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October 10, 2008

VIA ELECTRONIC FILING AND U.S. MAIL

PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
Salem, OR 97308-2148

Re: Docket UM _____

Enclosed for filing is Idaho Power Company's Application to Implement Revised Depreciation Rates for the Company's Electric Plant-In-Service. We are not including a hard copy of Exhibit 1 due to its large size, but will submit an electronic version of it with the electronic filing.

Very truly yours,


Wendy McIndoo

Enclosures

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**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM _____

In the Matter of Idaho Power Company's
Application to Implement Revised Depreciation
Rates for the Company's Electric Plant-In-
Service

**APPLICATION FOR AUTHORIZATION
TO IMPLEMENT REVISED
DEPRECIATION RATES**

Idaho Power Company ("Idaho Power" or "Company"), in accordance with ORS 757.140, respectfully makes Application to the Oregon Public Utility Commission ("OPUC" or "Commission") for an Order granting the Company authorization to institute revised depreciation rates for the Company's electric plant-in-service, based on updated net salvage percentages and service life estimates for all plant assets.

I. REVISED ELECTRIC PLANT-IN-SERVICE DEPRECIATION RATES

1. Idaho Power has conducted a detailed depreciation study of all electric plant-in-service and updated the associated depreciation rates in its Idaho jurisdiction. The Company, with this filing, seeks authority to implement these revised depreciation rates in its Oregon jurisdiction.

2. The depreciation study was performed by the firm Gannett Fleming relative to electric plant-in-service at December 31, 2006, and updates net salvage percents and service life estimates for all plant assets. These depreciation rates are based on the straight line, remaining life method for production, transmission, and distribution plant and amortization of certain general plant accounts. The depreciation study is attached as Exhibit No. 1.

1 3. The Company's Application to the IPUC ("Idaho Application") for revised
2 depreciation rates, Case No. IPC-E-08-06, filed on April 1, 2008, is attached hereto as
3 Exhibit No. 2. Based on depreciable electric plant at December 31, 2006, of
4 \$3,467,925,739, the Idaho Application requests changes in depreciation rates that would
5 result in a \$6,713,451 decrease in total annual depreciation expense.

6 4. After filing its Idaho Application, the Company and the Staff of the IPUC
7 (collectively referred to as the "Idaho Parties") conducted a series of settlement discussions.
8 On August 27, 2008, the Parties agreed to several adjustments to the Company's originally
9 proposed depreciation expenses for certain accounts associated with the Company's steam
10 production plant, hydraulic production plant, diesel production plant, and transmission plant.
11 Depreciation accruals originally proposed by the Company in its Idaho Application for its
12 distribution plant, its general plant, and its other production plant categories to the case were
13 also agreed upon by the Idaho Parties. The Idaho Stipulation agreement reflects the
14 changes agreed to by the Idaho Parties resulting in additional reductions in the requested
15 depreciation expense from \$6,713,451 to \$8,514,422 and is attached hereto as Exhibit No.
16 3.

17 5. The Company's Motion for Acceptance of Settlement filed with the IPUC on
18 September 5, 2008, ("Idaho Motion") is attached hereto as Exhibit No. 4. The Idaho Motion
19 requests the IPUC to issue its Order accepting the Idaho Stipulation in settlement of all the
20 remaining issues in that case.

21 6. After reviewing the record and the provisions of the Idaho Stipulation, the
22 IPUC accepted it as a fair, just, and reasonable resolution of this case. IPUC Order No.
23 30639, ("Idaho Order") attached hereto as Exhibit No. 5. Depreciation rates approved in this
24 Idaho Order will take effect August 1, 2008, for the Company's Idaho jurisdiction.

25 7. The last changes to the Company's Oregon depreciation rates are set forth in
26 OPUC Order No. 04-290, Docket No. UM 1120, attached hereto as Exhibit No. 6. These

1 changes were based on the Company's electric plant-in-service at December 31, 2001. On
2 November 18, 2003, the Company requested permission from the OPUC to revise its
3 depreciation rates and have those rates become effective for accounting purposes on
4 December 1, 2003. In that case, the Oregon Commission recognized that the Idaho
5 Commission had thoroughly reviewed and approved the Company's depreciation study and
6 the resulting rates. The Oregon Staff reviewed the depreciation study and the supporting
7 documentation. After evaluating and assessing the case, the Staff determined the rates
8 approved by the IPUC were reasonable and should be adopted. On May 24, 2004, the
9 Oregon Commission ordered the same stipulated depreciation rates that had been approved
10 by the Idaho Commission in its Order No. 29363 dated October 22, 2003. Both the Idaho
11 and Oregon revised depreciation rates became effective on December 1, 2003.

12 8. Similarly, in this filing, Idaho Power requests it be granted authority to institute
13 revised depreciation rates for the Company's electric plant-in-service in exactly the same
14 manner as that provided for in Idaho Order. It is the opinion of the Company that the Idaho
15 Order is reasonable and proper, in the public interest, and fair to ratepayers of the
16 Company.

17 9. Approximately 5 percent of the Company's business is in the state of Oregon
18 and it would be administratively difficult if it were required to charge different depreciation
19 rates in Oregon than the rates ordered in Idaho, where it does the overwhelming majority of
20 its business. The Company believes that the Idaho Order is appropriate and respectfully
21 requests the Oregon Commission adopt the provisions of the Idaho Order and authorize
22 Idaho Power to institute revised depreciation rates in accordance with that Idaho Order.
23 This would result in the same depreciation rates being in effect for the Company on a
24 system-wide basis.

25 10. The Company's depreciation expense allocation to Oregon is approximately
26 4.89 percent. Therefore, upon adoption of the proposed depreciation rates, the decrease to

1 annual depreciation expense in Oregon would be approximately \$416,355. The Company
2 requests authority to implement the change in depreciation rates effective as of August 1,
3 2008.

4 11. The revised depreciation rates authorized in the Idaho Order will be
5 incorporated in the Company's pending Idaho general rate case, IPC-E-08-10. If the IPUC's
6 Final Order in that case revises any previously approved depreciation rate, the Company will
7 make a second Oregon filing to reflect those revisions.

8 II. COMMUNICATIONS AND SERVICE OF PLEADINGS

9 12. Idaho Power wishes to waive paper service in this docket. Communications
10 and service of pleadings with reference to this Application should be sent to the following:

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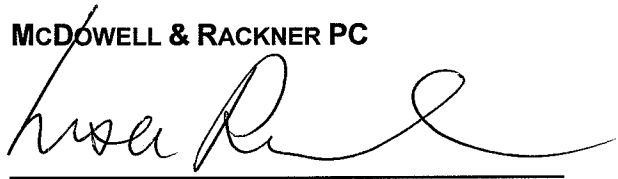
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III. REQUEST FOR RELIEF

13. Idaho Power respectfully requests that the Commission issue an Order authorizing the revised depreciation rates for electric plant-in-service effective as of August 1, 2008.

DATED: October 10, 2008.

MCDOWELL & RACKNER PC


Lisa F. Rackner

IDAHO POWER COMPANY

Donovan E. Walker
Corporate Counsel
1221 West Idaho Street
P.O. Box 70
Boise, Idaho 83707

Of Attorneys for Idaho Power Company

EXHIBIT NO. 1

Idaho Power Company

Depreciation Study

IDAHO POWER COMPANY
BOISE, IDAHO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2006



Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

IDAHO POWER COMPANY

Boise, Idaho

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2006

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Location:
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Camp Hill, PA 17011**Office: (717) 763-7211**
Fax: (717) 763-4590
www.gannettfleming.com

January 17, 2008

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

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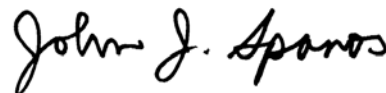
Attention Mr. Larry Tuckness
Financial Team Leader

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Idaho Power Company as of December 31, 2006. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART III. RESULTS OF STUDY, cont.

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PART I. INTRODUCTION

IDAHO POWER COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2006

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Idaho Power Company ("Company") as applied to electric plant in service as of December 31, 2006. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2006; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2006 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by function, and consideration of trends

exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

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

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for certain facilities. In this technique, an average date of final retirement was estimated for each such facility, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the dates of final retirement.

The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-33 of the report.

II-1

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural electric companies, the exhaustion of natural resources.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

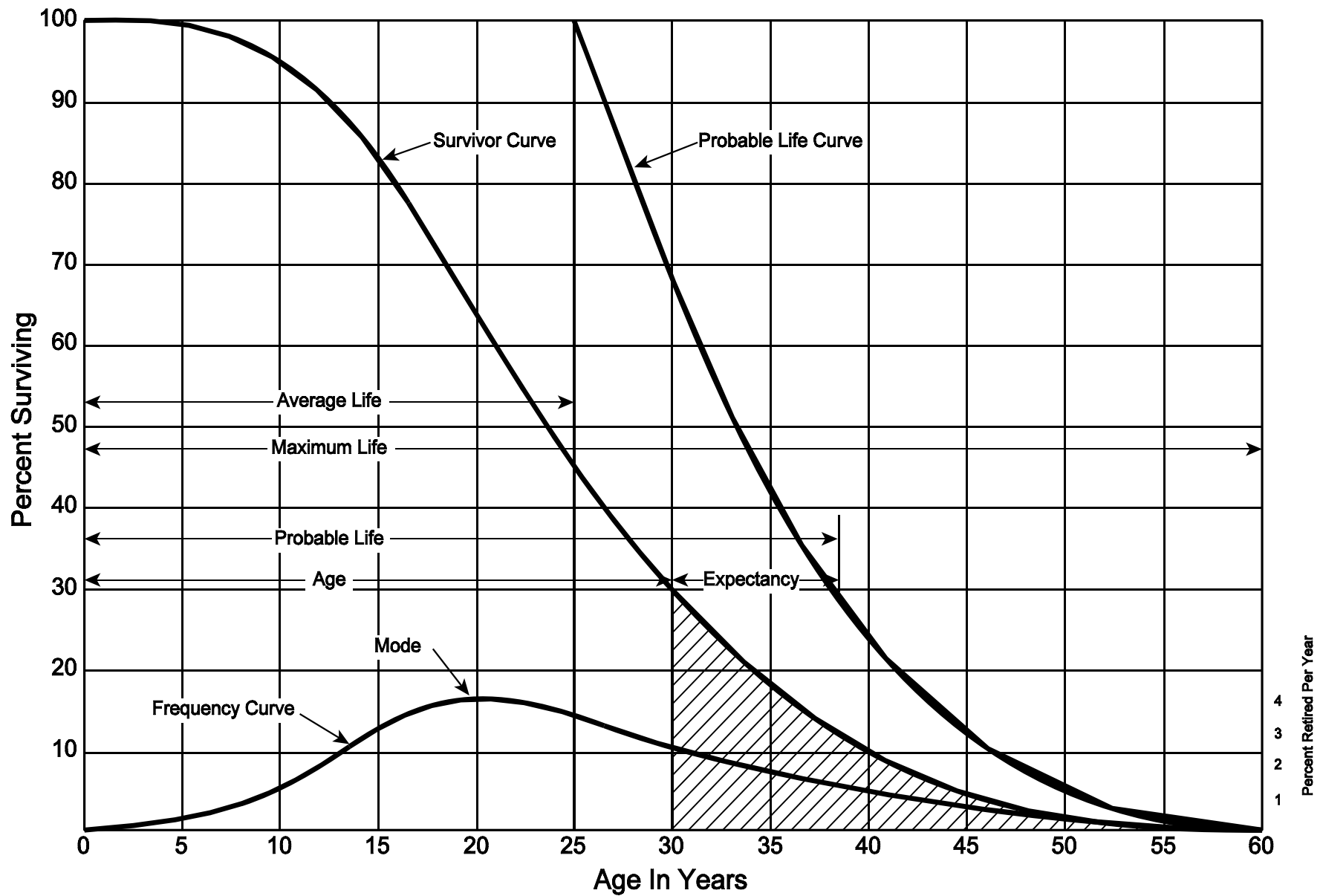


Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

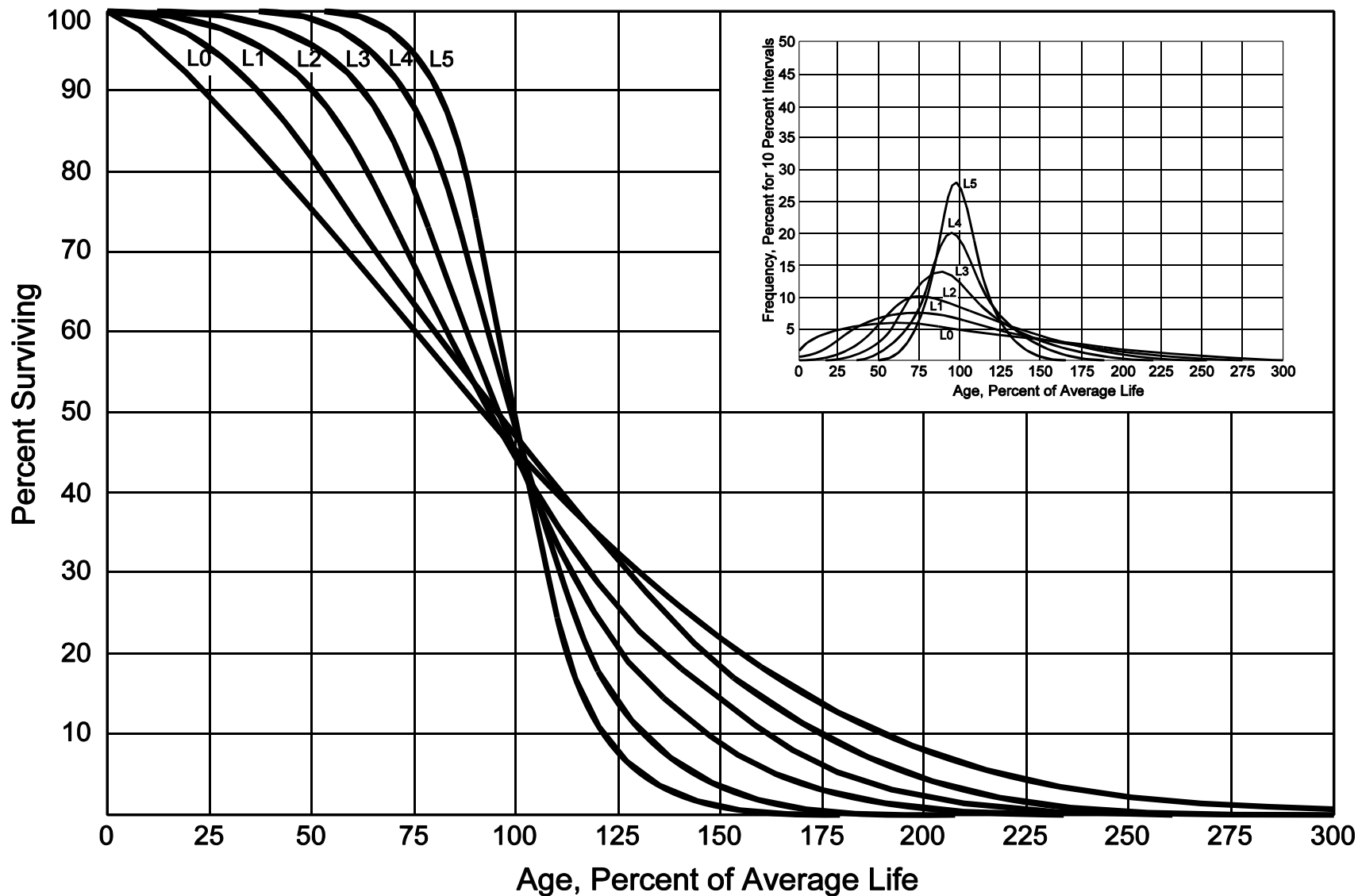


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

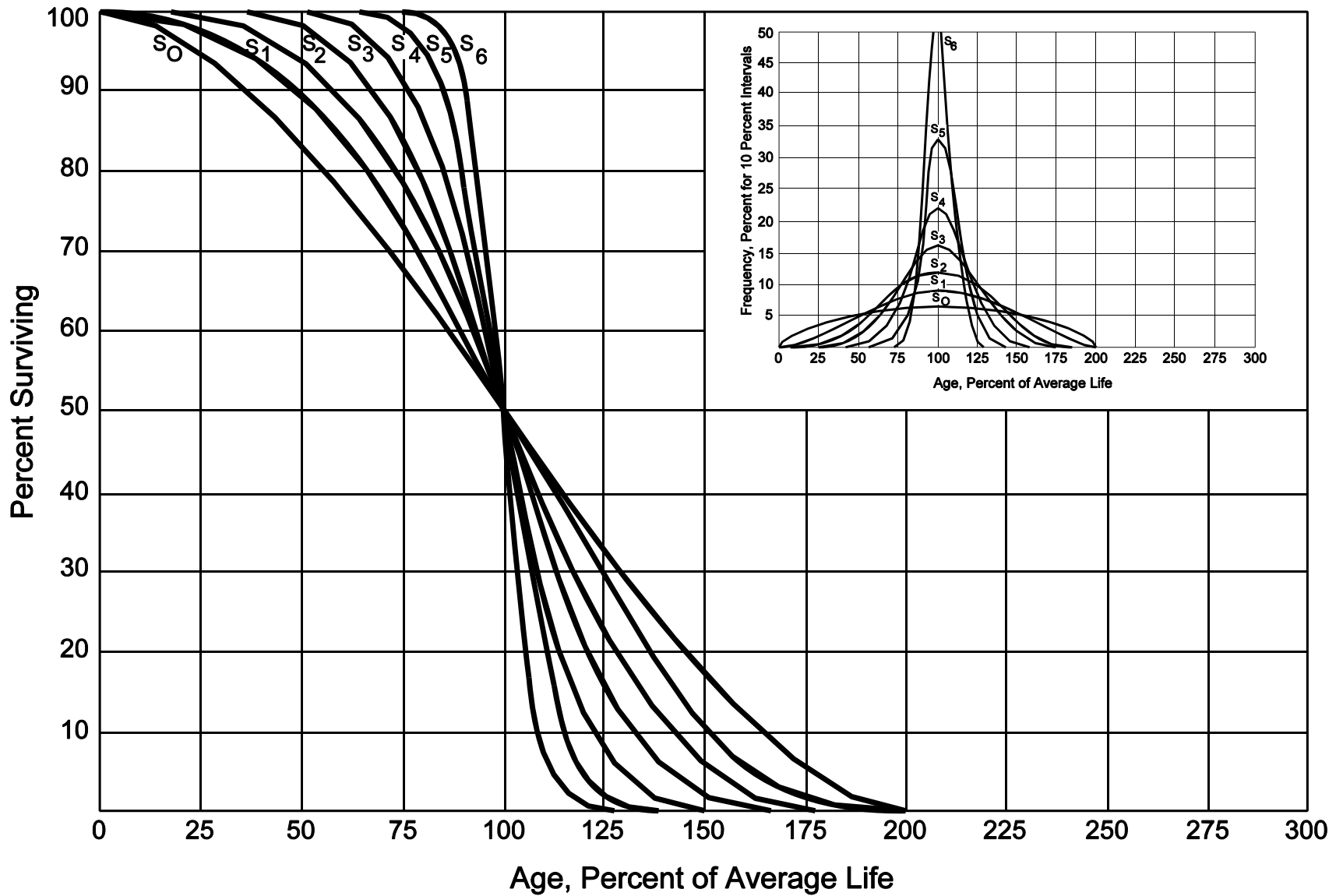


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

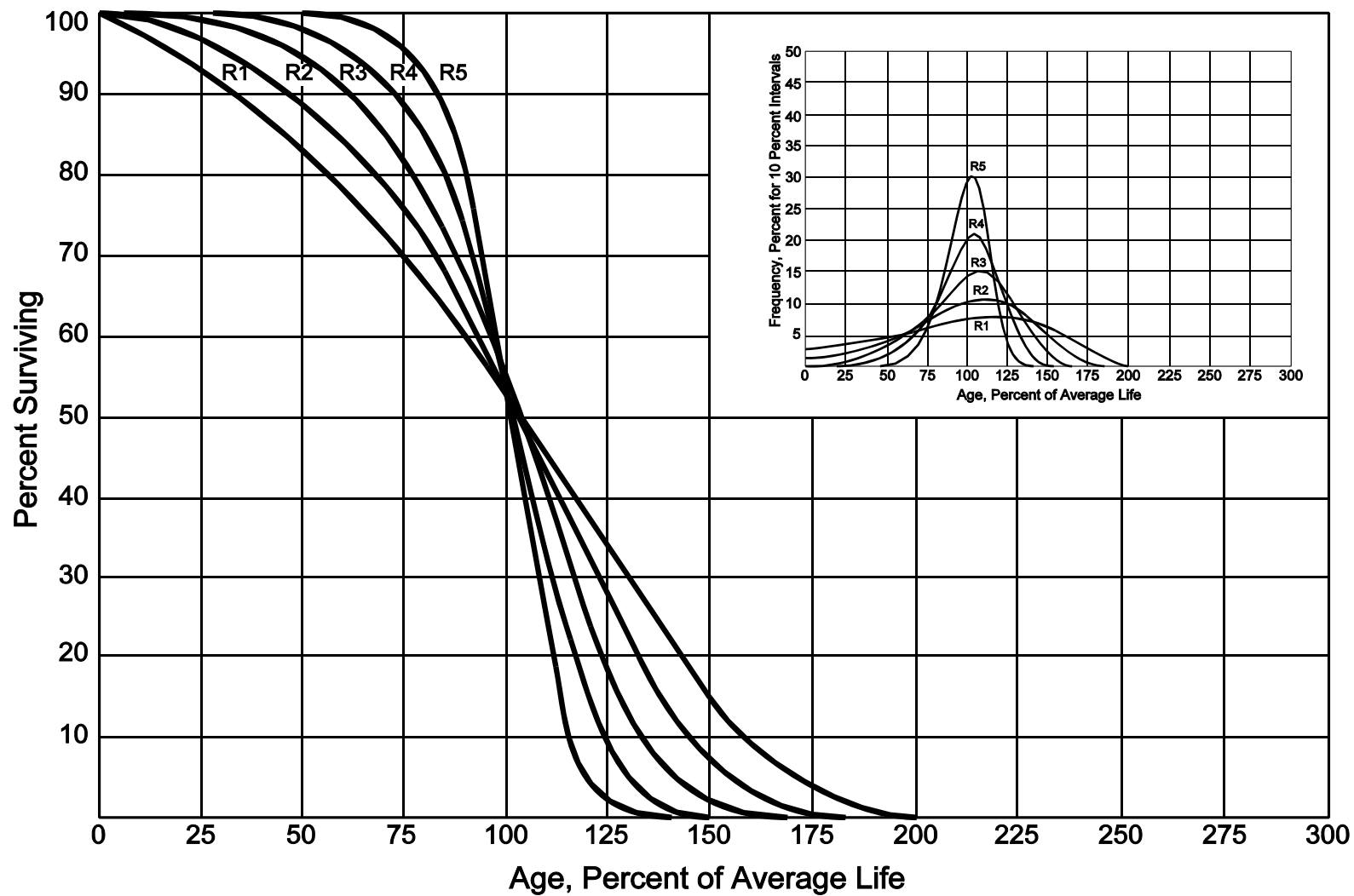


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

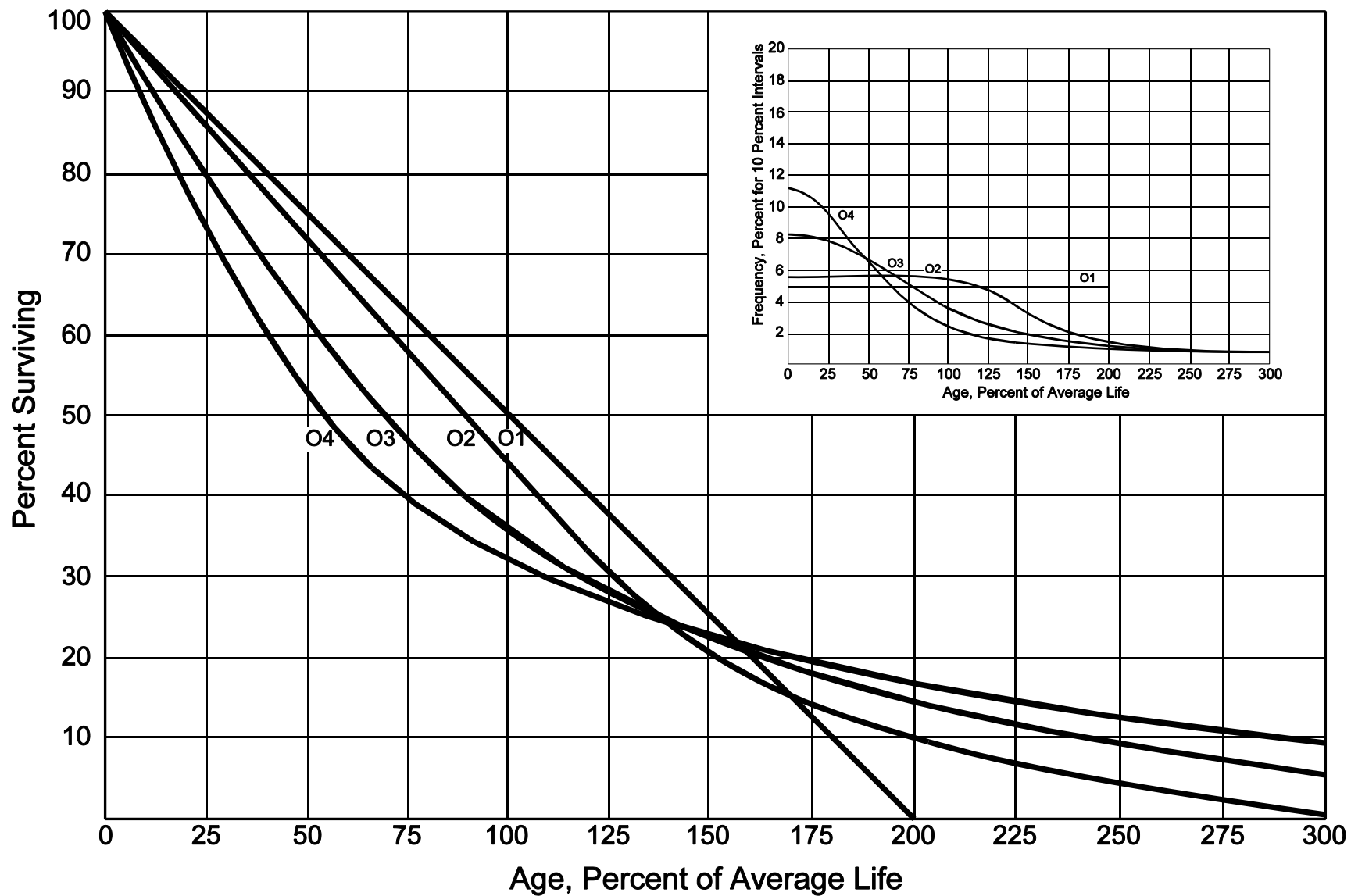


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1997-2006 during which there were placements during the years 1992-2006. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1992 were retired in 1997. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1997-2006
SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1993	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1994	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1995	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1996	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1997	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1998		5	11	12	13	14	15	16	18	20	113	7½-8½
1999			6	12	13	15	16	17	19	19	124	6½-7½
2000				6	13	15	16	17	19	19	131	5½-6½
2001					7	14	16	17	19	20	143	4½-5½
2002						8	18	20	22	23	146	3½-4½
2003							9	20	22	25	150	2½-3½
2004								11	23	25	151	1½-2½
2005									11	24	153	½-1½
2006	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1997-2006

Experience Band 1997-2006		SUMMARIZED BY AGE INTERVAL									Placement Band 1992-2006	
Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)	(12)	(13)
1992	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1993	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1994	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1995	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1996	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1997	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
1998	-	-	-	-	-	-	-	-	-	-	6	7½-8½
1999	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2000	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2001	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2002	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2003	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2004	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2005	-	-	-	-	-	-	-	-	-	-	-	½-1½
2006	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 1997 retirements of 1992 installations and ending with the 2006 retirements of the 2001 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1997 through 2006 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 1997-2006
 SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1993	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1994	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1995	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1996	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1997	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1998		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1999			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2000				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2001					660 ^a	653	639	623	628	609	3,789	4½-5½
2002						750 ^a	742	724	685	663	4,332	3½-4½
2003							850 ^a	841	821	799	4,955	2½-3½
2004								960 ^a	949	926	5,719	1½-2½
2005									1,080 ^a	1,069	6,579	½-1½
2006										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2002 are calculated in the following manner:

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

For the entire experience band 1997-2006, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus

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

Experience Band 1997-2006

Placement Band 1992-2006

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

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

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve

was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

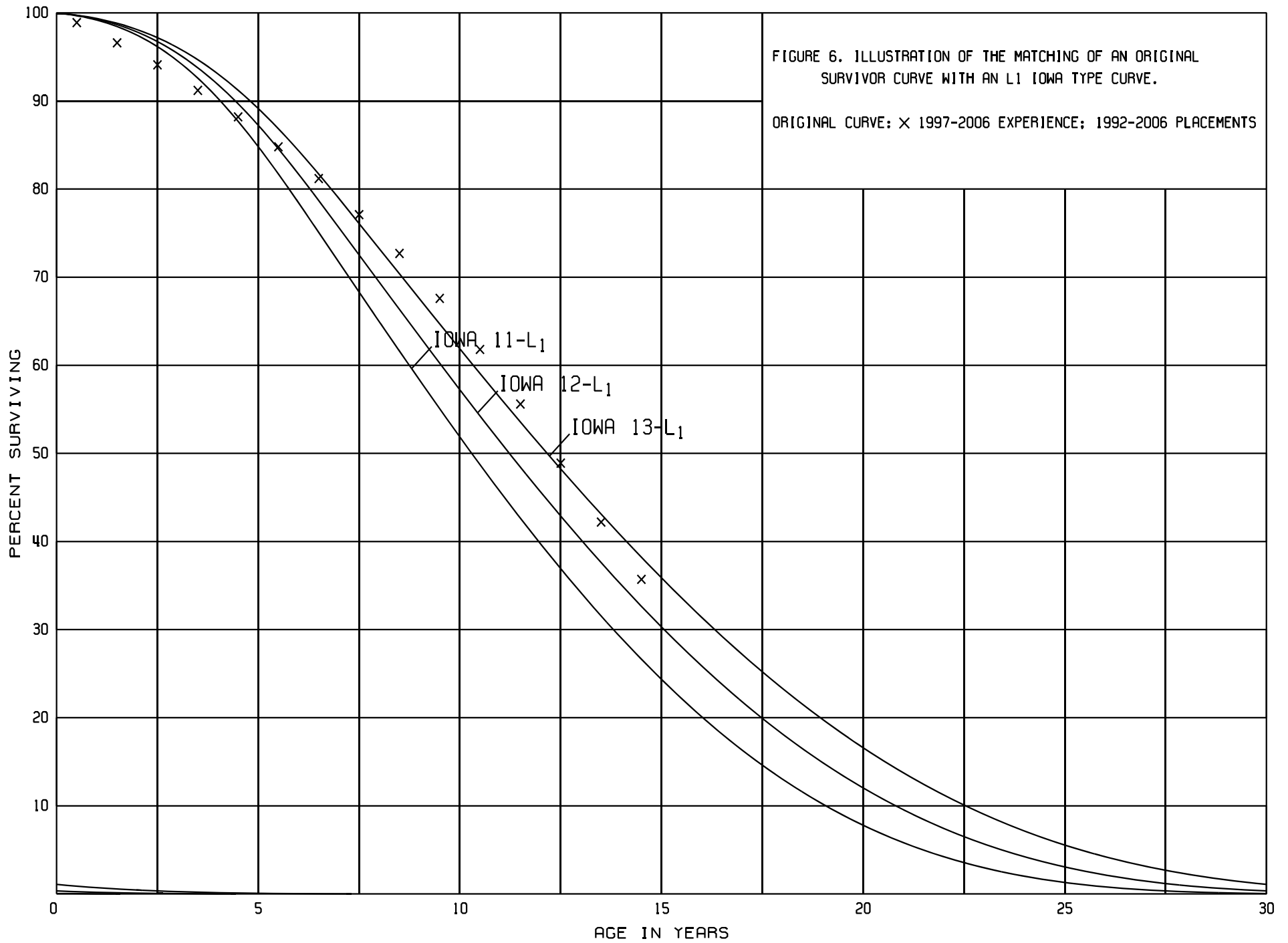
Field Trips

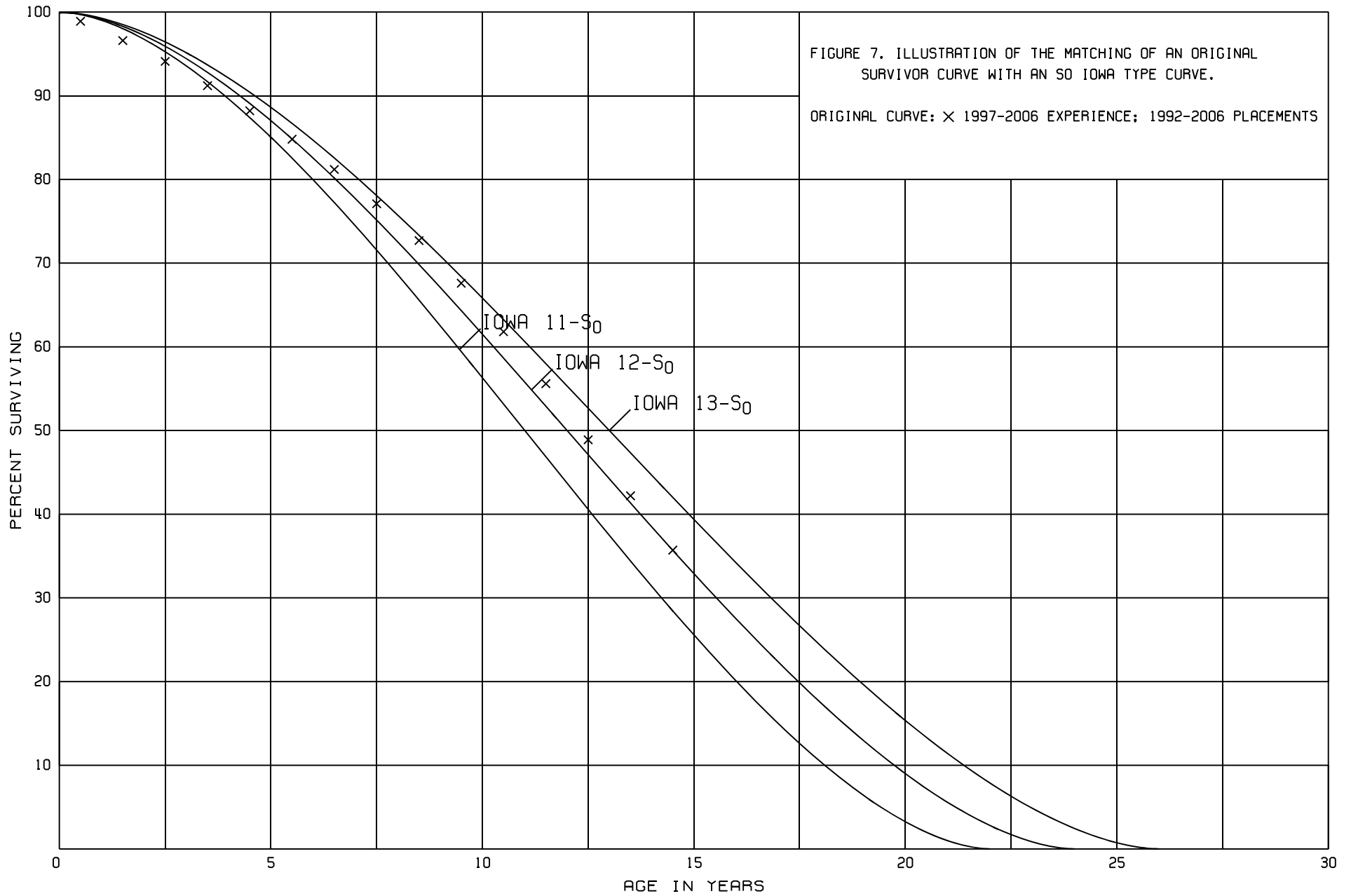
In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements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

The plant facilities visited during 2002 and 2007 are as follows:

August 27, 2007

Bennett Mountain Plant
Bliss Plant





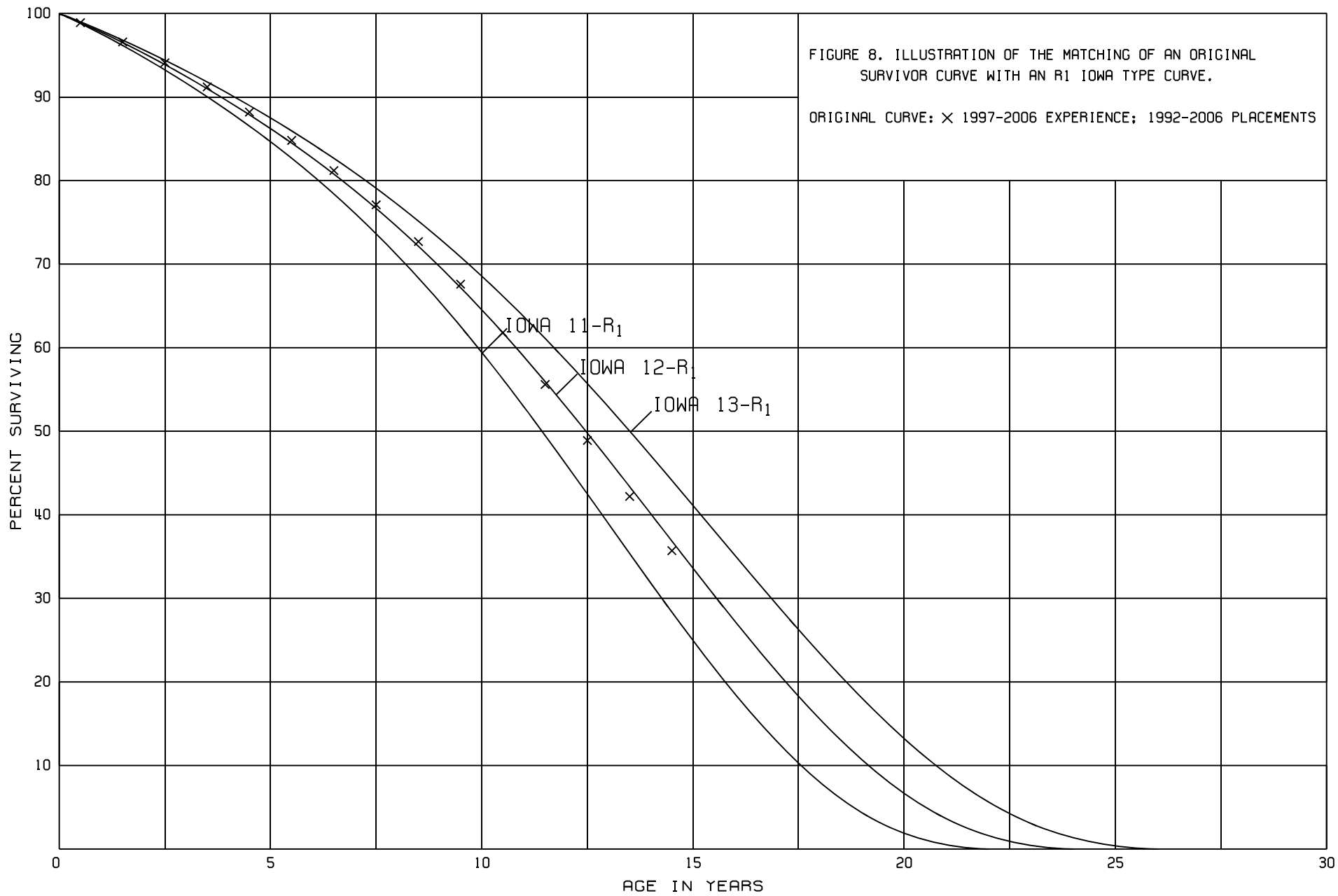


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
 ORIGINAL CURVE: X 1997-2006 EXPERIENCE; 1992-2006 PLACEMENTS

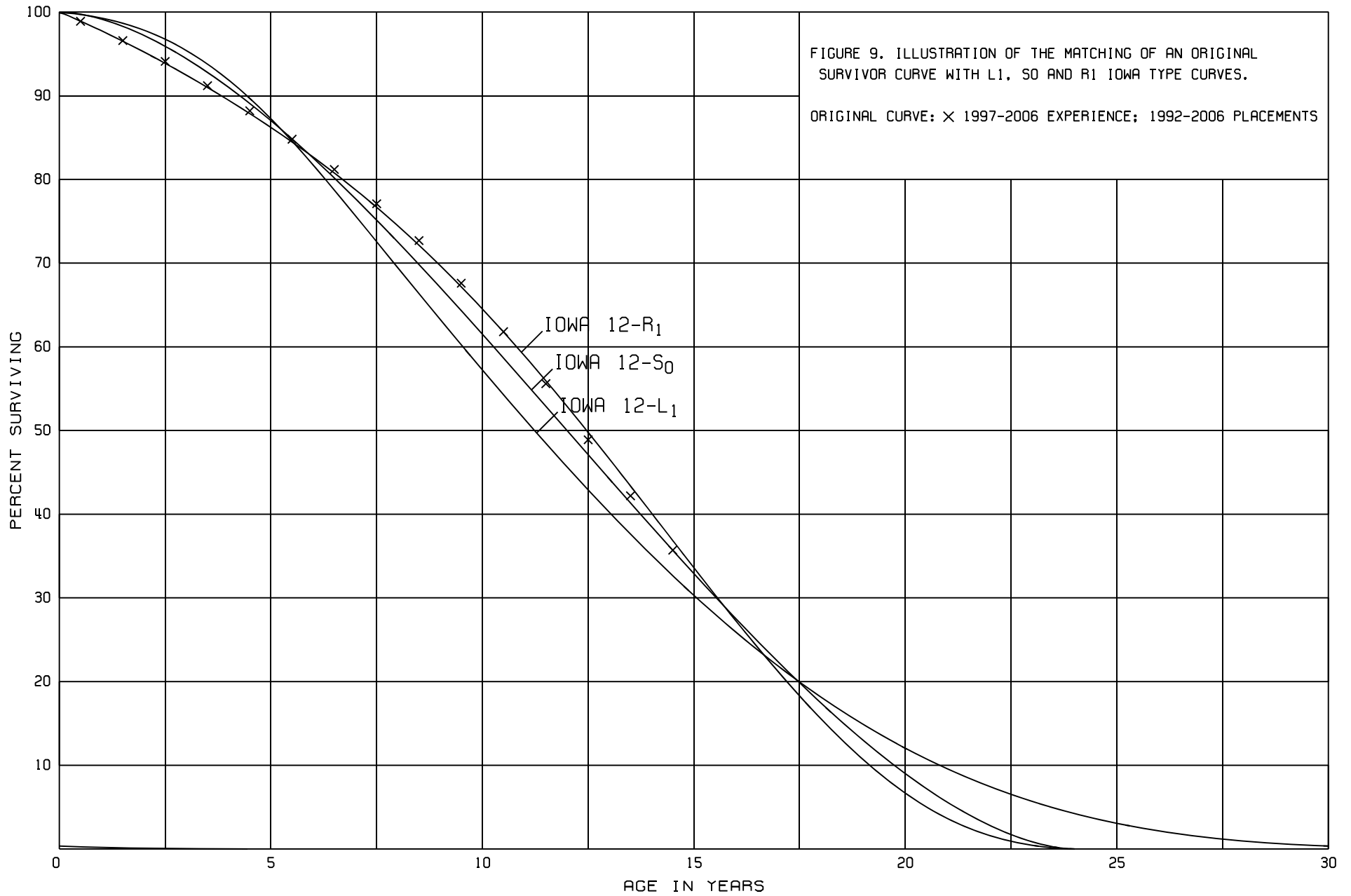


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.

ORIGINAL CURVE: × 1997-2006 EXPERIENCE; 1992-2006 PLACEMENTS

August 28, 2007

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

August 7, 2002

Evander Andrew (Danskin) Plant

October 14, 2002

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

October 15, 2002

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

October 16, 2002

CHQ Building

Service Life Considerations

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

For 26 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 66 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The

statistical support for the service life estimates is presented in the section beginning on page III-12.

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.10	Boiler Plant Equipment - Scrubbers
312.20	Boiler Plant Equipment - Other
312.30	Boiler Plant Equipment - Railcars
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Plant Equipment

HYDRAULIC PRODUCTION PLANT

331.00	Structures and Improvements
332.20	Reservoirs, Dams and Waterways
333.00	Waterwheels, Turbines and Generators
334.00	Accessory Electric Equipment

TRANSMISSION PLANT

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

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
367.00	Underground Conductors and Devices
370.00	Meters
371.20	Installation on Customer Premises

GENERAL PLANT

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

Account 331.00, Structures and Improvements, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the hydraulic production plant have been compiled for the years 1946 through 2006. These data have been coded in the course of the Company's normal record keeping

according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The interim survivor curve estimate is based on the statistical indications for the period 1946 through 2006 and 1977 through 2006. The lowa 100-R2.5 is a reasonable fit of the stub original survivor curve. The 100-year interim service life is within the typical service life range of 75 to 120 years for hydraulic production structures. The 100-year life reflects the Company's plans to replace small components of the structures prior to the final retirement of the hydraulic production plant.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam and hydraulic production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1980 through 2006 for steam and 1946 through 2006 for hydraulic.

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

The life span estimate for the thermal, base-load units is 50 to 52 years, which is within the typical range of life spans for such units. Each of these units is operated by

another utility, therefore, a life span was determined to be consistent with the operating partner. The 60 to 112-year lifespan for the hydraulic production facilities is within the typical range. The life span of each facility is determined by condition and license dates. Life spans of 35 and 40 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

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

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Boardman	1980	2030	50
Jim Bridger	1974	2026	52
Valmy 1	1981	2031	50
Valmy 2	1985	2035	50
Hydraulic Production Plant			
Milner Dam	1992	2067	75
American Falls	1978	2055	77
Brownlee	1960	2035	75
Bliss	1950	2033	83
Cascade	1983	2061	78
Clear Lake	1937	2017	80
Hells Canyon	1967	2035	68
Lower Malad	1948	2033	85
Lower Salmon	1949	2033	84
Milner	1992	2068	76
Oxbow	1961	2035	74
Shoshone	1921	2031	110
Strike	1952	2032	80
Swan Falls	1928,1994	2040	112,46
Twin Falls (Old)	1938	2040	102
Twin Falls (New)	1995	2040	45
Thousand Springs	1919	2009	90
Upper Malad	1948	2033	85
Upper Salmon A	1937	2033	96
Upper Salmon B	1947	2033	86
Other Production Plant			
Evander Andrews (Danskin)	2001	2036	35

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Salmon Diesel	1967	2007	40
Bennett Mountain	2005	2041	36

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2006. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1954 through 2006 for electric plant were analyzed. The analyses contributed significantly toward the net salvage

estimates for 31 plant accounts and subaccounts, representing 63 percent of the depreciable plant, as follows:

Hydraulic Production Plant

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

Transmission Plant

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

Distribution Plant

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

General Plant

- 390.11 Structures and Improvements - CHQ Building
- 390.12 Structures and Improvements - Excl. CHQ Building
- 392.00 Transportation Equipment - Combined
- 396.00 Power Operated Equipment

Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1954 through 2006 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed

as a percent of the original cost of regular retirements. Three-year moving averages for the 1954-1956 through 2004-2006 periods were computed to smooth the annual amounts.

Cost of removal was high since the early to mid-1980s. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway renovations. Cost of removal for the most recent five years averaged 97 percent.

Gross salvage has varied widely throughout the period but had begun to diminish to much lower levels since the 1980s. The most recent five-year average of 7 percent gross salvage reflects recent trends and the reduced market for poles and towers. High levels of gross salvage in 1998 and 2001 related to highway relocation projects.

The net salvage percent based on the overall period 1954 through 2006 is 47 percent negative net salvage and based on the most recent five-year period is 91 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 30 to negative 75 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the trend toward more negative net salvage.

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

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% \text{ Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2006, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2006, are set forth in the Results of Study section of the report.

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

	<u>Account</u>	<u>Amortization Period, Years</u>
391.10	Office Furniture and Equipment - Furniture	20
391.20	Office Furniture and Equipment - Computers	5
393	Stores Equipment	25
394	Tools, Shop and Garage Equipment	20
395	Laboratory Equipment	20
397	Communication Equipment	
	Telephones	15
	Microwaves	15
	Radio	15
	Fiber Optic	10
398	Miscellaneous Equipment	15

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

III-1

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2006. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2006, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2006, is presented on pages III-4 through III-11 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

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

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4 *	0	203,015.26	133,168	69,847	3,674	1.81	19.0
311.00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1 *	(10)	13,664,764.34	10,401,832	4,629,409	204,502	1.50	22.6
	Jim Bridger	100-S1 *	(10)	63,198,974.93	46,843,278	22,675,593	1,198,753	1.90	18.9
	Valmy Unit 1	100-S1 *	(10)	29,417,622.31	21,939,527	10,419,858	442,158	1.50	23.6
	Valmy Unit 2	100-S1 *	(10)	24,255,332.32	15,671,964	11,008,903	402,266	1.66	27.4
	<i>Total Account 311</i>			130,536,693.90	94,856,601	48,733,763	2,247,679	1.72	21.7
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3 *	(5)	58,908,365.65	41,166,395	20,687,389	1,100,601	1.87	18.8
	Valmy Unit 2	60-R3 *	(5)	20,941,250.57	13,659,862	8,328,451	316,666	1.51	26.3
	<i>Total Account 312.1</i>			79,849,616.22	54,826,257	29,015,840	1,417,267	1.77	20.5
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5 *	(5)	35,288,034.40	24,991,899	12,060,537	547,888	1.55	22.0
	Jim Bridger	70-R1.5 *	(5)	229,201,271.84	121,268,927	119,392,411	6,418,641	2.80	18.6
	Valmy Unit 1	70-R1.5 *	(5)	76,723,967.25	48,681,408	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5 *	(5)	80,418,334.11	49,735,349	34,703,902	1,325,456	1.65	26.2
	<i>Total Account 312.2</i>			421,631,607.60	244,677,583	198,035,607	9,683,312	2.30	20.5
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,498,563.91	592,002	606,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.91	1,350,060	632,722	57,260	2.31	11.1
	<i>Total Account 312.3</i>			3,977,041.82	1,942,062	1,239,571	101,454	2.55	12.2
314.00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5 *	(5)	12,082,591.21	6,914,586	5,772,136	282,044	2.33	20.5
	Jim Bridger	50-S0.5 *	(5)	68,938,574.30	32,920,951	39,464,553	2,248,580	3.26	17.6
	Valmy Unit 1	50-S0.5 *	(5)	17,109,524.14	11,887,785	6,077,214	301,882	1.76	20.1
	Valmy Unit 2	50-S0.5 *	(5)	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	<i>Total Account 314</i>			122,585,941.95	67,129,260	61,585,980	3,282,483	2.68	18.8
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5 *	0	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5 *	0	25,368,186.72	20,271,169	5,097,019	286,647	1.13	17.8
	Valmy Unit 1	65-S1.5 *	0	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5 *	0	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	<i>Total Account 315</i>			61,359,209.42	44,747,342	16,611,869	770,797	1.26	21.6

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
						ACCRUAL AMOUNT	ACCRUAL RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
Boardman	50-R0.5	*	(5)	1,695,292.87	839,166	940,893	45,979	2.71	20.5
Jim Bridger	50-R0.5	*	(5)	4,859,302.37	3,107,280	1,994,989	114,144	2.35	17.5
Valmy Unit 1	50-R0.5	*	(5)	3,066,769.39	1,784,820	1,435,289	68,204	2.22	21.0
Valmy Unit 2	50-R0.5	*	(5)	1,686,053.18	905,737	864,619	36,244	2.15	23.9
<i>Total Account 316</i>				<u>11,307,417.81</u>	<u>6,637,003</u>	<u>5,235,790</u>	<u>264,571</u>	<u>2.34</u>	<u>19.8</u>
316.10 MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	10-L2.5		25	58,859.95	1,746	42,399	5,601	9.52	7.6
316.40 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS									
Jim Bridger	10-L2.5		25	208,142.12	180,864	(24,757)	0	-	-
Valmy Unit 1	10-L2.5		25	18,003.44	15,151	(1,648)	0	-	-
<i>Total Account 316.4</i>				<u>226,145.56</u>	<u>196,015</u>	<u>(26,405)</u>	<u>0</u>	<u>-</u>	<u>-</u>
316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS									
Boardman	10-L2.5		25	41,585.39	6,149	25,040	2,900	6.97	8.6
Jim Bridger	10-L2.5		25	23,360.90	10,238	7,283	958	4.10	7.6
Valmy Unit 1	10-L2.5		25	59,433.94	16,251	28,324	3,529	5.94	8.0
<i>Total Account 316.5</i>				<u>124,380.23</u>	<u>32,638</u>	<u>60,647</u>	<u>7,387</u>	<u>5.94</u>	<u>8.2</u>
316.70 MISCELLANEOUS POWER PLANT EQUIP.-LARGE TRUCKS	19-S2		25	251,360.52	25,575	162,945	9,760	3.88	16.7
316.80 MISCELLANEOUS POWER PLANT EQUIP.-POWER OPERATED EC	16-S0		30	1,114,431.30	(579,840)	1,359,943	145,714	13.08	9.3
TOTAL STEAM PRODUCTION PLANT				833,225,721.54	514,625,410	362,127,796	17,939,699	2.15	
HYDRAULIC PRODUCTION PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
Hagerman Maintenance Shop	100-R2.5	*	(25)	1,558,200.45	588,724	1,359,027	64,117	4.11	21.2
Milner Dam	100-R2.5	*	(25)	814,224.25	230,854	786,926	13,990	1.72	56.3
Niagara Springs Hatchery	100-R2.5	*	(25)	5,029,555.80	1,275,880	5,011,064	179,766	3.57	27.9
Hells Canyon Maintenance Shop	100-R2.5	*	(25)	1,604,833.95	566,934	1,439,107	51,501	3.21	27.9
Rapid River Hatchery	100-R2.5	*	(25)	2,402,683.49	928,540	2,074,814	74,310	3.09	27.9
American Falls	100-R2.5	*	(25)	11,857,401.29	6,038,675	8,783,073	197,107	1.66	44.6
Brownlee	100-R2.5	*	(25)	30,068,208.63	17,491,534	20,093,727	726,270	2.42	27.7
Bliss	100-R2.5	*	(25)	666,848.63	400,703	432,861	17,049	2.56	25.4
Cascade	100-R2.5	*	(25)	7,364,153.73	3,051,973	6,153,221	123,336	1.67	49.9
Clear Lake	100-R2.5	*	(25)	193,278.70	178,418	63,181	6,072	3.14	10.4
Hells Canyon	100-R2.5	*	(25)	2,403,495.64	894,612	2,109,757	76,124	3.17	27.7
Lower Malad	100-R2.5	*	(25)	600,746.78	373,630	377,303	15,214	2.53	24.8
Lower Salmon	100-R2.5	*	(25)	888,303.03	527,177	583,200	22,849	2.57	25.5
Milner	100-R2.5	*	(25)	9,512,589.19	2,729,102	9,161,634	159,676	1.68	57.4
Oxbow Hatchery	100-R2.5	*	(25)	1,472,035.50	726,845	1,113,198	40,052	2.72	27.8
Oxbow	100-R2.5	*	(25)	9,830,938.42	4,836,770	7,451,902	273,365	2.78	27.3
Oxbow Common	100-R2.5	*	(25)	111,952.27	111,952	27,988	1,038	0.93	27.0
Pahsimerio Accum. Ponds	100-R2.5	*	(25)	4,187,993.72	299,623	4,935,370	175,424	4.19	28.1
Pahsimerio Trapping	100-R2.5	*	(25)	935,129.61	547,693	621,219	22,406	2.40	27.7
Shoshone Falls	100-R2.5	*	(25)	1,139,956.09	668,822	756,120	32,266	2.83	23.4

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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
STRUCTURES AND IMPROVEMENTS, cont.									
Strike	100-R2.5	*	(25)	2,789,968.67	1,649,271	1,838,190	76,335	2.74	24.1
Swan Falls	100-R2.5	*	(25)	25,223,735.85	6,914,133	24,615,536	753,550	2.99	32.7
Twin Falls	100-R2.5	*	(25)	661,285.30	316,699	509,908	15,857	2.40	33.2
Twin Falls (New)	100-R2.5	*	(25)	10,146,761.46	2,678,549	10,004,903	301,443	2.97	33.2
Thousand Springs	100-R2.5	*	(25)	327,624.51	327,625	81,903	32,909	10.04	2.5
Upper Malad	100-R2.5	*	(25)	357,819.86	274,952	172,323	7,041	1.97	24.5
Upper Salmon A	100-R2.5	*	(25)	859,310.39	566,928	507,208	20,532	2.39	24.7
Upper Salmon B	100-R2.5	*	(25)	326,935.58	151,070	257,600	10,033	3.07	25.7
Upper Salmon Common	100-R2.5	*	(25)	352,331.39	153,746	286,668	11,100	3.15	25.8
<i>Total Account 331</i>				133,688,302.18	55,501,434	111,608,931	3,500,732	2.62	31.9
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
Brownlee	90-S4	*	(20)	8,639,663.66	4,592,743	5,774,853	212,233	2.46	27.2
Hells Canyon	90-S4	*	(20)	940,788.93	462,648	666,299	24,487	2.60	27.2
Oxbow	90-S4	*	(20)	56,309.00	29,019	38,552	1,417	2.52	27.2
Oxbow Common	90-S4	*	(20)	1,927,919.83	1,224,350	1,089,153	39,664	2.06	27.5
Brownlee Common	90-S4	*	(20)	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
<i>Total Account 332.1</i>				19,460,506.20	11,328,581	12,024,026	441,534	2.27	27.2
332.20	RESERVOIRS, DAMS AND WATERWAYS								
Milner Dam	90-S4	*	(20)	614,874.97	172,994	564,856	9,559	1.55	59.1
American Falls	90-S4	*	(20)	4,242,904.39	2,438,545	2,652,940	57,114	1.35	46.5
Brownlee	90-S4	*	(20)	52,631,542.49	31,583,559	31,574,292	1,143,926	2.17	27.6
Bliss	90-S4	*	(20)	7,480,783.71	5,874,296	3,102,646	131,012	1.75	23.7
Cascade	90-S4	*	(20)	3,145,630.46	1,335,517	2,439,240	46,756	1.49	52.2
Clear Lake	90-S4	*	(20)	584,984.73	450,439	251,543	24,200	4.14	10.4
Hells Canyon	90-S4	*	(20)	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
Lower Malad	90-S4	*	(20)	2,078,537.32	1,484,241	1,010,005	41,380	1.99	24.4
Lower Salmon	90-S4	*	(20)	6,602,823.37	4,705,338	3,218,051	134,181	2.03	24.0
Milner	90-S4	*	(20)	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
Oxbow	90-S4	*	(20)	30,319,404.87	16,297,679	20,085,606	731,526	2.41	27.5
Oxbow Common	90-S4	*	(20)	9,871.65	4,162	7,684	269	2.72	28.6
Shoshone Falls	90-S4	*	(20)	512,401.48	478,649	136,233	8,809	1.72	15.5
Strike	90-S4	*	(20)	9,764,915.58	7,374,540	4,343,360	187,848	1.92	23.1
Swan Falls	90-S4	*	(20)	13,641,458.81	5,426,542	10,943,208	329,280	2.41	33.2
Twin Falls	90-S4	*	(20)	263,089.08	203,663	112,044	4,996	1.90	22.4
Twin Falls (New)	90-S4	*	(20)	7,669,627.33	1,604,132	7,599,420	223,512	2.91	34.0
Thousand Springs	90-S4	*	(20)	2,083,442.82	416,690	416,690	167,517	8.04	2.5
Upper Malad	90-S4	*	(20)	1,292,528.44	1,009,149	541,886	23,284	1.80	23.3
Upper Salmon A	90-S4	*	(20)	1,153,590.73	342,659	1,041,650	42,594	3.69	24.5
Upper Salmon B	90-S4	*	(20)	2,758,487.94	1,945,794	1,364,392	56,122	2.03	24.3
Upper Salmon Common	90-S4	*	(20)	730,039.01	462,019	414,028	17,944	2.46	23.1
Hells Canyon Common	90-S4	*	(20)	3,723,168.70	2,606,285	1,861,518	65,487	1.76	28.4
<i>Total Account 332.2</i>				219,560,599.62	117,670,605	145,802,123	5,016,087	2.28	29.1
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE								
	Square	*	0	5,599,934.61	1,006,639	4,593,296	160,717	2.87	28.6

IDAHO POWER COMPANY
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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
333.00	WATER WHEELS, TURBINES AND GENERATORS							
Milner Dam	80-R3	*	878,005.87	210,871	711,035	13,153	1.50	54.1
American Falls	80-R3	*	26,401,757.45	12,972,335	14,749,510	351,166	1.33	42.0
Brownlee	80-R3	*	41,621,633.25	24,952,949	18,749,765	692,584	1.66	27.1
Bliss	80-R3	*	4,367,360.46	2,949,965	1,635,762	69,661	1.60	23.5
Cascade	80-R3	*	9,087,779.30	3,388,774	6,153,395	130,379	1.43	47.2
Clear Lake	80-R3	*	742,499.27	82,179	697,446	66,717	8.99	10.5
Hells Canyon	80-R3	*	10,936,002.51	3,941,566	7,541,238	284,219	2.60	26.5
Lower Malad	80-R3	*	528,365.79	390,110	164,673	7,357	1.39	22.4
Lower Salmon	80-R3	*	4,472,826.76	3,222,402	1,474,065	63,203	1.41	23.3
Milner	80-R3	*	23,352,421.08	5,440,945	19,079,097	347,172	1.49	55.0
Oxbow	80-R3	*	10,849,416.56	5,703,638	5,688,249	219,701	2.03	25.9
Shoshone Falls	80-R3	*	1,624,269.34	749,464	956,018	41,504	2.56	23.0
Strike	80-R3	*	4,674,860.58	3,215,915	1,692,689	74,596	1.60	22.7
Swan Falls	80-R3	*	25,775,660.82	6,244,039	20,820,406	638,355	2.48	32.6
Twin Falls	80-R3	*	1,430,443.99	257,847	1,244,119	38,915	2.72	32.0
Twin Falls (New)	80-R3	*	15,678,462.57	3,498,786	12,963,600	391,295	2.50	33.1
Thousand Springs	80-R3	*	729,122.94	521,519	244,062	98,241	13.47	2.5
Upper Malad	80-R3	*	476,485.37	333,132	167,178	7,249	1.52	23.1
Upper Salmon A	80-R3	*	1,191,919.73	607,043	644,472	26,398	2.21	24.4
Upper Salmon B	80-R3	*	2,621,614.05	739,588	2,013,106	78,786	3.01	25.6
<i>Total Account 333</i>			<i>187,440,907.69</i>	<i>79,423,067</i>	<i>117,389,885</i>	<i>3,640,651</i>	<i>1.94</i>	<i>32.2</i>
334.00	ACCESSORY ELECTRIC EQUIPMENT							
Hagerman Maintenance Shop	50-R1.5	*	39,066.76	8,428	32,592	1,635	4.19	19.9
Milner Dam	50-R1.5	*	270,948.91	80,106	204,390	5,429	2.00	37.7
American Falls	50-R1.5	*	2,846,961.70	1,290,882	1,698,428	56,489	1.98	30.1
Brownlee	50-R1.5	*	6,754,737.98	2,954,232	4,138,246	172,643	2.56	24.0
Bliss	50-R1.5	*	1,885,123.93	181,345	1,798,035	74,840	3.97	24.0
Cascade	50-R1.5	*	2,208,492.78	149,174	2,169,743	64,124	2.90	33.8
Clear Lake	50-R1.5	*	96,497.80	91,125	10,197	1,020	1.06	10.0
Hells Canyon	50-R1.5	*	3,361,249.91	671,330	2,857,984	120,257	3.58	23.8
Lower Malad	50-R1.5	*	351,745.67	87,525	281,806	12,867	3.66	21.9
Lower Salmon	50-R1.5	*	1,701,455.57	398,215	1,388,314	59,768	3.51	23.2
Milner	50-R1.5	*	2,336,451.70	608,095	1,845,179	47,294	2.02	39.0
Oxbow	50-R1.5	*	3,071,574.65	883,426	2,341,727	99,056	3.22	23.6
Shoshone Falls	50-R1.5	*	383,367.51	167,847	234,686	11,534	3.01	20.4
Strike	50-R1.5	*	2,005,701.48	526,901	1,579,086	71,377	3.56	22.1
Swan Falls	50-R1.5	*	3,110,642.15	825,248	2,440,926	85,182	2.74	28.7
Twin Falls	50-R1.5	*	538,522.21	45,023	520,424	18,380	3.41	28.3
Twin Falls (New)	50-R1.5	*	2,240,671.31	547,716	1,804,987	61,888	2.76	29.2
Thousand Springs	50-R1.5	*	752,163.68	466,758	323,013	130,600	17.36	2.5
Upper Malad	50-R1.5	*	392,637.15	70,374	341,895	14,721	3.75	23.2
Upper Salmon A	50-R1.5	*	1,207,098.47	316,302	951,152	41,434	3.43	23.0
Upper Salmon B	50-R1.5	*	1,220,362.84	302,775	978,606	41,566	3.41	23.5
<i>Total Account 334</i>			<i>36,775,474.16</i>	<i>10,672,827</i>	<i>27,941,416</i>	<i>1,192,104</i>	<i>3.24</i>	<i>23.4</i>

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
Hagerman Maintenance Shop	90-R2	*	0	976,871.66	337,013	639,861	30,435	3.12	21.0
Milner Dam	90-R2	*	0	48,307.16	9,127	39,181	720	1.49	54.4
Niagara Springs Hatchery	90-R2	*	0	73,522.57	17,040	56,483	2,039	2.77	27.7
Hells Canyon Maintenance Shop	90-R2	*	0	799,451.96	247,742	551,708	19,941	2.49	27.7
Rapid River Hatchery	90-R2	*	0	29,848.16	12,905	16,943	621	2.08	27.3
American Falls	90-R2	*	0	1,805,640.50	449,757	1,355,884	31,261	1.73	43.4
Brownlee	90-R2	*	0	3,254,248.62	1,616,111	1,638,139	60,553	1.86	27.1
Bliss	90-R2	*	0	562,062.64	201,451	360,612	14,148	2.52	25.5
Cascade	90-R2	*	0	1,101,278.52	379,155	722,123	15,056	1.37	48.0
Clear Lake	90-R2	*	0	22,720.55	6,584	16,136	1,550	6.82	10.4
Hells Canyon	90-R2	*	0	736,374.99	306,584	429,789	16,159	2.19	26.6
Lower Malad	90-R2	*	0	82,186.44	55,035	27,150	1,118	1.36	24.3
Lower Salmon	90-R2	*	0	285,836.81	193,195	92,639	3,723	1.30	24.9
Milner	90-R2	*	0	649,695.83	153,422	496,272	8,997	1.38	55.2
Oxbow Hatchery	90-R2	*	0	10,959.41	234	10,725	387	3.53	27.7
Oxbow	90-R2	*	0	800,618.15	258,834	541,783	20,007	2.50	27.1
Pahsimerio Accum. Ponds	90-R2	*	0	10,992.98	1,552	9,441	341	3.10	27.7
Pahsimerio Trapping	90-R2	*	0	13,001.12	324	12,676	467	3.59	27.1
Shoshone Falls	90-R2	*	0	203,507.40	45,848	157,658	6,676	3.28	23.6
Strike	90-R2	*	0	651,067.66	209,864	441,203	18,071	2.78	24.4
Swan Falls	90-R2	*	0	1,420,261.42	339,300	1,080,964	33,598	2.37	32.2
Twin Falls	90-R2	*	0	99,093.87	53,763	45,332	1,420	1.43	31.9
Twin Falls (New)	90-R2	*	0	468,032.70	90,717	377,317	11,531	2.46	32.7
Thousand Springs	90-R2	*	0	56,738.95	56,740	0	0	-	-
Upper Malad	90-R2	*	0	78,664.05	55,242	23,422	970	1.23	24.2
Upper Salmon A	90-R2	*	0	107,990.34	77,326	30,664	1,191	1.10	25.8
Upper Salmon B	90-R2	*	0	180,897.28	89,871	91,027	3,608	1.99	25.2
Upper Salmon Common	90-R2	*	0	1,930.37	528	1,402	54	2.80	26.0
<i>Total Account 335</i>				14,531,802.11	5,265,264	9,266,534	304,642	2.10	30.4
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ		0	41,734.74	29,301	12,434	1,010	2.42	12.3
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ		0	392,652.62	244,490	148,163	13,876	3.53	10.7
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ		0	653,750.14	475,312	178,437	89,248	13.65	2.0
336.00 ROADS, RAILROADS AND BRIDGES									
Milner Dam	75-R3	*	0	12,737.21	2,530	10,207	194	1.52	52.6
Niagara Springs Hatchery	75-R3	*	0	46,667.72	46,668	0	0	-	-
Rapid River Hatchery	75-R3	*	0	7,197.39	7,197	0	0	-	-
American Falls	75-R3	*	0	306,332.58	118,400	187,932	4,644	1.52	40.5
Brownlee	75-R3	*	0	518,444.14	253,478	264,966	10,421	2.01	25.4
Bliss	75-R3	*	0	486,476.64	189,405	297,071	11,585	2.38	25.6
Cascade	75-R3	*	0	122,668.04	41,700	80,968	1,780	1.45	45.5
Clear Lake	75-R3	*	0	11,097.30	10,657	440	44	0.40	10.0
Hells Canyon	75-R3	*	0	819,191.89	494,335	324,857	12,820	1.56	25.3
Lower Malad	75-R3	*	0	244,565.45	118,578	125,987	5,022	2.05	25.1
Lower Salmon	75-R3	*	0	88,693.04	47,749	40,944	1,626	1.83	25.2
Milner	75-R3	*	0	489,139.50	97,083	392,057	7,347	1.50	53.4
Oxbow Hatchery	75-R3	*	0	3,070.44	3,070	0	0	-	-
Oxbow	75-R3	*	0	565,842.36	245,248	320,595	13,235	2.34	24.2
Pahsimerio Accum. Ponds	75-R3	*	0	26,502.74	21,010	5,493	204	0.77	26.9

IDAHO POWER COMPANY
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CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
ROADS, RAILROADS AND BRIDGES, cont.										
Pahsimerio Trapping	75-R3	*	0	15,612.35	15,222	390	14	0.09	27.9	
Shoshone Falls	75-R3	*	0	51,383.40	36,807	14,577	779	1.52	18.7	
Strike	75-R3	*	0	238,870.92	173,076	65,795	3,016	1.26	21.8	
Swan Falls	75-R3	*	0	835,946.15	312,318	523,629	16,617	1.99	31.5	
Twin Falls	75-R3	*	0	893,773.50	314,396	579,377	18,122	2.03	32.0	
Twin Falls (New)	75-R3	*	0	1,023,829.64	211,075	812,755	24,659	2.41	33.0	
Thousand Springs	75-R3	*	0	52,910.46	45,228	7,683	3,106	5.87	2.5	
Upper Malad	75-R3	*	0	60,117.68	30,379	29,739	1,215	2.02	24.5	
Upper Salmon A	75-R3	*	0	1,650.89	661	990	38	2.30	26.1	
Upper Salmon Common	75-R3	*	0	27,708.47	27,708	0	0	-	-	
<i>Total Account 336</i>				6,950,429.90	2,863,978	4,086,452	136,488	1.96	29.9	
TOTAL HYDRAULIC PRODUCTION PLANT				625,096,093.97	284,481,498	433,051,697	14,497,089	2.32		
OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS									
	Salmon Diesel	Square	*	0	11,959.08	11,959	0	-	-	
	Evander Andrews	Square	*	0	4,276,832.78	296,054	3,980,779	134,941	3.16	29.5
	Bennett Mountain	Square	*	0	1,012,940.68	50,665	962,276	27,892	2.75	34.5
	<i>Total Account 341</i>				5,301,732.54	358,678	4,943,055	162,833	3.07	30.4
342.00	FUEL HOLDERS									
	Salmon Diesel	Square	*	0	61,306.39	61,306	0	0	-	-
	Evander Andrews	Square	*	0	1,433,423.71	249,652	1,183,772	40,128	2.80	29.5
	Bennett Mountain	Square	*	0	2,025,881.34	101,331	1,924,550	55,784	2.75	34.5
	<i>Total Account 342</i>				3,520,611.44	412,289	3,108,322	95,912	2.72	32.4
343.00	PRIME MOVERS									
	Evander Andrews	Square	*	0	28,676,958.09	1,167,561	27,509,396	932,522	3.25	29.5
	Bennett Mountain	Square	*	0	1,280,075.86	63,332	1,216,744	35,268	2.76	34.5
	<i>Total Account 343</i>				29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7
344.00	GENERATORS									
	Salmon Diesel	Square	*	0	541,644.95	541,645	0	0	-	-
	Evander Andrews	Square	*	0	13,166,034.86	5,656,938	7,509,097	254,546	1.93	29.5
	Bennett Mountain	Square	*	0	47,977,781.77	(6,601,483)	54,579,265	1,582,007	3.30	34.5
	<i>Total Account 344</i>				61,685,461.58	(402,900)	62,088,362	1,836,553	2.98	33.8
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	Salmon Diesel	Square	*	0	285,139.96	68,989	216,151	216,151	75.81	1.0
	Evander Andrews	Square	*	0	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5
	Bennett Mountain	Square	*	0	1,519,410.98	75,998	1,443,413	41,838	2.75	34.5
	<i>Total Account 345</i>				4,681,678.28	412,360	4,269,319	346,456	7.40	12.3

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Salmon Diesel	Square *	0	1,004.50	259	746	746	74.27	1.0	
	Evander Andrews	Square *	0	1,380,971.70	354,602	1,026,370	34,792	2.52	29.5	
	Bennett Mountain	Square *	0	4,132.42	129	4,003	116	2.81	34.5	
	<i>Total Account 346</i>			1,386,108.62	354,990	1,031,119	35,654	2.57	28.9	
	TOTAL OTHER PRODUCTION PLANT			106,532,626.41	2,366,310	104,166,317	3,445,198	3.23		
	TRANSMISSION PLANT									
350.20	LAND RIGHTS AND EASEMENTS	65-R3	0	22,454,969.55	4,125,397	18,329,572	338,260	1.51	54.2	
350.21	RIGHTS OF WAY	65-R3	0	3,837,633.30	171,293	3,666,340	57,533	1.50	63.7	
352.00	STRUCTURES AND IMPROVEMENTS	60-R3	(30)	36,779,609.35	18,536,761	29,276,731	618,958	1.68	47.3	
353.00	STATION EQUIPMENT	45-R1	(5)	245,790,680.50	78,937,911	179,142,305	5,061,625	2.06	35.4	
354.00	TOWERS AND FIXTURES	65-S3	(25)	98,003,480.18	29,046,585	93,457,763	1,924,444	1.96	48.6	
355.00	POLES AND FIXTURES	55-R2	(70)	77,282,149.59	43,843,782	87,535,871	2,416,448	3.13	36.2	
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1.5	(30)	120,017,113.68	44,636,909	111,385,340	2,305,954	1.92	48.3	
359.00	ROADS AND TRAILS	65-R3	0	318,351.06	243,747	74,604	3,134	0.98	23.8	
	TOTAL TRANSMISSION PLANT			604,483,987.21	219,542,385	522,868,526	12,726,356	2.11		
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(30)	20,494,136.28	6,687,719	19,954,660	379,681	1.85	52.6	
362.00	STATION EQUIPMENT	50-R0.5	(5)	142,958,358.69	36,679,371	113,426,903	2,695,793	1.89	42.1	
364.00	POLES, TOWERS AND FIXTURES	44-R1.5	(50)	194,701,581.47	89,991,024	202,061,348	6,407,092	3.29	31.5	
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R0.5	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1	
366.00	UNDERGROUND CONDUIT	60-R2	(20)	43,631,618.27	8,876,804	43,481,140	849,496	1.95	51.2	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-S0.5	(15)	162,350,092.50	55,349,272	131,353,327	3,199,488	1.97	41.1	
368.00	LINE TRANSFORMERS	37-R1	5	318,764,969.11	138,262,721	164,564,000	5,337,672	1.67	30.8	
369.00	SERVICES	35-R2.5	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6	
370.00	METERS	20-O1	0	48,196,011.03	8,475,983	39,720,024	3,350,581	6.95	11.9	
370.10	METERS - AMR EQUIPMENT	15-S3	0	4,426,243.43	104,830	4,321,414	299,334	6.76	14.4	
371.10	PHOTOVOLTAIC INSTALLATIONS	10-S4	(5)	359,317.71	359,318	17,966	13,219	3.68	1.4	
371.20	INSTALLATION ON CUSTOMER PREMISES	15-R2	(5)	2,274,716.24	2,190,308	198,144	14,274	0.63	13.9	
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	25-R1.5	(25)	4,067,069.77	2,771,816	2,312,019	166,226	4.09	13.9	
	TOTAL DISTRIBUTION PLANT			1,092,415,405.82	417,141,508	864,286,410	27,214,307	2.49		
	GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	*	(5)	25,833,040.80	6,460,650	20,664,043	614,746	2.38	33.6
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	50-L2	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3	
390.20	LEASEHOLD IMPROVEMENTS	30-S3	0	7,345,253.07	3,413,752	3,931,501	189,347	2.58	20.8	
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	11,786,383.96	5,748,949	6,037,436	585,505	4.97	10.3	
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	5-SQ	0	22,696,314.19	10,863,401	11,832,913	5,531,614	24.37	2.1	
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	7-L4	0	2,867,432.50	1,301,416	1,566,016	400,302	13.96	3.9	
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-L2.5	25	322,580.19	124,143	117,792	20,109	6.23	5.9	
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	8-S2.5	50	2,580,219.74	333,471	956,640	222,334	8.62	4.3	

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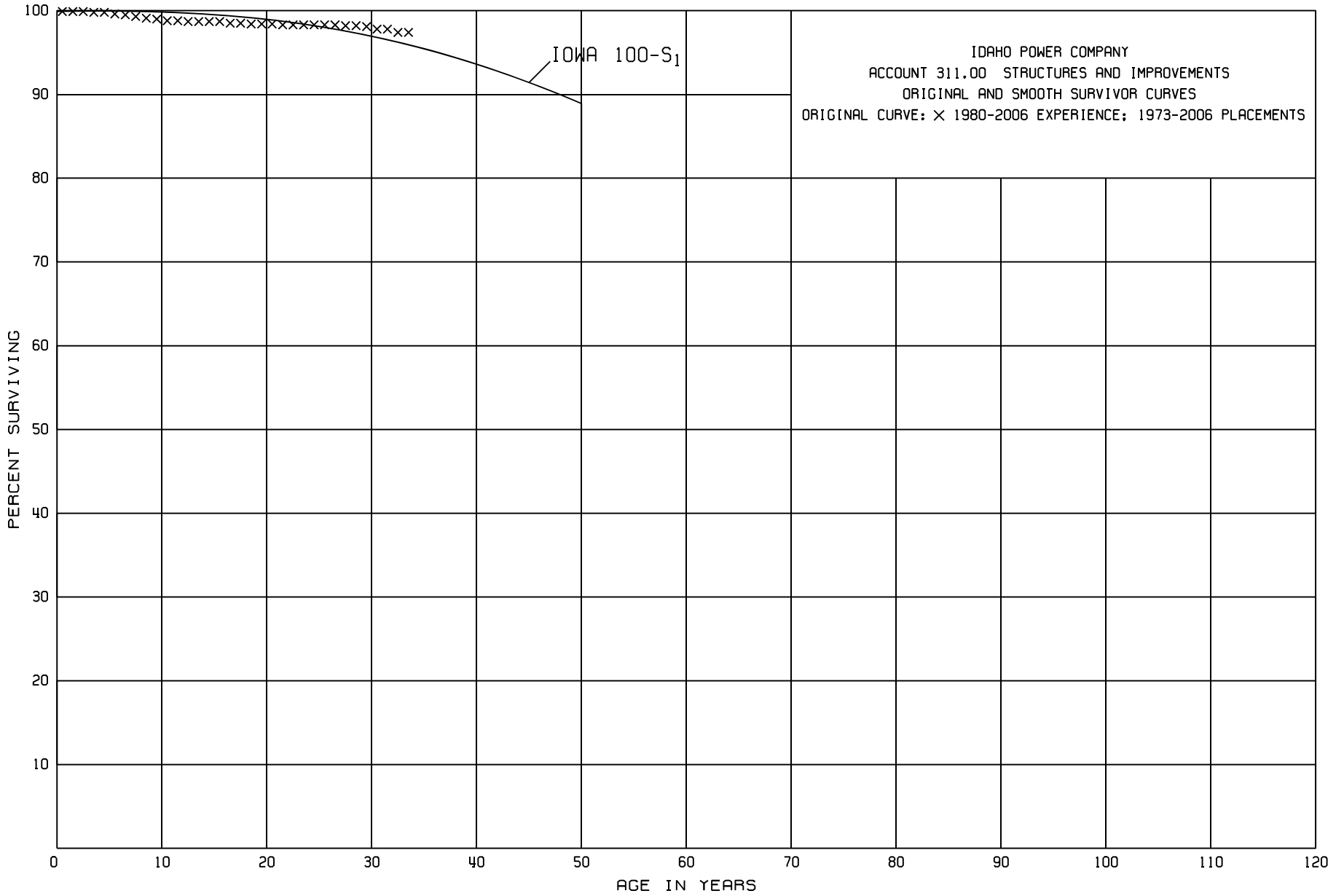
ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	COMPOSITE REMAINING LIFE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	10-L2.5	17,830,083.75	8,707,876	4,664,689	638,683	3.58	7.3	
392.50	TRANSPORTATION EQUIPMENT - MISC.	10-L2.5	523,039.68	325,373	66,909	7,816	1.49	8.6	
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	19-S2	22,447,727.51	6,899,432	9,936,364	829,351	3.69	12.0	
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	19-S2	3,795,829.55	1,764,183	1,082,690	90,686	2.39	11.9	
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1.5	3,551,268.75	1,166,923	1,496,527	70,776	1.99	21.1	
393.00	STORES EQUIPMENT	25-SQ	982,360.91	467,709	514,653	53,001	5.40	9.7	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,222,287.57	1,826,861	2,395,426	204,375	4.84	11.7	
395.00	LABORATORY EQUIPMENT	20-SQ	9,761,135.63	4,419,489	5,341,646	526,113	5.39	10.2	
396.00	POWER OPERATED EQUIPMENT	16-S0	7,306,984.97	1,580,752	3,534,141	507,497	6.95	7.0	
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	6,914,005.40	3,654,968	3,259,038	425,792	6.16	7.7	
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	17,233,659.37	5,709,382	11,524,279	1,204,847	6.99	9.6	
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	2,623,458.46	1,176,789	1,446,672	219,374	8.36	6.6	
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	1,425,704.34	776,047	649,657	116,956	8.20	5.6	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,910,349.72	979,897	1,930,454	278,626	9.57	6.9	
	TOTAL GENERAL PLANT		206,171,903.97	75,157,740	118,266,636	13,435,820	6.52		
	TOTAL DEPRECIABLE PLANT		3,467,925,738.92	1,513,314,851	2,404,767,382	89,258,469	2.57		
	NONDEPRECIABLE PLANT								
310.10	LAND		1,167,304.15						
330.00	LAND		22,523,450.15						
340.00	LAND		402,745.39						
350.00	LAND		2,460,259.88						
360.00	LAND		4,607,314.94						
389.00	LAND		8,760,764.66						
	TOTAL NONDEPRECIABLE PLANT		39,921,839.17						
	TOTAL ELECTRIC PLANT		3,507,847,578.09	1,513,314,851	2,404,767,382	89,258,469			

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE. ACTUAL LIFE SPAN FOR EACH FACILITY IS SHOW BEGINNING ON PAGE II-27 OF THIS REPORT.

