2,484,844.13	81,232	86,745	2,025,373	12.50	162,030
	23,289,948.88	7,065,031	7,544,511	12,251,946		1,444,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.20

IDAHO POWER COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - MISCELLANEOUS

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

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

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

IDAHO POWER COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)

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

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

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

IDAHO POWER COMPANY

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

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

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

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

IDAHO POWER COMPANY

ACCOUNT 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
1949	1,498.37	1,239	1,274			
1951	7,373.33	6,004	6,267			
1957	8,200.00	6,341	6,970			
1963	18,541.81	13,523	15,006	755	4.97	152
1966	914.78	646	717	61	5.93	10
1967	3,785.95	2,643	2,933	285	6.25	46
1969	15,680.00	10,693	11,866	1,462	6.92	211
1970	3,967.48	2,672	2,965	407	7.27	56
1971	17,246.32	11,472	12,730	1,929	7.61	253
1972	716.88	471	523	86	7.97	11
1974	20,794.71	13,287	14,744	2,932	8.69	337
1975	78,938.38	49,729	55,182	11,916	9.06	1,315
1976	3,151.67	1,956	2,170	509	9.44	54
1981	2,763.39	1,580	1,753	596	11.45	52
1982	35,012.05	19,667	21,824	7,936	11.87	669
1983	38,144.77	21,020	23,325	9,098	12.31	739
1984	211,647.93	114,365	126,905	52,996	12.75	4,157
1985	50,667.39	26,812	29,752	13,315	13.21	1,008
1986	17,596.25	9,115	10,114	4,843	13.67	354
1987	40,143.02	20,327	22,556	11,566	14.15	817
1988	78,096.21	38,615	42,849	23,533	14.64	1,607
1989	21,272.80	10,260	11,385	6,697	15.14	442
1990	79,775.19	37,489	41,600	26,209	15.65	1,675
1991	68,421.78	31,272	34,701	23,458	16.18	1,450
1992	408,921.28	181,539	201,445	146,138	16.72	8,740
1993	44,063.91	18,963	21,042	16,412	17.28	950
1994	112,010.85	46,653	51,769	43,440	17.85	2,434
1995	69,925.83	28,139	31,225	28,212	18.43	1,531
1996	67,047.38	25,988	28,838	28,152	19.04	1,479
1997	244,401.92	91,051	101,035	106,707	19.66	5,428
1998	40,329.26	14,398	15,977	18,303	20.30	902
1999	84,347.87	28,760	31,914	39,782	20.96	1,898
2000	126,654.21	41,093	45,599	62,057	21.64	2,868
2001	146,547.68	45,057	49,997	74,569	22.34	3,338
2002	194,084.36	56,278	62,449	102,523	23.06	4,446
2003	59,358.53	16,131	17,900	32,555	23.81	1,367
2004	65,062.53	16,480	18,287	37,016	24.57	1,507
2005	318,538.60	74,575	82,752	188,006	25.36	7,413
2006	265,944.42	56,965	63,211	162,842	26.18	6,220
2007	367,154.48	71,245	79,057	233,024	27.01	8,627
2008	49,145.14	8,498	9,430	32,343	27.88	1,160
2009	86,223.02	13,067	14,500	58,790	28.76	2,044
2010	46,762.93	6,053	6,717	33,031	29.67	1,113

IDAHO POWER COMPANY

ACCOUNT 392.9 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
2011	412,091.59	44,033	48,861	301,417	30.60	9,850
2012	185,439.85	15,537	17,241	140,383	31.55	4,450
2013	297,711.30	17,931	19,897	233,158	32.52	7,170
2014	148,054.67	5,357	5,944	119,902	33.51	3,578
2015	366,362.74	4,450	4,938	306,470	34.50	8,883
	5,030,534.81	1,379,439	1,530,136	2,745,819		112,811
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3						2.24

