ORDER NO. 17 213

ENTERED: JUN 08 2017

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1801

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

DISPOSITION: ORDER NO. 17-186 CORRECTED

We issued Order No. 17-186 adopting the parties stipulation in this proceeding on May 25, 2017. Due to the filing of an errata page to the stipulation, the Appendix attached to Order No. 17-186 was incomplete. This order is being issued to replace Appendix A in its entirety.

The remainder of Order No. 17-186 is unchanged.

Made, entered, and effective JUN 08 2017

Lisa D. Hardie
Chair

Stephen M. Bloom
Commissioner

Megan W. Decker
Commissioner

A party may request rehearing or reconsideration of this order under ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request *must* comply with the requirements in OAR 860-001-0720. A copy of the request must also be served on each party to the proceedings as provided in OAR 860-001-0180(2). A party may appeal this order by filing a petition for review with the Court of Appeals in compliance with ORS 183.480 through 183.484.

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

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

This Stipulation resolves all issues between the parties related to Idaho Power Company's ("Idaho Power" or "Company") request for authorization to institute revised depreciation rates for the Company's electric plant-in-service and for an adjustment to Oregon jurisdictional base rates to reflect the revised depreciation rates.

PARTIES

1. The parties to this Stipulation are Staff of the Public Utility Commission of Oregon ("Staff"), the Oregon Citizens' Utility Board ("CUB"), and Idaho Power (together, the "Stipulating Parties"). No other party intervened in this docket.

BACKGROUND

2. As required by OAR 860-027-0350, Idaho Power performs a depreciation study and updates its depreciation rates approximately every five years.[1] The purpose of the update is to reflect changes in the appropriate net salvage percentages and service life estimates of assets as circumstances change. Accordingly, the Company recently engaged Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") to conduct a depreciation study of its electric plant-in-service ("Study") as of December 30, 2015. The Study updates net

[1] 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.

salvage percentages and service life estimates for plant assets. The resulting depreciation rates are based on the straight line method, the remaining life technique, and the average service life procedure to calculate the depreciation accrual rates for production, transmission, distribution and general plant accounts.

3. On November 2, 2016, Idaho Power filed its Application for Authorization to Implement Revised Depreciation Rates ("Application") and supporting testimony.[2]

4. The Application requests authorization 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 plant assets, and (2) adjust Oregon jurisdictional base rates to reflect the revised depreciation rates as applied to the approved 2011 general rate case plant balances, effective June 1, 2017. The revised depreciation rates proposed by the Company were based on the results of the Study.

5. The Company proposed depreciation rates that would result in a $131.2 million annual depreciation expense on a system basis, based on December 31, 2015 plant values, and the weighted depreciation rate for total depreciable plant of 2.69%.

6. The Jim Bridger coal plant's ("Bridger") depreciable end-life-date is 2034. However, Idaho Power will continue to track, through a regulatory liability account, an adjustment that results from the difference between the depreciation rates for Bridger with an end-of-life date of 2034 and depreciation rates for Bridger with an end-of-life date of 2025. The separate accounting allows Idaho Power to maintain one set of depreciation records to be used for both the Oregon and Idaho jurisdictions while ensuring that the actual amounts paid by Oregon customers of Idaho Power will cover the future depreciation expenses related to the potential closure of Bridger as early as 2025. Idaho Power has a 33 percent ownership share

[2] *See* Idaho Power/100-102.

of Bridger, which is jointly owned with PacifiCorp. In its Order No. 08-427, the Commission affirmed 2025 as the end-life-date for the Bridger plant for PacifiCorp.

7. Order No. 12-296 in Docket No. UM 1576 approved the tracking by Idaho Power, through a regulatory liability account, of an adjustment that results from the difference between approved depreciation rates for the Jim Bridger power plant ("Bridger") with an end-of-life date of 2034 and depreciation rates associated with an end-of-life date for Bridger of 2025 based upon the approved 2011 general rate case plant balances. The separate accounting for Bridger allows Idaho Power to maintain one set of depreciation records to be used for both the Oregon and Idaho jurisdictions while ensuring that the actual amounts paid by Oregon customers will cover the future depreciation expenses related to the approved 2011 general rate case plant balances associated with the potential closure of Bridger as early as 2025. Idaho Power's proposal in this case requested the same treatment of the depreciation associated with the Bridger plant.

8. The Company's proposed rate adjustment related to the revised depreciation rates would have resulted in an increase to annual depreciation expense in Oregon of approximately $604,000 based on an average four percent Oregon jurisdictional allocation factor, which translates to an increase in the Company's Oregon jurisdictional revenue requirement of $721,548, as measured against the revenue requirement identified in the Partial Stipulation in Docket UE 233, which was approved by the Commission on February 23, 2012.[3]

9. The Application requested that the incremental revenue requirement of $721,548 be spread to customer classes on a uniform percentage basis and be recovered through a uniform percentage increase to all base rate components except the service charge. The proposed change equated to an overall increase in current billed revenues of 1.30 percent.

[3] *See Re Idaho Power Co. Request for General Rate Revision*, Docket No. UE 233, Order No. 12-055 (Feb. 23, 2012).

10. The Company's filing did not propose a change to the depreciation related to the Boardman power plant, in which Idaho Power owns a 10 percent interest along with Portland General Electric, which has a 90 percent ownership and is the majority partner. Any changes in depreciation associated with the Boardman power plant due to the early shutdown have been addressed in Docket No. UE 239.[4] The Company's filing also proposed no change to the depreciation related to the North Valmy power plant ("Valmy"). Any changes in depreciation associated with Valmy due to the accelerated end-of-life date will be addressed in the Docket No. UE 316.

11. On November 10, 2016, CUB filed its Notice of Intervention.

12. On November 30, 2016, a prehearing conference was convened to establish a schedule for the docket. The Stipulating Parties were unable to agree on a schedule at the prehearing conference and therefore requested additional time to develop a schedule. On December 1, 2016, Administrative Law Judge ("ALJ") Ruth Harper issued a Prehearing Conference Memorandum granting additional time to develop a stipulated schedule.

13. On December 23, 2016, the Stipulating Parties submitted a proposed schedule and motion to consolidate Docket Nos. UM 1801 and UE 316. On that same day, ALJs Ruth Harper and Sarah Rowe issued a Ruling that consolidated the dockets and adopted a procedural schedule.

14. Pursuant to the procedural schedule, on December 28, 2016, Idaho Power filed Advice No. 16-16 and proposed revised tariffs that reflected the proposed rate change associated with the revised depreciation rates.

[4] *See In the Matter of Idaho Power Co. Application for Authority to Implement a Boardman Operating Life Adjustment Tariff for Electric Service to Customers in the State of Oregon*, Docket No. UE 239, Order No. 12-235 (June 26, 2012).

15. On January 25 and 27, 2017, the Company filed errata testimony that removed duplicate pages in the originally filed testimony and replaced the duplicate pages with correct pages.

16. Staff conducted discovery on the Company's filing.

17. After performing its own investigation of Idaho Power's proposed depreciation rates, Staff initially proposed: (1) seven adjustments to Idaho Power's proposed curve life combination for depreciable plants and changes in average service life or dispersion curve (or both) for FERC account categories in Hydraulic Production Plant, Other Production Plant, Transmission Plant, and Distribution Plant; and (2) 22 adjustments to Idaho Power's proposed Net Salvage Rates for certain depreciable plants.

18. On March 9, 2017, the Stipulating Parties participated in a settlement conference. Although the Stipulating Parties were unable to reach agreement at the March 9, 2017, settlement conference, they did agree to reconvene on March 28, 2017. The Stipulating Parties reconvened once again on April 20, 2017, and were able to reach an agreement that resolved all the issues in this docket.

AGREEMENT

19. The Stipulating Parties agree that the Commission should adopt the depreciation rates set forth in Attachment 1 to this Stipulation. The Stipulating Parties agree that the revised depreciation rates in Attachment 1 should be effective June 1, 2017. The Stipulation has resulted in annual depreciation expense on a system basis of $124.6 million, based on December 31, 2015 plant values, which is a reduction from Idaho Power's original proposal of $131.2 million.[5] The Stipulating Parties agree that Idaho Power will continue the separate accounting for Bridger and that the depreciation rates in Attachment No. 2 will be used to

[5] When the agreed upon depreciation rates are applied to approved test year plant balances, the resulting incremental Oregon jurisdictional depreciation expense is approximately $343,000, as compared to the Company's initial request of approximately $604,000.

compute the adjustment associated with the approved 2011 general rate case plant balances for the difference between a Bridger 2034 end-of-life and a Bridger 2025 end-of-life. Consistent with the stipulation approved in UM 1576, the accounting process and the dollar amount tracked will be held constant between ratemaking proceedings and will change only following Commission approval of either a base rate change associated with Bridger plant investments or the Company's next depreciation study docket.

20. Both Idaho Power and Staff used the straight line method, the remaining life basis and the average service life depreciation procedure to calculate the depreciation accrual rates. Attachment 4 shows the depreciation groups for which Staff's analyses produced differing results from the filed depreciation study and the final position agreed to by the Stipulating Parties following settlement discussions.