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SERVICE LIFE STATISTICS

III-13

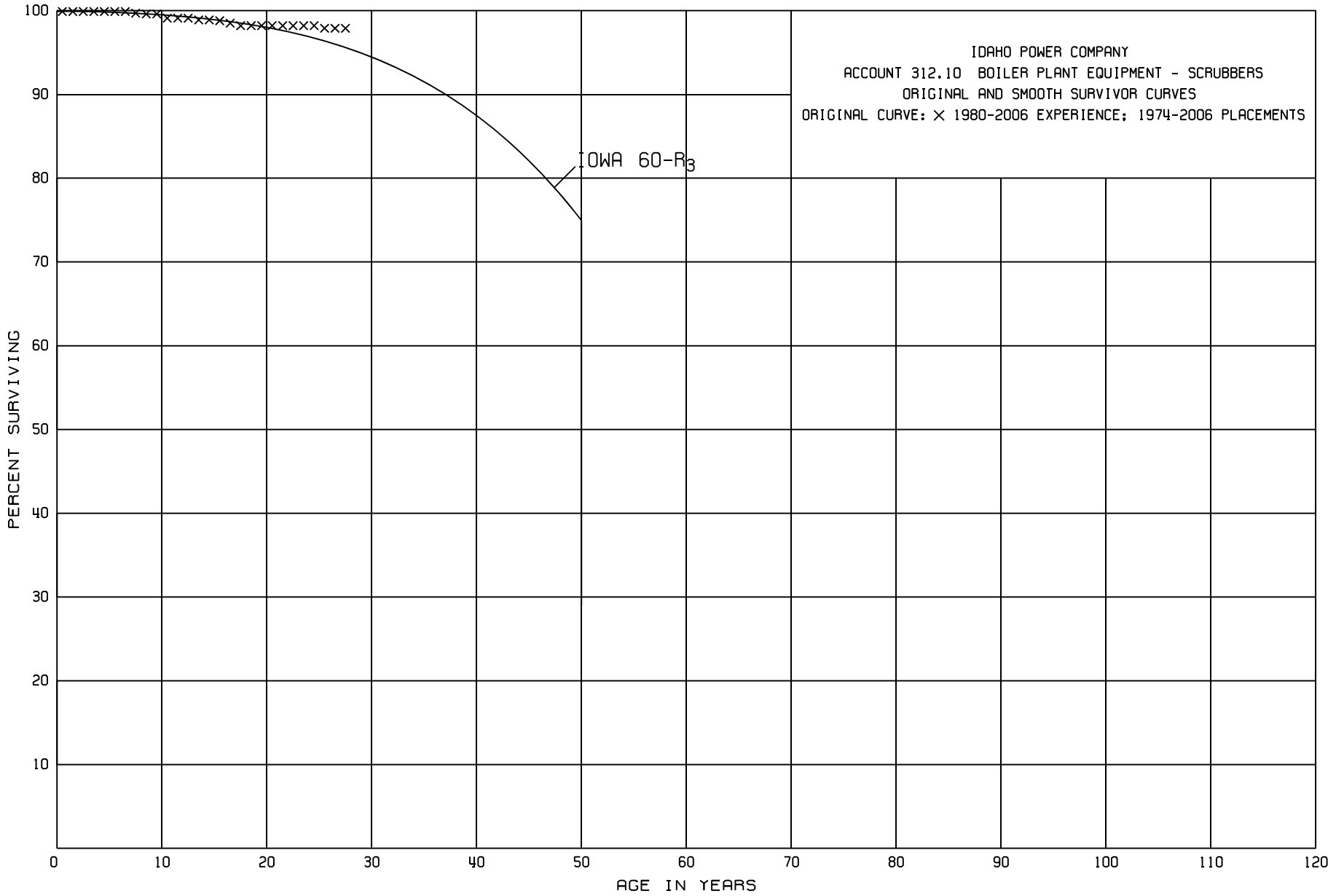


IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,310,036		0.0000	1.0000	100.00
0.5	97,026,273	100,846	0.0010	0.9990	100.00
1.5	96,887,478		0.0000	1.0000	99.90
2.5	96,799,460	75,201	0.0008	0.9992	99.90
3.5	96,040,518	16,931	0.0002	0.9998	99.82
4.5	95,627,968	226,030	0.0024	0.9976	99.80
5.5	129,977,410	23,234	0.0002	0.9998	99.56
6.5	130,037,343	360,666	0.0028	0.9972	99.54
7.5	129,581,361	187,081	0.0014	0.9986	99.26
8.5	128,296,140	147,779	0.0012	0.9988	99.12
9.5	127,963,521	200,937	0.0016	0.9984	99.00
10.5	127,609,113	47,730	0.0004	0.9996	98.84
11.5	126,712,837	101,767	0.0008	0.9992	98.80
12.5	125,768,173	17,033	0.0001	0.9999	98.72
13.5	125,198,651		0.0000	1.0000	98.71
14.5	123,900,072		0.0000	1.0000	98.71
15.5	122,162,337	270,331	0.0022	0.9978	98.71
16.5	121,760,485	22,750	0.0002	0.9998	98.49
17.5	121,038,887	49,879	0.0004	0.9996	98.47
18.5	120,845,608		0.0000	1.0000	98.43
19.5	120,637,658	25,862	0.0002	0.9998	98.43
20.5	119,860,998	79,747	0.0007	0.9993	98.41
21.5	95,840,965		0.0000	1.0000	98.34
22.5	95,655,488		0.0000	1.0000	98.34
23.5	95,012,073		0.0000	1.0000	98.34
24.5	93,599,638	41,652	0.0004	0.9996	98.34
25.5	66,768,627	450	0.0000	1.0000	98.30
26.5	53,448,546	38,521	0.0007	0.9993	98.30
27.5	34,334,466	19,212	0.0006	0.9994	98.23
28.5	34,315,254	38,243	0.0011	0.9989	98.17
29.5	34,277,010	86,128	0.0025	0.9975	98.06
30.5	34,190,883	12,092	0.0004	0.9996	97.81
31.5	34,178,791	148,543	0.0043	0.9957	97.77
32.5	83,167		0.0000	1.0000	97.35
33.5					97.35

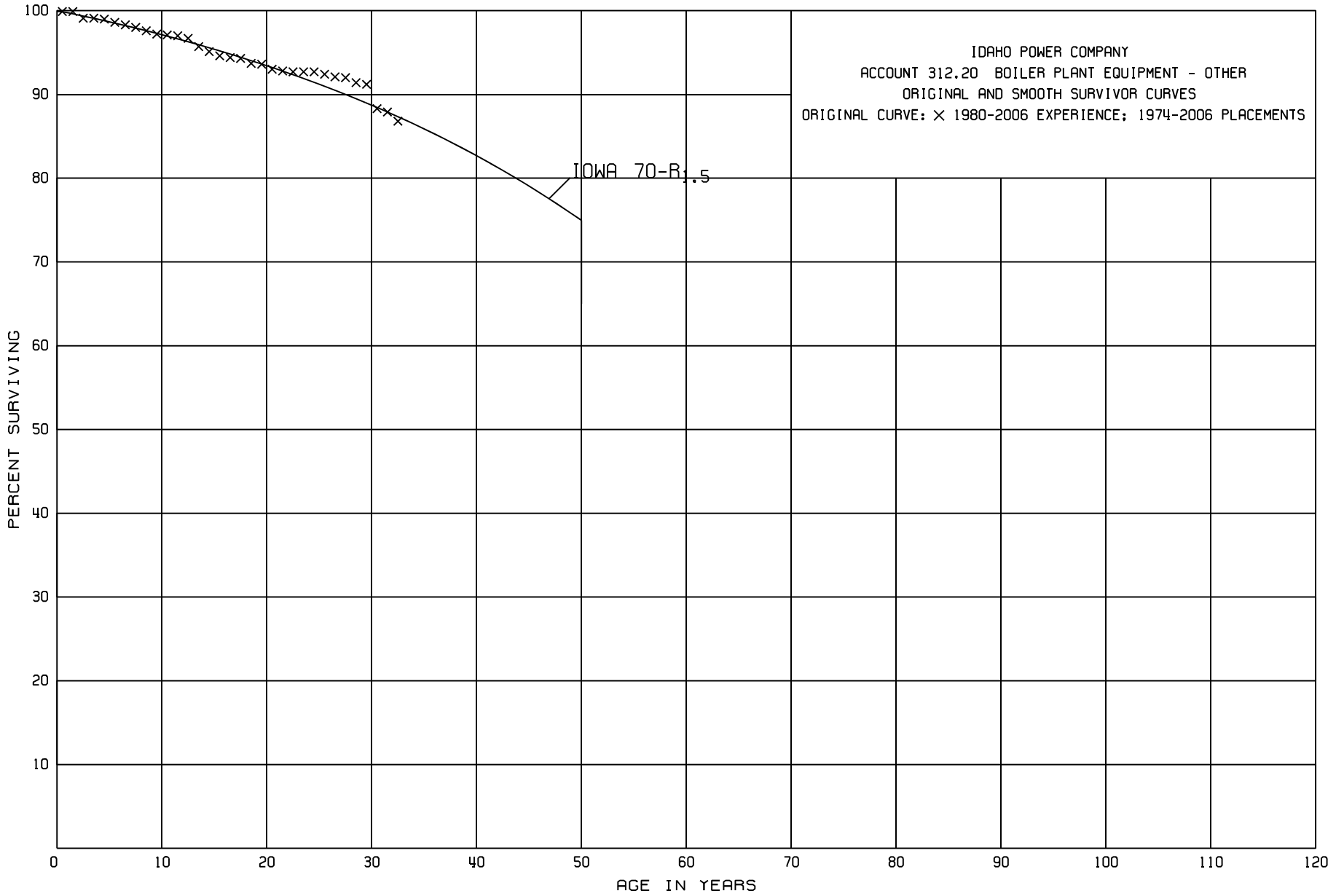


IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,575,352		0.0000	1.0000	100.00
0.5	81,120,378		0.0000	1.0000	100.00
1.5	80,982,924		0.0000	1.0000	100.00
2.5	80,028,574		0.0000	1.0000	100.00
3.5	78,890,672	62,337	0.0008	0.9992	100.00
4.5	78,828,335	44,470	0.0006	0.9994	99.92
5.5	78,687,322	814	0.0000	1.0000	99.86
6.5	78,686,508	147,868	0.0019	0.9981	99.86
7.5	78,538,640	45,030	0.0006	0.9994	99.67
8.5	78,493,610		0.0000	1.0000	99.61
9.5	77,888,720	364,100	0.0047	0.9953	99.61
10.5	77,359,239		0.0000	1.0000	99.14
11.5	77,254,413		0.0000	1.0000	99.14
12.5	77,142,013	194,248	0.0025	0.9975	99.14
13.5	76,742,275		0.0000	1.0000	98.89
14.5	76,499,832	38,194	0.0005	0.9995	98.89
15.5	64,235,281	190,994	0.0030	0.9970	98.84
16.5	64,044,287	257,948	0.0040	0.9960	98.54
17.5	63,786,339		0.0000	1.0000	98.15
18.5	51,864,181		0.0000	1.0000	98.15
19.5	29,068,951		0.0000	1.0000	98.15
20.5	29,068,951		0.0000	1.0000	98.15
21.5	9,247,098		0.0000	1.0000	98.15
22.5	9,247,098		0.0000	1.0000	98.15
23.5	9,247,098		0.0000	1.0000	98.15
24.5	9,247,098	25,707	0.0028	0.9972	98.15
25.5	9,221,391		0.0000	1.0000	97.88
26.5	9,221,391		0.0000	1.0000	97.88
27.5					97.88



IDAHO POWER COMPANY

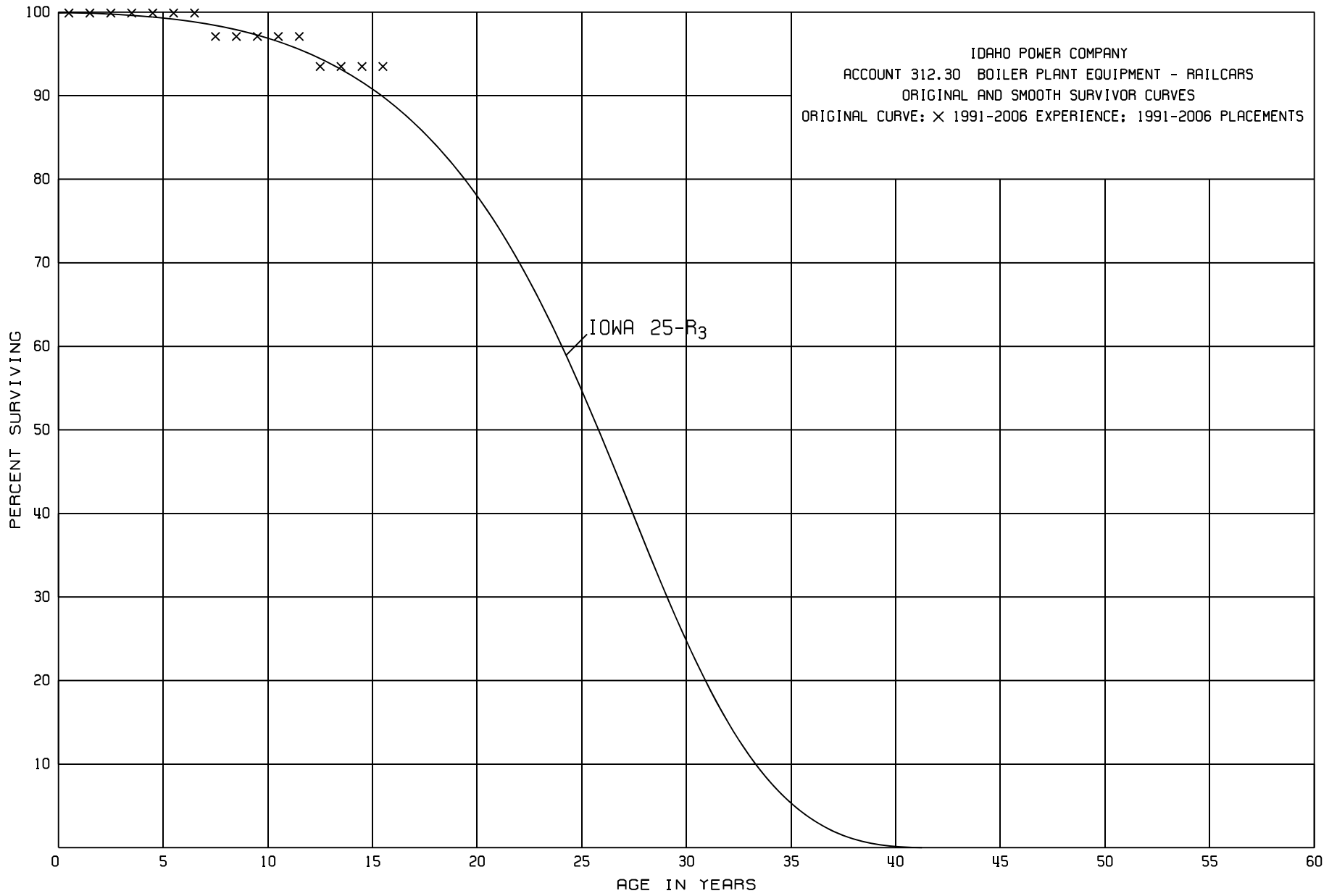
ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006 EXPERIENCE BAND 1980-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	311,766,171	10,209	0.0000	1.0000	100.00
0.5	341,217,143	50,734	0.0001	0.9999	100.00
1.5	323,866,853	2,889,172	0.0089	0.9911	99.99
2.5	303,654,289	127,181	0.0004	0.9996	99.10
3.5	288,669,318	159,935	0.0006	0.9994	99.06
4.5	282,925,262	1,107,019	0.0039	0.9961	99.00
5.5	362,881,952	1,099,997	0.0030	0.9970	98.61
6.5	360,136,292	1,245,491	0.0035	0.9965	98.31
7.5	357,463,520	1,546,608	0.0043	0.9957	97.97
8.5	354,493,798	1,297,853	0.0037	0.9963	97.55
9.5	350,617,701	318,259	0.0009	0.9991	97.19
10.5	345,915,663	400,718	0.0012	0.9988	97.10
11.5	343,261,983	1,118,883	0.0033	0.9967	96.98
12.5	335,447,208	3,251,726	0.0097	0.9903	96.66
13.5	325,761,281	2,114,547	0.0065	0.9935	95.72
14.5	322,323,363	1,841,261	0.0057	0.9943	95.10
15.5	310,959,218	580,182	0.0019	0.9981	94.56
16.5	310,368,678	379,993	0.0012	0.9988	94.38
17.5	309,017,609	1,871,117	0.0061	0.9939	94.27
18.5	305,552,677	147,135	0.0005	0.9995	93.69
19.5	298,211,759	2,035,903	0.0068	0.9932	93.64
20.5	293,869,693	722,480	0.0025	0.9975	93.00
21.5	219,673,791	59,443	0.0003	0.9997	92.77
22.5	219,544,771	127,915	0.0006	0.9994	92.74
23.5	217,077,210	22,546	0.0001	0.9999	92.68
24.5	216,047,241	719,984	0.0033	0.9967	92.67
25.5	156,323,861	368,820	0.0024	0.9976	92.36
26.5	127,096,895	162,980	0.0013	0.9987	92.14
27.5	84,063,862	544,804	0.0065	0.9935	92.02
28.5	83,519,059	204,971	0.0025	0.9975	91.42
29.5	83,314,088	2,617,305	0.0314	0.9686	91.19
30.5	80,696,783	383,547	0.0048	0.9952	88.33
31.5	80,313,236	1,042,594	0.0130	0.9870	87.91
32.5					86.77

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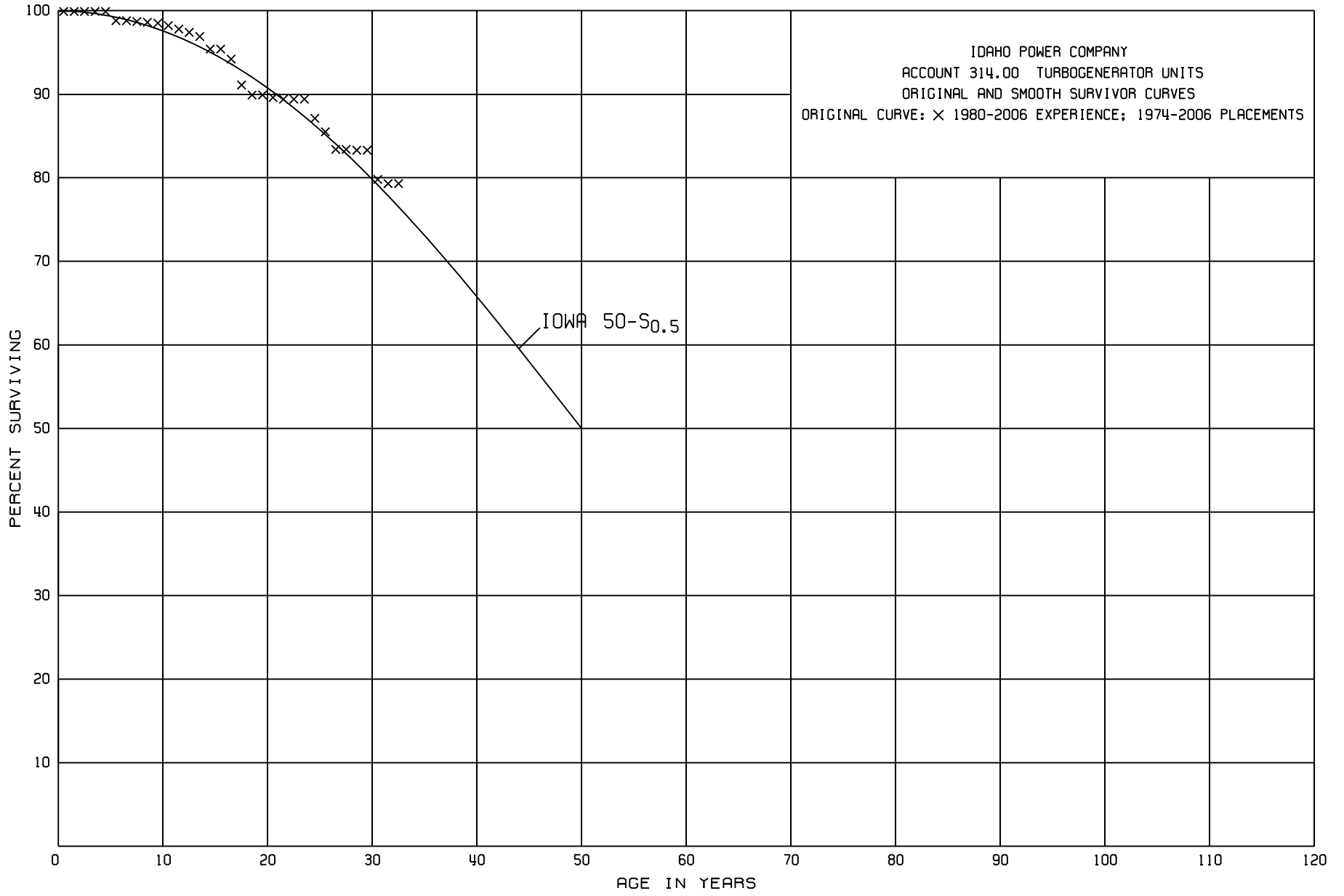


IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2006			EXPERIENCE BAND 1991-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,227,864		0.0000	1.0000	100.00	
0.5	4,167,658		0.0000	1.0000	100.00	
1.5	4,167,658		0.0000	1.0000	100.00	
2.5	4,167,658		0.0000	1.0000	100.00	
3.5	4,167,658		0.0000	1.0000	100.00	
4.5	4,167,658		0.0000	1.0000	100.00	
5.5	4,167,658		0.0000	1.0000	100.00	
6.5	4,167,658	122,239	0.0293	0.9707	100.00	
7.5	4,045,418		0.0000	1.0000	97.07	
8.5	4,045,418		0.0000	1.0000	97.07	
9.5	4,045,418		0.0000	1.0000	97.07	
10.5	3,980,700		0.0000	1.0000	97.07	
11.5	3,457,711	128,583	0.0372	0.9628	97.07	
12.5	3,020,382		0.0000	1.0000	93.46	
13.5	3,019,476		0.0000	1.0000	93.46	
14.5	2,478,478		0.0000	1.0000	93.46	
15.5					93.46	



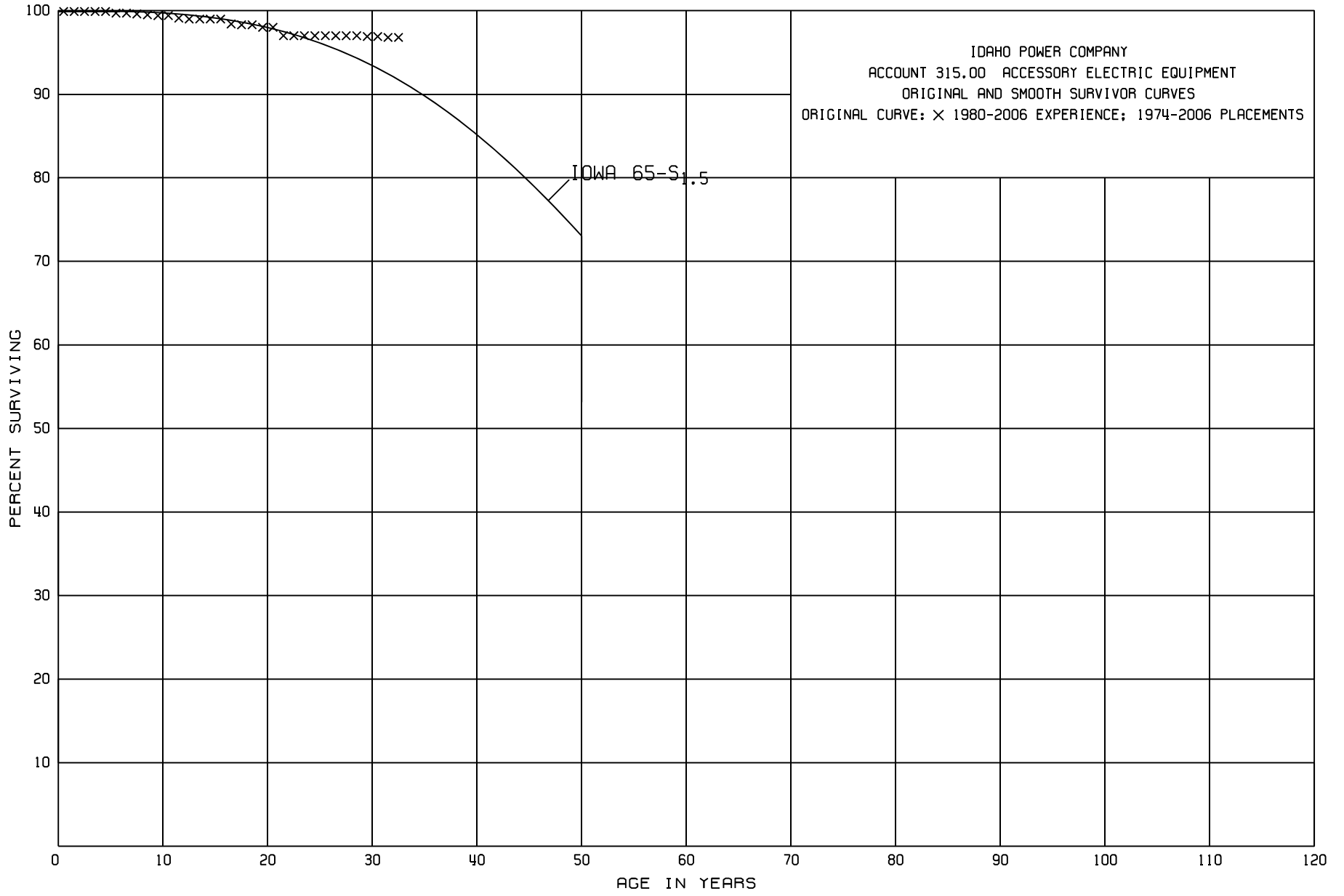
IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,985,757		0.0000	1.0000	100.00
0.5	110,259,595		0.0000	1.0000	100.00
1.5	107,845,932	47,596	0.0004	0.9996	100.00
2.5	103,520,591		0.0000	1.0000	99.96
3.5	94,952,078	35,542	0.0004	0.9996	99.96
4.5	93,782,482	1,036,494	0.0111	0.9889	99.92
5.5	115,447,820	18,821	0.0002	0.9998	98.81
6.5	115,174,089	141,028	0.0012	0.9988	98.79
7.5	114,984,885	76,853	0.0007	0.9993	98.67
8.5	112,389,547	172,735	0.0015	0.9985	98.60
9.5	111,061,720	301,204	0.0027	0.9973	98.45
10.5	105,063,735	423,807	0.0040	0.9960	98.18
11.5	104,271,129	411,640	0.0039	0.9961	97.79
12.5	103,255,891	491,542	0.0048	0.9952	97.41
13.5	101,313,548	1,657,955	0.0164	0.9836	96.94
14.5	99,285,842		0.0000	1.0000	95.35
15.5	88,965,772	1,121,470	0.0126	0.9874	95.35
16.5	87,247,744	2,845,133	0.0326	0.9674	94.15
17.5	84,188,426	1,115,265	0.0132	0.9868	91.08
18.5	83,048,534		0.0000	1.0000	89.88
19.5	83,045,410	280,076	0.0034	0.9966	89.88
20.5	81,649,350	186,055	0.0023	0.9977	89.57
21.5	58,435,533		0.0000	1.0000	89.36
22.5	58,385,436		0.0000	1.0000	89.36
23.5	57,848,893	1,484,349	0.0257	0.9743	89.36
24.5	56,334,670	992,280	0.0176	0.9824	87.06
25.5	40,274,049	1,013,218	0.0252	0.9748	85.53
26.5	30,119,455		0.0000	1.0000	83.37
27.5	20,160,018	8,698	0.0004	0.9996	83.37
28.5	20,151,320	13,063	0.0006	0.9994	83.34
29.5	20,134,328	837,181	0.0416	0.9584	83.29
30.5	19,297,147	128,202	0.0066	0.9934	79.83
31.5	19,168,945	2,571	0.0001	0.9999	79.30
32.5					79.29

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IDAHO POWER COMPANY
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1980-2006 EXPERIENCE; 1974-2006 PLACEMENTS

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IDAHO POWER COMPANY

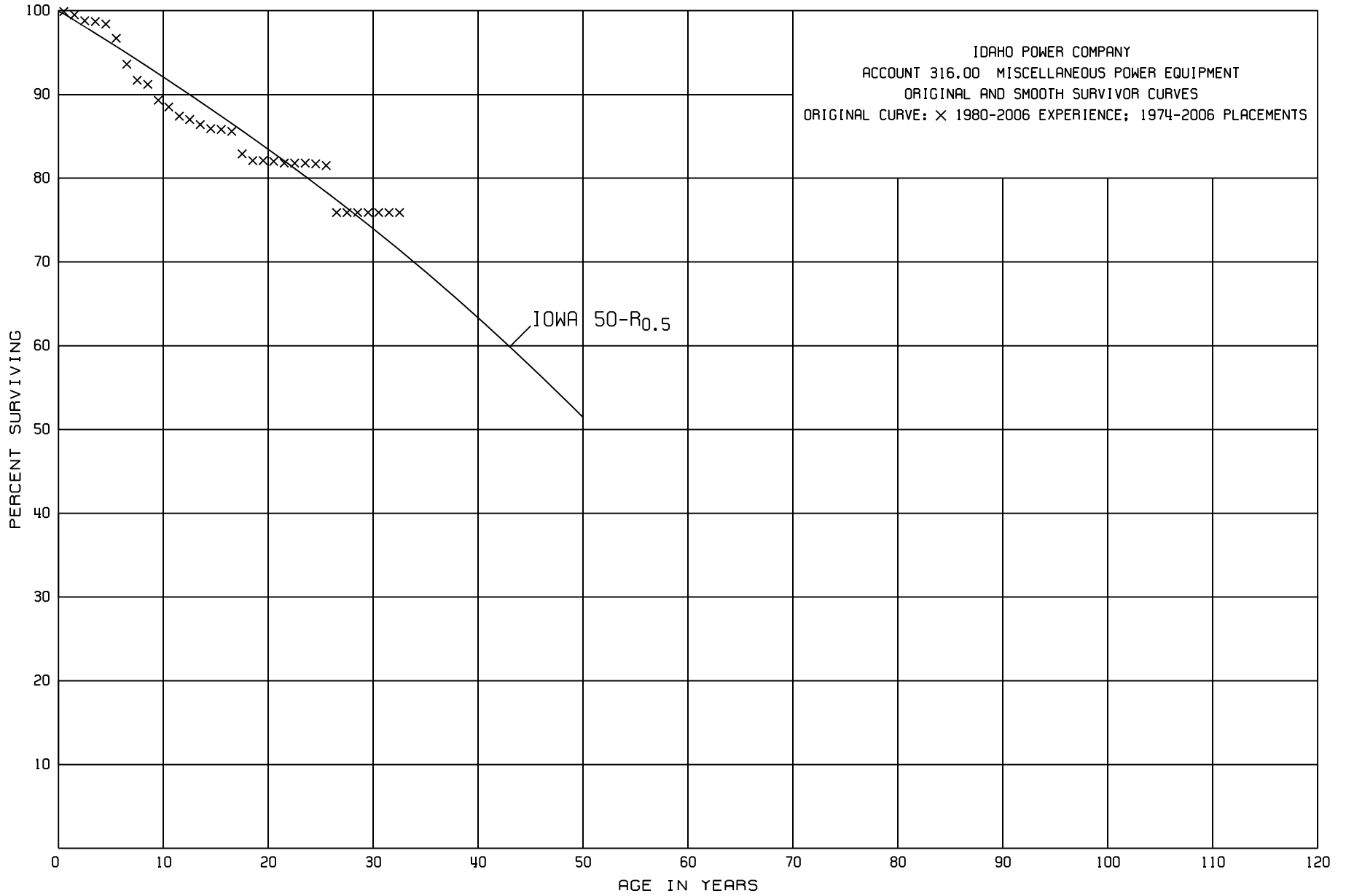
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006 EXPERIENCE BAND 1980-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,629,839		0.0000	1.0000	100.00
0.5	45,794,363		0.0000	1.0000	100.00
1.5	45,849,183		0.0000	1.0000	100.00
2.5	45,827,047		0.0000	1.0000	100.00
3.5	45,779,089		0.0000	1.0000	100.00
4.5	45,779,089	121,024	0.0026	0.9974	100.00
5.5	62,666,580	3,161	0.0001	0.9999	99.74
6.5	62,663,419	72,169	0.0012	0.9988	99.73
7.5	62,496,837	63,058	0.0010	0.9990	99.61
8.5	62,357,264	68,986	0.0011	0.9989	99.51
9.5	62,281,247	19,453	0.0003	0.9997	99.40
10.5	62,149,953	199,352	0.0032	0.9968	99.37
11.5	61,869,697	4,199	0.0001	0.9999	99.05
12.5	61,787,743	2,586	0.0000	1.0000	99.04
13.5	61,731,286	56,693	0.0009	0.9991	99.04
14.5	61,575,216		0.0000	1.0000	98.95
15.5	61,074,732	375,053	0.0061	0.9939	98.95
16.5	60,690,337	10,561	0.0002	0.9998	98.35
17.5	60,472,608	16,124	0.0003	0.9997	98.33
18.5	60,452,850	175,057	0.0029	0.9971	98.30
19.5	60,277,793	14,566	0.0002	0.9998	98.01
20.5	59,600,487	595,484	0.0100	0.9900	97.99
21.5	43,999,788		0.0000	1.0000	97.01
22.5	43,972,645		0.0000	1.0000	97.01
23.5	43,829,983		0.0000	1.0000	97.01
24.5	43,829,821	4,722	0.0001	0.9999	97.01
25.5	28,696,168	8,363	0.0003	0.9997	97.00
26.5	24,623,208		0.0000	1.0000	96.97
27.5	16,469,044		0.0000	1.0000	96.97
28.5	16,469,044	9,335	0.0006	0.9994	96.97
29.5	16,457,280		0.0000	1.0000	96.91
30.5	16,457,280	25,455	0.0015	0.9985	96.91
31.5	16,431,826		0.0000	1.0000	96.76
32.5					96.76

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IDAHO POWER COMPANY

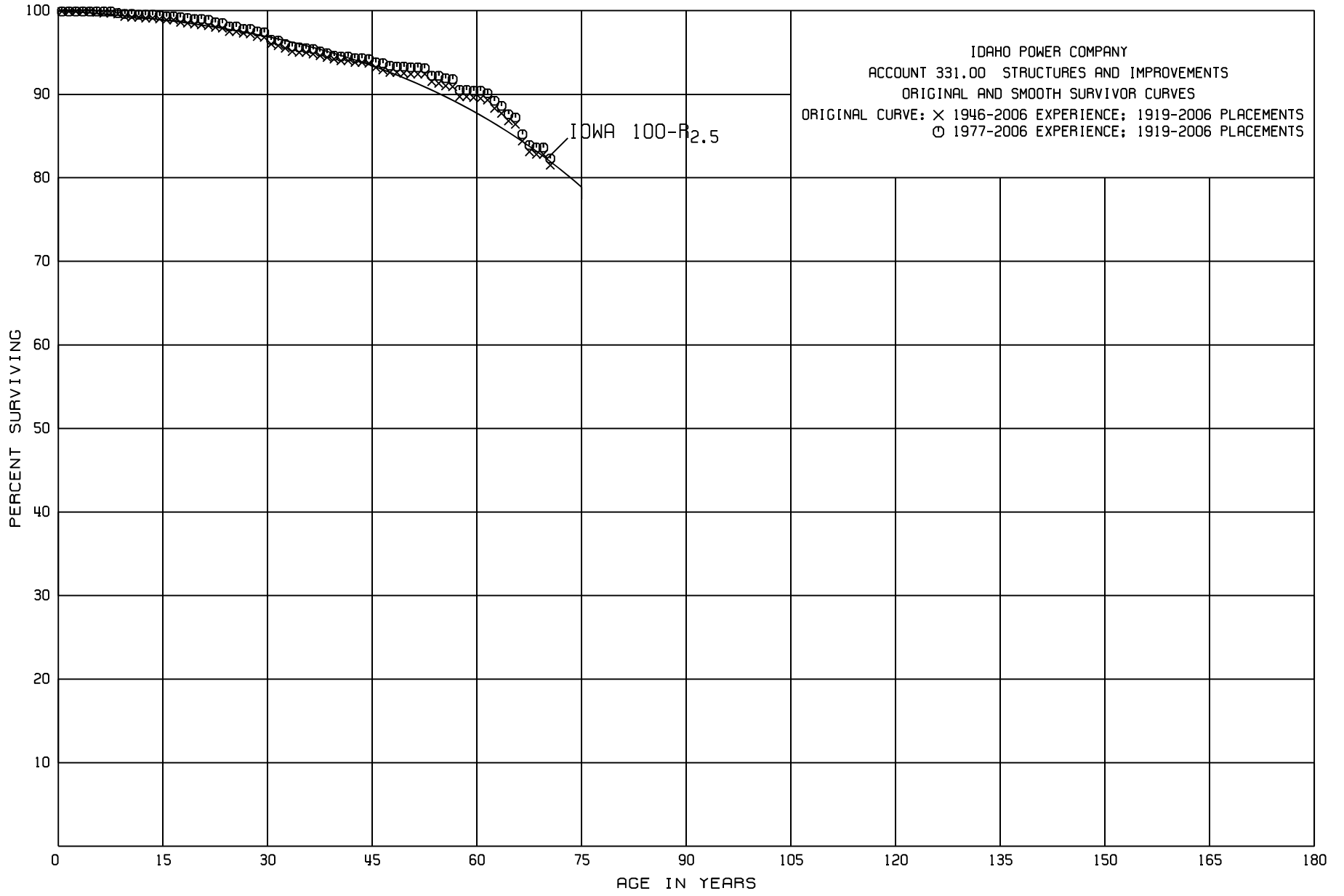
ACCOUNT 316.00 MISCELLANEOUS POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006 EXPERIENCE BAND 1980-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,109,315		0.0000	1.0000	100.00
0.5	11,535,548	61,505	0.0053	0.9947	100.00
1.5	11,369,719	73,493	0.0065	0.9935	99.47
2.5	10,936,023	9,567	0.0009	0.9991	98.82
3.5	10,686,429	31,814	0.0030	0.9970	98.73
4.5	10,608,075	189,367	0.0179	0.9821	98.43
5.5	11,829,581	380,678	0.0322	0.9678	96.67
6.5	11,448,903	224,679	0.0196	0.9804	93.56
7.5	11,224,224	60,333	0.0054	0.9946	91.73
8.5	11,140,118	232,028	0.0208	0.9792	91.23
9.5	10,764,096	103,258	0.0096	0.9904	89.33
10.5	10,555,260	130,356	0.0123	0.9877	88.47
11.5	10,072,512	43,643	0.0043	0.9957	87.38
12.5	9,598,872	64,426	0.0067	0.9933	87.00
13.5	9,195,353	54,603	0.0059	0.9941	86.42
14.5	8,727,065	11,789	0.0014	0.9986	85.91
15.5	7,871,002	18,707	0.0024	0.9976	85.79
16.5	7,547,139	240,256	0.0318	0.9682	85.58
17.5	6,976,087	62,009	0.0089	0.9911	82.86
18.5	6,596,587		0.0000	1.0000	82.12
19.5	6,002,682	12,157	0.0020	0.9980	82.12
20.5	5,549,436	8,269	0.0015	0.9985	81.96
21.5	4,708,605		0.0000	1.0000	81.84
22.5	4,700,448		0.0000	1.0000	81.84
23.5	4,625,674	8,702	0.0019	0.9981	81.84
24.5	4,595,277	7,772	0.0017	0.9983	81.68
25.5	2,772,015	193,355	0.0698	0.9302	81.54
26.5	1,678,209		0.0000	1.0000	75.85
27.5	856,523		0.0000	1.0000	75.85
28.5	856,523		0.0000	1.0000	75.85
29.5	856,523		0.0000	1.0000	75.85
30.5	856,523		0.0000	1.0000	75.85
31.5	856,523		0.0000	1.0000	75.85
32.5					75.85

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IDAHO POWER COMPANY
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1946-2006 EXPERIENCE; 1919-2006 PLACEMENTS
O 1977-2006 EXPERIENCE; 1919-2006 PLACEMENTS

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	135,521,211		0.0000	1.0000	100.00	
0.5	131,744,242	59	0.0000	1.0000	100.00	
1.5	130,792,027	8,959	0.0001	0.9999	100.00	
2.5	129,527,613	153	0.0000	1.0000	99.99	
3.5	128,715,001	186,141	0.0014	0.9986	99.99	
4.5	128,348,418	37,998	0.0003	0.9997	99.85	
5.5	127,807,316	120,272	0.0009	0.9991	99.82	
6.5	127,503,946	60,485	0.0005	0.9995	99.73	
7.5	127,193,138	157,993	0.0012	0.9988	99.68	
8.5	127,191,448	394,596	0.0031	0.9969	99.56	
9.5	124,996,199	56,114	0.0004	0.9996	99.25	
10.5	124,096,344	68,712	0.0006	0.9994	99.21	
11.5	112,607,545	16,337	0.0001	0.9999	99.15	
12.5	76,911,493	31,378	0.0004	0.9996	99.14	
13.5	76,199,665	62,707	0.0008	0.9992	99.10	
14.5	64,995,419	62,384	0.0010	0.9990	99.02	
15.5	63,850,194	32,970	0.0005	0.9995	98.92	
16.5	62,899,619	183,842	0.0029	0.9971	98.87	
17.5	60,776,077	41,028	0.0007	0.9993	98.58	
18.5	60,693,120	46,971	0.0008	0.9992	98.51	
19.5	60,416,828	53,073	0.0009	0.9991	98.43	
20.5	58,560,522	64,912	0.0011	0.9989	98.34	
21.5	57,667,265	126,763	0.0022	0.9978	98.23	
22.5	56,880,270	84,582	0.0015	0.9985	98.01	
23.5	48,729,308	161,824	0.0033	0.9967	97.86	
24.5	48,748,500	28,981	0.0006	0.9994	97.54	
25.5	48,418,775	107,067	0.0022	0.9978	97.48	
26.5	32,446,100	32,376	0.0010	0.9990	97.27	
27.5	32,336,805	95,830	0.0030	0.9970	97.17	
28.5	21,000,068	15,137	0.0007	0.9993	96.88	
29.5	20,929,252	186,715	0.0089	0.9911	96.81	
30.5	20,684,815	23,649	0.0011	0.9989	95.95	
31.5	20,467,318	73,235	0.0036	0.9964	95.84	
32.5	20,327,060	76,147	0.0037	0.9963	95.49	
33.5	20,197,079	22,220	0.0011	0.9989	95.14	
34.5	20,030,941	18,051	0.0009	0.9991	95.04	
35.5	19,923,361	23,793	0.0012	0.9988	94.95	
36.5	19,877,393	62,428	0.0031	0.9969	94.84	
37.5	19,468,791	27,189	0.0014	0.9986	94.55	
38.5	19,414,518	56,102	0.0029	0.9971	94.42	

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,045,112	24,048	0.0013	0.9987	94.15
40.5	17,253,141	2,758	0.0002	0.9998	94.03
41.5	17,101,869	35,179	0.0021	0.9979	94.01
42.5	16,796,409	8,570	0.0005	0.9995	93.81
43.5	16,781,370	18,777	0.0011	0.9989	93.76
44.5	16,740,177	84,860	0.0051	0.9949	93.66
45.5	10,217,853	34,500	0.0034	0.9966	93.18
46.5	4,673,934	12,648	0.0027	0.9973	92.86
47.5	4,627,984	2,388	0.0005	0.9995	92.61
48.5	4,615,589	1,972	0.0004	0.9996	92.56
49.5	4,595,396	4,726	0.0010	0.9990	92.52
50.5	4,564,270	2,874	0.0006	0.9994	92.43
51.5	4,537,215	479	0.0001	0.9999	92.37
52.5	4,517,792	40,570	0.0090	0.9910	92.36
53.5	4,469,185	13,839	0.0031	0.9969	91.53
54.5	2,585,317	6,164	0.0024	0.9976	91.25
55.5	2,570,312	2,996	0.0012	0.9988	91.03
56.5	2,280,622	31,127	0.0136	0.9864	90.92
57.5	1,956,716	194	0.0001	0.9999	89.68
58.5	1,311,131	1,216	0.0009	0.9991	89.67
59.5	1,249,547	778	0.0006	0.9994	89.59
60.5	1,246,094	3,820	0.0031	0.9969	89.54
61.5	1,238,469	13,052	0.0105	0.9895	89.26
62.5	1,224,876	8,238	0.0067	0.9933	88.32
63.5	1,216,603	13,386	0.0110	0.9890	87.73
64.5	1,198,899	5,176	0.0043	0.9957	86.76
65.5	1,188,353	27,169	0.0229	0.9771	86.39
66.5	1,154,861	17,565	0.0152	0.9848	84.41
67.5	1,134,593	4,048	0.0036	0.9964	83.13
68.5	976,074		0.0000	1.0000	82.83
69.5	523,898	8,306	0.0159	0.9841	82.83
70.5	513,600	350	0.0007	0.9993	81.51
71.5	512,993	100	0.0002	0.9998	81.45
72.5	512,893		0.0000	1.0000	81.43
73.5	512,893	2,046	0.0040	0.9960	81.43
74.5	510,847	3,404	0.0067	0.9933	81.10
75.5	507,140		0.0000	1.0000	80.56
76.5	506,794		0.0000	1.0000	80.56
77.5	505,825	1,246	0.0025	0.9975	80.56
78.5	401,097		0.0000	1.0000	80.36

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	387,835		0.0000	1.0000	80.36
80.5	385,770		0.0000	1.0000	80.36
81.5	385,747		0.0000	1.0000	80.36
82.5	363,357		0.0000	1.0000	80.36
83.5	363,357		0.0000	1.0000	80.36
84.5	356,944		0.0000	1.0000	80.36
85.5	54,870		0.0000	1.0000	80.36
86.5	54,870		0.0000	1.0000	80.36
87.5					80.36

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	114,402,101		0.0000	1.0000	100.00	
0.5	110,693,886		0.0000	1.0000	100.00	
1.5	109,956,000	7,422	0.0001	0.9999	100.00	
2.5	108,767,721		0.0000	1.0000	99.99	
3.5	108,070,752	20,436	0.0002	0.9998	99.99	
4.5	108,050,744	32,081	0.0003	0.9997	99.97	
5.5	107,621,077	33,943	0.0003	0.9997	99.94	
6.5	107,451,783	59,380	0.0006	0.9994	99.91	
7.5	107,325,223	136,298	0.0013	0.9987	99.85	
8.5	106,839,286	113,687	0.0011	0.9989	99.72	
9.5	106,304,674	30,293	0.0003	0.9997	99.61	
10.5	106,357,870	52,121	0.0005	0.9995	99.58	
11.5	95,052,560	14,570	0.0002	0.9998	99.53	
12.5	59,680,449	12,055	0.0002	0.9998	99.51	
13.5	59,010,822	49,652	0.0008	0.9992	99.49	
14.5	47,850,914	38,355	0.0008	0.9992	99.41	
15.5	53,495,630	16,861	0.0003	0.9997	99.33	
16.5	58,092,938	80,797	0.0014	0.9986	99.30	
17.5	56,128,410	29,491	0.0005	0.9995	99.16	
18.5	55,994,335	46,011	0.0008	0.9992	99.11	
19.5	55,750,507	37,401	0.0007	0.9993	99.03	
20.5	53,948,451	55,367	0.0010	0.9990	98.96	
21.5	53,055,619	120,300	0.0023	0.9977	98.86	
22.5	52,301,486	81,391	0.0016	0.9984	98.63	
23.5	44,159,835	161,182	0.0036	0.9964	98.47	
24.5	45,880,415	21,041	0.0005	0.9995	98.12	
25.5	45,619,951	107,067	0.0023	0.9977	98.07	
26.5	29,884,046	11,909	0.0004	0.9996	97.84	
27.5	30,114,532	95,302	0.0032	0.9968	97.80	
28.5	19,473,152	14,558	0.0007	0.9993	97.49	
29.5	19,472,208	183,308	0.0094	0.9906	97.42	
30.5	19,233,933	22,986	0.0012	0.9988	96.50	
31.5	19,020,904	67,742	0.0036	0.9964	96.38	
32.5	18,886,772	73,791	0.0039	0.9961	96.03	
33.5	18,761,681	20,976	0.0011	0.9989	95.66	
34.5	18,601,405	11,236	0.0006	0.9994	95.55	
35.5	18,511,868	23,232	0.0013	0.9987	95.49	
36.5	18,472,784	62,273	0.0034	0.9966	95.37	
37.5	18,069,174	25,480	0.0014	0.9986	95.05	
38.5	18,213,038	55,285	0.0030	0.9970	94.92	

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,335,314	20,737	0.0012	0.9988	94.64
40.5	16,548,645	2,361	0.0001	0.9999	94.53
41.5	16,398,028	34,993	0.0021	0.9979	94.52
42.5	16,092,753	8,464	0.0005	0.9995	94.32
43.5	16,077,821	17,441	0.0011	0.9989	94.27
44.5	16,037,964	57,516	0.0036	0.9964	94.17
45.5	9,543,368	17,561	0.0018	0.9982	93.83
46.5	4,017,229	12,366	0.0031	0.9969	93.66
47.5	3,975,700	2,388	0.0006	0.9994	93.37
48.5	4,070,570	1,415	0.0003	0.9997	93.31
49.5	4,140,647	2,340	0.0006	0.9994	93.28
50.5	4,113,972	2,795	0.0007	0.9993	93.22
51.5	4,087,019	479	0.0001	0.9999	93.15
52.5	4,104,023	40,570	0.0099	0.9901	93.14
53.5	4,055,415	1,607	0.0004	0.9996	92.22
54.5	2,190,192	6,164	0.0028	0.9972	92.18
55.5	2,499,990	2,996	0.0012	0.9988	91.92
56.5	2,210,300	31,127	0.0141	0.9859	91.81
57.5	1,956,716	194	0.0001	0.9999	90.52
58.5	1,311,131	1,216	0.0009	0.9991	90.51
59.5	1,249,547	778	0.0006	0.9994	90.43
60.5	1,246,094	3,820	0.0031	0.9969	90.38
61.5	1,238,469	13,052	0.0105	0.9895	90.10
62.5	1,224,876	8,238	0.0067	0.9933	89.15
63.5	1,216,603	13,386	0.0110	0.9890	88.55
64.5	1,198,899	5,176	0.0043	0.9957	87.58
65.5	1,188,353	27,169	0.0229	0.9771	87.20
66.5	1,154,861	17,565	0.0152	0.9848	85.20
67.5	1,134,593	4,048	0.0036	0.9964	83.90
68.5	976,074		0.0000	1.0000	83.60
69.5	523,898	8,306	0.0159	0.9841	83.60
70.5	513,600	350	0.0007	0.9993	82.27
71.5	512,993	100	0.0002	0.9998	82.21
72.5	512,893		0.0000	1.0000	82.19
73.5	512,893	2,046	0.0040	0.9960	82.19
74.5	510,847	3,404	0.0067	0.9933	81.86
75.5	507,140		0.0000	1.0000	81.31
76.5	506,794		0.0000	1.0000	81.31
77.5	505,825	1,246	0.0025	0.9975	81.31
78.5	401,097		0.0000	1.0000	81.11

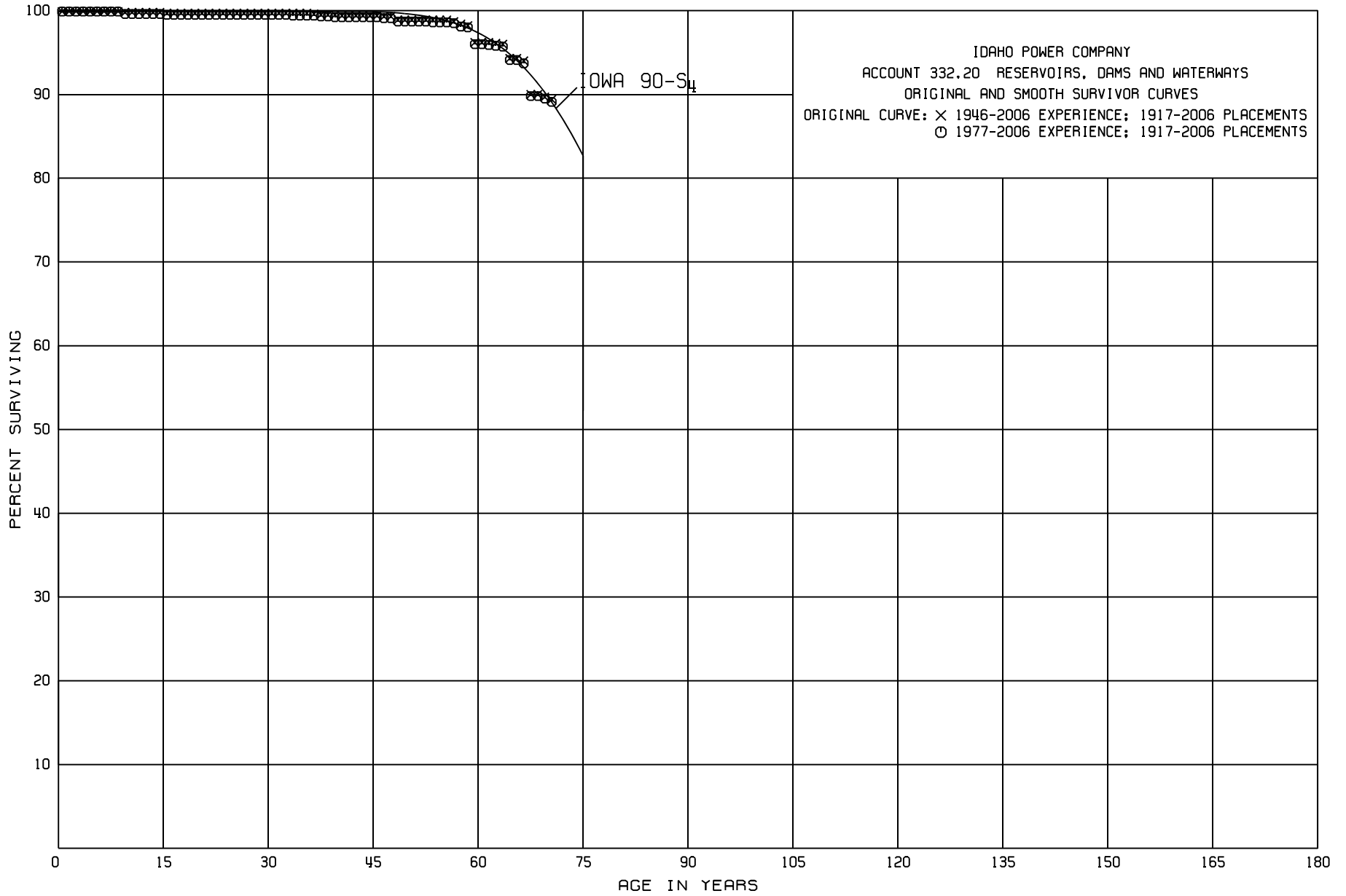
IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	387,835		0.0000	1.0000	81.11	
80.5	385,770		0.0000	1.0000	81.11	
81.5	385,747		0.0000	1.0000	81.11	
82.5	363,357		0.0000	1.0000	81.11	
83.5	363,357		0.0000	1.0000	81.11	
84.5	356,944		0.0000	1.0000	81.11	
85.5	54,870		0.0000	1.0000	81.11	
86.5	54,870		0.0000	1.0000	81.11	
87.5					81.11	

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IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	217,931,452		0.0000	1.0000	100.00	
0.5	217,638,318	128	0.0000	1.0000	100.00	
1.5	217,023,277		0.0000	1.0000	100.00	
2.5	216,690,945	167,473	0.0008	0.9992	100.00	
3.5	216,307,507	20,381	0.0001	0.9999	99.92	
4.5	216,178,759		0.0000	1.0000	99.91	
5.5	216,172,299	18,018	0.0001	0.9999	99.91	
6.5	216,002,572		0.0000	1.0000	99.90	
7.5	216,287,828	11,110	0.0001	0.9999	99.90	
8.5	216,985,776	241,987	0.0011	0.9989	99.89	
9.5	216,589,971		0.0000	1.0000	99.78	
10.5	216,473,523		0.0000	1.0000	99.78	
11.5	208,579,215	490	0.0000	1.0000	99.78	
12.5	204,809,320	1,000	0.0000	1.0000	99.78	
13.5	204,808,320	5,235	0.0000	1.0000	99.78	
14.5	186,906,545	66,869	0.0004	0.9996	99.78	
15.5	185,045,410	16,624	0.0001	0.9999	99.74	
16.5	184,596,265	1,165	0.0000	1.0000	99.73	
17.5	184,346,898	159	0.0000	1.0000	99.73	
18.5	184,549,939	6,690	0.0000	1.0000	99.73	
19.5	184,397,655	1,574	0.0000	1.0000	99.73	
20.5	175,269,901	1,570	0.0000	1.0000	99.73	
21.5	175,205,454	436	0.0000	1.0000	99.73	
22.5	175,197,418	19,030	0.0001	0.9999	99.73	
23.5	169,455,812	2,020	0.0000	1.0000	99.72	
24.5	170,089,322		0.0000	1.0000	99.72	
25.5	170,000,711	53	0.0000	1.0000	99.72	
26.5	156,527,903		0.0000	1.0000	99.72	
27.5	155,057,063	146	0.0000	1.0000	99.72	
28.5	150,874,452	17,633	0.0001	0.9999	99.72	
29.5	150,720,372	30,538	0.0002	0.9998	99.71	
30.5	150,689,834	242	0.0000	1.0000	99.69	
31.5	150,689,592		0.0000	1.0000	99.69	
32.5	150,689,592	39,834	0.0003	0.9997	99.69	
33.5	150,649,758	2,330	0.0000	1.0000	99.66	
34.5	150,637,485	1,006	0.0000	1.0000	99.66	
35.5	150,635,869	28,215	0.0002	0.9998	99.66	
36.5	150,607,654	207,204	0.0014	0.9986	99.64	
37.5	150,391,238	124	0.0000	1.0000	99.50	
38.5	150,390,376	47,167	0.0003	0.9997	99.50	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1946-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	97,562,699	28,992	0.0003	0.9997	99.47
40.5	97,524,114	12,816	0.0001	0.9999	99.44
41.5	97,467,194	30,859	0.0003	0.9997	99.43
42.5	97,428,060		0.0000	1.0000	99.40
43.5	97,386,188	579	0.0000	1.0000	99.40
44.5	97,380,711	4,505	0.0000	1.0000	99.40
45.5	69,096,497	68,639	0.0010	0.9990	99.40
46.5	29,942,876		0.0000	1.0000	99.30
47.5	29,914,546	110,582	0.0037	0.9963	99.30
48.5	29,803,678	5,980	0.0002	0.9998	98.93
49.5	29,797,209		0.0000	1.0000	98.91
50.5	29,794,109	1,408	0.0000	1.0000	98.91
51.5	29,791,809		0.0000	1.0000	98.91
52.5	29,778,099	12,235	0.0004	0.9996	98.91
53.5	29,756,597		0.0000	1.0000	98.87
54.5	20,060,206		0.0000	1.0000	98.87
55.5	20,059,613	30,349	0.0015	0.9985	98.87
56.5	12,860,680	46,950	0.0037	0.9963	98.72
57.5	7,509,860	12,151	0.0016	0.9984	98.35
58.5	4,961,171	99,261	0.0200	0.9800	98.19
59.5	2,684,562		0.0000	1.0000	96.23
60.5	2,684,261	706	0.0003	0.9997	96.23
61.5	2,683,555	3,640	0.0014	0.9986	96.20
62.5	2,666,015	1,469	0.0006	0.9994	96.07
63.5	2,320,795	40,276	0.0174	0.9826	96.01
64.5	2,277,037		0.0000	1.0000	94.34
65.5	2,277,037	8,537	0.0037	0.9963	94.34
66.5	2,268,253	95,673	0.0422	0.9578	93.99
67.5	2,168,244		0.0000	1.0000	90.02
68.5	1,913,586	6,194	0.0032	0.9968	90.02
69.5	1,304,628	5,089	0.0039	0.9961	89.73
70.5	1,299,383		0.0000	1.0000	89.38
71.5	1,294,234	5,363	0.0041	0.9959	89.38
72.5	1,288,871		0.0000	1.0000	89.01
73.5	1,288,871		0.0000	1.0000	89.01
74.5	1,288,871		0.0000	1.0000	89.01
75.5	1,286,122		0.0000	1.0000	89.01
76.5	1,285,985		0.0000	1.0000	89.01
77.5	1,273,972		0.0000	1.0000	89.01
78.5	1,006,858		0.0000	1.0000	89.01

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	961,092		0.0000	1.0000	89.01	
80.5	961,092		0.0000	1.0000	89.01	
81.5	961,092		0.0000	1.0000	89.01	
82.5	961,092		0.0000	1.0000	89.01	
83.5	961,092		0.0000	1.0000	89.01	
84.5	961,043		0.0000	1.0000	89.01	
85.5	339,322		0.0000	1.0000	89.01	
86.5	339,322		0.0000	1.0000	89.01	
87.5	60,439		0.0000	1.0000	89.01	
88.5	60,439		0.0000	1.0000	89.01	
89.5					89.01	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	70,204,129		0.0000	1.0000	100.00	
0.5	69,702,173		0.0000	1.0000	100.00	
1.5	69,073,359		0.0000	1.0000	100.00	
2.5	68,397,277		0.0000	1.0000	100.00	
3.5	68,177,831	20,381	0.0003	0.9997	100.00	
4.5	68,082,908		0.0000	1.0000	99.97	
5.5	68,075,404	18,018	0.0003	0.9997	99.97	
6.5	67,901,340		0.0000	1.0000	99.94	
7.5	67,910,552	11,110	0.0002	0.9998	99.94	
8.5	67,863,896	241,987	0.0036	0.9964	99.92	
9.5	120,249,452		0.0000	1.0000	99.56	
10.5	120,137,446		0.0000	1.0000	99.56	
11.5	112,306,035		0.0000	1.0000	99.56	
12.5	108,546,662	1,000	0.0000	1.0000	99.56	
13.5	108,588,095	5,235	0.0000	1.0000	99.56	
14.5	90,687,000	66,869	0.0007	0.9993	99.56	
15.5	117,163,072	16,624	0.0001	0.9999	99.49	
16.5	155,786,895		0.0000	1.0000	99.48	
17.5	155,299,962	159	0.0000	1.0000	99.48	
18.5	155,218,344	1,322	0.0000	1.0000	99.48	
19.5	155,071,917		0.0000	1.0000	99.48	
20.5	145,948,838	1,570	0.0000	1.0000	99.48	
21.5	145,887,117	436	0.0000	1.0000	99.48	
22.5	145,896,477	18,648	0.0001	0.9999	99.48	
23.5	140,198,155	1,976	0.0000	1.0000	99.47	
24.5	150,055,607		0.0000	1.0000	99.47	
25.5	150,011,565	53	0.0000	1.0000	99.47	
26.5	143,428,958		0.0000	1.0000	99.47	
27.5	147,286,651	146	0.0000	1.0000	99.47	
28.5	145,613,085	17,633	0.0001	0.9999	99.47	
29.5	147,670,227		0.0000	1.0000	99.46	
30.5	147,670,528	242	0.0000	1.0000	99.46	
31.5	147,711,635		0.0000	1.0000	99.46	
32.5	147,725,535	39,834	0.0003	0.9997	99.46	
33.5	148,029,452	2,231	0.0000	1.0000	99.43	
34.5	148,020,760	1,006	0.0000	1.0000	99.43	
35.5	148,019,144	28,215	0.0002	0.9998	99.43	
36.5	147,992,584	207,000	0.0014	0.9986	99.41	
37.5	147,780,708	122	0.0000	1.0000	99.27	
38.5	148,064,855	47,167	0.0003	0.9997	99.27	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

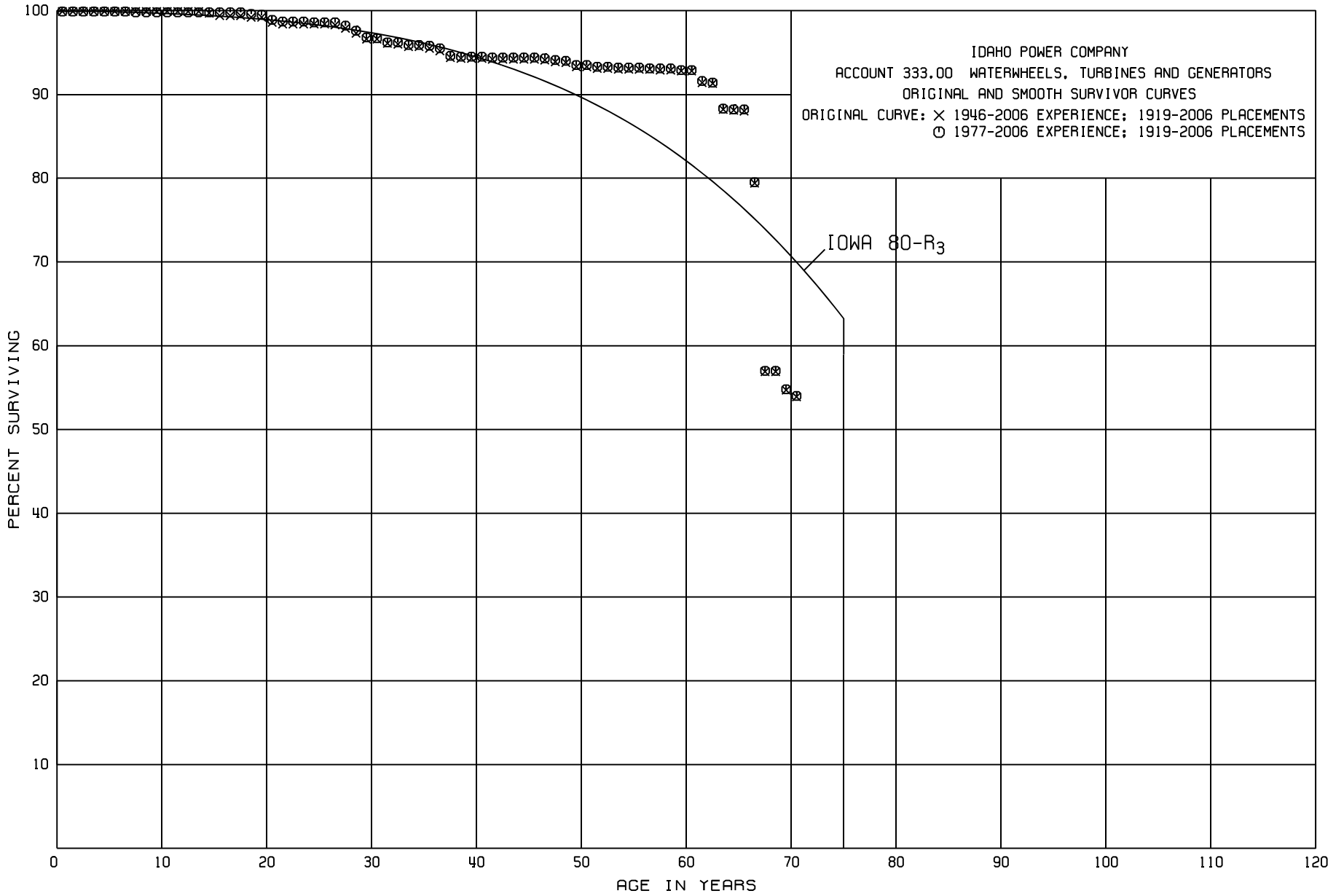
PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,983,041	28,992	0.0003	0.9997	99.24
40.5	95,944,612	12,816	0.0001	0.9999	99.21
41.5	95,892,841	30,859	0.0003	0.9997	99.20
42.5	95,853,708		0.0000	1.0000	99.17
43.5	95,811,835	579	0.0000	1.0000	99.17
44.5	95,806,359	4,505	0.0000	1.0000	99.17
45.5	67,526,362	68,639	0.0010	0.9990	99.17
46.5	28,373,584		0.0000	1.0000	99.07
47.5	28,357,267	110,582	0.0039	0.9961	99.07
48.5	28,513,513	5,980	0.0002	0.9998	98.68
49.5	28,791,988		0.0000	1.0000	98.66
50.5	28,788,887	1,408	0.0000	1.0000	98.66
51.5	28,786,588		0.0000	1.0000	98.66
52.5	28,772,878	12,235	0.0004	0.9996	98.66
53.5	28,751,375		0.0000	1.0000	98.62
54.5	19,055,034		0.0000	1.0000	98.62
55.5	19,720,291	30,349	0.0015	0.9985	98.62
56.5	12,521,357	46,950	0.0037	0.9963	98.47
57.5	7,449,420	12,151	0.0016	0.9984	98.11
58.5	4,900,731	99,261	0.0203	0.9797	97.95
59.5	2,684,562		0.0000	1.0000	95.96
60.5	2,684,261	706	0.0003	0.9997	95.96
61.5	2,683,555	3,640	0.0014	0.9986	95.93
62.5	2,666,015	1,469	0.0006	0.9994	95.80
63.5	2,320,795	40,276	0.0174	0.9826	95.74
64.5	2,277,037		0.0000	1.0000	94.07
65.5	2,277,037	8,537	0.0037	0.9963	94.07
66.5	2,268,253	95,673	0.0422	0.9578	93.72
67.5	2,168,244		0.0000	1.0000	89.77
68.5	1,913,586	6,194	0.0032	0.9968	89.77
69.5	1,304,628	5,089	0.0039	0.9961	89.48
70.5	1,299,383		0.0000	1.0000	89.13
71.5	1,294,234	5,363	0.0041	0.9959	89.13
72.5	1,288,871		0.0000	1.0000	88.76
73.5	1,288,871		0.0000	1.0000	88.76
74.5	1,288,871		0.0000	1.0000	88.76
75.5	1,286,122		0.0000	1.0000	88.76
76.5	1,285,985		0.0000	1.0000	88.76
77.5	1,273,972		0.0000	1.0000	88.76
78.5	1,006,858		0.0000	1.0000	88.76

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	961,092		0.0000	1.0000	88.76	
80.5	961,092		0.0000	1.0000	88.76	
81.5	961,092		0.0000	1.0000	88.76	
82.5	961,092		0.0000	1.0000	88.76	
83.5	961,092		0.0000	1.0000	88.76	
84.5	961,043		0.0000	1.0000	88.76	
85.5	339,322		0.0000	1.0000	88.76	
86.5	339,322		0.0000	1.0000	88.76	
87.5	60,439		0.0000	1.0000	88.76	
88.5	60,439		0.0000	1.0000	88.76	
89.5					88.76	



IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1946-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	190,523,776		0.0000	1.0000	100.00
0.5	188,798,377		0.0000	1.0000	100.00
1.5	188,481,368	201,469	0.0011	0.9989	100.00
2.5	187,502,772		0.0000	1.0000	99.89
3.5	183,994,170	4,821	0.0000	1.0000	99.89
4.5	183,880,914	16,000	0.0001	0.9999	99.89
5.5	183,340,290	1,481	0.0000	1.0000	99.88
6.5	181,718,965	12,716	0.0001	0.9999	99.88
7.5	181,593,372		0.0000	1.0000	99.87
8.5	181,710,739	527	0.0000	1.0000	99.87
9.5	181,568,232	2,080	0.0000	1.0000	99.87
10.5	180,810,806	1,930	0.0000	1.0000	99.87
11.5	164,961,290	125	0.0000	1.0000	99.87
12.5	139,342,529	24,497	0.0002	0.9998	99.87
13.5	138,959,328	261,043	0.0019	0.9981	99.85
14.5	114,354,675	269,504	0.0024	0.9976	99.66
15.5	113,570,119	45,519	0.0004	0.9996	99.42
16.5	112,923,506	1,984	0.0000	1.0000	99.38
17.5	112,717,649	208,834	0.0019	0.9981	99.38
18.5	109,804,740	7,459	0.0001	0.9999	99.19
19.5	108,301,921	611,968	0.0057	0.9943	99.18
20.5	106,785,484	258,000	0.0024	0.9976	98.61
21.5	106,256,098		0.0000	1.0000	98.37
22.5	106,196,737		0.0000	1.0000	98.37
23.5	95,637,725	8,517	0.0001	0.9999	98.37
24.5	95,942,902	7,244	0.0001	0.9999	98.36
25.5	95,908,482	5,714	0.0001	0.9999	98.35
26.5	68,163,342	292,651	0.0043	0.9957	98.34
27.5	67,867,052	401,457	0.0059	0.9941	97.92
28.5	41,409,360	316,801	0.0077	0.9923	97.34
29.5	41,092,559	3,100	0.0001	0.9999	96.59
30.5	41,089,459	213,778	0.0052	0.9948	96.58
31.5	40,672,236	46,262	0.0011	0.9989	96.08
32.5	40,625,974	109,490	0.0027	0.9973	95.97
33.5	40,276,235	9,942	0.0002	0.9998	95.71
34.5	40,265,744	66,996	0.0017	0.9983	95.69
35.5	40,150,346	123,528	0.0031	0.9969	95.53
36.5	40,018,643	340,460	0.0085	0.9915	95.23
37.5	39,632,411	62,694	0.0016	0.9984	94.42
38.5	39,517,872	1,240	0.0000	1.0000	94.27

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,003,200		0.0000	1.0000	94.27	
40.5	30,991,967	11,572	0.0004	0.9996	94.27	
41.5	30,972,142	8,500	0.0003	0.9997	94.23	
42.5	30,905,090		0.0000	1.0000	94.20	
43.5	30,859,820	9,804	0.0003	0.9997	94.20	
44.5	30,850,015	458	0.0000	1.0000	94.17	
45.5	22,494,360	19,915	0.0009	0.9991	94.17	
46.5	12,962,525	26,263	0.0020	0.9980	94.09	
47.5	12,934,069	11,200	0.0009	0.9991	93.90	
48.5	12,921,779	66,934	0.0052	0.9948	93.82	
49.5	12,854,845	137	0.0000	1.0000	93.33	
50.5	12,850,365	28,416	0.0022	0.9978	93.33	
51.5	12,812,025		0.0000	1.0000	93.12	
52.5	12,805,402	15,784	0.0012	0.9988	93.12	
53.5	12,788,377	26	0.0000	1.0000	93.01	
54.5	9,383,678	382	0.0000	1.0000	93.01	
55.5	9,383,296	600	0.0001	0.9999	93.01	
56.5	6,329,483	6,077	0.0010	0.9990	93.00	
57.5	3,156,664		0.0000	1.0000	92.91	
58.5	2,382,833	3,049	0.0013	0.9987	92.91	
59.5	1,515,761	37	0.0000	1.0000	92.79	
60.5	1,515,579	22,126	0.0146	0.9854	92.79	
61.5	1,491,178	2,351	0.0016	0.9984	91.44	
62.5	1,475,221	49,642	0.0337	0.9663	91.29	
63.5	1,424,849	1,987	0.0014	0.9986	88.21	
64.5	1,422,815	815	0.0006	0.9994	88.09	
65.5	1,421,992	139,431	0.0981	0.9019	88.04	
66.5	1,281,964	362,628	0.2829	0.7171	79.40	
67.5	919,037		0.0000	1.0000	56.94	
68.5	748,869	29,300	0.0391	0.9609	56.94	
69.5	327,168	5,000	0.0153	0.9847	54.71	
70.5	319,566	305	0.0010	0.9990	53.87	
71.5	319,261		0.0000	1.0000	53.82	
72.5	319,261		0.0000	1.0000	53.82	
73.5	319,261	2,258	0.0071	0.9929	53.82	
74.5	317,003		0.0000	1.0000	53.44	
75.5	317,003	2,000	0.0063	0.9937	53.44	
76.5	314,352		0.0000	1.0000	53.10	
77.5	312,468	9,385	0.0300	0.9700	53.10	
78.5	303,083		0.0000	1.0000	51.51	

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	303,022	15,902	0.0525	0.9475	51.51	
80.5	287,120	1,250	0.0044	0.9956	48.81	
81.5	285,870		0.0000	1.0000	48.60	
82.5	285,870		0.0000	1.0000	48.60	
83.5	281,885		0.0000	1.0000	48.60	
84.5	281,875		0.0000	1.0000	48.60	
85.5	34,865		0.0000	1.0000	48.60	
86.5	34,865		0.0000	1.0000	48.60	
87.5					48.60	

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1977-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,935,219		0.0000	1.0000	100.00
0.5	147,140,756		0.0000	1.0000	100.00
1.5	147,013,633	200,564	0.0014	0.9986	100.00
2.5	146,035,213		0.0000	1.0000	99.86
3.5	142,970,879	4,821	0.0000	1.0000	99.86
4.5	143,224,843	16,000	0.0001	0.9999	99.86
5.5	142,730,307	1,481	0.0000	1.0000	99.85
6.5	141,118,774	12,716	0.0001	0.9999	99.85
7.5	140,830,604		0.0000	1.0000	99.84
8.5	140,490,988	400	0.0000	1.0000	99.84
9.5	149,525,323	1,760	0.0000	1.0000	99.84
10.5	148,778,092	1,500	0.0000	1.0000	99.84
11.5	132,937,259		0.0000	1.0000	99.84
12.5	107,377,388	24,000	0.0002	0.9998	99.84
13.5	107,039,795	1,043	0.0000	1.0000	99.82
14.5	82,693,104	4,906	0.0001	0.9999	99.82
15.5	91,154,117	45,519	0.0005	0.9995	99.81
16.5	100,016,726	1,984	0.0000	1.0000	99.76
17.5	99,656,144	208,834	0.0021	0.9979	99.76
18.5	96,480,609	7,459	0.0001	0.9999	99.55
19.5	94,975,931	576,768	0.0061	0.9939	99.54
20.5	93,499,037	258,000	0.0028	0.9972	98.93
21.5	92,982,069		0.0000	1.0000	98.65
22.5	92,926,150		0.0000	1.0000	98.65
23.5	82,368,853	8,517	0.0001	0.9999	98.65
24.5	85,906,853	2,040	0.0000	1.0000	98.64
25.5	85,877,637	5,714	0.0001	0.9999	98.64
26.5	61,345,418	292,651	0.0048	0.9952	98.63
27.5	64,481,940	401,457	0.0062	0.9938	98.16
28.5	38,819,569	316,801	0.0082	0.9918	97.55
29.5	39,387,977	3,100	0.0001	0.9999	96.75
30.5	39,385,023	213,778	0.0054	0.9946	96.74
31.5	39,036,864	28,225	0.0007	0.9993	96.22
32.5	39,022,245	91,075	0.0023	0.9977	96.15
33.5	38,691,650	5,942	0.0002	0.9998	95.93
34.5	38,685,206	62,996	0.0016	0.9984	95.91
35.5	38,574,600	122,694	0.0032	0.9968	95.76
36.5	38,446,047	340,460	0.0089	0.9911	95.45
37.5	38,060,497	62,694	0.0016	0.9984	94.60
38.5	38,138,251	1,240	0.0000	1.0000	94.45

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	30,113,190		0.0000	1.0000	94.45	
40.5	30,104,559	11,572	0.0004	0.9996	94.45	
41.5	30,086,092	500	0.0000	1.0000	94.41	
42.5	30,027,040		0.0000	1.0000	94.41	
43.5	29,981,769	9,804	0.0003	0.9997	94.41	
44.5	29,972,124	436	0.0000	1.0000	94.38	
45.5	21,618,529	19,915	0.0009	0.9991	94.38	
46.5	12,088,163	26,263	0.0022	0.9978	94.30	
47.5	12,062,405	11,200	0.0009	0.9991	94.09	
48.5	12,234,959	66,934	0.0055	0.9945	94.01	
49.5	12,442,884	137	0.0000	1.0000	93.49	
50.5	12,440,662	28,416	0.0023	0.9977	93.49	
51.5	12,402,322		0.0000	1.0000	93.27	
52.5	12,395,699	15,784	0.0013	0.9987	93.27	
53.5	12,382,659	26	0.0000	1.0000	93.15	
54.5	8,977,970	382	0.0000	1.0000	93.15	
55.5	9,343,599	600	0.0001	0.9999	93.15	
56.5	6,289,786	6,077	0.0010	0.9990	93.14	
57.5	3,156,664		0.0000	1.0000	93.05	
58.5	2,382,833	3,049	0.0013	0.9987	93.05	
59.5	1,515,761	37	0.0000	1.0000	92.93	
60.5	1,515,579	22,126	0.0146	0.9854	92.93	
61.5	1,491,178	2,351	0.0016	0.9984	91.57	
62.5	1,475,221	49,642	0.0337	0.9663	91.42	
63.5	1,424,849	1,987	0.0014	0.9986	88.34	
64.5	1,422,815	815	0.0006	0.9994	88.22	
65.5	1,421,992	139,431	0.0981	0.9019	88.17	
66.5	1,281,964	362,628	0.2829	0.7171	79.52	
67.5	919,037		0.0000	1.0000	57.02	
68.5	748,869	29,300	0.0391	0.9609	57.02	
69.5	327,168	5,000	0.0153	0.9847	54.79	
70.5	319,566	305	0.0010	0.9990	53.95	
71.5	319,261		0.0000	1.0000	53.90	
72.5	319,261		0.0000	1.0000	53.90	
73.5	319,261	2,258	0.0071	0.9929	53.90	
74.5	317,003		0.0000	1.0000	53.52	
75.5	317,003	2,000	0.0063	0.9937	53.52	
76.5	314,352		0.0000	1.0000	53.18	
77.5	312,468	9,385	0.0300	0.9700	53.18	
78.5	303,083		0.0000	1.0000	51.58	

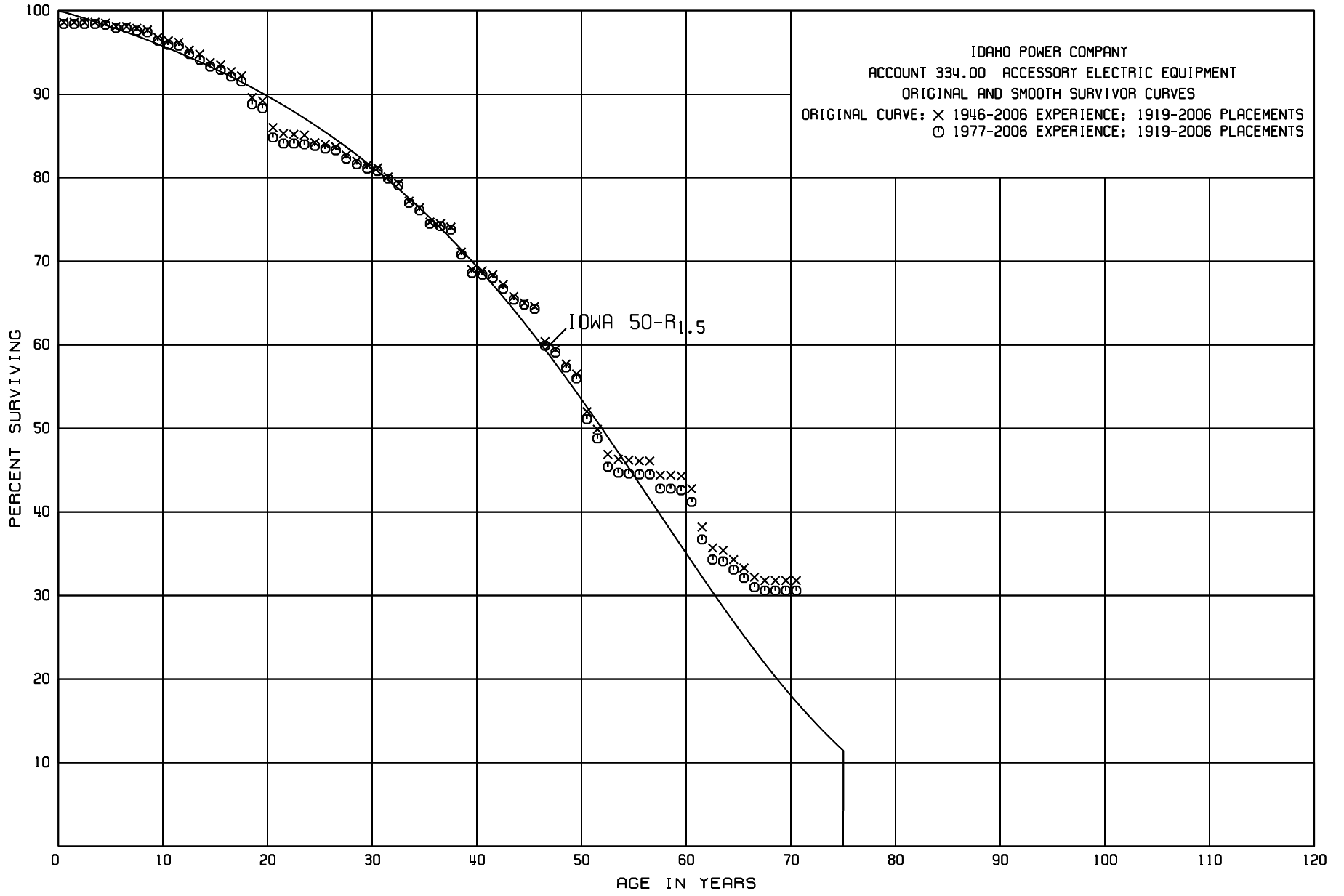
IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	303,022	15,902	0.0525	0.9475	51.58	
80.5	287,120	1,250	0.0044	0.9956	48.87	
81.5	285,870		0.0000	1.0000	48.65	
82.5	285,870		0.0000	1.0000	48.65	
83.5	281,885		0.0000	1.0000	48.65	
84.5	281,875		0.0000	1.0000	48.65	
85.5	34,865		0.0000	1.0000	48.65	
86.5	34,865		0.0000	1.0000	48.65	
87.5					48.65	

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IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	41,050,001	578,020	0.0141	0.9859	100.00	
0.5	40,147,636		0.0000	1.0000	98.59	
1.5	39,836,670	15,173	0.0004	0.9996	98.59	
2.5	39,161,276		0.0000	1.0000	98.55	
3.5	38,872,461	19,752	0.0005	0.9995	98.55	
4.5	38,008,595	138,943	0.0037	0.9963	98.50	
5.5	37,126,310	8,731	0.0002	0.9998	98.14	
6.5	34,845,573	97,356	0.0028	0.9972	98.12	
7.5	33,271,718	59,962	0.0018	0.9982	97.85	
8.5	27,985,918	242,695	0.0087	0.9913	97.67	
9.5	24,110,101	117,100	0.0049	0.9951	96.82	
10.5	23,241,219	27,816	0.0012	0.9988	96.35	
11.5	20,299,262	191,451	0.0094	0.9906	96.23	
12.5	17,231,602	97,228	0.0056	0.9944	95.33	
13.5	16,964,040	182,446	0.0108	0.9892	94.80	
14.5	14,459,451	49,395	0.0034	0.9966	93.78	
15.5	13,632,026	104,422	0.0077	0.9923	93.46	
16.5	13,469,998	85,641	0.0064	0.9936	92.74	
17.5	13,311,965	368,246	0.0277	0.9723	92.15	
18.5	12,867,738	63,883	0.0050	0.9950	89.60	
19.5	12,402,921	439,487	0.0354	0.9646	89.15	
20.5	11,692,640	90,876	0.0078	0.9922	85.99	
21.5	11,435,377	12,023	0.0011	0.9989	85.32	
22.5	11,387,331	16,479	0.0014	0.9986	85.23	
23.5	9,641,275	107,448	0.0111	0.9889	85.11	
24.5	9,486,592	22,900	0.0024	0.9976	84.17	
25.5	9,441,285	27,251	0.0029	0.9971	83.97	
26.5	6,947,488	87,508	0.0126	0.9874	83.73	
27.5	6,787,143	56,919	0.0084	0.9916	82.68	
28.5	4,502,225	26,224	0.0058	0.9942	81.99	
29.5	4,454,084	18,135	0.0041	0.9959	81.51	
30.5	4,390,717	57,634	0.0131	0.9869	81.18	
31.5	4,279,043	43,292	0.0101	0.9899	80.12	
32.5	4,235,751	110,793	0.0262	0.9738	79.31	
33.5	4,042,285	44,771	0.0111	0.9889	77.23	
34.5	3,988,898	85,852	0.0215	0.9785	76.37	
35.5	3,861,718	12,378	0.0032	0.9968	74.73	
36.5	3,836,636	22,102	0.0058	0.9942	74.49	
37.5	3,801,133	149,621	0.0394	0.9606	74.06	
38.5	3,617,427	107,194	0.0296	0.9704	71.14	

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,583,516	6,244	0.0024	0.9976	69.03
40.5	2,574,471	16,737	0.0065	0.9935	68.86
41.5	2,541,069	44,473	0.0175	0.9825	68.41
42.5	2,458,540	51,703	0.0210	0.9790	67.21
43.5	2,397,452	27,647	0.0115	0.9885	65.80
44.5	2,368,541	17,226	0.0073	0.9927	65.04
45.5	1,681,262	109,695	0.0652	0.9348	64.57
46.5	802,344	10,977	0.0137	0.9863	60.36
47.5	790,499	24,510	0.0310	0.9690	59.53
48.5	759,525	16,217	0.0214	0.9786	57.68
49.5	743,308	59,119	0.0795	0.9205	56.45
50.5	683,851	27,013	0.0395	0.9605	51.96
51.5	654,605	39,613	0.0605	0.9395	49.91
52.5	607,738	8,350	0.0137	0.9863	46.89
53.5	599,388	160	0.0003	0.9997	46.25
54.5	395,141	1,249	0.0032	0.9968	46.24
55.5	371,393		0.0000	1.0000	46.09
56.5	371,062	13,530	0.0365	0.9635	46.09
57.5	263,943		0.0000	1.0000	44.41
58.5	207,806	616	0.0030	0.9970	44.41
59.5	161,708	5,314	0.0329	0.9671	44.28
60.5	146,974	15,994	0.1088	0.8912	42.82
61.5	130,677	8,560	0.0655	0.9345	38.16
62.5	121,143	915	0.0076	0.9924	35.66
63.5	120,228	3,570	0.0297	0.9703	35.39
64.5	116,338	3,511	0.0302	0.9698	34.34
65.5	99,565	3,311	0.0333	0.9667	33.30
66.5	95,602	1,172	0.0123	0.9877	32.19
67.5	94,430		0.0000	1.0000	31.79
68.5	84,053		0.0000	1.0000	31.79
69.5	61,353		0.0000	1.0000	31.79
70.5	59,991		0.0000	1.0000	31.79
71.5	59,991	1,176	0.0196	0.9804	31.79
72.5	58,811		0.0000	1.0000	31.17
73.5	58,811		0.0000	1.0000	31.17
74.5	58,658		0.0000	1.0000	31.17
75.5	58,658		0.0000	1.0000	31.17
76.5	58,392		0.0000	1.0000	31.17
77.5	58,392	120	0.0021	0.9979	31.17
78.5	56,865	8,952	0.1574	0.8426	31.10

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,692	57	0.0012	0.9988	26.20	
80.5	46,619	2,544	0.0546	0.9454	26.17	
81.5	44,075		0.0000	1.0000	24.74	
82.5	44,075		0.0000	1.0000	24.74	
83.5	44,046		0.0000	1.0000	24.74	
84.5	43,566		0.0000	1.0000	24.74	
85.5	4,659		0.0000	1.0000	24.74	
86.5	4,570		0.0000	1.0000	24.74	
87.5					24.74	

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1977-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,044,265	578,020	0.0160	0.9840	100.00
0.5	35,201,746		0.0000	1.0000	98.40
1.5	34,981,180	14,843	0.0004	0.9996	98.40
2.5	34,308,470		0.0000	1.0000	98.36
3.5	34,103,437	12,320	0.0004	0.9996	98.36
4.5	33,283,858	138,936	0.0042	0.9958	98.32
5.5	32,476,496	7,771	0.0002	0.9998	97.91
6.5	30,217,752	97,356	0.0032	0.9968	97.89
7.5	28,647,873	51,327	0.0018	0.9982	97.58
8.5	23,362,618	230,318	0.0099	0.9901	97.40
9.5	20,695,500	113,474	0.0055	0.9945	96.44
10.5	19,835,503	26,472	0.0013	0.9987	95.91
11.5	16,962,642	180,043	0.0106	0.9894	95.79
12.5	14,023,555	94,390	0.0067	0.9933	94.77
13.5	13,790,819	124,763	0.0090	0.9910	94.14
14.5	11,351,978	43,482	0.0038	0.9962	93.29
15.5	11,435,761	98,654	0.0086	0.9914	92.94
16.5	12,107,749	79,011	0.0065	0.9935	92.14
17.5	12,012,896	366,518	0.0305	0.9695	91.54
18.5	11,589,262	62,657	0.0054	0.9946	88.75
19.5	11,126,974	439,119	0.0395	0.9605	88.27
20.5	10,425,368	80,017	0.0077	0.9923	84.78
21.5	10,181,999	136	0.0000	1.0000	84.13
22.5	10,172,864	15,288	0.0015	0.9985	84.13
23.5	8,432,604	23,845	0.0028	0.9972	84.00
24.5	8,494,616	22,900	0.0027	0.9973	83.76
25.5	8,500,573	25,583	0.0030	0.9970	83.53
26.5	6,054,457	73,760	0.0122	0.9878	83.28
27.5	6,166,660	50,575	0.0082	0.9918	82.26
28.5	4,129,578	26,087	0.0063	0.9937	81.59
29.5	4,208,552	15,774	0.0037	0.9963	81.08
30.5	4,162,299	44,437	0.0107	0.9893	80.78
31.5	4,064,234	42,583	0.0105	0.9895	79.92
32.5	4,022,625	104,872	0.0261	0.9739	79.08
33.5	3,835,080	44,379	0.0116	0.9884	77.02
34.5	3,782,404	81,334	0.0215	0.9785	76.13
35.5	3,674,228	12,378	0.0034	0.9966	74.49
36.5	3,649,865	21,807	0.0060	0.9940	74.24
37.5	3,614,657	148,977	0.0412	0.9588	73.79
38.5	3,455,450	105,853	0.0306	0.9694	70.75

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,467,762	6,244	0.0025	0.9975	68.59
40.5	2,460,079	16,527	0.0067	0.9933	68.42
41.5	2,426,888	44,473	0.0183	0.9817	67.96
42.5	2,344,361	45,457	0.0194	0.9806	66.72
43.5	2,289,520	21,477	0.0094	0.9906	65.43
44.5	2,266,931	16,349	0.0072	0.9928	64.81
45.5	1,580,530	109,695	0.0694	0.9306	64.34
46.5	701,877	8,913	0.0127	0.9873	59.87
47.5	692,097	21,019	0.0304	0.9696	59.11
48.5	668,113	15,193	0.0227	0.9773	57.31
49.5	654,141	57,169	0.0874	0.9126	56.01
50.5	596,649	27,013	0.0453	0.9547	51.11
51.5	567,403	39,613	0.0698	0.9302	48.79
52.5	520,536	8,350	0.0160	0.9840	45.38
53.5	512,215	160	0.0003	0.9997	44.65
54.5	308,629	1,249	0.0040	0.9960	44.64
55.5	354,496		0.0000	1.0000	44.46
56.5	354,255	13,530	0.0382	0.9618	44.46
57.5	263,943		0.0000	1.0000	42.76
58.5	207,806	616	0.0030	0.9970	42.76
59.5	161,708	5,314	0.0329	0.9671	42.63
60.5	146,974	15,994	0.1088	0.8912	41.23
61.5	130,677	8,560	0.0655	0.9345	36.74
62.5	121,143	915	0.0076	0.9924	34.33
63.5	120,228	3,570	0.0297	0.9703	34.07
64.5	116,338	3,511	0.0302	0.9698	33.06
65.5	99,565	3,311	0.0333	0.9667	32.06
66.5	95,602	1,172	0.0123	0.9877	30.99
67.5	94,430		0.0000	1.0000	30.61
68.5	84,053		0.0000	1.0000	30.61
69.5	61,353		0.0000	1.0000	30.61
70.5	59,991		0.0000	1.0000	30.61
71.5	59,991	1,176	0.0196	0.9804	30.61
72.5	58,811		0.0000	1.0000	30.01
73.5	58,811		0.0000	1.0000	30.01
74.5	58,658		0.0000	1.0000	30.01
75.5	58,658		0.0000	1.0000	30.01
76.5	58,392		0.0000	1.0000	30.01
77.5	58,392	120	0.0021	0.9979	30.01
78.5	56,865	8,952	0.1574	0.8426	29.95

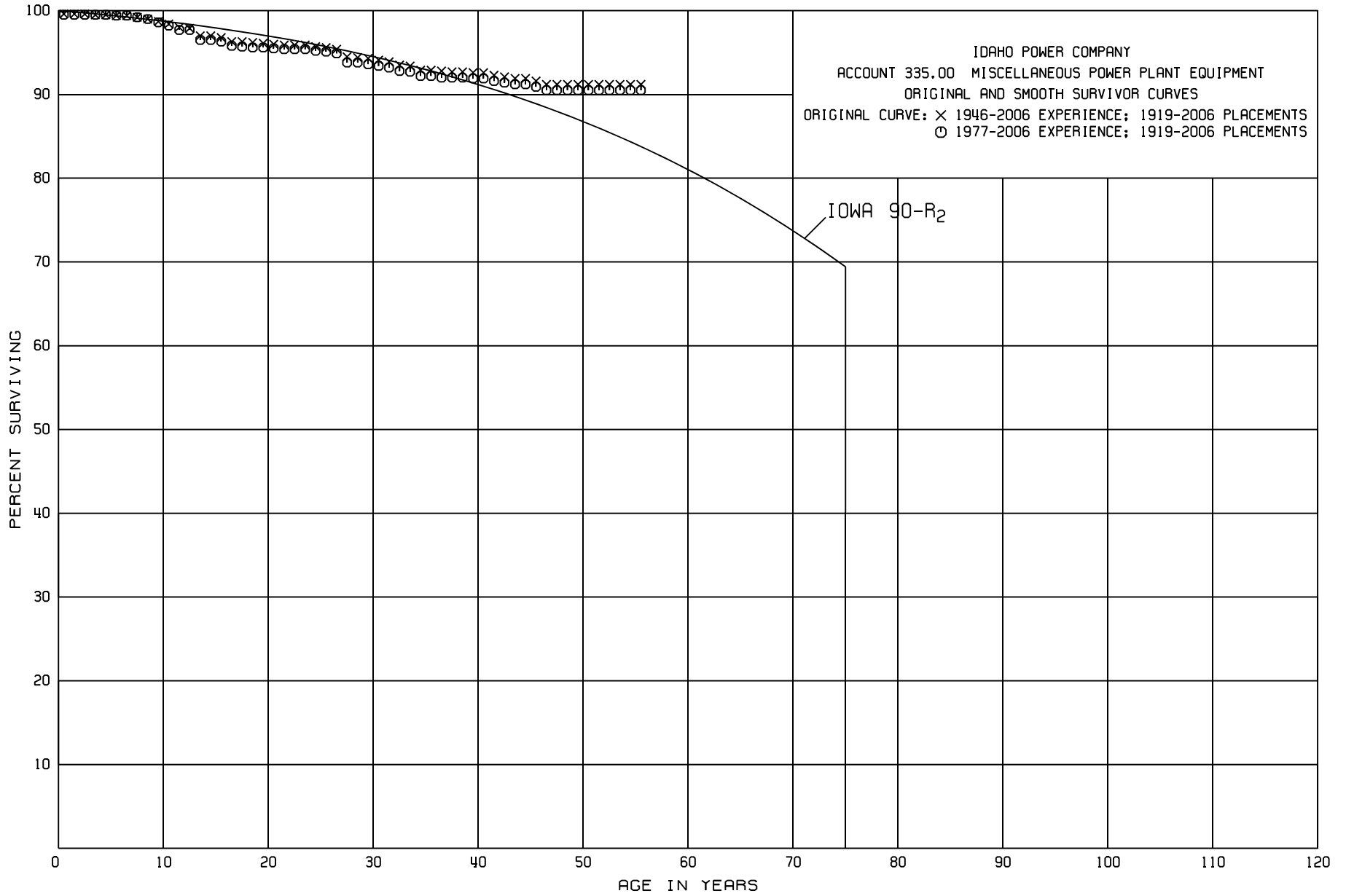
IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,692	57	0.0012	0.9988	25.24	
80.5	46,619	2,544	0.0546	0.9454	25.21	
81.5	44,075		0.0000	1.0000	23.83	
82.5	44,075		0.0000	1.0000	23.83	
83.5	44,046		0.0000	1.0000	23.83	
84.5	43,566		0.0000	1.0000	23.83	
85.5	4,659		0.0000	1.0000	23.83	
86.5	4,570		0.0000	1.0000	23.83	
87.5					23.83	

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IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1946-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,176,197	62,065	0.0038	0.9962	100.00
0.5	15,920,485	1,057	0.0001	0.9999	99.62
1.5	14,877,184	2,391	0.0002	0.9998	99.61
2.5	14,546,495	6,696	0.0005	0.9995	99.59
3.5	14,408,196	1,982	0.0001	0.9999	99.54
4.5	14,019,371	14,978	0.0011	0.9989	99.53
5.5	13,785,587	9,689	0.0007	0.9993	99.42
6.5	13,525,270	18,197	0.0013	0.9987	99.35
7.5	13,445,584	25,535	0.0019	0.9981	99.22
8.5	13,366,063	44,007	0.0033	0.9967	99.03
9.5	12,426,607	36,292	0.0029	0.9971	98.70
10.5	11,823,967	54,088	0.0046	0.9954	98.41
11.5	10,979,673	3,346	0.0003	0.9997	97.96
12.5	9,754,928	95,324	0.0098	0.9902	97.93
13.5	9,367,669	1,715	0.0002	0.9998	96.97
14.5	8,678,422	14,424	0.0017	0.9983	96.95
15.5	8,407,315	41,785	0.0050	0.9950	96.79
16.5	8,220,161	2,816	0.0003	0.9997	96.31
17.5	8,072,675	8,169	0.0010	0.9990	96.28
18.5	7,982,800	4,313	0.0005	0.9995	96.18
19.5	7,934,832	9,853	0.0012	0.9988	96.13
20.5	7,809,932	7,325	0.0009	0.9991	96.01
21.5	7,732,839	1,142	0.0001	0.9999	95.92
22.5	7,684,820	3,581	0.0005	0.9995	95.91
23.5	6,599,652	11,816	0.0018	0.9982	95.86
24.5	6,524,279	5,710	0.0009	0.9991	95.69
25.5	6,439,089	12,630	0.0020	0.9980	95.60
26.5	3,972,486	37,536	0.0094	0.9906	95.41
27.5	3,905,754	3,971	0.0010	0.9990	94.51
28.5	2,547,569	4,034	0.0016	0.9984	94.42
29.5	2,536,220	4,762	0.0019	0.9981	94.27
30.5	2,518,877	6,587	0.0026	0.9974	94.09
31.5	2,509,918	10,871	0.0043	0.9957	93.85
32.5	2,479,806	2,779	0.0011	0.9989	93.45
33.5	2,469,646	12,171	0.0049	0.9951	93.35
34.5	2,452,144	59	0.0000	1.0000	92.89
35.5	2,450,757	3,695	0.0015	0.9985	92.89
36.5	2,446,502	1,759	0.0007	0.9993	92.75
37.5	2,438,285	111	0.0000	1.0000	92.69
38.5	2,436,246	1,168	0.0005	0.9995	92.69