IDAHO POWER COMPANY

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	17,051.25	16,710	16,649	402	0.50	402
1992	37,843.85	35,573	35,443	2,401	1.50	1,601
1993	10,653.83	9,588	9,553	1,101	2.50	440
1994	31,809.71	27,356	27,256	4,554	3.50	1,301
1995	39,546.66	32,428	32,310	7,237	4.50	1,608
1996	44,523.81	34,729	34,602	9,922	5.50	1,804
1997	110,557.33	81,812	81,513	29,044	6.50	4,468
1999	4,640.77	3,063	3,052	1,589	8.50	187
2000	29,744.86	18,442	18,375	11,370	9.50	1,197
2001	33,635.12	19,508	19,437	14,198	10.50	1,352
2002	52,588.84	28,398	28,294	24,295	11.50	2,113
2003	32,043.92	16,022	15,963	16,081	12.50	1,286
2004	104,837.43	48,225	48,049	56,788	13.50	4,207
2005	26,202.34	11,005	10,965	15,237	14.50	1,051
2006	2,168.12	824	821	1,347	15.50	87
2007	185,106.70	62,936	62,706	122,401	16.50	7,418
2008	136,650.86	40,995	40,845	95,806	17.50	5,475
2009	256,638.98	66,726	66,483	190,156	18.50	10,279
2010	171,620.58	37,757	37,619	134,002	19.50	6,872
2011	219,720.82	39,550	39,406	180,315	20.50	8,796
2012	283,606.77	39,705	39,560	244,047	21.50	11,351
2013	21,933.38	2,193	2,185	19,748	22.50	878
2014	43,139.37	2,588	2,578	40,561	23.50	1,726
2015	359,137.32	7,183	7,157	351,980	24.50	14,367
	2,255,402.62	683,316	680,821	1,574,582		90,266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 4.00

IDAHO POWER COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	337,712.15	329,269	325,857	11,855	0.50	11,855
1997	223,924.99	207,131	204,985	18,940	1.50	12,627
1998	94,237.55	82,458	81,604	12,634	2.50	5,054
1999	193,259.98	159,439	157,787	35,473	3.50	10,135
2000	362,505.64	280,942	278,031	84,475	4.50	18,772
2001	203,889.40	147,820	146,288	57,601	5.50	10,473
2002	301,924.33	203,799	201,687	100,237	6.50	15,421
2003	210,926.88	131,829	130,463	80,464	7.50	10,729
2004	352,999.19	202,975	200,872	152,127	8.50	17,897
2005	406,261.92	213,288	211,078	195,184	9.50	20,546
2006	126,189.81	59,940	59,319	66,871	10.50	6,369
2007	293,834.13	124,880	123,586	170,248	11.50	14,804
2008	539,749.20	202,406	200,309	339,440	12.50	27,155
2009	730,951.90	237,559	235,097	495,855	13.50	36,730
2010	405,341.64	111,469	110,314	295,028	14.50	20,347
2011	632,153.17	142,234	140,760	491,393	15.50	31,703
2012	543,189.04	95,058	94,073	449,116	16.50	27,219
2013	728,285.99	91,036	90,093	638,193	17.50	36,468
2014	626,735.80	47,005	46,518	580,218	18.50	31,363
2015	707,482.53	17,687	17,504	689,979	19.50	35,384
	8,021,555.24	3,088,224	3,056,225	4,965,330		401,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 5.00

IDAHO POWER COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	558,248.22	544,292	539,863	18,385	0.50	18,385
1997	823,945.83	762,150	755,949	67,997	1.50	45,331
1998	97,150.42	85,007	84,315	12,835	2.50	5,134
1999	583,575.60	481,450	477,533	106,043	3.50	30,298
2000	737,649.20	571,678	567,027	170,622	4.50	37,916
2001	883,297.70	640,391	635,180	248,118	5.50	45,112
2002	339,181.18	228,947	227,084	112,097	6.50	17,246
2003	529,682.11	331,051	328,357	201,325	7.50	26,843
2004	403,526.94	232,028	230,140	173,387	8.50	20,398
2005	383,788.29	201,489	199,850	183,938	9.50	19,362
2006	580,582.57	275,777	273,533	307,050	10.50	29,243
2007	645,931.35	274,521	272,287	373,644	11.50	32,491
2008	910,338.60	341,377	338,600	571,739	12.50	45,739
2009	1,213,837.19	394,497	391,287	822,550	13.50	60,930
2010	830,787.51	228,467	226,608	604,180	14.50	41,668
2011	711,364.87	160,057	158,755	552,610	15.50	35,652
2012	752,623.78	131,709	130,638	621,986	16.50	37,696
2013	535,606.91	66,951	66,406	469,201	17.50	26,811
2014	812,099.14	60,907	60,411	751,688	18.50	40,632
2015	370,600.20	9,265	9,190	361,410	19.50	18,534
	12,703,817.61	6,022,011	5,973,013	6,730,805		635,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 5.00