21. The Stipulating Parties agree that the Commission should adopt the customer rates set forth in Attachment 3, which are based on the agreed-upon depreciation rates set forth in Attachment 1 and 2. The Stipulating Parties agree that the customer rates in Attachment 3 should be effective June 1, 2017. The Stipulating parties agree to an increase in the Oregon jurisdictional revenue requirement of $300,000, which equates to an overall increase in current billed revenues of 0.54 percent, a reduction from the $721,548 and 1.3 percent, respectively, Idaho Power originally proposed. The Stipulating Parties agree that the proposed rates resulting from this agreement are just and reasonable.

22. Consistent with the agreement in UM 1576, the Stipulating Parties recognize the importance of Oregon stakeholder's involvement in the development of future Idaho Power depreciation rates. Thus, the Company agrees to continue to meaningfully involve Staff and CUB in the development of future depreciation rates, which would include filing new depreciation rate studies simultaneously with the Commission and IPUC. In addition, Idaho Power will advocate for a coordinated analysis amongst the Company, Staff, IPUC Staff, CUB and other parties of future Oregon depreciation study dockets involving new depreciation rate

studies. Idaho Power agrees to fund the reasonable travel expenses for representatives of up to two intervening parties to Oregon depreciation study dockets to travel to Boise, Idaho, to participate in workshops related to the development of future depreciation rates. Staff will identify parties eligible for travel expenses, as appropriate, in the event there are more than two intervening parties who wish to participate.

23. The Stipulating Parties agree to submit this Stipulation to the Commission and request that the Commission approve the Stipulation and Attachment No. 1 as presented. The Stipulating Parties agree that the rates resulting from the Stipulation are fair, just, and reasonable.

24. This Stipulation will be offered into the record of this proceeding as evidence pursuant to OAR 860-001-0350(7). The Stipulating Parties agree to support this Stipulation throughout this proceeding and any appeal, (if necessary) provide witnesses to sponsor this Stipulation at the hearing, and recommend that the Commission issue an order adopting the settlements contained herein.

25. If this Stipulation is challenged by any other party to this proceeding, the Stipulating Parties agree that they will continue to support the Commission's adoption of the terms of this Stipulation. The Stipulating Parties agree to cooperate in cross-examination and put on such a case as they deem appropriate to respond fully to the issues presented, which may include raising issues that are incorporated in the settlements embodied in this Stipulation.

26. The Stipulating Parties have negotiated this Stipulation as an integrated document. If the Commission rejects all or any material part of this Stipulation, or adds any material condition to any final order that is not consistent with this Stipulation, each Stipulating Party reserves its right, pursuant to OAR 860-001-0350(9), to present evidence and argument on the record in support of the Stipulation or to withdraw from the Stipulation. Stipulating Parties shall be entitled to seek rehearing or reconsideration pursuant to OAR 860-001-0720 in any manner that is consistent with the agreement embodied in this Stipulation.

27. By entering into this Stipulation, no Stipulating Party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other Stipulating Party in arriving at the terms of this Stipulation, other than those specifically identified in the body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding, except as specifically identified in this Stipulation.

28. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

STAFF

By: _____

Date: _____

CITIZENS' UTILITY BOARD

By: Elizabeth Judson

Date: 6-2-2017

IDAHO POWER

By: _____

Date: _____

27. By entering into this Stipulation, no Stipulating Party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other Stipulating Party in arriving at the terms of this Stipulation, other than those specifically identified in the body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding, except as specifically identified in this Stipulation.

28. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

STAFF

By: _____

Date: _____

CITIZENS' UTILITY BOARD

By: _____

Date: _____

IDAHO POWER

By: _____

Date: 6-1-17

Parties shall be entitled to seek rehearing or reconsideration pursuant to OAR 860-001-0720 in any manner that is consistent with the agreement embodied in this Stipulation.

27. By entering into this Stipulation, no Stipulating Party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other Stipulating Party in arriving at the terms of this Stipulation, other than those specifically identified in the body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding, except as specifically identified in this Stipulation.

28. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

STAFF

By: _____

Date: 6/1/17

CITIZENS' UTILITY BOARD

By: _____

Date: _____

IDAHO POWER

By: _____

Date: _____

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 1

to

Stipulation

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	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT									
	JIM BRIDGER STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	0	225,377.42	161,621	64,756	3,624	1.60	17.9
311.00	STRUCTURES AND IMPROVEMENTS	100-S0.5	*	(9)	70,396,751.49	55,512,712	21,219,747	1,187,648	1.69	17.9
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	70-S1	*	(5)	111,739,501.89	48,862,705	68,463,772	3,775,978	3.38	18.1
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1.5	*	(8)	295,175,654.09	128,837,700	189,952,006	11,181,887	3.79	17.0
312.30	BOILER PLANT EQUIPMENT - RAILCARS	35-R3		10	2,484,314.64	1,839,895	395,988	29,293	1.18	13.5
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	*	(3)	29,674,461.30	22,715,343	7,849,352	487,933	1.58	16.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	2	4,770,781.58	1,987,046	2,688,320	184,193	3.86	14.5
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	7,316	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	365,290,921	21,338,297	3.46	
	HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	HAGERMAN MAINTENANCE SHOP	120-R2.5	*	(25)	1,661,380.96	1,157,393	916,343	37,331	2.25	24.6
	MILNER DAM	120-R2.5	*	(25)	814,224.25	366,057	661,723	13,473	1.65	49.1
	NIAGARA SPRINGS HATCHERY	120-R2.5	*	(25)	18,927,457.39	3,167,029	20,492,293	384,412	2.03	53.3
	HELLS CANYON MAINTENANCE SHOP	120-R2.5	*	(25)	2,409,584.37	1,172,594	1,839,386	34,945	1.45	52.6
	RAPID RIVER HATCHERY	120-R2.5	*	(25)	2,808,829.77	1,512,555	1,748,482	33,242	1.27	52.6
	AMERICAN FALLS	120-R2.5	*	(25)	11,986,636.45	7,690,938	7,292,358	194,901	1.63	37.4
	BROWNLEE	120-R2.5	*	(25)	32,471,129.08	22,800,206	17,788,705	344,721	1.06	51.6
	BLISS	120-R2.5	*	(25)	1,098,134.70	616,898	755,770	41,220	3.75	18.3
	CASCADE	120-R2.5	*	(25)	7,360,842.41	4,141,393	5,084,660	118,568	1.61	42.9
	CLEAR LAKE	120-R2.5	*	(25)	193,278.70	210,529	31,069	2,723	1.41	11.4
	HELLS CANYON	120-R2.5	*	(25)	2,931,900.29	1,400,177	2,264,698	43,490	1.48	52.1
	LOWER MALAD	120-R2.5	*	(25)	799,097.82	479,503	519,389	27,617	3.46	18.8
	LOWER SALMON	120-R2.5	*	(25)	2,869,695.46	1,198,295	2,386,824	129,755	4.52	18.4
	MILNER	120-R2.5	*	(25)	9,617,360.14	4,099,283	7,922,417	157,252	1.64	50.4
	OXBOW HATCHERY	120-R2.5	*	(25)	2,390,848.81	977,972	2,010,589	38,005	1.59	52.9
	OXBOW	120-R2.5	*	(25)	10,878,166.96	6,672,441	6,925,268	136,659	1.26	50.7
	OXBOW COMMON	120-R2.5	*	(25)	111,952.27	114,279	25,661	525	0.47	48.9
	PAHSIMEROI ACCUMULATING PONDS	120-R2.5	*	(25)	13,382,523.15	3,349,325	13,378,829	251,256	1.88	53.2
	PAHSIMEROI TRAPPING	120-R2.5	*	(25)	1,267,081.16	1,446,556	137,295	2,577	0.20	53.3
	SHOSHONE FALLS	120-R2.5	*	(25)	1,253,535.42	935,134	631,910	34,646	2.76	18.2
	STRIKE	120-R2.5	*	(25)	9,780,012.86	4,146,390	8,078,525	438,907	4.49	18.4
	SWAN FALLS	120-R2.5	*	(25)	27,934,903.89	13,418,604	20,749,026	790,684	2.89	26.2
	TWIN FALLS	120-R2.5	*	(25)	759,842.69	449,262	500,541	20,512	2.70	24.4
	TWIN FALLS (NEW)	120-R2.5	*	(25)	10,261,704.36	5,335,698	7,481,432	304,241	2.96	24.6
	THOUSAND SPRINGS	120-R2.5	*	(25)	360,487.88	403,761	46,849	3,045	0.84	15.4
	UPPER MALAD	120-R2.5	*	(25)	363,647.08	320,477	134,082	7,232	1.99	18.5
	UPPER SALMON A	120-R2.5	*	(25)	917,541.40	742,370	404,557	22,361	2.44	18.1
	UPPER SALMON B	120-R2.5	*	(25)	773,060.93	371,100	595,226	32,330	4.18	18.4
	UPPER SALMON COMMON	120-R2.5	*	(25)	389,664.01	261,898	225,182	12,265	3.15	18.4
	TOTAL ACCOUNT 331				175,994,624.75	88,949,107	131,044,170	3,658,895	2.08	35.8
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION									
	BROWNLEE	120-S1.5	*	(20)	8,639,663.66	6,137,138	4,230,458	91,648	1.06	46.2
	HELLS CANYON	120-S1.5	*	(20)	940,788.93	640,803	488,144	10,575	1.12	46.2
	OXBOW	120-S1.5	*	(20)	56,309.00	39,328	28,243	612	1.09	46.1
	OXBOW COMMON	120-S1.5	*	(20)	1,927,919.63	1,509,918	803,586	17,259	0.90	46.6
	BROWNLEE COMMON	120-S1.5	*	(20)	7,895,824.78	6,203,405	3,271,585	70,875	0.90	46.2
	TOTAL ACCOUNT 332.1				19,460,506.20	14,530,592	8,822,016	190,969	0.98	46.2