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,819,339	1,318	0.0007	0.9993	92.64	
40.5	1,815,073	5,570	0.0031	0.9969	92.58	
41.5	1,808,861	4,094	0.0023	0.9977	92.29	
42.5	1,789,949	3,053	0.0017	0.9983	92.08	
43.5	1,784,697		0.0000	1.0000	91.92	
44.5	1,780,563	6,505	0.0037	0.9963	91.92	
45.5	1,445,538	5,544	0.0038	0.9962	91.58	
46.5	975,076		0.0000	1.0000	91.23	
47.5	974,435		0.0000	1.0000	91.23	
48.5	973,750	21	0.0000	1.0000	91.23	
49.5	969,544	71	0.0001	0.9999	91.23	
50.5	959,737		0.0000	1.0000	91.22	
51.5	958,842		0.0000	1.0000	91.22	
52.5	957,821		0.0000	1.0000	91.22	
53.5	955,716		0.0000	1.0000	91.22	
54.5	749,159		0.0000	1.0000	91.22	
55.5	748,555		0.0000	1.0000	91.22	
56.5	546,705	136	0.0002	0.9998	91.22	
57.5	362,428		0.0000	1.0000	91.20	
58.5	237,581		0.0000	1.0000	91.20	
59.5	145,020		0.0000	1.0000	91.20	
60.5	88,319	489	0.0055	0.9945	91.20	
61.5	87,679		0.0000	1.0000	90.70	
62.5	86,791		0.0000	1.0000	90.70	
63.5	86,375		0.0000	1.0000	90.70	
64.5	86,375		0.0000	1.0000	90.70	
65.5	86,375		0.0000	1.0000	90.70	
66.5	86,375		0.0000	1.0000	90.70	
67.5	86,292		0.0000	1.0000	90.70	
68.5	50,565	81	0.0016	0.9984	90.70	
69.5	44,440		0.0000	1.0000	90.55	
70.5	44,378		0.0000	1.0000	90.55	
71.5	44,302		0.0000	1.0000	90.55	
72.5	44,302		0.0000	1.0000	90.55	
73.5	44,302		0.0000	1.0000	90.55	
74.5	44,302		0.0000	1.0000	90.55	
75.5	44,231		0.0000	1.0000	90.55	
76.5	43,973		0.0000	1.0000	90.55	
77.5	43,864		0.0000	1.0000	90.55	
78.5	43,391		0.0000	1.0000	90.55	

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	43,391	30	0.0007	0.9993	90.55	
80.5	43,240		0.0000	1.0000	90.49	
81.5	42,925		0.0000	1.0000	90.49	
82.5	42,659		0.0000	1.0000	90.49	
83.5	42,659		0.0000	1.0000	90.49	
84.5	42,659		0.0000	1.0000	90.49	
85.5	737		0.0000	1.0000	90.49	
86.5	729		0.0000	1.0000	90.49	
87.5					90.49	

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1977-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,613,495	62,065	0.0046	0.9954	100.00
0.5	13,367,110	847	0.0001	0.9999	99.54
1.5	12,326,312		0.0000	1.0000	99.53
2.5	12,034,959		0.0000	1.0000	99.53
3.5	11,911,022	1,192	0.0001	0.9999	99.53
4.5	11,529,062	13,062	0.0011	0.9989	99.52
5.5	11,299,153	7,202	0.0006	0.9994	99.41
6.5	11,043,907	17,829	0.0016	0.9984	99.35
7.5	10,932,401	25,535	0.0023	0.9977	99.19
8.5	10,846,335	41,322	0.0038	0.9962	98.96
9.5	10,530,989	35,875	0.0034	0.9966	98.58
10.5	9,934,513	52,004	0.0052	0.9948	98.24
11.5	9,094,367	3,186	0.0004	0.9996	97.73
12.5	7,893,499	94,147	0.0119	0.9881	97.69
13.5	7,509,615	1,377	0.0002	0.9998	96.53
14.5	6,825,504	13,817	0.0020	0.9980	96.51
15.5	6,911,198	40,942	0.0059	0.9941	96.32
16.5	7,191,513	2,816	0.0004	0.9996	95.75
17.5	7,062,100	7,146	0.0010	0.9990	95.71
18.5	6,977,554	4,313	0.0006	0.9994	95.61
19.5	6,934,578	1,830	0.0003	0.9997	95.55
20.5	6,827,490	7,161	0.0010	0.9990	95.52
21.5	6,751,775	66	0.0000	1.0000	95.42
22.5	6,706,855	1,904	0.0003	0.9997	95.42
23.5	5,627,876	11,724	0.0021	0.9979	95.39
24.5	5,729,961	5,670	0.0010	0.9990	95.19
25.5	5,655,088	11,705	0.0021	0.9979	95.09
26.5	3,394,115	37,536	0.0111	0.9889	94.89
27.5	3,530,191	3,408	0.0010	0.9990	93.84
28.5	2,306,799	4,024	0.0017	0.9983	93.75
29.5	2,388,572	4,762	0.0020	0.9980	93.59
30.5	2,427,930	6,366	0.0026	0.9974	93.40
31.5	2,419,408	10,373	0.0043	0.9957	93.16
32.5	2,390,682	2,779	0.0012	0.9988	92.76
33.5	2,380,938	12,171	0.0051	0.9949	92.65
34.5	2,363,436	59	0.0000	1.0000	92.18
35.5	2,362,064	3,695	0.0016	0.9984	92.18
36.5	2,357,808	1,663	0.0007	0.9993	92.03
37.5	2,349,771	111	0.0000	1.0000	91.97
38.5	2,385,185	1,168	0.0005	0.9995	91.97

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,774,818	1,318	0.0007	0.9993	91.92	
40.5	1,770,614	5,570	0.0031	0.9969	91.86	
41.5	1,764,478	4,094	0.0023	0.9977	91.58	
42.5	1,745,566	3,053	0.0017	0.9983	91.37	
43.5	1,740,314		0.0000	1.0000	91.21	
44.5	1,736,180	6,505	0.0037	0.9963	91.21	
45.5	1,401,226	5,544	0.0040	0.9960	90.87	
46.5	931,023		0.0000	1.0000	90.51	
47.5	930,490		0.0000	1.0000	90.51	
48.5	930,278	21	0.0000	1.0000	90.51	
49.5	926,072	71	0.0001	0.9999	90.51	
50.5	916,386		0.0000	1.0000	90.50	
51.5	915,887		0.0000	1.0000	90.50	
52.5	915,132		0.0000	1.0000	90.50	
53.5	913,027		0.0000	1.0000	90.50	
54.5	706,470		0.0000	1.0000	90.50	
55.5	747,788		0.0000	1.0000	90.50	
56.5	545,946	136	0.0002	0.9998	90.50	
57.5	362,428		0.0000	1.0000	90.48	
58.5	237,581		0.0000	1.0000	90.48	
59.5	145,020		0.0000	1.0000	90.48	
60.5	88,319	489	0.0055	0.9945	90.48	
61.5	87,679		0.0000	1.0000	89.98	
62.5	86,791		0.0000	1.0000	89.98	
63.5	86,375		0.0000	1.0000	89.98	
64.5	86,375		0.0000	1.0000	89.98	
65.5	86,375		0.0000	1.0000	89.98	
66.5	86,375		0.0000	1.0000	89.98	
67.5	86,292		0.0000	1.0000	89.98	
68.5	50,565	81	0.0016	0.9984	89.98	
69.5	44,440		0.0000	1.0000	89.84	
70.5	44,378		0.0000	1.0000	89.84	
71.5	44,302		0.0000	1.0000	89.84	
72.5	44,302		0.0000	1.0000	89.84	
73.5	44,302		0.0000	1.0000	89.84	
74.5	44,302		0.0000	1.0000	89.84	
75.5	44,231		0.0000	1.0000	89.84	
76.5	43,973		0.0000	1.0000	89.84	
77.5	43,864		0.0000	1.0000	89.84	
78.5	43,391		0.0000	1.0000	89.84	

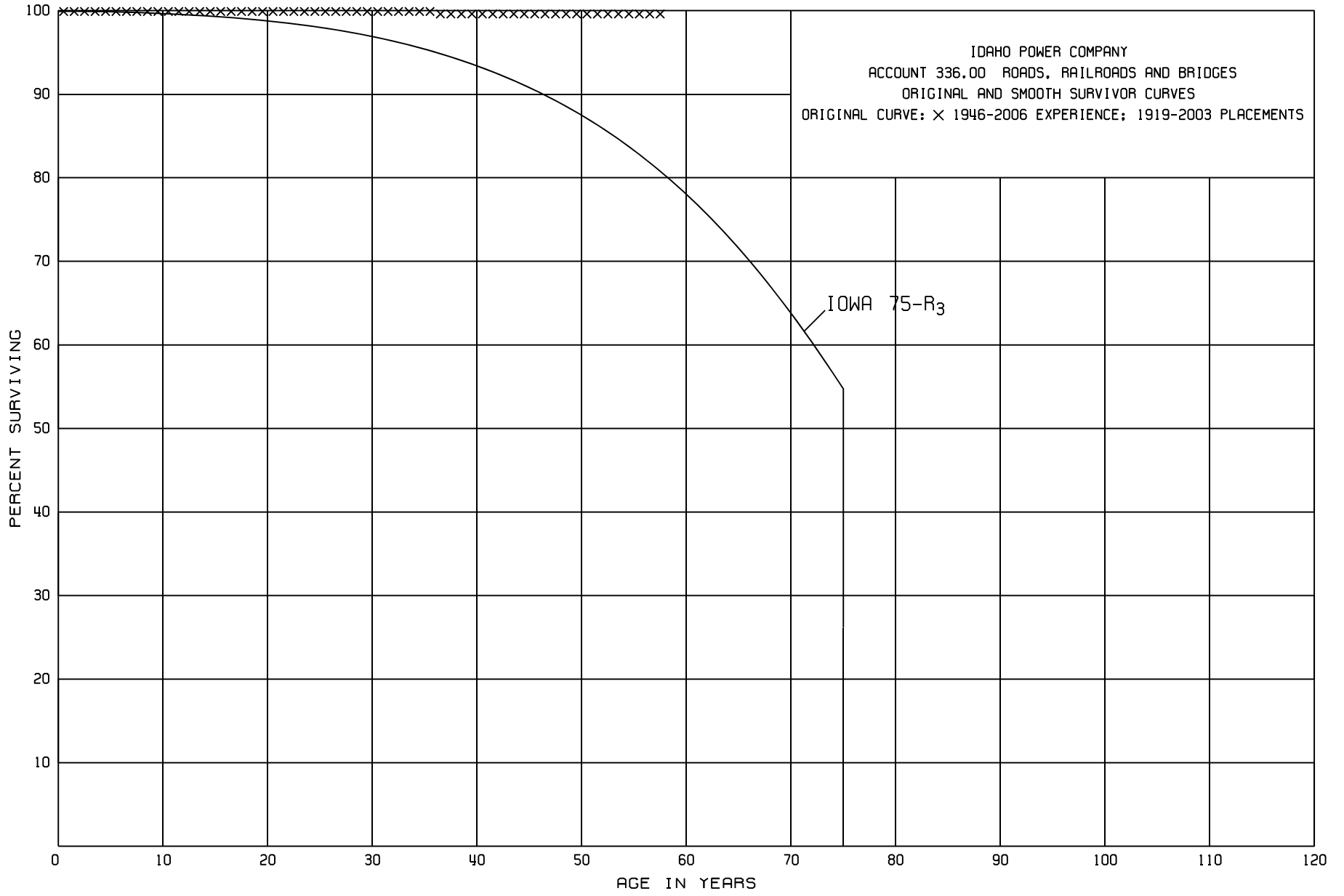
IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	43,391	30	0.0007	0.9993	89.84	
80.5	43,240		0.0000	1.0000	89.78	
81.5	42,925		0.0000	1.0000	89.78	
82.5	42,659		0.0000	1.0000	89.78	
83.5	42,659		0.0000	1.0000	89.78	
84.5	42,659		0.0000	1.0000	89.78	
85.5	737		0.0000	1.0000	89.78	
86.5	729		0.0000	1.0000	89.78	
87.5					89.78	

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IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2003			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,875,579		0.0000	1.0000	100.00	
0.5	6,875,579	56	0.0000	1.0000	100.00	
1.5	6,875,523		0.0000	1.0000	100.00	
2.5	6,875,523		0.0000	1.0000	100.00	
3.5	6,858,784		0.0000	1.0000	100.00	
4.5	6,858,784		0.0000	1.0000	100.00	
5.5	6,858,839		0.0000	1.0000	100.00	
6.5	6,858,839		0.0000	1.0000	100.00	
7.5	6,881,783		0.0000	1.0000	100.00	
8.5	6,891,361		0.0000	1.0000	100.00	
9.5	6,891,361		0.0000	1.0000	100.00	
10.5	6,891,361	4,578	0.0007	0.9993	100.00	
11.5	5,860,828		0.0000	1.0000	99.93	
12.5	5,583,103		0.0000	1.0000	99.93	
13.5	5,525,328		0.0000	1.0000	99.93	
14.5	5,025,574		0.0000	1.0000	99.93	
15.5	4,761,443		0.0000	1.0000	99.93	
16.5	4,761,443		0.0000	1.0000	99.93	
17.5	4,753,384		0.0000	1.0000	99.93	
18.5	4,714,172		0.0000	1.0000	99.93	
19.5	3,849,775		0.0000	1.0000	99.93	
20.5	3,813,370		0.0000	1.0000	99.93	
21.5	3,613,997		0.0000	1.0000	99.93	
22.5	2,790,298		0.0000	1.0000	99.93	
23.5	2,667,630		0.0000	1.0000	99.93	
24.5	2,710,396		0.0000	1.0000	99.93	
25.5	2,706,807		0.0000	1.0000	99.93	
26.5	2,480,306		0.0000	1.0000	99.93	
27.5	2,459,530		0.0000	1.0000	99.93	
28.5	2,156,584		0.0000	1.0000	99.93	
29.5	2,156,584		0.0000	1.0000	99.93	
30.5	2,156,584		0.0000	1.0000	99.93	
31.5	2,156,584		0.0000	1.0000	99.93	
32.5	2,156,584		0.0000	1.0000	99.93	
33.5	2,156,584		0.0000	1.0000	99.93	
34.5	2,156,584		0.0000	1.0000	99.93	
35.5	2,156,584	6,704	0.0031	0.9969	99.93	
36.5	2,149,880		0.0000	1.0000	99.62	
37.5	2,136,815		0.0000	1.0000	99.62	
38.5	2,136,815		0.0000	1.0000	99.62	

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2003			EXPERIENCE BAND 1946-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,317,623		0.0000	1.0000	99.62
40.5	1,249,556		0.0000	1.0000	99.62
41.5	1,229,193		0.0000	1.0000	99.62
42.5	1,220,599		0.0000	1.0000	99.62
43.5	1,203,562		0.0000	1.0000	99.62
44.5	1,198,692		0.0000	1.0000	99.62
45.5	651,686		0.0000	1.0000	99.62
46.5	377,176		0.0000	1.0000	99.62
47.5	377,176		0.0000	1.0000	99.62
48.5	377,176		0.0000	1.0000	99.62
49.5	377,176		0.0000	1.0000	99.62
50.5	376,331		0.0000	1.0000	99.62
51.5	370,586		0.0000	1.0000	99.62
52.5	370,586		0.0000	1.0000	99.62
53.5	370,586		0.0000	1.0000	99.62
54.5	177,397		0.0000	1.0000	99.62
55.5	176,420		0.0000	1.0000	99.62
56.5	146,644		0.0000	1.0000	99.62
57.5	144,620		0.0000	1.0000	99.62
58.5	103,286		0.0000	1.0000	99.62
59.5	86,189		0.0000	1.0000	99.62
60.5	86,189		0.0000	1.0000	99.62
61.5	86,189		0.0000	1.0000	99.62
62.5	86,189		0.0000	1.0000	99.62
63.5	86,189		0.0000	1.0000	99.62
64.5	86,189		0.0000	1.0000	99.62
65.5	86,189		0.0000	1.0000	99.62
66.5	86,134		0.0000	1.0000	99.62
67.5	86,134		0.0000	1.0000	99.62
68.5	63,190		0.0000	1.0000	99.62
69.5	53,612		0.0000	1.0000	99.62
70.5	53,612		0.0000	1.0000	99.62
71.5	53,612		0.0000	1.0000	99.62
72.5	53,612		0.0000	1.0000	99.62
73.5	53,612		0.0000	1.0000	99.62
74.5	53,612		0.0000	1.0000	99.62
75.5	53,612		0.0000	1.0000	99.62
76.5	53,612		0.0000	1.0000	99.62
77.5	53,612		0.0000	1.0000	99.62
78.5	47,178		0.0000	1.0000	99.62

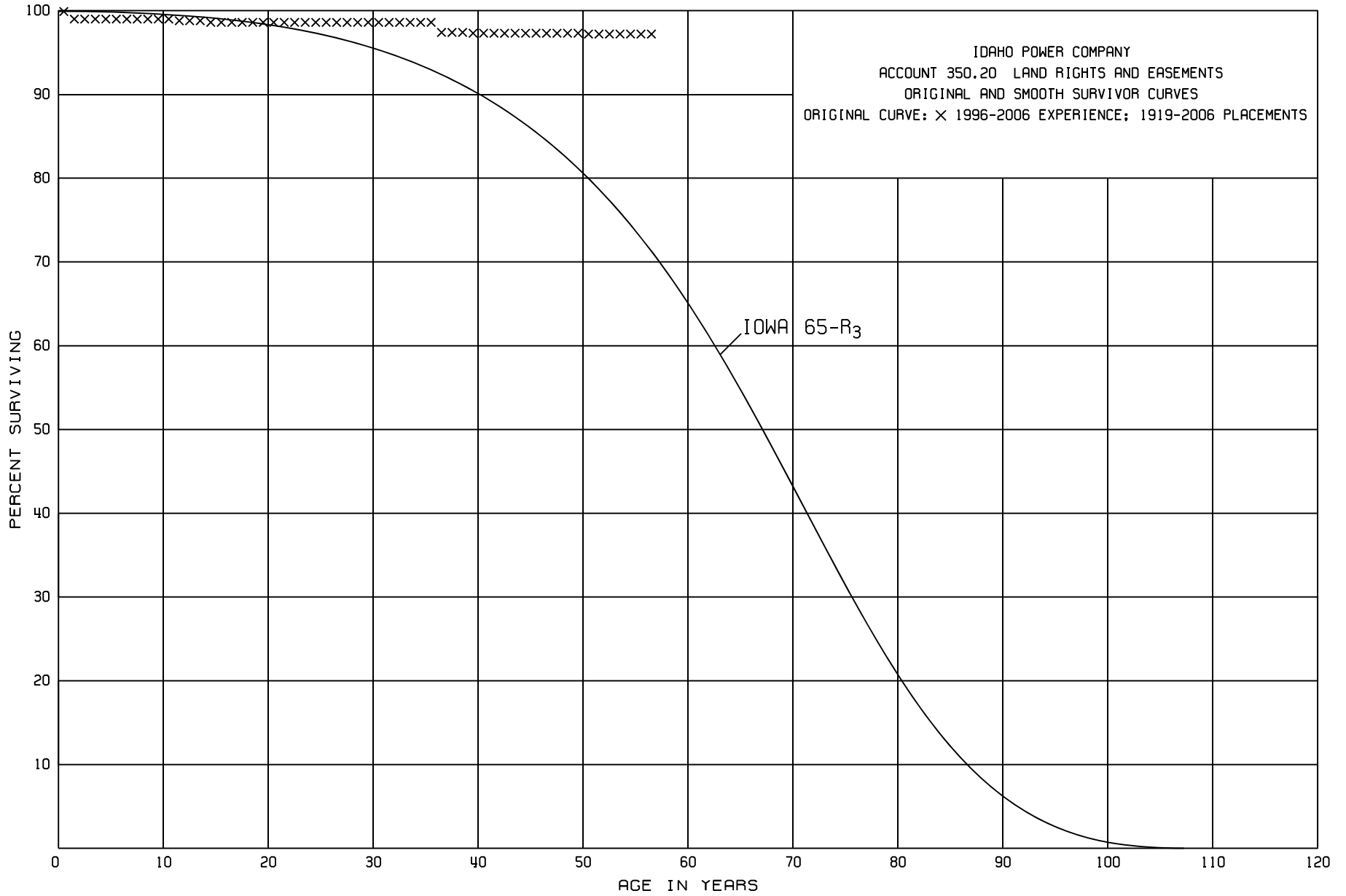
IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2003			EXPERIENCE BAND 1946-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	47,178		0.0000	1.0000	99.62	
80.5	47,178		0.0000	1.0000	99.62	
81.5	47,178		0.0000	1.0000	99.62	
82.5	47,178		0.0000	1.0000	99.62	
83.5	47,178		0.0000	1.0000	99.62	
84.5	47,178		0.0000	1.0000	99.62	
85.5	4,412		0.0000	1.0000	99.62	
86.5	4,412		0.0000	1.0000	99.62	
87.5					99.62	

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IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,811,256		0.0000	1.0000	100.00
0.5	14,702,273	143,339	0.0097	0.9903	100.00
1.5	13,149,784		0.0000	1.0000	99.03
2.5	13,118,533		0.0000	1.0000	99.03
3.5	10,014,741		0.0000	1.0000	99.03
4.5	7,934,562		0.0000	1.0000	99.03
5.5	5,795,061		0.0000	1.0000	99.03
6.5	4,513,461		0.0000	1.0000	99.03
7.5	4,391,607		0.0000	1.0000	99.03
8.5	4,522,649		0.0000	1.0000	99.03
9.5	3,152,448		0.0000	1.0000	99.03
10.5	2,912,764	7,302	0.0025	0.9975	99.03
11.5	2,231,581		0.0000	1.0000	98.78
12.5	1,501,497		0.0000	1.0000	98.78
13.5	1,555,419	3,142	0.0020	0.9980	98.78
14.5	1,831,828		0.0000	1.0000	98.58
15.5	2,437,028		0.0000	1.0000	98.58
16.5	2,307,973		0.0000	1.0000	98.58
17.5	2,365,733		0.0000	1.0000	98.58
18.5	2,468,160		0.0000	1.0000	98.58
19.5	2,570,693		0.0000	1.0000	98.58
20.5	2,528,695		0.0000	1.0000	98.58
21.5	2,623,134		0.0000	1.0000	98.58
22.5	3,111,723		0.0000	1.0000	98.58
23.5	2,861,036		0.0000	1.0000	98.58
24.5	2,602,762		0.0000	1.0000	98.58
25.5	2,238,644		0.0000	1.0000	98.58
26.5	1,266,962		0.0000	1.0000	98.58
27.5	1,273,022		0.0000	1.0000	98.58
28.5	1,307,662		0.0000	1.0000	98.58
29.5	1,372,443		0.0000	1.0000	98.58
30.5	1,171,966		0.0000	1.0000	98.58
31.5	1,289,956		0.0000	1.0000	98.58
32.5	1,234,987		0.0000	1.0000	98.58
33.5	758,165		0.0000	1.0000	98.58
34.5	1,012,184	5	0.0000	1.0000	98.58
35.5	1,156,375	14,412	0.0125	0.9875	98.58
36.5	1,173,320		0.0000	1.0000	97.35
37.5	1,067,108		0.0000	1.0000	97.35
38.5	1,074,715	54	0.0001	0.9999	97.35

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,034,227		0.0000	1.0000	97.34
40.5	873,366		0.0000	1.0000	97.34
41.5	856,161		0.0000	1.0000	97.34
42.5	774,936		0.0000	1.0000	97.34
43.5	738,756		0.0000	1.0000	97.34
44.5	777,182		0.0000	1.0000	97.34
45.5	580,576		0.0000	1.0000	97.34
46.5	447,381		0.0000	1.0000	97.34
47.5	404,881		0.0000	1.0000	97.34
48.5	384,372		0.0000	1.0000	97.34
49.5	377,386	367	0.0010	0.9990	97.34
50.5	310,402		0.0000	1.0000	97.24
51.5	304,060		0.0000	1.0000	97.24
52.5	288,166		0.0000	1.0000	97.24
53.5	208,763		0.0000	1.0000	97.24
54.5	170,520		0.0000	1.0000	97.24
55.5	107,088		0.0000	1.0000	97.24
56.5	45,564		0.0000	1.0000	97.24
57.5	28,017		0.0000	1.0000	97.24
58.5	27,801		0.0000	1.0000	97.24
59.5	27,962		0.0000	1.0000	97.24
60.5	15,894		0.0000	1.0000	97.24
61.5	15,894		0.0000	1.0000	97.24
62.5	15,894		0.0000	1.0000	97.24
63.5	15,894		0.0000	1.0000	97.24
64.5	15,894		0.0000	1.0000	97.24
65.5	161		0.0000	1.0000	97.24
66.5	859		0.0000	1.0000	97.24
67.5	859		0.0000	1.0000	97.24
68.5	859		0.0000	1.0000	97.24
69.5	965		0.0000	1.0000	97.24
70.5	822		0.0000	1.0000	97.24
71.5	822		0.0000	1.0000	97.24
72.5	822		0.0000	1.0000	97.24
73.5	1,261		0.0000	1.0000	97.24
74.5	1,261		0.0000	1.0000	97.24
75.5	1,261		0.0000	1.0000	97.24
76.5	1,295		0.0000	1.0000	97.24
77.5	597		0.0000	1.0000	97.24
78.5	597		0.0000	1.0000	97.24

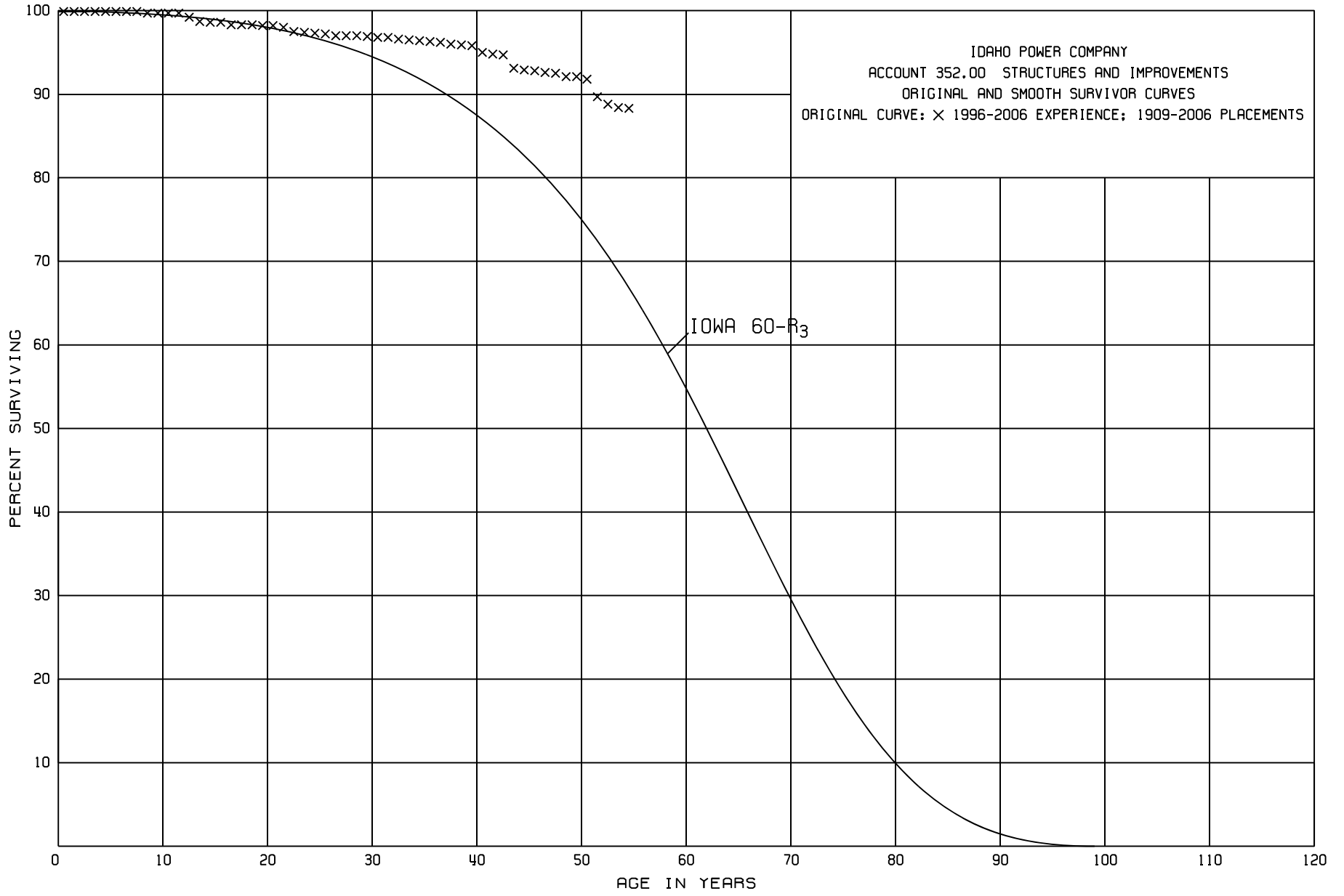
IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	597		0.0000	1.0000	97.24	
80.5	491	15	0.0305	0.9695	97.24	
81.5	457		0.0000	1.0000	94.27	
82.5	457		0.0000	1.0000	94.27	
83.5	457		0.0000	1.0000	94.27	
84.5	18		0.0000	1.0000	94.27	
85.5	18		0.0000	1.0000	94.27	
86.5	18		0.0000	1.0000	94.27	
87.5					94.27	

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IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,768,441		0.0000	1.0000	100.00	
0.5	12,903,720		0.0000	1.0000	100.00	
1.5	12,260,910		0.0000	1.0000	100.00	
2.5	12,025,060	7,463	0.0006	0.9994	100.00	
3.5	10,213,912		0.0000	1.0000	99.94	
4.5	9,427,785	2,818	0.0003	0.9997	99.94	
5.5	4,813,289		0.0000	1.0000	99.91	
6.5	4,580,957		0.0000	1.0000	99.91	
7.5	5,480,029	12,449	0.0023	0.9977	99.91	
8.5	4,928,316		0.0000	1.0000	99.68	
9.5	4,728,487		0.0000	1.0000	99.68	
10.5	5,111,836	698	0.0001	0.9999	99.68	
11.5	5,063,462	26,060	0.0051	0.9949	99.67	
12.5	4,296,525	19,290	0.0045	0.9955	99.16	
13.5	4,691,305	4,369	0.0009	0.9991	98.71	
14.5	5,552,208	668	0.0001	0.9999	98.62	
15.5	6,252,871	22,964	0.0037	0.9963	98.61	
16.5	6,251,801		0.0000	1.0000	98.25	
17.5	6,365,848		0.0000	1.0000	98.25	
18.5	5,630,619	2,613	0.0005	0.9995	98.25	
19.5	7,279,659		0.0000	1.0000	98.20	
20.5	8,345,132	20,630	0.0025	0.9975	98.20	
21.5	8,036,587	41,088	0.0051	0.9949	97.95	
22.5	7,942,374	555	0.0001	0.9999	97.45	
23.5	8,330,909	8,752	0.0011	0.9989	97.44	
24.5	7,945,380	11,276	0.0014	0.9986	97.33	
25.5	6,547,316	10,089	0.0015	0.9985	97.19	
26.5	5,861,201	1,065	0.0002	0.9998	97.04	
27.5	5,905,285	537	0.0001	0.9999	97.02	
28.5	6,562,421	9,115	0.0014	0.9986	97.01	
29.5	5,916,059	5,061	0.0009	0.9991	96.87	
30.5	5,007,939		0.0000	1.0000	96.78	
31.5	4,007,243	6,614	0.0017	0.9983	96.78	
32.5	3,737,043	3,248	0.0009	0.9991	96.62	
33.5	3,640,449	7,079	0.0019	0.9981	96.53	
34.5	3,408,730	2,934	0.0009	0.9991	96.35	
35.5	4,034,949	1,298	0.0003	0.9997	96.26	
36.5	4,758,131	12,028	0.0025	0.9975	96.23	
37.5	4,493,709	3,002	0.0007	0.9993	95.99	
38.5	4,368,299	4,326	0.0010	0.9990	95.92	

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,638,642	30,198	0.0083	0.9917	95.82
40.5	3,424,728	7,859	0.0023	0.9977	95.02
41.5	2,754,233	3,439	0.0012	0.9988	94.80
42.5	2,796,170	47,077	0.0168	0.9832	94.69
43.5	2,742,716	5,944	0.0022	0.9978	93.10
44.5	2,843,115	2,724	0.0010	0.9990	92.90
45.5	2,542,944	4,465	0.0018	0.9982	92.81
46.5	1,937,291	3,208	0.0017	0.9983	92.64
47.5	1,166,026	4,681	0.0040	0.9960	92.48
48.5	1,191,042		0.0000	1.0000	92.11
49.5	1,199,016	4,034	0.0034	0.9966	92.11
50.5	994,292	23,313	0.0234	0.9766	91.80
51.5	888,372	8,045	0.0091	0.9909	89.65
52.5	794,830	4,016	0.0051	0.9949	88.83
53.5	661,178	294	0.0004	0.9996	88.38
54.5	557,304	422	0.0008	0.9992	88.34
55.5	381,592	972	0.0025	0.9975	88.27
56.5	310,103		0.0000	1.0000	88.05
57.5	177,034	12	0.0001	0.9999	88.05
58.5	128,562	28	0.0002	0.9998	88.04
59.5	103,681		0.0000	1.0000	88.02
60.5	72,376	1,087	0.0150	0.9850	88.02
61.5	71,344	5	0.0001	0.9999	86.70
62.5	70,852	178	0.0025	0.9975	86.69
63.5	68,460	614	0.0090	0.9910	86.47
64.5	67,763		0.0000	1.0000	85.69
65.5	67,229	5	0.0001	0.9999	85.69
66.5	83,953	2	0.0000	1.0000	85.68
67.5	78,967		0.0000	1.0000	85.68
68.5	147,721		0.0000	1.0000	85.68
69.5	126,986	59	0.0005	0.9995	85.68
70.5	121,206		0.0000	1.0000	85.64
71.5	137,537		0.0000	1.0000	85.64
72.5	144,254	2	0.0000	1.0000	85.64
73.5	144,734		0.0000	1.0000	85.64
74.5	178,900		0.0000	1.0000	85.64
75.5	179,256		0.0000	1.0000	85.64
76.5	188,997		0.0000	1.0000	85.64
77.5	165,977	483	0.0029	0.9971	85.64
78.5	163,428	1,638	0.0100	0.9900	85.39

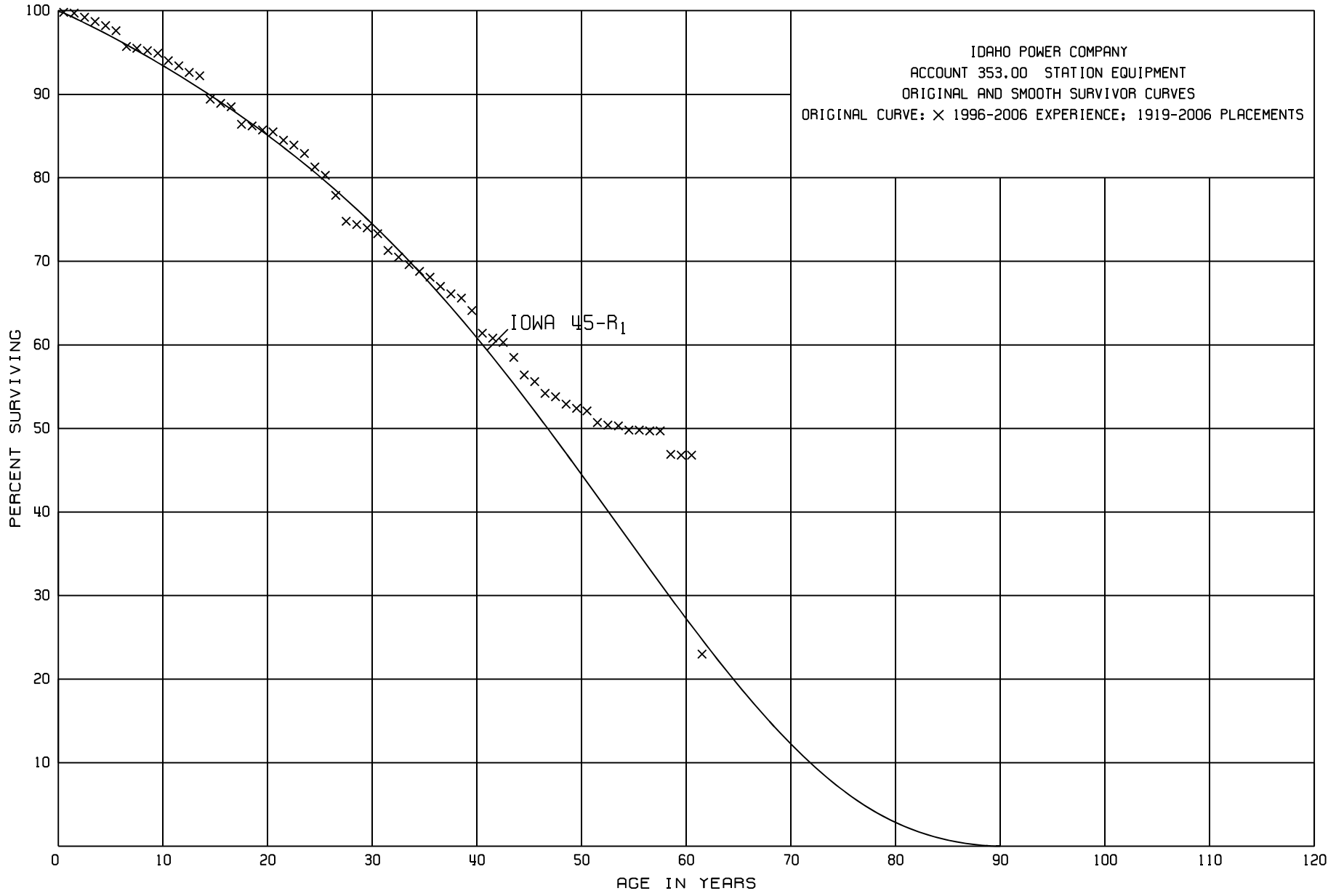
IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	66,448		0.0000	1.0000	84.54	
80.5	65,965	1,302	0.0197	0.9803	84.54	
81.5	64,663	1,413	0.0219	0.9781	82.87	
82.5	46,919		0.0000	1.0000	81.06	
83.5	40,098		0.0000	1.0000	81.06	
84.5	40,098		0.0000	1.0000	81.06	
85.5	7,569		0.0000	1.0000	81.06	
86.5	9,653		0.0000	1.0000	81.06	
87.5	2,461		0.0000	1.0000	81.06	
88.5	2,461		0.0000	1.0000	81.06	
89.5	2,461		0.0000	1.0000	81.06	
90.5	2,461		0.0000	1.0000	81.06	
91.5	2,461		0.0000	1.0000	81.06	
92.5	2,461		0.0000	1.0000	81.06	
93.5	2,461		0.0000	1.0000	81.06	
94.5	2,461		0.0000	1.0000	81.06	
95.5	2,461		0.0000	1.0000	81.06	
96.5	2,461		0.0000	1.0000	81.06	
97.5					81.06	

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IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	120,868,370	206,474	0.0017	0.9983	100.00	
0.5	113,745,061	173,690	0.0015	0.9985	99.83	
1.5	108,092,951	505,176	0.0047	0.9953	99.68	
2.5	95,247,972	520,741	0.0055	0.9945	99.21	
3.5	86,967,786	413,989	0.0048	0.9952	98.66	
4.5	85,950,995	493,158	0.0057	0.9943	98.19	
5.5	56,167,475	1,108,253	0.0197	0.9803	97.63	
6.5	53,043,985	117,601	0.0022	0.9978	95.71	
7.5	59,393,176	187,046	0.0031	0.9969	95.50	
8.5	57,075,057	158,230	0.0028	0.9972	95.20	
9.5	52,610,801	538,577	0.0102	0.9898	94.93	
10.5	49,557,619	275,998	0.0056	0.9944	93.96	
11.5	44,502,639	376,948	0.0085	0.9915	93.43	
12.5	38,676,744	196,413	0.0051	0.9949	92.64	
13.5	41,934,576	1,281,475	0.0306	0.9694	92.17	
14.5	43,438,890	218,020	0.0050	0.9950	89.35	
15.5	47,503,154	238,202	0.0050	0.9950	88.90	
16.5	47,861,851	1,097,028	0.0229	0.9771	88.46	
17.5	49,583,026	118,908	0.0024	0.9976	86.43	
18.5	38,051,226	224,652	0.0059	0.9941	86.22	
19.5	48,707,306	144,449	0.0030	0.9970	85.71	
20.5	54,624,980	629,347	0.0115	0.9885	85.45	
21.5	57,785,429	373,647	0.0065	0.9935	84.47	
22.5	57,838,318	695,111	0.0120	0.9880	83.92	
23.5	58,936,744	1,128,990	0.0192	0.9808	82.91	
24.5	53,449,333	656,830	0.0123	0.9877	81.32	
25.5	46,672,795	1,427,471	0.0306	0.9694	80.32	
26.5	34,704,380	1,378,277	0.0397	0.9603	77.86	
27.5	33,393,646	155,320	0.0047	0.9953	74.77	
28.5	33,679,291	204,552	0.0061	0.9939	74.42	
29.5	31,294,588	302,371	0.0097	0.9903	73.97	
30.5	26,918,839	706,333	0.0262	0.9738	73.25	
31.5	20,931,797	259,707	0.0124	0.9876	71.33	
32.5	17,869,820	206,945	0.0116	0.9884	70.45	
33.5	17,132,302	203,021	0.0119	0.9881	69.63	
34.5	16,380,024	167,812	0.0102	0.9898	68.80	
35.5	19,159,910	323,806	0.0169	0.9831	68.10	
36.5	19,234,121	236,945	0.0123	0.9877	66.95	
37.5	17,786,522	152,407	0.0086	0.9914	66.13	
38.5	18,370,985	402,945	0.0219	0.9781	65.56	

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,758,753	700,403	0.0418	0.9582	64.12
40.5	15,673,008	163,574	0.0104	0.9896	61.44
41.5	11,279,850	95,162	0.0084	0.9916	60.80
42.5	12,008,025	363,311	0.0303	0.9697	60.29
43.5	12,006,154	423,722	0.0353	0.9647	58.46
44.5	11,854,761	170,112	0.0143	0.9857	56.40
45.5	11,313,382	286,853	0.0254	0.9746	55.59
46.5	9,247,223	69,789	0.0075	0.9925	54.18
47.5	7,939,234	125,875	0.0159	0.9841	53.77
48.5	7,886,421	71,201	0.0090	0.9910	52.92
49.5	6,497,652	39,095	0.0060	0.9940	52.44
50.5	5,707,965	155,593	0.0273	0.9727	52.13
51.5	4,542,183	24,613	0.0054	0.9946	50.71
52.5	4,329,135	16,001	0.0037	0.9963	50.44
53.5	3,366,132	30,954	0.0092	0.9908	50.25
54.5	2,583,339	1,329	0.0005	0.9995	49.79
55.5	1,903,502	2,979	0.0016	0.9984	49.77
56.5	1,381,084	8	0.0000	1.0000	49.69
57.5	513,698	29,271	0.0570	0.9430	49.69
58.5	289,360	170	0.0006	0.9994	46.86
59.5	145,114	11	0.0001	0.9999	46.83
60.5	42,189	21,515	0.5100	0.4900	46.83
61.5	20,196	16	0.0008	0.9992	22.95
62.5	18,915	414	0.0219	0.9781	22.93
63.5	1,159	837	0.7222	0.2778	22.43
64.5	322	322	1.0000	0.0000	6.23
65.5	2		0.0000	1.0000	0.00
66.5	69		0.0000	1.0000	0.00
67.5	69		0.0000	1.0000	0.00
68.5	4,858		0.0000	1.0000	0.00
69.5	4,858	2	0.0004	0.9996	0.00
70.5	4,859		0.0000	1.0000	0.00
71.5	4,859		0.0000	1.0000	0.00
72.5	4,859		0.0000	1.0000	0.00
73.5	4,913	67	0.0136	0.9864	0.00
74.5	5,427	3	0.0006	0.9994	0.00
75.5	5,425	4,789	0.8828	0.1172	0.00
76.5	729		0.0000	1.0000	0.00
77.5	729	54	0.0741	0.9259	0.00
78.5	675		0.0000	1.0000	0.00

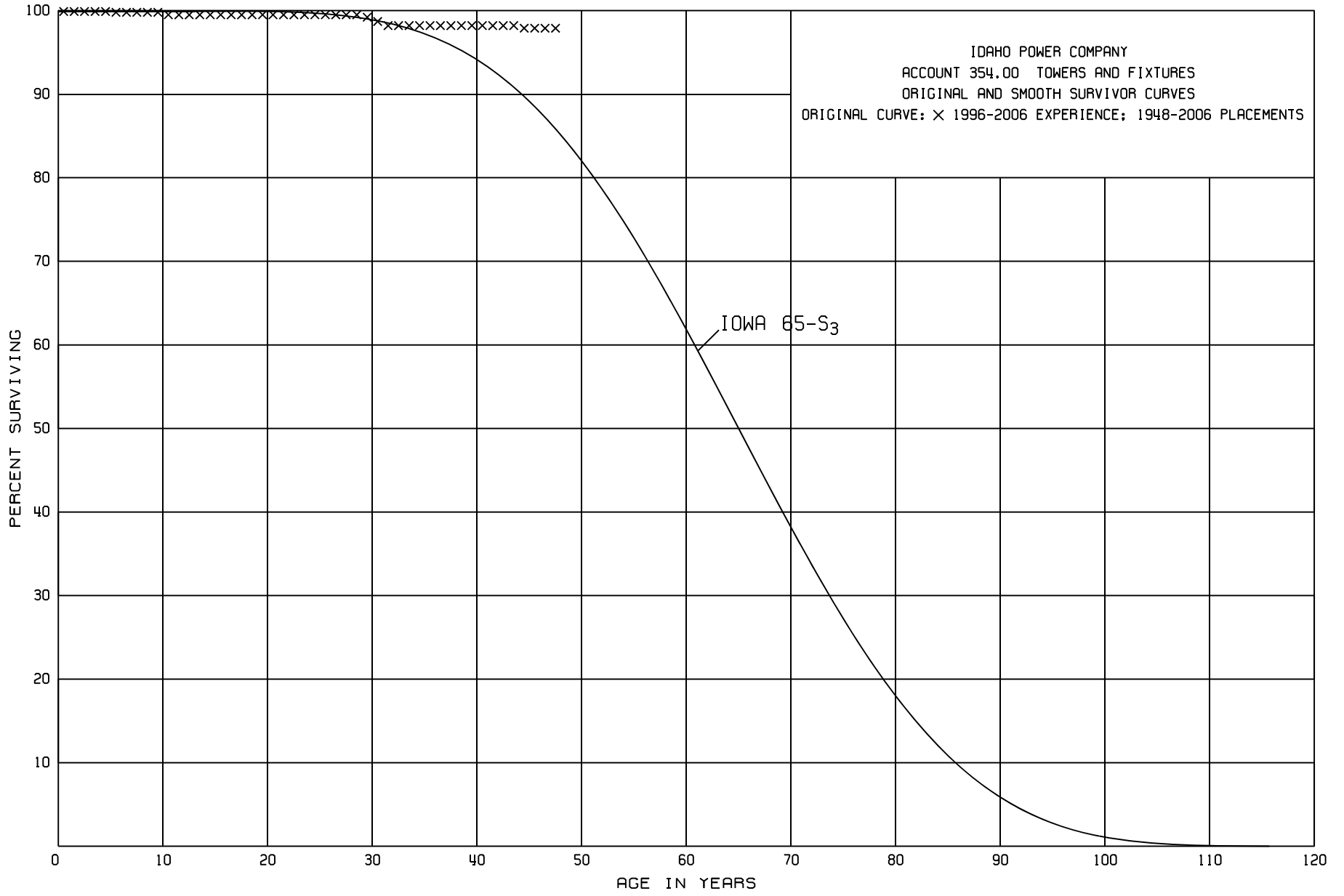
IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	675		0.0000	1.0000	0.00	
80.5	675		0.0000	1.0000	0.00	
81.5	675	582	0.8622	0.1378	0.00	
82.5	93		0.0000	1.0000	0.00	
83.5	93	93	1.0000	0.0000	0.00	
84.5					0.00	

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IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	48,378,024		0.0000	1.0000	100.00	
0.5	44,744,908	476	0.0000	1.0000	100.00	
1.5	44,739,297		0.0000	1.0000	100.00	
2.5	37,226,662		0.0000	1.0000	100.00	
3.5	19,546,439		0.0000	1.0000	100.00	
4.5	17,424,464	39,771	0.0023	0.9977	100.00	
5.5	6,572,425		0.0000	1.0000	99.77	
6.5	5,991,963		0.0000	1.0000	99.77	
7.5	5,206,578		0.0000	1.0000	99.77	
8.5	6,261,441		0.0000	1.0000	99.77	
9.5	5,900,066	15,196	0.0026	0.9974	99.77	
10.5	5,311,252		0.0000	1.0000	99.51	
11.5	7,650,574		0.0000	1.0000	99.51	
12.5	7,887,880		0.0000	1.0000	99.51	
13.5	8,676,881		0.0000	1.0000	99.51	
14.5	22,408,228		0.0000	1.0000	99.51	
15.5	28,076,579		0.0000	1.0000	99.51	
16.5	28,076,579		0.0000	1.0000	99.51	
17.5	27,945,169		0.0000	1.0000	99.51	
18.5	27,941,879		0.0000	1.0000	99.51	
19.5	27,595,204		0.0000	1.0000	99.51	
20.5	27,636,476		0.0000	1.0000	99.51	
21.5	27,596,669		0.0000	1.0000	99.51	
22.5	32,461,397		0.0000	1.0000	99.51	
23.5	29,774,434		0.0000	1.0000	99.51	
24.5	28,798,609		0.0000	1.0000	99.51	
25.5	14,883,269		0.0000	1.0000	99.51	
26.5	8,935,401		0.0000	1.0000	99.51	
27.5	9,040,886		0.0000	1.0000	99.51	
28.5	10,065,746	27,381	0.0027	0.9973	99.51	
29.5	10,451,459	54,650	0.0052	0.9948	99.24	
30.5	11,928,420	65,682	0.0055	0.9945	98.72	
31.5	11,845,830		0.0000	1.0000	98.18	
32.5	11,797,441		0.0000	1.0000	98.18	
33.5	4,185,048		0.0000	1.0000	98.18	
34.5	4,978,209		0.0000	1.0000	98.18	
35.5	8,461,870		0.0000	1.0000	98.18	
36.5	8,554,310		0.0000	1.0000	98.18	
37.5	8,548,075		0.0000	1.0000	98.18	
38.5	8,442,591		0.0000	1.0000	98.18	

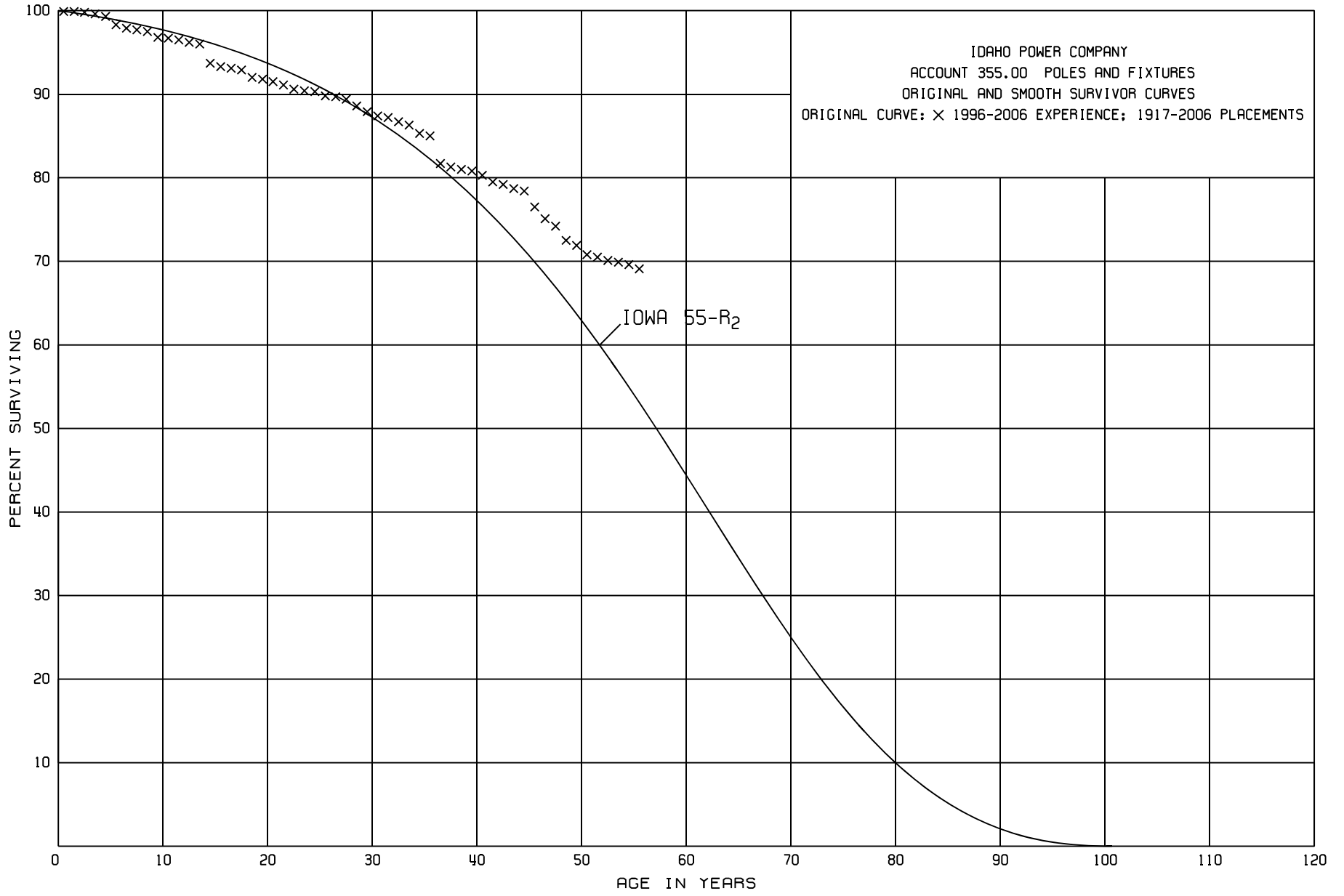
IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,320,228		0.0000	1.0000	98.18	
40.5	6,907,133		0.0000	1.0000	98.18	
41.5	4,448,685		0.0000	1.0000	98.18	
42.5	4,523,235		0.0000	1.0000	98.18	
43.5	4,681,617	15,308	0.0033	0.9967	98.18	
44.5	4,692,806		0.0000	1.0000	97.86	
45.5	3,951,423		0.0000	1.0000	97.86	
46.5	723,211		0.0000	1.0000	97.86	
47.5	628,514		0.0000	1.0000	97.86	
48.5	577,939		0.0000	1.0000	97.86	
49.5	577,939		0.0000	1.0000	97.86	
50.5	577,939		0.0000	1.0000	97.86	
51.5	577,939		0.0000	1.0000	97.86	
52.5	577,939		0.0000	1.0000	97.86	
53.5	479,794		0.0000	1.0000	97.86	
54.5	321,413		0.0000	1.0000	97.86	
55.5	294,916		0.0000	1.0000	97.86	
56.5	243,138		0.0000	1.0000	97.86	
57.5					97.86	

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IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	20,012,216		0.0000	1.0000	100.00	
0.5	20,684,974	9,512	0.0005	0.9995	100.00	
1.5	20,262,007	39,108	0.0019	0.9981	99.95	
2.5	20,080,294	33,210	0.0017	0.9983	99.76	
3.5	21,702,527	69,430	0.0032	0.9968	99.59	
4.5	22,668,317	229,407	0.0101	0.9899	99.27	
5.5	24,054,965	89,332	0.0037	0.9963	98.27	
6.5	23,497,457	44,891	0.0019	0.9981	97.91	
7.5	21,834,819	42,003	0.0019	0.9981	97.72	
8.5	22,017,878	162,632	0.0074	0.9926	97.53	
9.5	22,265,509	35,027	0.0016	0.9984	96.81	
10.5	20,072,109	38,538	0.0019	0.9981	96.66	
11.5	21,236,734	59,495	0.0028	0.9972	96.48	
12.5	21,628,764	55,979	0.0026	0.9974	96.21	
13.5	21,651,775	521,621	0.0241	0.9759	95.96	
14.5	22,877,377	91,156	0.0040	0.9960	93.65	
15.5	23,805,781	48,325	0.0020	0.9980	93.28	
16.5	20,624,533	36,146	0.0018	0.9982	93.09	
17.5	22,123,843	209,533	0.0095	0.9905	92.92	
18.5	22,693,481	56,022	0.0025	0.9975	92.04	
19.5	23,608,099	79,744	0.0034	0.9966	91.81	
20.5	22,953,583	110,695	0.0048	0.9952	91.50	
21.5	21,855,509	103,844	0.0048	0.9952	91.06	
22.5	18,515,476	40,090	0.0022	0.9978	90.62	
23.5	16,008,269	27,049	0.0017	0.9983	90.42	
24.5	15,135,359	72,634	0.0048	0.9952	90.27	
25.5	10,857,708	19,592	0.0018	0.9982	89.84	
26.5	9,236,990	30,084	0.0033	0.9967	89.68	
27.5	9,127,358	78,181	0.0086	0.9914	89.38	
28.5	8,204,875	66,145	0.0081	0.9919	88.61	
29.5	9,828,985	58,260	0.0059	0.9941	87.89	
30.5	8,126,166	16,312	0.0020	0.9980	87.37	
31.5	7,867,286	46,554	0.0059	0.9941	87.20	
32.5	7,318,204	35,082	0.0048	0.9952	86.69	
33.5	7,255,758	78,144	0.0108	0.9892	86.27	
34.5	9,309,002	40,537	0.0044	0.9956	85.34	
35.5	9,569,972	362,425	0.0379	0.9621	84.96	
36.5	9,716,891	53,503	0.0055	0.9945	81.74	
37.5	9,129,649	30,315	0.0033	0.9967	81.29	
38.5	9,193,371	23,881	0.0026	0.9974	81.02	

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,093,177	56,893	0.0063	0.9937	80.81
40.5	6,644,405	63,669	0.0096	0.9904	80.30
41.5	6,582,567	31,526	0.0048	0.9952	79.53
42.5	7,087,727	38,767	0.0055	0.9945	79.15
43.5	6,992,925	25,414	0.0036	0.9964	78.71
44.5	9,851,700	241,086	0.0245	0.9755	78.43
45.5	7,625,362	144,345	0.0189	0.9811	76.51
46.5	6,946,637	79,500	0.0114	0.9886	75.06
47.5	6,342,527	146,496	0.0231	0.9769	74.20
48.5	5,804,975	44,861	0.0077	0.9923	72.49
49.5	5,675,815	86,127	0.0152	0.9848	71.93
50.5	4,830,934	24,420	0.0051	0.9949	70.84
51.5	5,147,573	25,814	0.0050	0.9950	70.48
52.5	4,931,169	14,945	0.0030	0.9970	70.13
53.5	4,221,993	17,454	0.0041	0.9959	69.92
54.5	3,746,864	28,973	0.0077	0.9923	69.63
55.5	1,026,979	1,494	0.0015	0.9985	69.09
56.5	826,716	634	0.0008	0.9992	68.99
57.5	819,076	5,674	0.0069	0.9931	68.93
58.5	712,085	2,331	0.0033	0.9967	68.45
59.5	676,910	1,927	0.0028	0.9972	68.22
60.5	644,634	1,231	0.0019	0.9981	68.03
61.5	643,403	4,774	0.0074	0.9926	67.90
62.5	121,567	119	0.0010	0.9990	67.40
63.5	118,291	79	0.0007	0.9993	67.33
64.5	101,694		0.0000	1.0000	67.28
65.5					67.28
66.5					
67.5					
68.5					
69.5	120		0.0000		
70.5	120		0.0000		
71.5	120		0.0000		
72.5	120	120	1.0000		
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	5,912		0.0000		

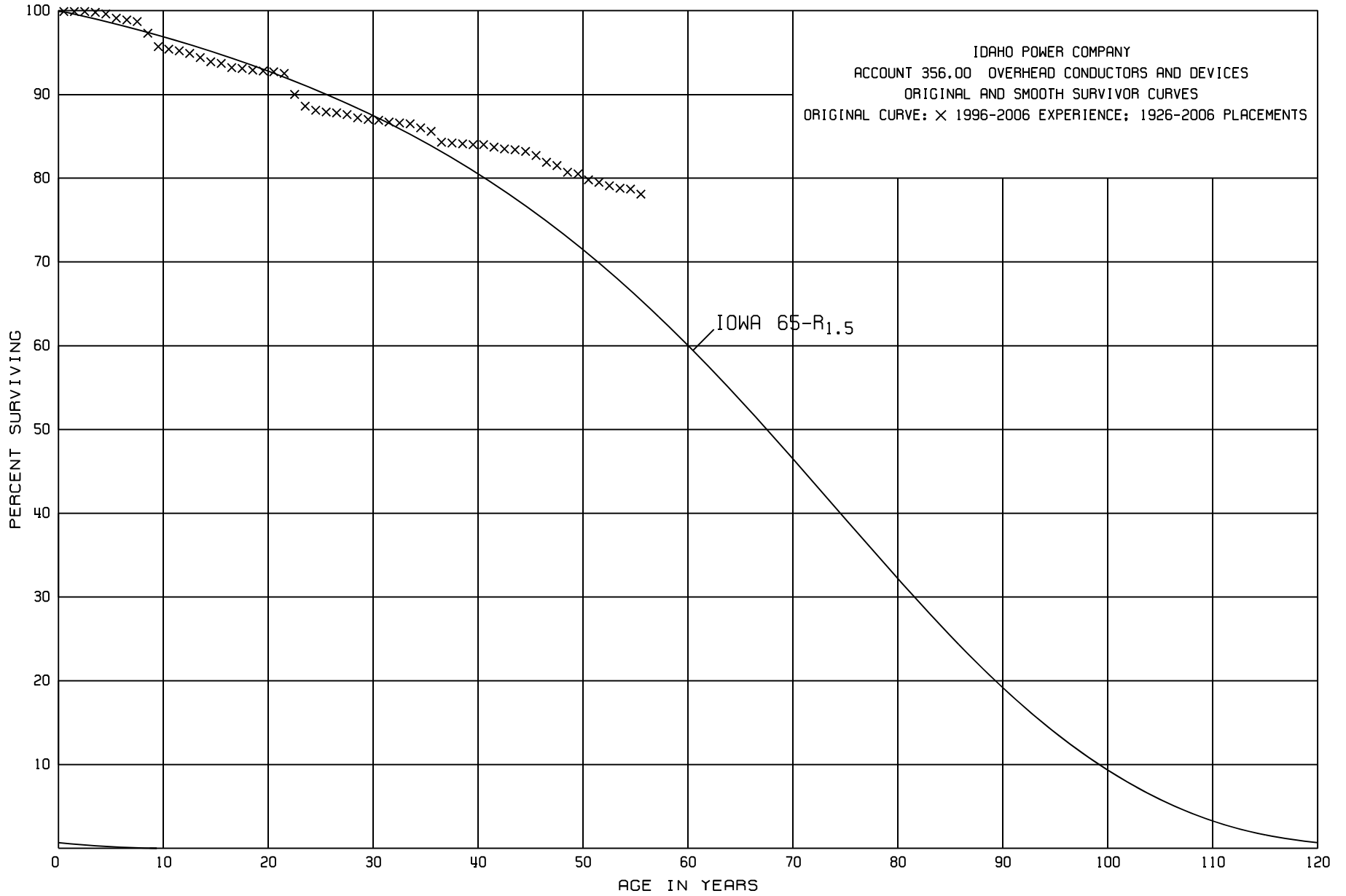
IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,912		0.0000			
80.5	5,912		0.0000			
81.5	5,912		0.0000			
82.5	5,912		0.0000			
83.5	5,912		0.0000			
84.5	5,912		0.0000			
85.5	5,912		0.0000			
86.5	5,912		0.0000			
87.5	5,912		0.0000			
88.5	5,912		0.0000			
89.5						

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IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	43,229,760		0.0000	1.0000	100.00	
0.5	41,901,189	65	0.0000	1.0000	100.00	
1.5	40,677,504	49,652	0.0012	0.9988	100.00	
2.5	34,211,678	25,041	0.0007	0.9993	99.88	
3.5	30,564,356	51,862	0.0017	0.9983	99.81	
4.5	28,699,430	167,789	0.0058	0.9942	99.64	
5.5	20,556,724	40,297	0.0020	0.9980	99.06	
6.5	19,624,042	37,098	0.0019	0.9981	98.86	
7.5	16,484,821	235,680	0.0143	0.9857	98.67	
8.5	16,321,159	262,801	0.0161	0.9839	97.26	
9.5	15,435,431	41,540	0.0027	0.9973	95.69	
10.5	12,743,116	28,161	0.0022	0.9978	95.43	
11.5	11,362,867	39,807	0.0035	0.9965	95.22	
12.5	10,685,418	61,042	0.0057	0.9943	94.89	
13.5	13,242,494	62,001	0.0047	0.9953	94.35	
14.5	22,567,479	55,840	0.0025	0.9975	93.91	
15.5	27,897,858	148,605	0.0053	0.9947	93.68	
16.5	24,916,945	31,525	0.0013	0.9987	93.18	
17.5	25,765,405	50,212	0.0019	0.9981	93.06	
18.5	25,814,053	16,835	0.0007	0.9993	92.88	
19.5	28,233,178	43,162	0.0015	0.9985	92.81	
20.5	30,542,566	62,682	0.0021	0.9979	92.67	
21.5	30,841,881	819,199	0.0266	0.9734	92.48	
22.5	36,866,869	601,718	0.0163	0.9837	90.02	
23.5	35,076,971	169,609	0.0048	0.9952	88.55	
24.5	31,944,099	90,684	0.0028	0.9972	88.12	
25.5	21,700,053	30,721	0.0014	0.9986	87.87	
26.5	16,280,709	22,930	0.0014	0.9986	87.75	
27.5	16,203,311	78,178	0.0048	0.9952	87.63	
28.5	17,202,332	34,791	0.0020	0.9980	87.21	
29.5	20,343,987	37,603	0.0018	0.9982	87.04	
30.5	19,979,030	47,626	0.0024	0.9976	86.88	
31.5	18,876,087	11,025	0.0006	0.9994	86.67	
32.5	18,525,033	18,252	0.0010	0.9990	86.62	
33.5	11,841,624	77,463	0.0065	0.9935	86.53	
34.5	16,225,688	64,466	0.0040	0.9960	85.97	
35.5	19,029,851	301,472	0.0158	0.9842	85.63	
36.5	19,500,589	26,750	0.0014	0.9986	84.28	
37.5	19,366,975	18,798	0.0010	0.9990	84.16	
38.5	19,383,742	20,020	0.0010	0.9990	84.08	

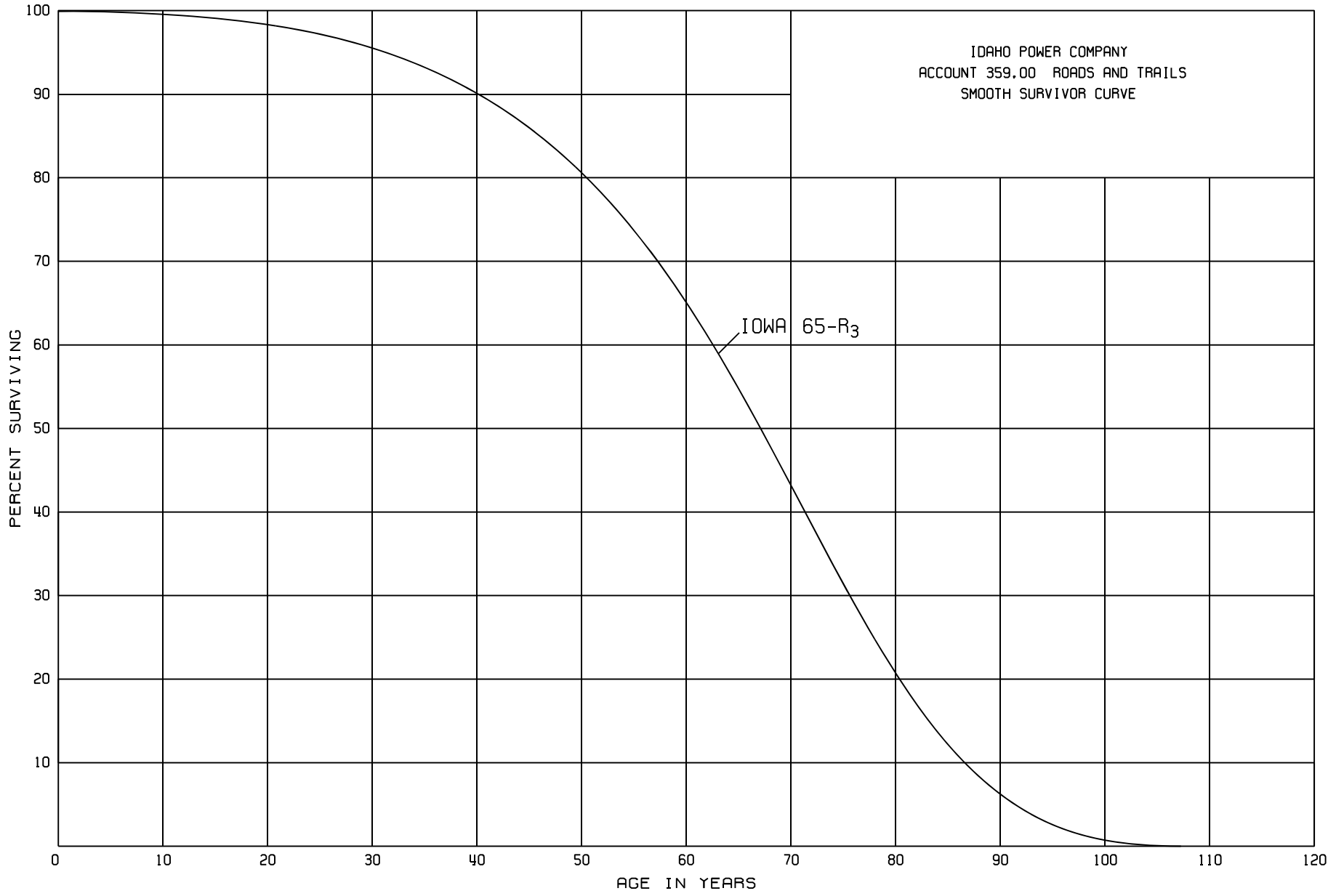
IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

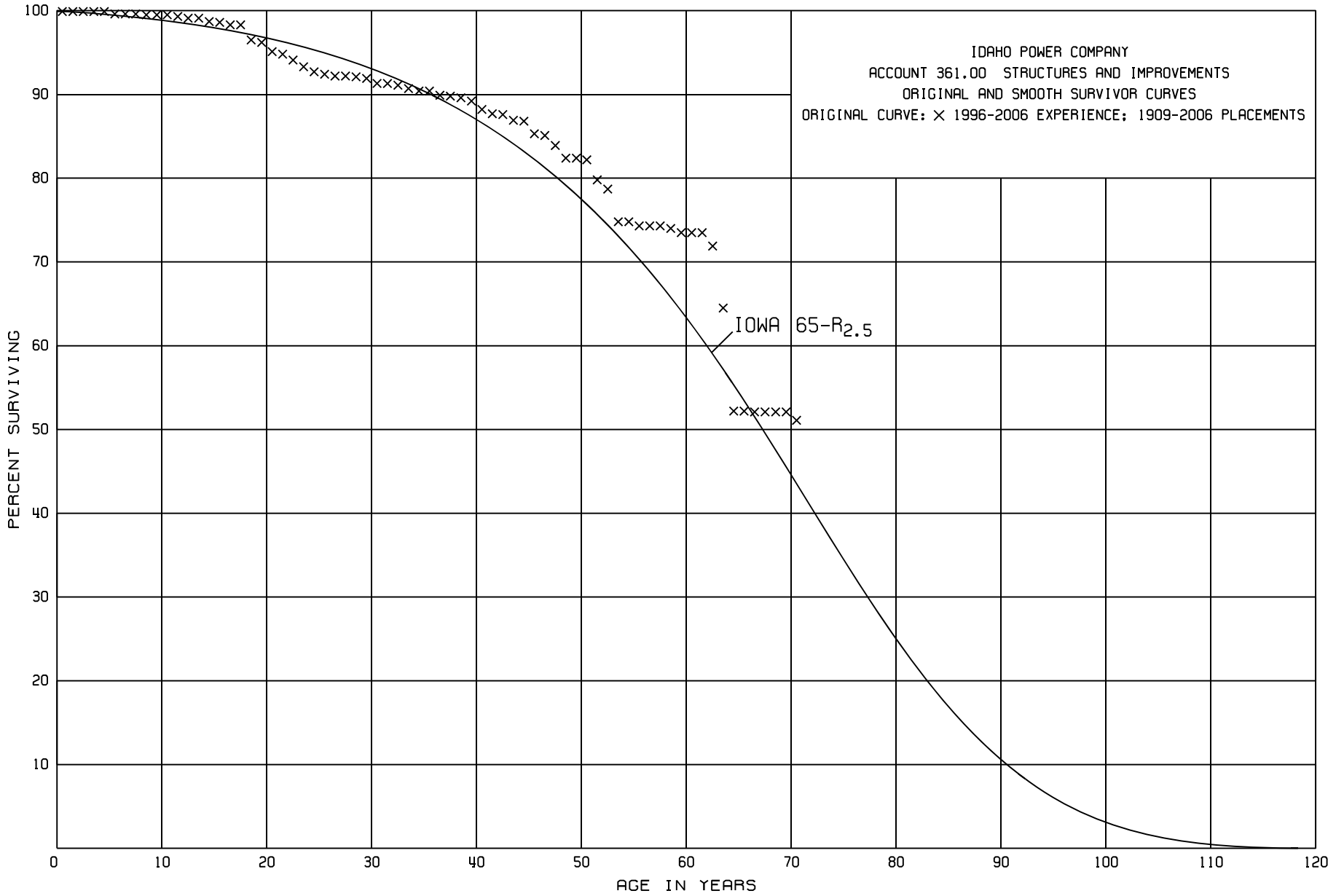
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	18,245,209	11,050	0.0006	0.9994	84.00	
40.5	14,964,480	49,758	0.0033	0.9967	83.95	
41.5	12,299,272	19,925	0.0016	0.9984	83.67	
42.5	12,607,315	27,770	0.0022	0.9978	83.54	
43.5	12,980,586	27,092	0.0021	0.9979	83.36	
44.5	16,283,569	92,742	0.0057	0.9943	83.18	
45.5	12,124,670	115,022	0.0095	0.9905	82.71	
46.5	8,949,447	42,210	0.0047	0.9953	81.92	
47.5	8,055,743	85,166	0.0106	0.9894	81.53	
48.5	7,161,396	13,617	0.0019	0.9981	80.67	
49.5	7,175,783	61,471	0.0086	0.9914	80.52	
50.5	6,173,791	27,577	0.0045	0.9955	79.83	
51.5	6,178,372	31,857	0.0052	0.9948	79.47	
52.5	5,995,883	17,690	0.0030	0.9970	79.06	
53.5	5,475,394	8,144	0.0015	0.9985	78.82	
54.5	4,871,015	38,002	0.0078	0.9922	78.70	
55.5	1,420,391	6,220	0.0044	0.9956	78.09	
56.5	908,108	10,467	0.0115	0.9885	77.75	
57.5	740,244	400	0.0005	0.9995	76.86	
58.5	697,684	19,130	0.0274	0.9726	76.82	
59.5	674,223	11,450	0.0170	0.9830	74.72	
60.5	531,134	677	0.0013	0.9987	73.45	
61.5	530,457	712	0.0013	0.9987	73.35	
62.5	307,042		0.0000	1.0000	73.25	
63.5	305,643		0.0000	1.0000	73.25	
64.5	301,049		0.0000	1.0000	73.25	
65.5					73.25	
66.5						
67.5						
68.5						
69.5	28		0.0000			
70.5	28		0.0000			
71.5	28		0.0000			
72.5	28	28	1.0000			
73.5						

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IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	10,795,943		0.0000	1.0000	100.00	
0.5	10,272,179		0.0000	1.0000	100.00	
1.5	9,291,144	5,149	0.0006	0.9994	100.00	
2.5	8,559,291	1,866	0.0002	0.9998	99.94	
3.5	7,761,628	2,932	0.0004	0.9996	99.92	
4.5	6,812,965	17,052	0.0025	0.9975	99.88	
5.5	5,621,039	526	0.0001	0.9999	99.63	
6.5	5,353,648	3,073	0.0006	0.9994	99.62	
7.5	4,485,771	4,892	0.0011	0.9989	99.56	
8.5	3,771,153		0.0000	1.0000	99.45	
9.5	3,738,951	96	0.0000	1.0000	99.45	
10.5	3,911,171	4,405	0.0011	0.9989	99.45	
11.5	3,896,857	8,195	0.0021	0.9979	99.34	
12.5	3,905,007	1,149	0.0003	0.9997	99.13	
13.5	3,705,073	13,408	0.0036	0.9964	99.10	
14.5	3,457,651	3,285	0.0010	0.9990	98.74	
15.5	2,652,537	7,979	0.0030	0.9970	98.64	
16.5	2,652,953		0.0000	1.0000	98.34	
17.5	2,816,825	52,456	0.0186	0.9814	98.34	
18.5	2,998,226	9,356	0.0031	0.9969	96.51	
19.5	3,276,387	37,832	0.0115	0.9885	96.21	
20.5	3,273,947	10,507	0.0032	0.9968	95.10	
21.5	3,213,627	24,196	0.0075	0.9925	94.80	
22.5	3,271,629	28,077	0.0086	0.9914	94.09	
23.5	3,137,998	20,730	0.0066	0.9934	93.28	
24.5	3,006,907	8,981	0.0030	0.9970	92.66	
25.5	3,015,773	5,334	0.0018	0.9982	92.38	
26.5	2,792,507	890	0.0003	0.9997	92.21	
27.5	2,766,068	1,287	0.0005	0.9995	92.18	
28.5	2,362,886	5,434	0.0023	0.9977	92.13	
29.5	2,192,138	14,958	0.0068	0.9932	91.92	
30.5	2,012,014	671	0.0003	0.9997	91.29	
31.5	1,843,798	4,289	0.0023	0.9977	91.26	
32.5	1,658,050	7,215	0.0044	0.9956	91.05	
33.5	1,437,877	3,886	0.0027	0.9973	90.65	
34.5	1,263,312	185	0.0001	0.9999	90.41	
35.5	1,151,982	6,901	0.0060	0.9940	90.40	
36.5	1,091,853	832	0.0008	0.9992	89.86	
37.5	1,065,725	2,788	0.0026	0.9974	89.79	
38.5	1,025,863	3,937	0.0038	0.9962	89.56	

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,072,278	12,568	0.0117	0.9883	89.22
40.5	985,944	5,633	0.0057	0.9943	88.18
41.5	861,581	717	0.0008	0.9992	87.68
42.5	834,883	7,108	0.0085	0.9915	87.61
43.5	805,344	381	0.0005	0.9995	86.87
44.5	882,956	15,663	0.0177	0.9823	86.83
45.5	880,175	1,542	0.0018	0.9982	85.29
46.5	858,341	12,927	0.0151	0.9849	85.14
47.5	773,047	13,143	0.0170	0.9830	83.85
48.5	766,256	662	0.0009	0.9991	82.42
49.5	691,655	1,109	0.0016	0.9984	82.35
50.5	572,249	17,085	0.0299	0.9701	82.22
51.5	513,140	6,567	0.0128	0.9872	79.76
52.5	472,010	23,582	0.0500	0.9500	78.74
53.5	337,953		0.0000	1.0000	74.80
54.5	264,335	1,691	0.0064	0.9936	74.80
55.5	129,594		0.0000	1.0000	74.32
56.5	85,634		0.0000	1.0000	74.32
57.5	55,106	268	0.0049	0.9951	74.32
58.5	41,232	240	0.0058	0.9942	73.96
59.5	45,202		0.0000	1.0000	73.53
60.5	37,074	16	0.0004	0.9996	73.53
61.5	32,617	720	0.0221	0.9779	73.50
62.5	31,866	3,260	0.1023	0.8977	71.88
63.5	28,470	5,449	0.1914	0.8086	64.53
64.5	25,150		0.0000	1.0000	52.18
65.5	25,141	40	0.0016	0.9984	52.18
66.5	43,484	18	0.0004	0.9996	52.10
67.5	35,677		0.0000	1.0000	52.08
68.5	28,263		0.0000	1.0000	52.08
69.5	27,523	507	0.0184	0.9816	52.08
70.5	23,284		0.0000	1.0000	51.12
71.5	23,363		0.0000	1.0000	51.12
72.5	60,050	20	0.0003	0.9997	51.12
73.5	64,316		0.0000	1.0000	51.10
74.5	78,457		0.0000	1.0000	51.10
75.5	76,143		0.0000	1.0000	51.10
76.5	95,901		0.0000	1.0000	51.10
77.5	74,951	4,142	0.0553	0.9447	51.10
78.5	70,810	14,056	0.1985	0.8015	48.27

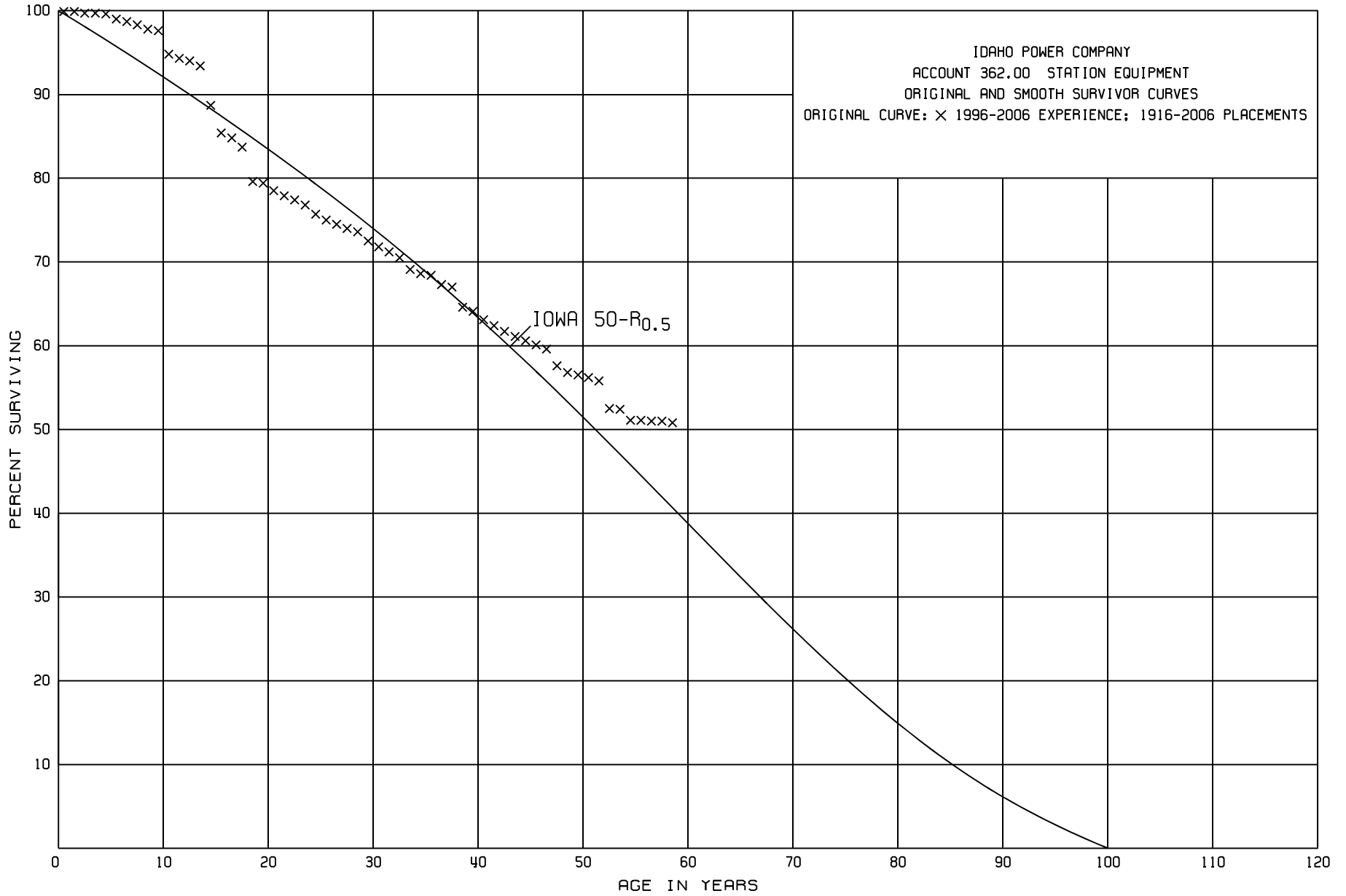
IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	56,753		0.0000	1.0000	38.69	
80.5	56,753	15,501	0.2731	0.7269	38.69	
81.5	41,253	3,471	0.0841	0.9159	28.12	
82.5	37,702		0.0000	1.0000	25.76	
83.5	1,015		0.0000	1.0000	25.76	
84.5	871		0.0000	1.0000	25.76	
85.5	786		0.0000	1.0000	25.76	
86.5	2,536		0.0000	1.0000	25.76	
87.5	1,750		0.0000	1.0000	25.76	
88.5	1,750		0.0000	1.0000	25.76	
89.5	1,750		0.0000	1.0000	25.76	
90.5	1,750		0.0000	1.0000	25.76	
91.5	1,750		0.0000	1.0000	25.76	
92.5	1,750		0.0000	1.0000	25.76	
93.5	1,750		0.0000	1.0000	25.76	
94.5	1,750		0.0000	1.0000	25.76	
95.5	1,750		0.0000	1.0000	25.76	
96.5	1,750		0.0000	1.0000	25.76	
97.5					25.76	

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IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	76,174,237	19,631	0.0003	0.9997	100.00	
0.5	74,096,933	10,548	0.0001	0.9999	99.97	
1.5	67,100,082	161,022	0.0024	0.9976	99.96	
2.5	64,666,222	40,085	0.0006	0.9994	99.72	
3.5	59,245,790	31,780	0.0005	0.9995	99.66	
4.5	56,584,090	375,144	0.0066	0.9934	99.61	
5.5	50,960,776	126,815	0.0025	0.9975	98.95	
6.5	46,419,556	175,734	0.0038	0.9962	98.70	
7.5	39,134,966	198,916	0.0051	0.9949	98.32	
8.5	33,313,178	78,971	0.0024	0.9976	97.82	
9.5	31,333,966	886,213	0.0283	0.9717	97.59	
10.5	30,024,647	168,206	0.0056	0.9944	94.83	
11.5	27,128,797	85,701	0.0032	0.9968	94.30	
12.5	26,841,814	179,075	0.0067	0.9933	94.00	
13.5	24,180,811	1,224,329	0.0506	0.9494	93.37	
14.5	21,535,732	785,576	0.0365	0.9635	88.65	
15.5	17,316,037	120,495	0.0070	0.9930	85.41	
16.5	15,115,137	190,394	0.0126	0.9874	84.81	
17.5	15,983,327	786,390	0.0492	0.9508	83.74	
18.5	18,088,109	56,155	0.0031	0.9969	79.62	
19.5	20,683,237	235,758	0.0114	0.9886	79.37	
20.5	21,746,619	148,177	0.0068	0.9932	78.47	
21.5	22,027,779	148,098	0.0067	0.9933	77.94	
22.5	22,358,750	183,796	0.0082	0.9918	77.42	
23.5	22,810,938	312,989	0.0137	0.9863	76.79	
24.5	22,628,360	223,336	0.0099	0.9901	75.74	
25.5	21,044,818	130,935	0.0062	0.9938	74.99	
26.5	19,091,263	125,289	0.0066	0.9934	74.53	
27.5	19,697,825	110,909	0.0056	0.9944	74.04	
28.5	18,061,607	273,868	0.0152	0.9848	73.63	
29.5	15,844,633	166,485	0.0105	0.9895	72.51	
30.5	13,551,429	107,963	0.0080	0.9920	71.75	
31.5	12,087,178	109,358	0.0090	0.9910	71.18	
32.5	11,143,046	233,440	0.0209	0.9791	70.54	
33.5	10,483,566	78,035	0.0074	0.9926	69.07	
34.5	9,660,904	26,497	0.0027	0.9973	68.56	
35.5	9,144,255	145,769	0.0159	0.9841	68.37	
36.5	9,343,793	39,209	0.0042	0.9958	67.28	
37.5	9,060,070	320,551	0.0354	0.9646	67.00	
38.5	7,229,373	62,858	0.0087	0.9913	64.63	

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,222,434	113,763	0.0158	0.9842	64.07
40.5	6,371,371	66,227	0.0104	0.9896	63.06
41.5	5,673,382	61,601	0.0109	0.9891	62.40
42.5	6,065,411	56,995	0.0094	0.9906	61.72
43.5	5,937,415	48,047	0.0081	0.9919	61.14
44.5	6,348,753	62,270	0.0098	0.9902	60.64
45.5	6,273,208	47,175	0.0075	0.9925	60.05
46.5	6,073,205	203,380	0.0335	0.9665	59.60
47.5	5,424,312	72,770	0.0134	0.9866	57.60
48.5	5,183,492	32,548	0.0063	0.9937	56.83
49.5	4,761,721	19,040	0.0040	0.9960	56.47
50.5	4,226,126	30,070	0.0071	0.9929	56.24
51.5	3,871,294	229,817	0.0594	0.9406	55.84
52.5	3,374,813	5,759	0.0017	0.9983	52.52
53.5	2,352,422	58,705	0.0250	0.9750	52.43
54.5	1,984,251	2,287	0.0012	0.9988	51.12
55.5	1,355,598	980	0.0007	0.9993	51.06
56.5	840,582	98	0.0001	0.9999	51.02
57.5	543,412	2,749	0.0051	0.9949	51.01
58.5	361,545	1,444	0.0040	0.9960	50.75
59.5	319,915	97	0.0003	0.9997	50.55
60.5	259,044	229	0.0009	0.9991	50.53
61.5	223,451	122	0.0005	0.9995	50.48
62.5	218,893	701	0.0032	0.9968	50.45
63.5	182,564	5,971	0.0327	0.9673	50.29
64.5	145,856	169	0.0012	0.9988	48.65
65.5	108,463	99	0.0009	0.9991	48.59
66.5	107,803		0.0000	1.0000	48.55
67.5	87,030		0.0000	1.0000	48.55
68.5	83,241		0.0000	1.0000	48.55
69.5	58,787	13	0.0002	0.9998	48.55
70.5	16,829		0.0000	1.0000	48.54
71.5	16,917		0.0000	1.0000	48.54
72.5	22,593		0.0000	1.0000	48.54
73.5	21,029		0.0000	1.0000	48.54
74.5	21,029	22	0.0010	0.9990	48.54
75.5	12,108		0.0000	1.0000	48.49
76.5	19,305		0.0000	1.0000	48.49
77.5	18,328	462	0.0252	0.9748	48.49
78.5	14,536		0.0000	1.0000	47.27