IDAHO POWER COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. +25						
1961	80.00	60	60			
1965	18,105.75	13,579	13,579			
1966	2,181.17	1,636	1,636			
1969	2,000.00	1,500	1,500			
1976	806.83	598	605			
1977	1,316.68	950	988			
1980	61,158.83	40,709	45,869			
1981	117,978.38	76,317	88,484			
1982	710,869.55	446,515	533,152			
1983	307,155.77	187,173	230,367			
1984	191,499.25	113,104	143,624			
1986	84,455.11	46,714	63,341			
1987	15,201.00	8,123	11,180	221	5.75	38
1988	18,301.96	9,437	12,989	737	6.25	118
1989	42,952.82	21,342	29,375	2,840	6.75	421
1990	44,399.06	21,228	29,218	4,081	7.25	563
1991	66,086.51	30,358	41,784	7,781	7.75	1,004
1992	60,516.97	26,665	36,701	8,687	8.25	1,053
1993	12,920.36	5,451	7,503	2,187	8.75	250
1994	974,466.90	392,832	540,686	190,164	9.25	20,558
1995	84,146.07	32,344	44,518	18,592	9.75	1,907
1996	177,513.37	64,903	89,331	43,804	10.25	4,274
1997	284,860.63	98,811	136,002	77,643	10.75	7,223
1998	90,694.34	29,759	40,960	27,061	11.25	2,405
1999	76,734.08	23,740	32,675	24,876	11.75	2,117
2000	239,653.69	69,649	95,864	83,876	12.25	6,847
2001	463,590.81	126,039	173,478	174,215	12.75	13,664
2002	122,226.83	30,939	42,584	49,086	13.25	3,705
2003	71,102.44	16,665	22,937	30,390	13.75	2,210
2004	284,868.22	61,425	84,544	129,107	14.25	9,060
2005	1,024,080.20	201,616	277,500	490,560	14.75	33,258
2006	492,431.14	87,714	120,728	248,595	15.25	16,301
2007	1,232,073.53	196,362	270,269	653,786	15.75	41,510
2008	322,693.13	45,379	62,459	179,561	16.25	11,050
2009	575,320.15	70,117	96,508	334,982	16.75	19,999
2010	687,555.17	70,904	97,591	418,075	17.25	24,236
2011	545,254.16	46,006	63,322	345,619	17.75	19,471
2012	835,044.05	54,800	75,425	550,858	18.25	30,184

IDAHO POWER COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. +25						
2013	1,900,161.95	89,070	122,594	1,302,527	18.75	69,468
2014	940,447.95	26,450	36,405	668,931	19.25	34,750
2015	1,899,130.97	17,804	24,505	1,399,843	19.75	70,878
	15,082,035.78	2,904,787	3,842,840	7,468,687		448,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 2.97

IDAHO POWER COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	360,374.72	348,363	345,549	14,826	0.50	14,826
2002	1,204,044.19	1,083,640	1,074,888	129,156	1.50	86,104
2003	514,667.71	428,888	425,424	89,244	2.50	35,698
2004	399,948.64	306,629	304,153	95,796	3.50	27,370
2005	488,001.50	341,601	338,842	149,160	4.50	33,147
2006	35,903.37	22,739	22,555	13,348	5.50	2,427
2007	319,752.36	181,194	179,731	140,021	6.50	21,542
2008	717,445.74	358,723	355,826	361,620	7.50	48,216
2009	220,872.96	95,711	94,938	125,935	8.50	14,816
2010	8,740.65	3,205	3,179	5,562	9.50	585
2011	33,323.45	9,997	9,916	23,407	10.50	2,229
2012	53,017.58	12,371	12,271	40,747	11.50	3,543
2013	10,121.19	1,687	1,673	8,448	12.50	676
2014	224,775.75	22,478	22,297	202,479	13.50	14,998
2015	81,422.30	2,714	2,692	78,730	14.50	5,430
	4,672,412.11	3,219,940	3,193,934	1,478,478		311,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 6.67