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	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	MILNER DAM	120-S1.5	* (20)	809,584.42	259,119	712,382	14,436	1.78	49.3
	AMERICAN FALLS	120-S1.5	* (20)	4,293,075.10	2,925,319	2,226,371	60,310	1.40	36.9
	BROWNLEE	120-S1.5	* (20)	53,506,997.92	39,815,109	24,393,289	512,140	0.96	47.6
	BLISS	120-S1.5	* (20)	8,963,581.90	7,220,255	3,536,043	196,484	2.19	18.0
	CASCADE	120-S1.5	* (20)	3,145,630.46	1,747,653	2,027,104	47,865	1.52	42.4
	CLEAR LAKE	120-S1.5	* (20)	2,344,260.16	805,741	2,007,371	174,780	7.46	11.5
	HELLS CANYON	120-S1.5	* (20)	51,932,133.73	34,516,737	27,801,823	583,121	1.12	47.7
	LOWER MALAD	120-S1.5	* (20)	4,920,879.40	2,600,146	3,304,909	173,879	3.53	19.0
	LOWER SALMON	120-S1.5	* (20)	6,920,148.41	5,913,124	2,391,054	133,657	1.93	17.9
	MILNER	120-S1.5	* (20)	16,621,594.69	6,809,520	13,136,394	262,739	1.58	50.0
	OXBOW	120-S1.5	* (20)	30,376,665.85	21,574,227	14,877,772	317,933	1.05	46.8
	OXBOW COMMON	120-S1.5	* (20)	9,871.65	6,041	5,805	113	1.14	51.4
	SHOSHONE FALLS	120-S1.5	* (20)	10,108,900.81	616,823	11,513,858	621,961	6.15	18.5
	STRIKE	120-S1.5	* (20)	10,807,310.35	9,164,247	3,804,525	213,061	1.97	17.9
	SWAN FALLS	120-S1.5	* (20)	15,989,465.08	8,369,326	10,818,032	412,870	2.58	26.2
	TWIN FALLS	120-S1.5	* (20)	1,354,482.35	244,306	1,381,073	55,795	4.12	24.8
	TWIN FALLS (NEW)	120-S1.5	* (20)	7,645,780.81	3,558,327	5,616,810	227,572	2.98	24.7
	THOUSAND SPRINGS	120-S1.5	* (20)	4,060,448.55	2,554,243	2,318,295	150,048	3.70	15.5
	UPPER MALAD	120-S1.5	* (20)	1,362,526.74	1,221,544	413,488	22,547	1.65	18.3
	UPPER SALMON A	120-S1.5	* (20)	1,343,320.64	591,336	920,649	50,353	3.75	18.3
	UPPER SALMON B	120-S1.5	* (20)	3,611,192.40	2,575,092	1,758,339	96,576	2.68	18.2
	UPPER SALMON COMMON	120-S1.5	* (20)	1,175,917.13	624,626	786,475	43,014	3.66	18.3
	HELLS CANYON COMMON	120-S1.5	* (20)	3,723,158.70	3,060,813	1,406,989	28,261	0.76	49.8
	TOTAL ACCOUNT 332.2			245,026,937.25	156,873,674	137,158,650	4,399,615	1.80	31.2
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	100-R2.5	* (10)	1,274,307.38	350,540	1,051,198	21,653	1.70	48.5
	AMERICAN FALLS	100-R2.5	* (10)	26,350,936.61	15,574,505	13,411,525	369,267	1.40	36.3
	BROWNLEE	100-R2.5	* (10)	44,771,999.78	30,017,587	19,231,513	391,901	0.88	49.1
	BLISS	100-R2.5	* (10)	4,708,361.07	3,427,511	1,751,686	97,993	2.08	17.9
	CASCADE	100-R2.5	* (10)	10,099,741.26	4,511,489	6,598,226	157,291	1.56	41.9
	CLEAR LAKE	100-R2.5	* (10)	742,451.41	609,478	207,219	18,130	2.44	11.4
	HELLS CANYON	100-R2.5	* (10)	12,182,846.73	6,150,322	7,250,809	151,752	1.25	47.8
	LOWER MALAD	100-R2.5	* (10)	4,745,707.96	400,118	4,820,161	253,172	5.33	19.0
	LOWER SALMON	100-R2.5	* (10)	4,879,605.36	3,797,399	1,570,167	88,247	1.81	17.8
	MILNER	100-R2.5	* (10)	24,279,825.56	8,473,925	18,233,563	371,663	1.53	49.1
	OXBOW	100-R2.5	* (10)	11,546,959.20	7,255,041	5,446,614	117,525	1.02	46.3
	SHOSHONE FALLS	100-R2.5	* (10)	2,667,635.23	1,266,625	1,667,774	91,286	3.42	18.3
	STRIKE	100-R2.5	* (10)	9,114,673.85	4,202,657	5,623,484	319,435	3.50	18.2
	SWAN FALLS	100-R2.5	* (10)	26,099,474.53	11,774,575	16,934,847	650,811	2.49	26.0
	TWIN FALLS	100-R2.5	* (10)	1,430,443.99	584,845	978,643	40,310	2.82	24.3
	TWIN FALLS (NEW)	100-R2.5	* (10)	15,978,442.99	7,010,702	10,565,585	431,980	2.70	24.5
	THOUSAND SPRINGS	100-R2.5	* (10)	2,480,242.34	755,295	1,972,972	128,515	5.18	15.4
	UPPER MALAD	100-R2.5	* (10)	2,199,747.28	402,306	2,017,416	106,245	4.83	19.0
	UPPER SALMON A	100-R2.5	* (10)	2,421,216.32	876,313	1,787,025	98,075	4.05	18.2
	UPPER SALMON B	100-R2.5	* (10)	3,704,936.46	1,197,208	2,879,222	157,370	4.25	18.3
	TOTAL ACCOUNT 333			211,679,355.31	108,646,541	124,198,749	4,062,623	1.92	30.6
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP	65-R1.5	* (10)	57,474.41	26,201	37,021	1,581	2.75	23.4
	MILNER DAM	65-R1.5	* (10)	581,471.90	148,592	491,027	11,500	1.98	42.7
	HELLS CANYON MAINTENANCE SHOP	65-R1.5	* (10)	55,797.91	2,544	58,834	1,264	2.27	46.5
	AMERICAN FALLS	65-R1.5	* (10)	3,810,069.14	1,779,303	2,411,773	73,613	1.93	32.8
	BROWNLEE	65-R1.5	* (10)	11,367,436.15	3,911,488	8,614,692	197,859	1.74	43.5
	BLISS	65-R1.5	* (10)	3,939,988.72	849,288	3,484,700	195,253	4.96	17.8
	CASCADE	65-R1.5	* (10)	2,608,877.41	504,465	2,365,277	65,199	2.50	36.3
	CLEAR LAKE	65-R1.5	* (10)	159,065.24	68,841	106,131	9,544	6.00	11.1
	HELLS CANYON	65-R1.5	* (10)	6,407,040.59	1,485,180	5,562,565	125,444	1.96	44.3