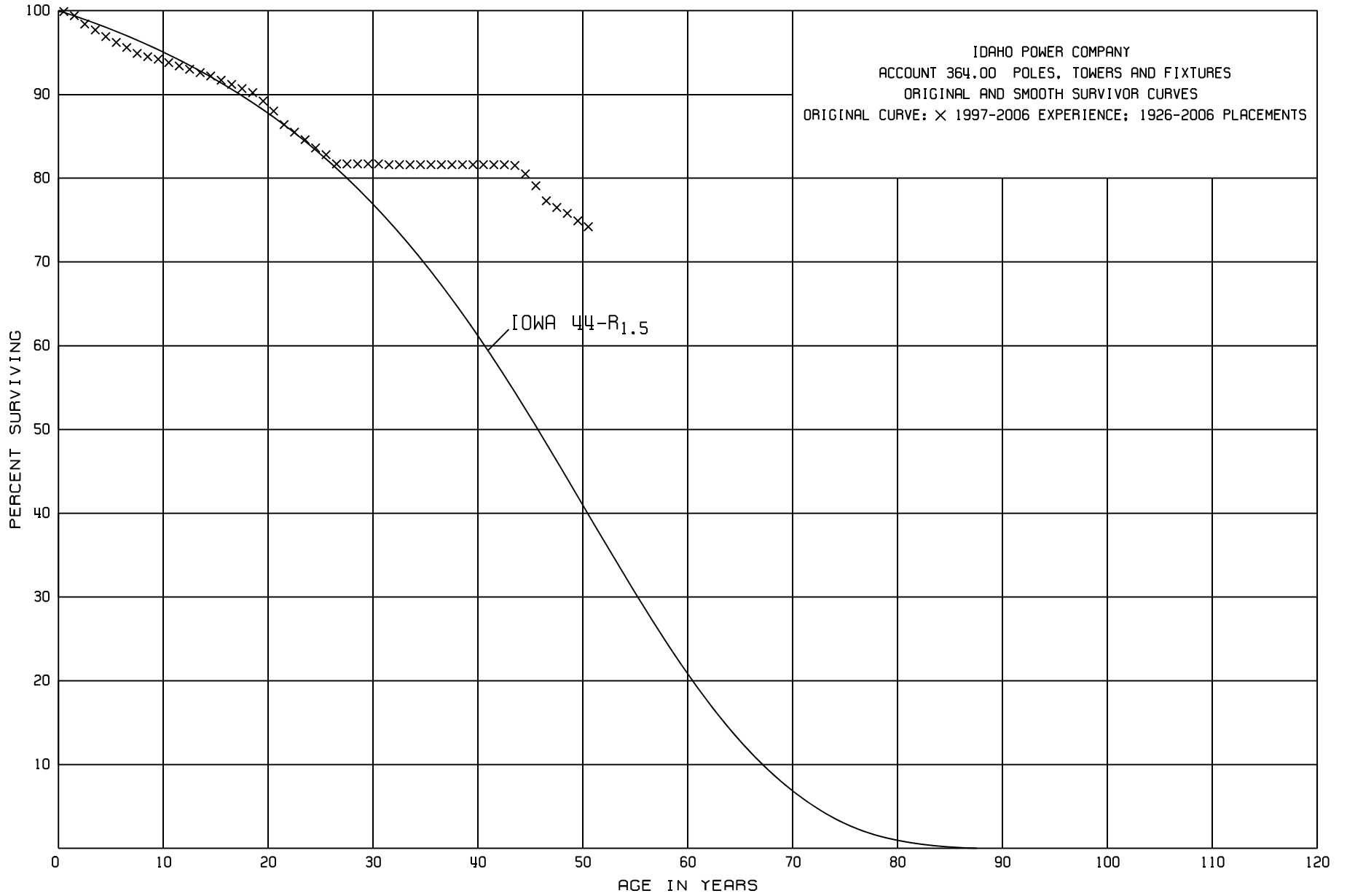
IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	16,524		0.0000	1.0000	47.27	
80.5	16,524		0.0000	1.0000	47.27	
81.5	16,524	1,949	0.1179	0.8821	47.27	
82.5	14,435		0.0000	1.0000	41.70	
83.5	8,738		0.0000	1.0000	41.70	
84.5	8,738		0.0000	1.0000	41.70	
85.5	8,738		0.0000	1.0000	41.70	
86.5	8,738		0.0000	1.0000	41.70	
87.5	1,992		0.0000	1.0000	41.70	
88.5	1,992		0.0000	1.0000	41.70	
89.5	1,992		0.0000	1.0000	41.70	
90.5					41.70	

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IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

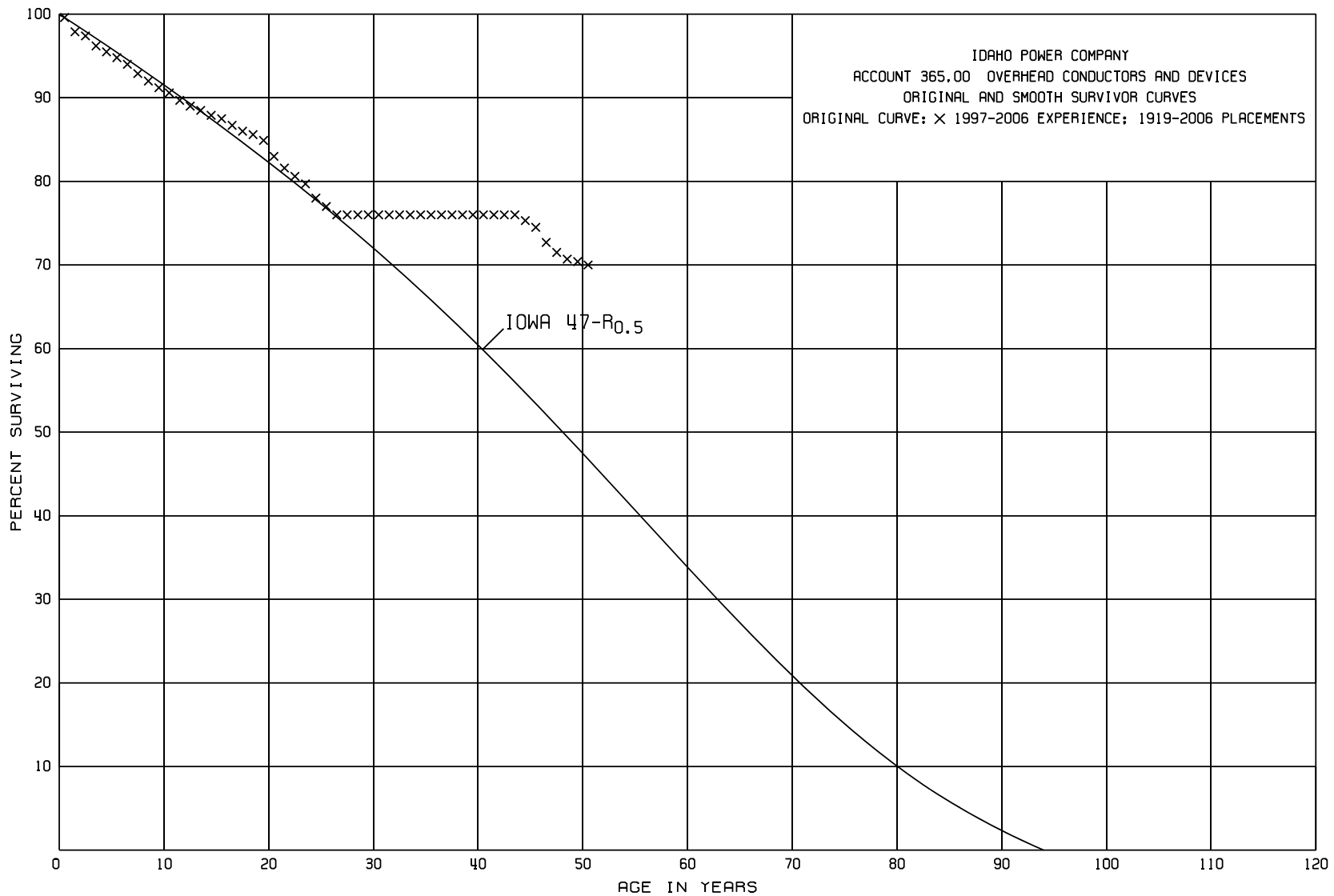
PLACEMENT BAND 1926-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	68,082,924	97,491	0.0014	0.9986	100.00	
0.5	71,581,200	355,270	0.0050	0.9950	99.86	
1.5	73,921,046	708,110	0.0096	0.9904	99.36	
2.5	75,826,188	586,007	0.0077	0.9923	98.41	
3.5	78,727,629	607,630	0.0077	0.9923	97.65	
4.5	79,292,218	598,105	0.0075	0.9925	96.90	
5.5	76,314,267	443,584	0.0058	0.9942	96.17	
6.5	72,373,055	547,889	0.0076	0.9924	95.61	
7.5	69,583,693	269,152	0.0039	0.9961	94.88	
8.5	72,533,906	235,138	0.0032	0.9968	94.51	
9.5	62,268,533	283,567	0.0046	0.9954	94.21	
10.5	56,885,166	252,676	0.0044	0.9956	93.78	
11.5	52,808,912	195,708	0.0037	0.9963	93.37	
12.5	48,327,409	203,180	0.0042	0.9958	93.02	
13.5	43,940,659	198,509	0.0045	0.9955	92.63	
14.5	40,043,444	206,992	0.0052	0.9948	92.21	
15.5	37,092,583	203,495	0.0055	0.9945	91.73	
16.5	42,760,434	274,238	0.0064	0.9936	91.23	
17.5	43,241,816	205,035	0.0047	0.9953	90.65	
18.5	43,375,454	476,919	0.0110	0.9890	90.22	
19.5	43,066,174	607,501	0.0141	0.9859	89.23	
20.5	42,360,271	747,548	0.0176	0.9824	87.97	
21.5	40,499,688	435,277	0.0107	0.9893	86.42	
22.5	39,469,932	417,602	0.0106	0.9894	85.50	
23.5	38,011,339	448,766	0.0118	0.9882	84.59	
24.5	35,204,821	354,398	0.0101	0.9899	83.59	
25.5	32,311,010	419,011	0.0130	0.9870	82.75	
26.5	27,236,412	628	0.0000	1.0000	81.67	
27.5	24,106,254	3,701	0.0002	0.9998	81.67	
28.5	21,486,569	463	0.0000	1.0000	81.65	
29.5	19,065,685		0.0000	1.0000	81.65	
30.5	16,755,211	1,563	0.0001	0.9999	81.65	
31.5	14,486,504	410	0.0000	1.0000	81.64	
32.5	12,049,677	151	0.0000	1.0000	81.64	
33.5	10,319,875	1,279	0.0001	0.9999	81.64	
34.5	9,150,229	158	0.0000	1.0000	81.63	
35.5	8,330,144	310	0.0000	1.0000	81.63	
36.5	7,616,855	2,120	0.0003	0.9997	81.63	
37.5	7,098,339	142	0.0000	1.0000	81.61	
38.5	6,757,171	309	0.0000	1.0000	81.61	
39.5	6,139,282	360	0.0001	0.9999	81.61	

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	5,583,123	229	0.0000	1.0000	81.60	
41.5	5,413,563	422	0.0001	0.9999	81.60	
42.5	5,105,778	3,177	0.0006	0.9994	81.59	
43.5	4,879,520	63,810	0.0131	0.9869	81.54	
44.5	4,480,619	79,043	0.0176	0.9824	80.47	
45.5	4,170,084	94,633	0.0227	0.9773	79.05	
46.5	4,094,745	40,323	0.0098	0.9902	77.26	
47.5	3,900,580	37,102	0.0095	0.9905	76.50	
48.5	3,678,121	40,784	0.0111	0.9889	75.77	
49.5	3,535,098	32,968	0.0093	0.9907	74.93	
50.5	3,317,089	25,457	0.0077	0.9923	74.23	
51.5	3,113,845	64	0.0000	1.0000	73.66	
52.5	2,790,820	39	0.0000	1.0000	73.66	
53.5	2,444,573		0.0000	1.0000	73.66	
54.5	2,133,643		0.0000	1.0000	73.66	
55.5	1,838,833		0.0000	1.0000	73.66	
56.5	1,436,945		0.0000	1.0000	73.66	
57.5	1,147,257		0.0000	1.0000	73.66	
58.5	849,717		0.0000	1.0000	73.66	
59.5	597,537		0.0000	1.0000	73.66	
60.5	442,165		0.0000	1.0000	73.66	
61.5	319,793		0.0000	1.0000	73.66	
62.5	286,205		0.0000	1.0000	73.66	
63.5	265,822		0.0000	1.0000	73.66	
64.5	246,580		0.0000	1.0000	73.66	
65.5	188,039		0.0000	1.0000	73.66	
66.5	134,005		0.0000	1.0000	73.66	
67.5	117,028		0.0000	1.0000	73.66	
68.5	100,549		0.0000	1.0000	73.66	
69.5	79,403		0.0000	1.0000	73.66	
70.5	75,101		0.0000	1.0000	73.66	
71.5	61,928		0.0000	1.0000	73.66	
72.5	57,827		0.0000	1.0000	73.66	
73.5	56,391		0.0000	1.0000	73.66	
74.5	53,309		0.0000	1.0000	73.66	
75.5	46,578		0.0000	1.0000	73.66	
76.5	32,531		0.0000	1.0000	73.66	
77.5	12,677		0.0000	1.0000	73.66	
78.5	2,995		0.0000	1.0000	73.66	
79.5	289		0.0000	1.0000	73.66	
80.5					73.66	



IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,535,202	132,706	0.0045	0.9955	100.00
0.5	28,979,426	494,365	0.0171	0.9829	99.55
1.5	29,131,105	121,796	0.0042	0.9958	97.85
2.5	28,934,655	379,085	0.0131	0.9869	97.44
3.5	30,291,540	215,576	0.0071	0.9929	96.16
4.5	29,931,636	223,666	0.0075	0.9925	95.48
5.5	28,153,629	242,175	0.0086	0.9914	94.76
6.5	26,633,243	310,968	0.0117	0.9883	93.95
7.5	26,327,713	242,794	0.0092	0.9908	92.85
8.5	27,225,920	232,283	0.0085	0.9915	92.00
9.5	25,952,018	188,256	0.0073	0.9927	91.22
10.5	24,707,466	234,957	0.0095	0.9905	90.55
11.5	23,979,324	183,222	0.0076	0.9924	89.69
12.5	22,899,000	131,415	0.0057	0.9943	89.01
13.5	21,950,196	141,270	0.0064	0.9936	88.50
14.5	21,323,369	97,271	0.0046	0.9954	87.93
15.5	19,838,740	182,318	0.0092	0.9908	87.53
16.5	23,343,380	185,460	0.0079	0.9921	86.72
17.5	24,173,107	123,132	0.0051	0.9949	86.03
18.5	25,064,020	212,549	0.0085	0.9915	85.59
19.5	25,414,454	545,160	0.0215	0.9785	84.86
20.5	25,302,061	442,592	0.0175	0.9825	83.04
21.5	24,630,894	315,294	0.0128	0.9872	81.59
22.5	24,800,857	275,671	0.0111	0.9889	80.55
23.5	23,679,504	497,497	0.0210	0.9790	79.66
24.5	21,990,988	284,691	0.0129	0.9871	77.99
25.5	21,150,766	261,907	0.0124	0.9876	76.98
26.5	19,006,849	277	0.0000	1.0000	76.03
27.5	16,977,926	1,361	0.0001	0.9999	76.03
28.5	15,337,555	1,242	0.0001	0.9999	76.02
29.5	14,224,907		0.0000	1.0000	76.01
30.5	13,244,512	610	0.0000	1.0000	76.01
31.5	11,704,015	1,204	0.0001	0.9999	76.01
32.5	9,986,528		0.0000	1.0000	76.00
33.5	9,161,201	38	0.0000	1.0000	76.00
34.5	8,452,915	53	0.0000	1.0000	76.00
35.5	7,807,320		0.0000	1.0000	76.00
36.5	7,128,260	350	0.0000	1.0000	76.00
37.5	6,569,365	22	0.0000	1.0000	76.00
38.5	6,198,745	186	0.0000	1.0000	76.00

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,536,336	18	0.0000	1.0000	76.00	
40.5	4,891,737	53	0.0000	1.0000	76.00	
41.5	4,697,186	33	0.0000	1.0000	76.00	
42.5	4,471,642	1,861	0.0004	0.9996	76.00	
43.5	4,271,862	35,609	0.0083	0.9917	75.97	
44.5	3,970,689	45,292	0.0114	0.9886	75.34	
45.5	3,729,639	91,514	0.0245	0.9755	74.48	
46.5	3,695,533	59,702	0.0162	0.9838	72.66	
47.5	3,575,543	41,207	0.0115	0.9885	71.48	
48.5	3,421,393	14,063	0.0041	0.9959	70.66	
49.5	3,273,505	17,804	0.0054	0.9946	70.37	
50.5	3,022,571	14,422	0.0048	0.9952	69.99	
51.5	2,725,728		0.0000	1.0000	69.65	
52.5	2,429,886		0.0000	1.0000	69.65	
53.5	2,122,837		0.0000	1.0000	69.65	
54.5	1,839,859		0.0000	1.0000	69.65	
55.5	1,599,369		0.0000	1.0000	69.65	
56.5	1,294,591	50	0.0000	1.0000	69.65	
57.5	1,009,041		0.0000	1.0000	69.65	
58.5	735,192		0.0000	1.0000	69.65	
59.5	549,770		0.0000	1.0000	69.65	
60.5	448,472		0.0000	1.0000	69.65	
61.5	403,067		0.0000	1.0000	69.65	
62.5	382,812		0.0000	1.0000	69.65	
63.5	357,364		0.0000	1.0000	69.65	
64.5	331,155		0.0000	1.0000	69.65	
65.5	263,043		0.0000	1.0000	69.65	
66.5	182,240		0.0000	1.0000	69.65	
67.5	167,434		0.0000	1.0000	69.65	
68.5	144,287		0.0000	1.0000	69.65	
69.5	119,294		0.0000	1.0000	69.65	
70.5	103,166		0.0000	1.0000	69.65	
71.5	89,485		0.0000	1.0000	69.65	
72.5	86,558		0.0000	1.0000	69.65	
73.5	84,107		0.0000	1.0000	69.65	
74.5	80,384		0.0000	1.0000	69.65	
75.5	71,011		0.0000	1.0000	69.65	
76.5	52,576		0.0000	1.0000	69.65	
77.5	27,124		0.0000	1.0000	69.65	
78.5	16,863		0.0000	1.0000	69.65	

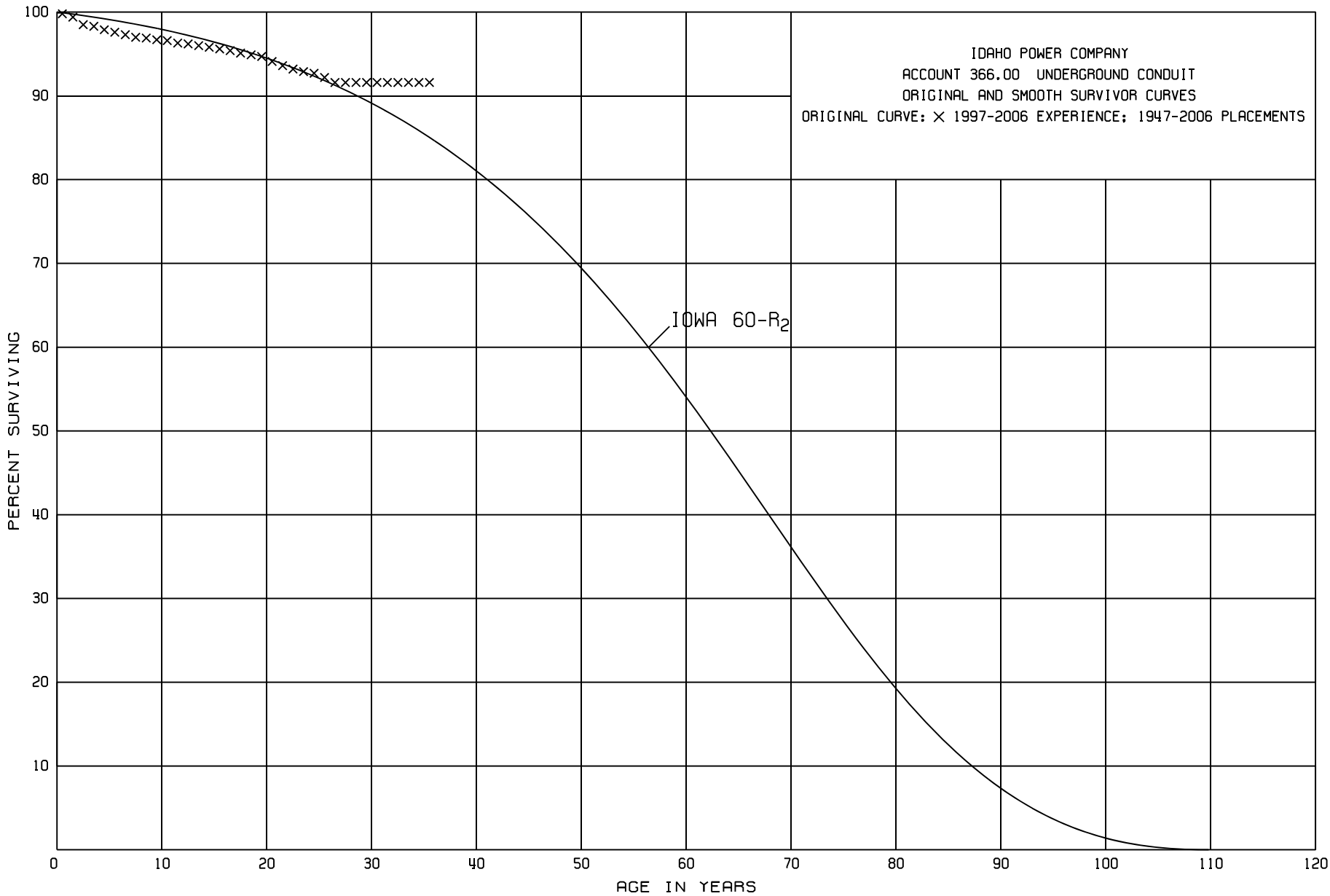
IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,699		0.0000	1.0000	69.65
80.5	7,326		0.0000	1.0000	69.65
81.5	6,727		0.0000	1.0000	69.65
82.5	5,110		0.0000	1.0000	69.65
83.5	3,061		0.0000	1.0000	69.65
84.5	2,412		0.0000	1.0000	69.65
85.5	1,651		0.0000	1.0000	69.65
86.5	226		0.0000	1.0000	69.65
87.5					69.65

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IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,862,915	44,164	0.0016	0.9984	100.00
0.5	26,489,820	118,391	0.0045	0.9955	99.84
1.5	25,732,424	221,704	0.0086	0.9914	99.39
2.5	23,737,934	68,438	0.0029	0.9971	98.54
3.5	22,105,615	84,170	0.0038	0.9962	98.25
4.5	20,120,413	52,201	0.0026	0.9974	97.88
5.5	18,031,420	60,373	0.0033	0.9967	97.63
6.5	15,718,148	54,303	0.0035	0.9965	97.31
7.5	13,851,998	16,994	0.0012	0.9988	96.97
8.5	12,835,194	18,079	0.0014	0.9986	96.85
9.5	11,256,278	14,704	0.0013	0.9987	96.71
10.5	10,133,001	24,943	0.0025	0.9975	96.58
11.5	8,856,887	14,653	0.0017	0.9983	96.34
12.5	7,170,344	16,695	0.0023	0.9977	96.18
13.5	6,160,325	9,721	0.0016	0.9984	95.96
14.5	4,975,053	11,180	0.0022	0.9978	95.81
15.5	4,445,620	10,516	0.0024	0.9976	95.60
16.5	4,561,641	12,903	0.0028	0.9972	95.37
17.5	4,516,747	7,466	0.0017	0.9983	95.10
18.5	4,467,112	12,552	0.0028	0.9972	94.94
19.5	4,474,066	25,496	0.0057	0.9943	94.67
20.5	4,221,740	23,267	0.0055	0.9945	94.13
21.5	4,034,978	17,715	0.0044	0.9956	93.61
22.5	4,131,627	12,423	0.0030	0.9970	93.20
23.5	3,913,131	11,224	0.0029	0.9971	92.92
24.5	3,953,692	17,586	0.0044	0.9956	92.65
25.5	3,616,456	27,032	0.0075	0.9925	92.24
26.5	3,033,252	63	0.0000	1.0000	91.55
27.5	2,601,734	63	0.0000	1.0000	91.55
28.5	2,090,064		0.0000	1.0000	91.55
29.5	1,786,020		0.0000	1.0000	91.55
30.5	1,585,748		0.0000	1.0000	91.55
31.5	1,526,692		0.0000	1.0000	91.55
32.5	1,350,746		0.0000	1.0000	91.55
33.5	975,705		0.0000	1.0000	91.55
34.5	599,777		0.0000	1.0000	91.55
35.5	430,102		0.0000	1.0000	91.55
36.5	325,473		0.0000	1.0000	91.55
37.5	205,730		0.0000	1.0000	91.55
38.5	180,203		0.0000	1.0000	91.55

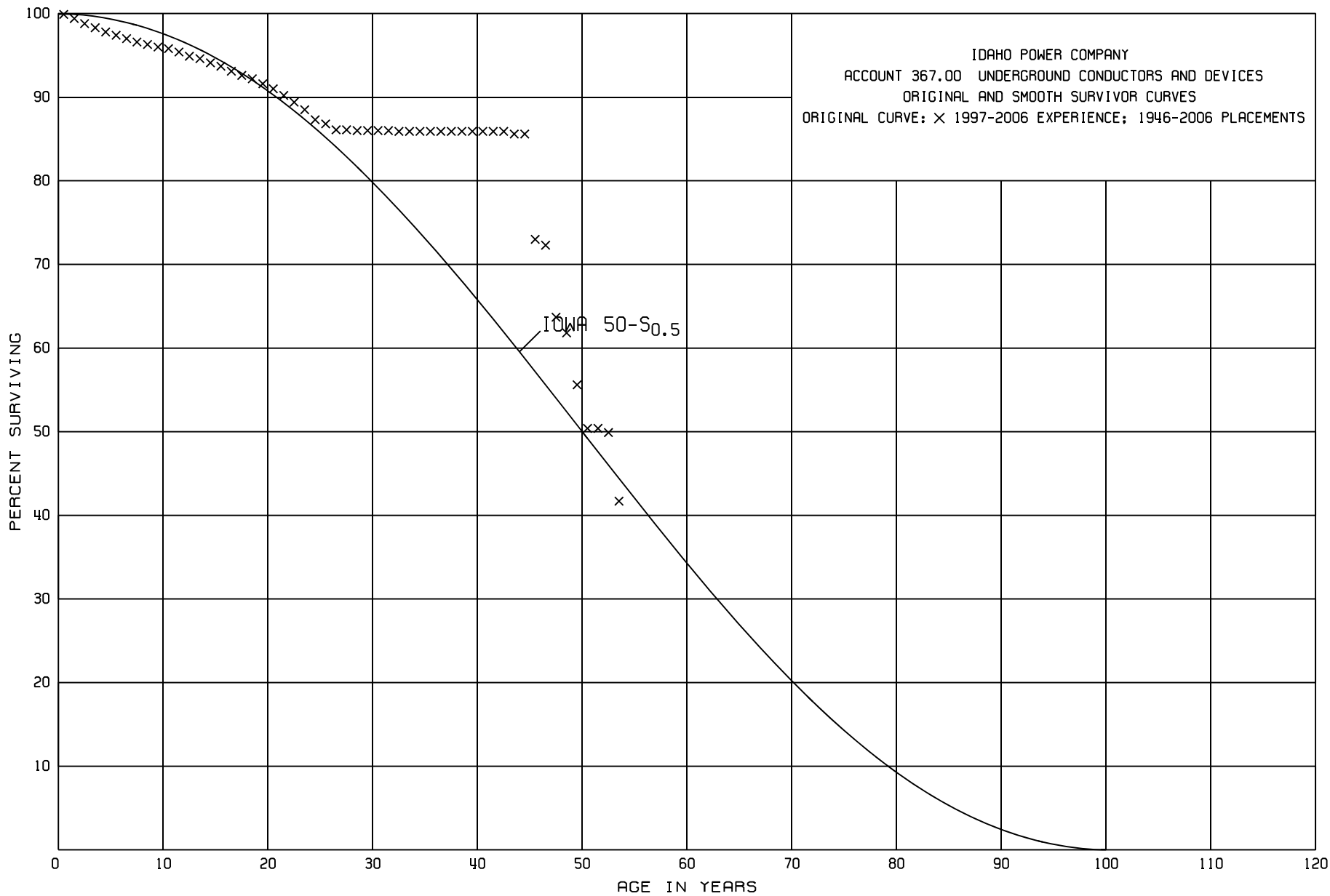
IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	145,436		0.0000	1.0000	91.55	
40.5	88,536		0.0000	1.0000	91.55	
41.5	23,878		0.0000	1.0000	91.55	
42.5	2,235		0.0000	1.0000	91.55	
43.5	2,134		0.0000	1.0000	91.55	
44.5	2,460		0.0000	1.0000	91.55	
45.5	4,036		0.0000	1.0000	91.55	
46.5	3,954		0.0000	1.0000	91.55	
47.5	5,363		0.0000	1.0000	91.55	
48.5	5,363	303	0.0565	0.9435	91.55	
49.5	6,515		0.0000	1.0000	86.38	
50.5	6,495		0.0000	1.0000	86.38	
51.5	6,460		0.0000	1.0000	86.38	
52.5	6,180		0.0000	1.0000	86.38	
53.5	6,085		0.0000	1.0000	86.38	
54.5	5,756		0.0000	1.0000	86.38	
55.5	4,180		0.0000	1.0000	86.38	
56.5	2,935		0.0000	1.0000	86.38	
57.5	1,467		0.0000	1.0000	86.38	
58.5	1,467		0.0000	1.0000	86.38	
59.5					86.38	

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IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

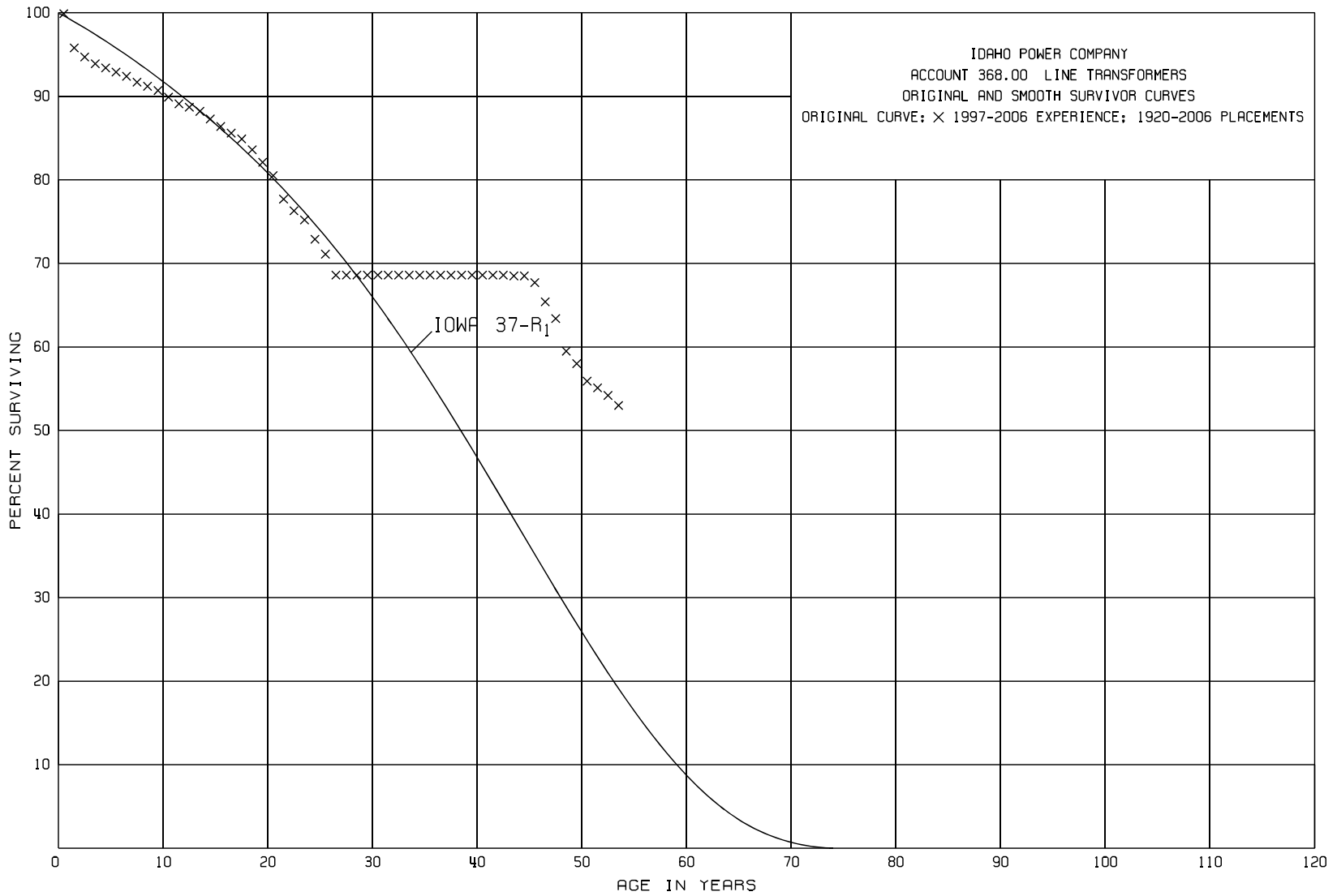
PLACEMENT BAND 1946-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	74,293,784	64,181	0.0009	0.9991	100.00	
0.5	78,346,154	401,811	0.0051	0.9949	99.91	
1.5	82,531,219	514,595	0.0062	0.9938	99.40	
2.5	85,196,213	446,904	0.0052	0.9948	98.78	
3.5	86,960,549	418,832	0.0048	0.9952	98.27	
4.5	85,338,385	330,851	0.0039	0.9961	97.80	
5.5	84,336,290	367,147	0.0044	0.9956	97.42	
6.5	80,770,922	314,044	0.0039	0.9961	96.99	
7.5	80,013,390	294,605	0.0037	0.9963	96.61	
8.5	79,925,420	223,401	0.0028	0.9972	96.25	
9.5	68,146,098	129,202	0.0019	0.9981	95.98	
10.5	58,639,729	273,808	0.0047	0.9953	95.80	
11.5	49,529,405	225,218	0.0045	0.9955	95.35	
12.5	37,778,349	141,651	0.0037	0.9963	94.92	
13.5	30,006,655	154,852	0.0052	0.9948	94.57	
14.5	24,294,458	103,910	0.0043	0.9957	94.08	
15.5	20,042,128	117,093	0.0058	0.9942	93.68	
16.5	21,379,689	118,268	0.0055	0.9945	93.14	
17.5	19,616,371	81,490	0.0042	0.9958	92.63	
18.5	19,089,466	138,273	0.0072	0.9928	92.24	
19.5	18,431,776	121,543	0.0066	0.9934	91.58	
20.5	17,331,513	157,213	0.0091	0.9909	90.98	
21.5	15,561,903	129,594	0.0083	0.9917	90.15	
22.5	16,044,939	155,557	0.0097	0.9903	89.40	
23.5	15,333,853	206,508	0.0135	0.9865	88.53	
24.5	14,658,423	84,680	0.0058	0.9942	87.33	
25.5	13,270,595	107,644	0.0081	0.9919	86.82	
26.5	9,379,655	3,366	0.0004	0.9996	86.12	
27.5	7,849,661	11,611	0.0015	0.9985	86.09	
28.5	6,201,977		0.0000	1.0000	85.96	
29.5	5,130,693		0.0000	1.0000	85.96	
30.5	4,269,114	561	0.0001	0.9999	85.96	
31.5	3,803,216	712	0.0002	0.9998	85.95	
32.5	2,950,004		0.0000	1.0000	85.93	
33.5	2,000,523	452	0.0002	0.9998	85.93	
34.5	1,339,489		0.0000	1.0000	85.91	
35.5	910,651		0.0000	1.0000	85.91	
36.5	666,983		0.0000	1.0000	85.91	
37.5	389,154	33	0.0001	0.9999	85.91	
38.5	258,577		0.0000	1.0000	85.90	

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	175,964		0.0000	1.0000	85.90	
40.5	110,574		0.0000	1.0000	85.90	
41.5	37,943		0.0000	1.0000	85.90	
42.5	23,630	74	0.0031	0.9969	85.90	
43.5	38,448	7	0.0002	0.9998	85.63	
44.5	39,395	5,810	0.1475	0.8525	85.61	
45.5	37,843	353	0.0093	0.9907	72.98	
46.5	44,016	5,211	0.1184	0.8816	72.30	
47.5	43,621	1,306	0.0299	0.9701	63.74	
48.5	43,565	4,421	0.1015	0.8985	61.83	
49.5	51,991	4,847	0.0932	0.9068	55.55	
50.5	47,059		0.0000	1.0000	50.37	
51.5	45,411	421	0.0093	0.9907	50.37	
52.5	44,463	7,335	0.1650	0.8350	49.90	
53.5	35,904		0.0000	1.0000	41.67	
54.5	34,149		0.0000	1.0000	41.67	
55.5	28,319		0.0000	1.0000	41.67	
56.5	19,894		0.0000	1.0000	41.67	
57.5	14,858		0.0000	1.0000	41.67	
58.5	13,596		0.0000	1.0000	41.67	
59.5	131		0.0000	1.0000	41.67	
60.5					41.67	



IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2006 EXPERIENCE BAND 1997-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,219,031	181,503	0.0013	0.9987	100.00
0.5	130,036,764	5,355,282	0.0412	0.9588	99.87
1.5	110,464,793	1,223,319	0.0111	0.9889	95.76
2.5	100,741,032	822,149	0.0082	0.9918	94.70
3.5	103,919,707	526,317	0.0051	0.9949	93.92
4.5	106,582,321	586,838	0.0055	0.9945	93.44
5.5	105,860,602	626,905	0.0059	0.9941	92.93
6.5	105,292,086	747,184	0.0071	0.9929	92.38
7.5	105,106,390	636,577	0.0061	0.9939	91.72
8.5	102,771,022	568,175	0.0055	0.9945	91.16
9.5	96,341,092	789,841	0.0082	0.9918	90.66
10.5	89,340,298	795,626	0.0089	0.9911	89.92
11.5	85,305,092	447,955	0.0053	0.9947	89.12
12.5	82,123,784	443,221	0.0054	0.9946	88.65
13.5	79,610,460	826,343	0.0104	0.9896	88.17
14.5	76,236,157	744,393	0.0098	0.9902	87.25
15.5	75,637,211	732,404	0.0097	0.9903	86.39
16.5	79,502,550	646,759	0.0081	0.9919	85.55
17.5	75,996,114	1,108,295	0.0146	0.9854	84.86
18.5	74,406,458	1,325,230	0.0178	0.9822	83.62
19.5	72,981,049	1,460,451	0.0200	0.9800	82.13
20.5	70,306,350	2,448,584	0.0348	0.9652	80.49
21.5	65,777,222	1,185,875	0.0180	0.9820	77.69
22.5	59,894,158	880,619	0.0147	0.9853	76.29
23.5	55,211,293	1,642,303	0.0297	0.9703	75.17
24.5	49,711,324	1,257,222	0.0253	0.9747	72.94
25.5	43,148,501	1,488,554	0.0345	0.9655	71.09
26.5	37,244,531		0.0000	1.0000	68.64
27.5	32,204,142		0.0000	1.0000	68.64
28.5	27,778,901		0.0000	1.0000	68.64
29.5	23,422,093		0.0000	1.0000	68.64
30.5	20,362,720		0.0000	1.0000	68.64
31.5	17,240,647		0.0000	1.0000	68.64
32.5	13,885,342		0.0000	1.0000	68.64
33.5	11,365,522		0.0000	1.0000	68.64
34.5	9,597,284		0.0000	1.0000	68.64
35.5	8,694,841		0.0000	1.0000	68.64
36.5	7,520,884		0.0000	1.0000	68.64
37.5	6,765,902		0.0000	1.0000	68.64
38.5	5,992,042		0.0000	1.0000	68.64

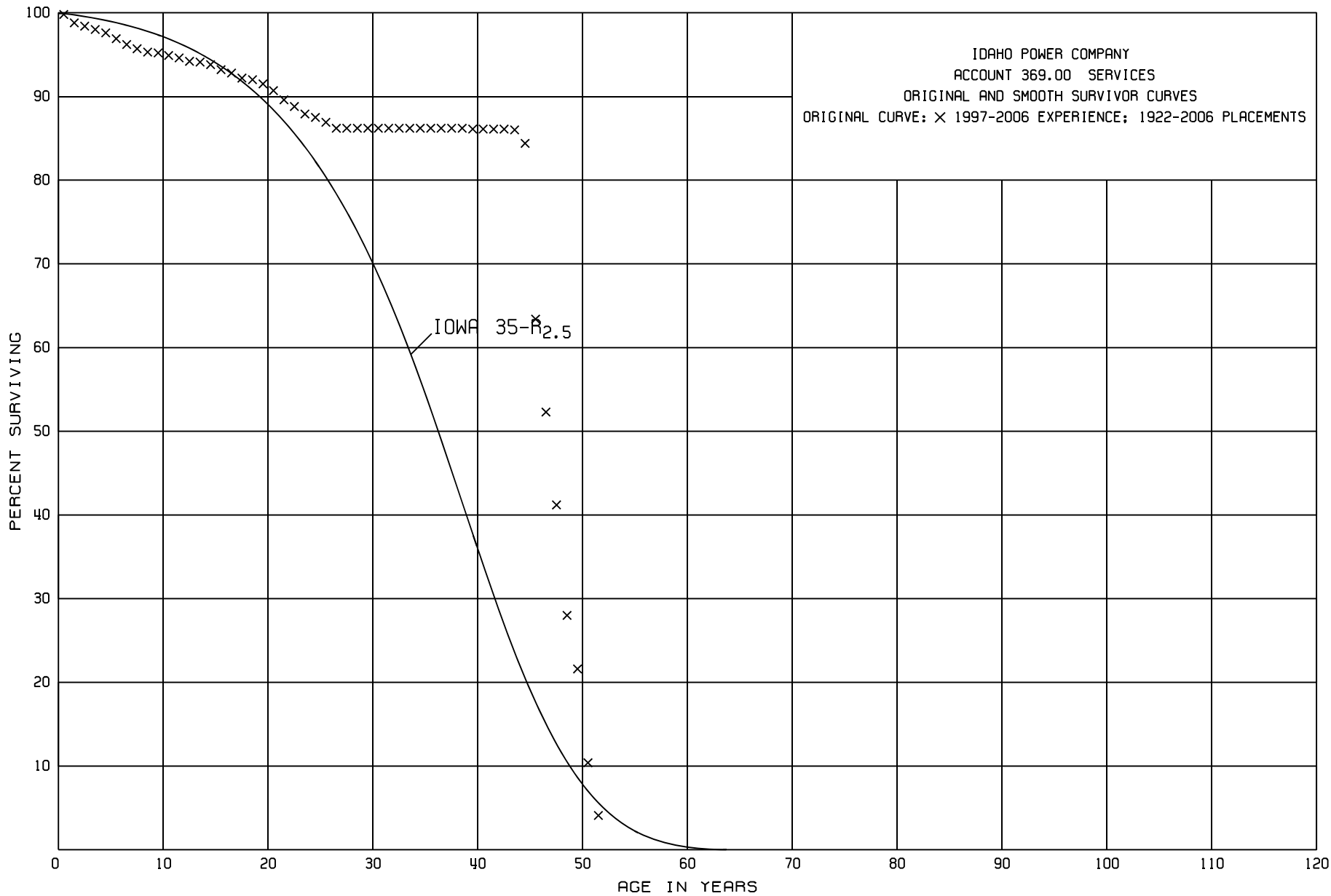
IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,460,704		0.0000	1.0000	68.64
40.5	4,667,550		0.0000	1.0000	68.64
41.5	4,037,320		0.0000	1.0000	68.64
42.5	3,685,210	8,519	0.0023	0.9977	68.64
43.5	3,919,621		0.0000	1.0000	68.48
44.5	3,599,957	42,076	0.0117	0.9883	68.48
45.5	3,093,636	106,076	0.0343	0.9657	67.68
46.5	2,628,054	79,681	0.0303	0.9697	65.36
47.5	2,269,983	139,382	0.0614	0.9386	63.38
48.5	1,890,429	48,712	0.0258	0.9742	59.49
49.5	1,545,280	55,310	0.0358	0.9642	57.96
50.5	1,265,494	17,014	0.0134	0.9866	55.89
51.5	1,088,479	18,015	0.0166	0.9834	55.14
52.5	898,578	20,598	0.0229	0.9771	54.22
53.5	689,351		0.0000	1.0000	52.98
54.5	585,764		0.0000	1.0000	52.98
55.5	387,309		0.0000	1.0000	52.98
56.5	277,790		0.0000	1.0000	52.98
57.5	196,162		0.0000	1.0000	52.98
58.5	114,649		0.0000	1.0000	52.98
59.5	48,434		0.0000	1.0000	52.98
60.5	32,711		0.0000	1.0000	52.98
61.5	19,639		0.0000	1.0000	52.98
62.5	15,007		0.0000	1.0000	52.98
63.5	13,817		0.0000	1.0000	52.98
64.5	12,039		0.0000	1.0000	52.98
65.5	5,820		0.0000	1.0000	52.98
66.5	678		0.0000	1.0000	52.98
67.5	497		0.0000	1.0000	52.98
68.5	497		0.0000	1.0000	52.98
69.5	497	497	1.0000	0.0000	52.98
70.5					0.00
71.5					
72.5					
73.5					
74.5					
75.5					
76.5	1,920		0.0000		
77.5	1,920		0.0000		
78.5	1,920	1,920	1.0000		
79.5					

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IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,762,578	53,580	0.0024	0.9976	100.00
0.5	21,812,801	202,654	0.0093	0.9907	99.76
1.5	21,130,879	85,222	0.0040	0.9960	98.83
2.5	20,954,245	82,782	0.0040	0.9960	98.43
3.5	20,750,735	84,369	0.0041	0.9959	98.04
4.5	19,168,946	139,763	0.0073	0.9927	97.64
5.5	18,143,986	132,191	0.0073	0.9927	96.93
6.5	15,430,731	81,888	0.0053	0.9947	96.22
7.5	13,192,344	56,649	0.0043	0.9957	95.71
8.5	14,313,145	23,037	0.0016	0.9984	95.30
9.5	14,319,490	38,003	0.0027	0.9973	95.15
10.5	13,447,183	48,238	0.0036	0.9964	94.89
11.5	12,677,298	42,328	0.0033	0.9967	94.55
12.5	11,508,701	21,277	0.0018	0.9982	94.24
13.5	10,652,669	33,186	0.0031	0.9969	94.07
14.5	10,409,906	61,608	0.0059	0.9941	93.78
15.5	9,387,172	43,946	0.0047	0.9953	93.23
16.5	11,061,697	65,435	0.0059	0.9941	92.79
17.5	11,115,291	30,128	0.0027	0.9973	92.24
18.5	10,989,247	63,063	0.0057	0.9943	91.99
19.5	10,996,606	91,895	0.0084	0.9916	91.47
20.5	10,705,430	127,252	0.0119	0.9881	90.70
21.5	10,734,503	104,286	0.0097	0.9903	89.62
22.5	9,858,173	96,331	0.0098	0.9902	88.75
23.5	9,448,227	40,460	0.0043	0.9957	87.88
24.5	9,047,765	63,182	0.0070	0.9930	87.50
25.5	8,769,666	66,815	0.0076	0.9924	86.89
26.5	7,422,603	236	0.0000	1.0000	86.23
27.5	6,330,463	348	0.0001	0.9999	86.23
28.5	5,403,833	645	0.0001	0.9999	86.22
29.5	4,572,334	87	0.0000	1.0000	86.21
30.5	3,775,889	55	0.0000	1.0000	86.21
31.5	2,551,860	62	0.0000	1.0000	86.21
32.5	2,364,349	223	0.0001	0.9999	86.21
33.5	1,740,808	117	0.0001	0.9999	86.20
34.5	1,235,046	62	0.0001	0.9999	86.19
35.5	857,270	74	0.0001	0.9999	86.18
36.5	592,965	18	0.0000	1.0000	86.17
37.5	411,749	37	0.0001	0.9999	86.17
38.5	297,568	129	0.0004	0.9996	86.16

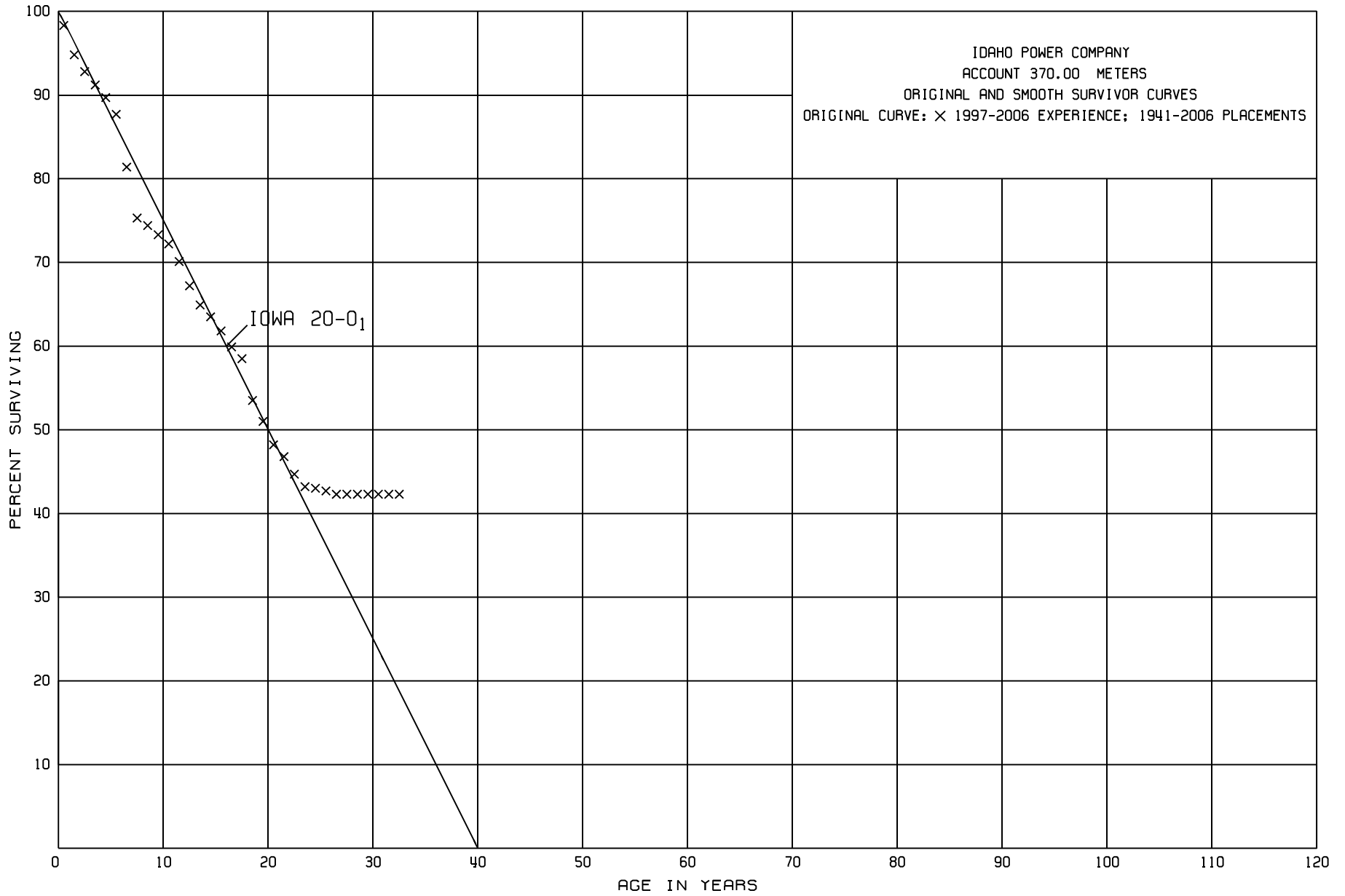
IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	216,449	18	0.0001	0.9999	86.13	
40.5	151,284	18	0.0001	0.9999	86.12	
41.5	144,033	37	0.0003	0.9997	86.11	
42.5	112,639	129	0.0011	0.9989	86.08	
43.5	88,351	1,675	0.0190	0.9810	85.99	
44.5	67,969	16,884	0.2484	0.7516	84.36	
45.5	39,687	6,960	0.1754	0.8246	63.40	
46.5	25,957	5,480	0.2111	0.7889	52.28	
47.5	15,162	4,854	0.3201	0.6799	41.24	
48.5	7,158	1,658	0.2316	0.7684	28.04	
49.5	3,880	2,015	0.5193	0.4807	21.55	
50.5	1,000	608	0.6080	0.3920	10.36	
51.5					4.06	
52.5						
53.5						
54.5						
55.5						
56.5						
57.5						
58.5						
59.5						
60.5						
61.5						
62.5						
63.5						
64.5						
65.5						
66.5						
67.5						
68.5						
69.5						
70.5						
71.5						
72.5						
73.5						
74.5	18		0.0000			
75.5	18		0.0000			
76.5	18	18	1.0000			
77.5						

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IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,131,630	588,805	0.0173	0.9827	100.00
0.5	30,547,729	1,089,522	0.0357	0.9643	98.27
1.5	27,415,419	569,946	0.0208	0.9792	94.76
2.5	21,917,108	385,952	0.0176	0.9824	92.79
3.5	21,713,216	341,420	0.0157	0.9843	91.16
4.5	20,814,034	475,194	0.0228	0.9772	89.73
5.5	20,037,019	1,438,085	0.0718	0.9282	87.68
6.5	18,004,380	1,350,134	0.0750	0.9250	81.38
7.5	17,530,675	206,649	0.0118	0.9882	75.28
8.5	15,506,554	228,435	0.0147	0.9853	74.39
9.5	14,407,110	219,588	0.0152	0.9848	73.30
10.5	12,611,230	361,629	0.0287	0.9713	72.19
11.5	11,042,245	462,044	0.0418	0.9582	70.12
12.5	9,818,498	333,997	0.0340	0.9660	67.19
13.5	8,850,481	190,416	0.0215	0.9785	64.91
14.5	7,863,228	212,599	0.0270	0.9730	63.51
15.5	7,062,146	217,145	0.0307	0.9693	61.80
16.5	9,582,374	224,252	0.0234	0.9766	59.90
17.5	9,644,863	831,594	0.0862	0.9138	58.50
18.5	9,184,799	420,629	0.0458	0.9542	53.46
19.5	9,185,310	500,313	0.0545	0.9455	51.01
20.5	8,793,906	260,641	0.0296	0.9704	48.23
21.5	8,669,899	389,679	0.0449	0.9551	46.80
22.5	8,033,352	270,105	0.0336	0.9664	44.70
23.5	7,486,265	39,617	0.0053	0.9947	43.20
24.5	7,353,298	50,735	0.0069	0.9931	42.97
25.5	6,900,426	57,501	0.0083	0.9917	42.67
26.5	5,226,934	122	0.0000	1.0000	42.32
27.5	4,459,664		0.0000	1.0000	42.32
28.5	3,650,720		0.0000	1.0000	42.32
29.5	2,891,523		0.0000	1.0000	42.32
30.5	2,417,358		0.0000	1.0000	42.32
31.5	2,018,630		0.0000	1.0000	42.32
32.5	1,644,070		0.0000	1.0000	42.32
33.5	1,352,721		0.0000	1.0000	42.32
34.5	1,110,531		0.0000	1.0000	42.32
35.5	957,027		0.0000	1.0000	42.32
36.5	836,661		0.0000	1.0000	42.32
37.5	753,061		0.0000	1.0000	42.32
38.5	684,026		0.0000	1.0000	42.32

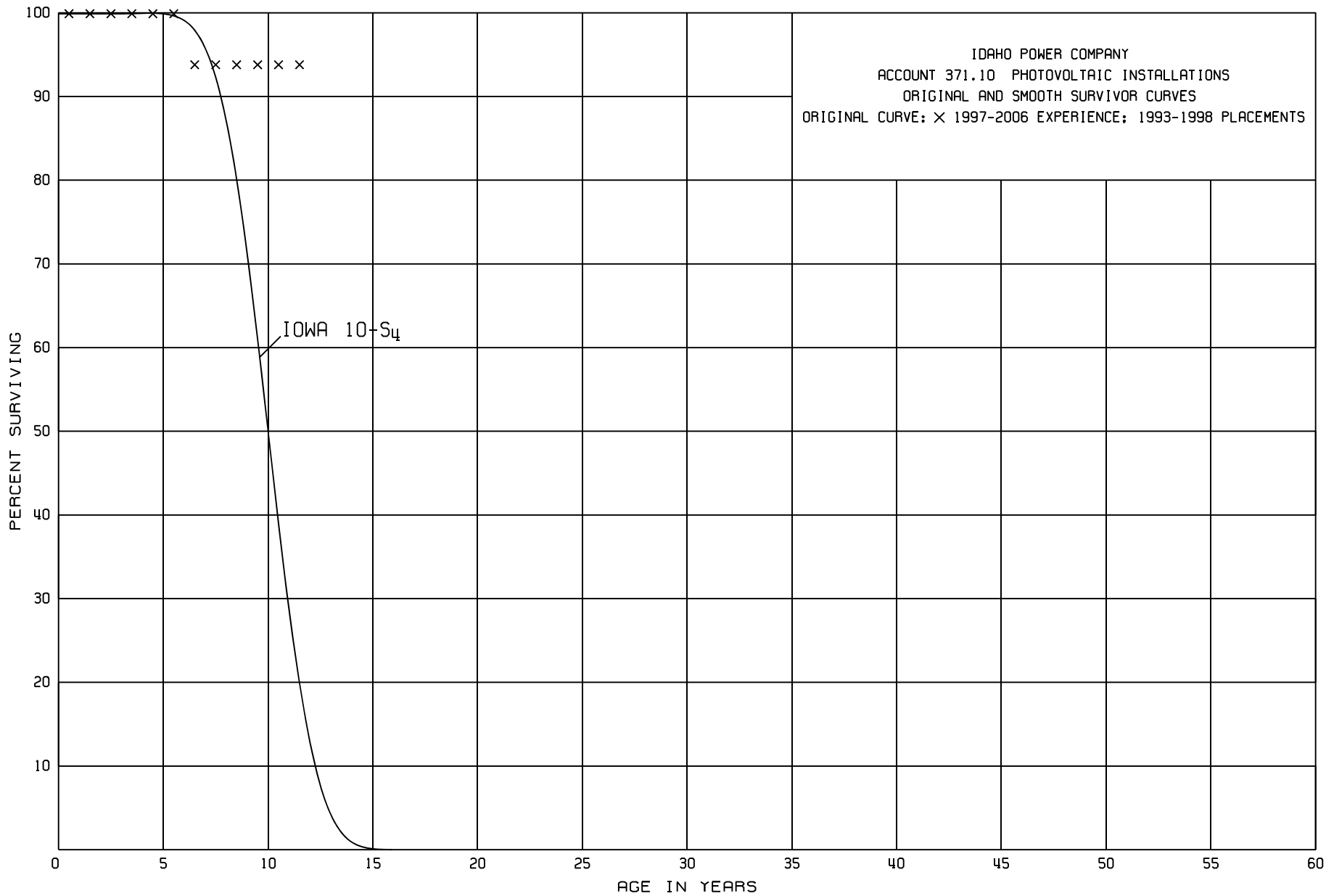
IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,796		0.0000	1.0000	42.32
40.5	499,833		0.0000	1.0000	42.32
41.5	416,041		0.0000	1.0000	42.32
42.5	348,931		0.0000	1.0000	42.32
43.5	304,970		0.0000	1.0000	42.32
44.5	250,533	3,524	0.0141	0.9859	42.32
45.5	207,253	1,461	0.0070	0.9930	41.72
46.5	176,801	2,150	0.0122	0.9878	41.43
47.5	146,572	1,382	0.0094	0.9906	40.92
48.5	126,029	2,076	0.0165	0.9835	40.54
49.5	110,058	1,641	0.0149	0.9851	39.87
50.5	93,416	173	0.0019	0.9981	39.28
51.5	79,576	274	0.0034	0.9966	39.21
52.5	66,867	1,247	0.0186	0.9814	39.08
53.5	55,256		0.0000	1.0000	38.35
54.5	50,627		0.0000	1.0000	38.35
55.5	38,982		0.0000	1.0000	38.35
56.5	28,144	1,943	0.0690	0.9310	38.35
57.5	19,480		0.0000	1.0000	35.70
58.5	10,856		0.0000	1.0000	35.70
59.5	4,692		0.0000	1.0000	35.70
60.5	2,139		0.0000	1.0000	35.70
61.5	684		0.0000	1.0000	35.70
62.5	308		0.0000	1.0000	35.70
63.5	251		0.0000	1.0000	35.70
64.5	125		0.0000	1.0000	35.70
65.5					35.70

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IDAHO POWER COMPANY
ACCOUNT 371.10 PHOTOVOLTAIC INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1997-2006 EXPERIENCE; 1993-1998 PLACEMENTS

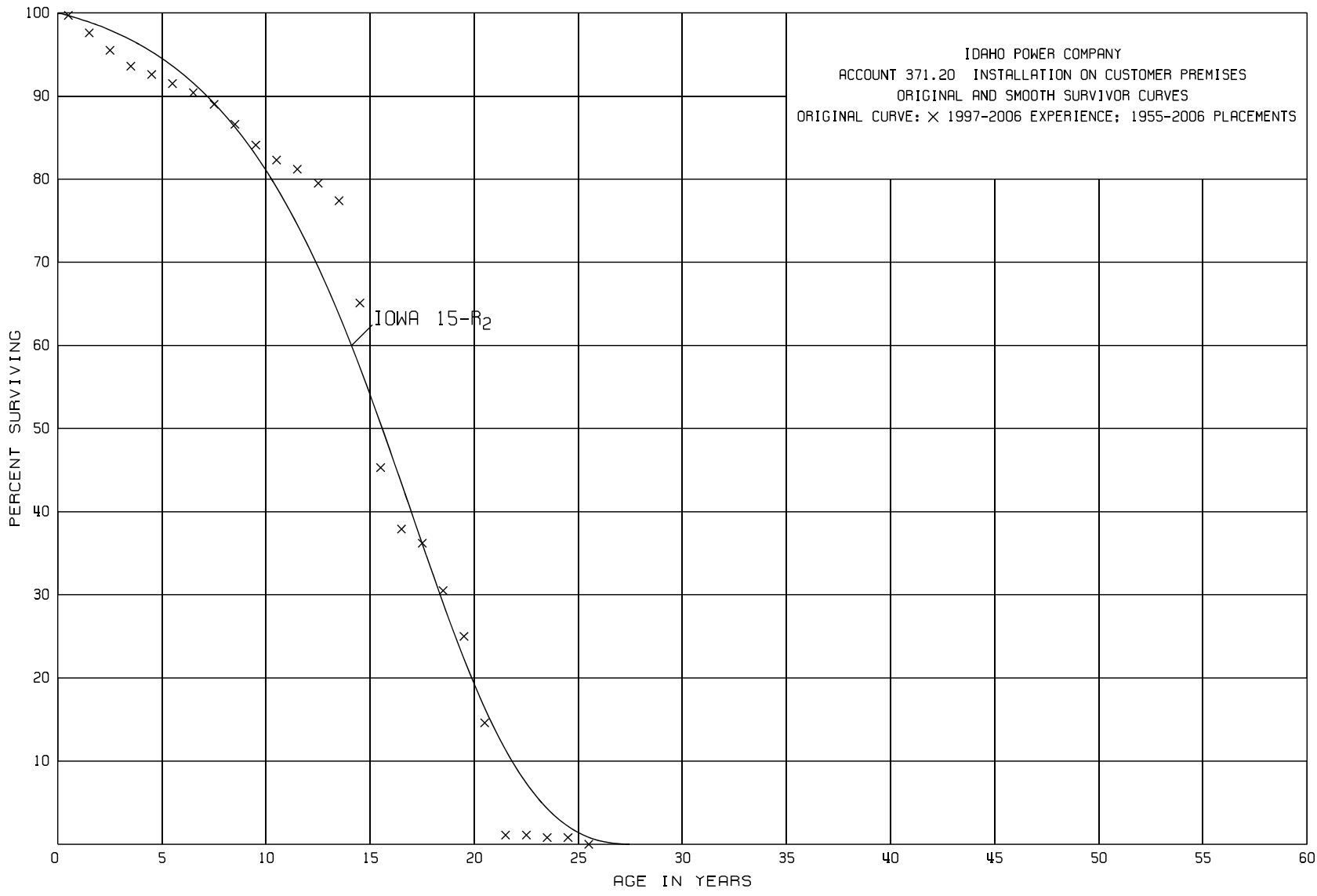
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IDAHO POWER COMPANY

ACCOUNT 371.10 PHOTOVOLTAIC INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-1998			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	36,413		0.0000	1.0000	100.00	
0.5	238,530		0.0000	1.0000	100.00	
1.5	383,185		0.0000	1.0000	100.00	
2.5	383,185		0.0000	1.0000	100.00	
3.5	383,185		0.0000	1.0000	100.00	
4.5	383,185		0.0000	1.0000	100.00	
5.5	383,185	23,867	0.0623	0.9377	100.00	
6.5	359,318		0.0000	1.0000	93.77	
7.5	359,318		0.0000	1.0000	93.77	
8.5	322,905		0.0000	1.0000	93.77	
9.5	322,905		0.0000	1.0000	93.77	
10.5	120,788		0.0000	1.0000	93.77	
11.5					93.77	



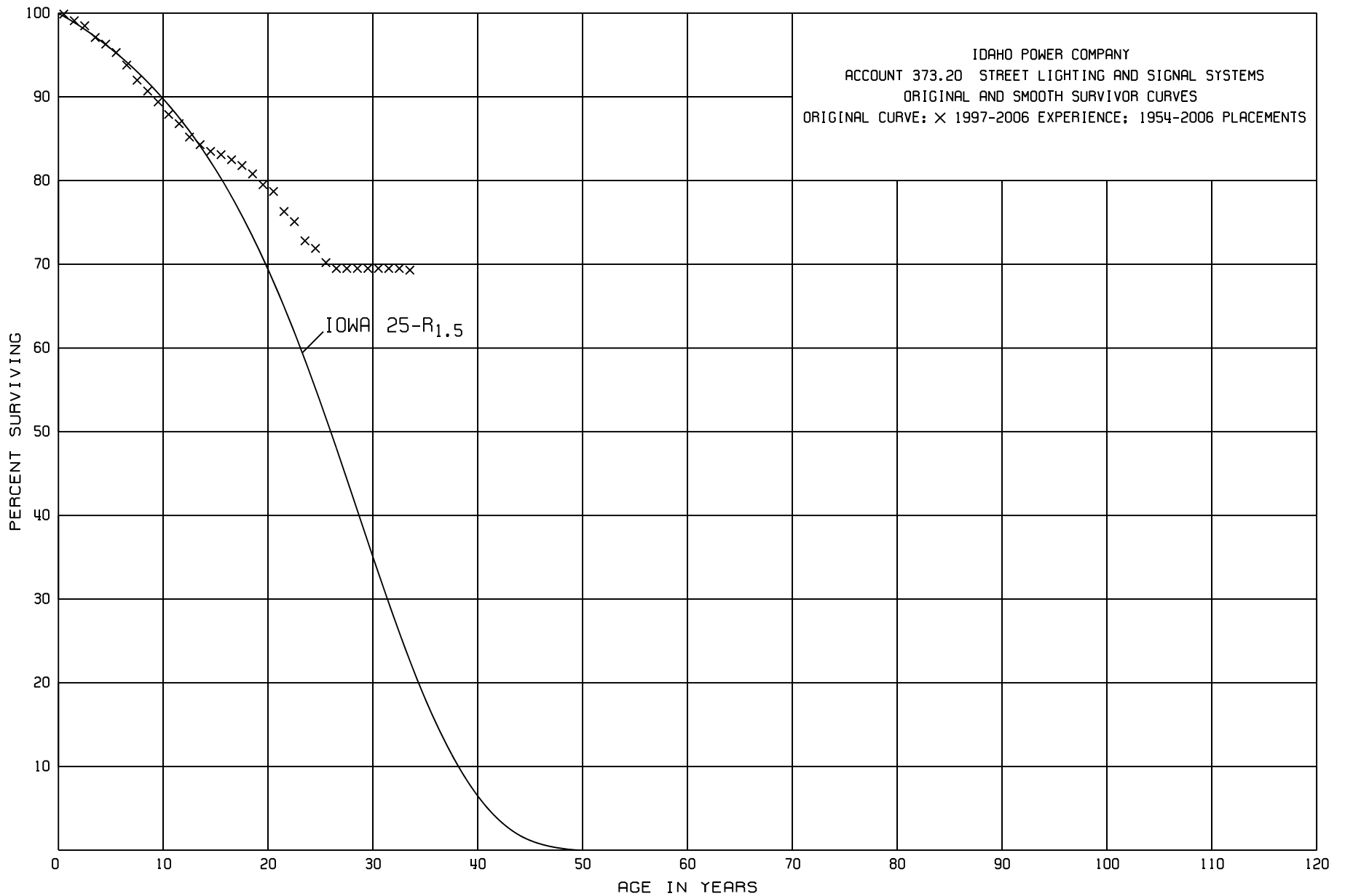
IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATION ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2006			EXPERIENCE BAND 1997-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	979,469	2,732	0.0028	0.9972	100.00
0.5	1,008,350	21,718	0.0215	0.9785	99.72
1.5	971,818	20,958	0.0216	0.9784	97.58
2.5	963,502	19,190	0.0199	0.9801	95.47
3.5	2,130,916	22,401	0.0105	0.9895	93.57
4.5	2,015,393	24,322	0.0121	0.9879	92.59
5.5	1,947,562	22,843	0.0117	0.9883	91.47
6.5	1,801,654	27,928	0.0155	0.9845	90.40
7.5	1,773,727	48,423	0.0273	0.9727	89.00
8.5	1,725,304	48,405	0.0281	0.9719	86.57
9.5	1,509,248	32,279	0.0214	0.9786	84.14
10.5	1,368,109	19,504	0.0143	0.9857	82.34
11.5	1,267,404	25,210	0.0199	0.9801	81.16
12.5	1,150,280	30,475	0.0265	0.9735	79.54
13.5	6,339	1,007	0.1589	0.8411	77.43
14.5	6,113	1,865	0.3051	0.6949	65.13
15.5	6,290	1,022	0.1625	0.8375	45.26
16.5	20,009	900	0.0450	0.9550	37.91
17.5	19,268	3,039	0.1577	0.8423	36.20
18.5	16,830	3,040	0.1806	0.8194	30.49
19.5	13,790	5,760	0.4177	0.5823	24.98
20.5	8,295	7,656	0.9230	0.0770	14.55
21.5	639		0.0000	1.0000	1.12
22.5	1,975	639	0.3235	0.6765	1.12
23.5	1,335		0.0000	1.0000	0.76
24.5	1,335	1,335	1.0000	0.0000	0.76
25.5					0.00
26.5	133		0.0000		
27.5	133		0.0000		
28.5	796	133	0.1671		
29.5	664		0.0000		
30.5	664	664	1.0000		
31.5					

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IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,144,459	821	0.0007	0.9993	100.00	
0.5	1,222,470	9,950	0.0081	0.9919	99.93	
1.5	1,251,022	8,123	0.0065	0.9935	99.12	
2.5	1,236,617	17,544	0.0142	0.9858	98.48	
3.5	1,352,344	11,165	0.0083	0.9917	97.08	
4.5	1,309,798	13,177	0.0101	0.9899	96.27	
5.5	1,211,248	18,675	0.0154	0.9846	95.30	
6.5	1,073,813	20,903	0.0195	0.9805	93.83	
7.5	1,067,638	15,531	0.0145	0.9855	92.00	
8.5	1,111,007	15,474	0.0139	0.9861	90.67	
9.5	963,570	16,696	0.0173	0.9827	89.41	
10.5	1,307,406	15,435	0.0118	0.9882	87.86	
11.5	1,620,507	30,066	0.0186	0.9814	86.82	
12.5	1,887,602	20,383	0.0108	0.9892	85.21	
13.5	1,873,294	18,705	0.0100	0.9900	84.29	
14.5	1,901,909	8,598	0.0045	0.9955	83.45	
15.5	1,897,194	12,175	0.0064	0.9936	83.07	
16.5	1,972,777	16,761	0.0085	0.9915	82.54	
17.5	1,949,512	24,035	0.0123	0.9877	81.84	
18.5	1,959,286	31,502	0.0161	0.9839	80.83	
19.5	1,860,659	20,268	0.0109	0.9891	79.53	
20.5	1,361,133	41,750	0.0307	0.9693	78.66	
21.5	972,047	14,859	0.0153	0.9847	76.25	
22.5	642,192	19,111	0.0298	0.9702	75.08	
23.5	553,381	6,951	0.0126	0.9874	72.84	
24.5	487,212	11,745	0.0241	0.9759	71.92	
25.5	490,085	5,048	0.0103	0.9897	70.19	
26.5	458,522		0.0000	1.0000	69.47	
27.5	436,580		0.0000	1.0000	69.47	
28.5	376,589		0.0000	1.0000	69.47	
29.5	330,630		0.0000	1.0000	69.47	
30.5	296,328		0.0000	1.0000	69.47	
31.5	252,423		0.0000	1.0000	69.47	
32.5	210,562	546	0.0026	0.9974	69.47	
33.5	181,672		0.0000	1.0000	69.29	
34.5	154,018		0.0000	1.0000	69.29	
35.5	133,310		0.0000	1.0000	69.29	
36.5	122,458		0.0000	1.0000	69.29	
37.5	104,151		0.0000	1.0000	69.29	
38.5	89,627		0.0000	1.0000	69.29	

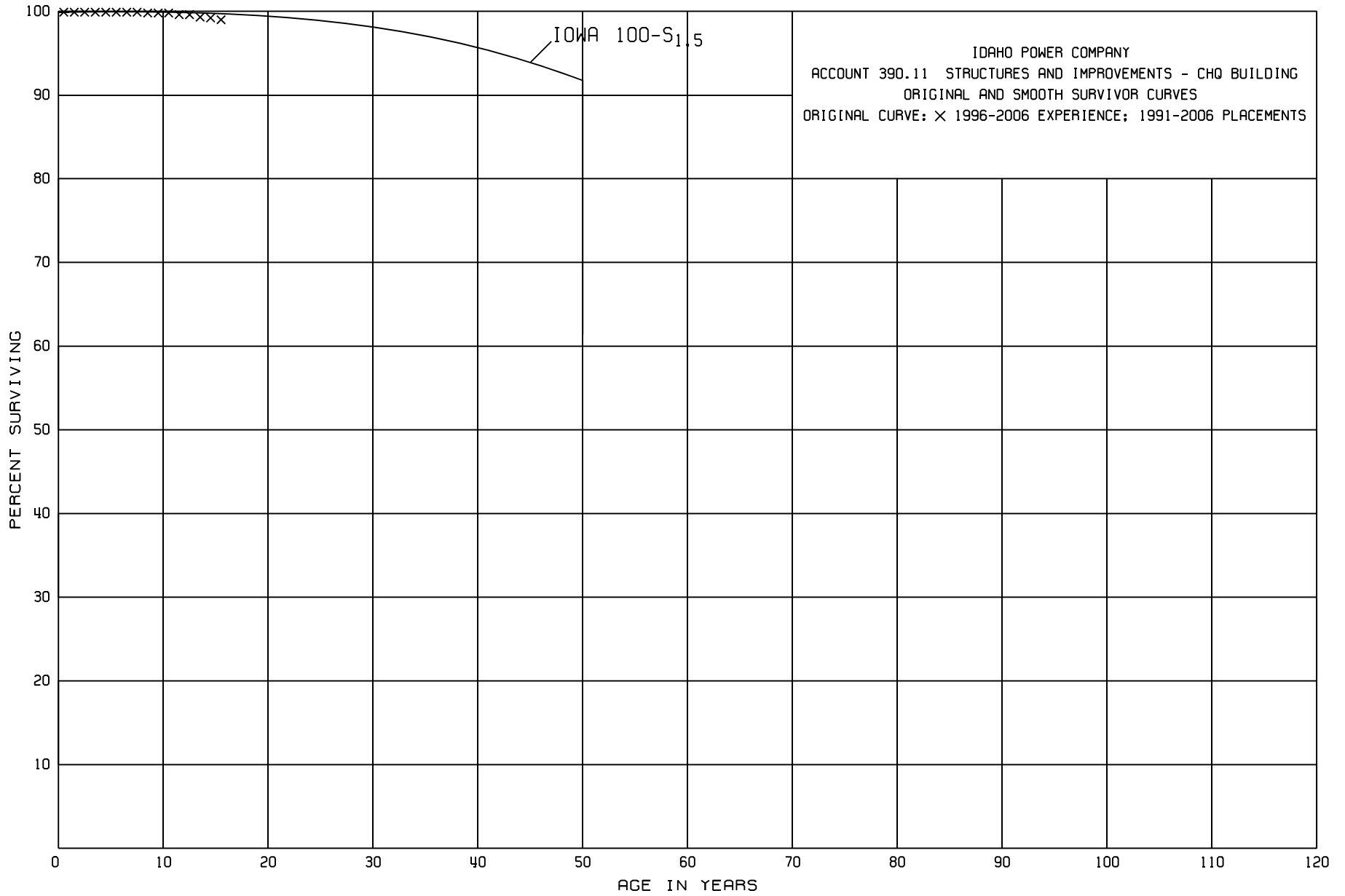
IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2006			EXPERIENCE BAND 1997-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	74,759		0.0000	1.0000	69.29	
40.5	57,201		0.0000	1.0000	69.29	
41.5	51,680	208	0.0040	0.9960	69.29	
42.5	42,223		0.0000	1.0000	69.01	
43.5	34,010	252	0.0074	0.9926	69.01	
44.5	29,275	352	0.0120	0.9880	68.50	
45.5	20,398	324	0.0159	0.9841	67.68	
46.5	15,141	3,507	0.2316	0.7684	66.60	
47.5	8,254	829	0.1004	0.8996	51.18	
48.5	5,234	180	0.0344	0.9656	46.04	
49.5	3,735	1,765	0.4726	0.5274	44.46	
50.5	1,130	180	0.1593	0.8407	23.45	
51.5	191		0.0000	1.0000	19.71	
52.5					19.71	

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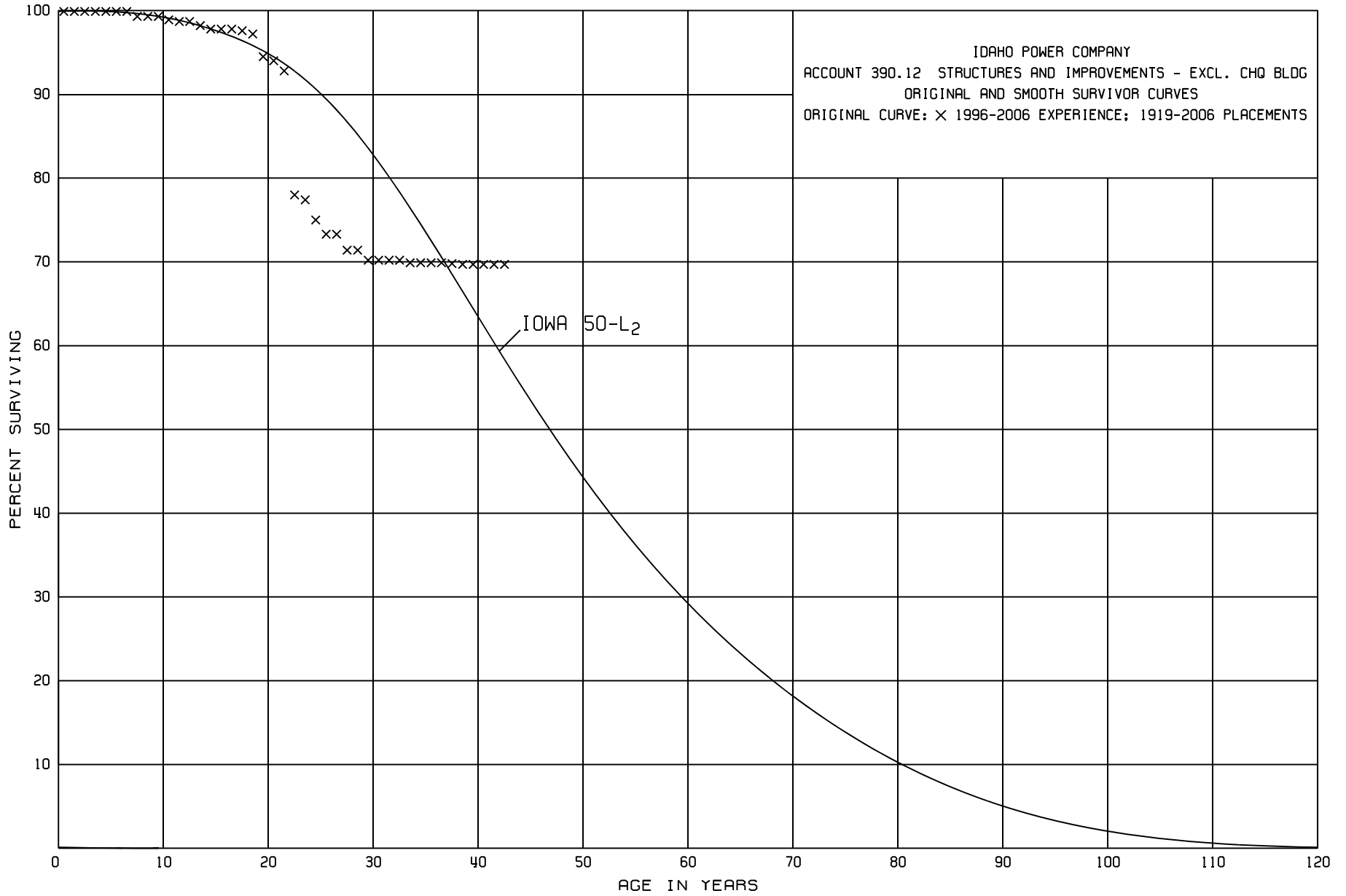
IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,674,504		0.0000	1.0000	100.00
0.5	2,562,178		0.0000	1.0000	100.00
1.5	2,256,290		0.0000	1.0000	100.00
2.5	1,499,513		0.0000	1.0000	100.00
3.5	1,578,632		0.0000	1.0000	100.00
4.5	24,101,409		0.0000	1.0000	100.00
5.5	23,933,741		0.0000	1.0000	100.00
6.5	23,907,907	12,000	0.0005	0.9995	100.00
7.5	23,725,291	39,355	0.0017	0.9983	99.95
8.5	23,569,083		0.0000	1.0000	99.78
9.5	23,392,928		0.0000	1.0000	99.78
10.5	23,362,612	38,525	0.0016	0.9984	99.78
11.5	23,321,208	2,000	0.0001	0.9999	99.62
12.5	23,132,684	62,550	0.0027	0.9973	99.61
13.5	23,044,061	25,000	0.0011	0.9989	99.34
14.5	22,496,420	64,000	0.0028	0.9972	99.23
15.5					98.95

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IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2006 EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,414,779		0.0000	1.0000	100.00
0.5	11,066,143		0.0000	1.0000	100.00
1.5	12,144,225		0.0000	1.0000	100.00
2.5	11,113,878		0.0000	1.0000	100.00
3.5	12,258,456		0.0000	1.0000	100.00
4.5	12,238,616	3,917	0.0003	0.9997	100.00
5.5	10,893,579	1,051	0.0001	0.9999	99.97
6.5	10,116,255	64,417	0.0064	0.9936	99.96
7.5	8,268,604		0.0000	1.0000	99.32
8.5	8,324,084	2,331	0.0003	0.9997	99.32
9.5	7,345,720	28,739	0.0039	0.9961	99.29
10.5	11,732,868	25,894	0.0022	0.9978	98.90
11.5	12,174,712	4,152	0.0003	0.9997	98.68
12.5	11,244,153	55,783	0.0050	0.9950	98.65
13.5	12,481,915	43,240	0.0035	0.9965	98.16
14.5	11,399,631	538	0.0000	1.0000	97.82
15.5	13,362,583	1,049	0.0001	0.9999	97.82
16.5	13,179,353	31,124	0.0024	0.9976	97.81
17.5	13,536,552	51,132	0.0038	0.9962	97.58
18.5	13,548,857	381,607	0.0282	0.9718	97.21
19.5	13,096,414	68,989	0.0053	0.9947	94.47
20.5	12,768,122	159,969	0.0125	0.9875	93.97
21.5	8,869,031	1,417,174	0.1598	0.8402	92.80
22.5	6,892,677	49,140	0.0071	0.9929	77.97
23.5	3,628,367	114,509	0.0316	0.9684	77.42
24.5	2,305,067	50,000	0.0217	0.9783	74.97
25.5	1,905,113	1,465	0.0008	0.9992	73.34
26.5	1,177,447	30,828	0.0262	0.9738	73.28
27.5	1,084,028		0.0000	1.0000	71.36
28.5	718,103	11,300	0.0157	0.9843	71.36
29.5	653,980		0.0000	1.0000	70.24
30.5	658,413	140	0.0002	0.9998	70.24
31.5	931,055		0.0000	1.0000	70.23
32.5	702,379	3,241	0.0046	0.9954	70.23
33.5	741,430		0.0000	1.0000	69.91
34.5	753,006		0.0000	1.0000	69.91
35.5	770,780		0.0000	1.0000	69.91
36.5	780,477	1,500	0.0019	0.9981	69.91
37.5	880,487	765	0.0009	0.9991	69.78
38.5	869,237	665	0.0008	0.9992	69.72

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	871,729	151	0.0002	0.9998	69.66
40.5	807,028		0.0000	1.0000	69.65
41.5	697,705		0.0000	1.0000	69.65
42.5	419,243	202	0.0005	0.9995	69.65
43.5	410,793		0.0000	1.0000	69.62
44.5	433,276		0.0000	1.0000	69.62
45.5	424,513		0.0000	1.0000	69.62
46.5	386,680		0.0000	1.0000	69.62
47.5	374,269	242	0.0006	0.9994	69.62
48.5	270,537		0.0000	1.0000	69.58
49.5	241,235		0.0000	1.0000	69.58
50.5	222,310		0.0000	1.0000	69.58
51.5	221,573		0.0000	1.0000	69.58
52.5	111,523		0.0000	1.0000	69.58
53.5	100,931		0.0000	1.0000	69.58
54.5	100,931		0.0000	1.0000	69.58
55.5	16,632		0.0000	1.0000	69.58
56.5	98,686		0.0000	1.0000	69.58
57.5	98,244		0.0000	1.0000	69.58
58.5	98,336		0.0000	1.0000	69.58
59.5	96,500		0.0000	1.0000	69.58
60.5	95,700		0.0000	1.0000	69.58
61.5	95,574		0.0000	1.0000	69.58
62.5	95,574		0.0000	1.0000	69.58
63.5	95,574		0.0000	1.0000	69.58
64.5	95,456		0.0000	1.0000	69.58
65.5	95,456		0.0000	1.0000	69.58
66.5	91,696		0.0000	1.0000	69.58
67.5	1,545		0.0000	1.0000	69.58
68.5	1,545		0.0000	1.0000	69.58
69.5	1,435		0.0000	1.0000	69.58
70.5	1,435		0.0000	1.0000	69.58
71.5	1,435		0.0000	1.0000	69.58
72.5	1,435		0.0000	1.0000	69.58
73.5	1,435		0.0000	1.0000	69.58
74.5	1,435		0.0000	1.0000	69.58
75.5	1,435		0.0000	1.0000	69.58
76.5	1,484		0.0000	1.0000	69.58
77.5	49		0.0000	1.0000	69.58
78.5	49		0.0000	1.0000	69.58

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

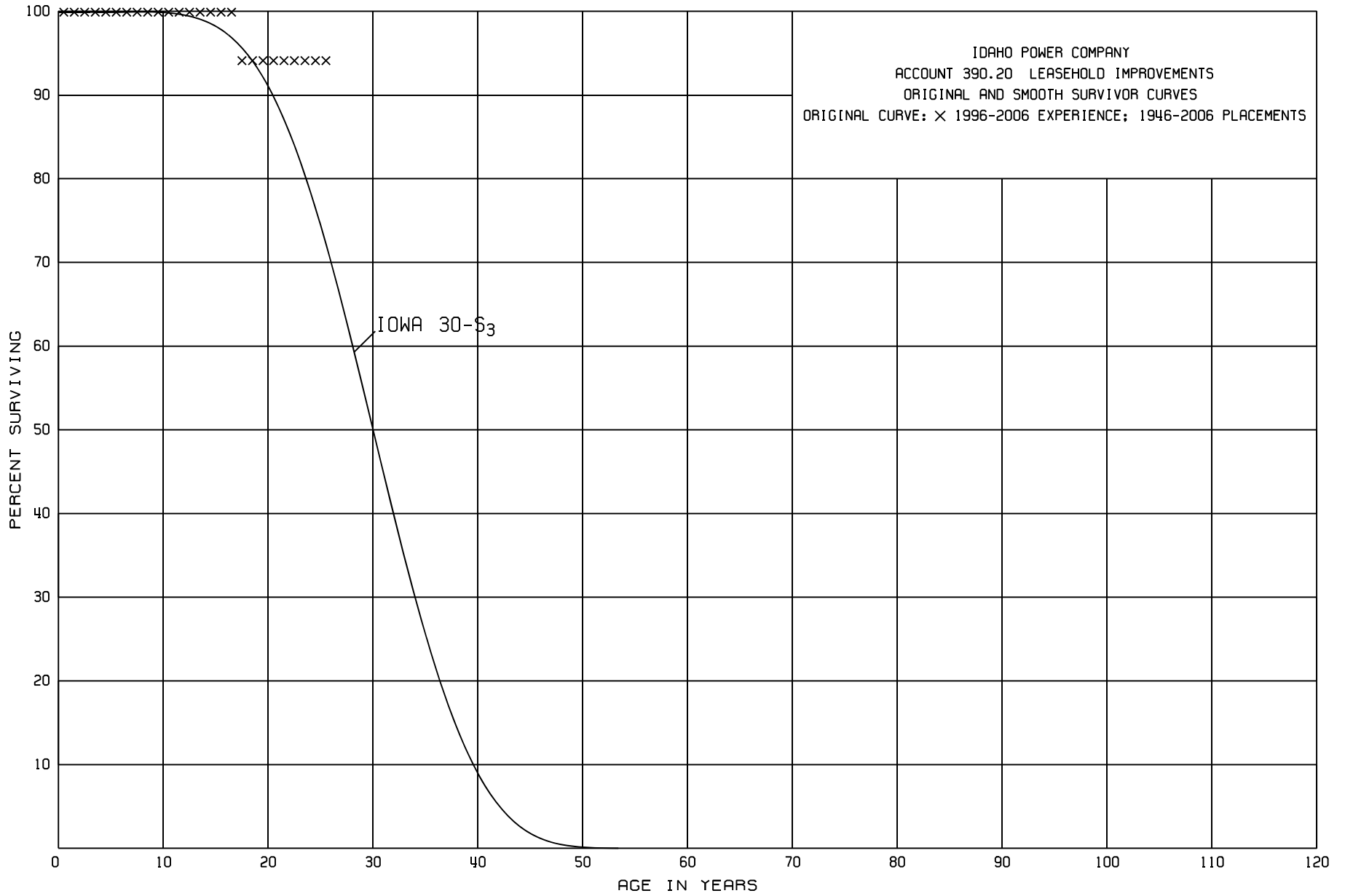
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2006

EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49		0.0000	1.0000	69.58
80.5	49		0.0000	1.0000	69.58
81.5	49		0.0000	1.0000	69.58
82.5	49		0.0000	1.0000	69.58
83.5	49		0.0000	1.0000	69.58
84.5	49		0.0000	1.0000	69.58
85.5	49		0.0000	1.0000	69.58
86.5	49		0.0000	1.0000	69.58
87.5					69.58

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IDAHO POWER COMPANY

ACCOUNT 390.20 LEASEHOLD IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT AGE AT BEGIN OF INTERVAL	BAND 1946-2006 EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	EXPERIENCE BAND RETMT RATIO	1996-2006 SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,736,661		0.0000	1.0000	100.00
0.5	4,741,331		0.0000	1.0000	100.00
1.5	4,601,767		0.0000	1.0000	100.00
2.5	4,527,536		0.0000	1.0000	100.00
3.5	4,349,627		0.0000	1.0000	100.00
4.5	4,469,288		0.0000	1.0000	100.00
5.5	2,523,221		0.0000	1.0000	100.00
6.5	2,318,592		0.0000	1.0000	100.00
7.5	2,197,714		0.0000	1.0000	100.00
8.5	2,230,715		0.0000	1.0000	100.00
9.5	1,134,773		0.0000	1.0000	100.00
10.5	1,735,964		0.0000	1.0000	100.00
11.5	1,743,128		0.0000	1.0000	100.00
12.5	2,119,583		0.0000	1.0000	100.00
13.5	2,400,536	3,000	0.0012	0.9988	100.00
14.5	2,622,915		0.0000	1.0000	99.88
15.5	2,331,472		0.0000	1.0000	99.88
16.5	2,155,048	124,331	0.0577	0.9423	99.88
17.5	1,998,003		0.0000	1.0000	94.12
18.5	1,893,568		0.0000	1.0000	94.12
19.5	1,851,148		0.0000	1.0000	94.12
20.5	1,540,407		0.0000	1.0000	94.12
21.5	1,029,153		0.0000	1.0000	94.12
22.5	983,407		0.0000	1.0000	94.12
23.5	553,482		0.0000	1.0000	94.12
24.5	254,192		0.0000	1.0000	94.12
25.5	31,648		0.0000	1.0000	94.12
26.5	18,916		0.0000	1.0000	94.12
27.5	19,213		0.0000	1.0000	94.12
28.5	9,963		0.0000	1.0000	94.12
29.5	9,963		0.0000	1.0000	94.12
30.5	9,963		0.0000	1.0000	94.12
31.5	9,963		0.0000	1.0000	94.12
32.5	9,963		0.0000	1.0000	94.12
33.5	5,833		0.0000	1.0000	94.12
34.5	5,833		0.0000	1.0000	94.12
35.5	5,833		0.0000	1.0000	94.12
36.5	2,999		0.0000	1.0000	94.12
37.5	526		0.0000	1.0000	94.12
38.5	472		0.0000	1.0000	94.12