IDAHO POWER COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - MICROWAVE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	1,702,455.42	1,645,713	1,627,076	75,379	0.50	75,379
2002	2,114,081.82	1,902,674	1,881,127	232,955	1.50	155,303
2003	2,447,340.58	2,039,442	2,016,347	430,994	2.50	172,398
2004	1,315,100.02	1,008,248	996,830	318,270	3.50	90,934
2005	1,313,346.52	919,343	908,932	404,415	4.50	89,870
2006	2,311,693.20	1,464,065	1,447,485	864,208	5.50	157,129
2007	227,867.81	129,126	127,664	100,204	6.50	15,416
2008	287,912.46	143,956	142,326	145,586	7.50	19,411
2009	767,380.95	332,529	328,763	438,618	8.50	51,602
2010	3,093,184.16	1,134,178	1,121,334	1,971,850	9.50	207,563
2011	8,466,383.32	2,539,915	2,511,152	5,955,231	10.50	567,165
2012	1,157,278.49	270,028	266,970	890,308	11.50	77,418
2013	1,143,531.59	190,592	188,434	955,098	12.50	76,408
2014	4,056,268.76	405,627	401,034	3,655,235	13.50	270,758
2015	113,094.84	3,769	3,726	109,369	14.50	7,543
	30,516,919.94	14,129,205	13,969,200	16,547,720		2,034,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 6.67

IDAHO POWER COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - RADIO

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

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

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

IDAHO POWER COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - FIBER OPTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2005	110,869.72	110,870	110,870			
	110,869.72	110,870	110,870			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	69,664.93	66,182	65,872	3,793	0.50	3,793
2007	231,498.63	196,774	195,854	35,645	1.50	23,763
2008	295,664.30	221,748	220,711	74,954	2.50	29,982
2009	336,223.24	218,545	217,523	118,701	3.50	33,915
2010	325,799.88	179,190	178,352	147,448	4.50	32,766
2011	425,053.19	191,274	190,379	234,674	5.50	42,668
2012	1,144,495.78	400,574	398,700	745,796	6.50	114,738
2013	2,569,439.80	642,360	639,355	1,930,085	7.50	257,345
2014	8,767,196.33	1,315,079	1,308,927	7,458,269	8.50	877,443
2015	2,478,359.00	123,918	123,338	2,355,021	9.50	247,897
	16,643,395.08	3,555,644	3,539,011	13,104,384		1,664,310
	16,754,264.80	3,666,514	3,649,881	13,104,384		1,664,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 9.93

IDAHO POWER COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	8,911.56	8,615	8,606	306	0.50	306
2002	305,349.45	274,815	274,544	30,805	1.50	20,537
2003	310,460.74	258,716	258,461	52,000	2.50	20,800
2004	116,288.14	89,155	89,067	27,221	3.50	7,777
2005	383,790.60	268,653	268,388	115,403	4.50	25,645
2006	247,403.50	156,688	156,533	90,870	5.50	16,522
2007	173,515.75	98,326	98,229	75,287	6.50	11,583
2008	1,234,348.36	617,174	616,565	617,783	7.50	82,371
2009	212,560.02	92,109	92,018	120,542	8.50	14,181
2010	684,124.78	250,848	250,600	433,525	9.50	45,634
2011	714,022.01	214,207	213,996	500,026	10.50	47,622
2012	379,485.61	88,545	88,458	291,028	11.50	25,307
2013	212,993.40	35,500	35,465	177,528	12.50	14,202
2014	625,513.50	62,551	62,489	563,024	13.50	41,705
2015	358,937.37	11,963	11,951	346,986	14.50	23,930
	5,967,704.79	2,527,865	2,525,370	3,442,335		398,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 6.67

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

IDAHO POWER COMPANY

Exhibit Accompanying Testimony of John J. Spanos
General Plant Amortization

November 2, 2016

**IDAHO POWER COMPANY
GENERAL PLANT RESERVE ADJUSTMENT BY ACCOUNT
AS OF DECEMBER 31, 2015**

ACCOUNT	BOOK DEPRECIATION RESERVE	
ELECTRIC PLANT		
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION		
391.1	OFFICE FURNITURE & EQUIPMENT - FURNITURE	\$ (444,693.00)
391.2	OFFICE FURNITURE & EQUIPMENT - EDP EQUIPMENT	\$ (3,170,731.00)
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIPMENT	\$ (724,666.00)
393	STORES EQUIPMENT	\$ 44,326.00
394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$ 16,217.00
395	LABORATORY EQUIPMENT	\$ 18,092.00
397.1	COMMUNICATION EQUIPMENT - TELEPHONES	\$ 99,412.00
397.2	COMMUNICATION EQUIPMENT - MICROWAVE	\$ (2,532,909.00)
397.3	COMMUNICATION EQUIPMENT - RADIO	\$ (322,619.00)
397.4	COMMUNICATION EQUIPMENT - FIBER OPTIC	\$ (1,051,341.00)
398	MISCELLANEOUS EQUIPMENT	\$ 282,248.00
	TOTAL UNRECOVERED RESERVE FOR AMORTIZATION	\$ (7,786,664.00)