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)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	LOWER MALAD	65-R1.5	*	(10)	1,791,677.47	(42,050)	2,012,895	109,226	6.10	18.4
	LOWER SALMON	65-R1.5	*	(10)	2,765,626.33	772,635	2,269,554	128,597	4.65	17.6
	MILNER	65-R1.5	*	(10)	2,351,780.42	949,892	1,637,086	40,072	1.70	40.9
	OXBOW	65-R1.5	*	(10)	6,910,717.86	1,671,818	5,928,972	132,743	1.92	44.7
	SHOSHONE FALLS	65-R1.5	*	(10)	1,651,926.01	529,837	1,287,172	72,839	4.41	17.7
	STRIKE	65-R1.5	*	(10)	3,960,072.29	1,269,823	3,086,257	173,756	4.39	17.8
	SWAN FALLS	65-R1.5	*	(10)	3,179,588.98	1,440,168	2,057,490	94,432	2.66	24.4
	TWIN FALLS	65-R1.5	*	(10)	663,558.29	177,617	552,297	23,884	3.60	23.1
	TWIN FALLS (NEW)	65-R1.5	*	(10)	2,421,707.15	1,022,363	1,641,515	71,018	2.93	23.1
	THOUSAND SPRINGS	65-R1.5	*	(10)	876,825.63	796,387	169,121	11,243	1.28	15.0
	UPPER MALAD	65-R1.5	*	(10)	627,447.28	216,925	473,267	25,984	4.14	18.2
	UPPER SALMON A	65-R1.5	*	(10)	1,208,094.46	537,022	791,882	45,474	3.76	17.4
	UPPER SALMON B	65-R1.5	*	(10)	1,063,846.36	324,101	846,130	48,214	4.53	17.5
	TOTAL ACCOUNT 334				58,480,090.02	18,441,463	45,886,638	1,648,751	2.82	27.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	HAGERMAN MAINTENANCE SHOP	90-R2	*	(5)	1,875,509.37	555,906	1,313,379	53,990	2.88	24.3
	MILNER DAM	90-R2	*	(5)	48,226.36	15,518	35,120	758	1.57	46.3
	NIAGARA SPRINGS HATCHERY	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)	49,608.48	11,258	40,831	828	1.67	49.3
	AMERICAN FALLS	90-R2	*	(5)	2,134,733.50	867,192	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)	802,580.06	339,498	503,211	27,892	3.48	18.0
	CASCADE	90-R2	*	(5)	1,155,545.04	503,663	709,659	17,531	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)	1,324,683.38	248,210	1,142,708	23,651	1.79	48.3
	LOWER MALAD	90-R2	*	(5)	349,152.66	113,964	252,646	13,494	3.86	18.7
	LOWER SALMON	90-R2	*	(5)	517,026.38	206,677	336,201	18,714	3.62	18.0
	MILNER	90-R2	*	(5)	696,451.60	195,936	535,336	11,301	1.62	47.4
	OXBOW HATCHERY	90-R2	*	(5)	22,871.58	4,154	19,861	398	1.74	49.9
	OXBOW	90-R2	*	(5)	984,605.66	336,200	697,636	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)	15,368.52	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	379,020	625,674	34,541	3.61	18.1
	SWAN FALLS	90-R2	*	(5)	1,734,720.66	552,630	1,268,827	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	190,055	306,101	12,665	2.68	24.2
	THOUSAND SPRINGS	90-R2	*	(5)	365,400.24	179,086	204,584	13,357	3.66	15.3
	UPPER MALAD	90-R2	*	(5)	219,159.61	41,468	188,650	10,119	4.62	18.6
	UPPER SALMON A	90-R2	*	(5)	269,272.25	84,401	198,335	10,947	4.07	18.1
	UPPER SALMON B	90-R2	*	(5)	242,429.35	120,668	133,883	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	288,166.41	184,608	103,547	41,550	14.42	2.5
336.00	ROADS, RAILROADS AND BRIDGES									
	MILNER DAM	100-R3	*	0	12,737.21	4,274	8,463	174	1.37	48.6
	NIAGARA SPRINGS HATCHERY	100-R3	*	0	46,667.72	46,668	0	0	-	-
	RAPID RIVER HATCHERY	100-R3	*	0	7,197.39	7,197	0	0	-	-
	AMERICAN FALLS	100-R3	*	0	839,275.87	533,241	306,035	8,310	0.99	36.8
	BROWNLEE	100-R3	*	0	529,364.27	332,756	196,608	4,227	0.80	46.5
	BLISS	100-R3	*	0	486,476.84	293,586	192,891	10,509	2.16	18.4
	CASCADE	100-R3	*	0	122,668.04	57,663	65,005	1,545	1.26	42.1
	CLEAR LAKE	100-R3	*	0	11,097.30	11,093	64	6	0.05	10.7
	HELLS CANYON	100-R3	*	0	922,781.27	595,036	327,745	6,920	0.75	47.4

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		SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	LOWER MALAD	100-R3	*	0	244,565.45	163,638	80,927	4,289	1.75	18.9
	LOWER SALMON	100-R3	*	0	88,693.04	62,378	26,315	1,443	1.63	18.2
	MILNER	100-R3	*	0	489,139.50	163,136	326,004	6,561	1.34	49.7
	OXBOW HATCHERY	100-R3	*	0	3,070.44	3,070	0	0	-	-
	OXBOW	100-R3	*	0	585,875.67	347,897	237,979	5,424	0.93	43.9
	PAHSIMEROI ACCUMULATING PONDS	100-R3	*	0	26,502.74	17,203	9,300	193	0.73	48.2
	PAHSIMEROI TRAPPING	100-R3	*	0	15,612.35	15,612	0	0	-	-
	SHOSHONE FALLS	100-R3	*	0	51,383.40	43,592	7,791	440	0.86	17.7
	STRIKE	100-R3	*	0	1,602,868.07	15,625	1,587,243	86,219	5.38	18.4
	SWAN FALLS	100-R3	*	0	835,946.15	457,737	378,209	14,576	1.74	25.9
	TWIN FALLS	100-R3	*	0	893,773.50	477,057	416,716	17,075	1.91	24.4
	TWIN FALLS (NEW)	100-R3	*	0	1,023,829.64	432,124	591,706	24,014	2.35	24.6
	THOUSAND SPRINGS	100-R3	*	0	713,311.18	349,352	363,959	23,540	3.30	15.5
	UPPER MALAD	100-R3	*	0	1,298,305.78	43,310	1,254,996	65,420	5.04	19.2
	UPPER SALMON A	100-R3	*	0	1,650.89	1,004	647	35	2.12	18.5
	UPPER SALMON COMMON	100-R3	*	0	27,708.47	27,708	0	0	-	-
	TOTAL ACCOUNT 336				10,880,501.98	4,501,897	6,378,603	280,920	2.58	22.7
	TOTAL HYDRAULIC PRODUCTION PLANT				**749,786,653.53**	**402,629,311**	**472,171,929**	**14,837,407**	**1.98**	
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	SALMON DIESEL	SQUARE	*	0	11,959.08	11,959	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	SQUARE	*	0	4,693,564.37	1,531,407	3,162,157	154,250	3.29	20.5
	BENNETT MOUNTAIN	SQUARE	*	0	1,688,441.68	435,017	1,253,425	49,154	2.91	25.5
	EVANDER ANDREWS/DANSKIN #1	SQUARE	*	0	1,394,160.15	401,289	992,871	36,104	2.59	27.5
	LANGLEY GULCH	SQUARE	*	0	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	*	0	61,306.39	61,306	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-S2.5	*	0	1,441,348.20	665,214	776,134	39,646	2.75	19.6
	BENNETT MOUNTAIN	50-S2.5	*	0	2,290,713.40	679,434	1,611,279	66,011	2.88	24.4
	EVANDER ANDREWS/DANSKIN #1	50-S2.5	*	0	680,176.64	170,873	509,304	19,212	2.82	26.5
	LANGLEY GULCH	55-S2.5	*	0	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	*	0	33,711,094.20	10,641,204	23,069,890	1,260,584	3.74	18.3
	BENNETT MOUNTAIN	40-R2	*	0	29,465,966.15	7,782,323	21,683,643	948,685	3.22	22.9
	EVANDER ANDREWS/DANSKIN #1	40-R2	*	0	25,207,239.22	5,323,273	19,883,966	820,629	3.26	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
344.00	GENERATORS									
	SALMON DIESEL	50-S2	*	0	541,644.95	541,645	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-S2	*	0	13,166,034.86	8,364,617	4,801,418	249,295	1.89	19.3
	BENNETT MOUNTAIN	50-S2	*	0	8,139,999.35	4,740,270	3,399,729	140,776	1.73	24.1
	EVANDER ANDREWS/DANSKIN #1	50-S2	*	0	9,834,220.56	2,375,835	7,458,386	285,325	2.90	26.1
	LANGLEY GULCH	50-S2	*	0	34,949,976.83	4,280,213	30,669,764	951,412	2.73	32.1
	TOTAL ACCOUNT 344				66,531,876.55	20,302,580	46,229,297	1,626,808	2.45	28.4
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	SALMON DIESEL	55-R2	*	0	293,344.56	293,345	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	55-R2	*	0	2,471,052.82	833,147	1,637,906	94,790	3.84	19.4
	BENNETT MOUNTAIN	55-R2	*	0	11,156,584.49	2,964,322	8,192,262	341,601	3.06	24.0
	EVANDER ANDREWS/DANSKIN #1	55-R2	*	0	11,234,250.81	2,297,640	8,936,611	345,896	3.08	25.8
	LANGLEY GULCH	55-R2	*	0	65,943,755.01	7,356,629	58,587,126	1,866,154	2.83	31.4

ORDER NO. 17 2 13

APPENDIX A
Page 15 of 57

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	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
TOTAL ACCOUNT 345			91,098,987.69	13,545,083	77,553,905	2,648,441	2.91	29.3