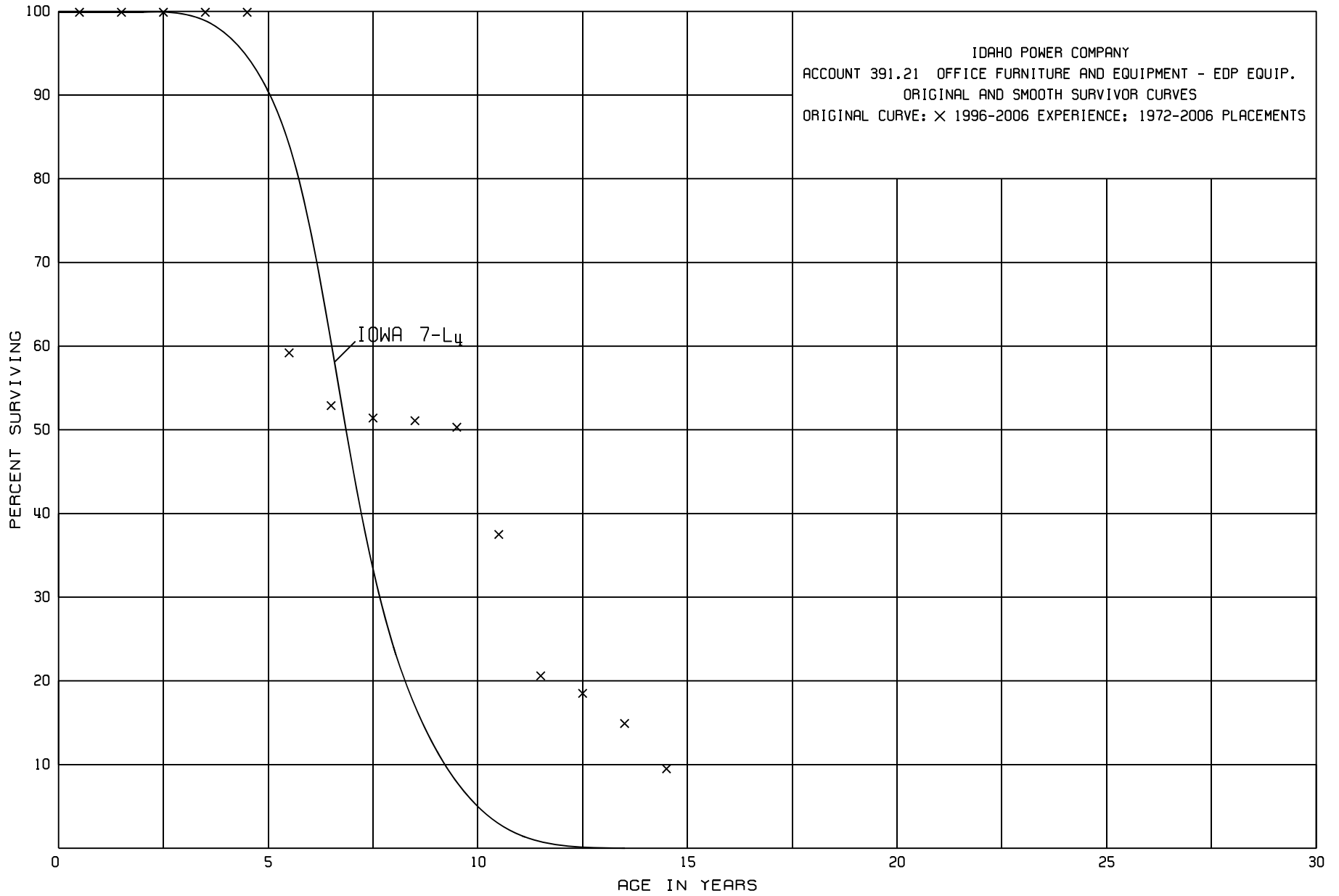
IDAHO POWER COMPANY

ACCOUNT 390.20 LEASEHOLD IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	472		0.0000	1.0000	94.12
40.5	633		0.0000	1.0000	94.12
41.5	633		0.0000	1.0000	94.12
42.5	633		0.0000	1.0000	94.12
43.5	633		0.0000	1.0000	94.12
44.5	633		0.0000	1.0000	94.12
45.5	1,673		0.0000	1.0000	94.12
46.5	5,087		0.0000	1.0000	94.12
47.5	5,087		0.0000	1.0000	94.12
48.5	6,274		0.0000	1.0000	94.12
49.5	7,503		0.0000	1.0000	94.12
50.5	7,503		0.0000	1.0000	94.12
51.5	7,342		0.0000	1.0000	94.12
52.5	7,342		0.0000	1.0000	94.12
53.5	7,342		0.0000	1.0000	94.12
54.5	7,342		0.0000	1.0000	94.12
55.5	7,342		0.0000	1.0000	94.12
56.5	6,302		0.0000	1.0000	94.12
57.5	2,888		0.0000	1.0000	94.12
58.5	2,888		0.0000	1.0000	94.12
59.5	1,701		0.0000	1.0000	94.12
60.5					94.12

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IDAHO POWER COMPANY

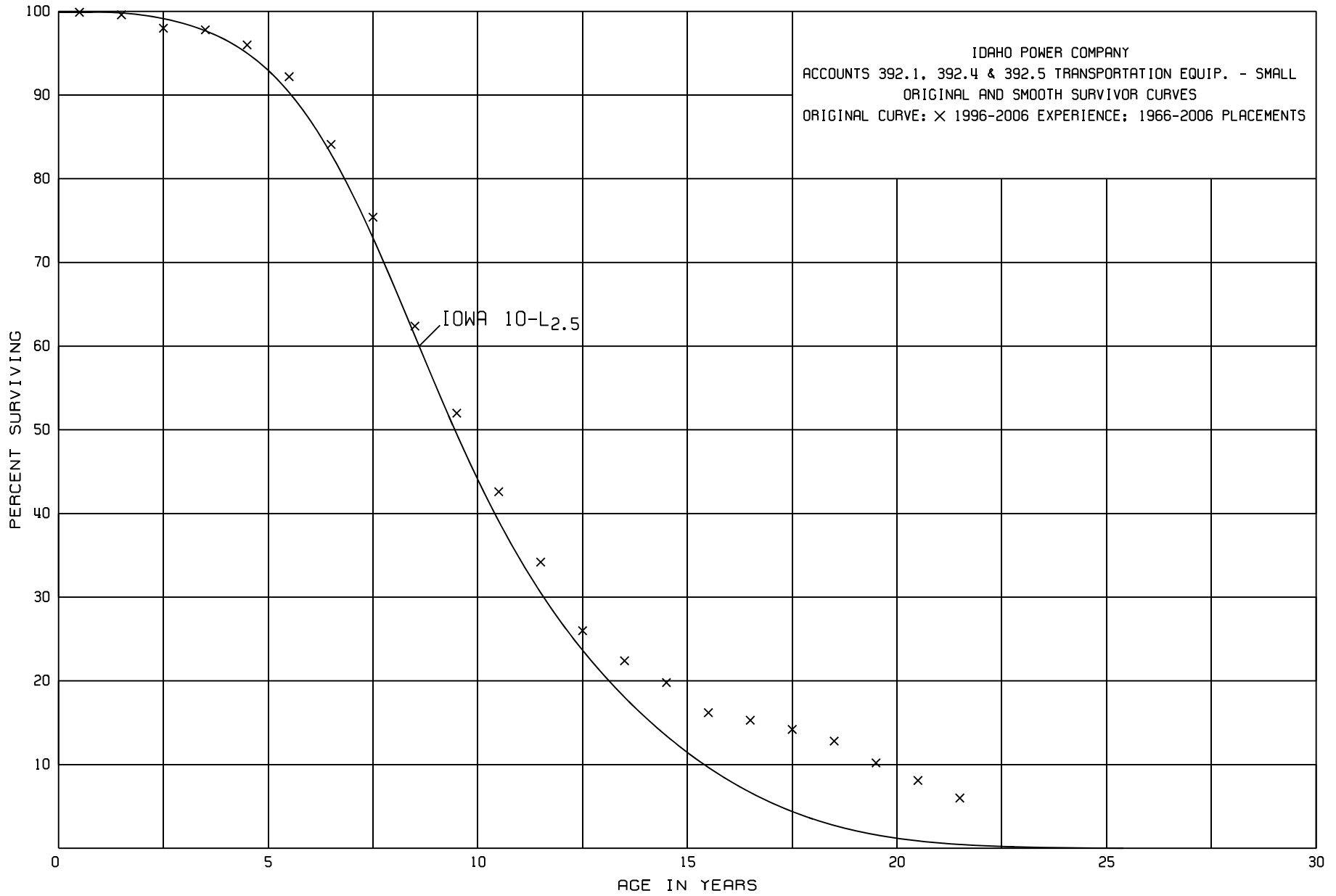
ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2006 EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,317,797		0.0000	1.0000	100.00
0.5	5,765,095		0.0000	1.0000	100.00
1.5	6,980,380		0.0000	1.0000	100.00
2.5	6,172,704		0.0000	1.0000	100.00
3.5	5,165,384	4,311	0.0008	0.9992	100.00
4.5	4,883,666	1,989,402	0.4074	0.5926	99.92
5.5	3,314,289	354,684	0.1070	0.8930	59.21
6.5	3,022,040	84,907	0.0281	0.9719	52.87
7.5	2,968,132	17,062	0.0057	0.9943	51.38
8.5	3,010,440	44,536	0.0148	0.9852	51.09
9.5	3,203,018	814,506	0.2543	0.7457	50.33
10.5	2,531,360	1,142,948	0.4515	0.5485	37.53
11.5	1,556,343	156,914	0.1008	0.8992	20.59
12.5	1,432,190	278,709	0.1946	0.8054	18.51
13.5	1,154,333	420,024	0.3639	0.6361	14.91
14.5	734,309	62,435	0.0850	0.9150	9.48
15.5	671,873	30,999	0.0461	0.9539	8.67
16.5	640,875	59,369	0.0926	0.9074	8.27
17.5	581,505	237,114	0.4078	0.5922	7.50
18.5	344,391	142,848	0.4148	0.5852	4.44
19.5	201,544	167,931	0.8332	0.1668	2.60
20.5	33,739	32,762	0.9710	0.0290	0.43
21.5	976	851	0.8719	0.1281	0.01
22.5	125		0.0000	1.0000	0.00
23.5	256		0.0000	1.0000	0.00
24.5	256		0.0000	1.0000	0.00
25.5	256		0.0000	1.0000	0.00
26.5	256		0.0000	1.0000	0.00
27.5	256		0.0000	1.0000	0.00
28.5	256	125	0.4883	0.5117	0.00
29.5	131		0.0000	1.0000	0.00
30.5	131		0.0000	1.0000	0.00
31.5	131	131	1.0000	0.0000	0.00
32.5					0.00

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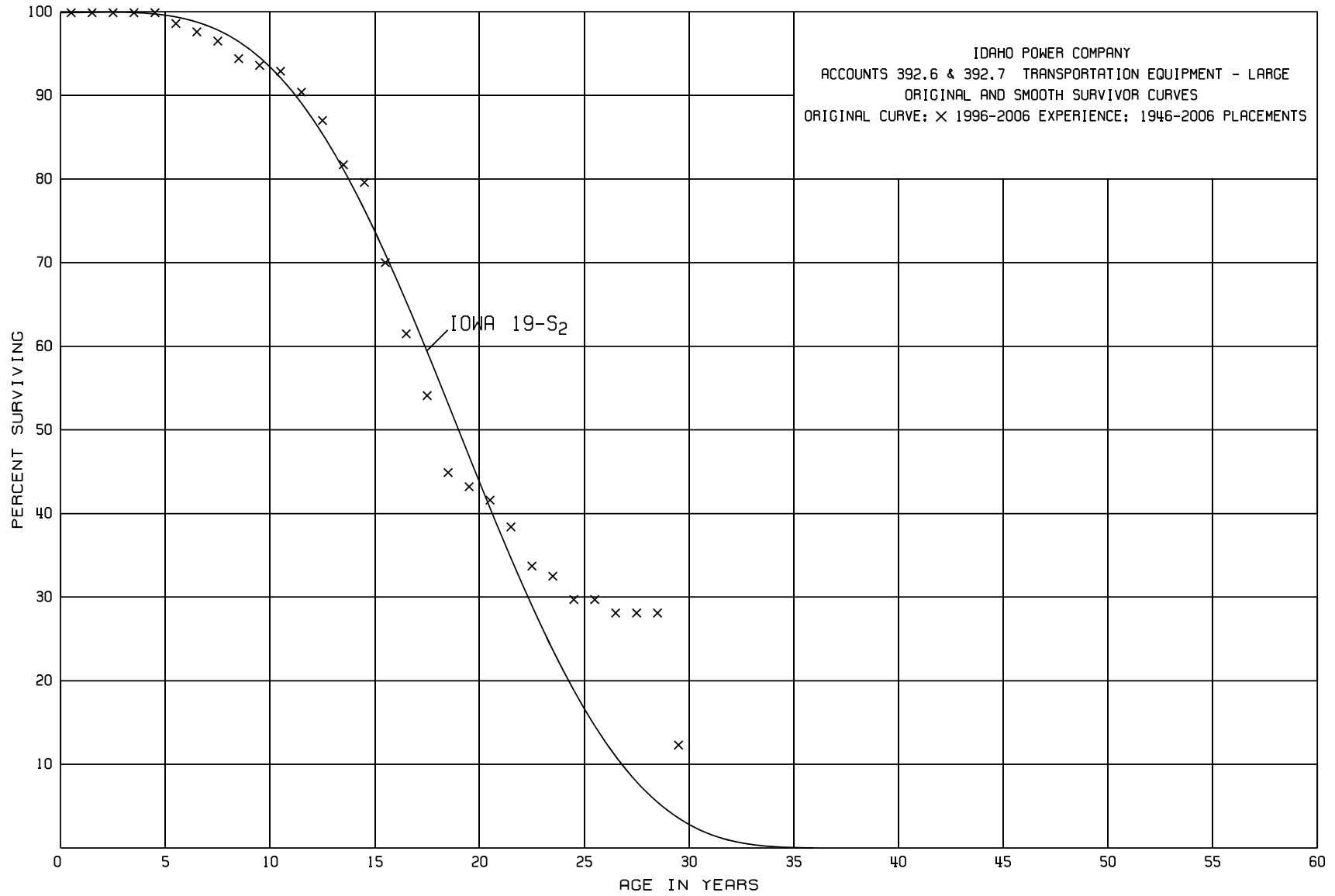
IDAHO POWER COMPANY

ACCOUNTS 392.1, 392.4 & 392.5 TRANSPORTATION EQUIP. - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2006 EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,812,370		0.0000	1.0000	100.00
0.5	16,860,923	72,072	0.0043	0.9957	100.00
1.5	16,601,422	262,989	0.0158	0.9842	99.57
2.5	16,852,587	30,015	0.0018	0.9982	98.00
3.5	16,550,956	304,806	0.0184	0.9816	97.82
4.5	15,638,125	625,897	0.0400	0.9600	96.02
5.5	14,670,182	1,280,346	0.0873	0.9127	92.18
6.5	12,678,859	1,318,433	0.1040	0.8960	84.13
7.5	10,337,091	1,780,134	0.1722	0.8278	75.38
8.5	7,628,260	1,277,963	0.1675	0.8325	62.40
9.5	4,909,056	887,901	0.1809	0.8191	51.95
10.5	3,389,042	667,915	0.1971	0.8029	42.55
11.5	2,720,232	647,843	0.2382	0.7618	34.16
12.5	1,781,683	246,389	0.1383	0.8617	26.02
13.5	1,173,444	136,179	0.1161	0.8839	22.42
14.5	940,235	171,692	0.1826	0.8174	19.82
15.5	537,195	29,998	0.0558	0.9442	16.20
16.5	377,579	27,131	0.0719	0.9281	15.30
17.5	244,936	24,158	0.0986	0.9014	14.20
18.5	220,779	44,254	0.2004	0.7996	12.80
19.5	153,564	31,353	0.2042	0.7958	10.23
20.5	118,993	31,216	0.2623	0.7377	8.14
21.5	71,939		0.0000	1.0000	6.00
22.5	61,399		0.0000	1.0000	6.00
23.5	62,113		0.0000	1.0000	6.00
24.5	33,865		0.0000	1.0000	6.00
25.5	4,257		0.0000	1.0000	6.00
26.5	4,257	3,543	0.8323	0.1677	6.00
27.5	714		0.0000	1.0000	1.01
28.5	714		0.0000	1.0000	1.01
29.5	2,037		0.0000	1.0000	1.01
30.5	2,037	417	0.2047	0.7953	1.01
31.5	1,620		0.0000	1.0000	0.80
32.5	1,620	906	0.5593	0.4407	0.80
33.5	714		0.0000	1.0000	0.35
34.5					0.35



IDAHO POWER COMPANY

ACCOUNTS 392.6 & 392.7 TRANSPORTATION EQUIPMENT - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2006 EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,470,779		0.0000	1.0000	100.00
0.5	15,373,184		0.0000	1.0000	100.00
1.5	16,149,855		0.0000	1.0000	100.00
2.5	15,476,480		0.0000	1.0000	100.00
3.5	15,853,720	12,120	0.0008	0.9992	100.00
4.5	15,365,762	197,808	0.0129	0.9871	99.92
5.5	14,486,009	159,093	0.0110	0.9890	98.63
6.5	12,579,798	137,087	0.0109	0.9891	97.55
7.5	12,005,061	263,797	0.0220	0.9780	96.49
8.5	11,074,190	88,981	0.0080	0.9920	94.37
9.5	10,695,355	86,644	0.0081	0.9919	93.62
10.5	10,887,535	294,307	0.0270	0.9730	92.86
11.5	10,401,717	383,387	0.0369	0.9631	90.35
12.5	10,399,586	630,984	0.0607	0.9393	87.02
13.5	9,449,700	245,151	0.0259	0.9741	81.74
14.5	8,313,585	1,004,906	0.1209	0.8791	79.62
15.5	6,305,679	765,342	0.1214	0.8786	69.99
16.5	4,761,441	573,420	0.1204	0.8796	61.49
17.5	4,193,379	716,730	0.1709	0.8291	54.09
18.5	3,525,627	132,703	0.0376	0.9624	44.85
19.5	2,924,073	109,455	0.0374	0.9626	43.16
20.5	2,322,521	179,070	0.0771	0.9229	41.55
21.5	1,920,423	232,920	0.1213	0.8787	38.35
22.5	1,453,043	51,413	0.0354	0.9646	33.70
23.5	705,890	60,657	0.0859	0.9141	32.51
24.5	427,451		0.0000	1.0000	29.72
25.5	290,707	15,706	0.0540	0.9460	29.72
26.5	254,279		0.0000	1.0000	28.12
27.5	254,279		0.0000	1.0000	28.12
28.5	156,965	88,157	0.5616	0.4384	28.12
29.5	72,113		0.0000	1.0000	12.33
30.5	60,470		0.0000	1.0000	12.33
31.5	60,470		0.0000	1.0000	12.33
32.5	60,470		0.0000	1.0000	12.33
33.5	32,693	9,473	0.2898	0.7102	12.33
34.5	34,150		0.0000	1.0000	8.76
35.5	35,432	8,563	0.2417	0.7583	8.76
36.5	14,396	2,184	0.1517	0.8483	6.64
37.5	13,294		0.0000	1.0000	5.63
38.5	13,294		0.0000	1.0000	5.63

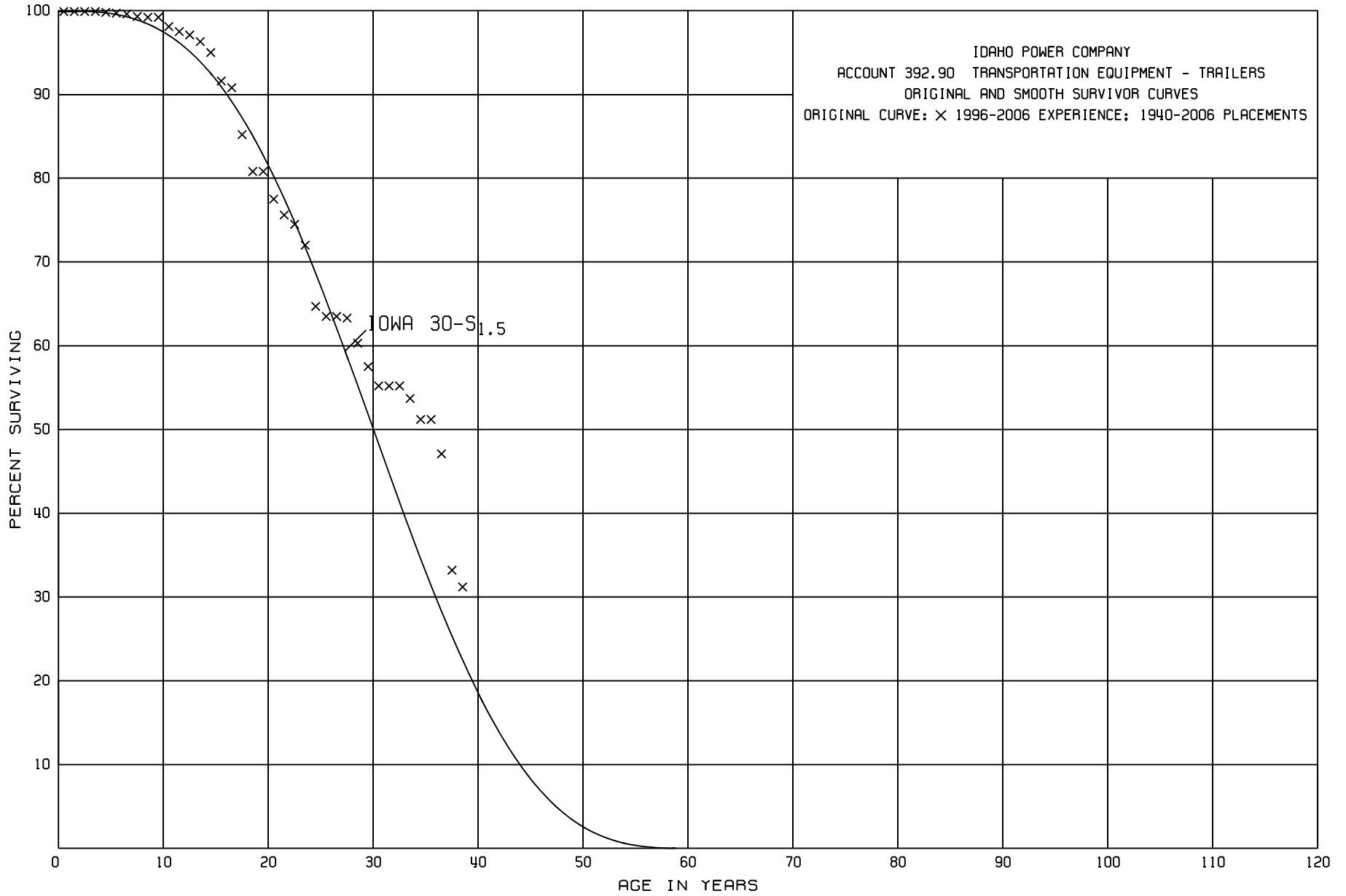
IDAHO POWER COMPANY

ACCOUNTS 392.6 & 392.7 TRANSPORTATION EQUIPMENT - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2006			EXPERIENCE BAND 1996-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	22,499		0.0000	1.0000	5.63	
40.5	22,499		0.0000	1.0000	5.63	
41.5	22,499	443	0.0197	0.9803	5.63	
42.5	22,055		0.0000	1.0000	5.52	
43.5	22,055	7,955	0.3607	0.6393	5.52	
44.5	14,101		0.0000	1.0000	3.53	
45.5	1,889		0.0000	1.0000	3.53	
46.5	1,889		0.0000	1.0000	3.53	
47.5	1,889		0.0000	1.0000	3.53	
48.5	807		0.0000	1.0000	3.53	
49.5	1,429		0.0000	1.0000	3.53	
50.5	622		0.0000	1.0000	3.53	
51.5	622		0.0000	1.0000	3.53	
52.5	622		0.0000	1.0000	3.53	
53.5	622		0.0000	1.0000	3.53	
54.5	622		0.0000	1.0000	3.53	
55.5	622	622	1.0000	0.0000	3.53	
56.5					0.00	

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IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,707,146		0.0000	1.0000	100.00
0.5	1,547,224		0.0000	1.0000	100.00
1.5	1,348,432		0.0000	1.0000	100.00
2.5	1,340,067		0.0000	1.0000	100.00
3.5	1,727,589	3,786	0.0022	0.9978	100.00
4.5	1,623,282	2,136	0.0013	0.9987	99.78
5.5	1,572,442	487	0.0003	0.9997	99.65
6.5	1,426,654	4,467	0.0031	0.9969	99.62
7.5	1,467,651	1,450	0.0010	0.9990	99.31
8.5	1,525,740		0.0000	1.0000	99.21
9.5	1,315,828	14,246	0.0108	0.9892	99.21
10.5	1,336,712	9,272	0.0069	0.9931	98.14
11.5	1,505,269	4,976	0.0033	0.9967	97.46
12.5	1,540,178	13,927	0.0090	0.9910	97.14
13.5	1,585,681	21,257	0.0134	0.9866	96.27
14.5	1,138,073	40,976	0.0360	0.9640	94.98
15.5	1,027,491	8,079	0.0079	0.9921	91.56
16.5	900,184	55,599	0.0618	0.9382	90.84
17.5	819,128	42,978	0.0525	0.9475	85.23
18.5	679,023		0.0000	1.0000	80.76
19.5	618,141	24,635	0.0399	0.9601	80.76
20.5	650,013	15,917	0.0245	0.9755	77.54
21.5	589,232	9,200	0.0156	0.9844	75.64
22.5	343,996	11,562	0.0336	0.9664	74.46
23.5	245,028	24,798	0.1012	0.8988	71.96
24.5	180,752	3,289	0.0182	0.9818	64.68
25.5	183,663		0.0000	1.0000	63.50
26.5	196,422	766	0.0039	0.9961	63.50
27.5	195,657	9,256	0.0473	0.9527	63.25
28.5	190,837	8,751	0.0459	0.9541	60.26
29.5	183,519	7,430	0.0405	0.9595	57.49
30.5	170,688		0.0000	1.0000	55.16
31.5	87,060		0.0000	1.0000	55.16
32.5	83,907	2,235	0.0266	0.9734	55.16
33.5	81,616	3,767	0.0462	0.9538	53.69
34.5	74,805		0.0000	1.0000	51.21
35.5	76,646	6,120	0.0798	0.9202	51.21
36.5	64,906	19,161	0.2952	0.7048	47.12
37.5	26,738	1,601	0.0599	0.9401	33.21
38.5	33,336		0.0000	1.0000	31.22

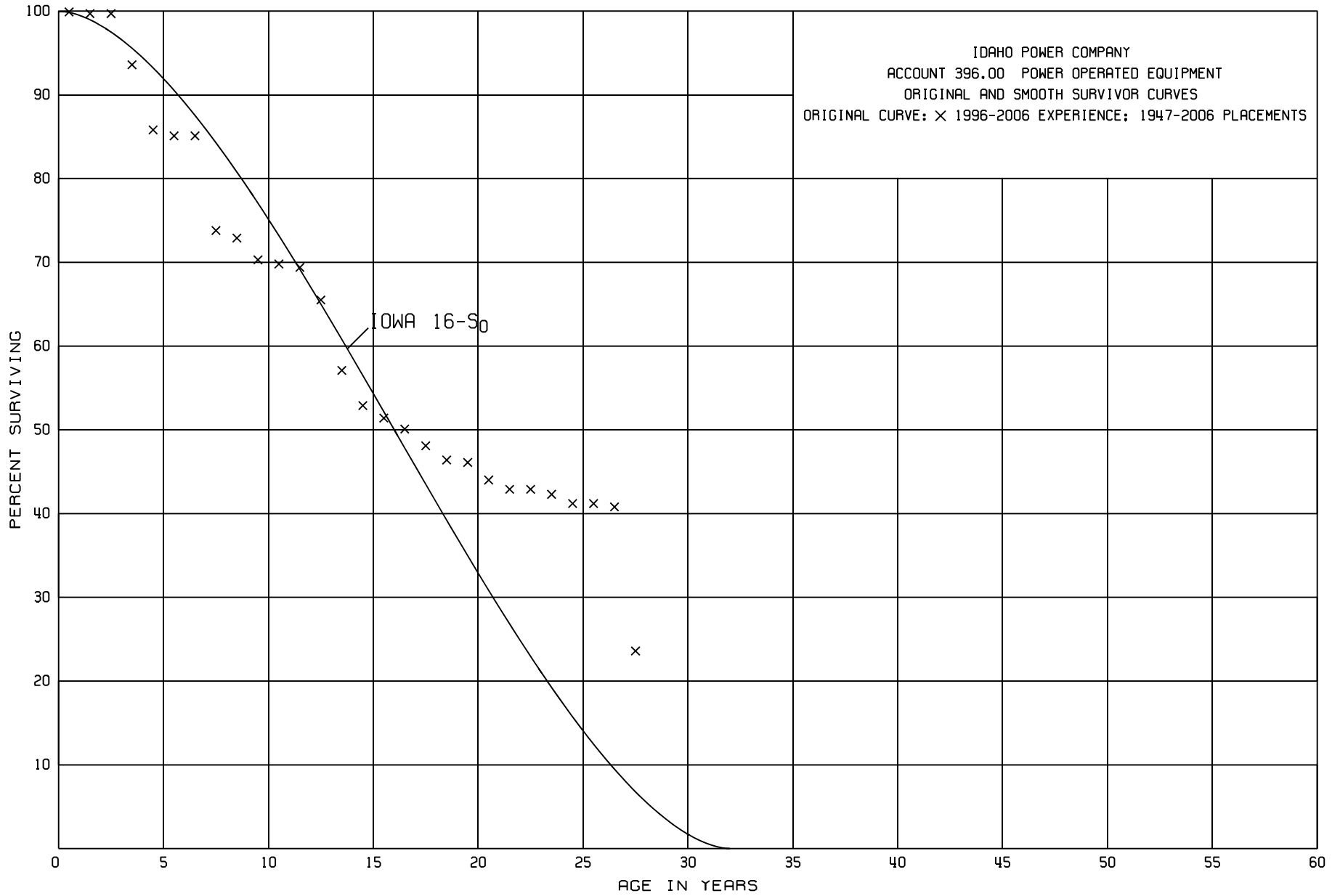
IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,857	1,200	0.0416	0.9584	31.22
40.5	36,978	1,464	0.0396	0.9604	29.92
41.5	36,252		0.0000	1.0000	28.74
42.5	36,252		0.0000	1.0000	28.74
43.5	17,710		0.0000	1.0000	28.74
44.5	25,169	7,500	0.2980	0.7020	28.74
45.5	17,669		0.0000	1.0000	20.18
46.5	19,167		0.0000	1.0000	20.18
47.5	19,316		0.0000	1.0000	20.18
48.5	19,950	739	0.0370	0.9630	20.18
49.5	12,434		0.0000	1.0000	19.43
50.5	12,434		0.0000	1.0000	19.43
51.5	11,162	1,220	0.1093	0.8907	19.43
52.5	9,942		0.0000	1.0000	17.31
53.5	9,942		0.0000	1.0000	17.31
54.5	10,078	148	0.0147	0.9853	17.31
55.5	2,640		0.0000	1.0000	17.06
56.5	2,640		0.0000	1.0000	17.06
57.5	1,141	163	0.1429	0.8571	17.06
58.5	978	161	0.1646	0.8354	14.62
59.5	183	42	0.2295	0.7705	12.21
60.5	141		0.0000	1.0000	9.41
61.5	141	141	1.0000	0.0000	9.41
62.5					0.00

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IDAHO POWER COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1996-2006 EXPERIENCE; 1947-2006 PLACEMENTS

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,471,094		0.0000	1.0000	100.00
0.5	3,101,956	10,804	0.0035	0.9965	100.00
1.5	2,934,961		0.0000	1.0000	99.65
2.5	3,061,102	186,128	0.0608	0.9392	99.65
3.5	3,052,178	253,821	0.0832	0.9168	93.59
4.5	2,883,211	22,120	0.0077	0.9923	85.80
5.5	2,595,814		0.0000	1.0000	85.14
6.5	2,743,582	366,050	0.1334	0.8666	85.14
7.5	2,356,903	29,235	0.0124	0.9876	73.78
8.5	2,536,909	88,052	0.0347	0.9653	72.87
9.5	2,451,008	17,684	0.0072	0.9928	70.34
10.5	2,523,339	14,189	0.0056	0.9944	69.83
11.5	2,800,916	158,071	0.0564	0.9436	69.44
12.5	2,364,158	303,777	0.1285	0.8715	65.52
13.5	3,007,368	221,936	0.0738	0.9262	57.10
14.5	3,098,115	88,480	0.0286	0.9714	52.89
15.5	3,005,304	73,413	0.0244	0.9756	51.38
16.5	2,794,547	111,208	0.0398	0.9602	50.13
17.5	2,761,930	98,496	0.0357	0.9643	48.13
18.5	2,643,941	20,577	0.0078	0.9922	46.41
19.5	2,544,633	114,429	0.0450	0.9550	46.05
20.5	2,339,802	57,058	0.0244	0.9756	43.98
21.5	2,206,755		0.0000	1.0000	42.91
22.5	1,844,883	27,432	0.0149	0.9851	42.91
23.5	1,386,689	36,834	0.0266	0.9734	42.27
24.5	419,978		0.0000	1.0000	41.15
25.5	231,242	1,814	0.0078	0.9922	41.15
26.5	176,230	74,492	0.4227	0.5773	40.83
27.5	101,738	11,750	0.1155	0.8845	23.57
28.5	73,458		0.0000	1.0000	20.85
29.5	157,716	27,759	0.1760	0.8240	20.85
30.5	135,459		0.0000	1.0000	17.18
31.5	139,000	16,674	0.1200	0.8800	17.18
32.5	122,326	574	0.0047	0.9953	15.12
33.5	128,200		0.0000	1.0000	15.05
34.5	144,212		0.0000	1.0000	15.05
35.5	179,037	15,931	0.0890	0.9110	15.05
36.5	163,106	25,883	0.1587	0.8413	13.71
37.5	129,668	2,655	0.0205	0.9795	11.53
38.5	136,561		0.0000	1.0000	11.29

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2006

EXPERIENCE BAND 1996-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	130,410	47,569	0.3648	0.6352	11.29
40.5	70,312		0.0000	1.0000	7.17
41.5	51,789		0.0000	1.0000	7.17
42.5	48,247		0.0000	1.0000	7.17
43.5	48,247		0.0000	1.0000	7.17
44.5	44,453		0.0000	1.0000	7.17
45.5	44,373		0.0000	1.0000	7.17
46.5	9,548		0.0000	1.0000	7.17
47.5	9,548		0.0000	1.0000	7.17
48.5	9,673	125	0.0129	0.9871	7.17
49.5					7.08

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NET SALVAGE STATISTICS

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	2,435	2,408	99	6,775	278	9,183	377
1997	134,402	31,178	23	135	0	31,043	23
1998		8,340				8,340	
1999	47,200	73	0	7,103	15	7,030	15
2000	16,931	67	0	6,537	39	6,470	38
2001	2,338		0		0		0
2002	33,069		0		0		0
2003	36,668		0		0		0
2004							
2005	40,709		0		0		0
2006	271,303		0		0		0
TOTAL	585,055	42,066	7	7,000	1	35,066	6

THREE-YEAR MOVING AVERAGES

96-98	45,613	13,975	31	2,213	5	16,188	35
97-99	60,534	13,197	22	2,413	4	10,784	18
98-00	21,377	2,827	13	4,547	21	1,720	8
99-01	22,157	47	0	4,547	21	4,500	20
00-02	17,446	22	0	2,179	12	2,157	12
01-03	24,025		0		0		0
02-04	23,246		0		0		0
03-05	25,792		0		0		0
04-06	104,004		0		0		0

FIVE-YEAR AVERAGE

02-06	76,350		0		0		0
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IDAHO POWER COMPANY

ACCOUNTS 312.10 & 312.2 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	2,946,063	231,297	8	263	0	231,034-	8-
1997	1,460,880	65,690	4	102,069	7	36,379	2
1998		13,266				13,266-	
1999	1,951,486	61,536	3	53,988	3	7,548-	0
2000	406,658	4,427	1	320-	0	4,747-	1-
2001	71,880		0		0		0
2002	1,768,650		5		0	5-	0
2003	1,163,073		0		0		0
2004							
2005	1,535,903		0		0		0
2006	4,485,105		0		0		0
TOTAL	15,789,698	376,221	2	156,000	1	220,221-	1-

THREE-YEAR MOVING AVERAGES

96-98	1,468,981	103,417	7	34,111	2	69,306-	5-
97-99	1,137,455	46,830	4	52,019	5	5,189	0
98-00	786,048	26,410	3	17,889	2	8,521-	1-
99-01	810,008	21,988	3	17,889	2	4,099-	1-
00-02	749,063	1,477	0	107-	0	1,584-	0
01-03	1,001,201		2		0	2-	0
02-04	977,241		2		0	2-	0
03-05	899,659		0		0		0
04-06	2,007,003		0		0		0

FIVE-YEAR AVERAGE

02-06	1,790,546		1		0	1-	0
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IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	1,065,470	92,645	9	23,434	2	69,211-	6-
1997	251,593	108,390	43	67,350	27	41,040-	16-
1998		216				216-	
1999	1,699,567	61,822-	4-	61,091-	4-	731	0
2000	638,018	4,034	1	161-	0	4,195-	1-
2001							
2002	338,778		0		0		0
2003	1,504,250		0		0		0
2004							
2005	112,068		0		0		0
2006	2,432,374		0		0		0
TOTAL	8,042,118	143,463	2	29,532	0	113,931-	1-

THREE-YEAR MOVING AVERAGES

96-98	439,021	67,084	15	30,261	7	36,823-	8-
97-99	650,386	15,595	2	2,086	0	13,509-	2-
98-00	779,195	19,191-	2-	20,417-	3-	1,226-	0
99-01	779,195	19,263-	2-	20,417-	3-	1,154-	0
00-02	325,599	1,345	0	54-	0	1,399-	0
01-03	614,343		0		0		0
02-04	614,343		0		0		0
03-05	538,773		0		0		0
04-06	848,147		0		0		0

FIVE-YEAR AVERAGE

02-06	877,494		0		0		0
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IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRICAL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	70,311	170	0	48	0	122-	0
1997	131,554	2,591	2	8	0	2,583-	2-
1998							
1999	4,722		0		0		0
2000				17		17	
2001							
2002	572,655		0		0		0
2003							
2004							
2005	47,352		0		0		0
2006							
TOTAL	826,594	2,761	0	73	0	2,688-	0

THREE-YEAR MOVING AVERAGES

96-98	67,288	920	1	19	0	901-	1-
97-99	45,425	864	2	3	0	861-	2-
98-00	1,574		0	6	0	6	0
99-01	1,574		0	6	0	6	0
00-02	190,885		0	6	0	6	0
01-03	190,885		0		0		0
02-04	190,885		0		0		0
03-05	15,784		0		0		0
04-06	15,784		0		0		0

FIVE-YEAR AVERAGE

02-06	124,001		0		0		0
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IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	43,243	45,564	105	22	0	45,542	105-
1997	110,167		17-	0	0	391	0
1998							
1999	141,658	270	0		0	270-	0
2000				228		228	
2001							
2002							
2003							
2004							
2005							
2006	211,835		0		0		0
TOTAL	506,903	45,817	9	624	0	45,193-	9-

THREE-YEAR MOVING AVERAGES

96-98	51,137	15,182	30	132	0	15,050-	29-
97-99	83,942	84	0	125	0	41	0
98-00	47,219	90	0	76	0	14-	0
99-01	47,219	90	0	76	0	14-	0
00-02				76		76	
01-03							
02-04							
03-05							
04-06	70,612		0		0		0

FIVE-YEAR AVERAGE

02-06	42,367		0		0		0
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IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	1,266	60	5	97	8	37	3
1955	12,930	1,019	8	168	1	851-	7-
1956	4,925	2,078	42	250	5	1,828-	37-
1957	158,200	183	0	220	0	37	0
1958	9,092	120	1	389	4	269	3
1959	3,301	93	3		0	93-	3-
1960	1,468	130	9		0	130-	9-
1961	904	64,629		1,269	140	63,360-	
1962	13,919	12,234	88	4,981	36	7,253-	52-
1963	289	9	3		0	9-	3-
1964	4,469	5	0	2,642	59	2,637	59
1965	3,922	210	5	20	1	190-	5-
1966	136,333	882	1	3,314	2	2,432	2
1967	119,293	722	1	400	0	322-	0
1968	16,104	1,751	11		0	1,751-	11-
1969	9,572	9,572	100	2,560	27	7,012-	73-
1970	14,869	1,106	7	645	4	461-	3-
1971	29,517	1,009	3	55	0	954-	3-
1972	15,594	995	6		0	995-	6-
1973	6,017	105	2	1,801	30	1,696	28
1974	45,311	161	0	4,413	10	4,252	9
1975	31,365		0	25	0	25	0
1976	16,770	140	1	1,299	8	1,159	7
1977	17,673		0		0		0
1978	1,072,362	5,377	1	200	0	5,177-	0
1979	23,341	402,897		973	4	401,924-	
1980	14,778		0	825	6	825	6
1981	31,919		0	12,446	39	12,446	39
1982	106,619	4,974	5	1,040	1	3,934-	4-
1983	313,008	23,129	7	569	0	22,560-	7-
1984	48,845	16,536	34		0	16,536-	34-
1985	134,316	27,654	21	22,482	17	5,172-	4-
1986	27,696	32,288	117	9,500	34	22,788-	82-
1987	145,754	6,852	5	8,075	6	1,223	1
1988	11,421	4,917	43	1,161	10	3,756-	33-
1989	49,292	20,740	42	1,523	3	19,217-	39-
1990	175,353		0	1,827	1	1,827	1
1991	112,942	51,740	46		0	51,740-	46-
1992	110,376	32,959	30		0	32,959-	30-
1993	77,421	46,764	60		0	46,764-	60-
1994	331,227	127,493	38		0	127,493-	38-
1995	82,497	39,305	48		0	39,305-	48-
1996	116,517	47,968	41	4,100	4	43,868-	38-
1997	37,440	66,239	177		0	66,239-	177-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	6,588	132,580		120,793		11,787-	179-
1999	174,256		0		0		0
2000							
2001	9,910	5,050	51		0	5,050-	51-
2002	59,996		0		0		0
2003							
2004	64,006	3,511	5	745-	1-	4,256-	7-
2005	49,560		66	61,928	125	61,862	125
2006	87,117	29,319	34	5,197	6	24,122-	28-
TOTAL	4,147,660	1,225,571	30	276,442	7	949,129-	23-

THREE-YEAR MOVING AVERAGES

54-56	6,374	1,052	17	172	3	880-	14-
55-57	58,685	1,093	2	213	0	880-	1-
56-58	57,406	794	1	286	0	508-	1-
57-59	56,864	132	0	203	0	71	0
58-60	4,620	114	2	130	3	16	0
59-61	1,891	21,617		423	22	21,194-	
60-62	5,430	25,664	473	2,083	38	23,581-	434-
61-63	5,037	25,624	509	2,083	41	23,541-	467-
62-64	6,226	4,083	66	2,541	41	1,542-	25-
63-65	2,893	75	3	887	31	812	28
64-66	48,241	366	1	1,992	4	1,626	3
65-67	86,516	605	1	1,245	1	640	1
66-68	90,577	1,118	1	1,238	1	120	0
67-69	48,323	4,015	8	987	2	3,028-	6-
68-70	13,515	4,143	31	1,068	8	3,075-	23-
69-71	17,986	3,896	22	1,087	6	2,809-	16-
70-72	19,993	1,037	5	233	1	804-	4-
71-73	17,043	703	4	619	4	84-	0
72-74	22,307	420	2	2,071	9	1,651	7
73-75	27,564	89	0	2,080	8	1,991	7
74-76	31,149	100	0	1,912	6	1,812	6
75-77	21,936	47	0	441	2	394	2
76-78	368,935	1,839	0	500	0	1,339-	0
77-79	371,125	136,091	37	391	0	135,700-	37-
78-80	370,160	136,091	37	666	0	135,425-	37-
79-81	23,346	134,299	575	4,748	20	129,551-	555-
80-82	51,105	1,658	3	4,770	9	3,112	6
81-83	150,515	9,368	6	4,685	3	4,683-	3-
82-84	156,157	14,880	10	536	0	14,344-	9-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	165,390	22,440	14	7,684	5	14,756-	9-
84-86	70,286	25,493	36	10,661	15	14,832-	21-
85-87	102,589	22,265	22	13,352	13	8,913-	9-
86-88	61,624	14,686	24	6,245	10	8,441-	14-
87-89	68,822	10,836	16	3,586	5	7,250-	11-
88-90	78,689	8,552	11	1,504	2	7,048-	9-
89-91	112,529	24,160	21	1,117	1	23,043-	20-
90-92	132,890	28,233	21	609	0	27,624-	21-
91-93	100,246	43,821	44		0	43,821-	44-
92-94	173,008	69,072	40		0	69,072-	40-
93-95	163,715	71,187	43		0	71,187-	43-
94-96	176,747	71,589	41	1,367	1	70,222-	40-
95-97	78,818	51,171	65	1,367	2	49,804-	63-
96-98	53,515	82,262	154	41,631	78	40,631-	76-
97-99	72,761	66,273	91	40,264	55	26,009-	36-
98-00	60,281	44,193	73	40,264	67	3,929-	7-
99-01	61,389	1,683	3		0	1,683-	3-
00-02	23,302	1,683	7		0	1,683-	7-
01-03	23,302	1,683	7		0	1,683-	7-
02-04	41,334	1,170	3	248-	1-	1,418-	3-
03-05	37,855	1,192	3	20,394	54	19,202	51
04-06	66,894	10,965	16	22,127	33	11,162	17

FIVE-YEAR AVERAGE

02-06	52,136	6,579	13	13,276	25	6,697	13
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IDAHO POWER COMPANY

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	1,655	495,652			0	495,652-	
1998							
1999		560		213		347-	
2000	55,688		0		0		0
2001	23,695		0		0		0
2002	1,006		0		0		0
2003	30,859		0		0		0
2004	64,632		0		0		0
2005							
2006		2,331		168		2,163-	
TOTAL	2,585,019	1,734,854	67	462,936	18	1,271,918-	49-

THREE-YEAR MOVING AVERAGES

55-57	99,453	31	0		0	31-	0
56-58	87,765	30	0		0	30-	0
57-59	301,692	113	0	117,639	39	117,526	39
58-60	213,926	83	0	117,639	55	117,556	55
59-61	213,926	29,491	14	118,656	55	89,165	42
60-62	779	35,023		1,691	217	33,332-	
61-63	779	35,039		1,696	218	33,343-	
62-64	779	6,832	877	680	87	6,152-790-	
63-65	200	1,222	611	5	3	1,217-609-	
64-66	200	1,205	603	896	448	309-155-	
65-67	1,461	4	0	896	61	892	61
66-68	1,261		0	935	74	935	74
67-69	1,260	245	19	64	5	181-	14-
68-70	189	245	130	64	34	181-	96-
69-71	316	245	78	25	8	220-	70-
70-72	416		0		0		0
71-73	227		0		0		0
72-74	722	852	118		0	852-118-	
73-75	690	852	123		0	852-123-	
74-76	690	852	123		0	852-123-	
75-77	3,864		0	1,617	42	1,617	42
76-78	148,508	8,708	6	1,683	1	7,025-	5-
77-79	157,938	8,708	6	1,683	1	7,025-	4-
78-80	154,142	8,708	6	67	0	8,641-	6-
79-81	25,848	1,399	5		0	1,399-	5-
80-82	17,920	6,083	34		0	6,083-	34-

IDAHO POWER COMPANY

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	29,968	6,083	20		0	6,083-	20-
82-84	14,608	4,834	33		0	4,834-	33-
83-85	71,282	99,013	139		0	99,013-	139-
84-86	96,205	273,150	284		0	273,150-	284-
85-87	98,112	302,375	308		0	302,375-	308-
86-88	42,450	205,470	484	12	0	205,458-	484-
87-89	67,786	32,912	49	31,173	46	1,739-	3-
88-90	86,215	18,782	22	32,206	37	13,424	16
89-91	112,976	21,055	19	32,194	28	11,139	10
90-92	53,778	43,704	81	1,033	2	42,671-	79-
91-93	34,198	28,609	84		0	28,609-	84-
92-94	61,979	35,268	57		0	35,268-	57-
93-95	80,095	11,039	14		0	11,039-	14-
94-96	78,281	9,941	13		0	9,941-	13-
95-97	21,776	164,269	754		0	164,269-	754-
96-98	552	164,269			0	164,269-	
97-99	552	165,404		71	13	165,333-	
98-00	18,563	187	1	71	0	116-	1-
99-01	26,461	187	1	71	0	116-	0
00-02	26,796		0		0		0
01-03	18,520		0		0		0
02-04	32,166		0		0		0
03-05	31,830		0		0		0
04-06	21,544	777	4	56	0	721-	3-

FIVE-YEAR AVERAGE

02-06	19,299	466	2	34	0	432-	2-
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IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	38,385	68,320	178-		0	68,320	178
1998		6,030		1,666		4,364	
1999	74,079	81,446	110	6,883	9	74,563	101-
2000	3,508	83,229		5,467	156-	77,762	
2001	420,906		0		0		0
2002							
2003	199,399		0		0		0
2004	411,206		0		0		0
2005		1,560		93		1,467	
2006	40,935	681	2		0	681	2-
TOTAL	5,781,333	592,184	10	344,874	6	247,310	4-

THREE-YEAR MOVING AVERAGES

55-57	49,592	143	0	118	0	25	0
56-58	30,170	84	0		0	84	0
57-59	28,943	26	0		0	26	0
58-60	3,496	44	1	840	24	796	23
59-61	3,496	44	1	840	24	796	23
60-62	3,390	29	1	840	25	811	24
61-63	2,667		0	381	14	381	14
62-64	2,667	21	1	381	14	360	13
63-65	2,667	26	1	381	14	355	13
64-66	7	26	371		0	26	371-
65-67	7	5	71		0	5	71-
66-68	11,741		0	1,105	9	1,105	9
67-69	17,746		0	1,518	9	1,518	9
68-70	24,367		0	4,618	19	4,618	19
69-71	22,000		0	4,900	22	4,900	22
70-72	102,654	1,643	2	9,911	10	8,268	8
71-73	184,284	3,061	2	9,786	5	6,725	4
72-74	174,918	3,061	2	8,398	5	5,337	3
73-75	88,251	1,418	2	2,975	3	1,557	2
74-76							
75-77	16,184		0	6,717	42	6,717	42
76-78	245,555	927	0	6,783	3	5,856	2
77-79	245,907	927	0	6,783	3	5,856	2
78-80	232,165	931	0	67	0	864	0
79-81	11,978	8	0		0	8	0
80-82	31,037	3,293	11	1,023	3	2,270	7-

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	31,307	4,777	15	2,373	8	2,404-	8-
82-84	44,261	4,773	11	2,373	5	2,400-	5-
83-85	112,433	2,904	3	2,376	2	528-	0
84-86	131,938	4,373	3	34,395	26	30,022	23
85-87	232,363	33,641	14	59,403	26	25,762	11
86-88	364,674	45,321	12	58,377	16	13,056	4
87-89	459,695	98,057	21	34,654	8	63,403-	14-
88-90	394,651	74,397	19	21,819	6	52,578-	13-
89-91	209,671	71,865	34	29,597	14	42,268-	20-
90-92	95,079	22,181	23	19,950	21	2,231-	2-
91-93	45,790	29,171	64	7,778	17	21,393-	47-
92-94	275,858	75,185	27		0	75,185-	27-
93-95	293,888	78,229	27		0	78,229-	27-
94-96	291,961	71,814	25		0	71,814-	25-
95-97	39,774	7,538-	19-		0	7,538	19
96-98	19,098	14,580-	76-	555	3	15,135	79
97-99	37,488	6,385	17	2,850	8	3,535-	9-
98-00	25,862	1,416	5	1,027	4	389-	2-
99-01	166,164	594-	0	472	0	1,066	1
00-02	141,471	27,743-	20-	1,822-	1-	25,921	18
01-03	206,768		0		0		0
02-04	203,535		0		0		0
03-05	203,535	520	0	31	0	489-	0
04-06	150,714	747	0	31	0	716-	0

FIVE-YEAR AVERAGE

02-06	130,308	448	0	19	0	429-	0
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IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	33,763	46,820	139		0	46,820	139-
1997	97,088	150	0		0	150	0
1998	47,168	7,150	15	2,880	6	4,270	9-
1999	710,192	103,844	15	797	0	103,047	15-
2000	942,552	19,583	2-	86	0	19,669	2
2001	397,940	232	0	149	0	83	0
2002	79,091	1,066	1	529	1	537	1-
2003	514,219	23	0		0	23	0
2004	203,428		0		0		0
2005	26,507	3,723	14	637	2	3,086	12-
2006	21,243		0		0		0
TOTAL	5,075,149	438,005	9	64,568	1	373,437	7-

THREE-YEAR MOVING AVERAGES

54-56	15,339	22	0	251	2	229	1
55-57	18,313	16	0	290	2	274	1
56-58	9,207	170	2	2,867	31	2,697	29
57-59	13,406	406	3	4,312	32	3,906	29
58-60	11,382	519	5	4,350	38	3,831	34
59-61	7,860	387	5	2,206	28	1,819	23
60-62	4,375	181	4	1,117	26	936	21
61-63	8,415	426	5	3,986	47	3,560	42
62-64	10,126	1,132	11	3,392	33	2,260	22
63-65	12,322	1,269	10	3,232	26	1,963	16
64-66	13,725	924	7	273	2	651	5-
65-67	12,308	238	2	238	2		0
66-68	13,872	116	1	183	1	67	0
67-69	9,380	163	2	289	3	126	1
68-70	19,885	740	4	582	3	158	1-
69-71	24,625	1,636	7	2,985	12	1,349	5
70-72	50,674	2,694	5	2,879	6	185	0
71-73	43,845	2,233	5	3,458	8	1,225	3
72-74	34,276	1,295	4	872	3	423	1-
73-75	15,238	1,570	10	1,648	11	78	1
74-76	11,536	3,031	26	881	8	2,150	19-
75-77	14,285	3,902	27	2,851	20	1,051	7-
76-78	128,147	2,507	2	2,438	2	69	0
77-79	128,253	889	1	2,419	2	1,530	1
78-80	129,433		0	448	0	448	0

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	13,674	949	7	86	1	863-	6-
80-82	26,584	2,387	9	274	1	2,113-	8-
81-83	45,680	4,811	11	628	1	4,183-	9-
82-84	44,518	10,997	25	762	2	10,235-	23-
83-85	60,118	13,310	22	488	1	12,822-	21-
84-86	57,991	14,073	24	510	1	13,563-	23-
85-87	128,152	18,690	15	377	0	18,313-	14-
86-88	133,499	51,110	38	377	0	50,733-	38-
87-89	125,194	53,321	43	128	0	53,193-	42-
88-90	62,782	42,607	68	361	1	42,246-	67-
89-91	51,582	6,715	13	361	1	6,354-	12-
90-92	98,250	3,906	4	233	0	3,673-	4-
91-93	93,877	3,900	4	2,079	2	1,821-	2-
92-94	131,369	14,935	11	2,079	2	12,856-	10-
93-95	78,271	13,270	17	2,079	3	11,191-	14-
94-96	79,893	27,845	35		0	27,845-	35-
95-97	49,986	16,582	33		0	16,582-	33-
96-98	59,340	18,040	30	960	2	17,080-	29-
97-99	284,816	37,048	13	1,226	0	35,822-	13-
98-00	566,638	30,470	5	1,254	0	29,216-	5-
99-01	683,561	28,164	4	344	0	27,820-	4-
00-02	473,194	6,095-	1-	255	0	6,350	1
01-03	330,417	425	0	226	0	199-	0
02-04	265,579	348	0	176	0	172-	0
03-05	248,051	1,233	0	212	0	1,021-	0
04-06	83,726	1,241	1	212	0	1,029-	1-

FIVE-YEAR AVERAGE

02-06	168,897	953	1	233	0	720-	0
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IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	126,172	3,130	2	400	0	2,730-	2-
1997	68,078	637	1	290	0	347-	1-
1998		22,408				22,408-	
1999	9,625	25,995-	270-		0	25,995	270
2000	62,065	3,587	6		0	3,587-	6-
2001	3,938		0		0		0
2002	15,236		0		0		0
2003	26,482		0		0		0
2004	34,217		0		0		0
2005	28,652		0		0		0
2006							
TOTAL	866,320	38,219	4	37,101	4	1,118-	0

THREE-YEAR MOVING AVERAGES

54-56	858		0	108	13	108	13
55-57	1,885		0	108	6	108	6
56-58	1,508		0	225	15	225	15
57-59	2,138	3	0	265	12	262	12
58-60	1,056	3	0	308	29	305	29
59-61	809	3	0	84	10	81	10
60-62	1,594		0	937	59	937	59
61-63	1,489		0	893	60	893	60
62-64	1,679	46	3	893	53	847	50
63-65	292	46	16	17	6	29-	10-
64-66	1,033	46	4	733	71	687	67
65-67	1,898		0	737	39	737	39
66-68	1,848		0	720	39	720	39
67-69	2,396		0	12	1	12	1
68-70	1,775		0	75	4	75	4
69-71	2,152		0	75	3	75	3
70-72	2,042	8	0	500	24	492	24
71-73	1,764	8	0	433	25	425	24
72-74	2,033	8	0	433	21	425	21
73-75	1,000	9	1		0	9-	1-
74-76	1,620	36	2	81	5	45	3
75-77	1,200	36	3	220	18	184	15
76-78	30,818	140	0	589	2	449	1
77-79	30,764	113	0	512	2	399	1
78-80	32,716	113	0	373	1	260	1

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	3,397		0	3	0	3	0
80-82	3,076	6,861	223	839	27	6,022	196-
81-83	11,186	6,943	62	903	8	6,040	54-
82-84	12,425	6,943	56	1,020	8	5,923	48-
83-85	28,585	82	0	421	1	339	1
84-86	23,281	68	0	484	2	416	2
85-87	25,059	93	0	834	3	741	3
86-88	11,910	198	2	663	6	465	4
87-89	8,002	2,116	26	667	8	1,449	18-
88-90	8,782	2,091	24	201	2	1,890	22-
89-91	38,806	2,061	5	275	1	1,786	5-
90-92	50,744	247	0	1,569	3	1,322	3
91-93	53,125	1,589	3	6,285	12	4,696	9
92-94	36,756	1,871	5	6,442	18	4,571	12
93-95	25,908	1,904	7	5,367	21	3,463	13
94-96	61,343	1,605	3	783	1	822	1-
95-97	66,915	1,460	2	580	1	880	1-
96-98	64,750	8,725	13	230	0	8,495	13-
97-99	25,901	983	4-	97	0	1,080	4
98-00	23,897		0		0		0
99-01	25,209	7,469	30-		0	7,469	30
00-02	27,080	1,196	4		0	1,196	4-
01-03	15,219		0		0		0
02-04	25,312		0		0		0
03-05	29,784		0		0		0
04-06	20,957		0		0		0

FIVE-YEAR AVERAGE

02-06	20,918		0		0		0
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IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	130,313	676	1	0		676-	1-
1997							
1998							
1999							
2000	17,570		0	0			0
2001	7,728		0	0			0
2002							
2003							
2004							
2005	13,026		0	0			0
2006							
TOTAL	168,637	676	0	0		676-	0

THREE-YEAR MOVING AVERAGES

96-98	43,438	225	1	0		225-	1-
97-99							
98-00	5,857		0	0			0
99-01	8,433		0	0			0
00-02	8,433		0	0			0
01-03	2,576		0	0			0
02-04							
03-05	4,342		0	0			0
04-06	4,342		0	0			0

FIVE-YEAR AVERAGE

02-06	2,605		0	0			0
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IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1956	768		0	289	38	289	38
1957	1,672		0	1,572	94	1,572	94
1958	2,277	21	1	1,778	78	1,757	77
1959		52		13		39-	
1960	1,111	257	23	11	1	246-	22-
1961	3,295	177	5	1,503	46	1,326	40
1962	1,281	1,317	103	43	3	1,274-	99-
1963	837	322	38	634	76	312	37
1964	6,760	704	10	107	2	597-	9-
1965	2,403	1,183	49		0	1,183-	49-
1966	9,768	2,413	25	151	2	2,262-	23-
1967	8,994	861	10	123	1	738-	8-
1968	6,324	1,669	26	626	10	1,043-	16-
1969	4,250	708	17	1,139	27	431	10
1970	1,534	112	7	261	17	149	10
1971	3,058	1,706	56	1,788	58	82	3
1972	25,513	1,684	7	6,335	25	4,651	18
1973	3,053	4,655	152	22	1	4,633-	152-
1974	811	908	112	375	46	533-	66-
1975	1,652		0	50	3	50	3
1976	549	4,609	840		0	4,609-	840-
1977	28,162	2,334	8	8,052	29	5,718	20
1978	48,779	42,208	87		0	42,208-	87-
1979	19,018		0	13,693	72	13,693	72
1980	11,264	11,453	102	520	5	10,933-	97-
1981	14,701	27,830	189	302	2	27,528-	187-
1982	29,659		0		0		0
1983	65,464	3,331	5	947	1	2,384-	4-
1984	12,694	29,379	231	4,076	32	25,303-	199-
1985	71,811	35,226	49	2,806	4	32,420-	45-
1986	578		0		0		0
1987				5		5	
1988	10,371	4,555	44	158	2	4,397-	42-
1989	33,565	10,337	31		0	10,337-	31-
1990	7,015	4,387	63	1	0	4,386-	63-
1991	34,745	15,899	46		0	15,899-	46-
1992	19,632	25,479	130		0	25,479-	130-
1993	32,165	7,172	22		0	7,172-	22-
1994	7,244	16,584	229	77	1	16,507-	228-
1995		10,620				10,620-	
1996	10,883	2,773	25	692-	6-	3,465-	32-
1997	41,528	44,258	107	225-	1-	44,483-	107-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998		18,034		1,217		16,817-	
1999	47,125	35,590	76	969	2	34,621-	73-
2000	7,477	3,485	47	870	12	2,615-	35-
2001	16,575	4,211	25	6,582	40	2,371	14
2002	117,319	5,941	5	753	1	5,188-	4-
2003	49,423	139	0	4,625-	9-	4,764-	10-
2004	28,117	26,895	96	2,500	9	24,395-	87-
2005	11,613	1,780	15	331	3	1,449-	12-
2006	75,549	59,239	78	7,165	9	52,074-	69-
TOTAL	938,386	472,497	50	62,302	7	410,195-	44-

THREE-YEAR MOVING AVERAGES

56-58	1,572	7	0	1,213	77	1,206	77
57-59	1,316	24	2	1,121	85	1,097	83
58-60	1,129	110	10	601	53	491	43
59-61	1,469	162	11	509	35	347	24
60-62	1,896	584	31	519	27	65-	3-
61-63	1,804	605	34	727	40	122	7
62-64	2,959	781	26	261	9	520-	18-
63-65	3,333	736	22	247	7	489-	15-
64-66	6,310	1,433	23	86	1	1,347-	21-
65-67	7,055	1,486	21	91	1	1,395-	20-
66-68	8,362	1,648	20	300	4	1,348-	16-
67-69	6,523	1,079	17	629	10	450-	7-
68-70	4,036	830	21	675	17	155-	4-
69-71	2,947	842	29	1,063	36	221	7
70-72	10,035	1,167	12	2,795	28	1,628	16
71-73	10,541	2,682	25	2,715	26	33	0
72-74	9,792	2,416	25	2,244	23	172-	2-
73-75	1,839	1,854	101	149	8	1,705-	93-
74-76	1,004	1,839	183	142	14	1,697-	169-
75-77	10,121	2,314	23	2,701	27	387	4
76-78	25,830	16,384	63	2,684	10	13,700-	53-
77-79	31,986	14,847	46	7,248	23	7,599-	24-
78-80	26,354	17,887	68	4,738	18	13,149-	50-
79-81	14,994	13,094	87	4,838	32	8,256-	55-
80-82	18,541	13,094	71	274	1	12,820-	69-
81-83	36,608	10,387	28	416	1	9,971-	27-
82-84	35,939	10,903	30	1,674	5	9,229-	26-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	49,990	22,645	45	2,610	5	20,035-	40-
84-86	28,361	21,535	76	2,294	8	19,241-	68-
85-87	24,130	11,742	49	937	4	10,805-	45-
86-88	3,650	1,518	42	54	1	1,464-	40-
87-89	14,645	4,964	34	54	0	4,910-	34-
88-90	16,984	6,426	38	53	0	6,373-	38-
89-91	25,108	10,208	41		0	10,208-	41-
90-92	20,464	15,255	75		0	15,255-	75-
91-93	28,847	16,183	56		0	16,183-	56-
92-94	19,680	16,412	83	26	0	16,386-	83-
93-95	13,136	11,459	87	26	0	11,433-	87-
94-96	6,042	9,992	165	205-	3-	10,197-	169-
95-97	17,470	19,217	110	306-	2-	19,523-	112-
96-98	17,470	21,688	124	100	1	21,588-	124-
97-99	29,551	32,627	110	654	2	31,973-	108-
98-00	18,201	19,036	105	1,019	6	18,017-	99-
99-01	23,726	14,429	61	2,807	12	11,622-	49-
00-02	47,124	4,546	10	2,735	6	1,811-	4-
01-03	61,106	3,430	6	904	1	2,526-	4-
02-04	64,953	10,992	17	457-	1-	11,449-	18-
03-05	29,718	9,605	32	598-	2-	10,203-	34-
04-06	38,426	29,305	76	3,332	9	25,973-	68-

FIVE-YEAR AVERAGE

02-06	56,404	18,799	33	1,225	2	17,574-	31-
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IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	1,108,518	127,143	11	23,559	2	103,584-	9-
1997	3,436,072	233,112	7	33,264	1	199,848-	6-
1998	154,549	344,409	223	13,797	9	330,612-	214-
1999	1,257,541	21,944	2	12,203	1	9,741-	1-
2000	1,381,201	69,343	5	17,260	1	52,083-	4-
2001	1,229,694	90,065	7	38,133	3	51,932-	4-
2002	3,683,450	236,245	6	677,410	18	441,165	12
2003	519,791	378,219	73	39,963	8	338,256-	65-
2004	1,332,399	540,685	41	60,904	5	479,781-	36-
2005	5,258,014	521,908	10	35,003	1	486,905-	9-
2006	1,644,354	315,105	19	86,926	5	228,179-	14-
TOTAL	28,545,881	3,666,688	13	1,911,527	7	1,755,161-	6-

THREE-YEAR MOVING AVERAGES

54-56	10,522	362	3	594	6	232	2
55-57	30,282	364	1	903	3	539	2
56-58	37,860	507	1	6,128	16	5,621	15
57-59	30,898	589	2	7,813	25	7,224	23
58-60	13,118	1,208	9	9,037	69	7,829	60
59-61	17,697	1,322	7	10,957	62	9,635	54
60-62	44,527	2,326	5	12,536	28	10,210	23
61-63	49,704	1,935	4	12,302	25	10,367	21
62-64	42,603	2,007	5	5,384	13	3,377	8
63-65	19,699	999	5	2,515	13	1,516	8
64-66	46,282	1,665	4	4,664	10	2,999	6
65-67	69,597	2,257	3	5,679	8	3,422	5
66-68	82,027	2,789	3	5,849	7	3,060	4
67-69	56,477	2,925	5	3,737	7	812	1
68-70	62,013	3,228	5	13,052	21	9,824	16
69-71	52,797	3,658	7	19,255	36	15,597	30
70-72	124,083	4,302	3	44,729	36	40,427	33
71-73	123,186	8,597	7	39,348	32	30,751	25
72-74	145,505	8,839	6	45,921	32	37,082	25
73-75	91,607	10,404	11	23,439	26	13,035	14
74-76	81,817	10,882	13	20,578	25	9,696	12
75-77	94,697	14,280	15	28,744	30	14,464	15
76-78	179,074	30,756	17	30,821	17	65	0
77-79	205,019	29,842	15	62,366	30	32,524	16
78-80	216,441	30,681	14	52,137	24	21,456	10

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	181,826	14,633	8	58,122	32	43,489	24
80-82	192,794	13,863	7	33,983	18	20,120	10
81-83	240,204	8,048	3	32,414	13	24,366	10
82-84	215,596	19,226	9	23,832	11	4,606	2
83-85	197,490	21,242	11	14,144	7	7,098-	4-
84-86	147,851	23,019	16	5,373	4	17,646-	12-
85-87	106,426	9,672	9	1,998	2	7,674-	7-
86-88	131,403	3,276	2	1,841	1	1,435-	1-
87-89	144,348	13,507	9	37,147	26	23,640	16
88-90	167,055	17,598	11	38,552	23	20,954	13
89-91	213,897	37,782	18	39,911	19	2,129	1
90-92	407,160	70,498	17	4,046	1	66,452-	16-
91-93	642,374	87,111	14	3,551	1	83,560-	13-
92-94	581,144	91,482	16	4,208	1	87,274-	15-
93-95	876,756	83,241	9	36,692	4	46,549-	5-
94-96	979,029	103,419	11	43,170	4	60,249-	6-
95-97	2,071,465	156,568	8	52,146	3	104,422-	5-
96-98	1,566,380	234,888	15	23,540	2	211,348-	13-
97-99	1,616,054	199,822	12	19,755	1	180,067-	11-
98-00	931,097	145,232	16	14,420	2	130,812-	14-
99-01	1,289,479	60,451	5	22,532	2	37,919-	3-
00-02	2,098,115	131,884	6	244,268	12	112,384	5
01-03	1,810,978	234,843	13	251,835	14	16,992	1
02-04	1,845,213	385,050	21	259,425	14	125,625-	7-
03-05	2,370,068	480,270	20	45,290	2	434,980-	18-
04-06	2,744,923	459,233	17	60,944	2	398,289-	15-

FIVE-YEAR AVERAGE

02-06	2,487,602	398,432	16	180,041	7	218,391-	9-
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IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	3,939	3,710	94	1,558	40	2,152-	55-
1973	4,358	576	13		0	576-	13-
1974	14,110	1,209	9	1,551	11	342	2
1975							
1976		353		96		257-	
1977	1,372	563	41		0	563-	41-
1978							
1979							
1980				708		708	
1981	29,473	10,720	36	12,998	44	2,278	8
1982							
1983							
1984							
1985							
1986	769		0		0		0
1987							
1988							
1989							
1990		9,767				9,767-	
1991	6,431	186	3		0	186-	3-
1992		3,930				3,930-	
1993		425				425-	
1994	11,682	10,549	90		0	10,549-	90-
1995		2,420				2,420-	
1996		652-		606-		46	
1997	769	5,824	757		0	5,824-757-	
1998		11				11-	
1999		11-				11	
2000	476	5,395		132	28	5,263-	
2001		5,425		1,124		4,301-	
2002							
2003	69,846	10,577-	15-	1,185-	2-	9,392	13
2004	80,221	21,547	27	77-	0	21,624-	27-
2005	67,152	32,596	49	4,237	6	28,359-	42-
2006							
TOTAL	290,598	103,966	36	20,536	7	83,430-	29-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	7,469	1,832	25	1,036	14	796-	11-
73-75	6,156	595	10	517	8	78-	1-
74-76	4,703	521	11	549	12	28	1
75-77	457	305	67	32	7	273-	60-
76-78	457	305	67	32	7	273-	60-
77-79	457	188	41		0	188-	41-
78-80				236		236	
79-81	9,824	3,573	36	4,569	47	996	10
80-82	9,824	3,573	36	4,569	47	996	10
81-83	9,824	3,573	36	4,333	44	760	8
82-84							
83-85							
84-86	256		0		0		0
85-87	256		0		0		0
86-88	256		0		0		0
87-89							
88-90		3,256				3,256-	
89-91	2,144	3,318	155		0	3,318-	155-
90-92	2,144	4,628	216		0	4,628-	216-
91-93	2,144	1,514	71		0	1,514-	71-
92-94	3,894	4,968	128		0	4,968-	128-
93-95	3,894	4,465	115		0	4,465-	115-
94-96	3,894	4,106	105	202-	5-	4,308-	111-
95-97	256	2,531	989	202-	79-	2,733-	
96-98	256	1,728	675	202-	79-	1,930-	754-
97-99	256	1,941	758		0	1,941-	758-
98-00	159	1,798		44	28	1,754-	
99-01	159	3,603		418	263	3,185-	
00-02	159	3,607		418	263	3,189-	
01-03	23,282	1,717-	7-	20-	0	1,697	7
02-04	50,022	3,657	7	421-	1-	4,078-	8-
03-05	72,406	14,522	20	992	1	13,530-	19-
04-06	49,124	18,048	37	1,387	3	16,661-	34-

FIVE-YEAR AVERAGE

02-06	43,444	8,713	20	595	1	8,118-	19-
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IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	595,748	734,842	123	27,248-	5-	762,090-	128-
1997	422,225	406,604	96	26,023-	6-	432,627-	102-
1998	181,604	485,753	267	21,041	12	464,712-	256-
1999	96,600	131,583	136	15,875	16	115,708-	120-
2000	894,409	338,151	38	44,919	5	293,232-	33-
2001	302,088	171,875	57	21,820	7	150,055-	50-
2002	212,061	115,004	54	7,985	4	107,019-	50-
2003	316,643	126,094	40	6,312	2	119,782-	38-
2004	309,685	252,844	82	29,774	10	223,070-	72-
2005	568,129	234,266	41	5,014-	1-	239,280-	42-
2006	310,268	379,609	122	160,224	52	219,385-	71-
TOTAL	8,681,629	8,622,490	99	1,210,324	14	7,412,166-	85-

THREE-YEAR MOVING AVERAGES

54-56	38,773	13,886	36	8,947	23	4,939-	13-
55-57	35,114	15,966	45	8,783	25	7,183-	20-
56-58	63,841	26,185	41	15,300	24	10,885-	17-
57-59	58,578	25,905	44	15,122	26	10,783-	18-
58-60	60,211	28,630	48	14,353	24	14,277-	24-
59-61	30,429	19,749	65	8,411	28	11,338-	37-
60-62	36,434	21,942	60	8,586	24	13,356-	37-
61-63	37,625	21,321	57	10,152	27	11,169-	30-
62-64	46,043	23,982	52	10,130	22	13,852-	30-
63-65	47,366	21,476	45	10,375	22	11,101-	23-
64-66	50,527	20,456	40	10,373	21	10,083-	20-
65-67	86,958	33,515	39	12,316	14	21,199-	24-
66-68	91,176	42,250	46	11,938	13	30,312-	33-
67-69	87,211	44,144	51	9,752	11	34,392-	39-
68-70	58,391	34,968	60	6,400	11	28,568-	49-
69-71	51,858	36,998	71	4,982	10	32,016-	62-
70-72	49,014	38,717	79	4,481	9	34,236-	70-
71-73	43,608	38,101	87	6,832	16	31,269-	72-
72-74	49,199	33,112	67	11,963	24	21,149-	43-
73-75	143,471	53,877	38	22,700	16	31,177-	22-
74-76	167,887	65,481	39	27,743	17	37,738-	22-
75-77	168,430	74,227	44	32,400	19	41,827-	25-
76-78	75,714	55,350	73	22,174	29	33,176-	44-
77-79	44,717	55,195	123	17,149	38	38,046-	85-
78-80	130,032	105,493	81	9,298	7	96,195-	74-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	161,275	186,529	116	103,891	64	82,638	51-
80-82	173,809	183,246	105	108,328	62	74,918	43-
81-83	122,955	216,087	176	128,404	104	87,683	71-
82-84	102,510	241,009	235	39,481	39	201,528	197-
83-85	155,666	383,790	247	44,441	29	339,349	218-
84-86	159,053	365,153	230	24,324	15	340,829	214-
85-87	172,554	323,836	188	23,709	14	300,127	174-
86-88	135,694	201,562	149	15,253	11	186,309	137-
87-89	108,780	161,602	149	23,931	22	137,671	127-
88-90	126,032	140,793	112	18,635	15	122,158	97-
89-91	141,290	236,647	167	23,476	17	213,171	151-
90-92	143,305	338,098	236	12,775	9	325,323	227-
91-93	188,587	378,776	201	12,865	7	365,911	194-
92-94	209,470	373,708	178	5,571	3	368,137	176-
93-95	284,784	292,393	103	17,173	6	275,220	97-
94-96	383,091	439,140	115	6,524	2	432,616	113-
95-97	448,200	445,229	99	4,287	1-	449,516	100-
96-98	399,859	542,400	136	10,743	3-	553,143	138-
97-99	233,476	341,313	146	3,631	2	337,682	145-
98-00	390,871	318,496	81	27,278	7	291,218	75-
99-01	431,032	213,870	50	27,538	6	186,332	43-
00-02	469,519	208,343	44	24,908	5	183,435	39-
01-03	276,931	137,658	50	12,039	4	125,619	45-
02-04	279,463	164,647	59	14,691	5	149,956	54-
03-05	398,152	204,401	51	10,357	3	194,044	49-
04-06	396,027	288,906	73	61,661	16	227,245	57-

FIVE-YEAR AVERAGE

02-06	343,357	221,563	65	39,856	12	181,707	53-
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IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	408,641	349,676	86	32,150	8	317,526-	78-
1997	363,918	184,118	51	19,353-	5-	203,471-	56-
1998	728,285	139,891	19	11,172	2	128,719-	18-
1999	105,266	129,478	123	8,620	8	120,858-	115-
2000	346,235	225,976	65	34,149	10	191,827-	55-
2001	261,006	168,416	65	20,169	8	148,247-	57-
2002	639,468	132,394	21	7,677	1	124,717-	20-
2003	259,018	161,821	62	9,847	4	151,974-	59-
2004	184,774	332,964	180	46,053	25	286,911-	155-
2005	1,181,484	334,333	28	15,963	1	318,370-	27-
2006	223,382	386,743	173	229,412	103	157,331-	70-
TOTAL	8,065,492	4,409,503	55	2,331,947	29	2,077,556-	26-

THREE-YEAR MOVING AVERAGES

54-56	36,215	5,051	14	20,037	55	14,986	41
55-57	37,504	8,078	22	19,352	52	11,274	30
56-58	68,938	14,393	21	31,016	45	16,623	24
57-59	63,364	13,941	22	29,198	46	15,257	24
58-60	82,889	15,693	19	61,910	75	46,217	56
59-61	67,966	12,574	19	62,262	92	49,688	73
60-62	80,640	16,632	21	70,022	87	53,390	66
61-63	75,387	17,955	24	45,522	60	27,567	37
62-64	58,400	16,098	28	37,163	64	21,065	36
63-65	53,696	14,394	27	33,849	63	19,455	36
64-66	47,288	11,225	24	28,743	61	17,518	37
65-67	96,753	19,375	20	57,894	60	38,519	40
66-68	100,880	20,049	20	60,787	60	40,738	40
67-69	93,310	20,136	22	61,201	66	41,065	44
68-70	61,785	11,750	19	26,011	42	14,261	23
69-71	55,649	21,322	38	51,584	93	30,262	54
70-72	56,291	32,572	58	45,819	81	13,247	24
71-73	44,364	31,561	71	50,869	115	19,308	44
72-74	62,925	25,631	41	27,382	44	1,751	3
73-75	81,859	37,392	46	70,558	86	33,166	41
74-76	122,734	56,261	46	113,622	93	57,361	47
75-77	125,343	65,908	53	99,367	79	33,459	27
76-78	107,866	42,237	39	58,031	54	15,794	15
77-79	63,101	26,716	42	14,886	24	11,830-	19-
78-80	49,952	21,370	43	26,015	52	4,645	9

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	69,724	42,856	61	65,613	94	22,757	33
80-82	77,351	62,800	81	75,442	98	12,642	16
81-83	90,691	72,438	80	86,709	96	14,271	16
82-84	66,017	91,331	138	51,360	78	39,971-	61-
83-85	81,296	74,888	92	46,253	57	28,635-	35-
84-86	57,633	61,580	107	30,850	54	30,730-	53-
85-87	64,767	38,020	59	47,566	73	9,546	15
86-88	53,533	49,005	92	49,301	92	296	1
87-89	70,893	57,315	81	48,889	69	8,426-	12-
88-90	62,318	45,679	73	29,145	47	16,534-	27-
89-91	82,964	57,233	69	32,501	39	24,732-	30-
90-92	68,624	76,740	112	34,595	50	42,145-	61-
91-93	106,562	104,457	98	32,528	31	71,929-	67-
92-94	113,864	139,752	123	20,472	18	119,280-	105-
93-95	204,834	148,861	73	26,078	13	122,783-	60-
94-96	293,775	228,428	78	29,853	10	198,575-	68-
95-97	363,821	223,998	62	18,548	5	205,450-	56-
96-98	500,281	224,562	45	7,990	2	216,572-	43-
97-99	399,156	151,162	38	146	0	151,016-	38-
98-00	393,262	165,115	42	17,980	5	147,135-	37-
99-01	237,502	174,623	74	20,979	9	153,644-	65-
00-02	415,570	175,595	42	20,665	5	154,930-	37-
01-03	386,497	154,210	40	12,564	3	141,646-	37-
02-04	361,087	209,060	58	21,193	6	187,867-	52-
03-05	541,759	276,373	51	23,955	4	252,418-	47-
04-06	529,880	351,347	66	97,143	18	254,204-	48-

FIVE-YEAR AVERAGE

02-06	497,625	269,651	54	61,791	12	207,860-	42-
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IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	37,981	51,552	136	4,198	11	55,750	147
1997	16,507	35,670	216	202	1	35,468	215
1998		42,390		4,564		37,826	
1999	86,627	5,857	7	7,776	9	13,633	16
2000	81,427	193	0	7,628	9	7,821	10
2001	109,256	2,082	2	3,573	3	5,655	5
2002	56,378	6,740	12	1,007	2	7,747	14
2003	28,952	2,548	9	80	0	2,628	9
2004	27,054	24,460	90	1,618	6	22,842	84
2005	6,389		0		0		0
2006	42,263	9,229	22	2,275	5	6,954	16
TOTAL	2,218,950	1,173,528	53	148,329	7	1,025,199	46

THREE-YEAR MOVING AVERAGES

54-56	10,876	1,570	14	3,552	33	1,982	18
55-57	10,921	1,550	14	3,170	29	1,620	15
56-58	11,687	2,259	19	2,073	18	186	2
57-59	10,870	2,026	19	1,625	15	401	4
58-60	9,740	1,887	19	1,092	11	795	8
59-61	6,714	1,047	16	805	12	242	4
60-62	11,547	4,553	39	1,838	16	2,715	24
61-63	12,807	5,149	40	1,815	14	3,334	26
62-64	15,071	6,511	43	2,173	14	4,338	29
63-65	15,815	3,745	24	1,373	9	2,372	15
64-66	27,556	5,569	20	2,093	8	3,476	13
65-67	43,573	8,145	19	1,984	5	6,161	14
66-68	49,443	10,402	21	2,538	5	7,864	16
67-69	41,946	9,507	23	2,657	6	6,850	16
68-70	20,721	5,926	29	3,885	19	2,041	10
69-71	19,832	4,087	21	3,712	19	375	2
70-72	25,308	6,762	27	4,465	18	2,297	9
71-73	35,439	10,013	28	3,096	9	6,917	20
72-74	32,902	13,027	40	4,225	13	8,802	27
73-75	38,189	14,323	38	4,316	11	10,007	26
74-76	47,596	14,645	31	5,059	11	9,586	20
75-77	50,893	19,508	38	3,717	7	15,791	31
76-78	64,680	34,483	53	3,344	5	31,139	48
77-79	61,314	56,745	93	2,439	4	54,306	89
78-80	62,014	53,526	86	2,307	4	51,219	83

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	48,073	48,807	102	2,135	4	46,672-	97-
80-82	49,794	34,920	70	3,196	6	31,724-	64-
81-83	59,287	55,142	93	4,870	8	50,272-	85-
82-84	50,688	43,413	86	4,271	8	39,142-	77-
83-85	67,417	64,229	95	4,463	7	59,766-	89-
84-86	53,993	51,409	95	2,192	4	49,217-	91-
85-87	71,181	52,339	74	3,877	5	48,462-	68-
86-88	52,900	22,404	42	2,349	4	20,055-	38-
87-89	49,925	18,644	37	3,999	8	14,645-	29-
88-90	53,399	21,678	41	1,650	3	20,028-	38-
89-91	72,770	39,466	54	4,787	7	34,679-	48-
90-92	90,744	39,306	43	4,545	5	34,761-	38-
91-93	64,839	56,595	87	5,816	9	50,779-	78-
92-94	46,087	51,268	111	2,908	6	48,360-	105-
93-95	57,231	59,412	104	1,500	3	57,912-	101-
94-96	66,094	51,043	77	1,171-	2-	52,214-	79-
95-97	54,636	46,862	86	1,332-	2-	48,194-	88-
96-98	18,162	43,204	238	189	1	43,015-	237-
97-99	34,378	24,068	70	4,181	12	19,887-	58-
98-00	56,018	12,113	22	6,656	12	5,457-	10-
99-01	92,437	2,711-	3-	6,326	7	9,037	10
00-02	82,354	1,488	2	3,398	4	1,910	2
01-03	64,862	2,402	4	829	1	1,573-	2-
02-04	37,461	11,249	30	177	0	11,072-	30-
03-05	20,798	9,003	43	513	2	8,490-	41-
04-06	25,235	11,230	45	1,298	5	9,932-	39-

FIVE-YEAR AVERAGE

02-06	32,207	8,596	27	561	2	8,035-	25-
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IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	267,691	30,356	11	25,761	10	4,595-	2-
1997	965,150	63,896	7	346-	0	64,242-	7-
1998	15,722	7,532	48	8,699	55	1,167	7
1999	1,101,469	14,571	1	724	0	13,847-	1-
2000	975,990	3,886	0	141,285	14	137,399	14
2001	2,017,560	61,308	3	23,013	1	38,295-	2-
2002	893,712	127,289	14	21,516	2	105,773-	12-
2003	782,574	295,808	38	58,595	7	237,213-	30-
2004	676,851	37,881-	6-	31,549	5	69,430	10
2005	915,844	151,200	17	76,463	8	74,737-	8-
2006	1,397,499	155,796	11	102,000	7	53,796-	4-
TOTAL	23,671,257	2,625,405	11	2,656,137	11	30,732	0

THREE-YEAR MOVING AVERAGES

54-56	61,846	5,704	9	22,084	36	16,380	26
55-57	53,998	4,574	8	17,281	32	12,707	24
56-58	48,308	4,324	9	12,779	26	8,455	18
57-59	46,189	4,864	11	29,011	63	24,147	52
58-60	46,773	5,185	11	28,827	62	23,642	51
59-61	52,716	4,812	9	28,630	54	23,818	45
60-62	69,835	6,647	10	16,907	24	10,260	15
61-63	92,633	7,591	8	24,100	26	16,509	18
62-64	113,517	9,736	9	25,058	22	15,322	13
63-65	149,909	8,641	6	34,403	23	25,762	17
64-66	156,730	11,820	8	37,472	24	25,652	16
65-67	195,881	12,660	6	38,742	20	26,082	13
66-68	165,746	14,291	9	37,119	22	22,828	14
67-69	147,257	11,714	8	32,207	22	20,493	14
68-70	118,530	11,100	9	31,615	27	20,515	17
69-71	121,815	9,731	8	26,100	21	16,369	13
70-72	174,094	16,670	10	33,045	19	16,375	9
71-73	220,031	18,189	8	52,475	24	34,286	16
72-74	239,287	25,222	11	66,562	28	41,340	17
73-75	253,720	22,526	9	70,726	28	48,200	19
74-76	237,991	29,911	13	82,871	35	52,960	22
75-77	268,986	33,338	12	98,785	37	65,447	24
76-78	344,134	51,016	15	124,948	36	73,932	21
77-79	407,082	62,654	15	138,885	34	76,231	19
78-80	446,083	67,604	15	129,494	29	61,890	14

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	489,854	77,781	16	105,789	22	28,008	6
80-82	428,759	71,319	17	68,820	16	2,499-	1-
81-83	499,147	127,516	26	63,968	13	63,548-	13-
82-84	372,097	92,613	25	55,886	15	36,727-	10-
83-85	542,765	94,977	17	61,210	11	33,767-	6-
84-86	435,144	26,517	6	44,476	10	17,959	4
85-87	533,374	42,701	8	38,264	7	4,437-	1-
86-88	406,423	36,116	9	23,594	6	12,522-	3-
87-89	431,423	46,121	11	39,368	9	6,753-	2-
88-90	486,089	56,241	12	32,458	7	23,783-	5-
89-91	578,794	76,044	13	46,782	8	29,262-	5-
90-92	1,134,325	115,728	10	56,021	5	59,707-	5-
91-93	1,034,345	115,733	11	76,507	7	39,226-	4-
92-94	934,488	120,572	13	70,839	8	49,733-	5-
93-95	483,998	91,959	19	57,996	12	33,963-	7-
94-96	440,030	75,769	17	46,096	10	29,673-	7-
95-97	640,660	59,099	9	31,141	5	27,958-	4-
96-98	416,187	33,928	8	11,371	3	22,557-	5-
97-99	694,113	28,666	4	3,026	0	25,640-	4-
98-00	697,727	8,663	1	50,236	7	41,573	6
99-01	1,365,006	26,588	2	55,007	4	28,419	2
00-02	1,295,754	64,161	5	61,938	5	2,223-	0
01-03	1,231,282	161,468	13	34,375	3	127,093-	10-
02-04	784,379	128,405	16	37,220	5	91,185-	12-
03-05	791,756	136,376	17	55,536	7	80,840-	10-
04-06	996,731	89,705	9	70,004	7	19,701-	2-

FIVE-YEAR AVERAGE

02-06	933,296	138,442	15	58,025	6	80,417-	9-
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IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	920,317	780,288	85	129,797	14	650,491-	71-
1997	954,641	158,414	17	27,341	3	131,073-	14-
1998	103,924	1,255,216		110,443	106	1,144,773-	
1999	873,264	1,145,932	131	270,119	31	875,813-	100-
2000	1,172,275	917,860	78	87,239	7	830,621-	71-
2001	2,014,084	826,316	41	1,087,401	54	261,085	13
2002	1,035,939	1,028,780	99	138,217	13	890,563-	86-
2003	1,331,447	1,409,689	106	97,387-	7-	1,507,076-	113-
2004	1,293,933	1,464,575	113	127,850	10	1,336,725-	103-
2005	1,313,589	1,215,977	93	45,312	3	1,170,665-	89-
2006	1,669,989	1,358,158	81	229,523	14	1,128,635-	68-
TOTAL	32,229,001	22,935,577	71	7,640,138	24	15,295,439-	47-

THREE-YEAR MOVING AVERAGES

54-56	166,628	78,491	47	117,830	71	39,339	24
55-57	146,293	63,836	44	102,199	70	38,363	26
56-58	150,675	70,982	47	107,595	71	36,613	24
57-59	183,128	80,870	44	141,636	77	60,766	33
58-60	181,172	85,508	47	133,591	74	48,083	27
59-61	187,294	87,783	47	118,187	63	30,404	16
60-62	175,161	91,260	52	81,438	46	9,822-	6-
61-63	193,894	96,962	50	79,235	41	17,727-	9-
62-64	205,800	99,430	48	81,706	40	17,724-	9-
63-65	230,331	105,702	46	84,846	37	20,856-	9-
64-66	263,450	118,526	45	83,896	32	34,630-	13-
65-67	291,879	126,109	43	77,543	27	48,566-	17-
66-68	305,157	120,486	39	64,319	21	56,167-	18-
67-69	307,267	117,369	38	57,427	19	59,942-	20-
68-70	312,264	113,388	36	57,949	19	55,439-	18-
69-71	330,685	130,469	39	61,933	19	68,536-	21-
70-72	362,850	149,875	41	68,034	19	81,841-	23-
71-73	406,307	175,618	43	86,841	21	88,777-	22-
72-74	463,928	205,136	44	130,291	28	74,845-	16-
73-75	501,259	228,262	46	174,682	35	53,580-	11-
74-76	552,725	246,180	45	196,341	36	49,839-	9-
75-77	574,468	256,630	45	180,172	31	76,458-	13-
76-78	578,796	258,282	45	165,444	29	92,838-	16-
77-79	584,734	282,948	48	164,320	28	118,628-	20-
78-80	573,802	293,499	51	197,151	34	96,348-	17-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	601,432	331,473	55	221,776	37	109,697-	18-
80-82	590,145	387,999	66	237,839	40	150,160-	25-
81-83	602,060	451,790	75	229,552	38	222,238-	37-
82-84	564,078	508,873	90	221,562	39	287,311-	51-
83-85	585,066	512,299	88	208,567	36	303,732-	52-
84-86	558,173	472,814	85	165,432	30	307,382-	55-
85-87	576,969	403,464	70	136,267	24	267,197-	46-
86-88	510,645	347,976	68	107,019	21	240,957-	47-
87-89	530,486	378,442	71	125,530	24	252,912-	48-
88-90	617,616	386,567	63	120,540	20	266,027-	43-
89-91	749,266	459,956	61	139,331	19	320,625-	43-
90-92	790,649	495,074	63	119,844	15	375,230-	47-
91-93	811,590	576,983	71	129,584	16	447,399-	55-
92-94	918,856	588,001	64	112,998	12	475,003-	52-
93-95	1,030,545	630,794	61	128,120	12	502,674-	49-
94-96	1,043,151	689,152	66	125,368	12	563,784-	54-
95-97	971,044	546,883	56	97,825	10	449,058-	46-
96-98	659,627	731,306	111	89,193	14	642,113-	97-
97-99	643,943	853,187	132	135,967	21	717,220-	111-
98-00	716,488	1,106,336	154	155,934	22	950,402-	133-
99-01	1,353,208	963,369	71	481,586	36	481,783-	36-
00-02	1,407,433	924,319	66	437,619	31	486,700-	35-
01-03	1,460,490	1,088,262	75	376,077	26	712,185-	49-
02-04	1,220,440	1,301,015	107	56,227	5	1,244,788-	102-
03-05	1,312,990	1,363,414	104	25,259	2	1,338,155-	102-
04-06	1,425,837	1,346,237	94	134,228	9	1,212,009-	85-

FIVE-YEAR AVERAGE

02-06	1,328,979	1,295,436	97	88,703	7	1,206,733-	91-
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IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	321,821	472,705	147	111,509	35	361,196	112-
1997	555,829	159,199	29	2,472-	0	161,671-	29-
1998	64,028	623,097	973	46,286	72	576,811-	901-
1999	353,837	345,652	98	193,451	55	152,201-	43-
2000	594,930	393,653	66	34,954	6	358,699-	60-
2001	1,045,822	444,495	43	452,740	43	8,245	1
2002	687,374	513,135	75	55,366	8	457,769-	67-
2003	501,747	559,804	112	57,358	11	502,446-	100-
2004	1,971,608	600,953	30	42,417	2	558,536-	28-
2005	743,922	521,174	70	18,166	2	503,008-	68-
2006	1,261,783	633,360	50	88,868	7	544,492-	43-
TOTAL	17,091,011	12,458,820	73	6,444,071	38	6,014,749-	35-

THREE-YEAR MOVING AVERAGES

54-56	89,232	20,697	23	118,865	133	98,168	110
55-57	76,130	17,600	23	93,550	123	75,950	100
56-58	75,182	18,409	24	85,778	114	67,369	90
57-59	81,659	22,472	28	92,525	113	70,053	86
58-60	82,928	23,978	29	90,982	110	67,004	81
59-61	87,724	25,333	29	92,039	105	66,706	76
60-62	95,244	26,651	28	89,594	94	62,943	66
61-63	110,544	30,258	27	91,486	83	61,228	55
62-64	109,295	30,954	28	88,567	81	57,613	53
63-65	129,503	33,628	26	101,800	79	68,172	53
64-66	148,886	38,709	26	123,751	83	85,042	57
65-67	176,545	50,596	29	134,862	76	84,266	48
66-68	187,856	62,060	33	130,076	69	68,016	36
67-69	201,020	76,487	38	123,358	61	46,871	23
68-70	193,191	82,376	43	118,513	61	36,137	19
69-71	206,154	95,624	46	124,283	60	28,659	14
70-72	219,946	115,550	53	116,919	53	1,369	1
71-73	231,876	133,938	58	131,333	57	2,605-	1-
72-74	252,120	165,434	66	137,847	55	27,587-	11-
73-75	263,704	185,810	70	166,061	63	19,749-	7-
74-76	283,822	205,548	72	167,918	59	37,630-	13-
75-77	266,362	200,331	75	157,417	59	42,914-	16-
76-78	237,772	193,147	81	148,168	62	44,979-	19-
77-79	246,367	209,093	85	167,678	68	41,415-	17-
78-80	253,765	219,078	86	189,324	75	29,754-	12-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	276,404	240,485	87	193,196	70	47,289-	17-
80-82	275,377	283,067	103	178,609	65	104,458-	38-
81-83	286,299	333,526	116	170,781	60	162,745-	57-
82-84	276,103	378,888	137	166,307	60	212,581-	77-
83-85	294,931	373,379	127	149,726	51	223,653-	76-
84-86	249,870	301,830	121	118,986	48	182,844-	73-
85-87	254,072	243,968	96	92,456	36	151,512-	60-
86-88	207,347	195,850	94	76,165	37	119,685-	58-
87-89	223,684	264,616	118	97,110	43	167,506-	75-
88-90	261,401	269,900	103	116,811	45	153,089-	59-
89-91	302,258	312,924	104	143,277	47	169,647-	56-
90-92	318,109	298,303	94	141,151	44	157,152-	49-
91-93	312,188	333,192	107	127,887	41	205,305-	66-
92-94	275,996	333,421	121	116,440	42	216,981-	79-
93-95	356,246	352,947	99	112,051	31	240,896-	68-
94-96	345,866	398,138	115	114,644	33	283,494-	82-
95-97	460,813	336,888	73	74,327	16	262,561-	57-
96-98	313,893	418,334	133	51,774	16	366,560-	117-
97-99	324,565	375,983	116	79,088	24	296,895-	91-
98-00	337,598	454,134	135	91,564	27	362,570-	107-
99-01	664,863	394,600	59	227,048	34	167,552-	25-
00-02	776,042	450,428	58	181,020	23	269,408-	35-
01-03	744,981	505,811	68	188,488	25	317,323-	43-
02-04	1,053,576	557,964	53	51,714	5	506,250-	48-
03-05	1,072,426	560,644	52	39,314	4	521,330-	49-
04-06	1,325,771	585,162	44	49,817	4	535,345-	40-
FIVE-YEAR AVERAGE							
02-06	1,033,287	565,685	55	52,435	5	513,250-	50-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	40,723	12,975	32	14,683	36	1,708	4
1997	48,181	3,186	7	2,580	5	606-	1-
1998	5,403	28,644	530	3,789	70	24,855-	460-
1999	38,177	8,786	23	2,574	7	6,212-	16-
2000	81,566	45,290	56	18,907	23	26,383-	32-
2001	134,322	68,673	51	3,611	3	65,062-	48-
2002	82,496	17,187	21	1,822	2	15,365-	19-
2003	144,806	22,718	16	21,687	15	1,031-	1-
2004	94,385	34,520	37	3,918	4	30,602-	32-
2005	138,568	56,673	41	34,459	25	22,214-	16-
2006	289,601	43,537	15	7,233	2	36,304-	13-
TOTAL	1,667,995	572,651	34	240,481	14	332,170-	20-

THREE-YEAR MOVING AVERAGES

54-56	75		0		0		0
55-57	99		0		0		0
56-58	110		0		0		0
57-59	235		0		0		0
58-60	222	4	2		0	4-	2-
59-61	306	4	1		0	4-	1-
60-62	129	4	3		0	4-	3-
61-63	111		0	4	4	4	4
62-64	28	5	18	4	14	1-	4-
63-65	35	7	20	22	63	15	43
64-66	194	54	28	57	29	3	2
65-67	462	86	19	76	16	10-	2-
66-68	471	83	18	57	12	26-	6-
67-69	2,417	240	10	85	4	155-	6-
68-70	2,160	306	14	71	3	235-	11-
69-71	2,357	357	15	305	13	52-	2-
70-72	4,872	310	6	470	10	160	3
71-73	5,408	369	7	729	13	360	7
72-74	6,421	625	10	777	12	152	2
73-75	3,815	737	19	769	20	32	1
74-76	8,805	920	10	1,519	17	599	7
75-77	9,598	1,432	15	2,034	21	602	6
76-78	13,431	2,175	16	2,793	21	618	5
77-79	11,902	3,590	30	2,621	22	969-	8-
78-80	17,779	8,403	47	4,204	24	4,199-	24-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	20,616	10,484	51	5,475	27	5,009	24-
80-82	22,520	9,241	41	8,820	39	421	2-
81-83	21,317	7,119	33	11,018	52	3,899	18
82-84	16,986	7,325	43	12,110	71	4,785	28
83-85	18,290	11,024	60	10,578	58	446	2-
84-86	44,246	11,544	26	6,833	15	4,711	11-
85-87	43,862	8,918	20	4,032	9	4,886	11-
86-88	43,069	14,863	35	3,499	8	11,364	26-
87-89	16,969	14,611	86	3,497	21	11,114	65-
88-90	26,189	16,740	64	3,129	12	13,611	52-
89-91	31,232	10,970	35	1,889	6	9,081	29-
90-92	33,259	12,356	37	5,342	16	7,014	21-
91-93	31,447	16,627	53	8,966	29	7,661	24-
92-94	32,683	19,820	61	9,523	29	10,297	32-
93-95	37,031	20,280	55	7,649	21	12,631	34-
94-96	39,229	17,531	45	8,743	22	8,788	22-
95-97	42,576	11,009	26	8,164	19	2,845	7-
96-98	31,436	14,935	48	7,017	22	7,918	25-
97-99	30,587	13,538	44	2,981	10	10,557	35-
98-00	41,715	27,573	66	8,424	20	19,149	46-
99-01	84,688	40,916	48	8,364	10	32,552	38-
00-02	99,461	43,717	44	8,113	8	35,604	36-
01-03	120,541	36,193	30	9,040	7	27,153	23-
02-04	107,229	24,808	23	9,142	9	15,666	15-
03-05	125,920	37,970	30	20,021	16	17,949	14-
04-06	174,185	44,910	26	15,203	9	29,707	17-

FIVE-YEAR AVERAGE

02-06	149,971	34,927	23	13,824	9	21,103	14-
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IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	358,360	39,103	11	53,283	15	14,180	4
1997	470,097	48,979	10	63,270	13	14,291	3
1998	68,585	118,399	173	12,182	18	106,217-	155-
1999	826,021	132,594	16	165,727	20	33,133	4
2000	585,247	207,096	35	14,424	2	192,672-	33-
2001	742,948	98,756	13	17,289	2	81,467-	11-
2002	670,903	259,967	39	7,345	1	252,622-	38-
2003	722,524	241,803	33	135,163	19	106,640-	15-
2004	745,583	197,953	27	24,889	3	173,064-	23-
2005	642,799	272,009	42	174,834	27	97,175-	15-
2006	864,785	152,293	18	34,939	4	117,354-	14-
TOTAL	9,231,698	2,316,527	25	1,250,208	14	1,066,319-	12-

THREE-YEAR MOVING AVERAGES

54-56	1,785	638	36	1,077	60	439	25
55-57	1,398	104	7	211	15	107	8
56-58	1,500	104	7	242	16	138	9
57-59	814	27	3	117	14	90	11
58-60	982	66	7	39	4	27-	3-
59-61	1,067	103	10	77	7	26-	2-
60-62	1,265	124	10	101	8	23-	2-
61-63	524	65	12	152	29	87	17
62-64	486	53	11	88	18	35	7
63-65	758	142	19	64	8	78-	10-
64-66	1,886	343	18	86	5	257-	14-
65-67	2,017	641	32	80	4	561-	28-
66-68	3,767	899	24	80	2	819-	22-
67-69	6,686	1,313	20	5,212	78	3,899	58
68-70	7,783	1,346	17	5,212	67	3,866	50
69-71	12,453	1,630	13	6,523	52	4,893	39
70-72	21,184	2,452	12	2,661	13	209	1
71-73	23,009	2,761	12	3,736	16	975	4
72-74	20,783	3,049	15	4,081	20	1,032	5
73-75	19,581	3,514	18	3,870	20	356	2
74-76	26,319	4,558	17	7,041	27	2,483	9
75-77	24,433	5,639	23	7,155	29	1,516	6
76-78	27,516	5,250	19	9,938	36	4,688	17
77-79	25,834	7,745	30	6,768	26	977-	4-
78-80	41,643	10,386	25	8,288	20	2,098-	5-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	44,249	11,581	26	10,608	24	973-	2-
80-82	60,067	14,239	24	12,519	21	1,720-	3-
81-83	65,687	20,327	31	19,768	30	559-	1-
82-84	61,793	23,105	37	15,737	25	7,368-	12-
83-85	79,964	27,733	35	17,720	22	10,013-	13-
84-86	74,704	21,058	28	10,904	15	10,154-	14-
85-87	74,738	21,265	28	17,864	24	3,401-	5-
86-88	54,624	16,778	31	27,616	51	10,838	20
87-89	72,099	25,529	35	36,699	51	11,170	15
88-90	129,275	29,779	23	31,009	24	1,230	1
89-91	184,457	38,108	21	29,201	16	8,907-	5-
90-92	206,866	39,648	19	26,221	13	13,427-	6-
91-93	229,623	38,505	17	29,578	13	8,927-	4-
92-94	260,821	44,408	17	54,976	21	10,568	4
93-95	317,559	53,429	17	61,210	19	7,781	2
94-96	343,603	57,657	17	72,133	21	14,476	4
95-97	391,788	52,748	13	54,911	14	2,163	1
96-98	299,014	68,827	23	42,912	14	25,915-	9-
97-99	454,901	99,991	22	80,393	18	19,598-	4-
98-00	493,284	152,697	31	64,111	13	88,586-	18-
99-01	718,072	146,149	20	65,813	9	80,336-	11-
00-02	666,366	188,606	28	13,019	2	175,587-	26-
01-03	712,125	200,175	28	53,265	7	146,910-	21-
02-04	713,003	233,241	33	55,799	8	177,442-	25-
03-05	703,635	237,255	34	111,629	16	125,626-	18-
04-06	751,056	207,418	28	78,221	10	129,197-	17-
FIVE-YEAR AVERAGE							
02-06	729,319	224,805	31	75,434	10	149,371-	20-

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	372,450		0	14,338	4	14,338	4
1997	232,853	13,764	6	9,692	4	4,072-	2-
1998	893,997		0	12,757	1	12,757	1
1999	1,536,145		0	45,720	3	45,720	3
2000	1,064,832		0	49,706	5	49,706	5
2001	3,328,697		0	149,384	4	149,384	4
2002	1,208,107		0	21,016	2	21,016	2
2003	1,125,466		0	123,259	11	123,259	11
2004	11,097,038	365,041	3	37,561	0	327,480-	3-
2005	4,353,657	1,000,579	23	392,125	9	608,454-	14-
2006	6,144,875	72,094-	1-	491,952	8	564,046	9
TOTAL	62,746,902	1,308,766	2	2,708,829	4	1,400,063	2

THREE-YEAR MOVING AVERAGES

54-56	54,805		0	15,088	28	15,088	28
55-57	84,405		0	33,642	40	33,642	40
56-58	86,829		0	30,237	35	30,237	35
57-59	84,942		0	25,721	30	25,721	30
58-60	70,067		0	7,862	11	7,862	11
59-61	81,557		0	7,030	9	7,030	9
60-62	101,096		0	6,155	6	6,155	6
61-63	114,454		0	3,795	3	3,795	3
62-64	123,530		0	4,370	4	4,370	4
63-65	128,541		0	4,249	3	4,249	3
64-66	128,823		0	5,097	4	5,097	4
65-67	192,879		0	5,132	3	5,132	3
66-68	251,237		0	6,647	3	6,647	3
67-69	297,419		0	6,606	2	6,606	2
68-70	287,192		0	7,894	3	7,894	3
69-71	312,104		0	9,991	3	9,991	3
70-72	363,806		0	9,947	3	9,947	3
71-73	412,921		0	15,834	4	15,834	4
72-74	419,244		0	17,578	4	17,578	4
73-75	447,260		0	21,868	5	21,868	5
74-76	643,781		0	21,213	3	21,213	3
75-77	781,722		0	30,154	4	30,154	4
76-78	833,697		0	42,815	5	42,815	5
77-79	730,353		0	43,303	6	43,303	6
78-80	923,483		0	45,452	5	45,452	5

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	1,243,023		0	49,877	4	49,877	4
80-82	1,270,397		0	59,041	5	59,041	5
81-83	1,335,106		0	68,756	5	68,756	5
82-84	1,276,669		0	92,646	7	92,646	7
83-85	1,663,701		0	98,915	6	98,915	6
84-86	1,729,544		0	96,017	6	96,017	6
85-87	1,826,577		0	71,517	4	71,517	4
86-88	1,520,258		0	69,960	5	69,960	5
87-89	1,259,405		0	56,325	4	56,325	4
88-90	1,239,709		0	45,526	4	45,526	4
89-91	1,472,370		9	29,941	2	29,932	2
90-92	1,709,941		9	21,754	1	21,745	1
91-93	1,547,573	322	0	10,225	1	9,903	1
92-94	1,544,209	483	0	48,851	3	48,368	3
93-95	1,371,758	483	0	49,887	4	49,404	4
94-96	1,097,452	170	0	54,306	5	54,136	5
95-97	602,739	4,588	1	11,636	2	7,048	1
96-98	499,766	4,588	1	12,262	2	7,674	2
97-99	887,665	4,588	1	22,723	3	18,135	2
98-00	1,164,991		0	36,061	3	36,061	3
99-01	1,976,558		0	81,603	4	81,603	4
00-02	1,867,212		0	73,369	4	73,369	4
01-03	1,887,423		0	97,886	5	97,886	5
02-04	4,476,870	121,680	3	60,612	1	61,068-	1-
03-05	5,525,387	455,207	8	184,315	3	270,892-	5-
04-06	7,198,523	431,175	6	307,213	4	123,962-	2-
FIVE-YEAR AVERAGE							
02-06	4,785,828	258,705	5	213,183	4	45,522-	1-

IDAHO POWER COMPANY
ACCOUNT 369.00 SERVICES
SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	203,991	178,426	87	5,159	3	173,267-	85-
1997	201,802	108,534	54		0	108,534-	54-
1998	4,719	22,758	482	14,309	303	8,449-	179-
1999	124,844	98,552	79	13,502	11	85,050-	68-
2000	213,973	94,234	44	18,929	9	75,305-	35-
2001	302,421	112,103	37	157,630	52	45,527	15
2002	189,428	111,832	59	22,623	12	89,209-	47-
2003	241,538	131,916	55	75,109	31	56,807-	24-
2004	193,925	188,863	97	31,497	16	157,366-	81-
2005	358,896	186,929	52	27,972	8	158,957-	44-
2006	392,271	215,103	55	28,131	7	186,972-	48-
TOTAL	8,283,677	4,682,010	57	1,815,036	22	2,866,974-	35-

THREE-YEAR MOVING AVERAGES

54-56	52,689	17,923	34	27,961	53	10,038	19
55-57	56,239	17,929	32	25,378	45	7,449	13
56-58	60,723	20,294	33	24,113	40	3,819	6
57-59	65,392	23,283	36	23,332	36	49	0
58-60	68,397	25,421	37	21,959	32	3,462-	5-
59-61	68,095	26,349	39	19,856	29	6,493-	10-
60-62	68,420	26,226	38	19,007	28	7,219-	11-
61-63	74,351	27,832	37	18,469	25	9,363-	13-
62-64	84,388	29,122	35	17,303	21	11,819-	14-
63-65	88,798	30,637	35	16,627	19	14,010-	16-
64-66	94,461	32,771	35	18,032	19	14,739-	16-
65-67	99,260	31,450	32	20,863	21	10,587-	11-
66-68	109,705	30,780	28	24,264	22	6,516-	6-
67-69	114,940	30,668	27	23,746	21	6,922-	6-
68-70	123,387	33,867	27	23,410	19	10,457-	8-
69-71	134,266	40,397	30	22,472	17	17,925-	13-
70-72	150,389	47,698	32	24,348	16	23,350-	16-
71-73	167,643	59,685	36	35,573	21	24,112-	14-
72-74	184,310	72,254	39	44,306	24	27,948-	15-
73-75	197,716	84,027	42	56,863	29	27,164-	14-
74-76	203,507	90,507	44	59,462	29	31,045-	15-
75-77	202,116	92,079	46	63,788	32	28,291-	14-
76-78	200,529	95,099	47	63,603	32	31,496-	16-
77-79	197,342	97,937	50	65,606	33	32,331-	16-
78-80	182,728	103,079	56	67,815	37	35,264-	19-

IDAHO POWER COMPANY
ACCOUNT 369.00 SERVICES
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	167,423	101,327	61	64,133	38	37,194-	22-
80-82	154,700	112,127	72	54,683	35	57,444-	37-
81-83	147,656	115,852	78	48,733	33	67,119-	45-
82-84	144,164	126,680	88	45,603	32	81,077-	56-
83-85	149,665	119,781	80	44,690	30	75,091-	50-
84-86	146,591	114,767	78	34,860	24	79,907-	55-
85-87	153,190	107,657	70	28,097	18	79,560-	52-
86-88	167,146	111,060	66	27,329	16	83,731-	50-
87-89	180,583	121,449	67	31,969	18	89,480-	50-
88-90	187,634	120,174	64	39,184	21	80,990-	43-
89-91	187,851	128,219	68	37,467	20	90,752-	48-
90-92	184,274	133,511	72	31,631	17	101,880-	55-
91-93	182,113	144,244	79	23,465	13	120,779-	66-
92-94	181,875	148,184	81	18,657	10	129,527-	71-
93-95	204,429	155,349	76	16,628	8	138,721-	68-
94-96	211,708	169,159	80	11,687	6	157,472-	74-
95-97	208,370	152,910	73	6,438	3	146,472-	70-
96-98	136,837	103,240	75	6,489	5	96,751-	71-
97-99	110,455	76,615	69	9,270	8	67,345-	61-
98-00	114,512	71,848	63	15,580	14	56,268-	49-
99-01	213,746	101,630	48	63,354	30	38,276-	18-
00-02	235,274	106,057	45	66,394	28	39,663-	17-
01-03	244,462	118,617	49	85,120	35	33,497-	14-
02-04	208,297	144,203	69	43,076	21	101,127-	49-
03-05	264,786	169,236	64	44,859	17	124,377-	47-
04-06	315,030	196,965	63	29,200	9	167,765-	53-
FIVE-YEAR AVERAGE							
02-06	275,211	166,929	61	37,066	13	129,863-	47-

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	782,409		0	698	0	698	0
1997	804,006		0	36	0	36	0
1998	844,327		0	315	0	315	0
1999	1,018,497		0		0		0
2000	1,291,978		0		0		0
2001	1,259,322		0		0		0
2002	1,157,698		0		0		0
2003	932,287	6	0		0	6-	0
2004	765,620	290,529	38	45,548	6	244,981-	32-
2005	1,533,383	322,536	21	42,487	3	280,049-	18-
2006	2,929,509	203,653-	7-	70,644	2	274,297	9
TOTAL	20,636,106	409,419	2	275,441	1	133,978-	1-

THREE-YEAR MOVING AVERAGES

54-56	72,812		0	3,525	5	3,525	5
55-57	72,880		0	4,374	6	4,374	6
56-58	75,355		0	4,687	6	4,687	6
57-59	39,614		0	3,611	9	3,611	9
58-60	41,624		0	3,186	8	3,186	8
59-61	52,517		0	2,697	5	2,697	5
60-62	76,442		0	2,461	3	2,461	3
61-63	89,512		0	1,896	2	1,896	2
62-64	102,785		0	1,770	2	1,770	2
63-65	108,936		0	1,651	2	1,651	2
64-66	119,211		0	1,861	2	1,861	2
65-67	122,709		0	1,785	1	1,785	1
66-68	110,252		0	1,753	2	1,753	2
67-69	101,973		0	3,480	3	3,480	3
68-70	84,175		0	3,339	4	3,339	4
69-71	79,732		0	2,802	4	2,802	4
70-72	81,886		0	1,213	1	1,213	1
71-73	92,355		0	1,301	1	1,301	1
72-74	104,582		0	3,607	3	3,607	3
73-75	116,848		0	3,511	3	3,511	3
74-76	124,625		0	3,590	3	3,590	3
75-77	137,108		0	1,295	1	1,295	1
76-78	142,601		0	2,353	2	2,353	2
77-79	143,642		0	1,840	1	1,840	1
78-80	147,445		0	2,238	2	2,238	2

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	147,899		0	1,906	1	1,906	1
80-82	163,799		0	2,622	2	2,622	2
81-83	160,378		0	4,066	3	4,066	3
82-84	170,817		0	3,537	2	3,537	2
83-85	163,095		0	3,858	2	3,858	2
84-86	151,335		0	4,099	3	4,099	3
85-87	131,476		0	6,392	5	6,392	5
86-88	120,261		0	6,646	6	6,646	6
87-89	446,592		0	4,331	1	4,331	1
88-90	496,655		0	1,661	0	1,661	0
89-91	560,312		0	1,155	0	1,155	0
90-92	372,159		0	1,682	0	1,682	0
91-93	380,779		0	1,960	1	1,960	1
92-94	424,998		0	1,717	0	1,717	0
93-95	431,634		0	1,451	0	1,451	0
94-96	592,756		0	1,036	0	1,036	0
95-97	712,855		0	506	0	506	0
96-98	810,247		0	350	0	350	0
97-99	888,943		0	117	0	117	0
98-00	1,051,600		0	105	0	105	0
99-01	1,189,932		0		0		0
00-02	1,236,332		0		0		0
01-03	1,116,435		2		0		2-
02-04	951,868	96,845	10	15,183	2	81,662-	9-
03-05	1,077,097	204,357	19	29,345	3	175,012-	16-
04-06	1,742,837	136,470	8	52,893	3	83,577-	5-

FIVE-YEAR AVERAGE

02-06	1,463,699	81,883	6	31,736	2	50,147-	3-
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IDAHO POWER COMPANY

ACCOUNT 371.00 INSTALLATION ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1962	808	142	18	521	64	379	47
1963	8,047	1,107	14	4,078	51	2,971	37
1964	18,169	2,601	14	8,554	47	5,953	33
1965	26,370	3,841	15	11,990	45	8,149	31
1966	35,230	5,918	17	17,981	51	12,063	34
1967	40,110	5,455	14	20,257	51	14,802	37
1968	36,551	6,174	17	18,542	51	12,368	34
1969	35,024	6,472	18	16,593	47	10,121	29
1970	34,273	6,400	19	18,302	53	11,902	35
1971	41,405	9,569	23	18,541	45	8,972	22
1972	46,382	11,267	24	23,335	50	12,068	26
1973	68,660	14,153	21	32,781	48	18,628	27
1974	68,699	15,708	23	33,651	49	17,943	26
1975	85,497	20,127	24	41,154	48	21,027	25
1976	65,731	16,373	25	50,350	77	33,977	52
1977	77,407	19,739	26	38,154	49	18,415	24
1978	70,188	18,697	27	30,324	43	11,627	17
1979	70,209	19,641	28	32,460	46	12,819	18
1980	108,431	30,569	28	50,654	47	20,085	19
1981	92,022	39,048	42	44,181	48	5,133	6
1982	88,495	42,422	48	37,696	43	4,726-	5-
1983	67,160	37,274	56	23,157	34	14,117-	21-
1984	169,699	35,657	21	20,331	12	15,326-	9-
1985	61,928	31,941	52	16,542	27	15,399-	25-
1986	67,207	34,208	51	16,595	25	17,613-	26-
1987	87,088	38,737	44	29,047	33	9,690-	11-
1988	76,899	46,938	61	28,017	36	18,921-	25-
1989	65,075	46,341	71	29,257	45	17,084-	26-
1990	73,596	61,736	84	28,735	39	33,001-	45-
1991	69,693	36,651	53	17,004	24	19,647-	28-
1992	65,701	33,762	51	18,708	28	15,054-	23-
1993	1,471,801	17,371	1	111,970	8	94,599	6
1994	77,490	29,000	37	11,564	15	17,436-	23-
1995	17,897	23,627	132	15,087	84	8,540-	48-
1996	34,890	43,045	123	13,775	39	29,270-	84-
1997	11,968	46,021-	385-	7,909	66	53,930	451
1998	2,542	44,525		8,566	337	35,959-	
1999	34,281	17,693	52	3,747	11	13,946-	41-
2000	77,887	8,367	11	8,146	10	221-	0
2001	96,981	35,353	36	15,173	16	20,180-	21-
2002	38,964	42,435	109	10,169	26	32,266-	83-
2003	44,730	38,878	87	10,513	24	28,365-	63-

IDAHO POWER COMPANY

ACCOUNT 371.00 INSTALLATION ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	35,663	49,727	139	12,606	35	37,121	104-
2005	46,710	43,172	92	6,641	14	36,531	78-
2006	39,279	11,299	29-	6,227	16-	5,072	13
TOTAL	3,952,837	1,034,541	26	1,007,131	25	27,410	1-

THREE-YEAR MOVING AVERAGES

62-64	9,008	1,283	14	4,384	49	3,101	34
63-65	17,529	2,516	14	8,207	47	5,691	32
64-66	26,590	4,120	15	12,842	48	8,722	33
65-67	33,903	5,071	15	16,743	49	11,672	34
66-68	37,297	5,849	16	18,927	51	13,078	35
67-69	37,228	6,034	16	18,464	50	12,430	33
68-70	35,283	6,349	18	17,812	50	11,463	32
69-71	36,901	7,480	20	17,812	48	10,332	28
70-72	40,687	9,079	22	20,059	49	10,980	27
71-73	52,149	11,663	22	24,886	48	13,223	25
72-74	61,247	13,709	22	29,922	49	16,213	26
73-75	74,285	16,663	22	35,862	48	19,199	26
74-76	73,309	17,403	24	41,718	57	24,315	33
75-77	76,212	18,746	25	43,219	57	24,473	32
76-78	71,109	18,270	26	39,609	56	21,339	30
77-79	72,601	19,359	27	33,646	46	14,287	20
78-80	82,943	22,969	28	37,813	46	14,844	18
79-81	90,221	29,753	33	42,432	47	12,679	14
80-82	96,316	37,346	39	44,177	46	6,831	7
81-83	82,559	39,581	48	35,011	42	4,570	6-
82-84	108,451	38,451	35	27,061	25	11,390	11-
83-85	99,596	34,957	35	20,010	20	14,947	15-
84-86	99,611	33,935	34	17,823	18	16,112	16-
85-87	72,074	34,962	49	20,728	29	14,234	20-
86-88	77,065	39,961	52	24,553	32	15,408	20-
87-89	76,354	44,005	58	28,774	38	15,231	20-
88-90	71,857	51,672	72	28,670	40	23,002	32-
89-91	69,455	48,243	69	24,999	36	23,244	33-
90-92	69,663	44,050	63	21,482	31	22,568	32-
91-93	535,732	29,261	5	49,227	9	19,966	4
92-94	538,331	26,711	5	47,414	9	20,703	4
93-95	522,396	23,333	4	46,207	9	22,874	4
94-96	43,426	31,891	73	13,475	31	18,416	42-

IDAHO POWER COMPANY

ACCOUNT 371.00 INSTALLATION ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	21,585	6,883	32	12,257	57	5,374	25
96-98	16,467	13,850	84	10,083	61	3,767-	23-
97-99	16,264	5,399	33	6,741	41	1,342	8
98-00	38,237	23,529	62	6,819	18	16,710-	44-
99-01	69,716	20,471	29	9,022	13	11,449-	16-
00-02	71,278	28,718	40	11,162	16	17,556-	25-
01-03	60,225	38,889	65	11,951	20	26,938-	45-
02-04	39,786	43,680	110	11,096	28	32,584-	82-
03-05	42,367	43,926	104	9,920	23	34,006-	80-
04-06	40,550	27,200	67	4,340	11	22,860-	56-
FIVE-YEAR AVERAGE							
02-06	41,069	32,583	79	6,740	16	25,843-	63-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	76,995	23,662	31	4,484	6	19,178-	25-
1997	64,358	21,977	34	996	2	20,981-	33-
1998	6,482	28,668	442	2,591	40	26,077-	402-
1999	29,816	16,950	57	2,141	7	14,809-	50-
2000	30,889	12,318	40	2,793	9	9,525-	31-
2001	68,110	49,640	73	41,971	62	7,669-	11-
2002	80,005	15,538	19	7,829	10	7,709-	10-
2003	59,693	26,139	44	30,708-	51-	56,847-	95-
2004	44,694	35,221	79	6,697	15	28,524-	64-
2005	70,098	33,684	48	4,781	7	28,903-	41-
2006	63,807	81,515	128	22,618	35	58,897-	92-
TOTAL	3,486,187	1,121,305	32	306,834	9	814,471-	23-

THREE-YEAR MOVING AVERAGES

54-56	9,141	1,552	17	2,671	29	1,119	12
55-57	6,475	1,274	20	2,571	40	1,297	20
56-58	11,778	1,283	11	2,620	22	1,337	11
57-59	12,194	1,529	13	2,348	19	819	7
58-60	13,900	2,067	15	3,066	22	999	7
59-61	12,821	2,274	18	3,601	28	1,327	10
60-62	13,331	2,314	17	3,993	30	1,679	13
61-63	14,879	2,435	16	3,666	25	1,231	8
62-64	15,576	3,119	20	4,000	26	881	6
63-65	29,725	4,803	16	6,576	22	1,773	6
64-66	35,666	5,447	15	7,294	20	1,847	5
65-67	41,877	6,278	15	7,519	18	1,241	3
66-68	38,764	6,561	17	6,533	17	28-	0
67-69	41,227	8,623	21	6,448	16	2,175-	5-
68-70	37,743	8,809	23	5,429	14	3,380-	9-
69-71	44,868	10,529	23	4,614	10	5,915-	13-
70-72	51,950	10,954	21	3,894	7	7,060-	14-
71-73	57,792	12,708	22	4,044	7	8,664-	15-
72-74	57,355	13,456	23	2,304	4	11,152-	19-
73-75	62,245	15,241	24	1,286	2	13,955-	22-
74-76	61,680	15,910	26	227	0	15,683-	25-
75-77	58,439	14,824	25	767	1	14,057-	24-
76-78	48,365	13,590	28	2,942	6	10,648-	22-
77-79	41,428	10,787	26	3,661	9	7,126-	17-
78-80	31,790	11,480	36	4,930	16	6,550-	21-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	32,076	14,119	44	4,716	15	9,403-	29-
80-82	88,954	39,466	44	10,000	11	29,466-	33-
81-83	225,398	76,382	34	14,021	6	62,361-	28-
82-84	378,458	96,057	25	17,571	5	78,486-	21-
83-85	393,687	95,852	24	16,280	4	79,572-	20-
84-86	323,654	69,852	22	12,589	4	57,263-	18-
85-87	184,501	46,921	25	9,491	5	37,430-	20-
86-88	110,092	23,388	21	6,342	6	17,046-	15-
87-89	42,465	11,235	26	7,514	18	3,721-	9-
88-90	26,613	11,271	42	7,017	26	4,254-	16-
89-91	32,130	14,438	45	6,968	22	7,470-	23-
90-92	35,486	16,156	46	5,292	15	10,864-	31-
91-93	30,538	18,397	60	4,872	16	13,525-	44-
92-94	33,211	16,973	51	5,430	16	11,543-	35-
93-95	41,139	17,991	44	6,060	15	11,931-	29-
94-96	57,694	19,421	34	6,059	11	13,362-	23-
95-97	65,116	21,462	33	4,320	7	17,142-	26-
96-98	49,278	24,769	50	2,691	5	22,078-	45-
97-99	33,552	22,532	67	1,910	6	20,622-	61-
98-00	22,396	19,312	86	2,508	11	16,804-	75-
99-01	42,938	26,303	61	15,635	36	10,668-	25-
00-02	59,668	25,832	43	17,531	29	8,301-	14-
01-03	69,269	30,439	44	6,364	9	24,075-	35-
02-04	61,464	25,633	42	5,394-	9-	31,027-	50-
03-05	58,162	31,681	54	6,410-	11-	38,091-	65-
04-06	59,533	50,140	84	11,365	19	38,775-	65-

FIVE-YEAR AVERAGE

02-06	63,659	38,419	60	2,243	4	36,176-	57-
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IDAHO POWER COMPANY

ACCOUNTS 390.00 THRU 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	10,211	205	2	200	2	5-	0
1962	6,527	172	3	135	2	37-	1-
1963	74,603	391	1	29,575	40	29,184	39
1964	24,986	4,473	18	60	0	4,413-	18-
1965	7,334	162	2	165	2	3	0
1966	4,453	12	0		0	12-	0
1967	1,362	686	50	10	1	676-	50-
1968	4,565	291	6	200	4	91-	2-
1969	6,502	868	13		0	868-	13-
1970	6,083	1,010	17	9,812	161	8,802	145
1971	27,001	3,729	14	1,946	7	1,783-	7-
1972	44,667		0	275	1	275	1
1973	8,760	21	0		0	21-	0
1974	47,098		0	9,249	20	9,249	20
1975							
1976	20,550	4,920	24		0	4,920-	24-
1977	11,220		0	64,543	575	64,543	575
1978	71,091	374	1	2,600	4	2,226	3
1979	63,084	8,309	13	34,745	55	26,436	42
1980	16,136	18,901	117	9,124	57	9,777-	61-
1981	42,191	25,844	61	1,510	4	24,334-	58-
1982	54,227	55,373	102	437	1	54,936-	101-
1983	100,414	27,682	28	1,994	2	25,688-	26-
1984	72,054	14,500	20		0	14,500-	20-
1985	221,380	38,269	17	835	0	37,434-	17-
1986	192,608	7,767	4	95,966	50	88,199	46
1987	109,981		0	27,844	25	27,844	25
1988	44,597	8,785	20		0	8,785-	20-
1989	19,334	6,445	33		0	6,445-	33-
1990	349,188	31,698	9	7,500	2	24,198-	7-
1991	87,701	55,458	63	2,675	3	52,783-	60-
1992	204,566	30,015	15	111,648	55	81,633	40
1993	990,168	293,769	30	134,855	14	158,914-	16-
1994	128,921	203,080	158	4,995	4	198,085-	154-
1995	380,071	11,824	3		0	11,824-	3-
1996	556,577	117,514	21	124,531	22	7,017	1
1997	203,948	101,914	50		0	101,914-	50-
1998	67,575	30,943-	46-		0	30,943	46
1999	673,167	128,239-	19-	125	0	128,364	19
2000	802,890	356,112-	44-	269	0	356,381	44
2001	163,498	1,056,391-	646-	154,305	94	1,210,696	740
2002	1,956,625	33,632-	2-	237-	0	33,395	2

IDAHO POWER COMPANY

ACCOUNTS 390.00 THRU 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	116,210	4,240	4	153,178	132-	157,418	135-
2004	392,033	63,981	16	103,267	26	39,286	10
2005	231,812	54,233	23	43	0	54,190	23-
2006	279,334	30,304	11	357	0	29,947	11-
TOTAL	8,897,303	378,098	4-	782,380	9	1,160,478	13

THREE-YEAR MOVING AVERAGES

61-63	30,447	256	1	9,970	33	9,714	32
62-64	35,372	1,679	5	9,923	28	8,244	23
63-65	35,641	1,675	5	9,933	28	8,258	23
64-66	12,258	1,549	13	75	1	1,474	12-
65-67	4,383	287	7	58	1	229	5-
66-68	3,460	330	10	70	2	260	8-
67-69	4,143	615	15	70	2	545	13-
68-70	5,717	723	13	3,337	58	2,614	46
69-71	13,195	1,869	14	3,919	30	2,050	16
70-72	25,917	1,580	6	4,011	15	2,431	9
71-73	26,809	1,250	5	740	3	510	2-
72-74	33,508	7	0	3,175	9	3,168	9
73-75	18,619	7	0	3,083	17	3,076	17
74-76	22,549	1,640	7	3,083	14	1,443	6
75-77	10,590	1,640	15	21,514	203	19,874	188
76-78	34,287	1,765	5	22,381	65	20,616	60
77-79	48,465	2,894	6	33,963	70	31,069	64
78-80	50,104	9,195	18	15,490	31	6,295	13
79-81	40,470	17,685	44	15,126	37	2,559	6-
80-82	37,518	33,373	89	3,690	10	29,683	79-
81-83	65,611	36,300	55	1,314	2	34,986	53-
82-84	75,565	32,518	43	810	1	31,708	42-
83-85	131,283	26,817	20	943	1	25,874	20-
84-86	162,014	20,179	12	32,267	20	12,088	7
85-87	174,656	15,345	9	41,548	24	26,203	15
86-88	115,729	5,517	5	41,270	36	35,753	31
87-89	57,971	5,077	9	9,281	16	4,204	7
88-90	137,706	15,643	11	2,500	2	13,143	10-
89-91	152,074	31,200	21	3,392	2	27,808	18-
90-92	213,818	39,057	18	40,608	19	1,551	1
91-93	427,478	126,414	30	83,059	19	43,355	10-
92-94	441,218	175,621	40	83,833	19	91,788	21-

IDAHO POWER COMPANY

ACCOUNTS 390.00 THRU 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	499,720	169,558	34	46,617	9	122,941-	25-
94-96	355,190	110,806	31	43,175	12	67,631-	19-
95-97	380,199	77,084	20	41,510	11	35,574-	9-
96-98	276,033	62,829	23	41,510	15	21,319-	8-
97-99	314,897	19,089-	6-	42	0	19,131	6
98-00	514,544	171,765-	33-	131	0	171,896	33
99-01	546,518	513,581-	94-	51,566	9	565,147	103
00-02	974,338	482,045-	49-	51,446	5	533,491	55
01-03	745,444	361,928-	49-	297	0	362,225	49
02-04	821,623	11,530	1	16,716-	2-	28,246-	3-
03-05	246,685	40,818	17	16,623-	7-	57,441-	23-
04-06	301,060	49,506	16	34,556	11	14,950-	5-
FIVE-YEAR AVERAGE							
02-06	595,203	23,825	4	9,949-	2-	33,774-	6-

IDAHO POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	214,111	1,608	1	78,335	37	76,727	36
1962	263,335	1,604	1	66,275	25	64,671	25
1963	238,960	1,251	1	53,236	22	51,985	22
1964	171,926	578	0	32,927	19	32,349	19
1965	252,034	643	0	50,683	20	50,040	20
1966	272,737	440	0	54,559	20	54,119	20
1967	251,879	885	0	38,535	15	37,650	15
1968	337,710	167	0	87,872	26	87,705	26
1969	401,876	133	0	73,593	18	73,460	18
1970	290,737	232	0	58,010	20	57,778	20
1971	279,864		0	58,194	21	58,194	21
1972	281,338		0	98,158	35	98,158	35
1973	162,481	126	0	27,392	17	27,266	17
1974	301,766		0	45,218	15	45,218	15
1975	140,915		0	30,886	22	30,886	22
1976	450,870	136	0	99,057	22	98,921	22
1977	345,928		0	67,481	20	67,481	20
1978	725,993		0	203,237	28	203,237	28
1979	520,202	5,848	1	204,039	39	198,191	38
1980	547,462	4,513	1	157,745	29	153,232	28
1981	609,544	13,789	2	167,979	28	154,190	25
1982	1,016,358	27,573	3	335,420	33	307,847	30
1983	1,132,187	45,008	4	312,581	28	267,573	24
1984	545,751	24,500	4	165,390	30	140,890	26
1985	1,311,231	43,512	3	319,916	24	276,404	21
1986	1,561,767	44,320	3	504,934	32	460,614	29
1987	944,640	96	0	399,550	42	399,454	42
1988	1,228,938	20,923	2	299,144	24	278,221	23
1989	765,664		0	283,837	37	283,837	37
1990	1,769,465	31,790	2	391,988	22	360,198	20
1991	1,317,925	18,631	1	282,543	21	263,912	20
1992	1,594,827	17,869	1	350,194	22	332,325	21
1993	1,365,227		0	340,868	25	340,868	25
1994	1,909,426	5,400	0	521,151	27	515,751	27
1995	1,949,736	33,567	2	1,391	0	32,176-	2-
1996	1,332,689	700-	0	555,394	42	556,094	42
1997	1,343,838	13,519	1	374,290	28	360,771	27
1998	1,788,042	79-	0	365,047	20	365,126	20
1999	1,678,908	131-	0	702,314	42	702,445	42
2000	1,385,920	8	0	226,885	16	226,877	16
2001	1,966,998	47,000-	2-	375,352	19	422,352	21
2002	1,695,448		0	256,174	15	256,174	15

IDAHO POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	1,477,409		0	222,213	15	222,213	15
2004	1,167,347		0	310,204	27	310,204	27
2005	1,123,846	51	0	175,744	16	175,693	16
2006	1,785,800		0	308,235	17	308,235	17
TOTAL	42,221,055	310,810	1	10,134,170	24	9,823,360	23

THREE-YEAR MOVING AVERAGES

61-63	238,802	1,488	1	65,949	28	64,461	27
62-64	224,740	1,144	1	50,813	23	49,669	22
63-65	220,973	824	0	45,615	21	44,791	20
64-66	232,232	554	0	46,056	20	45,502	20
65-67	258,883	656	0	47,926	19	47,270	18
66-68	287,442	497	0	60,322	21	59,825	21
67-69	330,488	395	0	66,667	20	66,272	20
68-70	343,441	177	0	73,158	21	72,981	21
69-71	324,159	122	0	63,266	20	63,144	19
70-72	283,980	77	0	71,454	25	71,377	25
71-73	241,228	42	0	61,248	25	61,206	25
72-74	248,528	42	0	56,923	23	56,881	23
73-75	201,721	42	0	34,499	17	34,457	17
74-76	297,850	45	0	58,387	20	58,342	20
75-77	312,571	45	0	65,808	21	65,763	21
76-78	507,597	45	0	123,258	24	123,213	24
77-79	530,708	1,949	0	158,252	30	156,303	29
78-80	597,886	3,454	1	188,340	32	184,886	31
79-81	559,069	8,050	1	176,588	32	168,538	30
80-82	724,455	15,292	2	220,381	30	205,089	28
81-83	919,363	28,790	3	271,993	30	243,203	26
82-84	898,099	32,360	4	271,130	30	238,770	27
83-85	996,390	37,673	4	265,962	27	228,289	23
84-86	1,139,583	37,444	3	330,080	29	292,636	26
85-87	1,272,546	29,309	2	408,133	32	378,824	30
86-88	1,245,115	21,780	2	401,209	32	379,429	30
87-89	979,747	7,006	1	327,510	33	320,504	33
88-90	1,254,689	17,571	1	324,990	26	307,419	25
89-91	1,284,351	16,807	1	319,456	25	302,649	24
90-92	1,560,739	22,763	1	341,575	22	318,812	20
91-93	1,425,993	12,167	1	324,535	23	312,368	22
92-94	1,623,160	7,756	0	404,071	25	396,315	24

IDAHO POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
93-95	1,741,463	12,989	1	287,803	17	274,814	16	
94-96	1,730,617	12,756	1	359,312	21	346,556	20	
95-97	1,542,088	15,462	1	310,359	20	294,897	19	
96-98	1,488,190	4,247	0	431,577	29	427,330	29	
97-99	1,603,596	4,436	0	480,550	30	476,114	30	
98-00	1,617,623	67-	0	431,415	27	431,482	27	
99-01	1,677,275	15,708-	1-	434,850	26	450,558	27	
00-02	1,682,788	15,664-	1-	286,137	17	301,801	18	
01-03	1,713,285	15,667-	1-	284,580	17	300,247	18	
02-04	1,446,735		0	262,864	18	262,864	18	
03-05	1,256,201	17	0	236,054	19	236,037	19	
04-06	1,358,998	17	0	264,728	19	264,711	19	
FIVE-YEAR AVERAGE								
02-06	1,449,970	10	0	254,514	18	254,504	18	

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	3,673	136	4	301	8	165	4
1962	71,813	21	0	36,368	51	36,347	51
1963	46,203	272	1	20,600	45	20,328	44
1964	5,177		0	2,500	48	2,500	48
1965	32,616		0	6,876	21	6,876	21
1966	15,396		0	3,600	23	3,600	23
1967	7,070		0	2,500	35	2,500	35
1968	20,910		0	7,021	34	7,021	34
1969	29,544	119	0	2,975	10	2,856	10
1970	55,135	227	0	3,927	7	3,700	7
1971							
1972	15,640		0	4,415	28	4,415	28
1973	20,019		0	8,311	42	8,311	42
1974	13,312		0		0		0
1975	9,258		0	17,312	187	17,312	187
1976	28,455		0	7,725	27	7,725	27
1977				300		300	
1978	78,317		0	29,179	37	29,179	37
1979	8,689	22	0	945	11	923	11
1980	37,404		0	6,024	16	6,024	16
1981	61,144	782	1	18,340	30	17,558	29
1982	35,013		0	16,570	47	16,570	47
1983	75,704		0	40,420	53	40,420	53
1984	61,046		0	46,425	76	46,425	76
1985	154,210		0	69,616	45	69,616	45
1986	470,204		0	181,849	39	181,849	39
1987	37,870		0	68,357	181	68,357	181
1988	34,738	986	3	3,972	11	2,986	9
1989	1,673		0		0		0
1990	83,305		0	18,217	22	18,217	22
1991	107,508	196	0	2,250	2	2,054	2
1992	675,869		0	129,383	19	129,383	19
1993	10,943		0	4,155	38	4,155	38
1994	742,357		0	100,227	14	100,227	14
1995	227,971	1,500	1	254,429	112	252,929	111
1996	849,429	139	0	453,426	53	453,287	53
1997	271,205		0	1,334	0	1,334	0
1998	176,807		0	64,091	36	64,091	36
1999	87,582	3,126	4	96,114	110	92,988	106
2000	101,474		0	95,773	94	95,773	94
2001	111,033		0		0		0
2002	26,685		0	14,030	53	14,030	53

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	279,842		0	58,006	21	58,006	21
2004	27,567		0	12,420	45	12,420	45
2005	142,603		0	39,560	28	39,560	28
2006	450,791		0	165,092	37	165,092	37
TOTAL	5,803,204	7,526	0	2,114,935	36	2,107,409	36

THREE-YEAR MOVING AVERAGES

61-63	40,563	143	0	19,090	47	18,947	47
62-64	41,064	98	0	19,823	48	19,725	48
63-65	27,999	91	0	9,992	36	9,901	35
64-66	17,730		0	4,325	24	4,325	24
65-67	18,361		0	4,325	24	4,325	24
66-68	14,459		0	4,374	30	4,374	30
67-69	19,175	40	0	4,165	22	4,125	22
68-70	35,196	115	0	4,641	13	4,526	13
69-71	28,226	115	0	2,301	8	2,186	8
70-72	23,592	76	0	2,781	12	2,705	11
71-73	11,886		0	4,242	36	4,242	36
72-74	16,324		0	4,242	26	4,242	26
73-75	14,196		0	8,541	60	8,541	60
74-76	17,008		0	8,346	49	8,346	49
75-77	12,571		0	8,446	67	8,446	67
76-78	35,591		0	12,401	35	12,401	35
77-79	29,002	7	0	10,141	35	10,134	35
78-80	41,470	7	0	12,049	29	12,042	29
79-81	35,746	268	1	8,436	24	8,168	23
80-82	44,520	261	1	13,645	31	13,384	30
81-83	57,287	261	0	25,110	44	24,849	43
82-84	57,254		0	34,472	60	34,472	60
83-85	96,987		0	52,154	54	52,154	54
84-86	228,487		0	99,297	43	99,297	43
85-87	220,761		0	106,607	48	106,607	48
86-88	180,937	329	0	84,726	47	84,397	47
87-89	24,760	329	1	24,110	97	23,781	96
88-90	39,905	329	1	7,396	19	7,067	18
89-91	64,162	65	0	6,822	11	6,757	11
90-92	288,894	65	0	49,950	17	49,885	17
91-93	264,773	65	0	45,263	17	45,198	17
92-94	476,390		0	77,922	16	77,922	16

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	327,090	500	0	119,604	37	119,104	36
94-96	606,586	546	0	269,361	44	268,815	44
95-97	449,535	546	0	236,396	53	235,850	52
96-98	432,480	46	0	172,950	40	172,904	40
97-99	178,531	1,042	1	53,846	30	52,804	30
98-00	121,954	1,042	1	85,326	70	84,284	69
99-01	100,030	1,042	1	63,962	64	62,920	63
00-02	79,731		0	36,601	46	36,601	46
01-03	139,187		0	24,012	17	24,012	17
02-04	111,365		0	28,152	25	28,152	25
03-05	150,004		0	36,662	24	36,662	24
04-06	206,987		0	72,357	35	72,357	35
FIVE-YEAR AVERAGE							
02-06	185,497		0	57,822	31	57,822	31

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DEPRECIATION CALCULATIONS

IDAHO POWER COMPANY

ACCOUNT 310.20 LAND AND WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1974	190,524.48	119,935	128,506	62,018	18.96	3,271
1979	5,620.16	3,305	3,541	2,079	19.17	108
2003	6,870.62	1,046	1,121	5,750	19.48	295
	203,015.26	124,286	133,168	69,847		3,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.0	1.81

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1980	13,079,653.24	7,680,111	10,184,662	4,202,957	22.58	186,136
1985	1,304.66	691	916	519	22.78	23
1986	24,778.63	12,791	16,962	10,294	22.82	451
1987	811.67	408	541	352	22.85	15
1988	1,078.34	526	698	488	22.89	21
1989	4,552.28	2,154	2,856	2,152	22.92	94
1990	26,339.98	12,042	15,969	13,005	22.96	566
1991	8,092.57	3,565	4,728	4,174	22.99	182
1993	140,092.87	56,633	75,102	79,000	23.06	3,426
1994	119,771.35	46,086	61,115	70,633	23.09	3,059
1997	21,047.06	6,709	8,897	14,255	23.18	615
2001	11,159.98	2,342	3,106	9,170	23.29	394
2003	85,707.54	12,303	16,315	77,963	23.33	3,342
2004	30,569.55	3,252	4,312	29,315	23.35	1,255
2005	40,098.15	2,660	3,527	40,581	23.37	1,736
2006	69,706.47	1,603	2,126	74,551	23.39	3,187
	13,664,764.34	7,843,876	10,401,832	4,629,409		204,502

JIM BRIDGER PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-S1
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -10

1973	83,166.88	57,982	67,988	23,496	18.70	1,256
1974	33,947,081.08	23,405,833	27,444,995	9,896,794	18.73	528,393
1979	19,075,559.45	12,319,187	14,445,119	6,537,996	18.88	346,292
1980	239,977.65	152,683	179,032	84,943	18.90	4,494
1982	11,175.99	6,873	8,059	4,235	18.96	223
1983	643,415.35	388,346	455,363	252,394	18.99	13,291
1984	185,477.20	109,765	128,707	75,318	19.01	3,962
1985	386,374.84	223,811	262,434	162,578	19.04	8,539
1986	723,466.73	409,764	480,477	315,336	19.06	16,544
1987	207,137.86	114,427	134,174	93,678	19.09	4,907
1988	100,570.93	54,119	63,458	47,170	19.11	2,468
1989	48,547.69	25,366	29,743	23,659	19.14	1,236

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1990	9,539.54	4,831	5,665	4,828	19.16	252
1991	1,525,817.71	746,888	875,779	802,620	19.18	41,847
1992	1,236,807.27	582,697	683,254	677,234	19.21	35,254
1993	320,691.70	144,914	169,922	182,839	19.23	9,508
1994	636,675.52	274,815	322,240	378,103	19.25	19,642
1995	551,450.65	226,078	265,093	341,503	19.27	17,722
1996	88,359.28	34,174	40,071	57,124	19.29	2,961
1997	96,130.91	34,790	40,794	64,950	19.31	3,364
1998	1,074,327.85	360,082	422,222	759,539	19.33	39,293
2001	100,612.13	24,426	28,641	82,032	19.38	4,233
2002	395,618.21	81,988	96,137	339,043	19.39	17,485
2003	602,901.47	101,336	118,823	544,369	19.41	28,046
2004	279,009.52	35,018	41,061	265,849	19.42	13,689
2005	227,276.48	17,925	21,018	228,986	19.43	11,785
2006	401,805.04	11,094	13,009	428,977	19.44	22,067
	63,198,974.93	39,949,212	46,843,278	22,675,593		1,198,753

VALMY UNIT # 1 PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-S1
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -10

1981	26,789,358.28	15,149,650	20,268,275	9,200,019	23.53	390,991
1982	1,401,258.99	776,704	1,039,130	502,255	23.58	21,300
1985	65,718.51	34,070	45,581	26,709	23.70	1,127
1986	1,276.08	645	863	541	23.74	23
1988	20,875.47	9,964	13,331	9,632	23.82	404
1989	323,214.68	149,396	199,872	155,664	23.86	6,524
1990	49,900.48	22,275	29,801	25,090	23.90	1,050
1991	119,856.27	51,511	68,915	62,927	23.94	2,629
1992	31,908.32	13,162	17,609	17,490	23.97	730
1993	73,321.38	28,890	38,651	42,003	24.01	1,749
1994	43,225.12	16,195	21,667	25,881	24.04	1,077
1995	233,694.46	82,749	110,707	146,357	24.08	6,078
1996	62,051.73	20,641	27,615	40,642	24.11	1,686

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1998	23,812.14	6,797	9,094	17,099	24.17	707
1999	95,315.86	24,754	33,118	71,729	24.20	2,964
2003	82,834.54	11,435	15,298	75,820	24.31	3,119
	29,417,622.31	16,398,838	21,939,527	10,419,858		442,158
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
1985	23,486,888.35	11,246,227	15,295,735	10,539,842	27.35	385,369
1986	1,276.09	594	808	596	27.40	22
1988	20,875.45	9,148	12,442	10,521	27.51	382
1989	322,533.35	136,664	185,874	168,913	27.56	6,129
1990	45,740.98	18,672	25,395	24,920	27.62	902
1991	83,968.55	32,928	44,785	47,580	27.67	1,720
1992	29,863.34	11,212	15,249	17,601	27.72	635
1993	18,382.70	6,576	8,944	11,277	27.77	406
1994	43,225.11	14,673	19,956	27,592	27.81	992
1995	63,400.20	20,287	27,592	42,148	27.86	1,513
1996	3,060.54	916	1,246	2,121	27.91	76
1997	67,661.46	18,823	25,601	48,827	27.95	1,747
2004	68,456.20	6,130	8,337	66,965	28.22	2,373
	24,255,332.32	11,522,850	15,671,964	11,008,903		402,266
	130,536,693.90	75,714,776	94,856,601	48,733,763		2,247,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.7	1.72

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1979	9,221,391.15	5,729,112	7,777,350	1,905,111	18.17	104,849
1987	22,795,230.71	12,056,056	16,366,264	7,568,728	18.74	403,881
1988	11,922,157.81	6,136,454	8,330,322	4,187,944	18.80	222,763
1991	12,226,356.74	5,716,616	7,760,386	5,077,289	18.95	267,931
1992	186,346.65	83,920	113,923	81,741	18.99	4,304
1993	202,056.04	87,240	118,429	93,730	19.03	4,925
1994	60,496.24	24,932	33,846	29,675	19.07	1,556
1995	104,825.81	40,989	55,643	54,424	19.11	2,848
1996	165,381.93	61,021	82,837	90,814	19.14	4,745
1997	604,889.81	208,832	283,492	351,642	19.17	18,343
2001	122,249.82	28,291	38,405	89,957	19.28	4,666
2003	157,856.26	25,244	34,269	131,480	19.32	6,805
2004	961,099.87	114,741	155,763	853,392	19.34	44,126
2005	137,454.95	10,319	14,008	130,320	19.35	6,735
2006	40,571.86	1,074	1,458	41,142	19.37	2,124
	58,908,365.65	30,324,841	41,166,395	20,687,389		1,100,601
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1985	19,821,852.40	9,205,566	13,437,205	7,375,740	26.11	282,487
1992	56,096.03	20,250	29,559	29,342	27.05	1,085
1993	3,434.61	1,180	1,722	1,884	27.16	69
1994	51,903.19	16,894	24,660	29,838	27.26	1,095
2003	980,045.60	113,710	165,980	863,068	27.92	30,912
2006	27,918.74	504	736	28,579	28.07	1,018
	20,941,250.57	9,358,104	13,659,862	8,328,451		316,666
	79,849,616.22	39,682,945	54,826,257	29,015,840		1,417,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	1.77

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1980	28,102,385.39	15,290,789	22,589,968	6,917,537	21.68	319,075
1983	624,131.91	320,395	473,338	182,001	21.83	8,337
1986	28,823.09	13,785	20,365	9,899	21.97	451
1987	85,795.24	39,926	58,985	31,100	22.02	1,412
1988	9,228.45	4,172	6,164	3,526	22.06	160
1989	33,824.01	14,817	21,890	13,625	22.10	617
1990	10,357.61	4,385	6,478	4,397	22.14	199
1991	189,610.58	77,347	114,269	84,822	22.18	3,824
1992	93,637.88	36,683	54,194	44,126	22.21	1,987
1993	276,244.32	103,492	152,895	137,162	22.25	6,165
1994	423,331.63	150,996	223,075	221,423	22.28	9,938
1995	270,219.86	91,134	134,638	149,093	22.32	6,680
1996	388,634.84	123,236	182,064	226,003	22.35	10,112
1997	770,311.76	227,685	336,372	472,455	22.38	21,111
1998	82,384.86	22,482	33,214	53,290	22.41	2,378
2000	620,155.41	138,112	204,041	447,122	22.47	19,899
2001	147,605.60	28,781	42,520	112,466	22.50	4,998
2002	92,329.78	15,230	22,500	74,446	22.53	3,304
2003	323,921.84	43,195	63,814	276,304	22.55	12,253
2004	213,355.73	21,125	31,209	192,815	22.58	8,539
2005	2,369,207.06	146,026	215,732	2,271,935	22.61	100,484
2006	132,537.55	2,825	4,174	134,990	22.63	5,965
	35,288,034.40	16,916,618	24,991,899	12,060,537		547,888

JIM BRIDGER PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -5

1974	79,270,642.42	50,930,991	60,554,296	22,679,879	18.04	1,257,200
1979	42,870,053.46	25,779,264	30,650,203	14,363,353	18.25	787,033
1980	755,759.86	447,402	531,938	261,610	18.29	14,303
1982	244,703.52	140,032	166,491	90,448	18.36	4,926
1983	1,426,719.51	801,460	952,894	545,161	18.39	29,644
1984	64,660.06	35,596	42,322	25,571	18.43	1,387

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1985	36,106.23	19,456	23,132	14,780	18.46	801
1986	1,149,964.78	605,663	720,102	487,361	18.49	26,358
1987	7,107,987.93	3,652,582	4,342,730	3,120,657	18.52	168,502
1988	1,267,616.88	634,487	754,372	576,626	18.54	31,102
1991	8,827,852.23	4,020,071	4,779,655	4,489,590	18.62	241,117
1992	980,704.31	430,019	511,270	518,470	18.65	27,800
1993	4,871,345.45	2,049,034	2,436,195	2,678,718	18.67	143,477
1994	4,640,127.42	1,865,053	2,217,451	2,654,683	18.69	142,038
1995	1,239,520.50	473,224	562,639	738,858	18.71	39,490
1996	2,689,581.79	968,370	1,151,341	1,672,720	18.74	89,259
1997	1,622,175.60	546,754	650,062	1,053,222	18.76	56,142
1998	1,224,297.79	382,311	454,548	830,965	18.78	44,247
1999	178,866.35	51,122	60,781	127,029	18.80	6,757
2000	1,025,507.31	263,919	313,786	762,997	18.82	40,542
2001	6,194,499.87	1,405,563	1,671,141	4,833,084	18.83	256,669
2002	7,013,760.33	1,355,058	1,611,093	5,753,355	18.85	305,218
2003	12,492,337.13	1,957,050	2,326,831	10,790,123	18.87	571,814
2004	15,439,388.05	1,807,566	2,149,102	14,062,255	18.89	744,429
2005	14,481,496.69	1,061,349	1,261,888	13,943,684	18.91	737,371
2006	12,085,596.37	313,440	372,664	12,317,212	18.92	651,015
	229,201,271.84	101,996,836	121,268,927	119,392,411		6,418,641

VALMY UNIT # 1 PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1981	58,989,041.71	30,888,727	43,759,663	18,178,831	22.56	805,799
1982	762,719.70	391,378	554,460	246,396	22.62	10,893
1983	288,794.71	145,128	205,601	97,633	22.67	4,307
1984	4,916.00	2,415	3,421	1,741	22.73	77
1988	158,485.09	69,975	99,133	67,276	22.92	2,935
1989	411,136.75	175,829	249,095	182,599	22.96	7,953
1991	265,035.42	105,387	149,300	128,987	23.05	5,596
1992	134,534.51	51,334	72,724	68,537	23.09	2,968

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1993	472,390.54	172,215	243,975	252,035	23.13	10,896
1994	1,594,549.02	552,846	783,210	891,066	23.17	38,458
1995	140,936.00	46,230	65,493	82,490	23.20	3,556
1996	1,089,889.41	335,533	475,345	669,039	23.24	28,788
1997	185,756.47	53,306	75,518	119,526	23.27	5,136
1998	116,431.09	30,771	43,593	78,660	23.31	3,375
1999	1,248,415.44	300,444	425,635	885,201	23.34	37,926
2001	1,449,111.23	273,121	386,927	1,134,640	23.40	48,489
2002	761,603.26	121,552	172,201	627,482	23.43	26,781
2003	3,717,717.73	477,411	676,342	3,227,262	23.46	137,564
2004	583,504.00	55,509	78,639	534,040	23.49	22,735
2005	623,835.87	37,075	52,524	602,504	23.52	25,617
2006	3,725,163.30	76,664	108,609	3,802,812	23.55	161,478
	76,723,967.25	34,362,850	48,681,408	31,878,757		1,391,327

VALMY UNIT # 2 PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -5

1981	14,354.34	6,963	10,163	4,909	25.78	190
1985	73,437,316.13	32,416,700	47,313,175	29,796,007	26.08	1,142,485
1986	1,127,374.74	484,033	706,461	477,282	26.15	18,252
1988	158,485.05	64,018	93,436	72,973	26.28	2,777
1989	526,115.29	205,390	299,773	252,648	26.34	9,592
1991	240,385.02	86,878	126,801	125,603	26.46	4,747
1992	161,927.50	56,023	81,767	88,257	26.52	3,328
1993	814,220.76	268,363	391,685	463,247	26.58	17,428
1994	203,865.29	63,725	93,009	121,050	26.63	4,546
1995	602,285.29	177,641	259,273	373,127	26.68	13,985
1996	215,672.58	59,558	86,927	139,529	26.73	5,220
2001	9,990.00	1,657	2,418	8,072	26.96	299
2003	452,838.55	50,876	74,255	401,225	27.04	14,838
2004	1,090,457.34	90,339	131,852	1,013,128	27.08	37,412
2005	586,333.19	30,228	44,119	571,531	27.12	21,074

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2006	776,713.04	13,864	20,235	795,314	27.16	29,283
	80,418,334.11	34,076,256	49,735,349	34,703,902		1,325,456
	421,631,607.60	187,352,560	244,677,583	198,035,607		9,683,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	2.30

IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +20						
1992	540,997.71	227,998	248,550	184,248	11.83	15,575
1993	906.29	359	391	334	12.63	26
1994	308,745.73	114,112	124,398	122,599	13.45	9,115
1995	522,989.19	179,239	195,396	222,995	14.29	15,605
1996	64,718.51	20,399	22,238	29,537	15.15	1,950
2006	60,206.48	944	1,029	47,136	24.51	1,923
	1,498,563.91	543,051	592,002	606,849		44,194
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. +20						
1991	2,478,477.91	1,106,393	1,350,060	632,722	11.05	57,260
	3,977,041.82	1,649,444	1,942,062	1,239,571		101,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	2.55

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1980	8,430,216.73	4,754,263	6,140,443	2,711,285	18.99	142,774
1985	521.90	266	344	204	19.70	10
1987	3,124.53	1,515	1,957	1,324	19.98	66
1989	120,851.89	55,263	71,376	55,518	20.25	2,742
1990	50,314.29	22,263	28,754	24,076	20.38	1,181
1991	14,124.44	6,024	7,780	7,051	20.52	344
1993	607.67	238	307	331	20.78	16
1994	7,417.33	2,773	3,582	4,206	20.91	201
1995	10,228.23	3,622	4,678	6,062	21.04	288
2001	1,622,224.71	333,513	430,754	1,272,582	21.81	58,349
2002	65,360.48	11,406	14,732	53,897	21.93	2,458
2003	30,393.85	4,273	5,519	26,395	22.06	1,197
2004	1,442,710.57	150,727	194,673	1,320,173	22.18	59,521
2005	23,283.66	1,521	1,965	22,483	22.30	1,008
2006	261,210.93	5,979	7,722	266,549	22.42	11,889
	12,082,591.21	5,353,646	6,914,586	5,772,136		282,044
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1974	19,166,373.65	12,541,708	13,327,244	6,797,448	15.82	429,674
1977	3,929.32	2,482	2,637	1,489	16.14	92
1979	9,959,437.15	6,121,767	6,505,197	3,952,212	16.35	241,726
1980	711,159.29	430,707	457,684	289,033	16.46	17,560
1982	29,873.92	17,516	18,613	12,755	16.66	766
1983	478,926.45	275,876	293,155	209,718	16.76	12,513
1984	50,096.95	28,310	30,083	22,519	16.86	1,336
1985	50,430.95	27,917	29,666	23,286	16.96	1,373
1986	1,115,983.53	604,171	642,013	529,770	17.06	31,053
1989	80,567.76	40,361	42,889	41,707	17.35	2,404
1991	10,297,745.63	4,839,734	5,142,865	5,669,768	17.54	323,248
1992	43,400.82	19,664	20,896	24,675	17.63	1,400
1993	106,482.65	46,299	49,199	62,608	17.73	3,531

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1994	306,535.05	127,361	135,338	186,524	17.82	10,467
1995	297,366.45	117,525	124,886	187,349	17.91	10,461
1996	5,312,439.21	1,981,885	2,106,018	3,472,043	18.00	192,891
1997	1,129,430.29	394,905	419,639	766,263	18.09	42,358
1998	2,518,484.84	816,329	867,459	1,776,950	18.18	97,742
1999	48,175.87	14,300	15,196	35,389	18.27	1,937
2000	254,910.00	68,145	72,413	195,243	18.36	10,634
2001	620,517.93	146,337	155,503	496,041	18.44	26,900
2002	1,203,843.06	242,063	257,224	1,006,811	18.53	54,334
2003	9,255,537.13	1,516,057	1,611,013	8,107,301	18.61	435,642
2004	2,838,964.18	346,680	368,394	2,612,518	18.70	139,707
2005	2,587,242.85	199,670	212,176	2,504,429	18.78	133,356
2006	470,719.37	12,752	13,551	480,704	18.87	25,475
	68,938,574.30	30,980,521	32,920,951	39,464,553		2,248,580

VALMY UNIT # 1 PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1981	15,068,341.31	8,211,493	10,974,215	4,847,543	19.73	245,694
1983	57,616.46	30,170	40,321	20,176	20.04	1,007
1985	13,825.45	6,924	9,254	5,263	20.34	259
1988	12,313.64	5,690	7,604	5,325	20.79	256
1989	6,382.65	2,860	3,822	2,880	20.93	138
1990	260,808.03	112,908	150,895	122,953	21.08	5,833
1991	4,099.82	1,711	2,287	2,018	21.22	95
1992	123,310.23	49,421	66,048	63,428	21.37	2,968
1993	435,683.69	167,022	223,216	234,252	21.51	10,890
1994	228,312.81	83,306	111,334	128,394	21.65	5,930
1995	61,205.18	21,137	28,248	36,017	21.79	1,653
1996	373,826.66	121,406	162,253	230,265	21.93	10,500
1997	25,661.77	7,768	10,381	16,564	22.07	751
2001	293,464.53	58,485	78,162	229,976	22.62	10,167
2003	101,649.69	13,843	18,501	88,231	22.89	3,855

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2006	43,022.22	931	1,244	43,929	23.29	1,886
	17,109,524.14	8,895,075	11,887,785	6,077,214		301,882
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1985	22,962,983.57	10,755,976	14,666,217	9,444,916	22.72	415,709
1988	12,313.64	5,288	7,210	5,719	23.31	245
1989	6,382.64	2,652	3,616	3,086	23.50	131
1990	285,435.30	114,428	156,027	143,680	23.69	6,065
1991	4,099.77	1,580	2,154	2,151	23.88	90
1992	203,040.48	74,980	102,239	110,954	24.07	4,610
1993	908,026.87	319,875	436,163	517,265	24.26	21,322
1994	61,332.60	20,524	27,985	36,414	24.44	1,490
1996	10,514.58	3,111	4,242	6,798	24.82	274
2005	1,122.85	62	85	1,094	26.44	41
	24,455,252.30	11,298,476	15,405,938	10,272,077		449,977
	122,585,941.95	56,527,718	67,129,260	61,585,980		3,282,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.8	2.68

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1980	4,029,810.19	2,189,799	3,150,736	879,074	21.18	41,505
1985	72.28	35	50	22	21.76	1
1989	7,886.27	3,438	4,947	2,939	22.17	133
1993	19,501.07	7,249	10,430	9,071	22.53	403
1994	41,805.73	14,774	21,257	20,549	22.61	909
	4,099,075.54	2,215,295	3,187,420	911,655		42,951
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1974	16,431,825.67	10,434,209	13,657,668	2,774,158	17.46	158,886
1977	2,428.61	1,485	1,944	485	17.74	27
1979	8,154,164.00	4,843,573	6,339,907	1,814,257	17.92	101,242
1980	34,786.82	20,350	26,637	8,150	18.00	453
1982	162.18	92	120	42	18.17	2
1983	139,948.89	77,588	101,557	38,392	18.25	2,104
1984	27,142.38	14,746	19,302	7,840	18.33	428
1986	4,683.24	2,434	3,186	1,497	18.47	81
1990	7,417.61	3,443	4,507	2,911	18.74	155
1991	117.92	53	69	49	18.80	3
1992	12,444.04	5,371	7,030	5,414	18.86	287
1993	8,358.58	3,460	4,529	3,830	18.91	203
1994	24,355.03	9,618	12,589	11,766	18.97	620
1995	56,750.87	21,270	27,841	28,910	19.02	1,520
1996	21,364.05	7,556	9,890	11,474	19.06	602
1997	7,031.54	2,327	3,046	3,986	19.11	209
1999	18,199.29	5,099	6,674	11,525	19.19	601
2001	55,586.11	12,329	16,138	39,448	19.26	2,048
2003	57,293.02	8,789	11,504	45,789	19.32	2,370
2004	24,564.89	2,810	3,678	20,887	19.35	1,079
2005	68,021.77	4,891	6,402	61,620	19.37	3,181
2006	211,540.21	5,310	6,951	204,589	19.40	10,546
	25,368,186.72	15,486,803	20,271,169	5,097,019		286,647

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 1 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1981	15,128,931.12	7,932,099	10,877,075	4,251,856	22.07	192,653
1983	2,713.41	1,365	1,872	841	22.32	38
1986	128,686.00	60,109	82,426	46,260	22.69	2,039
1988	1,816.54	801	1,098	719	22.91	31
1989	99,640.82	42,497	58,275	41,366	23.02	1,797
1991	250,182.95	99,148	135,959	114,224	23.22	4,919
1992	43,466.53	16,509	22,638	20,829	23.32	893
1993	13,005.66	4,716	6,467	6,539	23.41	279
1994	11,594.90	3,997	5,481	6,114	23.50	260
1995	23,049.42	7,507	10,294	12,755	23.58	541
1996	52,468.28	16,045	22,002	30,466	23.66	1,288
1998	76,514.24	20,062	27,511	49,003	23.81	2,058
1999	76,214.36	18,162	24,905	51,309	23.88	2,149
	15,908,284.23	8,223,017	11,276,003	4,632,281		208,945
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1985	15,005,143.20	6,701,297	9,459,458	5,545,685	25.67	216,038
1986	529,371.11	229,906	324,532	204,839	25.83	7,930
1988	1,816.53	741	1,046	771	26.14	29
1989	99,640.81	39,239	55,389	44,252	26.29	1,683
1990	1,924.35	730	1,030	894	26.43	34
1991	250,182.94	91,067	128,549	121,634	26.57	4,578
1992	43,466.53	15,122	21,346	22,121	26.71	828
1993	13,005.66	4,309	6,083	6,923	26.84	258
1995	1,103.82	327	462	642	27.08	24
1996	38,007.98	10,524	14,855	23,153	27.19	852
	15,983,662.93	7,093,262	10,012,750	5,970,914		232,254
	61,359,209.42	33,018,377	44,747,342	16,611,869		770,797
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.6	1.26

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1980	722,118.56	373,577	474,539	283,685	19.73	14,378
1983	60,774.92	29,603	37,603	26,211	19.99	1,311
1986	17,055.89	7,735	9,825	8,084	20.22	400
1987	113,564.30	50,094	63,632	55,611	20.29	2,741
1988	8,067.69	3,456	4,390	4,081	20.36	200
1989	11,224.43	4,659	5,918	5,868	20.42	287
1990	74,989.64	30,070	38,197	40,542	20.49	1,979
1991	41,430.74	16,004	20,329	23,173	20.55	1,128
1992	127,876.89	47,451	60,275	73,996	20.60	3,592
1993	47,341.86	16,792	21,330	28,379	20.66	1,374
1994	126,180.21	42,582	54,091	78,398	20.71	3,786
1995	37,920.59	12,116	15,390	24,427	20.76	1,177
1996	7,989.65	2,400	3,049	5,340	20.81	257
1997	12,401.70	3,470	4,408	8,614	20.86	413
2004	192,478.17	18,007	22,873	179,229	21.16	8,470
2005	18,323.41	1,072	1,362	17,878	21.20	843
2006	75,554.22	1,539	1,955	77,377	21.24	3,643
	1,695,292.87	660,627	839,166	940,893		45,979

JIM BRIDGER PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -5

1974	856,523.20	526,749	752,717	146,632	16.53	8,871
1979	821,686.20	472,194	674,759	188,012	16.88	11,138
1980	178,331.44	100,852	144,116	43,132	16.95	2,545
1982	4,700.17	2,570	3,672	1,263	17.06	74
1983	13,999.64	7,507	10,727	3,973	17.12	232
1984	8,156.81	4,286	6,125	2,440	17.18	142
1986	309,028.62	155,329	221,963	102,517	17.28	5,933
1987	480,339.94	235,636	336,721	167,636	17.32	9,679
1988	270,106.46	128,987	184,321	99,291	17.37	5,716
1989	225,321.48	104,572	149,432	87,156	17.41	5,006
1990	13,523.00	6,076	8,683	5,516	17.46	316

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1991	617,279.53	268,007	382,977	265,167	17.50	15,152
1992	103,234.01	43,174	61,695	46,701	17.54	2,663
1993	21,012.39	8,432	12,049	10,014	17.57	570
1997	74,927.08	24,098	34,436	44,237	17.71	2,498
1998	18,239.49	5,435	7,767	11,384	17.74	642
2001	15,620.96	3,376	4,824	11,578	17.83	649
2002	55,242.58	10,203	14,580	43,425	17.85	2,433
2003	139,191.26	20,812	29,740	116,411	17.88	6,511
2004	325,035.95	36,279	51,842	289,446	17.91	16,161
2005	50,747.68	3,575	5,109	48,176	17.93	2,687
2006	257,054.48	6,316	9,025	260,882	17.96	14,526
	4,859,302.37	2,174,465	3,107,280	1,994,989		114,144

VALMY UNIT # 1 PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1981	1,815,490.41	902,426	1,258,688	647,577	20.48	31,620
1982	16,993.70	8,272	11,538	6,305	20.58	306
1985	20,106.37	9,137	12,744	8,368	20.84	402
1988	20,546.42	8,582	11,970	9,604	21.07	456
1989	47,329.40	19,148	26,707	22,989	21.14	1,087
1990	154,779.96	60,441	84,302	78,217	21.21	3,688
1991	92,782.11	34,887	48,660	48,761	21.28	2,291
1992	87,907.72	31,715	44,236	48,067	21.34	2,252
1993	135,369.50	46,664	65,086	77,052	21.40	3,601
1994	155,247.58	50,892	70,983	92,027	21.46	4,288
1995	160,497.49	49,697	69,317	99,205	21.52	4,610
1996	91,911.15	26,742	37,299	59,208	21.57	2,745
1997	56,665.36	15,368	21,435	38,064	21.62	1,761
1998	5,532.90	1,383	1,929	3,881	21.67	179
2003	100,836.12	12,229	17,057	88,821	21.91	4,054
2006	104,773.20	2,057	2,869	107,143	22.03	4,864
	3,066,769.39	1,279,640	1,784,820	1,435,289		68,204

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY UNIT # 2 PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1985	812,455.32	338,501	491,830	361,248	23.46	15,398
1986	115,005.30	46,551	67,637	53,119	23.58	2,253
1988	18,770.85	7,141	10,376	9,333	23.78	392
1989	46,920.14	17,243	25,053	24,213	23.88	1,014
1990	61,863.63	21,890	31,805	33,152	23.98	1,382
1991	92,782.05	31,535	45,819	51,602	24.07	2,144
1992	94,666.45	30,764	44,699	54,701	24.16	2,264
1993	135,369.39	41,945	60,945	81,193	24.24	3,350
1994	148,569.17	43,648	63,419	92,579	24.32	3,807
1995	153,973.79	42,682	62,015	99,657	24.40	4,084
1996	5,677.09	1,472	2,139	3,822	24.48	156
	1,686,053.18	623,372	905,737	864,619		36,244
	11,307,417.81	4,738,104	6,637,003	5,235,790		264,571
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.8	2.34

IDAHO POWER COMPANY

ACCOUNT 316.10 MISCELLANEOUS POWER PLANT EQ. - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
2004	58,859.95	10,727	1,746	42,399	7.57	5,601
	58,859.95	10,727	1,746	42,399		5,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	9.52

IDAHO POWER COMPANY

ACCOUNT 316.40 MISCELLANEOUS POWER PLANT EQ. - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1992	29,192.50	16,508	28,770	6,876-		
1993	23,120.55	12,659	22,062	4,722-		
1994	34,267.93	18,145	31,623	5,922-		
1995	22,235.46	11,407	19,880	3,203-		
1996	36,895.64	18,374	32,022	4,350-		
1997	16,905.64	8,191	14,275	1,596-		
1999	23,495.34	10,432	18,180	558-		
2001	22,029.06	8,063	14,052	2,470		
	208,142.12	103,779	180,864	24,757-		
VALMY UNIT # 1 PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1997	18,003.44	8,723	15,151	1,648-		
	226,145.56	112,502	196,015	26,405-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

IDAHO POWER COMPANY

ACCOUNT 316.50 MISCELLANEOUS POWER PLANT EQ. - MISC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
2005	36,959.69	4,103	5,900	21,820	8.52	2,561
2006	4,625.70	173	249	3,220	9.50	339
	41,585.39	4,276	6,149	25,040		2,900
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1992	3,175.58	1,796	2,382			
2003	15,781.52	3,941	7,540	4,296	6.67	644
2006	4,403.80	165	316	2,987	9.50	314
	23,360.90	5,902	10,238	7,283		958
VALMY UNIT # 1 PLANT						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1997	14,159.03	6,860	9,379	1,240	3.54	350
2005	45,274.91	5,026	6,872	27,084	8.52	3,179
	59,433.94	11,886	16,251	28,324		3,529
	124,380.23	22,064	32,638	60,647		7,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.2	5.94

IDAHO POWER COMPANY

ACCOUNT 316.70 MISCELLANEOUS POWER PLANT EQ. - LARGE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +25						
1992	21,497.67	10,267	11,001	5,122	6.90	742
2005	229,862.85	13,602	14,574	157,823	17.50	9,018
	251,360.52	23,869	25,575	162,945		9,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.7	3.88

IDAHO POWER COMPANY

ACCOUNT 316.80 MISCELLANEOUS POWER PLANT EQ. - POWER OPER.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER PLANT						
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. +30						
1986	8,826.62	4,468	9,017-	15,196	4.43	3,430
1987	207.94	101	204-	350	4.85	72
1993	22,438.34	8,334	16,820-	32,527	7.51	4,331
1995	355,076.10	116,820	235,767-	484,320	8.48	57,113
1996	358,443.73	109,924	221,849-	472,760	8.99	52,587
1998	72,475.01	18,867	38,077-	88,810	10.05	8,837
2001	12,255.63	2,247	4,535-	13,114	11.81	1,110
2002	289.04	45	91-	293	12.46	24
2004	284,418.89	26,499	53,480-	252,573	13.87	18,210
	1,114,431.30	287,305	579,840-	1,359,943		145,714
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.3	13.08

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -25						
1977	113.20	82	68	74	20.96	4
1983	742,578.00	482,861	402,886	525,337	21.07	24,933
1984	2,687.50	1,711	1,428	1,931	21.09	92
1991	6,206.33	3,237	2,701	5,057	21.18	239
1993	21,965.67	10,546	8,799	18,658	21.21	880
1994	233,330.20	106,807	89,116	202,547	21.22	9,545
1995	119,276.95	51,766	43,192	105,904	21.23	4,988
1996	38,242.52	15,622	13,035	34,768	21.24	1,637
2004	20,724.82	2,692	2,246	23,660	21.31	1,110
2005	373,075.26	30,266	25,253	441,091	21.32	20,689
	1,558,200.45	705,590	588,724	1,359,027		64,117
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -25						
1992	803,959.31	198,377	228,814	776,135	56.24	13,800
1997	10,264.94	1,769	2,040	10,791	56.93	190
	814,224.25	200,146	230,854	786,926		13,990
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1964	298.22	223	141	232	26.88	9
1966	517,088.53	378,961	239,715	406,646	26.98	15,072
1970	3,245.14	2,274	1,438	2,618	27.18	96
1973	7,267.13	4,899	3,099	5,985	27.31	219
1974	30,226.09	20,093	12,710	25,073	27.35	917
1977	41,362.58	26,234	16,595	35,108	27.47	1,278
1984	5,342.93	2,939	1,859	4,820	27.70	174
1985	4,218.50	2,261	1,430	3,843	27.73	139

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1987	98,211.01	49,732	31,458	91,306	27.78	3,287
1988	21,445.88	10,522	6,656	20,151	27.81	725
1989	19,519.48	9,255	5,854	18,545	27.84	666
1990	49,105.07	22,435	14,191	47,190	27.86	1,694
1992	79,609.82	33,446	21,157	78,355	27.91	2,807
1993	66,961.11	26,818	16,964	66,737	27.93	2,389
1994	3,310,669.79	1,257,641	795,533	3,342,804	27.95	119,599
1995	10,766.67	3,859	2,441	11,017	27.97	394
1996	25,776.60	8,648	5,470	26,751	27.99	956
1997	29,380.42	9,156	5,792	30,934	28.01	1,104
1998	135,566.38	38,789	24,536	144,922	28.03	5,170
1999	179,262.27	46,519	29,426	194,652	28.05	6,939
2000	60,587.65	14,011	8,863	66,872	28.07	2,382
2001	158,280.00	31,913	20,187	177,663	28.08	6,327
2002	25,910.60	4,402	2,785	29,603	28.10	1,053
2004	92,848.31	9,331	5,902	110,158	28.13	3,916
2005	35,056.32	2,191	1,386	42,434	28.14	1,508
2006	21,549.30	461	292	26,645	28.16	946
	5,029,555.80	2,017,013	1,275,880	5,011,064		179,766

HELLS CANYON MAINTENANCE SHOP
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. -25

1956	338.56	270	223	200	26.44	8
1961	6,551.32	5,027	4,152	4,037	26.77	151
1986	1,057,202.02	550,538	454,755	866,748	27.83	31,144
1991	34,886.84	15,285	12,626	30,983	27.96	1,108
1993	370.76	148	122	341	28.01	12
1994	103,683.30	39,309	32,470	97,134	28.03	3,465
1995	14,173.81	5,065	4,184	13,533	28.05	482
1996	147,882.56	49,522	40,906	143,947	28.07	5,128
1997	32,997.98	10,250	8,467	32,780	28.09	1,167
2004	4,474.72	449	371	5,222	28.21	185

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
2005	150,670.25	9,379	7,747	180,591	28.22	6,399
2006	51,601.83	1,103	911	63,591	28.24	2,252
	1,604,833.95	686,345	566,934	1,439,107		51,501
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1964	240,150.74	179,513	196,893	103,295	26.88	3,843
1965	44,005.23	32,575	35,729	19,278	26.93	716
1966	67,609.04	49,549	54,346	30,165	26.98	1,118
1968	14,074.71	10,097	11,075	6,518	27.08	241
1969	100,374.44	71,178	78,069	47,399	27.13	1,747
1970	575.88	403	442	278	27.18	10
1971	1,097.21	760	834	538	27.22	20
1972	166.16	114	125	83	27.27	3
1974	17,744.71	11,796	12,938	9,243	27.35	338
1975	18,470.46	12,096	13,267	9,821	27.39	359
1976	21,884.96	14,110	15,476	11,880	27.43	433
1977	8,198.19	5,200	5,703	4,545	27.47	165
1980	43,311.42	26,025	28,545	25,594	27.57	928
1981	56,504.55	33,267	36,488	34,143	27.61	1,237
1983	32,227.78	18,156	19,914	20,371	27.67	736
1984	28,045.36	15,425	16,918	18,139	27.70	655
1985	65,424.99	35,060	38,454	43,327	27.73	1,562
1987	16,265.07	8,236	9,033	11,298	27.78	407
1988	31,739.00	15,572	17,080	22,594	27.81	812
1989	2,404.83	1,140	1,250	1,756	27.84	63
1990	66,523.70	30,393	33,335	49,820	27.86	1,788
1991	1,300.17	571	626	999	27.88	36
1992	38,069.69	15,994	17,543	30,044	27.91	1,076
1993	33,772.12	13,526	14,836	27,379	27.93	980
1994	89,693.73	34,072	37,371	74,746	27.95	2,674
1995	170,076.80	60,951	66,852	145,744	27.97	5,211

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1996	43,912.32	14,733	16,159	38,731	27.99	1,384
1997	54,946.23	17,123	18,781	49,902	28.01	1,782
1999	75,578.20	19,613	21,512	72,961	28.05	2,601
2000	9,999.49	2,312	2,536	9,963	28.07	355
2002	28,791.56	4,891	5,364	30,625	28.10	1,090
2003	30,889.54	4,197	4,603	34,009	28.12	1,209
2004	844,724.31	84,895	93,114	962,791	28.13	34,226
2005	19,675.06	1,230	1,349	23,245	28.14	826
2006	84,455.84	1,805	1,980	103,590	28.16	3,679
	2,402,683.49	846,578	928,540	2,074,814		74,310

AMERICAN FALLS PLANT

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 2-2055

NET SALVAGE PERCENT.. -25

1924	22,337.73	19,322	21,331	6,591	30.09	219
1927	7,941.92	6,730	7,430	2,497	31.30	80
1928	2,642.12	2,223	2,454	849	31.70	27
1929	506.13	423	467	166	32.09	5
1937	980.24	771	851	374	35.10	11
1938	49.01	38	42	19	35.45	1
1940	121.60	93	103	49	36.13	1
1941	1,193.12	908	1,002	489	36.47	13
1943	32.35	24	26	14	37.11	
1950	430.79	303	335	203	39.17	5
1954	428.21	289	319	216	40.20	5
1956	9,941.64	6,568	7,251	5,176	40.68	127
1957	3,943.39	2,577	2,845	2,084	40.91	51
1960	91.40	58	64	50	41.56	1
1968	1,495.44	847	935	934	43.05	22
1969	416.70	232	256	265	43.21	6
1970	5,545.50	3,044	3,360	3,572	43.37	82
1971	117.97	64	71	76	43.53	2
1972	101.58	54	60	67	43.68	2

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -25						
1978	11,200,012.49	5,273,806	5,822,094	8,177,922	44.49	183,815
1979	74,549.88	34,293	37,858	55,329	44.62	1,240
1982	3,844.73	1,639	1,809	2,997	44.96	67
1984	5,880.91	2,363	2,609	4,742	45.18	105
1986	87,517.08	32,950	36,376	73,020	45.38	1,609
1987	369.07	134	148	313	45.48	7
1989	14,997.39	5,033	5,556	13,191	45.66	289
1990	50,652.04	16,266	17,957	45,358	45.75	991
1991	2,555.84	783	864	2,331	45.83	51
1993	7,919.37	2,180	2,407	7,492	46.00	163
1995	88,999.26	21,549	23,790	87,459	46.15	1,895
1997	47,081.04	9,740	10,753	48,098	46.29	1,039
1998	55,339.67	10,418	11,501	57,674	46.36	1,244
1999	33,194.32	5,610	6,193	35,300	46.43	760
2000	18,483.95	2,756	3,042	20,063	46.49	432
2002	47,830.45	5,124	5,657	54,131	46.61	1,161
2006	59,856.96	778	859	73,962	46.83	1,579
	11,857,401.29	5,469,990	6,038,675	8,783,073		197,107

BROWNLEE PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. -25

1960	5,482,909.73	4,243,772	4,345,004	2,508,633	26.71	93,921
1962	9,308.41	7,080	7,249	4,387	26.83	164
1963	6,272.71	4,728	4,841	3,000	26.89	112
1964	188.71	141	144	92	26.94	3
1965	132.36	98	100	65	27.00	2
1967	1,724.88	1,249	1,279	877	27.10	32
1969	296.17	210	215	155	27.20	6
1970	322.96	226	231	173	27.25	6
1971	1,705.46	1,179	1,207	925	27.29	34
1972	245.52	168	172	135	27.34	5
1973	22,221.61	14,961	15,318	12,459	27.38	455

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1976	18,472.91	11,897	12,181	10,910	27.50	397
1978	327.00	204	209	200	27.58	7
1980	15,826,006.94	9,493,626	9,720,089	10,062,420	27.65	363,921
1982	4,501.05	2,590	2,652	2,974	27.71	107
1983	56,078.26	31,551	32,304	37,794	27.74	1,362
1984	20,368.88	11,185	11,452	14,009	27.77	504
1985	573.66	307	314	403	27.80	14
1986	1,179.02	614	629	845	27.83	30
1987	546.52	276	283	400	27.86	14
1989	89,131.30	42,193	43,199	68,215	27.91	2,444
1990	152,060.52	69,359	71,013	119,063	27.94	4,261
1991	87,913.94	38,517	39,436	70,456	27.96	2,520
1992	105,545.02	44,263	45,319	86,612	27.98	3,095
1993	39,777.54	15,896	16,275	33,447	28.01	1,194
1994	7,714,214.34	2,924,652	2,994,417	6,648,351	28.03	237,187
1995	81,339.69	29,069	29,763	71,912	28.05	2,564
1996	124,115.41	41,563	42,554	112,590	28.07	4,011
1997	131,355.96	40,802	41,775	122,420	28.09	4,358
2001	40,556.50	8,157	8,352	42,344	28.16	1,504
2004	20,295.99	2,035	2,084	23,286	28.21	825
2005	20,316.37	1,265	1,295	24,100	28.22	854
2006	8,203.29	175	179	10,075	28.24	357
	30,068,208.63	17,084,008	17,491,534	20,093,727		726,270