ORDER NO. 17 2 13

APPENDIX A
Page 16 of 57

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	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
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	1,467,330.57	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**	**15,613,598**	**2.91**	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	100-R4	0	31,780,356.20	7,648,562	24,131,794	283,149	0.89	85.2
352.00	STRUCTURES AND IMPROVEMENTS	55-R3	(33)	77,780,245.72	25,617,486	77,830,241	1,462,266	1.88	53.2
353.00	STATION EQUIPMENT	52-S0.5	(10)	407,602,529.96	110,697,886	337,665,207	8,046,817	1.97	42.0
354.00	TOWERS AND FIXTURES	80-R4	(10)	184,628,054.44	62,693,181	140,397,679	1,974,702	1.07	71.1
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	74-R1.5	(50)	211,904,657.93	71,085,486	246,771,501	3,962,272	1.87	62.3
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			**1,071,617,268.53**	**337,634,442**	**1,050,850,548**	**19,889,481**	**1.86**	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	70-R3	(50)	34,175,351.84	11,003,028	40,260,000	740,219	2.17	54.4
362.00	STATION EQUIPMENT	55-R1.5	(6)	216,853,728.15	57,414,677	172,450,275	4,016,022	1.85	42.9
364.00	POLES, TOWERS AND FIXTURES	58-R1.5	(50)	244,791,142.55	133,051,778	234,124,936	5,305,310	2.17	44.1
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	65-R2.5	(25)	48,322,608.41	15,591,137	44,812,124	913,243	1.89	49.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	(11)	230,143,166.97	83,994,552	171,464,363	4,372,720	1.90	39.4
368.00	LINE TRANSFORMERS	42-R0.5	(7)	515,652,279.89	162,696,157	389,051,782	11,195,070	2.17	34.8
369.00	SERVICES	55-R1.5	(40)	58,770,786.63	41,924,159	40,354,914	929,454	1.58	43.4
370.00	METERS	30-O1	(5)	16,978,858.07	8,859,773	8,968,028	348,321	2.05	25.7
370.10	METERS - AMI	18-R1.5	(5)	68,268,600.99	20,068,629	51,613,402	3,681,514	5.39	14.0
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	40-R1	(30)	4,543,249.72	3,623,105	2,283,119	76,596	1.73	29.0
	TOTAL DISTRIBUTION PLANT			**1,578,785,681.11**	**590,422,565**	**1,274,430,465**	**35,087,549**	**2.23**	
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1	* (3)	29,421,031.19	9,982,240	20,321,422	612,436	2.08	33.2
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING								
	BOISE CENTER WEST	55-R2	* (3)	14,333,320.59	909,201	13,854,119	339,490	2.37	40.8
	BOISE OPERATIONS CENTER	55-R2	* (3)	8,967,111.22	2,175,771	7,060,354	235,005	2.62	30.0
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2	* (3)	7,951,286.18	1,950,401	6,249,724	209,716	2.63	29.8
	OTHER STRUCTURES	55-R2	(3)	50,241,905.47	12,208,359	39,540,804	934,005	1.86	42.3
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING			81,503,623.46	17,243,732	66,705,001	1,718,216	2.11	
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

ORDER NO. 17 2 1 3

APPENDIX A
Page 17 of 57

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	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
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	186,298	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	15-SQ	0	16,643,395.08	3,539,011	13,104,384	1,002,142	6.02	13.1
	TOTAL COMMUNICATION EQUIPMENT - FIBER OPTIC			16,754,264.80	3,649,881	13,104,384	1,002,142	5.98	
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**	**207,941,679**	**17,831,765**	**5.36**	
	TOTAL DEPRECIABLE PLANT			**4,877,701,536.68**	**1,826,361,321**	**3,816,256,446**	**124,598,097**	**2.55**	

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	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	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			26,493,796.88	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			649,140.54	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**	**3,816,256,446**	**124,598,097**		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
** REQUESTING IMMEDIATE RECOVERY OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 2

to

Stipulation

IDAHO POWER COMPANY

BRIDGER 2025 END-OF-LIFE
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	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	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	*	(9)	70,396,751.49	55,512,712	21,218,747	2,160,304	3.07	9.8
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	70-S1	*	(5)	111,739,501.89	48,862,705	68,463,772	6,904,911	6.18	9.9
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1.5	*	(8)	295,175,654.09	128,837,700	189,952,006	19,831,089	6.72	9.6
312.30	BOILER PLANT EQUIPMENT - RAILCARS	35-R3		10	2,484,314.64	1,839,895	395,988	29,293	1.18	13.5
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	*	(3)	29,674,461.30	22,715,343	7,849,352	825,374	2.78	9.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	2	4,770,781.58	1,987,046	2,688,320	302,419	6.34	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	125,728.69	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	365,290,921	37,801,635	6.13	

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

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 3

to

Stipulation

SCHEDULE 1
RESIDENTIAL SERVICE
(Continued)

RESIDENTIAL SPACE HEATING (Continued)

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of two kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	$ 8.00	
Energy Charge, per kWh		
0-1000 kWh	8.3543¢	(I)
Over 1000 kWh	9.8154¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 1
RESIDENTIAL SERVICE
(Continued)

RESIDENTIAL SPACE HEATING (Continued)

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of two kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	$ 8.00	
Energy Charge, per kWh		
0-1000 kWh	8.3045~~5~~43¢	(I)
Over 1000 kWh	9.~~75~~688154¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

	Summer	Non-Summer	
Energy Charge, per kWh			
0-500 kWh	7.72~~36~~700¢	7.72~~36~~700¢	(I)
Over 500 kWh	10.28~~04~~3421¢	8.51~~89~~700¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	Summer	Non-Summer	
Service Charge, per month			
Single Phase Service	$ 10.25	$ 10.25	
Three Phase Service	$ 17.35	$ 17.35	
Basic Charge, per kW of Basic Load Capacity	$ 0.75	$ 0.75	
Demand Charge, per kW of Billing Demand	$ 6.00~~4~~	$ 4.51~~4~~	(I)
Energy Charge, per kWh	5.74~~01~~745¢	5.32~~46~~566¢	(I)

Facilities Charge
None

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$202.00	$202.00	
Basic Charge, per kW of Basic Load Capacity	$ 1.24~~5~~	$ 1.24~~5~~	(I)
Demand Charge, per kW of Billing Demand	$ 5.94~~8~~	$ 4.84~~7~~	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.8~~7~~8	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.54~~19~~752¢	n/a	(I)
Mid-Peak	5.22~~12~~525¢	4.~~78~~058092¢	(I)
Off-Peak	5.01~~52~~453¢	4.6486~~7~~65¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$200.00	$200.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.32	$ 0.32	
Demand Charge, per kW of Billing Demand	$ 3.87~~9~~	$ 4.14~~6~~	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.74	n/a	
Energy Charge, per kWh			
On-Peak	5.21~~05~~418¢	n/a	(I)
Mid-Peak	4.92~~01~~496¢	4.50463~~1~~6¢	(I)
Off-Peak	4.73~~01~~585¢	4.38344097¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER LIGHTING
(Continued)

MONTHLY CHARGE

The Monthly Charge is the per Unit Charge and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
100 Watt	8,550	$ 10.8~~2~~8	(I)
200 Watt	19,800	$ 12.~~8~~997	
400 Watt	45,000	$ 17.~~5~~465	

FLOOD LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
200 Watt	19,800	$ 15.~~5~~463	
400 Watt	45,000	$ 18.~~3~~647	
Metal Halide			
400 Watt	28,800	$ 13.~~4~~957	
1,000 Watt	88,000	$ 21.~~4~~861	(I)

2. For New Facilities Installed Before August 8, 2005. The Monthly Charge for New Facilities installed, prior to August 8, 2005 such as overhead secondary conductor, poles, anchors, etc., shall be 1.51 percent of the estimated installed cost thereof.

3. For New Facilities Installed On or After August 8, 2005. The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's monthly Minimum Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$222.00	$222.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.60	$ 0.60	
Demand Charge, per kW of Billing Demand	$ 5.047	$ 4.936	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.83	n/a	
Energy Charge, per kWh			
On-Peak	6.7574980¢	n/a	(I)
Mid-Peak	5.4592920¢	5.18992210¢	(I)
Off-Peak	4.89839277¢	4.7571856¢	(I)

Facilities Charge
None

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$208.00	$208.00	
Basic Charge, per kW of Basic Load Capacity	$ 1.24~~5~~	$ 1.24~~5~~	(I)
Demand Charge, per kW of Billing Demand	$ 6.0~~0~~4	$ 4.8~~5~~8	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.8~~7~~8	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.9~~1~~89544¢	n/a	(I)
Mid-Peak	4.8~~0~~80369¢	4.~~5~~8966171¢	(I)
Off-Peak	4.32~~8~~3543¢	4.21~~8~~4437¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$215.00	$215.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.33	$ 0.33	
Demand Charge, per kW of Billing Demand	$ 4.95~~8~~	$ 4.~~67~~70	(I)
On-Peak Demand Charge, per kW of On-Peak Demand	$ 0.95~~6~~	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.76~~10~~956¢	n/a	(I)
Mid-Peak	4.728~~1~~565¢	4.5090361¢	(I)
Off-Peak	4.~~27~~993056¢	4.164~~1~~891¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$ 16.85	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.~~88~~93	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.2~~072~~505¢	n/a	(I)
All Other kWh	6.84~~48~~859¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.~~495~~65406¢	(I)

Facilities Charge
None

TRANSMISSION SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$144.00	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.5~~1~~6	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.~~0766~~1191¢	n/a	(I)
All Other kWh	6.72~~30~~633¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.~~3561~~4002¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 40
NONMETERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is nonmetered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Energy Charge, per kWh	9.~~152~~207¢	(I)
Minimum Charge, per month	$ 1.50	

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	$ 1.00

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Accelerated Replacement of Existing Fixtures

In the event a Customer requests the Company perform an accelerated replacement of existing fixtures with the cut-off fixture, the following charges will apply:

1. The designed cost estimate which includes labor, time, and mileage costs for the removal of the existing street lighting fixtures.

2. $132.00 per fixture removed from service.

The total charges identified in 1 and 2 above must be paid prior to the beginning of the fixture replacement and are non-refundable. The accelerated replacement will be performed by the Company during the regularly scheduled working hours of the Company and on the Company's schedule.

Monthly Charges

The Monthly Charges are as follows, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Lamp Charges, per lamp (41A)

Standard High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
70 Watt	5,540	$ 8.549	(I)
100 Watt	8,550	$ 8.946	
200 Watt	19,800	$ 11.929	
250 Watt	24,750	$ 13.008	
400 Watt	45,000	$ 14.8392	(I)

Pole Charges

For Company-owned poles required to be used for street lighting only:

Wood pole	$ 1.90 per pole
Steel pole	$ 7.39 per pole

Facilities Charge

Customers assessed a monthly facilities charge prior to August 8, 2005 for the installation of underground circuits will continue to be assessed a monthly facilities charge equal to 1.21 percent of the estimated cost difference between overhead and underground circuits.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS(Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Monthly Charges (Continued)

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"B" - Customer-Owned, Idaho Power-Maintained System – No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, are required to be metered in order to record actual energy usage.

Energy and Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

Monthly Charges

The Monthly Charges are as follows, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Non-Metered Service, per lamp (41B)

Standard High Pressure Sodium Vapor Energy and Maintenance Charges	Average Lumens	Monthly Base Rate	
70 Watt	5,540	$ 2.~~29~~30	(I)
100 Watt	8,550	$ 2.~~78~~80	
200 Watt	19,800	$ 4.046	
250 Watt	24,750	$ ~~4.99~~5.02	
400 Watt	45,000	$ 7.~~07~~11	(I)

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)		
Energy Charge, per kWh	4.13~~3~~58¢	(I)
Metered Service (41CM)		
Service Charge, per meter	$2.88	
Energy Charge, per kWh	4.13~~3~~58¢	(I)

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Oregon. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after August 8, 2005. For traffic control signal lighting systems installed prior to August 8, 2005 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Energy Charge, per kWh	9.~~064~~118¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7
SMALL GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

	Summer	Non-Summer	
Energy Charge, per kWh			
0-500 kWh	7.7700¢	7.7700¢	(I)
Over 500 kWh	10.3421¢	8.5700¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	Summer	Non-Summer	
Service Charge, per month			
Single Phase Service	$ 10.25	$ 10.25	
Three Phase Service	$ 17.35	$ 17.35	
Basic Charge, per kW of Basic Load Capacity	$ 0.75	$ 0.75	
Demand Charge, per kW of Billing Demand	$ 6.04	$ 4.54	(I)
Energy Charge, per kWh	5.7745¢	5.3566¢	(I)

Facilities Charge
None

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$202.00	$202.00	
Basic Charge, per kW of Basic Load Capacity	$ 1.25	$ 1.25	(I)
Demand Charge, per kW of Billing Demand	$ 5.98	$ 4.87	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.88	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.5752¢	n/a	(I)
Mid-Peak	5.2525¢	4.8092¢	(I)
Off-Peak	5.0453¢	4.6765¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$200.00	$200.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.32	$ 0.32	
Demand Charge, per kW of Billing Demand	$ 3.89	$ 4.16	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.74	n/a	
Energy Charge, per kWh			
On-Peak	5.2418¢	n/a	(I)
Mid-Peak	4.9496¢	4.5316¢	(I)
Off-Peak	4.7585¢	4.4097¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15
DUSK TO DAWN CUSTOMER LIGHTING
(Continued)

MONTHLY CHARGE

The Monthly Charge is the per Unit Charge and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
100 Watt	8,550	$ 10.88	(I)
200 Watt	19,800	$ 12.97	
400 Watt	45,000	$ 17.65	

FLOOD LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
200 Watt	19,800	$ 15.63	
400 Watt	45,000	$ 18.47	
Metal Halide			
400 Watt	28,800	$ 13.57	
1,000 Watt	88,000	$ 21.61	(I)

2. For New Facilities Installed Before August 8, 2005. The Monthly Charge for New Facilities installed, prior to August 8, 2005 such as overhead secondary conductor, poles, anchors, etc., shall be 1.51 percent of the estimated installed cost thereof.

3. For New Facilities Installed On or After August 8, 2005. The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's monthly Minimum Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the Service Charge and the Energy Charge at the following rates, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$222.00	$222.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.60	$ 0.60	
Demand Charge, per kW of Billing Demand	$ 5.07	$ 4.96	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.83	n/a	
Energy Charge, per kWh			
On-Peak	6.7980¢	n/a	(I)
Mid-Peak	5.4920¢	5.2210¢	(I)
Off-Peak	4.9277¢	4.7856¢	(I)

Facilities Charge
None

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$208.00	$208.00	
Basic Charge, per kW of Basic Load Capacity	$ 1.25	$ 1.25	(I)
Demand Charge, per kW of Billing Demand	$ 6.04	$ 4.88	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.88	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.9544¢	n/a	(I)
Mid-Peak	4.8369¢	4.6171¢	(I)
Off-Peak	4.3543¢	4.2437¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$215.00	$215.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.33	$ 0.33	
Demand Charge, per kW of Billing Demand	$ 4.98	$ 4.70	(I)
On-Peak Demand Charge, per kW of On-Peak Demand	$ 0.96	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.7956¢	n/a	(I)
Mid-Peak	4.7565¢	4.5361¢	(I)
Off-Peak	4.3056¢	4.1891¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24
AGRICULTURAL IRRIGATION SERVICE
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), Schedule 95 (Adjustment for Municipal Exactions), and Schedule 98 (Residential and Small Farm Energy Credit).

SECONDARY SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$ 16.85	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.93	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.2505¢	n/a	(I)
All Other kWh	6.8859¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.5406¢	(I)

Facilities Charge
None

TRANSMISSION SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$144.00	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.56	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.1191¢	n/a	(I)
All Other kWh	6.7633¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.4002¢	(I)

Facilities Charge
The Company's investment in Company-owned Facilities Beyond the Point of Delivery times 1.41 percent.

SCHEDULE 40
NONMETERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is nonmetered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Energy Charge, per kWh	9.207¢	(I)
Minimum Charge, per month	$ 1.50	

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	$ 1.00

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Accelerated Replacement of Existing Fixtures

In the event a Customer requests the Company perform an accelerated replacement of existing fixtures with the cut-off fixture, the following charges will apply:

1. The designed cost estimate which includes labor, time, and mileage costs for the removal of the existing street lighting fixtures.

2. $132.00 per fixture removed from service.

The total charges identified in 1 and 2 above must be paid prior to the beginning of the fixture replacement and are non-refundable. The accelerated replacement will be performed by the Company during the regularly scheduled working hours of the Company and on the Company's schedule.

Monthly Charges

The Monthly Charges are as follows, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Lamp Charges, per lamp (41A)

Standard High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate	
70 Watt	5,540	$ 8.59	(I)
100 Watt	8,550	$ 8.96	|
200 Watt	19,800	$ 11.99	|
250 Watt	24,750	$ 13.08	|
400 Watt	45,000	$ 14.92	(I)

Pole Charges

For Company-owned poles required to be used for street lighting only:

Wood pole	$ 1.90 per pole
Steel pole	$ 7.39 per pole

Facilities Charge

Customers assessed a monthly facilities charge prior to August 8, 2005 for the installation of underground circuits will continue to be assessed a monthly facilities charge equal to 1.21 percent of the estimated cost difference between overhead and underground circuits.

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS(Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

Monthly Charges (Continued)

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"B" - Customer-Owned, Idaho Power-Maintained System – No New Service

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed and owned by the Customer and maintained by Idaho Power. Customer-owned lighting systems receiving maintenance under Option B must have Idaho Power standard wattage high pressure sodium vapor lamps installed in all street lighting fixtures.

Customer-owned systems constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage, such as through, but not limited to, the use of wired outlets or useable plug-ins, are required to be metered in order to record actual energy usage.

Energy and Maintenance Service

Energy and Maintenance Service includes operation of the system, energy, lamp renewals, cleaning of glassware, and replacement of defective photocells which are standard to the Company-owned street light units. Service does not include the labor or material cost of replacing cables, standards, broken glassware or fixtures, painting, or refinishing of metal poles. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by the Customer and subject to the Company's operating schedules and requirements.

Monthly Charges

The Monthly Charges are as follows, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Non-Metered Service, per lamp (41B)

Standard High Pressure Sodium Vapor Energy and Maintenance Charges	Average Lumens	Monthly Base Rate	
70 Watt	5,540	$ 2.30	(I)
100 Watt	8,550	$ 2.80	
200 Watt	19,800	$ 4.06	
250 Watt	24,750	$ 5.02	
400 Watt	45,000	$ 7.11	(I)

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)		
Energy Charge, per kWh	4.158¢	(I)
Metered Service (41CM)		
Service Charge, per meter	$2.88	
Energy Charge, per kWh	4.158¢	(I)

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Oregon. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after August 8, 2005. For traffic control signal lighting systems installed prior to August 8, 2005 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Annual Power Cost Update), Schedule 56 (Power Cost Adjustment Mechanism), Schedule 91 (Energy Efficiency Rider), Schedule 93 (Solar Photovoltaic Pilot Program Rider), and Schedule 95 (Adjustment for Municipal Exactions).