BLISS PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -25

1950	282,666.55	240,761	233,171	120,162	24.24	4,957
1953	550.16	460	445	243	24.45	10
1955	18,407.81	15,196	14,717	8,293	24.57	338
1956	5,042.59	4,133	4,003	2,300	24.64	93
1957	183.55	149	144	85	24.69	3
1961	2,337.26	1,845	1,787	1,135	24.91	46

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1965	208.17	159	154	106	25.10	4
1967	18,184.50	13,591	13,163	9,568	25.19	380
1968	1,540.47	1,139	1,103	823	25.23	33
1971	4,147.85	2,965	2,872	2,313	25.35	91
1972	123.83	87	84	71	25.39	3
1973	3,443.77	2,400	2,324	1,981	25.42	78
1976	4,622.38	3,088	2,991	2,787	25.52	109
1978	3,187.49	2,062	1,997	1,987	25.59	78
1979	734.84	467	452	467	25.62	18
1981	9,505.67	5,819	5,636	6,246	25.67	243
1982	23,109.14	13,857	13,420	15,466	25.70	602
1983	16,582.06	9,725	9,418	11,310	25.73	440
1984	17,832.87	10,220	9,898	12,393	25.75	481
1990	1,306.93	626	606	1,028	25.89	40
1991	8,760.40	4,034	3,907	7,044	25.91	272
1993	1,483.67	625	605	1,250	25.94	48
1994	77,740.62	31,106	30,126	67,050	25.96	2,583
1995	19,394.39	7,326	7,095	17,148	25.98	660
1996	43,320.84	15,346	14,862	39,289	26.00	1,511
1997	56,024.54	18,460	17,878	52,153	26.01	2,005
2001	28,951.99	6,221	6,025	30,165	26.07	1,157
2004	17,454.29	1,879	1,820	19,998	26.11	766
	666,848.63	413,746	400,703	432,861		17,049

CASCADE PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 1-2061
NET SALVAGE PERCENT.. -25

1983	6,964,936.11	2,684,983	2,914,962	5,791,208	49.85	116,173
1984	173,999.08	65,032	70,602	146,897	49.99	2,939
1985	31,836.73	11,509	12,495	27,301	50.13	545
1986	22,887.38	7,991	8,676	19,933	50.26	397
1987	8,674.08	2,919	3,169	7,674	50.39	152
1991	16,620.91	4,689	5,091	15,685	50.87	308

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -25						
1993	74,929.41	18,929	20,550	73,112	51.09	1,431
1994	11,293.24	2,678	2,907	11,210	51.20	219
1995	33,224.61	7,359	7,989	33,542	51.30	654
1996	14,304.52	2,936	3,188	14,693	51.40	286
1997	11,447.66	2,159	2,344	11,966	51.49	232
	7,364,153.73	2,811,184	3,051,973	6,153,221		123,336
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -25						
1937	33,539.09	36,231	39,046	2,878	10.04	287
1939	1,836.27	1,976	2,130	165	10.07	16
1940	125.60	135	145	12	10.09	1
1941	36.69	39	42	4	10.10	
1960	230.44	234	252	36	10.29	3
1964	1,001.60	1,000	1,078	174	10.32	17
1967	13,539.80	13,320	14,355	2,570	10.34	249
1983	71,256.88	61,379	66,149	22,922	10.41	2,202
1986	2,400.92	1,979	2,133	868	10.42	83
1987	2,055.68	1,666	1,795	775	10.42	74
1989	15,582.33	12,139	13,082	6,396	10.43	613
1990	15,224.86	11,599	12,501	6,530	10.43	626
1993	18,324.53	12,850	13,849	9,057	10.44	868
1996	8,767.14	5,464	5,888	5,071	10.45	485
1997	9,356.87	5,542	5,973	5,723	10.45	548
	193,278.70	165,553	178,418	63,181		6,072

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1967	1,214,238.02	879,564	682,902	834,896	27.10	30,808
1969	3,158.97	2,238	1,738	2,211	27.20	81
1970	427.57	299	232	302	27.25	11
1975	2,464.98	1,612	1,252	1,829	27.46	67
1979	1,382.73	846	657	1,071	27.61	39
1985	158.22	85	66	132	27.80	5
1987	9,662.13	4,884	3,792	8,286	27.86	297
1988	21,020.36	10,292	7,991	18,284	27.89	656
1990	29,246.68	13,340	10,357	26,201	27.94	938
1991	35,996.70	15,771	12,245	32,751	27.96	1,171
1993	26,254.68	10,492	8,146	24,672	28.01	881
1994	42,900.00	16,264	12,627	40,998	28.03	1,463
1995	122,200.30	43,671	33,907	118,843	28.05	4,237
1996	46,587.03	15,601	12,113	46,121	28.07	1,643
1997	39,524.98	12,277	9,532	39,874	28.09	1,420
1998	90,758.11	25,911	20,117	93,331	28.11	3,320
2000	12,792.26	2,955	2,294	13,696	28.14	487
2002	11,247.19	1,906	1,480	12,579	28.18	446
2003	692,414.18	94,168	73,113	792,405	28.19	28,109
2005	1,060.55	66	51	1,275	28.22	45
	2,403,495.64	1,152,242	894,612	2,109,757		76,124

LOWER MALAD PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -25

1919	36,025.40	35,120	30,545	14,487	20.54	705
1922	5,013.67	4,837	4,207	2,060	21.04	98
1929	220.72	207	180	96	22.10	4
1941	74.58	67	58	35	23.49	1
1945	45.36	40	35	22	23.85	1
1946	316.80	276	240	156	23.93	7
1948	312,274.33	269,024	233,980	156,363	24.09	6,491
1949	1,634.79	1,400	1,218	825	24.17	34

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1950	2,704.60	2,304	2,004	1,377	24.24	57
1951	2,014.70	1,706	1,484	1,034	24.31	43
1952	12,791.89	10,764	9,362	6,628	24.38	272
1954	1,975.41	1,642	1,428	1,041	24.51	42
1955	208.01	172	150	110	24.57	4
1956	1,195.24	980	852	642	24.64	26
1958	953.83	771	671	521	24.75	21
1961	799.35	631	549	450	24.91	18
1965	61.93	47	41	36	25.10	1
1966	392.26	296	257	233	25.15	9
1968	629.10	465	404	382	25.23	15
1969	92.34	68	59	56	25.27	2
1970	946.18	684	595	588	25.31	23
1971	9,864.56	7,052	6,133	6,198	25.35	244
1972	591.02	417	363	376	25.39	15
1974	3,177.79	2,185	1,900	2,072	25.46	81
1980	1,832.54	1,144	995	1,296	25.64	51
1982	9,558.82	5,732	4,985	6,964	25.70	271
1984	6,711.58	3,847	3,346	5,043	25.75	196
1985	525.00	293	255	401	25.78	16
1991	101,820.49	46,888	40,780	86,496	25.91	3,338
1993	5,944.02	2,505	2,179	5,251	25.94	202
1994	45,197.42	18,085	15,729	40,768	25.96	1,570
1997	14,389.30	4,741	4,123	13,864	26.01	533
1998	16,139.85	4,890	4,253	15,922	26.03	612
2005	4,623.90	310	270	5,510	26.12	211
	600,746.78	429,590	373,630	377,303		15,214

LOWER SALMON PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -25

1919	4,657.67	4,541	4,581	1,241	20.54	60
1927	1,036.71	982	991	305	21.81	14

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1929	33.30	31	31	11	22.10	
1930	210.25	197	199	64	22.23	3
1935	257.16	236	238	83	22.86	4
1936	99.23	91	92	32	22.97	1
1937	594.35	540	545	198	23.08	9
1940	63.41	57	58	21	23.39	1
1941	374.95	335	338	131	23.49	6
1943	3.14	3	3	1	23.68	
1944	520.14	458	462	188	23.77	8
1946	407.73	355	358	152	23.93	6
1947	65.16	56	56	25	24.02	1
1949	270,179.67	231,443	233,493	104,232	24.17	4,312
1951	4,265.80	3,612	3,644	1,688	24.31	69
1952	275.56	232	234	110	24.38	5
1953	126.63	106	107	51	24.45	2
1954	393.90	327	330	162	24.51	7
1957	2,626.12	2,138	2,157	1,126	24.69	46
1958	7,260.66	5,868	5,920	3,156	24.75	128
1959	252.21	202	204	111	24.81	4
1964	3,163.24	2,433	2,455	1,499	25.06	60
1965	1,471.37	1,122	1,132	707	25.10	28
1966	2,018.81	1,524	1,537	987	25.15	39
1967	31,499.11	23,542	23,750	15,624	25.19	620
1969	84.00	61	62	43	25.27	2
1970	201.88	146	147	105	25.31	4
1971	10,371.45	7,414	7,480	5,484	25.35	216
1978	7,289.76	4,715	4,757	4,355	25.59	170
1982	5,408.09	3,243	3,272	3,488	25.70	136
1983	11,476.95	6,731	6,791	7,555	25.73	294
1984	13,406.66	7,684	7,752	9,006	25.75	350
1985	148,902.17	83,218	83,954	102,174	25.78	3,963
1988	493.25	253	255	362	25.84	14
1989	9,277.07	4,604	4,645	6,951	25.87	269
1990	6,195.87	2,966	2,992	4,753	25.89	184
1991	12,982.39	5,978	6,031	10,197	25.91	394
1992	21,904.69	9,665	9,751	17,630	25.93	680

IDAHO POWER COMPANY

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LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1993	96,557.06	40,687	41,047	79,649	25.94	3,071
1994	72,819.41	29,137	29,395	61,629	25.96	2,374
1995	23,464.60	8,864	8,942	20,389	25.98	785
1996	27,437.70	9,720	9,806	24,491	26.00	942
1997	28,786.42	9,485	9,569	26,414	26.01	1,016
1998	10,742.75	3,255	3,284	10,144	26.03	390
2002	5,532.24	1,002	1,011	5,904	26.09	226
2003	15,716.41	2,289	2,309	17,337	26.10	664
2005	8,415.64	564	569	9,951	26.12	381
2006	18,980.29	437	441	23,284	26.14	891
	888,303.03	522,549	527,177	583,200		22,849
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -25						
1992	9,391,451.52	2,278,601	2,701,050	9,038,264	57.37	157,543
1994	71,898.34	15,413	18,270	71,603	57.67	1,242
1995	37,485.91	7,488	8,876	37,981	57.82	657
1996	2,659.26	491	582	2,742	57.96	47
2005	9,094.16	273	324	11,044	59.05	187
	9,512,589.19	2,302,266	2,729,102	9,161,634		159,676
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1961	273,596.70	209,951	215,634	126,362	26.77	4,720
1962	4,910.47	3,735	3,836	2,302	26.83	86
1964	21,190.79	15,827	16,255	10,233	26.94	380
1965	69,872.20	51,670	53,069	34,271	27.00	1,269
1966	167,562.55	122,656	125,976	83,477	27.05	3,086

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1971	63.28	44	45	34	27.29	1
1976	1,117.84	720	739	658	27.50	24
1985	2,269.19	1,215	1,248	1,588	27.80	57
1986	13,936.12	7,257	7,453	9,967	27.83	358
1987	20,336.15	10,280	10,558	14,862	27.86	533
1988	2,553.48	1,250	1,284	1,908	27.89	68
1989	6,690.27	3,167	3,253	5,110	27.91	183
1990	509.10	232	238	398	27.94	14
1991	149,302.53	65,413	67,184	119,444	27.96	4,272
1992	66,598.35	27,930	28,686	54,562	27.98	1,950
1993	55,284.47	22,093	22,691	46,415	28.01	1,657
1994	222,716.75	84,437	86,723	191,673	28.03	6,838
1995	2,173.34	777	798	1,919	28.05	68
1996	12,086.16	4,047	4,157	10,951	28.07	390
1998	34,848.12	9,949	10,218	33,342	28.11	1,186
1999	14,791.20	3,831	3,935	14,554	28.13	517
2001	281,638.51	56,645	58,178	293,870	28.16	10,436
2002	19,099.83	3,237	3,324	20,551	28.18	729
2005	17,355.48	1,080	1,109	20,585	28.22	729
2006	11,532.62	247	254	14,162	28.24	501
	1,472,035.50	707,690	726,845	1,113,198		40,052

OXBOW PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. -25

1938	1,789.80	1,589	1,195	1,042	24.72	42
1959	13,512.03	10,543	7,931	8,959	26.65	336
1960	10,358.06	8,017	6,030	6,918	26.71	259
1961	6,065,532.06	4,654,538	3,501,168	4,080,747	26.77	152,437
1962	8,105.12	6,165	4,637	5,494	26.83	205
1965	17,054.48	12,612	9,487	11,831	27.00	438
1966	134.68	99	74	94	27.05	3
1967	6,423.71	4,653	3,500	4,530	27.10	167

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -25						
1968	9,172.66	6,572	4,943	6,523	27.15	240
1970	2,698.72	1,889	1,421	1,952	27.25	72
1971	17,477.19	12,083	9,089	12,757	27.29	467
1972	129,436.03	88,324	66,438	95,357	27.34	3,488
1974	4,705.42	3,124	2,350	3,532	27.42	129
1975	165,154.27	108,032	81,262	125,181	27.46	4,559
1976	11,155.71	7,184	5,404	8,541	27.50	311
1978	817.50	509	383	639	27.58	23
1980	7,187.98	4,312	3,244	5,741	27.65	208
1981	31,582.93	18,567	13,966	25,513	27.68	922
1983	76,209.63	42,877	32,252	63,010	27.74	2,271
1984	90,619.20	49,761	37,431	75,843	27.77	2,731
1985	349,583.99	187,115	140,749	296,231	27.80	10,656
1986	4,027.95	2,098	1,578	3,457	27.83	124
1987	39,206.28	19,819	14,908	34,100	27.86	1,224
1988	14,017.49	6,863	5,162	12,360	27.89	443
1989	1,819,116.35	861,124	647,742	1,626,153	27.91	58,264
1990	345,444.36	157,566	118,522	313,283	27.94	11,213
1991	141,437.85	61,967	46,612	130,185	27.96	4,656
1992	23,097.53	9,687	7,287	21,585	27.98	771
1993	20,750.61	8,292	6,237	19,701	28.01	703
1994	110,790.01	42,003	31,595	106,893	28.03	3,814
1995	8,136.86	2,908	2,187	7,984	28.05	285
2002	31,094.50	5,271	3,965	34,903	28.18	1,239
2003	22,934.53	3,119	2,346	26,322	28.19	934
2004	186,194.65	18,666	14,041	218,702	28.21	7,753
2005	29,089.34	1,811	1,362	35,000	28.22	1,240
2006	16,888.94	361	272	20,839	28.24	738
	9,830,938.42	6,430,120	4,836,770	7,451,902		273,365

IDAHO POWER COMPANY

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<p>OXBOW COMMON PLANT INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. -25</p>						
1961	88,348.23	67,796	90,971	19,464	26.77	727
1965	8,043.31	5,948	7,981	2,073	27.00	77
1978	15,560.73	9,688	13,000	6,451	27.58	234
	111,952.27	83,432	111,952	27,988		1,038
<p>PAHSIMERIO ACCUM. PONDS PLANT INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2035 NET SALVAGE PERCENT.. -25</p>						
1981	60,819.27	35,807	33,368	42,656	27.61	1,545
1982	36,186.51	20,852	19,432	25,801	27.64	933
1989	6,470.98	3,068	2,859	5,230	27.84	188
1990	89,331.19	40,813	38,033	73,631	27.86	2,643
1991	17,204.49	7,555	7,040	14,466	27.88	519
1992	23,112.17	9,710	9,049	19,841	27.91	711
1993	5,104.78	2,044	1,905	4,476	27.93	160
1995	191,578.38	68,657	63,980	175,493	27.97	6,274
1999	123,294.00	31,995	29,816	124,302	28.05	4,431
2000	65,594.65	15,169	14,136	67,857	28.07	2,417
2002	15,558.79	2,643	2,463	16,985	28.10	604
2003	15,824.67	2,150	2,004	17,777	28.12	632
2005	132,205.22	8,263	7,700	157,557	28.14	5,599
2006	3,405,708.62	72,797	67,838	4,189,298	28.16	148,768
	4,187,993.72	321,523	299,623	4,935,370		175,424
<p>PAHSIMERIO TRAPPING PLANT INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2035 NET SALVAGE PERCENT.. -25</p>						
1969	240,093.07	170,256	192,469	107,647	27.13	3,968
1970	1,484.61	1,040	1,176	680	27.18	25
1971	27,554.39	19,075	21,564	12,879	27.22	473

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -25						
1975	7,758.36	5,081	5,744	3,954	27.39	144
1976	467.81	302	341	244	27.43	9
1977	3,704.91	2,350	2,657	1,974	27.47	72
1979	251.45	154	174	140	27.54	5
1981	115,968.21	68,276	77,184	67,776	27.61	2,455
1982	18,860.22	10,868	12,286	11,289	27.64	408
1984	2,796.95	1,538	1,739	1,757	27.70	63
1985	62,023.23	33,237	37,573	39,956	27.73	1,441
1987	807.08	409	462	547	27.78	20
1989	2,255.24	1,069	1,208	1,611	27.84	58
1991	10,345.35	4,543	5,136	7,796	27.88	280
1992	34,560.79	14,520	16,414	26,787	27.91	960
1993	51,787.58	20,741	23,447	41,287	27.93	1,478
1994	283,237.52	107,595	121,632	232,415	27.95	8,315
1995	20,194.15	7,237	8,181	17,062	27.97	610
1996	12,849.36	4,311	4,874	11,188	27.99	400
1997	38,129.33	11,882	13,432	34,230	28.01	1,222
	935,129.61	484,484	547,693	621,219		22,406

SHOSHONE FALLS PLANT

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 5-2031

NET SALVAGE PERCENT.. -25

1921	212,021.90	208,046	194,988	70,039	19.73	3,550
1922	30.73	30	28	10	19.87	1
1924	52.72	51	48	18	20.15	1
1925	23.05	22	21	8	20.28	
1926	235.23	227	213	81	20.41	4
1927	4,283.13	4,119	3,860	1,494	20.54	73
1928	5,229.70	5,012	4,697	1,840	20.66	89
1929	48.72	47	44	17	20.78	1
1937	265.82	246	231	101	21.62	5
1940	66.91	61	57	27	21.88	1
1941	1,279.29	1,165	1,092	507	21.96	23

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -25						
1942	7.79	7	7	3	22.04	
1945	420.92	376	352	174	22.27	8
1953	670.48	574	538	300	22.77	13
1954	10,260.25	8,737	8,189	4,636	22.82	203
1956	2,331.00	1,959	1,836	1,078	22.93	47
1957	7,540.11	6,296	5,901	3,524	22.98	153
1958	415.97	345	323	197	23.02	9
1960	4,082.82	3,337	3,128	1,976	23.12	85
1961	100.45	81	76	50	23.16	2
1964	160.16	127	119	81	23.28	3
1965	2,620.35	2,056	1,927	1,348	23.32	58
1966	5,686.78	4,421	4,143	2,965	23.36	127
1967	93.49	72	67	50	23.39	2
1971	1,179.47	871	816	658	23.53	28
1972	75.91	55	52	43	23.56	2
1973	11,852.38	8,541	8,005	6,810	23.59	289
1974	8,344.29	5,936	5,563	4,867	23.62	206
1980	49,172.69	31,882	29,881	31,585	23.77	1,329
1981	1,459.68	929	871	954	23.80	40
1983	2,919.37	1,783	1,671	1,978	23.84	83
1986	570,974.23	324,599	304,225	409,493	23.90	17,134
1987	291.01	161	151	213	23.92	9
1988	247.09	133	125	184	23.94	8
1990	16,537.99	8,304	7,783	12,889	23.98	537
1991	56,438.76	27,295	25,581	44,967	23.99	1,874
1993	10,910.87	4,836	4,532	9,107	24.03	379
1995	30,332.35	12,087	11,328	26,587	24.06	1,105
1997	79,109.12	27,589	25,858	73,028	24.08	3,033
1999	19,782.55	5,789	5,426	19,302	24.11	801
2000	20,477.06	5,360	5,023	20,573	24.12	853
2006	1,923.50	49	46	2,358	24.18	98
	1,139,956.09	713,613	668,822	756,120		32,266

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -25						
1950	31.23	27	23	16	23.28	1
1952	1,840,068.68	1,569,809	1,345,951	954,135	23.41	40,758
1954	1,030.58	868	744	544	23.53	23
1956	3,840.83	3,195	2,739	2,062	23.64	87
1957	2,050.48	1,694	1,452	1,111	23.69	47
1958	818.25	671	575	448	23.74	19
1964	3,616.60	2,829	2,426	2,095	24.02	87
1967	2,346.82	1,785	1,530	1,404	24.14	58
1969	206.21	154	132	126	24.22	5
1971	6,295.32	4,585	3,931	3,938	24.29	162
1973	8,091.07	5,750	4,930	5,184	24.35	213
1980	8,418.30	5,372	4,606	5,917	24.55	241
1982	43,719.70	26,822	22,997	31,653	24.60	1,287
1983	2,207.01	1,325	1,136	1,623	24.63	66
1985	719.60	412	353	547	24.67	22
1988	43,169.94	22,740	19,497	34,465	24.73	1,394
1989	1,037.34	529	454	843	24.75	34
1991	60,401.44	28,615	24,535	50,967	24.79	2,056
1992	4,328.83	1,966	1,686	3,725	24.81	150
1993	22,105.63	9,594	8,226	19,406	24.82	782
1994	18,568.38	7,657	6,565	16,645	24.84	670
1995	252,504.05	98,382	84,353	231,277	24.86	9,303
1996	258,322.72	94,514	81,037	241,866	24.87	9,725
1997	27,856.31	9,489	8,136	26,684	24.88	1,073
1998	48,178.69	15,110	12,955	47,268	24.90	1,898
1999	6,587.66	1,880	1,612	6,623	24.91	266
2003	20,823.10	3,160	2,709	23,320	24.96	934
2004	13,087.52	1,472	1,262	15,097	24.97	605
2005	22,282.60	1,557	1,335	26,518	24.98	1,062
2006	67,253.78	1,614	1,384	82,683	25.00	3,307
	2,789,968.67	1,923,577	1,649,271	1,838,190		76,335

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -25						
1928	95,198.49	85,595	69,290	49,708	26.00	1,912
1929	159.78	143	116	84	26.22	3
1931	303.31	269	218	161	26.64	6
1936	1,879.59	1,621	1,312	1,037	27.62	38
1937	69.74	60	49	38	27.80	1
1938	1,054.16	899	728	590	27.97	21
1939	97.11	82	66	55	28.15	2
1941	244.90	205	166	140	28.47	5
1946	98.72	80	65	58	29.22	2
1947	104.16	84	68	62	29.35	2
1953	891.00	689	558	556	30.08	18
1964	92.25	65	53	62	31.12	2
1965	2,259.79	1,567	1,269	1,556	31.20	50
1986	26,790.96	12,699	10,280	23,209	32.40	716
1990	14,050.25	5,785	4,683	12,880	32.55	396
1991	71,763.89	28,311	22,918	66,787	32.59	2,049
1992	542,396.80	204,416	165,478	512,518	32.62	15,712
1993	11,929.34	4,277	3,462	11,450	32.65	351
1994	23,225,281.24	7,876,274	6,375,950	22,655,652	32.68	693,257
1995	16,680.12	5,313	4,301	16,549	32.72	506
1996	8,626.20	2,570	2,080	8,703	32.74	266
1997	1,098,717.95	302,834	245,148	1,128,249	32.77	34,429
2003	18,473.90	2,173	1,759	21,333	32.93	648
2004	13,990.26	1,210	980	16,508	32.95	501
2005	72,581.94	3,874	3,136	87,591	32.97	2,657
	25,223,735.85	8,541,095	6,914,133	24,615,536		753,550

TWIN FALLS PLANT
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -25

1938	149,682.54	127,193	116,042	71,061	28.28	2,513
1940	1,348.22	1,133	1,034	651	28.63	23
1941	447.82	374	341	219	28.80	8

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1942	4,310.11	3,577	3,263	2,125	28.96	73
1944	20.08	16	15	10	29.27	
1945	275.67	225	205	140	29.42	5
1946	584.39	473	432	298	29.56	10
1950	837.27	659	601	446	30.10	15
1953	5,799.56	4,465	4,074	3,175	30.46	104
1954	1,804.65	1,379	1,258	998	30.57	33
1957	65.15	49	45	36	30.89	1
1960	3,529.53	2,560	2,336	2,076	31.19	67
1962	91.80	65	59	56	31.37	2
1963	195.85	138	126	119	31.45	4
1965	2,364.90	1,630	1,487	1,469	31.62	46
1966	7,355.41	5,012	4,573	4,621	31.70	146
1968	78.73	52	47	51	31.85	2
1969	1,452.40	954	870	946	31.92	30
1970	3,343.75	2,168	1,978	2,202	31.99	69
1971	3,481.52	2,226	2,031	2,321	32.06	72
1977	2,300.42	1,337	1,220	1,656	32.42	51
1981	15,100.72	8,086	7,377	11,499	32.63	352
1982	32,104.17	16,799	15,326	24,804	32.68	759
1983	34,075.28	17,395	15,870	26,724	32.73	816
1984	46,415.16	23,086	21,062	36,957	32.77	1,128
1985	18,097.33	8,755	7,987	14,635	32.82	446
1987	27,573.89	12,550	11,450	23,017	32.90	700
1990	1,868.83	762	695	1,641	33.02	50
1991	197,908.82	77,358	70,575	176,811	33.05	5,350
1993	4,778.10	1,694	1,545	4,428	33.12	134
1996	9,549.81	2,810	2,564	9,373	33.22	282
1997	77,837.99	21,191	19,333	77,964	33.25	2,345
2002	6,605.43	962	878	7,379	33.38	221
	661,285.30	347,133	316,699	509,908		15,857

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -25						
1995	10,146,761.46	3,197,498	2,678,549	10,004,903	33.19	301,443
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -25						
1919	14,186.88	17,196	15,201	2,533	2.45	1,034
1921	90,051.98	109,087	96,428	16,137	2.46	6,560
1922	1,368.56	1,657	1,465	246	2.46	100
1926	1,829.53	2,213	1,956	331	2.46	135
1928	411.52	497	439	75	2.47	30
1930	136.31	165	146	24	2.47	10
1936	13.15	16	16			
1938	417.59	503	445	77	2.48	31
1939	492.40	592	523	93	2.48	38
1940	32.20	39	34	6	2.48	2
1941	1,613.92	1,940	1,715	302	2.48	122
1947	236.33	283	250	45	2.48	18
1952	3,887.39	4,639	4,101	758	2.49	304
1954	375.59	447	395	74	2.49	30
1955	5,319.19	6,332	5,597	1,052	2.49	422
1958	84.80	101	89	17	2.49	7
1960	8,217.43	9,735	8,605	1,667	2.49	669
1966	75.82	89	79	16	2.49	6
1967	24,095.35	28,294	25,010	5,109	2.49	2,052
1968	92.24	108	95	20	2.49	8
1970	3,382.06	3,952	3,493	735	2.49	295
1971	1,413.30	1,649	1,458	309	2.49	124
1982	5,544.77	6,282	5,553	1,378	2.50	551
1984	22,715.83	25,527	22,565	5,830	2.50	2,332
1985	2,781.19	3,111	2,750	726	2.50	290
1989	31,329.09	34,231	30,259	8,902	2.50	3,561
1990	9,167.13	9,941	8,787	2,672	2.50	1,069
1991	13,183.42	14,177	12,532	3,947	2.50	1,579
1992	7,289.23	7,764	6,863	2,249	2.50	900

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -25						
1993	29,116.38	30,678	27,118	9,277	2.50	3,711
1994	6,387.53	6,646	5,875	2,109	2.50	844
1995	18,107.50	18,576	16,420	6,214	2.50	2,486
1996	8,831.40	8,908	7,874	3,165	2.50	1,266
1997	15,437.50	15,260	13,489	5,808	2.50	2,323
	327,624.51	370,635	327,625	81,903		32,909
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1948	308,348.77	265,642	252,658	132,778	24.09	5,512
1954	100.49	84	80	46	24.51	2
1956	168.15	138	131	79	24.64	3
1965	191.01	146	139	100	25.10	4
1971	4,420.21	3,160	3,006	2,519	25.35	99
1974	2,824.33	1,942	1,847	1,683	25.46	66
1981	1,386.08	848	807	926	25.67	36
1986	11,834.82	6,441	6,126	8,668	25.80	336
1988	260.33	134	127	198	25.84	8
1989	245.12	122	116	190	25.87	7
1990	8,792.21	4,209	4,003	6,987	25.89	270
1991	5,046.05	2,324	2,210	4,098	25.91	158
1993	8,950.34	3,771	3,587	7,601	25.94	293
2006	5,251.95	121	115	6,450	26.14	247
	357,819.86	289,082	274,952	172,323		7,041
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1937	416,726.69	378,961	342,707	178,201	23.08	7,721

IDAHO POWER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1938	1,478.61	1,339	1,211	637	23.19	27
1939	276.82	249	225	121	23.29	5
1940	4,564.54	4,095	3,703	2,003	23.39	86
1941	105.61	94	85	47	23.49	2
1945	3,063.55	2,682	2,425	1,404	23.85	59
1946	1,267.06	1,103	997	587	23.93	25
1948	24,767.33	21,337	19,296	11,663	24.09	484
1949	180.66	155	140	86	24.17	4
1951	2,560.26	2,168	1,961	1,239	24.31	51
1952	13,004.99	10,944	9,897	6,359	24.38	261
1954	2,574.53	2,139	1,934	1,284	24.51	52
1955	245.61	203	184	123	24.57	5
1957	1,812.60	1,476	1,335	931	24.69	38
1958	473.14	382	345	246	24.75	10
1961	198.46	157	142	106	24.91	4
1964	418.90	322	291	233	25.06	9
1965	228.21	174	157	128	25.10	5
1971	340.02	243	220	205	25.35	8
1972	6,486.17	4,579	4,141	3,967	25.39	156
1973	958.83	668	604	595	25.42	23
1978	13,712.35	8,868	8,020	9,120	25.59	356
1981	8,417.21	5,152	4,659	5,863	25.67	228
1982	9,617.22	5,767	5,215	6,807	25.70	265
1983	62,246.29	36,507	33,015	44,793	25.73	1,741
1984	49,087.52	28,133	25,442	35,917	25.75	1,395
1985	34,226.84	19,129	17,299	25,485	25.78	989
1986	4,505.76	2,452	2,217	3,415	25.80	132
1987	3,166.58	1,676	1,516	2,442	25.82	95
1988	585.88	301	272	460	25.84	18
1989	28,908.36	14,346	12,974	23,161	25.87	895
1990	20,877.88	9,995	9,039	17,058	25.89	659
1991	51,605.14	23,764	21,491	43,015	25.91	1,660
1993	57,841.23	24,373	22,042	50,260	25.94	1,938
1994	29,549.67	11,824	10,692	26,245	25.96	1,011
1996	3,229.87	1,144	1,035	3,002	26.00	115
	859,310.39	626,901	566,928	507,208		20,532

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1947	59,963.07	51,936	49,854	25,100	24.02	1,045
1949	20,783.91	17,804	17,090	8,890	24.17	368
1950	23.90	20	19	11	24.24	
1956	3,541.99	2,903	2,787	1,640	24.64	67
1959	19,537.56	15,669	15,041	9,381	24.81	378
1967	1,157.65	865	830	617	25.19	24
1972	6,691.28	4,724	4,535	3,829	25.39	151
1982	22,264.55	13,350	12,815	15,016	25.70	584
1984	7,600.61	4,356	4,181	5,320	25.75	207
1987	4,220.24	2,233	2,143	3,132	25.82	121
1990	44,850.02	21,472	20,611	35,452	25.89	1,369
1993	7,629.68	3,215	3,086	6,451	25.94	249
1994	6,476.70	2,591	2,487	5,609	25.96	216
1995	13,215.88	4,992	4,792	11,728	25.98	451
1996	7,497.16	2,656	2,550	6,821	26.00	262
2004	44,194.38	4,756	4,565	50,678	26.11	1,941
2005	57,287.00	3,838	3,684	67,925	26.12	2,600
	326,935.58	157,380	151,070	257,600		10,033
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -25						
1984	166,721.15	95,552	82,572	125,829	25.75	4,887
1985	143,430.51	80,160	69,271	110,017	25.78	4,268
1994	3,266.50	1,307	1,130	2,953	25.96	114
2006	38,913.23	895	773	47,869	26.14	1,831
	352,331.39	177,914	153,746	286,668		11,100
	133,688,302.18	59,178,877	55,501,434	111,608,931		3,500,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.9	2.62

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	8,639,663.66	6,537,806	4,592,743	5,774,853	27.21	212,233
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	940,788.93	711,914	462,648	666,299	27.21	24,487
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	56,309.00	42,610	29,019	38,552	27.21	1,417
OXBOW COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1961	1,520,822.45	1,139,339	975,011	849,976	27.36	31,066
1964	373,757.59	271,303	232,172	216,337	27.75	7,796
1965	3,257.74	2,339	2,002	1,907	27.86	68
1979	30,082.05	17,721	15,165	20,933	28.52	734
	1,927,919.83	1,430,702	1,224,350	1,089,153		39,664
BROWNLEE COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1960	7,895,824.78	5,974,929	5,019,821	4,455,169	27.21	163,733
	19,460,506.20	14,697,961	11,328,581	12,024,026		441,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.2	2.27

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -20						
1992	614,874.97	145,356	172,994	564,856	59.09	9,559
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -20						
1978	4,242,904.39	1,936,292	2,438,545	2,652,940	46.45	57,114
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1959	655.47	501	424	363	27.04	13
1960	39,084,982.26	29,576,388	25,028,129	21,873,850	27.21	803,890
1961	19,112.43	14,318	12,116	10,819	27.36	395
1962	649.10	481	407	372	27.51	14
1963	41,189.39	30,215	25,569	23,858	27.64	863
1966	1,882.50	1,337	1,131	1,128	27.95	40
1980	13,170,481.89	7,611,485	6,440,991	9,363,587	28.53	328,201
1983	119,689.40	64,833	54,863	88,764	28.56	3,108
1984	2,363.18	1,250	1,058	1,778	28.56	62
1992	6,655.39	2,688	2,275	5,711	28.58	200
2002	12,011.84	1,960	1,658	12,756	28.58	446
2003	124,330.51	16,277	13,774	135,423	28.58	4,738
2004	5,202.98	502	425	5,819	28.58	204
2006	42,336.15	874	739	50,064	28.58	1,752
	52,631,542.49	37,323,109	31,583,559	31,574,292		1,143,926

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1950	7,168,536.04	6,065,442	5,760,080	2,842,163	23.46	121,149
1952	244.19	203	193	100	23.95	4
1961	987.47	759	721	464	25.51	18
1964	6,944.86	5,184	4,923	3,411	25.82	132
1967	1,189.00	860	817	610	26.03	23
1972	3,579.78	2,439	2,316	1,980	26.26	75
1991	238,329.85	105,761	100,436	185,560	26.42	7,023
1995	6,077.96	2,212	2,101	5,193	26.42	197
1997	2,278.82	723	687	2,048	26.42	78
2005	22,685.97	1,462	1,388	25,835	26.42	978
2006	29,929.77	668	634	35,282	26.42	1,335
	7,480,783.71	6,185,713	5,874,296	3,102,646		131,012
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -20						
1983	3,143,493.19	1,171,643	1,334,668	2,437,524	52.17	46,723
1985	2,137.27	745	849	1,716	52.57	33
	3,145,630.46	1,172,388	1,335,517	2,439,240		46,756
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -20						
1917	60,439.46	65,978	65,857	6,670	7.90	844
1937	26,614.53	27,974	27,922	4,015	9.62	417
1940	165.09	172	172	26	9.80	3
1985	20,972.93	16,910	16,879	8,289	10.50	789
1990	433,043.23	317,559	316,974	202,678	10.50	19,303
1991	10,137.97	7,253	7,240	4,926	10.50	469
2000	33,611.52	15,424	15,395	24,939	10.50	2,375
	584,984.73	451,270	450,439	251,543		24,200

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1967	51,505,539.71	36,144,528	25,123,930	36,682,718	28.04	1,308,228
1969	4,197.95	2,876	1,999	3,039	28.18	108
1971	610.13	407	283	449	28.29	16
1989	60,816.20	27,718	19,266	53,713	28.58	1,879
2005	153,152.82	9,171	6,375	177,408	28.58	6,207
	51,724,316.81	36,184,700	25,151,853	36,917,327		1,316,438
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1948	1,327,140.75	1,140,916	1,063,073	529,496	22.93	23,092
1952	16,690.13	13,892	12,944	7,084	23.95	296
1954	11,744.13	9,611	8,955	5,138	24.39	211
1957	488.94	390	363	224	24.95	9
1958	285.48	226	211	132	25.10	5
1959	27,674.89	21,673	20,194	13,016	25.25	515
1963	646.77	488	455	321	25.72	12
1965	42,271.34	31,232	29,101	21,625	25.90	835
1980	574,026.92	345,105	321,559	367,273	26.39	13,917
1982	10,714.59	6,188	5,766	7,092	26.40	269
1985	6,014.04	3,239	3,018	4,199	26.41	159
1987	5,738.98	2,926	2,726	4,161	26.41	158
1991	4,219.06	1,872	1,744	3,319	26.42	126
1997	38,665.25	12,272	11,435	34,963	26.42	1,323
2000	12,216.05	2,894	2,697	11,962	26.42	453
	2,078,537.32	1,592,924	1,484,241	1,010,005		41,380

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1919	90,169.18	92,687	85,908	22,295	12.85	1,735
1935	5,149.42	4,859	4,504	1,675	18.56	90
1942	3,481.53	3,133	2,904	1,274	21.06	60
1944	11,749.20	10,416	9,654	4,445	21.72	205
1949	5,303,615.53	4,523,772	4,192,885	2,171,454	23.20	93,597
1951	592.95	498	462	250	23.72	11
1954	716.91	587	544	316	24.39	13
1961	836.19	643	596	407	25.51	16
1972	3,896.92	2,655	2,461	2,215	26.26	84
1984	5,236.96	2,891	2,680	3,604	26.41	136
1985	33,752.13	18,178	16,848	23,655	26.41	896
1989	19,438.80	9,296	8,616	14,711	26.42	557
1992	752,157.28	319,787	296,396	606,193	26.42	22,944
1995	227,782.42	82,904	76,840	196,499	26.42	7,438
2004	14,004.77	1,452	1,346	15,460	26.42	585
2006	130,243.18	2,907	2,694	153,598	26.42	5,814
	6,602,823.37	5,076,665	4,705,338	3,218,051		134,181
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -20						
1992	16,500,354.67	3,841,283	4,629,161	15,171,265	60.25	251,805
1996	26,579.77	4,689	5,651	26,245	60.91	431
2004	5,240.49	245	295	5,994	61.61	97
	16,532,174.93	3,846,217	4,635,107	15,203,504		252,333
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1961	28,258,094.98	21,169,834	15,548,288	18,361,426	27.36	671,105

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<p>OXBOW PLANT INTERIM SURVIVOR CURVE.. IOWA 90-S4 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. -20</p>						
1962	1,880.66	1,394	1,024	1,233	27.51	45
1966	7,218.22	5,125	3,764	4,898	27.95	175
1967	1,479.00	1,038	762	1,013	28.04	36
1979	1,470,840.06	866,442	636,362	1,128,646	28.52	39,574
1981	88,610.09	50,178	36,854	69,478	28.54	2,434
1990	879.09	386	283	772	28.58	27
1991	11,496.62	4,851	3,563	10,233	28.58	358
1994	5,815.35	2,124	1,560	5,418	28.58	190
1997	112,688.51	33,739	24,780	110,446	28.58	3,864
2000	110,217.88	24,508	18,000	114,261	28.58	3,998
2001	8,115.00	1,572	1,155	8,583	28.58	300
2002	66,567.38	10,864	7,979	71,902	28.58	2,516
2003	34,371.21	4,500	3,305	37,940	28.58	1,328
2004	141,130.82	13,616	10,000	159,357	28.58	5,576
	30,319,404.87	22,190,171	16,297,679	20,085,606		731,526
<p>OXBOW COMMON PLANT INTERIM SURVIVOR CURVE.. IOWA 90-S4 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. -20</p>						
1990	9,871.65	4,336	4,162	7,684	28.58	269
<p>SHOSHONE FALLS PLANT INTERIM SURVIVOR CURVE.. IOWA 90-S4 PROBABLE RETIREMENT YEAR.. 5-2031 NET SALVAGE PERCENT.. -20</p>						
1919	70,847.51	73,055	71,294	13,723	12.59	1,090
1921	346,581.41	354,345	345,804	70,094	13.21	5,306
1922	49.44	50	49	10	13.52	1
1927	45,765.67	45,511	44,414	10,505	15.14	694
1930	137.12	134	131	34	16.13	2
1936	155.88	148	144	43	18.13	2
1937	5.32	5	5	1	18.45	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -20						
1946	79.24	70	68	27	21.11	1
1955	393.33	326	318	154	22.99	7
1966	492.24	370	361	230	24.09	10
1991	8,614.18	4,014	3,917	6,420	24.42	263
1992	1,985.66	888	867	1,516	24.42	62
1998	37,294.48	11,555	11,277	33,476	24.42	1,371
	512,401.48	490,471	478,649	136,233		8,809
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -20						
1952	9,678,551.39	8,146,243	7,344,287	4,269,975	23.09	184,927
1953	5,288.08	4,415	3,980	2,366	23.30	102
1955	497.77	409	369	228	23.66	10
1956	3,100.75	2,526	2,277	1,444	23.83	61
1961	678.10	529	477	337	24.48	14
1964	1,329.48	1,008	909	686	24.74	28
1968	738.79	538	485	402	24.98	16
1980	7,129.30	4,383	3,952	4,603	25.23	182
1989	5,395.77	2,651	2,390	4,085	25.25	162
1991	7,426.17	3,390	3,056	5,855	25.25	232
1992	24,728.83	10,825	9,760	19,915	25.25	789
1994	4,928.45	1,958	1,765	4,149	25.25	164
2003	2,762.25	403	363	2,952	25.25	117
2006	22,360.45	521	470	26,363	25.25	1,044
	9,764,915.58	8,179,799	7,374,540	4,343,360		187,848

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1928	267,078.25	259,151	240,993	79,501	17.12	4,644
1937	9,688.05	8,795	8,179	3,447	21.48	160
1963	36.48	25	23	21	31.74	1
1972	2,466.24	1,513	1,407	1,552	32.96	47
1986	9,111,138.39	4,153,586	3,862,550	7,070,816	33.46	211,321
1988	3,592.90	1,534	1,427	2,884	33.48	86
1989	429,666.46	177,005	164,603	350,997	33.48	10,484
1990	740.33	293	272	616	33.49	18
1994	3,758,661.78	1,226,827	1,140,865	3,369,529	33.49	100,613
1995	66.79	20	19	61	33.50	2
1997	340.60	90	84	325	33.50	10
2003	57,982.54	6,582	6,120	63,459	33.50	1,894
	13,641,458.81	5,835,421	5,426,542	10,943,208		329,280
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1938	254,658.52	228,948	198,730	106,860	22.10	4,835
1939	96.15	86	75	40	22.62	2
1950	48.54	39	34	24	27.93	1
1952	904.65	709	615	471	28.76	16
1962	2,367.32	1,654	1,436	1,405	31.91	44
1969	5,013.90	3,195	2,773	3,244	33.11	98
	263,089.08	234,631	203,663	112,044		4,996
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -20						
1995	7,645,214.52	2,318,335	1,603,838	7,570,419	34.00	222,659
2006	24,412.81	425	294	29,001	34.00	853
	7,669,627.33	2,318,760	1,604,132	7,599,420		223,512

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -20						
1919	117,866.32	137,451	129,913	11,527	2.36	4,884
1921	275,139.02	320,658	303,072	27,095	2.38	11,384
1928	35.27	41	39	3	2.42	1
1929	12,013.56	13,966	13,200	1,216	2.42	502
1931	2,748.42	3,193	3,018	280	2.43	115
1939	4,173.76	4,830	4,565	444	2.47	180
1940	82.37	95	90	9	2.47	4
1944	2,151.10	2,482	2,346	235	2.48	95
1946	43.98	51	48	5	2.48	2
1954	1,249.04	1,431	1,353	146	2.50	58
1977	136,447.28	150,949	142,671	21,066	2.50	8,426
1987	139,855.44	148,761	140,603	27,224	2.50	10,890
1991	1,270,097.34	1,312,417	1,240,440	283,677	2.50	113,471
1996	95,018.21	92,095	87,045	26,977	2.50	10,791
2004	26,521.71	15,913	15,040	16,786	2.50	6,714
	2,083,442.82	2,204,333	2,083,443	416,690		167,517

UPPER MALAD PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-S4
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -20

1948	1,208,792.27	1,039,175	970,002	480,549	22.93	20,957
1953	1,098.78	907	847	472	24.18	20
1965	1,832.99	1,354	1,264	936	25.90	36
1967	8,576.49	6,204	5,791	4,501	26.03	173
1986	4,267.41	2,238	2,089	3,032	26.41	115
1988	45,385.94	22,428	20,935	33,528	26.42	1,269
1991	7,408.61	3,288	3,069	5,821	26.42	220
1995	15,165.95	5,520	5,152	13,047	26.42	494
	1,292,528.44	1,081,114	1,009,149	541,886		23,284

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1937	398,868.53	371,570	252,173	226,469	19.29	11,740
1991	231,120.64	102,562	69,606	207,739	26.42	7,863
2005	452,974.92	29,190	19,810	523,760	26.42	19,824
2006	70,626.64	1,576	1,070	83,682	26.42	3,167
	1,153,590.73	504,898	342,659	1,041,650		42,594
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1947	2,136,951.49	1,851,711	1,855,707	708,635	22.64	31,300
1949	254.55	217	217	88	23.20	4
1982	50,242.22	29,018	29,081	31,210	26.40	1,182
1986	2,712.46	1,422	1,425	1,830	26.41	69
1991	6,259.23	2,778	2,784	4,727	26.42	179
2002	29,788.08	5,201	5,212	30,534	26.42	1,156
2004	483,981.33	50,179	50,288	530,490	26.42	20,079
2006	48,298.58	1,078	1,080	56,878	26.42	2,153
	2,758,487.94	1,941,604	1,945,794	1,364,392		56,122
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1937	167,587.22	156,118	137,466	63,639	19.29	3,299
1939	66.09	61	54	25	20.01	1
1943	343,750.81	307,066	270,381	142,120	21.39	6,644
1946	177.74	155	136	77	22.34	3
1947	40,396.36	35,004	30,822	17,654	22.64	780
1948	604.81	520	458	268	22.93	12
1953	2,880.81	2,378	2,094	1,363	24.18	56
1986	8,061.70	4,228	3,723	5,951	26.41	225

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -20						
1988	32,764.91	16,191	14,257	25,061	26.42	949
2006	133,748.56	2,985	2,628	157,870	26.42	5,975
	730,039.01	524,706	462,019	414,028		17,944
HELLS CANYON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-S4						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -20						
1967	1,263,725.45	886,832	1,041,582	474,889	28.04	16,936
1983	2,459,443.25	1,332,231	1,564,703	1,386,629	28.56	48,551
	3,723,168.70	2,219,063	2,606,285	1,861,518		65,487
	219,560,599.62	141,643,941	117,670,605	145,802,123		5,016,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.1	2.28

IDAHO POWER COMPANY

ACCOUNT 332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1997	5,599,934.61	1,397,184	1,006,639	4,593,296	28.58	160,717
	5,599,934.61	1,397,184	1,006,639	4,593,296		160,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.6	2.87

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
1992	878,005.87	191,203	210,871	711,035	54.06	13,153
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1978	26,053,998.06	10,781,275	12,868,581	14,488,117	41.95	345,366
1979	3,638.10	1,469	1,753	2,067	42.24	49
1980	8,880.45	3,494	4,170	5,154	42.52	121
1982	2,048.86	763	911	1,240	43.05	29
1990	223,419.84	62,096	74,118	160,473	44.79	3,583
1991	30,804.66	8,154	9,733	22,612	44.97	503
1992	12,021.52	3,021	3,606	9,017	45.14	200
1994	18,939.57	4,226	5,044	14,843	45.46	327
1997	6,572.33	1,168	1,394	5,507	45.90	120
2000	17,761.35	2,271	2,711	15,938	46.27	344
2006	23,672.71	263	314	24,542	46.88	524
	26,401,757.45	10,868,200	12,972,335	14,749,510		351,166
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1960	9,510,360.06	6,334,042	7,373,610	2,612,268	24.96	104,658
1961	1,002.92	662	771	282	25.13	11
1970	8,174.66	4,890	5,693	2,890	26.35	110
1973	240,249.77	138,013	160,664	91,598	26.66	3,436
1980	27,737,329.26	14,154,359	16,477,427	12,646,769	27.26	463,931
1982	64,993.61	31,795	37,013	31,230	27.40	1,140
1983	44,181.75	21,126	24,593	21,798	27.46	794
1985	9,749.33	4,430	5,157	5,080	27.59	184
1987	2,022.60	868	1,010	1,114	27.70	40
1988	320,338.27	133,129	154,979	181,376	27.75	6,536

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1989	9,611.12	3,859	4,492	5,600	27.80	201
1990	35,812.85	13,849	16,122	21,481	27.85	771
1991	56,657.55	21,054	24,509	34,981	27.89	1,254
1992	112,963.98	40,150	46,740	71,872	27.94	2,572
1993	37,855.09	12,819	14,923	24,825	27.98	887
1994	20,461.04	6,572	7,651	13,833	28.02	494
1996	137,309.89	38,927	45,316	98,859	28.09	3,519
1998	33,151.35	8,013	9,328	25,481	28.15	905
1999	4,530.57	994	1,157	3,600	28.18	128
2000	1,231,587.25	240,658	280,156	1,013,011	28.21	35,910
2001	175,468.21	29,847	34,746	149,496	28.24	5,294
2002	37,972.47	5,446	6,340	33,531	28.26	1,187
2003	1,507,915.90	173,056	201,458	1,381,854	28.29	48,846
2004	90,318.54	7,634	8,887	85,947	28.31	3,036
2005	153,996.73	8,085	9,412	152,285	28.33	5,375
2006	37,618.48	683	795	38,704	28.35	1,365
	41,621,633.25	21,434,960	24,952,949	18,749,765		692,584

BLISS PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -5

1950	3,053,212.58	2,251,164	2,369,496	836,377	21.65	38,632
1952	418.06	304	320	119	22.07	5
1959	773.09	532	560	252	23.28	11
1964	7,470.69	4,913	5,171	2,673	23.95	112
1966	9,174.16	5,914	6,225	3,408	24.18	141
1972	548.90	330	347	229	24.76	9
1978	2,236.45	1,229	1,294	1,054	25.21	42
1983	223,909.71	111,440	117,298	117,807	25.51	4,618
1985	6,144.79	2,914	3,067	3,385	25.61	132
1987	609,666.22	273,472	287,847	352,303	25.70	13,708
1988	81,740.40	35,541	37,409	48,418	25.75	1,880
1991	18,100.05	7,057	7,428	11,577	25.87	448

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1992	7,291.73	2,726	2,869	4,787	25.90	185
1993	26,489.74	9,448	9,945	17,869	25.93	689
1994	59,884.20	20,278	21,344	41,534	25.97	1,599
1995	141,076.12	45,091	47,461	100,669	26.00	3,872
1997	41,149.84	11,467	12,070	31,137	26.05	1,195
1998	27,427.28	7,030	7,399	21,400	26.08	821
1999	50,646.45	11,795	12,415	40,764	26.10	1,562
	4,367,360.46	2,802,645	2,949,965	1,635,762		69,661
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -5						
1983	8,866,832.00	3,023,013	3,332,531	5,977,643	47.13	126,833
1985	90,584.87	28,848	31,802	63,312	47.77	1,325
1993	18,472.48	4,060	4,476	14,920	49.90	299
1996	51,666.41	9,195	10,136	44,114	50.53	873
1998	60,223.54	8,916	9,829	53,406	50.91	1,049
	9,087,779.30	3,074,032	3,388,774	6,153,395		130,379
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1937	17,751.56	16,192	6,048	12,591	9.34	1,348
1940	437.08	396	148	311	9.50	33
1943	121.90	110	41	87	9.64	9
1982	36.19	27	10	28	10.39	3
1983	21,340.74	15,477	5,781	16,627	10.40	1,599
1994	13,779.08	7,860	2,936	11,532	10.45	1,104
2003	685,441.75	179,785	67,151	652,563	10.48	62,267
2006	3,590.97	172	64	3,707	10.48	354
	742,499.27	220,019	82,179	697,446		66,717

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1967	8,510,267.47	5,277,472	3,510,802	5,424,979	25.99	208,733
1969	1,702.36	1,031	686	1,101	26.23	42
1982	6,019.36	2,945	1,959	4,361	27.40	159
1986	790,592.73	349,648	232,601	597,521	27.64	21,618
1988	209,977.03	87,264	58,052	162,424	27.75	5,853
1989	47,455.23	19,054	12,675	37,153	27.80	1,336
1991	10,175.24	3,781	2,515	8,169	27.89	293
1992	5,450.16	1,937	1,289	4,434	27.94	159
1993	20,427.33	6,917	4,601	16,848	27.98	602
1994	46,749.60	15,016	9,989	39,098	28.02	1,395
1996	48,731.01	13,815	9,190	41,978	28.09	1,494
1999	26,551.29	5,824	3,874	24,005	28.18	852
2000	17,530.31	3,426	2,279	16,128	28.21	572
2003	1,187,724.32	136,309	90,680	1,156,431	28.29	40,878
2004	6,649.07	562	374	6,608	28.31	233
	10,936,002.51	5,925,001	3,941,566	7,541,238		284,219

LOWER MALAD PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -5

1948	434,288.06	324,628	343,670	112,332	21.21	5,296
1968	51,845.09	32,706	34,624	19,813	24.39	812
1980	1,744.80	925	979	853	25.34	34
1994	6,142.49	2,080	2,202	4,248	25.97	164
1995	1,818.29	581	615	1,294	26.00	50
1999	32,527.06	7,575	8,020	26,133	26.10	1,001
	528,365.79	368,495	390,110	164,673		7,357

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

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LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1949	3,160,817.83	2,346,433	2,571,242	747,617	21.44	34,870
1953	705.29	509	558	183	22.27	8
1955	96.31	68	75	26	22.63	1
1958	261.91	182	199	76	23.13	3
1959	1,420.16	977	1,071	420	23.28	18
1960	1,560.16	1,064	1,166	472	23.43	20
1980	3,186.04	1,688	1,850	1,495	25.34	59
1981	27,176.61	14,119	15,472	13,063	25.40	514
1983	1,085,191.64	540,100	591,845	547,606	25.51	21,466
1984	8,578.75	4,171	4,571	4,437	25.56	174
1986	15,023.96	6,933	7,597	8,178	25.66	319
1990	21,902.03	8,884	9,735	13,262	25.83	513
2001	46,108.01	8,361	9,162	39,251	26.15	1,501
2004	43,181.63	3,917	4,292	41,049	26.21	1,566
2005	57,616.43	3,255	3,567	56,930	26.22	2,171
	4,472,826.76	2,940,661	3,222,402	1,474,065		63,203
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -5						
1992	23,271,570.58	5,001,875	5,427,899	19,007,250	54.95	345,901
1994	8,047.96	1,522	1,652	6,798	55.62	122
1997	50,148.46	7,451	8,085	44,571	56.53	788
1998	22,654.08	3,049	3,309	20,478	56.80	361
	23,352,421.08	5,013,897	5,440,945	19,079,097		347,172
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1961	8,354,194.56	5,512,265	4,838,752	3,933,152	25.13	156,512

IDAHO POWER COMPANY

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OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1975	203,444.80	113,431	99,571	114,046	26.85	4,248
1983	40,450.68	19,342	16,979	25,494	27.46	928
1985	12,399.93	5,635	4,946	8,074	27.59	293
1988	1,499,798.80	623,301	547,144	1,027,645	27.75	37,032
1990	156,858.45	60,660	53,248	111,453	27.85	4,002
1991	231,311.29	85,954	75,452	167,425	27.89	6,003
1992	14,157.64	5,032	4,417	10,449	27.94	374
1994	66,019.79	21,205	18,614	50,707	28.02	1,810
1995	18,210.37	5,514	4,840	14,281	28.05	509
1996	50,385.17	14,284	12,539	40,365	28.09	1,437
1999	73,913.70	16,213	14,232	63,377	28.18	2,249
2003	127,567.27	14,640	12,851	121,095	28.29	4,280
2004	704.11	60	53	686	28.31	24
	10,849,416.56	6,497,536	5,703,638	5,688,249		219,701

SHOSHONE FALLS PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 5-2031
NET SALVAGE PERCENT.. -5

1919	13,793.09	12,270	11,504	2,979	12.18	245
1921	152,887.73	134,783	126,373	34,159	12.76	2,677
1922	10.14	9	8	3	13.06	
1923	2,128.18	1,859	1,743	492	13.35	37
1927	60.62	52	49	15	14.55	1
1929	1,883.24	1,597	1,497	480	15.15	32
1930	643.95	543	509	167	15.45	11
1936	2,602.13	2,124	1,991	741	17.18	43
1940	159.45	127	119	48	18.25	3
1941	8.62	7	7	2	18.50	
1943	177.57	139	130	56	18.99	3
1944	2,321.91	1,809	1,696	742	19.22	39
1945	265.44	206	193	86	19.44	4
1956	4,342.66	3,127	2,932	1,628	21.42	76
1958	827.63	587	550	319	21.70	15

IDAHO POWER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1963	44,894.13	30,565	28,658	18,481	22.28	829
1964	23,173.36	15,636	14,660	9,672	22.38	432
1966	2,058.90	1,363	1,278	884	22.57	39
1980	23,340.00	12,827	12,027	12,480	23.54	530
1983	27,091.71	14,021	13,146	15,300	23.68	646
1985	10,134.46	5,007	4,695	5,946	23.76	250
1987	885,929.99	414,695	388,819	541,407	23.84	22,710
1988	139,026.42	63,194	59,251	86,727	23.87	3,633
1991	18,898.52	7,731	7,249	12,594	23.97	525
1992	19,604.53	7,697	7,217	13,368	24.00	557
1998	248,004.96	67,367	63,163	197,242	24.15	8,167
	1,624,269.34	799,342	749,464	956,018		41,504

STRIKE PLANT

INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. -5

1952	3,404,254.86	2,500,698	2,632,568	941,900	21.34	44,138
1954	6,622.80	4,796	5,049	1,905	21.69	88
1955	7,404.03	5,323	5,604	2,170	21.85	99
1963	376.07	253	266	129	22.93	6
1965	8,252.29	5,455	5,743	2,922	23.15	126
1980	2,934.40	1,588	1,672	1,409	24.29	58
1983	237,480.01	120,912	127,288	122,066	24.44	4,995
1985	1,235.53	600	632	665	24.53	27
1988	496,446.04	221,487	233,166	288,102	24.65	11,688
1989	329,514.17	142,271	149,773	196,217	24.69	7,947
1991	33,242.77	13,330	14,033	20,872	24.76	843
1992	10,143.47	3,899	4,105	6,546	24.79	264
1993	8,715.81	3,199	3,368	5,784	24.82	233
1995	7,585.60	2,499	2,631	5,334	24.88	214
1997	4,321.06	1,243	1,309	3,228	24.93	129
1999	86,122.25	20,762	21,856	68,572	24.97	2,746
2000	30,209.42	6,509	6,852	24,868	24.99	995
	4,674,860.58	3,054,824	3,215,915	1,692,689		74,596

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1994	25,378,612.17	7,312,086	6,192,104	20,455,439	32.61	627,275
1995	109.29	30	25	90	32.67	3
2000	94,232.06	16,197	13,716	85,228	32.91	2,590
2001	302,707.30	45,102	38,194	279,649	32.95	8,487
	25,775,660.82	7,373,415	6,244,039	20,820,406		638,355
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1938	170,167.75	131,845	95,541	83,135	20.65	4,026
1942	46.80	35	25	24	22.33	1
1943	147.46	110	80	75	22.74	3
1945	2,009.05	1,468	1,064	1,046	23.54	44
1964	2,216.59	1,339	970	1,357	29.36	46
1971	48,402.10	26,646	19,309	31,513	30.68	1,027
1992	1,974.69	627	454	1,619	32.95	49
1993	75,084.73	22,643	16,408	62,431	33.01	1,891
1996	468,611.10	117,155	84,896	407,146	33.19	12,267
1997	38,245.74	8,847	6,411	33,747	33.24	1,015
2004	623,537.98	45,110	32,689	622,026	33.54	18,546
	1,430,443.99	355,825	257,847	1,244,119		38,915
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1995	15,676,967.76	4,200,800	3,498,548	12,962,268	33.13	391,255
1999	1,494.81	286	238	1,332	33.34	40
	15,678,462.57	4,201,086	3,498,786	12,963,600		391,295

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1919	21,071.91	21,440	17,606	4,520	2.35	1,923
1921	94,121.78	95,715	78,597	20,231	2.36	8,572
1923	1,857.04	1,887	1,550	400	2.38	168
1930	7.74	8	8			
1939	190.72	193	158	42	2.45	17
1943	159.57	161	132	36	2.46	15
1955	2,423.80	2,424	1,990	555	2.48	224
1964	25,691.86	25,450	20,898	6,078	2.49	2,441
1967	3,165.29	3,123	2,564	760	2.49	305
1969	0.10					
1983	10,249.74	9,720	7,982	2,780	2.50	1,112
1986	64,830.48	60,632	49,788	18,284	2.50	7,314
1990	41,577.62	37,889	31,113	12,544	2.50	5,018
1992	12,463.62	11,156	9,161	3,926	2.50	1,570
1993	171,817.85	152,157	124,944	55,465	2.50	22,186
1999	47,633.22	37,496	30,790	19,225	2.50	7,690
2000	229,205.71	173,737	142,665	98,001	2.50	39,200
2001	2,654.89	1,915	1,573	1,215	2.50	486
	729,122.94	635,103	521,519	244,062		98,241

UPPER MALAD PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -5

1948	336,184.07	251,296	263,803	89,190	21.21	4,205
1953	536.06	387	406	157	22.27	7
1980	1,708.20	905	950	844	25.34	33
1985	102,217.21	48,469	50,882	56,446	25.61	2,204
1986	34,021.56	15,700	16,481	19,242	25.66	750
1995	1,818.27	581	610	1,299	26.00	50
	476,485.37	317,338	333,132	167,178		7,249

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1937	374,649.28	300,937	304,771	88,611	18.21	4,866
1939	108.51	86	87	27	18.81	1
1943	122.91	95	96	33	19.95	2
1944	11,284.91	8,668	8,778	3,071	20.22	152
1946	145.68	110	111	42	20.73	2
1948	3,358.72	2,511	2,543	984	21.21	46
1969	44,068.90	27,490	27,840	18,432	24.49	753
1984	54,767.81	26,625	26,964	30,542	25.56	1,195
1985	38,919.52	18,455	18,690	22,175	25.61	866
1988	231,607.72	100,704	101,988	141,200	25.75	5,483
1990	124,221.06	50,386	51,028	79,404	25.83	3,074
1991	114,261.89	44,547	45,115	74,860	25.87	2,894
1997	4,144.56	1,155	1,170	3,182	26.05	122
2002	71,255.24	10,916	11,055	63,763	26.17	2,436
2005	119,003.02	6,722	6,807	118,146	26.22	4,506
	1,191,919.73	599,407	607,043	644,472		26,398
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1947	864,022.08	650,388	693,337	213,886	20.97	10,200
1949	5,924.68	4,398	4,688	1,533	21.44	72
1982	1,123.18	571	609	570	25.46	22
1983	2,293.54	1,141	1,216	1,192	25.51	47
1989	2,135.56	898	957	1,285	25.79	50
1991	3,070.59	1,197	1,276	1,948	25.87	75
2004	13,464.36	1,221	1,302	12,836	26.21	490
2006	1,729,580.06	33,960	36,203	1,779,856	26.24	67,830
	2,621,614.05	693,774	739,588	2,013,106		78,786
	187,440,907.69	77,366,763	79,423,067	117,389,885		3,640,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.2	1.94

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1964	841.88	594	428	456	15.47	29
1998	38,224.88	11,110	8,000	32,136	20.01	1,606
	39,066.76	11,704	8,428	32,592		1,635
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
1992	270,948.91	66,743	80,106	204,390	37.65	5,429
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -5						
1978	2,224,441.71	1,024,889	1,166,603	1,169,061	27.70	42,204
1979	68,818.86	30,804	35,063	37,197	28.26	1,316
1984	10,554.67	4,009	4,563	6,519	31.01	210
1985	5,015.14	1,834	2,088	3,178	31.54	101
1989	832.98	257	293	582	33.57	17
1991	35,710.70	9,948	11,324	26,172	34.53	758
1992	3,822.57	1,007	1,146	2,868	34.99	82
1993	20,356.07	5,049	5,747	15,627	35.44	441
1996	27,530.33	5,501	6,262	22,645	36.73	617
1997	14,514.13	2,656	3,023	12,217	37.13	329
1999	118,032.45	17,549	19,975	103,959	37.90	2,743
2000	126,565.90	16,545	18,833	114,061	38.27	2,980
2001	37,165.23	4,168	4,744	34,279	38.63	887
2002	80,291.01	7,469	8,502	75,804	38.98	1,945
2005	73,309.95	2,386	2,716	74,259	39.95	1,859
	2,846,961.70	1,134,071	1,290,882	1,698,428		56,489

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1960	768,024.49	537,160	595,820	210,606	16.43	12,818
1963	2,297.08	1,548	1,717	695	17.48	40
1967	6,097.37	3,894	4,319	2,083	18.84	111
1969	7,613.98	4,723	5,239	2,756	19.49	141
1972	201.63	119	132	80	20.43	4
1973	70,307.87	40,935	45,405	28,418	20.73	1,371
1976	38,234.10	21,109	23,414	16,732	21.58	775
1979	2,411.31	1,255	1,392	1,140	22.36	51
1980	2,477,781.04	1,261,290	1,399,028	1,202,642	22.61	53,191
1982	30,134.51	14,653	16,253	15,388	23.07	667
1984	11,741.20	5,426	6,019	6,309	23.50	268
1986	9,003.56	3,931	4,360	5,094	23.90	213
1987	96,453.38	40,814	45,271	56,005	24.09	2,325
1989	16,487.21	6,513	7,224	10,088	24.44	413
1990	10,095.90	3,836	4,255	6,346	24.61	258
1991	99,204.76	36,187	40,139	64,026	24.76	2,586
1992	80,083.27	27,934	30,985	53,102	24.91	2,132
1993	27,803.51	9,231	10,239	18,955	25.06	756
1995	61,452.19	18,209	20,198	44,327	25.33	1,750
1996	7,985.30	2,213	2,455	5,930	25.46	233
1997	18,621.90	4,790	5,313	14,240	25.58	557
1998	2,309,532.38	545,627	605,211	1,819,798	25.69	70,837
1999	10,567.40	2,262	2,509	8,587	25.80	333
2000	21,455.10	4,091	4,538	17,990	25.91	694
2001	193,279.91	32,126	35,634	167,310	26.01	6,433
2002	101,143.61	14,135	15,679	90,522	26.11	3,467
2003	26,864.17	3,018	3,348	24,859	26.20	949
2004	153,344.36	12,639	14,019	146,993	26.30	5,589
2005	59,555.74	3,064	3,398	59,136	26.38	2,242
2006	36,959.75	648	719	38,089	26.47	1,439
	6,754,737.98	2,663,380	2,954,232	4,138,246		172,643

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1991	68,432.67	26,133	10,311	61,543	23.25	2,647
1992	13,030.06	4,764	1,880	11,802	23.38	505
1994	732.92	243	96	674	23.61	29
1995	380,262.91	118,745	46,851	352,425	23.72	14,858
1996	30,216.99	8,846	3,490	28,238	23.83	1,185
1997	13,348.96	3,629	1,432	12,584	23.93	526
1999	1,225,620.82	278,486	109,876	1,177,026	24.12	48,799
2002	102,958.20	15,373	6,066	102,040	24.37	4,187
2003	1,052.79	127	50	1,055	24.45	43
2004	28,686.31	2,551	1,006	29,115	24.52	1,187
2005	9,148.75	503	199	9,407	24.60	382
2006	11,632.55	224	88	12,126	24.66	492
	1,885,123.93	459,624	181,345	1,798,035		74,840

CASCADE PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 1-2061
NET SALVAGE PERCENT.. -5

1983	1,525,213.15	588,381	131,934	1,469,540	31.28	46,980
1989	1,280.22	382	86	1,258	34.88	36
1993	5,050.09	1,199	269	5,034	37.13	136
1998	290,949.60	45,611	10,227	295,270	39.71	7,436
2000	6,399.33	783	176	6,543	40.67	161
2002	204,490.97	17,757	3,981	210,735	41.57	5,069
2003	153,256.62	10,492	2,353	158,566	42.01	3,774
2005	21,852.80	661	148	22,797	42.84	532
	2,208,492.78	665,266	149,174	2,169,743		64,124

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1937	98.28	89	103			
1940	69.87	63	73			
1959	288.49	244	303			
1961	100.57	84	106			
1962	359.87	300	378			
1963	115.56	96	121			
1968	51.69	42	54			
1973	1,305.22	1,023	1,370			
1981	1,352.01	986	1,332	88	9.87	9
1982	1,095.94	790	1,068	83	9.90	8
1983	83,518.33	59,457	80,348	7,346	9.93	740
1984	4,176.09	2,933	3,964	421	9.95	42
2001	3,965.88	1,410	1,905	2,259	10.22	221
	96,497.80	67,517	91,125	10,197		1,020

HELLS CANYON PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. -5

1961	3,529.03	2,439	1,432	2,273	16.78	135
1963	2,599.58	1,752	1,028	1,702	17.48	97
1967	918,961.46	586,858	344,474	620,436	18.84	32,932
1968	994.71	626	367	677	19.17	35
1971	1,804.43	1,085	637	1,258	20.12	63
1973	360.32	210	123	255	20.73	12
1975	233.37	131	77	168	21.30	8
1979	1,607.54	836	491	1,197	22.36	54
1984	7,193.00	3,324	1,951	5,602	23.50	238
1985	7,931.06	3,566	2,093	6,235	23.70	263
1986	21,286.12	9,293	5,455	16,895	23.90	707
1987	184,906.50	78,243	45,927	148,225	24.09	6,153
1988	3,351.41	1,371	805	2,714	24.27	112
1989	3,736.60	1,476	866	3,057	24.44	125
1991	118,741.49	43,313	25,424	99,255	24.76	4,009

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1992	29,132.04	10,162	5,965	24,624	24.91	989
1993	46,061.94	15,293	8,977	39,388	25.06	1,572
1995	108,126.94	32,039	18,806	94,727	25.33	3,740
1996	17,701.17	4,905	2,879	15,707	25.46	617
1997	90,145.01	23,190	13,612	81,040	25.58	3,168
2000	1,619,680.00	308,841	181,284	1,519,380	25.91	58,641
2002	38,800.94	5,423	3,183	37,558	26.11	1,438
2003	5,353.93	602	353	5,269	26.20	201
2004	79,721.47	6,571	3,857	79,851	26.30	3,036
2005	38,004.42	1,955	1,148	38,757	26.38	1,469
2006	11,285.43	198	116	11,734	26.47	443
	3,361,249.91	1,143,702	671,330	2,857,984		120,257

LOWER MALAD PLANT

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 5-2033

NET SALVAGE PERCENT.. -5

1948	47,364.13	37,682	26,345	23,387	12.08	1,936
1960	254.05	180	126	141	15.97	9
1968	1,331.63	854	597	801	18.43	43
1972	5,741.69	3,476	2,430	3,599	19.54	184
1976	425.93	242	169	278	20.54	14
1978	1,032.71	565	395	689	21.00	33
1981	14,867.57	7,648	5,347	10,264	21.63	475
1983	1,058.03	520	364	747	22.01	34
1985	1,626.73	759	531	1,177	22.36	53
1989	21,052.82	8,681	6,069	16,036	22.98	698
1990	44,973.20	17,873	12,496	34,726	23.12	1,502
1992	14,556.51	5,322	3,721	11,563	23.38	495
1996	92,203.70	26,992	18,871	77,943	23.83	3,271
1998	5,955.20	1,491	1,042	5,211	24.02	217
1999	20,234.24	4,598	3,215	18,031	24.12	748
2000	12,608.82	2,559	1,789	11,450	24.20	473
2001	5,126.47	906	634	4,749	24.29	196

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
2002	7,515.38	1,122	784	7,107	24.37	292
2003	15,134.63	1,820	1,273	14,618	24.45	598
2005	32,256.62	1,775	1,241	32,628	24.60	1,326
2006	6,425.61	123	86	6,661	24.66	270
	351,745.67	125,188	87,525	281,806		12,867

LOWER SALMON PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -5

1949	90,810.11	71,618	55,015	40,336	12.40	3,253
1954	1,337.72	1,007	774	631	14.02	45
1955	79.40	59	45	38	14.35	3
1963	4,191.54	2,864	2,200	2,201	16.92	130
1967	918.25	597	459	505	18.14	28
1985	11,266.68	5,260	4,041	7,789	22.36	348
1986	678.19	308	237	475	22.52	21
1989	5,581.86	2,302	1,768	4,093	22.98	178
1991	197,930.51	75,587	58,063	149,764	23.25	6,441
1995	188,790.47	58,954	45,287	152,943	23.72	6,448
1996	2,643.80	774	595	2,181	23.83	92
1997	884,464.31	240,437	184,695	743,993	23.93	31,090
1998	87,707.26	21,955	16,865	75,228	24.02	3,132
1999	7,238.34	1,645	1,264	6,336	24.12	263
2000	142,536.20	28,930	22,223	127,440	24.20	5,266
2004	66,720.68	5,934	4,558	65,499	24.52	2,671
2006	8,560.25	164	126	8,862	24.66	359
	1,701,455.57	518,395	398,215	1,388,314		59,768

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -5						
1992	1,898,271.73	465,807	562,544	1,430,641	37.81	37,838
1994	2,510.42	537	649	1,987	39.11	51
1996	24,634.92	4,480	5,410	20,457	40.39	506
1998	6,370.50	951	1,148	5,541	41.63	133
2000	150,662.16	17,449	21,073	137,122	42.84	3,201
2002	37,056.96	3,019	3,646	35,264	44.01	801
2003	78,954.12	5,049	6,098	76,804	44.58	1,723
2004	129,474.49	5,995	7,240	128,708	45.13	2,852
2005	8,516.40	238	287	8,655	45.68	189
	2,336,451.70	503,525	608,095	1,845,179		47,294

OXBOW PLANT

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. -5

1961	665,045.29	459,550	363,145	335,153	16.78	19,973
1967	740.08	473	374	403	18.84	21
1968	1,031.33	649	513	570	19.17	30
1969	5,075.86	3,149	2,488	2,842	19.49	146
1970	6,922.01	4,229	3,342	3,926	19.81	198
1971	4,228.58	2,544	2,010	2,430	20.12	121
1973	989.25	576	455	584	20.73	28
1975	39,777.98	22,370	17,677	24,090	21.30	1,131
1977	21,918.23	11,871	9,381	13,633	21.85	624
1981	4,704.64	2,342	1,851	3,089	22.84	135
1985	858.98	386	305	597	23.70	25
1986	8,739.14	3,815	3,015	6,161	23.90	258
1987	59,964.87	25,374	20,051	42,912	24.09	1,781
1988	63,819.43	26,114	20,636	46,374	24.27	1,911
1989	9,307.10	3,676	2,905	6,867	24.44	281
1990	2,537.02	964	762	1,902	24.61	77
1991	67,153.11	24,495	19,356	51,155	24.76	2,066
1992	6,125.53	2,137	1,689	4,743	24.91	190
1993	63,537.44	21,095	16,670	50,044	25.06	1,997

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. -5						
1994	36,254.75	11,405	9,012	29,055	25.20	1,153
1995	108,972.20	32,290	25,516	88,905	25.33	3,510
1997	1,632,141.27	419,868	331,787	1,381,961	25.58	54,025
1999	113,912.10	24,388	19,272	100,336	25.80	3,889
2002	59,605.99	8,330	6,583	56,003	26.11	2,145
2003	8,517.90	957	756	8,188	26.20	313
2004	35,834.81	2,954	2,334	35,293	26.30	1,342
2005	34,837.41	1,792	1,416	35,163	26.38	1,333
2006	9,022.35	158	125	9,348	26.47	353
	3,071,574.65	1,117,951	883,426	2,341,727		99,056

SHOSHONE FALLS PLANT

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2031
NET SALVAGE PERCENT.. -5

1919	3,369.98	3,257	3,266	272	3.98	68
1920	33.00	32	32	3	4.21	1
1921	28,519.50	27,292	27,363	2,582	4.43	583
1926	15.99	15	15	2	5.62	
1927	695.90	645	647	84	5.88	14
1932	153.68	138	138	23	7.24	3
1934	2.84	3	3			
1936	1,275.68	1,115	1,118	221	8.37	26
1938	43.74	38	38	8	8.94	1
1941	222.15	187	187	46	9.81	5
1942	266.92	224	225	55	10.11	5
1944	33.50	28	28	7	10.69	1
1948	656.71	525	526	164	11.88	14
1950	201.75	159	159	53	12.48	4
1951	893.87	697	699	240	12.78	19
1956	166.14	124	124	50	14.28	4
1958	1,756.06	1,283	1,286	558	14.87	38
1962	904.49	634	636	314	16.03	20
1963	180.92	125	125	65	16.31	4

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. -5						
1964	24,601.71	16,871	16,915	8,917	16.59	537
1965	13,829.86	9,376	9,401	5,120	16.86	304
1966	1,161.68	778	780	440	17.13	26
1968	2,361.38	1,544	1,548	931	17.65	53
1969	266.00	172	172	107	17.90	6
1970	2,390.32	1,523	1,527	983	18.15	54
1982	80,533.96	41,925	42,035	42,526	20.58	2,066
1986	28,945.10	13,667	13,703	16,689	21.17	788
1987	52,165.49	23,925	23,988	30,786	21.31	1,445
1989	11,538.46	4,967	4,980	7,135	21.56	331
1991	8,985.91	3,594	3,603	5,832	21.78	268
1992	2,096.57	804	806	1,395	21.89	64
1995	3,812.76	1,253	1,256	2,747	22.18	124
1998	28,023.27	7,424	7,444	21,980	22.43	980
2000	6,936.46	1,495	1,499	5,784	22.58	256
2006	76,325.76	1,571	1,575	78,567	22.96	3,422
	383,367.51	167,410	167,847	234,686		11,534

STRIKE PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. -5

1952	204,086.49	157,225	130,970	83,321	13.21	6,307
1954	5,884.50	4,451	3,708	2,471	13.83	179
1955	1,610.69	1,207	1,005	686	14.14	49
1959	137.67	99	82	63	15.38	4
1960	250.36	178	148	115	15.68	7
1965	2,834.41	1,908	1,589	1,387	17.15	81
1966	1,639.46	1,090	908	813	17.44	47
1968	2,573.05	1,668	1,389	1,313	17.99	73
1969	245.69	157	131	127	18.25	7
1972	791.85	486	405	426	19.02	22
1973	9,710.59	5,870	4,890	5,306	19.26	275
1975	14,028.86	8,217	6,845	7,885	19.72	400

IDAHO POWER COMPANY

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STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. -5						
1982	29,125.09	14,945	12,449	18,132	21.10	859
1985	4,047.71	1,932	1,609	2,641	21.59	122
1986	9,888.20	4,592	3,825	6,558	21.74	302
1991	61,978.28	24,300	20,242	44,835	22.40	2,002
1992	4,075.99	1,532	1,276	3,004	22.51	133
1993	7,679.08	2,755	2,295	5,768	22.62	255
1994	7,937.33	2,705	2,253	6,081	22.72	268
1996	682.27	206	172	544	22.92	24
1998	1,367,680.48	354,277	295,116	1,140,949	23.09	49,413
1999	6,811.08	1,602	1,334	5,818	23.18	251
2000	16,044.44	3,371	2,808	14,039	23.26	604
2001	195,173.38	35,863	29,875	175,057	23.33	7,504
2004	12,035.44	1,116	930	11,707	23.54	497
2006	38,749.09	777	647	40,040	23.67	1,692
	2,005,701.48	632,529	526,901	1,579,086		71,377

SWAN FALLS PLANT

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -5

1994	2,828,774.31	803,740	783,335	2,186,878	28.54	76,625
1995	12.14	3	3	10	28.73	
1997	107.76	25	24	89	29.09	3
2000	107,582.81	18,142	17,681	95,281	29.58	3,221
2001	169,283.32	24,760	24,132	153,615	29.73	5,167
2006	4,881.81	75	73	5,053	30.39	166
	3,110,642.15	846,745	825,248	2,440,926		85,182

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1938	10,255.89	8,826	3,014	7,755	9.02	860
1942	52.34	44	15	40	10.30	4
1950	30.52	24	8	24	13.16	2
1964	2,294.73	1,487	508	1,901	18.90	101
1972	1,711.80	970	331	1,466	22.18	66
1986	1,767.00	709	242	1,613	26.95	60
1995	1,910.81	505	172	1,834	29.05	63
1996	469,592.74	115,773	39,539	453,533	29.24	15,511
2002	16,447.71	1,991	680	16,590	30.24	549
2005	34,458.67	1,505	514	35,668	30.65	1,164
	538,522.21	131,834	45,023	520,424		18,380
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1995	2,060,802.98	545,072	529,321	1,634,522	29.05	56,266
2000	16,500.43	2,751	2,672	14,653	29.93	490
2001	26,885.97	3,884	3,772	24,458	30.09	813
2002	73,135.34	8,854	8,598	68,194	30.24	2,255
2004	44,849.03	3,179	3,087	44,004	30.52	1,442
2006	18,497.56	274	266	19,156	30.78	622
	2,240,671.31	564,014	547,716	1,804,987		61,888
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1919	1,199.66	1,210	918	342	1.96	174
1920	56.06	57	43	16	1.99	8
1921	10,388.12	10,468	7,942	2,966	2.01	1,476
1922	479.85	483	366	138	2.03	68

IDAHO POWER COMPANY

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THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -5						
1923	28.90	29	22	8	2.05	4
1927	525.05	528	401	150	2.13	70
1928	1,407.78	1,414	1,073	405	2.15	188
1930	265.53	267	203	76	2.18	35
1936	86.70	87	66	25	2.25	11
1938	77.77	78	59	23	2.27	10
1940	581.40	582	442	168	2.29	73
1941	101.83	102	77	30	2.29	13
1945	302.13	302	229	88	2.33	38
1946	575.73	574	435	170	2.33	73
1948	83.02	83	63	24	2.35	10
1950	98.46	98	74	29	2.36	12
1951	339.09	337	256	100	2.37	42
1954	31.26	31	24	9	2.38	4
1955	519.86	516	391	155	2.39	65
1956	172.79	171	130	51	2.39	21
1958	4,708.38	4,661	3,536	1,408	2.40	587
1959	441.22	436	331	132	2.41	55
1964	10,317.82	10,150	7,700	3,134	2.43	1,290
1969	199.50	195	148	61	2.44	25
1970	103.40	101	77	32	2.45	13
1972	169.48	165	125	53	2.45	22
1978	2,524.34	2,422	1,837	814	2.46	331
1982	345.18	327	248	114	2.47	46
1983	120,184.12	113,385	86,020	40,173	2.47	16,264
1985	126,605.79	118,419	89,839	43,097	2.47	17,448
1986	1,222.01	1,137	863	420	2.47	170
1987	5,304.82	4,908	3,723	1,847	2.48	745
1998	202,047.88	163,250	123,850	88,300	2.48	35,605
2000	16,328.22	12,315	9,343	7,802	2.49	3,133
2001	108,430.85	77,875	59,080	54,772	2.49	21,997
2002	129,484.08	86,973	65,983	69,975	2.49	28,102
2006	6,425.60	1,109	841	5,906	2.49	2,372
	752,163.68	615,245	466,758	323,013		130,600

IDAHO POWER COMPANY

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UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1948	3,780.14	3,007	1,656	2,313	12.08	191
1968	524.39	336	185	366	18.43	20
1976	6,571.46	3,727	2,053	4,847	20.54	236
1986	189,264.69	85,950	47,348	151,380	22.52	6,722
1996	78,591.54	23,007	12,674	69,847	23.83	2,931
1998	1,250.67	313	172	1,141	24.02	48
2000	8,550.57	1,735	956	8,022	24.20	331
2001	4,750.28	840	463	4,525	24.29	186
2004	99,353.41	8,836	4,867	99,454	24.52	4,056
	392,637.15	127,751	70,374	341,895		14,721

UPPER SALMON A PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. -5

1937	22,601.63	19,607	16,036	7,696	8.69	886
1941	12,938.70	10,897	8,912	4,674	9.89	473
1944	941.02	774	633	355	10.81	33
1946	8,844.57	7,158	5,854	3,433	11.44	300
1947	283.63	228	186	112	11.76	10
1948	4,252.82	3,383	2,767	1,698	12.08	141
1951	21,265.89	16,474	13,474	8,855	13.04	679
1955	23.62	18	15	10	14.35	1
1960	694.31	491	402	327	15.97	20
1968	25,217.19	16,170	13,225	13,253	18.43	719
1970	3,288.52	2,050	1,677	1,776	19.00	93
1980	5,572.74	2,927	2,394	3,457	21.43	161
1981	1,571.16	808	661	989	21.63	46
1983	263.26	129	106	170	22.01	8
1984	2,386.81	1,144	936	1,570	22.19	71
1985	4,413.31	2,060	1,685	2,949	22.36	132
1988	10,032.07	4,283	3,503	7,031	22.83	308
1989	6,073.70	2,504	2,048	4,329	22.98	188
1991	67,121.68	25,633	20,965	49,513	23.25	2,130

IDAHO POWER COMPANY

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UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1997	981,141.08	266,718	218,144	812,054	23.93	33,935
2000	9,452.89	1,919	1,569	8,357	24.20	345
2002	7,669.17	1,145	937	7,116	24.37	292
2006	11,048.70	212	173	11,428	24.66	463
	1,207,098.47	386,732	316,302	951,152		41,434
UPPER SALMON B PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. -5						
1947	45,198.91	36,273	33,011	14,448	11.76	1,229
1949	2,778.90	2,192	1,995	923	12.40	74
1961	1,377.70	964	877	570	16.29	35
1971	35,294.72	21,695	19,744	17,315	19.27	899
1982	8,196.71	4,123	3,752	4,855	21.82	223
1985	4,620.97	2,157	1,963	2,889	22.36	129
1987	2,154.72	950	865	1,397	22.68	62
1991	53,036.08	20,254	18,433	37,255	23.25	1,602
1998	955,806.22	239,257	217,742	785,855	24.02	32,717
2000	10,703.28	2,172	1,977	9,261	24.20	383
2004	10,200.88	907	825	9,886	24.52	403
2006	90,993.75	1,748	1,591	93,952	24.66	3,810
	1,220,362.84	332,692	302,775	978,606		41,566
	36,775,474.16	12,282,018	10,672,827	27,941,416		1,192,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.4	3.24

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1947	1,223.68	891	932	292	19.34	15
1950	569.77	409	428	142	19.53	7
1952	45.10	32	33	12	19.64	1
1953	1,835.22	1,298	1,357	478	19.70	24
1954	105.00	74	77	28	19.75	1
1955	283.82	198	207	77	19.80	4
1956	1,114.92	775	810	305	19.86	15
1957	969.88	670	701	269	19.90	14
1960	1,106.24	750	784	322	20.04	16
1963	133.82	89	93	41	20.17	2
1964	74.68	49	51	24	20.21	1
1968	34.00	22	23	11	20.36	1
1970	560.68	350	366	195	20.43	10
1972	4,239.78	2,588	2,706	1,534	20.50	75
1973	466.35	281	294	172	20.53	8
1974	678.71	405	423	256	20.56	12
1975	252.07	148	155	97	20.59	5
1976	463.35	269	281	182	20.61	9
1977	3,660.17	2,099	2,195	1,465	20.64	71
1979	8,715.09	4,849	5,070	3,645	20.69	176
1980	4,078.40	2,232	2,334	1,744	20.72	84
1981	11,199.93	6,023	6,298	4,902	20.75	236
1982	73,091.04	38,592	40,351	32,740	20.77	1,576
1983	63,614.19	32,933	34,434	29,180	20.79	1,404
1984	16,171.82	8,197	8,571	7,601	20.82	365
1985	27,239.97	13,500	14,115	13,125	20.84	630
1986	8,219.96	3,978	4,159	4,061	20.86	195
1987	7,981.50	3,765	3,937	4,045	20.88	194
1988	4,854.88	2,226	2,327	2,528	20.90	121
1989	7,460.93	3,319	3,470	3,991	20.92	191
1990	15,795.00	6,800	7,110	8,685	20.94	415
1991	73,435.84	30,498	31,888	41,548	20.96	1,982
1992	3,479.56	1,391	1,454	2,026	20.97	97
1993	72,523.97	27,748	29,013	43,511	20.99	2,073
1994	29,281.83	10,679	11,166	18,116	21.01	862
1995	8,646.19	2,987	3,123	5,523	21.03	263

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1996	39,741.38	12,940	13,530	26,211	21.04	1,246
1997	221,606.87	67,368	70,438	151,169	21.06	7,178
1999	3,875.82	995	1,040	2,836	21.09	134
2000	909.89	210	220	690	21.10	33
2001	48,479.56	9,803	10,250	38,230	21.11	1,811
2002	51,860.70	8,904	9,310	42,551	21.13	2,014
2003	27,608.98	3,835	4,009	23,600	21.14	1,116
2004	25,155.93	2,601	2,720	22,436	21.15	1,061
2005	52,560.76	3,390	3,544	49,017	21.17	2,315
2006	51,464.43	1,163	1,216	50,248	21.18	2,372
	976,871.66	322,323	337,013	639,861		30,435

MILNER DAM PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 6-2067
NET SALVAGE PERCENT.. 0

1968	80.80	33	37	44	47.64	1
1992	26,686.60	5,279	5,977	20,710	53.95	384
1997	12,783.88	1,767	2,000	10,784	54.87	197
1999	8,755.88	983	1,113	7,643	55.20	138
	48,307.16	8,062	9,127	39,181		720

NIAGARA SPRINGS HATCHERY PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1984	2,269.03	993	1,137	1,132	27.20	42
1986	1,558.63	647	741	818	27.28	30
1988	6,710.28	2,620	3,000	3,710	27.36	136
1991	1,559.48	545	624	935	27.46	34
1994	16,187.82	4,898	5,609	10,579	27.56	384
1995	6,814.89	1,944	2,226	4,589	27.59	166

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1996	521.28	139	159	362	27.62	13
1999	2,756.39	570	653	2,103	27.71	76
2002	4,182.62	565	647	3,536	27.79	127
2004	13,817.59	1,110	1,271	12,547	27.83	451
2005	17,144.56	849	973	16,172	27.86	580
	73,522.57	14,880	17,040	56,483		2,039
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1936	61.83	44	50	12	23.11	1
1951	119.01	78	88	31	25.00	1
1955	207.22	133	151	56	25.40	2
1956	7,954.79	5,058	5,733	2,222	25.49	87
1961	1,007.46	615	697	310	25.92	12
1962	324.72	197	223	102	26.00	4
1966	205.20	120	136	69	26.29	3
1967	2,172.34	1,252	1,419	753	26.36	29
1968	72.35	41	46	26	26.43	1
1974	15,762.12	8,327	9,438	6,324	26.79	236
1975	274.48	143	162	112	26.84	4
1976	1,492.09	765	867	625	26.90	23
1977	920.46	464	526	394	26.95	15
1978	572.75	284	322	251	27.00	9
1979	2,398.13	1,167	1,323	1,075	27.05	40
1980	849.65	406	460	390	27.10	14
1981	835.00	391	443	392	27.14	14
1982	21,309.70	9,758	11,059	10,251	27.19	377
1983	9,011.35	4,035	4,573	4,438	27.23	163
1984	1,744.32	763	865	879	27.27	32
1985	21,903.38	9,331	10,575	11,328	27.31	415
1986	71,616.45	29,685	33,644	37,972	27.35	1,388
1987	13,695.82	5,513	6,248	7,448	27.39	272

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1988	4,288.70	1,672	1,895	2,394	27.43	87
1989	45,009.51	16,955	19,216	25,794	27.47	939
1990	32,704.45	11,882	13,467	19,237	27.50	700
1991	21,747.28	7,585	8,597	13,150	27.54	477
1992	8,339.69	2,785	3,156	5,184	27.57	188
1993	20,886.79	6,650	7,537	13,350	27.60	484
1994	50,250.63	15,166	17,189	33,062	27.64	1,196
1995	11,736.83	3,340	3,785	7,952	27.67	287
1996	47,783.76	12,730	14,428	33,356	27.70	1,204
1997	46,538.00	11,518	13,054	33,484	27.73	1,208
1998	36,516.44	8,304	9,412	27,104	27.76	976
1999	7,199.01	1,485	1,683	5,516	27.78	199
2000	140,068.93	25,731	29,163	110,906	27.81	3,988
2001	20,493.33	3,277	3,714	16,779	27.84	603
2002	42,746.53	5,775	6,545	36,202	27.86	1,299
2003	14,531.78	1,571	1,781	12,751	27.89	457
2004	23,326.89	1,861	2,109	21,218	27.91	760
2005	26,637.35	1,324	1,501	25,136	27.93	900
2006	24,135.44	408	462	23,673	27.96	847
	799,451.96	218,589	247,742	551,708		19,941