Energy Charge, per kWh	9.118¢	(I)

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 4

to

Stipulation

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	ELECTRIC PLANT							
	JIM BRIDGER STEAM PRODUCTION PLANT							
310 20	LAND AND WATER RIGHTS	75-R4 *	0	75-R4 *	0	75-R4 *	0	
311 00	STRUCTURES AND IMPROVEMENTS	100-S0 5 *	(10)	100-S0 5 *	(9)	100-S0 5 *	(9)	Accepted OPUC proposal
312 10	BOILER PLANT EQUIPMENT - SCRUBBERS	60-S1 *	(10)	60-S1 *	(9)	70-S1 *	(5)	Accepted IPUC parties' proposal for settlement purposes only
312 20	BOILER PLANT EQUIPMENT - OTHER	53-R1 5 *	(10)	53-R1 5 *	(9)	53-R1.5 *	(8)	Accepted IPUC parties' proposal for settlement purposes only
312 30	BOILER PLANT EQUIPMENT - RAILCARS	30-R3	0	30-R3 *	20	35-R9	10	Accepted IPUC parties' proposal for settlement purposes only
314 00	TURBOGENERATOR UNITS	45-S0 5 *	(7)	45-S0 5 *	(6)	45-S0 5 *	(7)	
315 00	ACCESSORY ELECTRIC EQUIPMENT	60-S1 5 *	(5)	60-S1 5 *	(4)	60-S1 5 *	(3)	Accepted IPUC parties' proposal for settlement purposes only
316 00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0 *	(2)	35-S0 *	2	35-S0 *	2	Accepted OPUC proposal
316 10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	13-L2	15	13-L2 *	15	13-L2	15	
316 40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13-L2	15	13-L2 *	15	13-L2	15	
316 50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13-L2	15	13-L2 *	15	13-L2	15	
316 70	MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	21-S1	15	21-S1 *	15	21-S1	15	
316 80	MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQUIPMENT	20-O1	25	20-O1 *	25	20-O1	25	
316 90	MISCELLANEOUS POWER PLANT EQUIP - TRAILERS	35-S1	15	35-S1 *	15	35-S1	15	
	HYDRAULIC PRODUCTION PLANT							
331 00	STRUCTURES AND IMPROVEMENTS							
	HAGERMAN MAINTENANCE SHOP	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	MILNER DAM	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	NIAGARA SPRINGS HATCHERY	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	HELLS CANYON MAINTENANCE SHOP	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	RAPID RIVER HATCHERY	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	AMERICAN FALLS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	BROWNLEE	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	BLISS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	CASCADE	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	CLEAR LAKE	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	HELLS CANYON	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	LOWER MALAD	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	LOWER SALMON	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	MILNER	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	OXBOW HATCHERY	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	OXBOW	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	OXBOW COMMON	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	PAHSIMEROI ACCUMULATING PONDS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	PAHSIMEROI TRAPPING	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	SHOSHONE FALLS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	STRIKE	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	SWAN FALLS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	TWIN FALLS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	TWIN FALLS (NEW)	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	THOUSAND SPRINGS	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	UPPER MALAD	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	UPPER SALMON A	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	UPPER SALMON B	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal
	UPPER SALMON COMMON	115-R2 5 *	(25)	115-R2 5 *	(25)	120-R2 5 *	(25)	Accepted IPUC parties' proposal

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION							
	BROWNLEE	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	HELLS CANYON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	OXBOW	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	OXBOW COMMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	BROWNLEE COMMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
332.20	RESERVOIRS, DAMS AND WATERWAYS							
	MILNER DAM	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	AMERICAN FALLS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	BROWNLEE	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	BLISS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	CASCADE	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	CLEAR LAKE	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	HELLS CANYON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	LOWER MALAD	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	LOWER SALMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	MILNER	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	OXBOW	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	OXBOW COMMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	SHOSHONE FALLS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	STRIKE	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	SWAN FALLS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	TWIN FALLS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	TWIN FALLS (NEW)	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	THOUSAND SPRINGS	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	UPPER MALAD	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	UPPER SALMON A	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	UPPER SALMON B	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	UPPER SALMON COMMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
	HELLS CANYON COMMON	100-S4	(20)	100-S4	(20)	120-S1.5	(20)	Counter proposal to better align the life and curve combination
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	SQUARE	0	SQUARE	0	SQUARE	0	
333.00	WATER WHEELS, TURBINES AND GENERATORS							
	MILNER DAM	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	AMERICAN FALLS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	BROWNLEE	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	BLISS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	CASCADE	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	CLEAR LAKE	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	HELLS CANYON	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	LOWER MALAD	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	LOWER SALMON	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	MILNER	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	OXBOW	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	SHOSHONE FALLS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	STRIKE	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	SWAN FALLS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	TWIN FALLS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	TWIN FALLS (NEW)	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	THOUSAND SPRINGS	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER MALAD	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER SALMON A	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER SALMON B	90-S2	(10)	90-S2	(10)	100-R2.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
334.00	ACCESSORY ELECTRIC EQUIPMENT							
	HAGERMAN MAINTENANCE SHOP	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	MILNER DAM	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	HELLS CANYON MAINTENANCE SHOP	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	AMERICAN FALLS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	BROWNLEE	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	BLISS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	CASCADE	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	CLEAR LAKE	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	HELLS CANYON	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	LOWER MALAD	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	LOWER SALMON	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	MILNER	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	OXBOW	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	SHOSHONE FALLS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	STRIKE	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	SWAN FALLS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	TWIN FALLS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	TWIN FALLS (NEW)	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	THOUSAND SPRINGS	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER MALAD	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER SALMON A	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
	UPPER SALMON B	54-R1.5	(15)	60-R1	(15)	65-R1.5	(10)	Accepted IPUC parties' proposal for settlement purposes only
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	HAGERMAN MAINTENANCE SHOP	90-R2	(5)	90-R2	0	90-R2	(5)	
	MILNER DAM	90-R2	(5)	90-R2	0	90-R2	(5)	
	NIAGARA SPRINGS HATCHERY	90-R2	(5)	90-R2	0	90-R2	(5)	
	HELLS CANYON MAINTENANCE SHOP	90-R2	(5)	90-R2	0	90-R2	(5)	
	RAPID RIVER HATCHERY	90-R2	(5)	90-R2	0	90-R2	(5)	
	AMERICAN FALLS	90-R2	(5)	90-R2	0	90-R2	(5)	
	BROWNLEE	90-R2	(5)	90-R2	0	90-R2	(5)	
	BLISS	90-R2	(5)	90-R2	0	90-R2	(5)	
	CASCADE	90-R2	(5)	90-R2	0	90-R2	(5)	
	CLEAR LAKE	90-R2	(5)	90-R2	0	90-R2	(5)	
	HELLS CANYON	90-R2	(5)	90-R2	0	90-R2	(5)	
	LOWER MALAD	90-R2	(5)	90-R2	0	90-R2	(5)	
	LOWER SALMON	90-R2	(5)	90-R2	0	90-R2	(5)	
	MILNER	90-R2	(5)	90-R2	0	90-R2	(5)	
	OXBOW HATCHERY	90-R2	(5)	90-R2	0	90-R2	(5)	
	OXBOW	90-R2	(5)	90-R2	0	90-R2	(5)	
	PAHSIMEROI ACCUMULATING PONDS	90-R2	(5)	90-R2	0	90-R2	(5)	
	PAHSIMEROI TRAPPING	90-R2	(5)	90-R2	0	90-R2	(5)	
	SHOSHONE FALLS	90-R2	(5)	90-R2	0	90-R2	(5)	
	STRIKE	90-R2	(5)	90-R2	0	90-R2	(5)	
	SWAN FALLS	90-R2	(5)	90-R2	0	90-R2	(5)	
	TWIN FALLS	90-R2	(5)	90-R2	0	90-R2	(5)	
	TWIN FALLS (NEW)	90-R2	(5)	90-R2	0	90-R2	(5)	

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)		PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)		STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)		COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	THOUSAND SPRINGS	90-R2	*	(5)	90-R2	*	0	90-R2	*	(5)	
	UPPER MALAD	90-R2	*	(5)	90-R2	*	0	90-R2	*	(5)	
	UPPER SALMON A	90-R2	*	(5)	90-R2	*	0	90-R2	*	(5)	
	UPPER SALMON B	90-R2	*	(5)	90-R2	*	0	90-R2	*	(5)	
	UPPER SALMON COMMON	90-R2	*	(5)	90-R2	*	0	90-R2	*	(5)	
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ		0	15-SQ	*	0	15-SQ		0	
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ		0	20-SQ	*	0	20-SQ		0	
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ		0	5-SQ	*	0	5-SQ		0	
336.00	ROADS, RAILROADS AND BRIDGES										
	MILNER DAM	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	NIAGARA SPRINGS HATCHERY	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	RAPID RIVER HATCHERY	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	AMERICAN FALLS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	BROWNLEE	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	BLISS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	CASCADE	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	CLEAR LAKE	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	HELLS CANYON	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	LOWER MALAD	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	LOWER SALMON	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	MILNER	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	OXBOW HATCHERY	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	OXBOW	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	PAHSIMEROI ACCUMULATING PONDS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	PAHSIMEROI TRAPPING	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	SHOSHONE FALLS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	STRIKE	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	SWAN FALLS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	TWIN FALLS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	TWIN FALLS (NEW)	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	THOUSAND SPRINGS	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	UPPER MALAD	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	UPPER SALMON A	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	UPPER SALMON COMMON	85-R4	*	0	85-R4	*	0	100-R3	*	0	Counter proposal to keep within industry standards
	OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS										
	SALMON DIESEL	SQUARE	*	0	SQUARE	*	0	SQUARE	*	0	
	EVANDER ANDREWS/DANSKIN #2	SQUARE	*	0	SQUARE	*	0	SQUARE	*	0	
	BENNETT MOUNTAIN	SQUARE	*	0	SQUARE	*	0	SQUARE	*	0	
	EVANDER ANDREWS/DANSKIN #1	SQUARE	*	0	SQUARE	*	0	SQUARE	*	0	
	LANGLEY GULCH	SQUARE	*	0	SQUARE	*	0	SQUARE	*	0	
342.00	FUEL HOLDERS										
	SALMON DIESEL	50-S2.5	*	0	50-S2.5	*	0	50-S2.5	*	0	
	EVANDER ANDREWS/DANSKIN #2	50-S2.5	*	0	50-S2.5	*	0	50-S2.5	*	0	
	BENNETT MOUNTAIN	50-S2.5	*	0	50-S2.5	*	0	50-S2.5	*	0	
	EVANDER ANDREWS/DANSKIN #1	50-S2.5	*	0	50-S2.5	*	0	50-S2.5	*	0	
	LANGLEY GULCH	55-S2.5	*	0	55-S2.5	*	0	55-S2.5	*	0	

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
343 00	PRIME MOVERS							
	EVANDER ANDREWS/DANSKIN #2	40-R2 *	0	45-R1 5 *	0	40-R2 *	0	
	BENNETT MOUNTAIN	40-R2 *	0	45-R1 5 *	0	40-R2 *	0	
	EVANDER ANDREWS/DANSKIN #1	40-R2 *	0	45-R1 5 *	0	40-R2 *	0	
	LANGLEY GULCH	40-R2 *	0	45-R1 5 *	0	40-R2 *	0	
344 00	GENERATORS							
	SALMON DIESEL	45-S2 *	0	45-S2 *	0	50-S2 *	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #2	45-S2 *	0	45-S2 *	0	50-S2 *	0	Accepted IPUC parties' proposal
	BENNETT MOUNTAIN	45-S2 *	0	45-S2 *	0	50-S2 *	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #1	45-S2 *	0	45-S2 *	0	50-S2 *	0	Accepted IPUC parties' proposal
	LANGLEY GULCH	45-S2 *	0	45-S2 *	0	50-S2 *	0	Accepted IPUC parties' proposal
345 00	ACCESSORY ELECTRIC EQUIPMENT							
	SALMON DIESEL	50-R2 *	0	50-R2 *	0	55-R2 *	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #2	50-R2 *	0	50-R2 *	0	55-R2 *	0	Accepted IPUC parties' proposal
	BENNETT MOUNTAIN	50-R2 *	0	50-R2 *	0	55-R2 *	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #1	50-R2 *	0	50-R2 *	0	55-R2 *	0	Accepted IPUC parties' proposal
	LANGLEY GULCH	50-R2 *	0	50-R2 *	0	55-R2 *	0	Accepted IPUC parties' proposal
346 00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	SALMON DIESEL	35-R2 5 *	0	35-R2 5 *	0	35-R2 5 *	0	
	EVANDER ANDREWS/DANSKIN #2	35-R2 5 *	0	35-R2 5 *	0	35-R2 5 *	0	
	BENNETT MOUNTAIN	35-R2 5 *	0	35-R2 5 *	0	35-R2 5 *	0	
	EVANDER ANDREWS/DANSKIN #1	35-R2 5 *	0	35-R2 5 *	0	35-R2 5 *	0	
	LANGLEY GULCH	35-R2 5 *	0	35-R2 5 *	0	35-R2 5 *	0	
350 20	LAND RIGHTS AND EASEMENTS	80-R4	0	80-R4 *	0	100-R4	0	Accepted IPUC parties' proposal
352 00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	65-R3 *	(33)	65-R3	(33)	Accepted OPUC proposal
353 00	STATION EQUIPMENT	50-S0 5	(10)	55-R1 *	(10)	52-S0 5	(10)	Counter proposal based on industry ranges, consultant experience, and statistical data
354 00	TOWERS AND FIXTURES	75-R4	(10)	75-R4 *	(10)	80-R4	(10)	Counter proposal to keep within industry standards
355 00	POLES AND FIXTURES	65-R1 5	(80)	65-R1 5 *	(80)	65-R1 5	(80)	
356 00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(50)	65-R2 *	(41)	74-R1 5	(50)	Accepted IPUC parties' proposal for settlement purposes only
359 00	ROADS AND TRAILS	65-R2 5	0	65-R2 5 *	0	65-R2 5	0	
	DISTRIBUTION PLANT							
361 00	STRUCTURES AND IMPROVEMENTS	70-R2 5	(50)	70-R2 5 *	(50)	70-R3	(50)	Counter proposal based on industry ranges, consultant experience, and statistical data
362 00	STATION EQUIPMENT	55-R1 5	(10)	55-R1 5 *	(6)	55-R1 5	(5)	Accepted OPUC proposal
364 00	POLES, TOWERS AND FIXTURES	55-R1 5	(50)	60-R1 *	(50)	58-R1 5	(50)	Counter proposal to keep within industry standards
365 00	OVERHEAD CONDUCTORS AND DEVICES	45-R1	(30)	52-R1 *	(28)	49-R1	(30)	
366 00	UNDERGROUND CONDUIT	60-R2 5	(25)	60-R2 5 *	(21)	65-R2 5	(25)	Accepted IPUC parties' proposal
367 00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1 5	(15)	50-R1 5 *	(11)	50-R1 5	(11)	Accepted OPUC proposal
368 00	LINE TRANSFORMERS	42-R0 5	(10)	42-R0 5 *	(7)	42-R0 5	(7)	Accepted OPUC proposal
369 00	SERVICES	50-R1 5	(40)	50-R1 5 *	(40)	55-R1 5	(40)	Counter proposal to keep within industry standards
370 00	METERS	27-O1	(5)	27-O1 *	(5)	30-O1	(5)	Counter proposal based on industry ranges, consultant experience, and statistical data
370 10	METERS - AMI	16-S1 5	(10)	20-R1 *	(4)	18-R1 5	(5)	Accepted OPUC proposal
371 20	INSTALLATION ON CUSTOMER PREMISES	21-R1	(5)	25-R1 5 *	(5)	21-R1	(5)	
373 20	STREET LIGHTING AND SIGNAL SYSTEMS	35-R1	(30)	35-R1 *	(30)	40-R1	(20)	Counter proposal based on industry ranges, consultant experience, and statistical data

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	GENERAL PLANT							
390 11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1 *	(10)	90-S1 *	(3)	90-S1 *	(3)	Accepted OPUC proposal
390 12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING							
	BOISE CENTER WEST	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	BOISE OPERATIONS CENTER	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	OTHER STRUCTURES	55-R2	(10)	55-R2 *	(3)	55-R2	(3)	Accepted OPUC proposal
391 10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE							
	FULLY ACCRUED							
	AMORTIZED	20-SQ	0	20-SQ *	0	20-SQ	0	
391 20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	5-SQ *	0	5-SQ	0	
391 21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	6-SQ	0	6-SQ *	0	6-SQ	0	
392 10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	13-L2 *	20	13-L2	15	
392 30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2 5	40	15-S2 5 *	40	15-S2 5	40	
392 40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	13-L2 *	20	13-L2	15	
392 50	TRANSPORTATION EQUIPMENT - MISC	13-L2	15	13-L2 *	15	13-L2	15	
392 60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	21-S1	15	21-S1 *	15	21-S1	15	
392 70	TRANSPORTATION EQUIP - LARGE TRUCKS (NON-HYD)	21-S1	15	21-S1 *	15	21-S1	15	
392 90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	35-S1 *	20	35-S1	15	
393 00	STORES EQUIPMENT	25-SQ	0	25-SQ *	0	25-SQ	0	
394 00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	20-SQ *	0	20-SQ	0	
395 00	LABORATORY EQUIPMENT	20-SQ	0	20-SQ *	0	20-SQ	0	
396 00	POWER OPERATED EQUIPMENT	20-O1	25	20-O1 *	32	20-O1	25	
397 10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	15-SQ *	0	15-SQ	0	
397 20	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	15-SQ *	0	15-SQ	0	
397 30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	15-SQ *	0	15-SQ	0	
397 40	COMMUNICATION EQUIPMENT - FIBER OPTIC							
	FULLY ACCRUED							
	AMORTIZED	10-SQ	0	10-SQ *	0	15-SQ	0	Accepted IPUC parties' proposal
398 00	MISCELLANEOUS EQUIPMENT	15-SQ	0	15-SQ *	0	15-SQ	0	

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