RAPID RIVER HATCHERY PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1938	83.30	59	65	18	23.35	1
1957	76.73	48	53	24	25.52	1
1964	3,886.16	2,312	2,537	1,349	26.09	52
1974	900.12	476	522	378	26.72	14
1976	1,013.39	520	571	442	26.83	16
1978	873.10	433	475	398	26.93	15
1980	1,246.56	596	654	593	27.03	22
1981	2,267.08	1,062	1,166	1,101	27.07	41
1984	3,264.02	1,429	1,568	1,696	27.20	62

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1988	697.56	272	299	399	27.36	15
1992	11,318.42	3,786	4,154	7,164	27.50	261
1995	1,303.15	372	408	895	27.59	32
2002	2,918.57	394	433	2,486	27.79	89
	29,848.16	11,759	12,905	16,943		621
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. 0						
1919	629.23	453	355	274	25.05	11
1924	66.82	47	37	30	27.00	1
1925	30.84	21	16	15	27.39	1
1943	274.80	165	129	146	34.02	4
1950	1,048.98	592	464	585	36.25	16
1952	247.32	137	107	140	36.85	4
1957	549.70	288	226	324	38.24	8
1958	581.37	301	236	345	38.50	9
1968	829.66	376	295	535	40.83	13
1969	279.65	125	98	182	41.03	4
1971	306.12	132	103	203	41.43	5
1973	115.58	48	38	78	41.80	2
1976	586.46	230	180	406	42.33	10
1978	1,340,019.82	503,981	394,940	945,080	42.67	22,149
1979	9,134.19	3,356	2,630	6,504	42.83	152
1980	990.18	355	278	712	42.98	17
1981	2,558.85	895	701	1,858	43.13	43
1982	321.36	109	85	236	43.28	5
1984	2,740.96	880	690	2,051	43.57	47
1989	813.58	218	171	643	44.22	15
1993	14,687.31	3,227	2,529	12,158	44.68	272
1994	31,541.83	6,520	5,109	26,433	44.79	590
1995	185,881.49	35,949	28,171	157,710	44.89	3,513
1996	2,985.64	536	420	2,566	44.99	57

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. 0						
1997	51,432.19	8,497	6,659	44,773	45.09	993
1999	10,368.55	1,399	1,096	9,273	45.29	205
2004	34,352.32	1,694	1,328	33,024	45.72	722
2005	112,265.70	3,402	2,666	109,600	45.80	2,393
	1,805,640.50	573,933	449,757	1,355,884		31,261

BROWNLEE PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. 0

1956	73.08	46	48	25	25.49	1
1960	463,701.54	285,640	298,898	164,804	25.84	6,378
1961	399.49	244	255	144	25.92	6
1962	630.08	382	400	230	26.00	9
1963	155.90	94	98	58	26.08	2
1968	67.45	38	40	27	26.43	1
1969	4,979.10	2,807	2,937	2,042	26.49	77
1972	598.55	325	340	259	26.68	10
1973	2,344.04	1,256	1,314	1,030	26.73	39
1974	295.15	156	163	132	26.79	5
1975	46.79	24	25	22	26.84	1
1976	5,995.16	3,072	3,215	2,780	26.90	103
1977	549.65	277	290	260	26.95	10
1979	1,838.40	895	937	901	27.05	33
1980	2,425,636.92	1,157,757	1,211,495	1,214,142	27.10	44,802
1982	1,151.47	527	551	600	27.19	22
1983	2,373.05	1,063	1,112	1,261	27.23	46
1984	1,652.89	723	757	896	27.27	33
1985	8,469.77	3,608	3,775	4,695	27.31	172
1986	16,163.45	6,700	7,011	9,152	27.35	335
1988	6,229.64	2,429	2,542	3,688	27.43	134
1990	4,260.94	1,548	1,620	2,641	27.50	96
1991	112,746.57	39,326	41,152	71,595	27.54	2,600
1992	14,234.34	4,753	4,974	9,260	27.57	336

IDAHO POWER COMPANY

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BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1993	36,219.50	11,532	12,067	24,153	27.60	875
1994	2,217.19	669	700	1,517	27.64	55
1995	17,580.83	5,004	5,236	12,345	27.67	446
1996	15,086.02	4,019	4,206	10,880	27.70	393
1997	2,550.54	631	660	1,891	27.73	68
2000	7,334.02	1,347	1,409	5,925	27.81	213
2002	7,090.00	958	1,003	6,087	27.86	218
2004	68,378.65	5,457	5,710	62,669	27.91	2,245
2005	22,149.50	1,101	1,152	20,998	27.93	752
2006	1,048.95	18	19	1,030	27.96	37
	3,254,248.62	1,544,426	1,616,111	1,638,139		60,553

BLISS PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. 0

1950	199,851.58	135,519	154,338	45,514	23.32	1,952
1952	299.87	201	229	71	23.50	3
1957	255.29	165	188	67	23.91	3
1964	1,559.15	954	1,086	473	24.39	19
1968	18.96	11	13	6	24.62	
1973	2,344.69	1,300	1,481	864	24.88	35
1975	306.23	165	188	118	24.97	5
1976	1,028.01	546	622	406	25.01	16
1977	255.52	134	153	103	25.06	4
1979	659.62	334	380	280	25.14	11
1980	83.28	41	47	36	25.18	1
1981	1,905.66	928	1,057	849	25.22	34
1982	4,591.33	2,191	2,495	2,096	25.26	83
1986	2,574.63	1,116	1,271	1,304	25.40	51
1987	7,291.20	3,070	3,496	3,795	25.43	149
1989	1,610.13	636	724	886	25.49	35
1991	2,653.41	973	1,108	1,545	25.55	60
1992	16,018.96	5,629	6,411	9,608	25.58	376

IDAHO POWER COMPANY

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BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1993	9,807.48	3,288	3,745	6,062	25.61	237
1994	2,251.08	717	817	1,434	25.63	56
1997	5,686.88	1,492	1,699	3,988	25.71	155
1999	7,063.06	1,548	1,763	5,300	25.76	206
2000	14,875.79	2,914	3,318	11,558	25.78	448
2005	224,829.62	12,006	13,673	211,157	25.88	8,159
2006	54,241.21	1,009	1,149	53,092	25.90	2,050
	562,062.64	176,887	201,451	360,612		14,148

CASCADE PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 1-2061
NET SALVAGE PERCENT.. 0

1983	995,716.11	307,378	360,561	635,155	47.71	13,313
1984	1,752.01	524	615	1,137	47.89	24
1985	1,394.01	403	473	921	48.08	19
1988	957.97	248	291	667	48.59	14
1989	2,089.69	518	608	1,482	48.75	30
1990	7,518.95	1,781	2,089	5,430	48.91	111
1991	1,755.72	396	465	1,291	49.07	26
1992	12,362.47	2,644	3,101	9,261	49.22	188
1993	23,379.43	4,725	5,542	17,837	49.36	361
1994	2,753.07	522	612	2,141	49.51	43
1996	1,937.17	318	373	1,564	49.78	31
1997	12,349.11	1,862	2,184	10,165	49.91	204
1999	9,373.60	1,150	1,349	8,025	50.17	160
2005	27,939.21	760	892	27,047	50.85	532
	1,101,278.52	323,229	379,155	722,123		15,056

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1937	279.02	240	197	82	9.85	8
1939	32.37	28	23	9	9.89	1
1955	60.06	49	40	20	10.13	2
1957	42.21	35	29	13	10.15	1
1973	721.19	545	448	273	10.29	27
1976	532.31	393	323	209	10.31	20
1981	834.69	588	484	351	10.34	34
1983	20.00	14	12	8	10.35	1
1984	466.85	316	260	207	10.36	20
1988	830.29	527	433	397	10.37	38
1992	6,456.56	3,724	3,063	3,394	10.39	327
2005	12,445.00	1,547	1,272	11,173	10.43	1,071
	22,720.55	8,006	6,584	16,136		1,550

HELLS CANYON PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 7-2035
NET SALVAGE PERCENT.. 0

1952	113.72	74	58	56	25.11	2
1967	611,796.72	352,701	274,182	337,615	26.36	12,808
1974	577.30	305	237	340	26.79	13
1978	578.46	287	223	355	27.00	13
1979	314.32	153	119	195	27.05	7
1980	9,007.35	4,299	3,342	5,665	27.10	209
1981	31,768.82	14,865	11,556	20,213	27.14	745
1982	189.56	87	68	122	27.19	4
1984	6,004.89	2,625	2,041	3,964	27.27	145
1985	3,701.25	1,577	1,226	2,475	27.31	91
1986	681.35	282	219	462	27.35	17
1988	16,821.11	6,559	5,099	11,722	27.43	427
1989	6,848.83	2,580	2,006	4,843	27.47	176
1990	3,805.31	1,382	1,074	2,731	27.50	99
1991	1,014.21	354	275	739	27.54	27
1993	2,420.30	771	599	1,821	27.60	66

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1995	2,383.38	678	527	1,856	27.67	67
1996	13,362.97	3,560	2,767	10,596	27.70	383
2005	24,985.14	1,242	966	24,019	27.93	860
	736,374.99	394,381	306,584	429,789		16,159
LOWER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	65,555.21	44,964	51,127	14,428	23.14	624
1969	133.29	78	89	44	24.67	2
1975	236.99	128	146	91	24.97	4
1984	617.42	282	321	296	25.33	12
1988	422.22	172	196	226	25.46	9
1992	4,279.05	1,504	1,709	2,570	25.58	100
2003	10,942.26	1,273	1,447	9,495	25.84	367
	82,186.44	48,401	55,035	27,150		1,118
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1935	76.50	56	70	7	21.66	
1947	96.90	67	83	14	23.04	1
1949	179,839.42	122,650	152,841	26,998	23.23	1,162
1953	207.06	138	172	35	23.59	1
1957	1,171.31	759	946	225	23.91	9
1962	319.88	199	248	72	24.26	3
1963	490.13	303	378	112	24.32	5
1964	157.47	96	120	37	24.39	2
1965	239.93	145	181	59	24.45	2
1966	914.43	549	684	230	24.51	9

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1968	4.00	2	2	2	24.62	
1971	191.93	109	136	56	24.78	2
1972	394.07	221	275	119	24.83	5
1977	1,574.14	824	1,027	547	25.06	22
1978	500.95	258	322	179	25.10	7
1979	3,852.26	1,948	2,427	1,425	25.14	57
1981	16,166.12	7,875	9,813	6,353	25.22	252
1983	1,331.09	621	774	557	25.29	22
1984	355.20	162	202	153	25.33	6
1985	3,070.13	1,367	1,703	1,367	25.36	54
1988	669.89	274	341	329	25.46	13
1989	18,544.40	7,331	9,136	9,408	25.49	369
1990	8,252.25	3,147	3,922	4,330	25.52	170
1996	2,011.04	568	708	1,303	25.68	51
1997	5,950.33	1,561	1,945	4,005	25.71	156
1999	7,038.38	1,543	1,923	5,115	25.76	199
2003	11,739.05	1,365	1,701	10,038	25.84	388
2005	14,685.70	784	977	13,709	25.88	530
2006	5,992.85	111	138	5,855	25.90	226
	285,836.81	155,033	193,195	92,639		3,723

MILNER PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. 0

1962	251.49	113	147	104	46.07	2
1968	54.23	22	29	25	48.30	1
1978	376.62	124	162	215	51.50	4
1979	156.78	50	65	92	51.78	2
1992	543,047.33	105,731	137,978	405,069	54.94	7,373
1993	2,720.36	499	651	2,069	55.15	38
1994	15,667.14	2,693	3,514	12,153	55.35	220
1995	14,057.66	2,253	2,940	11,118	55.54	200
1996	18,104.27	2,685	3,504	14,600	55.73	262

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. 0						
1997	8,103.30	1,100	1,436	6,667	55.92	119
1998	6,583.35	810	1,057	5,526	56.10	99
2000	7,038.38	681	889	6,149	56.44	109
2005	33,534.92	805	1,050	32,485	57.24	568
	649,695.83	117,566	153,422	496,272		8,997
OXBOW HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1993	1,042.00	332	29	1,013	27.60	37
1996	7,360.10	1,961	174	7,186	27.70	259
2002	2,557.31	345	31	2,526	27.86	91
	10,959.41	2,638	234	10,725		387
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1930	193.05	142	111	82	22.15	4
1931	70.14	51	40	30	22.32	1
1946	207.87	141	110	98	24.45	4
1950	19.09	13	10	9	24.90	
1952	53.72	35	27	27	25.11	1
1955	111.34	71	55	56	25.40	2
1957	138.55	87	68	71	25.58	3
1958	70.90	44	34	37	25.67	1
1959	422.36	262	204	218	25.76	8
1961	327,112.87	199,801	155,605	171,508	25.92	6,617
1962	2,031.37	1,230	958	1,073	26.00	41
1963	448.00	269	209	239	26.08	9
1966	108.00	63	49	59	26.29	2

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1967	1,770.54	1,021	795	976	26.36	37
1968	630.78	360	280	351	26.43	13
1969	1,065.75	601	468	598	26.49	23
1971	646.08	355	276	370	26.62	14
1972	98.57	54	42	57	26.68	2
1973	1,333.22	714	556	777	26.73	29
1974	281.67	149	116	166	26.79	6
1975	222.76	116	90	133	26.84	5
1976	1,470.14	753	586	884	26.90	33
1977	355.48	179	139	216	26.95	8
1978	6,938.70	3,438	2,678	4,261	27.00	158
1979	656.41	319	248	408	27.05	15
1980	2,973.68	1,419	1,105	1,869	27.10	69
1981	5,040.87	2,359	1,837	3,204	27.14	118
1982	302.43	138	107	195	27.19	7
1983	5,158.41	2,310	1,799	3,359	27.23	123
1984	4,968.27	2,172	1,692	3,276	27.27	120
1985	3,607.44	1,537	1,197	2,410	27.31	88
1986	13,462.20	5,580	4,346	9,116	27.35	333
1988	9,956.96	3,882	3,023	6,934	27.43	253
1989	20,358.47	7,669	5,973	14,385	27.47	524
1990	9,203.62	3,344	2,604	6,600	27.50	240
1991	1,129.36	394	307	822	27.54	30
1992	2,489.32	831	647	1,842	27.57	67
1993	1,576.98	502	391	1,186	27.60	43
1994	6,728.09	2,031	1,582	5,146	27.64	186
1995	13,834.18	3,937	3,066	10,768	27.67	389
1996	224,376.14	59,774	46,554	177,822	27.70	6,420
1997	46,667.53	11,550	8,995	37,673	27.73	1,359
1998	7,422.57	1,688	1,315	6,108	27.76	220
2000	3,090.06	568	442	2,648	27.81	95
2001	53,609.82	8,572	6,677	46,933	27.84	1,686
2003	16,633.37	1,798	1,400	15,233	27.89	546
2006	1,571.02	27	21	1,550	27.96	55
	800,618.15	332,350	258,834	541,783		20,007

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMERIO ACCUM. PONDS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1974	174.66	92	65	110	26.72	4
1978	66.23	33	23	43	26.93	2
1984	162.12	71	50	112	27.20	4
1999	7,785.98	1,609	1,144	6,642	27.71	240
2002	2,803.99	379	270	2,534	27.79	91
	10,992.98	2,184	1,552	9,441		341
PAHSIMERIO TRAPPING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1951	484.49	319	21	463	24.95	19
1956	263.37	168	11	252	25.43	10
1978	796.29	395	25	771	26.93	29
1984	658.31	288	19	639	27.20	23
1986	632.85	263	17	616	27.28	23
1987	1,615.64	651	42	1,574	27.32	58
1988	3,852.07	1,504	97	3,755	27.36	137
1991	1,367.81	478	31	1,337	27.46	49
1992	587.73	197	13	575	27.50	21
1995	1,427.25	407	26	1,401	27.59	51
1996	1,315.31	351	22	1,293	27.62	47
	13,001.12	5,021	324	12,676		467
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. 0						
1919	100.00	79	73	27	18.25	1
1920	7.84	6	6	2	18.41	
1921	23,246.46	18,167	16,811	6,435	18.56	347
1924	199.24	154	142	57	18.99	3

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. 0						
1925	164.66	127	118	47	19.13	2
1926	43.70	34	31	13	19.27	1
1928	109.48	84	78	31	19.54	2
1930	65.57	50	46	20	19.80	1
1945	110.59	79	73	38	21.40	2
1946	79.26	56	52	27	21.49	1
1957	241.65	161	149	93	22.31	4
1958	32.41	21	19	13	22.37	1
1959	157.49	103	95	62	22.43	3
1964	3,320.79	2,092	1,936	1,385	22.71	61
1966	160.49	99	92	68	22.81	3
1973	55.11	32	30	25	23.13	1
1975	80.45	45	42	38	23.21	2
1978	1,137.77	608	563	575	23.31	25
1983	3,305.98	1,607	1,487	1,819	23.48	77
1987	827.98	365	338	490	23.59	21
1988	581.11	248	229	352	23.62	15
1989	854.19	354	328	526	23.65	22
1994	2,519.27	846	783	1,736	23.76	73
1995	6,266.51	1,989	1,840	4,427	23.79	186
1996	10,942.47	3,264	3,020	7,922	23.81	333
1997	20,250.89	5,624	5,204	15,047	23.83	631
1999	7,038.38	1,640	1,517	5,521	23.87	231
2000	7,560.51	1,576	1,458	6,103	23.89	255
2004	102,273.16	9,419	8,716	93,557	23.96	3,905
2005	10,228.06	587	543	9,685	23.97	404
2006	1,545.93	31	29	1,517	23.99	63
	203,507.40	49,547	45,848	157,658		6,676

STRIKE PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. 0

1950	110.42	76	80	30	22.45	1
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IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1952	205,797.20	139,736	147,603	58,194	22.61	2,574
1954	701.17	470	496	205	22.76	9
1956	330.17	219	231	99	22.91	4
1957	210.60	138	146	65	22.98	3
1962	493.88	313	331	163	23.30	7
1963	971.13	610	644	327	23.35	14
1964	698.44	435	459	239	23.41	10
1965	402.65	248	262	141	23.47	6
1966	1,445.75	883	933	513	23.52	22
1975	455.26	251	265	190	23.94	8
1978	1,544.74	812	858	687	24.06	29
1979	677.92	350	370	308	24.10	13
1980	9,340.75	4,743	5,010	4,331	24.13	179
1981	3,921.18	1,953	2,063	1,858	24.17	77
1982	2,914.22	1,423	1,503	1,411	24.20	58
1988	2,042.71	857	905	1,138	24.39	47
1991	6,003.33	2,264	2,391	3,612	24.47	148
1992	9,740.31	3,525	3,724	6,016	24.49	246
1993	8,758.12	3,025	3,195	5,563	24.52	227
1994	4,827.29	1,585	1,674	3,153	24.54	128
1995	11,877.77	3,688	3,896	7,982	24.56	325
1997	18,076.83	4,902	5,178	12,899	24.61	524
1999	2,695.84	613	648	2,048	24.65	83
2000	4,918.55	999	1,055	3,864	24.67	157
2002	50,025.45	7,519	7,942	42,083	24.71	1,703
2003	12,842.94	1,553	1,640	11,203	24.73	453
2005	272,103.56	15,156	16,010	256,094	24.77	10,339
2006	17,139.48	333	352	16,787	24.78	677
	651,067.66	198,679	209,864	441,203		18,071

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1928	362.99	261	248	115	24.09	5
1938	162.66	111	105	58	26.21	2
1947	535.22	345	327	208	27.79	7
1964	196.50	110	104	93	30.01	3
1971	183.86	94	89	95	30.67	3
1978	404.20	185	175	229	31.21	7
1981	1,494.94	643	610	885	31.42	28
1984	3,693.79	1,476	1,400	2,294	31.60	73
1987	1,755.14	642	609	1,146	31.78	36
1989	7,086.27	2,417	2,292	4,794	31.88	150
1990	7,104.56	2,330	2,210	4,895	31.93	153
1994	947,997.73	255,770	242,563	705,435	32.13	21,956
1995	107,062.81	27,173	25,770	81,293	32.17	2,527
1996	4,168.65	988	937	3,232	32.21	100
1997	268,947.66	58,980	55,934	213,014	32.26	6,603
2000	6,098.61	982	931	5,168	32.38	160
2002	40,913.97	4,807	4,559	36,355	32.45	1,120
2003	1,767.04	166	157	1,610	32.48	50
2006	20,324.82	295	280	20,045	32.59	615
	1,420,261.42	357,775	339,300	1,080,964		33,598

TWIN FALLS PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. 0

1938	35,480.48	24,081	31,701	3,779	26.47	143
1943	140.81	93	122	19	27.41	1
1944	888.72	581	765	124	27.59	4
1945	40.00	26	34	6	27.77	
1947	98.75	63	83	16	28.10	1
1949	2,814.79	1,781	2,345	470	28.42	17
1950	250.08	157	207	43	28.58	2
1954	141.54	86	113	29	29.16	1
1957	194.24	115	151	43	29.56	1

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1960	110.00	64	84	26	29.93	1
1962	82.18	47	62	20	30.17	1
1966	113.51	62	82	32	30.59	1
1968	30.51	16	21	10	30.79	
1979	317.80	141	186	132	31.70	4
1980	526.00	229	301	225	31.77	7
1983	673.06	274	361	312	31.97	10
1988	6,921.92	2,425	3,192	3,730	32.27	116
1989	931.82	315	415	517	32.32	16
1993	6,886.89	1,945	2,560	4,327	32.53	133
1994	587.13	157	207	380	32.58	12
1995	4,184.40	1,051	1,384	2,800	32.62	86
1996	13,789.43	3,232	4,254	9,535	32.67	292
1997	11,178.72	2,425	3,192	7,987	32.71	244
2002	12,711.09	1,474	1,941	10,770	32.91	327
	99,093.87	40,840	53,763	45,332		1,420
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1995	311,667.53	78,260	72,980	238,688	32.62	7,317
2000	29,280.51	4,670	4,355	24,926	32.83	759
2002	121,802.59	14,129	13,176	108,627	32.91	3,301
2005	5,282.07	221	206	5,076	33.02	154
	468,032.70	97,280	90,717	377,317		11,531
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. 0						
1921	18,675.51	18,072	20,082	1,406-		

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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THOUSAND SPRINGS PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 6-2009
NET SALVAGE PERCENT.. 0

1925	118.90	115	128		9-	
1926	78.03	75	83		5-	
1929	109.12	105	117		8-	
1953	63.53	61	68		4-	
1954	73.26	70	78		5-	
1957	214.54	204	227		12-	
1959	31.78	30	33		1-	
1964	4,925.39	4,641	5,157	232-		
1974	369.69	343	381		11-	
1978	404.74	371	412		7-	
1982	1,607.27	1,456	1,618		11-	
1988	1,359.29	1,196	1,329		30	
1990	6,521.26	5,656	6,285	236		
1993	21,275.70	17,931	19,925	1,351		
1996	910.94	735	817		94	
	56,738.95	51,061	56,740			

UPPER MALAD PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. 0

1948	59,291.13	40,668	46,521	12,770	23.14	552
1955	232.00	152	174	58	23.75	2
1957	54.51	35	40	15	23.91	1
1975	151.98	82	94	58	24.97	2
1986	696.85	302	345	352	25.40	14
1988	422.22	172	197	225	25.46	9
1989	14,128.43	5,585	6,389	7,739	25.49	304
1992	3,686.93	1,296	1,482	2,205	25.58	86
	78,664.05	48,292	55,242	23,422		970

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1937	5,765.53	4,177	5,766			
1939	50.78	36	51			
1946	56,413.45	39,117	56,042	371	22.94	16
1947	85.50	59	85	1	23.04	
1957	65.91	43	62	4	23.91	
1959	30.00	19	27	3	24.05	
1968	96.80	57	82	15	24.62	1
1979	474.22	240	344	130	25.14	5
1981	1,494.94	728	1,043	452	25.22	18
1983	384.02	179	256	128	25.29	5
1984	355.20	162	232	123	25.33	5
1985	647.92	288	413	235	25.36	9
1989	3,400.03	1,344	1,925	1,475	25.49	58
1990	694.83	265	380	315	25.52	12
1991	7,284.28	2,672	3,828	3,456	25.55	135
1992	2,565.38	901	1,291	1,274	25.58	50
1995	2,273.69	684	980	1,294	25.66	50
1999	7,038.38	1,543	2,210	4,828	25.76	187
2003	9,614.49	1,118	1,601	8,013	25.84	310
2005	9,254.99	494	708	8,547	25.88	330
	107,990.34	54,126	77,326	30,664		1,191

UPPER SALMON B PLANT
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 5-2033
NET SALVAGE PERCENT.. 0

1947	90,521.66	62,433	73,335	17,187	23.04	746
1949	1,487.44	1,014	1,191	296	23.23	13
1968	8.00	5	6	2	24.62	
1975	344.52	186	218	127	24.97	5
1989	1,236.70	489	574	663	25.49	26
2001	65,664.60	11,229	13,190	52,475	25.80	2,034
2005	21,634.36	1,155	1,357	20,277	25.88	784
	180,897.28	76,511	89,871	91,027		3,608

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1974	202.47	111	202			
2005	1,727.90	92	326	1,402	25.88	54
	1,930.37	203	528	1,402		54
	14,531,802.11	5,233,982	5,265,264	9,266,534		304,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.4	2.10

IDAHO POWER COMPANY

ACCOUNT 335.10 MISC. POWER PLANT EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	768.27	768	768			
1990	5,703.65	5,704	5,704			
1991	1,348.17	1,348	1,348			
1992	7,558.46	7,307	7,558			
1993	1,556.23	1,401	1,556			
1994	2,461.72	2,051	2,462			
1997	3,118.64	1,975	3,119			
1998	722.63	410	706	17	6.50	3
2002	8,036.74	2,411	4,151	3,886	10.50	370
2004	1,105.18	184	317	788	12.50	63
2005	9,355.05	936	1,612	7,743	13.50	574
	41,734.74	24,495	29,301	12,434		1,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.3	2.42

IDAHO POWER COMPANY

ACCOUNT 335.20 MISC. POWER PLANT EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	6,377.50	6,218	6,378			
1988	14,087.96	13,031	14,088			
1989	3,998.88	3,499	3,999			
1990	4,337.91	3,579	4,266	72	3.50	21
1991	5,759.31	4,463	5,319	440	4.50	98
1992	12,305.34	8,921	10,632	1,673	5.50	304
1993	45,757.25	30,886	36,811	8,946	6.50	1,376
1994	37,648.03	23,530	28,044	9,604	7.50	1,281
1995	83,206.73	47,844	57,023	26,184	8.50	3,080
1996	95,801.64	50,296	59,945	35,857	9.50	3,774
1997	12,363.05	5,872	6,999	5,364	10.50	511
1999	12,100.73	4,538	5,408	6,693	12.50	535
2000	677.67	220	262	416	13.50	31
2004	1,845.15	231	275	1,570	17.50	90
2005	56,385.47	4,229	5,041	51,344	18.50	2,775
	392,652.62	207,357	244,490	148,163		13,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.7	3.53

IDAHO POWER COMPANY

ACCOUNT 335.30 MISC. POWER PLANT EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	3,463.27	3,463	3,463			
1989	10,411.50	10,412	10,412			
1990	39,654.05	39,654	39,654			
1991	16,356.17	16,356	16,356			
1993	28,021.59	28,022	28,022			
1994	68,479.18	68,479	68,479			
1997	214,132.14	214,132	214,132			
1998	13,487.87	13,488	13,488			
1999	8,120.40	8,120	8,120			
2000	29,001.29	29,001	29,001			
2001	30,559.12	30,559	30,559			
2002	27,646.61	24,882	3,373	24,274	0.50	24,274
2003	50,629.44	35,441	4,805	45,824	1.50	30,549
2004	35,957.85	17,979	2,438	33,520	2.50	13,408
2005	72,093.32	21,628	2,932	69,161	3.50	19,760
2006	5,736.34	574	78	5,658	4.50	1,257
	653,750.14	562,190	475,312	178,437		89,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.0	13.65

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	12,737.21	2,695	2,530	10,207	52.60	194
NIAGARA SPRINGS HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1966	46,667.72	28,089	46,668			
RAPID RIVER HATCHERY PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1964	3,241.03	1,995	3,241			
1965	3,956.36	2,409	3,956			
	7,197.39	4,404	7,197			
AMERICAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. 0						
1978	302,946.18	121,633	117,157	185,789	40.46	4,592
1980	3,386.40	1,291	1,243	2,143	41.18	52
	306,332.58	122,924	118,400	187,932		4,644
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1960	274,510.29	175,879	150,184	124,326	23.99	5,182
1965	16,406.90	9,979	8,521	7,886	25.00	315

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 7-2035						
NET SALVAGE PERCENT.. 0						
1980	227,526.95	110,988	94,773	132,754	26.96	4,924
	518,444.14	296,846	253,478	264,966		10,421
BLISS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1950	29,776.21	21,195	22,257	7,519	20.30	370
1991	225,571.14	83,912	88,118	137,453	25.76	5,336
1993	35,232.85	11,983	12,584	22,649	25.84	877
1994	195,896.44	63,275	66,446	129,450	25.88	5,002
	486,476.64	180,365	189,405	297,071		11,585
CASCADE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. 0						
1983	122,668.04	40,664	41,700	80,968	45.50	1,780
CLEAR LAKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1955	5,744.89	4,767	5,611	134	9.90	14
1964	5,352.41	4,287	5,046	306	10.13	30
	11,097.30	9,054	10,657	440		44

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. 0						
1967	819,191.89	487,010	494,335	324,857	25.34	12,820
LOWER MALAD PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 5-2033 NET SALVAGE PERCENT.. 0						
1948	25,560.48	18,473	18,882	6,678	19.73	338
1985	199,373.45	90,236	92,231	107,142	25.44	4,212
1991	19,631.52	7,303	7,465	12,167	25.76	472
	244,565.45	116,012	118,578	125,987		5,022
LOWER SALMON PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 5-2033 NET SALVAGE PERCENT.. 0						
1919	1,361.60	1,178	1,310	52	10.09	5
1949	2,023.78	1,451	1,613	411	20.02	21
1966	6,090.37	3,759	4,179	1,911	23.62	81
1984	76,017.96	35,280	39,220	36,798	25.38	1,450
1989	3,199.33	1,284	1,427	1,772	25.66	69
	88,693.04	42,952	47,749	40,944		1,626
MILNER PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 11-2068 NET SALVAGE PERCENT.. 0						
1992	487,016.63	101,835	96,739	390,278	53.36	7,314
1995	2,122.87	362	344	1,779	54.59	33
	489,139.50	102,197	97,083	392,057		7,347

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. 0						
1961	3,070.44	1,948	3,070			
OXBOW PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 7-2035 NET SALVAGE PERCENT.. 0						
1961	543,934.95	345,018	235,917	308,018	24.21	12,723
1962	4,870.64	3,058	2,091	2,780	24.42	114
1963	17,036.77	10,588	7,240	9,797	24.62	398
	565,842.36	358,664	245,248	320,595		13,235
PAHSIMERIO ACCUM. PONDS PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 6-2035 NET SALVAGE PERCENT.. 0						
1966	15,308.71	9,214	14,082	1,227	25.12	49
1981	1,041.65	498	761	281	26.99	10
1988	10,152.38	4,035	6,167	3,985	27.51	145
	26,502.74	13,747	21,010	5,493		204
PAHSIMERIO TRAPPING PLANT INTERIM SURVIVOR CURVE.. IOWA 75-R3 PROBABLE RETIREMENT YEAR.. 6-2035 NET SALVAGE PERCENT.. 0						
1969	13,065.48	7,588	13,065			
1981	2,546.87	1,218	2,157	390	26.99	14
	15,612.35	8,806	15,222	390		14

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2031						
NET SALVAGE PERCENT.. 0						
1919	1,013.61	878	917	97	10.00	10
1921	29,476.96	25,318	26,434	3,043	10.57	288
1988	20,892.83	9,057	9,456	11,437	23.76	481
	51,383.40	35,253	36,807	14,577		779
STRIKE PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1952	193,188.70	136,642	154,476	38,713	20.22	1,915
1979	20,776.00	10,932	12,359	8,417	24.01	351
1988	8,167.40	3,477	3,930	4,237	24.53	173
2003	16,738.82	2,044	2,311	14,428	25.01	577
	238,870.92	153,095	173,076	65,795		3,016
SWAN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1928	6,433.83	5,280	4,936	1,498	13.44	111
1984	747,680.61	306,325	286,339	461,342	31.53	14,632
1994	81,828.67	22,511	21,042	60,787	32.44	1,874
1995	3.04	1	1	2	32.51	
	835,946.15	334,117	312,318	523,629		16,617
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1938	22,943.23	17,471	16,133	6,810	17.78	383

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1956	844.99	541	500	345	25.57	13
1987	864,397.21	320,691	296,123	568,274	32.28	17,605
1991	5,588.07	1,776	1,640	3,948	32.65	121
	893,773.50	340,479	314,396	579,377		18,122
TWIN FALLS (NEW) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1995	1,023,829.64	262,100	211,075	812,755	32.96	24,659
THOUSAND SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. 0						
1919	2,037.02	1,973	1,901	136	2.30	59
1921	13,288.62	12,863	12,392	897	2.31	388
1989	11,293.65	9,875	9,513	1,781	2.50	712
1991	3,748.84	3,226	3,108	641	2.50	256
1993	22,542.33	19,010	18,314	4,228	2.50	1,691
	52,910.46	46,947	45,228	7,683		3,106
UPPER MALAD PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1948	15,773.68	11,400	11,396	4,378	19.73	222
1986	36,404.18	16,036	16,030	20,374	25.50	799
1991	7,939.82	2,954	2,953	4,987	25.76	194
	60,117.68	30,390	30,379	29,739		1,215

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1991	1,650.89	614	661	990	25.76	38
UPPER SALMON COMMON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 5-2033						
NET SALVAGE PERCENT.. 0						
1937	9,578.80	7,490	9,579			
1940	55.47	42	55			
1947	17,097.18	12,452	17,097			
1951	977.02	690	977			
	27,708.47	20,674	27,708			
	6,950,429.90	3,040,046	2,863,978	4,086,452		136,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.9	1.96

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	2,587.29	2,555	2,587			
1972	1,427.85	1,407	1,428			
1987	7,943.94	7,745	7,944			
	11,959.08	11,707	11,959			
EVANDER ANDREWS (DANSKIN) PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	3,922,174.30	616,174	275,739	3,646,435	29.50	123,608
2002	325,945.68	43,155	19,312	306,634	29.50	10,394
2004	28,712.80	2,242	1,003	27,710	29.50	939
	4,276,832.78	661,571	296,054	3,980,779		134,941
BENNETT MOUNTAIN PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	1,012,940.68	42,240	50,665	962,276	34.50	27,892
	5,301,732.54	715,518	358,678	4,943,055		162,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.4	3.07

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1959	28,502.96	28,207	28,503			
1994	32,803.43	31,540	32,803			
	61,306.39	59,747	61,306			
EVANDER ANDREWS (DANSKIN) PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	1,433,423.71	225,191	249,652	1,183,772	29.50	40,128
BENNETT MOUNTAIN PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	2,025,881.34	84,479	101,331	1,924,550	34.50	55,784
	3,520,611.44	369,417	412,289	3,108,322		95,912
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.4	2.72

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS (DANSKIN) PLANT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. 0						
2001	26,218,454.44	4,118,919	1,104,578	25,113,876	29.50	851,318
2002	955,116.34	126,457	33,912	921,204	29.50	31,227
2003	931,741.28	98,858	26,511	905,230	29.50	30,686
2006	571,646.03	9,546	2,560	569,086	29.50	19,291
	28,676,958.09	4,353,780	1,167,561	27,509,396		932,522
BENNETT MOUNTAIN PLANT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. 0						
2005	1,266,175.86	52,800	63,094	1,203,082	34.50	34,872
2006	13,900.00	199	238	13,662	34.50	396
	1,280,075.86	52,999	63,332	1,216,744		35,268
	29,957,033.95	4,406,779	1,230,893	28,726,140		967,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.7	3.23

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	484,555.66	478,499	484,556			
1995	37,391.18	35,832	37,391			
2002	19,698.11	17,728	19,698			
	541,644.95	532,059	541,645			
EVANDER ANDREWS (DANSKIN) PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	13,166,034.86	2,068,384	5,656,938	7,509,097	29.50	254,546
BENNETT MOUNTAIN PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	32,071,045.67	1,337,363	5,641,881-	37,712,927	34.50	1,093,128
2006	15,906,736.10	227,466	959,602-	16,866,338	34.50	488,879
	47,977,781.77	1,564,829	6,601,483-	54,579,265		1,582,007
	61,685,461.58	4,165,272	402,900-	62,088,362		1,836,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.8	2.98

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1967	19,525.95	19,282	5,233	14,293	0.50	14,293
1971	391.85	386	105	287	0.50	287
1987	7,092.20	6,915	1,877	5,215	0.50	5,215
1999	20,553.90	19,269	5,230	15,324	0.50	15,324
2001	11,171.47	10,241	2,779	8,392	0.50	8,392
2003	226,404.59	198,104	53,765	172,640	0.50	172,640
	285,139.96	254,197	68,989	216,151		216,151
EVANDER ANDREWS (DANSKIN) PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	2,147,088.55	337,308	227,915	1,919,174	29.50	65,057
2002	6,403.72	848	573	5,831	29.50	198
2003	36,851.59	3,910	2,642	34,210	29.50	1,160
2004	686,783.48	53,638	36,243	650,540	29.50	22,052
	2,877,127.34	395,704	267,373	2,609,755		88,467
BENNETT MOUNTAIN PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	1,519,410.98	63,359	75,998	1,443,413	34.50	41,838
	4,681,678.28	713,260	412,360	4,269,319		346,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.3	7.40

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1950	49.64	49	13	37	0.50	37
1955	93.00	92	25	68	0.50	68
1999	861.86	808	221	641	0.50	641
	1,004.50	949	259	746		746
EVANDER ANDREWS (DANSKIN) PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	1,280,721.53	201,201	336,133	944,589	29.50	32,020
2002	46,565.61	6,165	10,300	36,266	29.50	1,229
2003	38,707.79	4,107	6,861	31,847	29.50	1,080
2004	7,675.10	599	1,001	6,674	29.50	226
2005	1,967.35	95	159	1,808	29.50	61
2006	5,334.32	89	148	5,186	29.50	176
	1,380,971.70	212,256	354,602	1,026,370		34,792
BENNETT MOUNTAIN PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2005	4,132.42	172	129	4,003	34.50	116
	1,386,108.62	213,377	354,990	1,031,119		35,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.9	2.57

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1919	18.08	17	18			
1922	439.12	396	423	16	6.33	3
1925	18.83	17	18	1	7.14	
1926	105.85	94	101	5	7.43	1
1929	697.46	608	650	47	8.31	6
1936	161.47	135	144	17	10.75	2
1941	15,732.27	12,614	13,488	2,244	12.88	174
1946	12,068.71	9,213	9,851	2,218	15.38	144
1948	215.92	161	172	44	16.48	3
1949	17,546.94	12,944	13,841	3,706	17.05	217
1950	61,524.12	44,839	47,945	13,579	17.63	770
1951	63,431.81	45,639	48,800	14,632	18.23	803
1952	53,975.04	38,333	40,988	12,987	18.84	689
1953	79,403.75	55,630	59,483	19,921	19.46	1,024
1954	15,893.78	10,979	11,739	4,155	20.10	207
1955	6,342.08	4,318	4,617	1,725	20.75	83
1956	66,616.61	44,673	47,767	18,850	21.41	880
1957	19,054.99	12,582	13,453	5,602	22.08	254
1958	20,508.70	13,327	14,250	6,259	22.76	275
1959	42,715.89	27,304	29,195	13,521	23.45	577
1960	150,742.35	94,711	101,271	49,471	24.16	2,048
1961	258,129.95	159,369	170,407	87,723	24.87	3,527
1962	25,372.63	15,383	16,448	8,925	25.59	349
1963	90,155.57	53,634	57,349	32,807	26.33	1,246
1964	160,628.50	93,727	100,219	60,410	27.07	2,232
1965	33,098.37	18,932	20,243	12,855	27.82	462
1966	167,203.09	93,684	100,173	67,030	28.58	2,345
1967	107,050.71	58,717	62,784	44,267	29.35	1,508
1968	11,448.14	6,142	6,567	4,881	30.13	162
1969	126,720.49	66,465	71,069	55,651	30.91	1,800
1970	11,359.07	5,818	6,221	5,138	31.71	162
1971	6,546.09	3,272	3,499	3,047	32.51	94
1972	4,111.78	2,004	2,143	1,969	33.32	59
1973	502,248.21	238,467	254,984	247,264	34.14	7,243
1974	145,125.22	67,077	71,723	73,402	34.96	2,100
1975	57,049.91	25,627	27,402	29,648	35.80	828
1976	233,575.19	101,909	108,967	124,608	36.64	3,401
1977	102,427.29	43,347	46,349	56,078	37.49	1,496

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1978	72,410.79	29,703	31,760	40,651	38.34	1,060
1979	5,388.11	2,138	2,286	3,102	39.21	79
1980	1,098,402.14	421,127	450,296	648,106	40.08	16,170
1981	375,476.99	138,926	148,548	226,929	40.95	5,542
1982	264,820.73	94,409	100,948	163,873	41.83	3,918
1983	254,798.75	87,345	93,395	161,404	42.72	3,778
1984	13,658.38	4,492	4,803	8,855	43.62	203
1985	50,686.80	15,971	17,077	33,610	44.52	755
1986	99,047.47	29,823	31,889	67,158	45.43	1,478
1987	131,042.51	37,622	40,228	90,815	46.34	1,960
1989	14,651.56	3,792	4,055	10,597	48.18	220
1990	134,442.46	32,871	35,148	99,294	49.11	2,022
1991	493,202.84	113,437	121,294	371,909	50.05	7,431
1992	95,924.73	20,672	22,104	73,821	50.99	1,448
1993	210,899.29	42,412	45,350	165,549	51.93	3,188
1994	984,883.03	183,681	196,403	788,480	52.88	14,911
1995	687,538.84	118,119	126,300	561,239	53.83	10,426
1996	290,370.42	45,646	48,808	241,562	54.78	4,410
1997	1,472,391.46	209,816	224,348	1,248,043	55.74	22,390
1999	121,854.39	13,745	14,697	107,157	57.67	1,858
2000	1,296,251.87	126,773	135,554	1,160,698	58.64	19,794
2001	2,281,245.32	189,115	202,213	2,079,032	59.61	34,877
2002	2,573,381.90	174,475	186,559	2,386,823	60.59	39,393
2003	3,199,716.34	169,265	180,989	3,018,727	61.56	49,037
2004	242,149.94	9,153	9,787	232,363	62.54	3,715
2005	2,394,033.75	54,584	58,365	2,335,669	63.52	36,771
2006	926,834.76	6,951	7,432	919,403	64.51	14,252
	22,454,969.55	3,858,171	4,125,397	18,329,572		338,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					54.2	1.51

IDAHO POWER COMPANY

ACCOUNT 350.21 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2005	3,050,382.89	69,549	157,890	2,892,493	63.52	45,537
2006	787,250.41	5,904	13,403	773,847	64.51	11,996
	3,837,633.30	75,453	171,293	3,666,340		57,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					63.7	1.50

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1909	2,460.80	3,149	3,199			
1919	7,192.68	8,822	9,350			
1920	376.56	460	490			
1921	32,528.31	39,538	42,287			
1923	6,821.09	8,214	8,867			
1924	16,331.28	19,579	21,231			
1926	482.43	573	627			
1927	95,341.69	112,690	123,944			
1928	2,066.40	2,431	2,686			
1929	23,020.10	26,942	29,926			
1930	167.15	195	217			
1931	21.14	24	27			
1934	104.55	119	136			
1936	5,720.92	6,446	7,437			
1937	21,217.68	23,754	27,583			
1938	26,590.25	29,572	34,567			
1939	7,050.31	7,788	9,165			
1940	6,290.67	6,900	8,178			
1941	760.86	828	989			
1942	104.39	113	136			
1943	2,213.13	2,371	2,877			
1944	489.88	520	637			
1945	54.26	57	71			
1946	31,304.86	32,647	40,696			
1947	32,273.42	33,325	41,955			
1948	69,678.13	71,215	90,582			
1949	159,841.48	161,622	207,794			
1950	77,568.93	77,566	100,840			
1951	181,581.64	179,473	236,056			
1952	104,367.43	101,921	135,678			
1953	129,752.48	125,126	168,678			
1954	88,004.71	83,768	114,406			
1955	83,097.60	78,028	106,642	1,385	16.66	83
1956	200,744.45	185,861	254,018	6,950	17.27	402
1957	24,302.51	22,172	30,303	1,290	17.89	72
1958	11,960.93	10,748	14,689	860	18.53	46
1959	845,236.14	747,518	1,021,639	77,168	19.18	4,023
1960	768,778.02	668,906	914,199	85,212	19.84	4,295

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1961	375,872.95	321,619	439,559	49,076	20.51	2,393
1962	89,988.60	75,666	103,413	13,572	21.19	640
1963	111,869.75	92,378	126,254	19,177	21.89	876
1964	91,967.43	74,520	101,847	17,711	22.60	784
1965	751,768.68	597,423	816,503	160,796	23.32	6,895
1966	266,813.49	207,837	284,053	62,805	24.05	2,611
1967	927,710.53	707,695	967,212	238,812	24.79	9,633
1968	147,364.48	110,059	150,419	41,155	25.53	1,612
1969	264,589.29	193,240	264,103	79,863	26.29	3,038
1970	171,874.87	122,667	167,650	55,787	27.06	2,062
1971	149,866.36	104,427	142,721	52,105	27.84	1,872
1972	608,009.43	413,228	564,762	225,650	28.63	7,882
1973	188,224.56	124,719	170,454	74,238	29.42	2,523
1974	377,021.37	243,201	332,385	157,743	30.23	5,218
1975	1,092,667.36	685,660	937,097	483,371	31.04	15,573
1976	1,676,403.11	1,022,103	1,396,916	782,408	31.86	24,558
1977	931,440.44	551,189	753,315	457,558	32.69	13,997
1978	273,962.36	157,134	214,756	141,395	33.53	4,217
1979	104,289.69	57,891	79,120	56,457	34.38	1,642
1980	949,887.40	509,748	696,677	538,177	35.23	15,276
1981	1,559,877.95	808,095	1,104,430	923,411	36.09	25,586
1982	528,911.24	264,032	360,855	326,730	36.96	8,840
1983	219,073.14	105,175	143,744	141,051	37.84	3,728
1984	245,554.42	113,228	154,750	164,471	38.72	4,248
1985	668,657.90	295,373	403,689	465,566	39.61	11,754
1986	32,268.07	13,625	18,621	23,327	40.51	576
1987	25,003.87	10,070	13,763	18,742	41.41	453
1988	1,670,763.25	640,086	874,810	1,297,182	42.32	30,652
1989	164,434.24	59,704	81,598	132,167	43.24	3,057
1990	83,154.26	28,539	39,004	69,097	44.16	1,565
1991	259,533.74	83,910	114,680	222,714	45.08	4,940
1992	764,441.90	231,549	316,460	677,314	46.02	14,718
1993	115,956.23	32,756	44,768	105,975	46.96	2,257
1994	960,825.45	251,938	344,326	904,747	47.90	18,888
1995	293,546.21	70,903	96,904	284,706	48.85	5,828
1996	321,536.71	71,060	97,118	320,880	49.80	6,443
1997	243,088.40	48,730	66,600	249,415	50.75	4,915
1998	566,966.15	101,861	139,214	597,842	51.71	11,561

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1999	776,285.26	123,119	168,268	840,903	52.68	15,962
2000	396,766.23	54,571	74,583	441,213	53.65	8,224
2001	4,709,891.66	549,220	750,623	5,372,236	54.62	98,357
2002	1,045,660.87	99,913	136,552	1,222,807	55.59	21,997
2003	2,568,824.90	191,352	261,522	3,077,950	56.56	54,419
2004	359,381.09	19,155	26,179	441,016	57.54	7,665
2005	3,423,448.15	109,927	150,238	4,300,245	58.52	73,483
2006	2,158,266.65	23,007	31,444	2,774,303	59.51	46,619
	36,779,609.35	13,654,283	18,536,761	29,276,731		618,958
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					47.3	1.68

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -5						
1943	17,342.80	14,681	18,210			
1944	1,265.05	1,060	1,328			
1945	478.11	396	496	6	9.46	1
1946	102,913.24	84,426	105,826	2,233	9.84	227
1947	144,790.49	117,504	147,288	4,742	10.22	464
1948	195,082.02	156,536	196,213	8,623	10.61	813
1949	871,221.01	690,935	866,067	48,715	11.01	4,425
1950	519,602.02	407,222	510,441	35,141	11.41	3,080
1951	700,032.50	541,941	679,308	55,726	11.82	4,715
1952	752,276.41	575,040	720,796	69,094	12.24	5,645
1953	734,004.72	553,906	694,305	76,400	12.66	6,035
1954	209,133.91	155,712	195,181	24,410	13.09	1,865
1955	1,011,463.26	743,001	931,331	130,705	13.52	9,668
1956	751,115.91	544,026	681,921	106,751	13.96	7,647
1957	1,399,100.94	998,664	1,251,797	217,259	14.41	15,077
1958	98,612.15	69,332	86,906	16,637	14.87	1,119
1959	1,541,417.79	1,067,070	1,337,542	280,947	15.33	18,327
1960	2,745,664.39	1,870,168	2,344,202	538,746	15.81	34,076
1961	921,489.42	617,499	774,017	193,547	16.28	11,889
1962	485,208.76	319,590	400,597	108,872	16.77	6,492
1963	606,721.61	392,682	492,216	144,842	17.26	8,392
1964	252,237.95	160,261	200,883	63,967	17.77	3,600
1965	4,531,295.45	2,826,169	3,542,522	1,215,338	18.27	66,521
1966	1,407,882.72	860,948	1,079,174	399,103	18.79	21,240
1967	2,063,377.55	1,236,448	1,549,852	616,694	19.32	31,920
1968	982,148.74	576,369	722,462	308,794	19.85	15,556
1969	1,312,827.24	753,884	944,972	433,497	20.39	21,260
1970	1,696,697.64	952,942	1,194,486	587,047	20.93	28,048
1971	424,077.28	232,615	291,576	153,705	21.49	7,152
1972	1,633,185.62	874,571	1,096,250	618,595	22.05	28,054
1973	1,013,865.74	529,405	663,594	400,965	22.62	17,726
1974	3,470,268.44	1,765,048	2,212,437	1,431,345	23.20	61,696
1975	5,543,382.88	2,743,226	3,438,555	2,381,997	23.79	100,126
1976	9,281,439.61	4,465,393	5,597,243	4,148,269	24.38	170,150
1977	4,389,607.09	2,050,583	2,570,347	2,038,740	24.98	81,615
1978	1,952,078.17	884,028	1,108,104	941,578	25.59	36,795
1979	1,006,396.20	441,496	553,403	503,313	26.20	19,210
1980	12,172,349.24	5,163,511	6,472,314	6,308,653	26.82	235,222

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -5						
1981	7,876,564.75	3,225,453	4,043,013	4,227,380	27.45	154,003
1982	4,892,646.11	1,930,589	2,419,938	2,717,340	28.09	96,737
1984	648,704.34	236,560	296,521	384,619	29.37	13,096
1985	1,217,736.32	425,654	533,545	745,078	30.02	24,819
1987	128,534.11	40,974	51,360	83,601	31.34	2,668
1988	15,952,677.46	4,839,165	6,065,755	10,684,556	32.00	333,892
1989	522,197.07	150,236	188,317	359,990	32.67	11,019
1990	475,567.25	129,380	162,174	337,172	33.34	10,113
1991	9,539,700.31	2,444,071	3,063,573	6,953,112	34.02	204,383
1992	6,378,623.35	1,533,070	1,921,660	4,775,895	34.70	137,634
1993	1,555,913.31	348,960	437,411	1,196,298	35.39	33,803
1994	5,774,058.41	1,202,852	1,507,741	4,555,020	36.07	126,283
1995	5,566,933.00	1,070,271	1,341,554	4,503,726	36.76	122,517
1996	4,132,482.97	727,234	911,567	3,427,540	37.46	91,499
1997	4,445,937.57	709,572	889,428	3,778,806	38.16	99,025
1998	2,331,118.75	333,863	418,488	2,029,187	38.86	52,218
1999	10,732,218.68	1,362,402	1,707,732	9,561,098	39.56	241,686
2000	2,654,786.02	292,969	367,228	2,420,297	40.27	60,102
2001	29,921,661.88	2,799,321	3,508,869	27,908,876	40.99	680,870
2002	10,976,210.52	842,479	1,056,023	10,468,998	41.71	250,995
2003	14,707,707.22	881,801	1,105,313	14,337,780	42.43	337,916
2004	14,053,223.69	603,516	756,490	13,999,395	43.16	324,360
2005	11,378,955.44	295,113	369,916	11,577,987	43.89	263,796
2006	12,984,467.90	111,796	140,133	13,493,558	44.63	302,343
	245,790,680.50	62,975,589	78,937,911	179,142,305		5,061,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.4	2.06

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
1949	243,137.99	228,823	218,555	85,367	16.06	5,316
1950	51,777.78	48,244	46,079	18,643	16.55	1,126
1951	26,496.76	24,433	23,337	9,784	17.05	574
1952	158,381.68	144,484	138,001	59,976	17.56	3,415
1953	98,145.14	88,515	84,543	38,138	18.10	2,107
1958	50,574.28	42,792	40,872	22,346	21.00	1,064
1959	94,697.18	78,977	75,433	42,938	21.63	1,985
1960	3,471,350.14	2,851,714	2,723,753	1,615,435	22.28	72,506
1961	793,160.64	641,568	612,780	378,671	22.94	16,507
1964	24,363.15	18,717	17,877	12,577	25.05	502
1965	2,458,448.56	1,853,670	1,770,493	1,302,568	25.79	50,507
1966	413,094.82	305,535	291,825	224,544	26.54	8,461
1967	1,122,362.53	813,432	776,932	626,021	27.31	22,923
1968	105,484.94	74,855	71,496	60,360	28.10	2,148
1969	56,808.73	39,425	37,656	33,355	28.91	1,154
1970	2,256.87	1,531	1,462	1,359	29.73	46
1971	2,228.89	1,476	1,410	1,376	30.57	45
1973	7,612,392.98	4,788,195	4,573,341	4,942,150	32.29	153,055
1974	48,388.10	29,620	28,291	32,194	33.17	971
1975	41,271.43	24,546	23,445	28,144	34.07	826
1976	926,838.39	535,017	511,010	647,538	34.98	18,512
1978	97,502.40	52,834	50,463	71,415	36.82	1,940
1980	6,004,677.31	3,036,115	2,899,879	4,605,968	38.71	118,987
1981	13,917,597.12	6,779,609	6,475,397	10,921,599	39.67	275,311
1982	978,053.52	458,340	437,774	784,793	40.63	19,316
1983	2,686,963.27	1,209,133	1,154,877	2,203,827	41.60	52,977
1984	2,867,996.51	1,236,465	1,180,983	2,404,013	42.58	56,459
1985	88,194.56	36,358	34,727	75,516	43.56	1,734
1987	1,300,894.68	487,022	465,168	1,160,950	45.53	25,499
1988	3,290.10	1,169	1,117	2,996	46.52	64
1989	228,912.06	76,943	73,490	212,650	47.52	4,475
1991	336,326.63	100,183	95,688	324,720	49.51	6,559
1992	186,249.67	51,940	49,609	183,203	50.50	3,628
1993	189,052.50	49,083	46,881	189,435	51.50	3,678
1994	2,449,656.84	588,836	562,414	2,499,657	52.50	47,613
1995	528,674.62	116,903	111,657	549,186	53.50	10,265
1996	661,813.70	133,604	127,609	699,658	54.50	12,838
1997	361,374.55	66,041	63,078	388,640	55.50	7,003

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
1998	246,031.76	40,226	38,421	269,119	56.50	4,763
1999	788,675.22	113,766	108,661	877,183	57.50	15,255
2000	809,373.75	101,172	96,632	915,085	58.50	15,642
2001	10,812,268.15	1,143,397	1,092,091	12,423,244	59.50	208,794
2002	2,458,301.86	212,643	203,101	2,869,776	60.50	47,434
2003	17,866,472.86	1,201,520	1,147,605	21,185,486	61.50	344,479
2004	7,716,883.56	371,375	354,711	9,291,393	62.50	148,662
2005	2,454,790.94	70,882	67,701	3,000,788	63.50	47,257
2006	4,161,791.06	40,057	38,260	5,163,979	64.50	80,062
	98,003,480.18	30,411,185	29,046,585	93,457,763		1,924,444
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.6	1.96

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -70						
1917	5,912.38	9,432	9,281	770	3.39	227
1941	101,693.74	138,926	136,696	36,183	10.80	3,350
1942	16,517.52	22,377	22,018	6,062	11.17	543
1943	3,157.59	4,241	4,173	1,195	11.55	103
1944	517,061.47	687,997	676,954	202,050	11.95	16,908
1946	30,349.13	39,624	38,988	12,606	12.76	988
1947	32,843.57	42,456	41,775	14,059	13.18	1,067
1948	101,317.97	129,594	127,514	44,727	13.62	3,284
1949	7,004.97	8,865	8,723	3,185	14.06	227
1950	198,769.85	248,768	244,775	93,134	14.51	6,419
1951	2,690,910.78	3,328,441	3,275,014	1,299,534	14.98	86,751
1952	566,040.97	691,968	680,861	281,409	15.45	18,214
1953	711,692.23	859,254	845,462	364,415	15.94	22,862
1954	193,747.24	230,922	227,215	102,155	16.44	6,214
1955	181,645.40	213,626	210,197	98,600	16.95	5,817
1956	758,753.07	880,214	866,085	423,795	17.47	24,258
1957	120,889.32	138,289	136,069	69,443	17.99	3,860
1958	425,426.30	479,426	471,730	251,495	18.54	13,565
1959	631,228.98	700,620	689,374	383,715	19.09	20,100
1960	541,488.10	591,624	582,128	338,402	19.65	17,221
1961	2,252,900.97	2,422,049	2,383,171	1,446,761	20.22	71,551
1962	242,595.48	256,438	252,322	160,090	20.80	7,697
1963	672,575.65	698,490	687,278	456,101	21.40	21,313
1964	211,951.32	216,190	212,720	147,597	22.00	6,709
1965	206,684.05	206,918	203,597	147,766	22.61	6,535
1966	2,591,124.72	2,544,277	2,503,437	1,901,475	23.23	81,854
1967	896,465.82	862,579	848,733	675,259	23.87	28,289
1968	176,554.36	166,399	163,728	136,414	24.51	5,566
1969	986,313.30	909,627	895,026	781,707	25.16	31,069
1970	188,900.66	170,360	167,625	153,506	25.82	5,945
1971	259,539.88	228,727	225,056	216,162	26.49	8,160
1972	253,559.53	218,112	214,611	216,440	27.17	7,966
1973	299,216.95	251,079	247,049	261,620	27.85	9,394
1974	1,211,501.65	990,439	974,541	1,085,012	28.55	38,004
1975	779,873.27	620,732	610,768	715,017	29.25	24,445
1976	1,881,385.86	1,456,211	1,432,837	1,765,519	29.96	58,929
1977	1,031,757.33	775,613	763,163	990,824	30.68	32,295
1978	1,824,344.47	1,330,184	1,308,832	1,792,554	31.41	57,070

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -70						
1979	286,756.15	202,550	199,299	288,186	32.15	8,964
1980	2,636,258.81	1,801,619	1,772,700	2,708,940	32.89	82,364
1981	4,411,944.67	2,913,119	2,866,359	4,633,947	33.64	137,751
1982	1,120,675.63	713,478	702,026	1,203,123	34.40	34,975
1983	2,732,966.57	1,674,899	1,648,014	2,998,029	35.17	85,244
1984	3,562,686.99	2,098,601	2,064,915	3,991,653	35.94	111,064
1985	2,255,212.60	1,274,376	1,253,920	2,579,941	36.72	70,260
1986	1,410,718.39	762,634	750,393	1,647,828	37.51	43,930
1987	992,815.59	512,243	504,021	1,183,766	38.31	30,900
1988	268,959.65	132,094	129,974	327,257	39.11	8,368
1989	547,765.28	255,335	251,236	679,965	39.92	17,033
1990	3,441,717.78	1,518,314	1,493,943	4,356,977	40.73	106,972
1991	1,672,014.32	694,973	683,818	2,158,606	41.55	51,952
1992	2,864,027.85	1,117,400	1,099,464	3,769,383	42.38	88,942
1993	1,127,564.34	410,975	404,378	1,512,481	43.21	35,003
1994	2,341,424.39	792,502	779,781	3,200,640	44.05	72,659
1995	2,378,670.96	743,240	731,310	3,312,431	44.89	73,790
1996	4,489,304.00	1,283,672	1,263,067	6,368,750	45.75	139,208
1997	1,473,311.06	382,457	376,318	2,128,311	46.60	45,672
1998	838,704.26	195,477	192,339	1,233,458	47.46	25,989
1999	1,913,180.59	394,517	388,184	2,864,223	48.33	59,264
2000	1,034,093.26	185,113	182,142	1,575,817	49.21	32,022
2001	1,866,840.81	284,040	279,481	2,894,148	50.08	57,790
2002	740,461.83	92,269	90,788	1,167,997	50.97	22,915
2003	1,241,732.73	120,957	119,015	1,991,931	51.85	38,417
2004	1,308,018.43	90,947	89,487	2,134,144	52.75	40,458
2005	2,782,918.29	115,909	114,049	4,616,912	53.65	86,056
2006	1,737,708.51	24,224	23,835	2,930,269	54.55	53,717
	77,282,149.59	44,559,022	43,843,782	87,535,871		2,416,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.2	3.13

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -30						
1941	301,049.16	266,988	289,639	101,725	20.66	4,924
1942	4,593.82	4,030	4,372	1,600	21.13	76
1943	1,399.02	1,214	1,317	502	21.61	23
1944	222,703.43	191,137	207,353	82,161	22.09	3,719
1946	131,637.90	110,344	119,706	51,423	23.09	2,227
1947	4,331.24	3,586	3,890	1,741	23.60	74
1948	42,160.48	34,469	37,393	17,416	24.12	722
1949	157,396.66	127,046	137,825	66,791	24.64	2,711
1950	506,063.51	403,019	437,211	220,672	25.18	8,764
1951	3,412,622.52	2,680,922	2,908,371	1,528,038	25.72	59,410
1952	898,868.05	696,209	755,275	413,253	26.27	15,731
1953	508,536.02	388,196	421,130	239,967	26.83	8,944
1954	152,031.33	114,355	124,057	73,584	27.39	2,687
1955	195,021.36	144,460	156,716	96,812	27.96	3,463
1956	940,520.79	685,800	743,983	478,694	28.54	16,773
1957	165,376.00	118,631	128,696	86,293	29.13	2,962
1958	816,287.07	576,005	624,873	436,300	29.72	14,680
1959	900,300.25	624,403	677,377	493,013	30.32	16,260
1960	3,217,919.96	2,192,884	2,378,928	1,804,368	30.93	58,337
1961	4,610,064.46	3,084,041	3,345,691	2,647,393	31.55	83,911
1962	313,710.02	205,991	223,467	184,356	32.17	5,731
1963	528,643.63	340,457	369,341	317,896	32.80	9,692
1964	210,832.77	133,122	144,416	129,667	33.43	3,879
1965	2,784,679.86	1,722,074	1,868,175	1,751,909	34.08	51,406
1966	3,472,561.22	2,102,775	2,281,174	2,233,156	34.72	64,319
1967	2,073,926.32	1,228,615	1,332,851	1,363,253	35.38	38,532
1968	225,977.04	130,875	141,978	151,792	36.04	4,212
1969	942,961.60	533,490	578,751	647,099	36.71	17,627
1970	186,502.96	103,019	111,759	130,695	37.38	3,496
1971	362,897.60	195,547	212,137	259,630	38.06	6,822
1972	230,861.23	121,248	131,535	168,585	38.74	4,352
1973	7,023,549.41	3,591,984	3,896,727	5,233,887	39.43	132,739
1974	906,138.43	450,695	488,932	689,048	40.13	17,170
1975	1,629,794.88	787,745	854,577	1,264,156	40.83	30,961
1976	3,162,939.44	1,484,779	1,610,747	2,501,074	41.53	60,223
1977	312,320.76	142,187	154,250	251,767	42.24	5,960
1978	1,024,216.92	451,506	489,812	841,670	42.96	19,592
1979	298,558.34	127,305	138,106	250,020	43.68	5,724

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -30						
1980	6,350,377.76	2,616,165	2,838,120	5,417,371	44.40	122,013
1981	10,347,468.24	4,112,187	4,461,064	8,990,645	45.13	199,217
1982	3,334,663.28	1,276,676	1,384,989	2,950,073	45.86	64,328
1983	1,442,224.49	530,782	575,814	1,299,078	46.60	27,877
1984	246,755.58	87,157	94,551	226,231	47.34	4,779
1985	571,319.42	193,329	209,731	532,984	48.08	11,085
1986	13,917.90	4,502	4,884	13,209	48.83	271
1987	761,389.52	234,683	254,593	735,213	49.59	14,826
1988	226,119.99	66,287	71,911	222,045	50.34	4,411
1989	283,940.13	78,918	85,613	283,509	51.10	5,548
1990	3,141,304.65	824,907	894,892	3,188,804	51.87	61,477
1991	1,156,493.31	285,955	310,215	1,193,226	52.64	22,668
1992	1,230,101.03	285,125	309,315	1,289,816	53.41	24,149
1993	795,058.93	172,091	186,691	846,886	54.18	15,631
1994	2,723,473.95	547,010	593,418	2,947,098	54.96	53,623
1995	1,634,067.38	302,711	328,393	1,795,895	55.74	32,219
1996	3,261,432.71	552,454	599,324	3,640,539	56.53	64,400
1997	665,664.92	102,286	110,964	754,400	57.32	13,161
1998	732,035.05	100,874	109,432	842,214	58.11	14,493
1999	3,339,784.63	406,819	441,334	3,900,386	58.91	66,209
2000	1,205,150.13	127,529	138,349	1,428,346	59.71	23,921
2001	11,135,914.48	1,000,339	1,085,208	13,391,481	60.51	221,310
2002	3,064,370.49	225,476	244,606	3,739,076	61.32	60,976
2003	4,850,040.92	278,683	302,326	6,002,727	62.13	96,616
2004	7,425,473.61	304,073	329,871	9,323,245	62.95	148,106
2005	4,209,705.45	103,432	112,207	5,360,410	63.77	84,058
2006	2,988,910.27	24,479	26,556	3,859,027	64.59	59,747
	120,017,113.68	41,146,082	44,636,909	111,385,340		2,305,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.3	1.92

IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1949	149.57	110	128	22	17.05	1
1951	256,015.40	184,203	213,692	42,323	18.23	2,322
1952	1,998.24	1,419	1,646	352	18.84	19
1953	730.24	512	594	136	19.46	7
1954	1,162.26	803	932	230	20.10	11
1955	775.78	528	613	163	20.75	8
1956	1,384.58	928	1,077	308	21.41	14
1961	20,853.83	12,875	14,936	5,918	24.87	238
1966	8.67	5	6	3	28.58	
1988	2,747.75	750	870	1,878	47.26	40
1989	17,690.02	4,578	5,310	12,380	48.18	257
1991	14,604.35	3,359	3,897	10,707	50.05	214
1995	230.37	40	46	184	53.83	3
	318,351.06	210,110	243,747	74,604		3,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.8	0.98

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -30						
1909	1,749.90	2,071	2,275			
1919	785.94	894	1,022			
1921	84.70	96	110			
1922	144.15	162	187			
1923	36,687.58	41,007	47,694			
1924	79.19	88	103			
1929	20,949.75	22,708	27,100	135	10.80	13
1931	2,313.83	2,479	2,959	49	11.43	4
1936	3,731.97	3,866	4,614	238	13.21	18
1937	740.33	761	908	54	13.60	4
1938	7,434.32	7,582	9,049	616	14.01	44
1939	7,788.39	7,877	9,401	724	14.43	50
1940	2,566.95	2,574	3,072	265	14.86	18
1941	515.56	512	611	59	15.30	4
1942	184.75	182	217	23	15.76	1
1943	135.64	132	158	18	16.24	1
1944	50.59	49	58	8	16.72	
1945	4,480.78	4,282	5,110	715	17.22	42
1946	8,127.88	7,684	9,170	1,396	17.73	79
1947	7,997.34	7,476	8,922	1,475	18.26	81
1948	15,026.69	13,885	16,571	2,964	18.80	158
1949	38,235.20	34,908	41,660	8,046	19.35	416
1950	51,764.71	46,682	55,712	11,582	19.91	582
1951	135,616.14	120,749	144,106	32,195	20.48	1,572
1952	74,373.80	65,340	77,979	18,707	21.07	888
1953	110,760.10	95,982	114,548	29,440	21.67	1,359
1954	34,698.40	29,645	35,379	9,729	22.28	437
1955	42,084.31	35,435	42,289	12,421	22.90	542
1956	122,776.66	101,831	121,529	38,081	23.53	1,618
1957	82,776.19	67,600	80,676	26,933	24.17	1,114
1958	25,847.33	20,772	24,790	8,812	24.82	355
1959	91,938.53	72,668	86,724	32,796	25.48	1,287
1960	67,444.90	52,388	62,522	25,156	26.16	962
1961	42,368.82	32,337	38,592	16,487	26.84	614
1962	71,492.11	53,589	63,955	28,985	27.52	1,053
1963	99,637.47	73,287	87,463	42,066	28.22	1,491
1964	144,197.02	104,019	124,140	63,316	28.93	2,189
1965	155,222.11	109,773	131,007	70,782	29.64	2,388

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -30						
1966	117,858.54	81,634	97,425	55,791	30.37	1,837
1967	85,970.36	58,284	69,558	42,203	31.10	1,357
1968	132,418.35	87,828	104,817	67,327	31.84	2,115
1969	51,277.65	33,237	39,666	26,995	32.59	828
1970	158,508.41	100,372	119,787	86,274	33.34	2,588
1971	179,031.88	110,645	132,047	100,694	34.10	2,953
1972	215,047.04	129,577	154,642	124,919	34.87	3,582
1973	285,093.92	167,336	199,704	170,918	35.65	4,794
1974	285,444.55	163,052	194,592	176,486	36.44	4,843
1975	316,589.09	175,821	209,831	201,735	37.23	5,419
1976	328,145.37	177,077	211,330	215,259	38.02	5,662
1977	290,959.21	152,282	181,738	196,509	38.83	5,061
1978	494,251.61	250,714	299,210	343,317	39.64	8,661
1979	160,496.52	78,764	94,000	114,645	40.46	2,834
1980	269,737.43	127,955	152,706	197,953	41.28	4,795
1981	143,719.62	65,803	78,531	108,305	42.11	2,572
1982	291,391.30	128,492	153,347	225,462	42.95	5,249
1983	332,109.71	140,878	168,128	263,615	43.79	6,020
1984	203,028.40	82,665	98,655	165,282	44.64	3,703
1985	341,884.24	133,335	159,126	285,324	45.50	6,271
1986	284,533.28	106,085	126,605	243,288	46.36	5,248
1987	76,016.50	27,028	32,256	66,565	47.22	1,410
1988	59,454.48	20,096	23,983	53,308	48.10	1,108
1989	341,653.34	109,527	130,713	313,436	48.97	6,401
1990	209,293.80	63,422	75,690	196,392	49.85	3,940
1991	1,081,234.07	308,390	368,043	1,037,561	50.74	20,449
1992	383,740.76	102,616	122,465	376,398	51.63	7,290
1993	515,590.45	128,557	153,424	516,844	52.53	9,839
1994	371,515.42	85,969	102,598	380,372	53.43	7,119
1995	213,322.42	45,536	54,344	222,975	54.33	4,104
1996	190,207.71	37,140	44,324	202,946	55.24	3,674
1997	316,734.58	56,081	66,929	344,826	56.15	6,141
1998	794,263.31	125,970	150,337	882,205	57.07	15,458
1999	927,146.06	129,930	155,063	1,050,227	57.99	18,110
2000	608,614.44	74,135	88,475	702,724	58.91	11,929
2001	1,385,059.98	142,966	170,621	1,629,957	59.84	27,239
2002	2,026,965.19	171,542	204,725	2,430,330	60.77	39,992
2003	1,164,033.34	76,570	91,381	1,421,862	61.71	23,041

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -30						
2004	1,242,295.48	58,624	69,964	1,545,020	62.64	24,665
2005	1,369,602.78	38,815	46,323	1,734,161	63.58	27,275
2006	737,085.66	6,899	8,234	949,977	64.53	14,721
	20,494,136.28	5,605,021	6,687,719	19,954,660		379,681
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					52.6	1.85

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -5						
1916	1,991.84	1,904	2,091			
1919	6,746.47	6,263	7,084			
1923	5,696.34	5,091	5,981			
1924	140.21	124	147			
1927	4.05	3	4			
1928	3,330.11	2,837	3,497			
1929	977.21	824	1,026			
1930	1,497.86	1,251	1,573			
1931	8,898.58	7,359	9,344			
1933	2,026.81	1,642	2,128			
1934	20.07	16	21			
1935	51.63	41	54			
1936	41,967.98	32,944	44,066			
1937	24,453.81	18,990	25,636	41	13.02	3
1938	3,793.18	2,913	3,933	50	13.43	4
1939	24,102.63	18,303	24,709	599	13.84	43
1940	1,538.76	1,155	1,559	57	14.25	4
1941	38,735.42	28,739	38,797	1,875	14.67	128
1942	39,635.65	29,057	39,227	2,390	15.09	158
1943	35,627.13	25,804	34,835	2,573	15.51	166
1944	6,463.14	4,624	6,242	544	15.93	34
1945	35,385.08	24,997	33,746	3,408	16.36	208
1946	60,824.78	42,407	57,249	6,617	16.80	394
1947	88,717.62	61,053	82,421	10,733	17.23	623
1948	203,705.40	138,302	186,706	27,185	17.67	1,538
1949	301,175.30	201,631	272,199	44,035	18.12	2,430
1950	538,199.79	355,228	479,553	85,557	18.57	4,607
1951	628,223.05	408,709	551,752	107,882	19.02	5,672
1952	349,638.07	224,090	302,519	64,601	19.48	3,316
1953	1,226,296.57	774,112	1,045,042	242,569	19.94	12,165
1954	303,056.50	188,380	254,311	63,898	20.40	3,132
1955	331,294.36	202,663	273,593	74,266	20.87	3,559
1956	552,523.16	332,426	448,771	131,378	21.35	6,154
1957	474,886.20	280,928	379,249	119,382	21.83	5,469
1958	257,868.09	149,948	202,428	68,333	22.31	3,063
1959	759,666.95	433,922	585,789	211,861	22.80	9,292
1960	471,831.62	264,655	357,281	138,142	23.29	5,931
1961	688,758.09	379,099	511,779	211,417	23.79	8,887

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -5						
1962	290,077.17	156,555	211,347	93,234	24.30	3,837
1963	465,264.41	246,218	332,391	156,137	24.80	6,296
1964	626,006.62	324,447	437,999	219,308	25.32	8,661
1965	935,720.81	474,944	641,169	341,338	25.83	13,215
1966	1,075,009.93	533,904	720,764	407,996	26.35	15,484
1967	637,057.48	309,304	417,557	251,353	26.88	9,351
1968	2,053,709.36	974,259	1,315,238	841,157	27.41	30,688
1969	551,274.32	255,383	344,764	234,074	27.94	8,378
1970	575,944.24	260,281	351,376	253,365	28.48	8,896
1971	986,102.92	434,457	586,512	448,896	29.02	15,469
1972	1,540,190.70	660,788	892,056	725,144	29.57	24,523
1973	961,099.03	401,240	541,669	467,485	30.12	15,521
1974	1,358,784.66	551,286	744,229	682,495	30.68	22,246
1975	2,085,997.29	821,799	1,109,418	1,080,879	31.24	34,599
1976	3,196,665.03	1,221,765	1,649,368	1,707,130	31.80	53,683
1977	3,142,135.30	1,163,973	1,571,349	1,727,893	32.36	53,396
1978	2,209,882.64	792,177	1,069,429	1,250,948	32.93	37,988
1979	1,610,003.48	557,528	752,656	937,848	33.51	27,987
1980	2,380,825.51	795,958	1,074,533	1,425,334	34.08	41,823
1981	2,020,134.25	650,766	878,526	1,242,615	34.66	35,852
1982	935,418.10	289,942	391,418	590,771	35.24	16,764
1983	1,043,711.72	310,796	419,571	676,326	35.82	18,881
1984	598,520.64	170,812	230,594	397,853	36.41	10,927
1985	1,198,837.96	327,283	441,828	816,952	37.00	22,080
1986	881,187.74	229,646	310,019	615,228	37.59	16,367
1987	783,911.66	194,583	262,685	560,422	38.18	14,678
1988	478,356.74	112,811	152,293	349,982	38.77	9,027
1989	1,535,494.18	343,091	463,169	1,149,100	39.36	29,195
1990	3,876,906.54	817,407	1,103,489	2,967,263	39.96	74,256
1991	5,901,485.18	1,169,910	1,579,364	4,617,195	40.56	113,836
1992	4,024,014.05	747,018	1,008,465	3,216,750	41.16	78,152
1993	4,352,319.08	753,125	1,016,709	3,553,226	41.76	85,087
1994	1,567,205.81	251,443	339,445	1,306,121	42.36	30,834
1995	3,527,760.38	521,544	704,078	3,000,070	42.96	69,834
1996	1,859,188.39	251,437	339,437	1,612,711	43.56	37,023
1997	2,892,326.97	354,108	478,041	2,558,902	44.17	57,933
1998	6,570,758.79	720,287	972,379	5,926,918	44.78	132,356
1999	7,608,308.26	738,158	996,504	6,992,220	45.38	154,082

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -5						
2000	6,024,801.96	507,349	684,915	5,641,127	45.99	122,660
2001	9,178,508.71	653,418	882,106	8,755,328	46.61	187,842
2002	9,929,177.82	579,665	782,541	9,643,096	47.22	204,216
2003	10,108,739.19	460,655	621,878	9,992,298	47.83	208,913
2004	6,742,623.98	219,472	296,285	6,783,470	48.45	140,010
2005	8,568,729.95	167,347	225,916	8,771,250	49.07	178,750
2006	6,548,430.23	42,630	57,550	6,818,302	49.69	137,217
	142,958,358.69	27,173,403	36,679,371	113,426,903		2,695,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.1	1.89

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. -50						
1926	288.73	407	432	1	2.62	
1927	2,706.68	3,792	4,022	38	2.90	13
1928	9,681.54	13,483	14,299	223	3.15	71
1929	19,854.27	27,488	29,152	629	3.39	186
1930	14,046.39	19,336	20,506	564	3.62	156
1931	6,731.53	9,216	9,774	323	3.84	84
1932	3,081.98	4,195	4,449	174	4.07	43
1933	1,435.46	1,943	2,061	92	4.30	21
1934	4,101.56	5,519	5,853	299	4.53	66
1935	13,172.50	17,613	18,679	1,080	4.78	226
1936	4,590.75	6,099	6,468	418	5.03	83
1937	23,852.73	31,478	33,383	2,396	5.29	453
1938	26,160.83	34,281	36,356	2,885	5.56	519
1939	36,830.85	47,926	50,827	4,419	5.83	758
1940	68,081.05	87,968	93,293	8,829	6.10	1,447
1941	65,272.34	83,692	88,758	9,151	6.39	1,432
1942	22,323.90	28,409	30,129	3,357	6.67	503
1943	21,818.60	27,550	29,218	3,510	6.96	504
1944	37,689.21	47,206	50,064	6,470	7.26	891
1945	135,544.28	168,387	178,580	24,736	7.56	3,272
1946	159,963.04	197,018	208,944	31,001	7.87	3,939
1947	276,032.94	337,078	357,483	56,566	8.18	6,915
1948	323,700.36	391,742	415,456	70,095	8.50	8,246
1949	326,518.80	391,578	415,282	74,496	8.82	8,446
1950	469,969.76	558,183	591,972	112,983	9.16	12,334
1951	360,081.64	423,510	449,147	90,975	9.50	9,576
1952	333,254.70	387,958	411,443	88,439	9.85	8,979
1953	368,026.73	424,077	449,748	102,292	10.20	10,029
1954	360,650.20	411,033	435,915	105,060	10.57	9,939
1955	313,330.79	353,014	374,383	95,613	10.95	8,732
1956	345,003.19	384,144	407,398	110,107	11.34	9,710
1957	378,336.37	416,094	441,282	126,223	11.74	10,752
1958	509,057.26	552,760	586,221	177,365	12.15	14,598
1959	480,437.22	514,764	545,925	174,731	12.57	13,901
1960	452,934.69	478,503	507,469	171,933	13.01	13,215
1961	591,573.63	616,094	653,389	233,971	13.45	17,396
1962	668,947.60	686,240	727,781	275,640	13.91	19,816
1963	591,545.94	597,343	633,503	253,816	14.38	17,651

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. -50						
1964	668,013.14	663,638	703,811	298,209	14.86	20,068
1965	897,523.41	876,297	929,343	416,942	15.36	27,145
1966	900,865.68	864,155	916,466	434,833	15.86	27,417
1967	996,187.64	937,960	994,739	499,542	16.38	30,497
1968	850,311.79	785,305	832,843	442,625	16.91	26,175
1969	994,965.95	900,544	955,058	537,391	17.45	30,796
1970	1,168,006.94	1,035,263	1,097,932	654,078	18.00	36,338
1971	1,411,642.23	1,224,317	1,298,430	819,033	18.56	44,129
1972	1,837,752.83	1,557,496	1,651,778	1,104,851	19.14	57,725
1973	2,321,900.17	1,921,837	2,038,174	1,444,676	19.72	73,259
1974	3,105,794.41	2,507,308	2,659,086	1,999,606	20.32	98,406
1975	3,165,946.27	2,490,808	2,641,587	2,107,332	20.92	100,733
1976	3,211,491.09	2,459,199	2,608,065	2,209,172	21.54	102,561
1977	3,417,062.00	2,542,807	2,696,734	2,428,859	22.17	109,556
1978	3,467,858.47	2,506,221	2,657,933	2,543,855	22.80	111,573
1979	4,124,496.22	2,889,210	3,064,106	3,122,638	23.45	133,162
1980	5,823,639.21	3,948,427	4,187,442	4,548,017	24.11	188,636
1981	3,954,842.71	2,592,399	2,749,328	3,182,936	24.77	128,500
1982	4,196,133.01	2,654,893	2,815,605	3,478,595	25.44	136,737
1983	3,363,768.38	2,050,553	2,174,682	2,870,971	26.12	109,915
1984	3,700,728.62	2,168,812	2,300,100	3,250,993	26.81	121,260
1985	4,281,528.28	2,407,075	2,552,786	3,869,506	27.51	140,658
1986	3,310,839.29	1,780,900	1,888,706	3,077,553	28.22	109,056
1987	3,249,660.79	1,669,513	1,770,576	3,103,915	28.93	107,291
1988	3,131,152.13	1,531,603	1,624,318	3,072,410	29.65	103,623
1989	3,373,647.56	1,567,734	1,662,636	3,397,835	30.37	111,881
1990	3,361,766.34	1,477,496	1,566,935	3,475,715	31.11	111,723
1991	6,857,944.61	2,840,218	3,012,149	7,274,768	31.85	228,407
1992	8,050,945.72	3,131,415	3,320,973	8,755,446	32.59	268,654
1993	7,621,124.69	2,769,898	2,937,572	8,494,115	33.34	254,772
1994	8,241,337.22	2,781,451	2,949,824	9,412,182	34.10	276,017
1995	8,395,450.83	2,615,603	2,773,937	9,819,239	34.86	281,676
1996	8,568,389.76	2,448,417	2,596,630	10,255,955	35.62	287,927
1997	13,381,540.68	3,466,488	3,676,329	16,395,982	36.40	450,439
1998	83,049.79	19,334	20,504	104,071	37.17	2,800
1999	5,863,620.13	1,207,613	1,280,715	7,514,715	37.96	197,964
2000	7,114,850.70	1,273,203	1,350,276	9,322,000	38.75	240,568
2001	9,508,199.12	1,446,197	1,533,741	12,728,558	39.54	321,916

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. -50						
2002	7,013,522.01	875,288	928,273	9,592,010	40.34	237,779
2003	4,439,820.19	432,882	459,086	6,200,644	41.14	150,721
2004	5,945,008.53	415,556	440,712	8,476,801	41.95	202,069
2005	6,114,184.62	256,796	272,341	8,898,936	42.77	208,065
2006	5,388,438.27	75,169	79,719	8,002,938	43.59	183,596
	194,701,581.47	84,854,419	89,991,024	202,061,348		6,407,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.5	3.29

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -40						
1919	226.08	295	302	15	3.12	5
1920	1,425.03	1,843	1,884	111	3.58	31
1921	761.21	974	996	70	4.03	17
1922	648.38	821	839	69	4.47	15
1923	2,049.56	2,570	2,627	242	4.91	49
1924	1,617.05	2,007	2,052	212	5.33	40
1925	598.43	735	751	87	5.75	15
1926	3,373.68	4,103	4,194	529	6.17	86
1927	6,163.42	7,421	7,586	1,043	6.58	159
1928	10,261.03	12,229	12,501	1,864	6.99	267
1929	25,677.88	30,298	30,972	4,977	7.39	673
1930	19,860.69	23,198	23,714	4,091	7.79	525
1931	10,133.39	11,714	11,975	2,212	8.19	270
1932	4,371.59	5,001	5,112	1,008	8.59	117
1933	4,500.66	5,097	5,210	1,091	8.98	121
1934	4,543.99	5,092	5,205	1,157	9.38	123
1935	14,279.96	15,836	16,188	3,804	9.77	389
1936	19,501.78	21,394	21,870	5,432	10.17	534
1937	31,156.18	33,809	34,561	9,058	10.57	857
1938	33,407.60	35,854	36,651	10,120	10.97	923
1939	40,484.58	42,968	43,924	12,754	11.37	1,122
1940	100,663.00	105,640	107,990	32,938	11.77	2,798
1941	78,246.10	81,183	82,989	26,556	12.17	2,182
1942	30,580.04	31,351	32,048	10,764	12.58	856
1943	29,949.05	30,340	31,015	10,914	12.99	840
1944	24,798.30	24,820	25,372	9,346	13.40	697
1945	59,685.04	58,993	60,305	23,254	13.82	1,683
1946	120,800.17	117,877	120,499	48,621	14.24	3,414
1947	216,578.12	208,638	213,278	89,931	14.66	6,134
1948	307,256.54	292,035	298,530	131,629	15.09	8,723
1949	325,985.09	305,683	312,482	143,897	15.52	9,272
1950	405,441.42	374,968	383,308	184,310	15.95	11,555
1951	318,735.45	290,629	297,093	149,137	16.39	9,099
1952	313,608.12	281,827	288,095	150,956	16.83	8,969
1953	336,997.37	298,317	304,952	166,844	17.28	9,655
1954	320,640.40	279,573	285,791	163,106	17.73	9,199
1955	342,106.51	293,692	300,224	178,725	18.18	9,831
1956	354,006.91	299,051	305,702	189,908	18.64	10,188

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -40						
1957	350,403.54	291,101	297,576	192,989	19.11	10,099
1958	420,199.06	343,202	350,835	237,444	19.58	12,127
1959	386,459.33	310,234	317,134	223,909	20.05	11,168
1960	348,272.45	274,606	280,714	206,867	20.53	10,076
1961	514,493.68	398,177	407,033	313,258	21.02	14,903
1962	579,178.92	439,724	449,504	361,346	21.51	16,799
1963	534,916.21	398,331	407,191	341,692	22.00	15,531
1964	546,075.24	398,537	407,401	357,104	22.50	15,871
1965	857,474.87	612,957	626,590	573,875	23.00	24,951
1966	998,441.51	698,629	714,168	683,650	23.51	29,079
1967	1,012,975.76	693,058	708,473	709,693	24.03	29,534
1968	790,850.85	528,905	540,669	566,522	24.55	23,076
1969	945,021.86	617,326	631,056	691,975	25.07	27,602
1970	1,029,415.82	656,170	670,764	770,418	25.60	30,094
1971	1,160,057.18	721,092	737,130	886,950	26.13	33,944
1972	1,287,776.90	779,929	797,276	1,005,612	26.67	37,706
1973	1,360,243.61	801,918	819,754	1,084,587	27.21	39,860
1974	2,262,357.33	1,296,693	1,325,534	1,841,766	27.76	66,346
1975	2,397,453.20	1,334,854	1,364,544	1,991,890	28.31	70,360
1976	1,978,836.86	1,069,363	1,093,148	1,677,224	28.86	58,116
1977	2,125,585.82	1,112,957	1,137,711	1,838,109	29.42	62,478
1978	2,430,470.75	1,231,422	1,258,811	2,143,848	29.99	71,485
1979	2,973,667.89	1,457,097	1,489,505	2,673,630	30.55	87,517
1980	2,910,828.11	1,376,996	1,407,623	2,667,536	31.12	85,718
1981	1,716,892.76	782,388	799,790	1,603,860	31.70	50,595
1982	2,478,935.35	1,087,658	1,111,849	2,358,660	32.27	73,091
1983	2,206,170.31	929,989	950,674	2,137,964	32.85	65,083
1984	1,781,775.21	720,158	736,176	1,758,309	33.43	52,597
1985	2,627,481.37	1,015,994	1,038,591	2,639,883	34.02	77,598
1986	1,547,690.98	571,160	583,864	1,582,903	34.61	45,735
1987	1,562,681.84	549,783	562,011	1,625,744	35.19	46,199
1988	1,416,515.39	472,974	483,494	1,499,628	35.79	41,901
1989	1,959,619.42	620,024	633,814	2,109,653	36.38	57,989
1990	1,404,776.40	419,691	429,026	1,537,661	36.97	41,592
1991	3,225,314.77	905,797	925,943	3,589,498	37.57	95,542
1992	3,133,809.36	824,380	842,716	3,544,617	38.17	92,864
1993	3,107,821.73	761,851	778,796	3,572,154	38.77	92,137
1994	2,891,580.04	657,025	671,638	3,376,574	39.37	85,765

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -40						
1995	3,371,454.13	706,117	721,822	3,998,214	39.97	100,030
1996	2,774,980.09	531,464	543,285	3,341,687	40.57	82,368
1997	2,682,820.51	465,738	476,097	3,279,852	41.17	79,666
1998	394,650.63	61,384	62,749	489,762	41.78	11,722
1999	2,135,692.63	293,316	299,840	2,690,130	42.39	63,461
2000	2,854,744.20	340,114	347,679	3,648,963	43.00	84,860
2001	4,898,296.04	494,434	505,431	6,352,183	43.61	145,659
2002	3,422,488.73	283,177	289,475	4,502,009	44.22	101,809
2003	1,635,127.45	105,302	107,644	2,181,534	44.84	48,652
2004	3,113,277.10	143,833	147,032	4,211,556	45.45	92,663
2005	2,967,337.59	82,255	84,085	4,070,188	46.07	88,348
2006	3,484,490.15	32,197	32,913	4,845,373	46.69	103,778
	98,919,000.73	35,339,357	36,125,365	102,361,235		2,917,577
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.1	2.95

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
1947	1,466.58	1,266	1,428	332	16.84	20
1949	1,468.71	1,239	1,398	364	17.82	20
1950	1,244.39	1,037	1,170	323	18.32	18
1951	1,575.91	1,297	1,463	428	18.84	23
1952	329.85	268	302	94	19.36	5
1953	94.40	76	86	27	19.90	1
1954	279.68	221	249	87	20.44	4
1955	35.50	28	32	11	21.00	1
1956	19.76	15	17	7	21.56	
1957	11.88	9	10	4	22.14	
1959	59.50	44	50	21	23.31	1
1960	1,326.58	957	1,079	513	23.92	21
1962	3.98	3	3	2	25.15	
1963	498.17	341	385	213	25.78	8
1964	21,922.38	14,727	16,612	9,695	26.41	367
1965	64,693.59	42,620	48,075	29,557	27.06	1,092
1966	56,919.45	36,761	41,466	26,837	27.71	968
1967	34,779.05	21,994	24,809	16,926	28.38	596
1968	25,527.01	15,800	17,822	12,810	29.05	441
1969	119,802.45	72,528	81,812	61,951	29.73	2,084
1970	105,955.99	62,684	70,708	56,439	30.42	1,855
1971	169,675.03	98,038	110,587	93,023	31.11	2,990
1972	375,931.94	211,935	239,062	212,056	31.81	6,666
1973	375,539.59	206,306	232,713	217,935	32.53	6,700
1974	197,867.49	105,899	119,454	117,987	33.24	3,550
1975	123,749.65	64,419	72,665	75,835	33.97	2,232
1976	257,192.27	130,150	146,809	161,822	34.70	4,663
1977	338,822.12	166,416	187,717	218,870	35.44	6,176
1978	537,134.31	255,762	288,499	356,062	36.19	9,839
1979	551,258.00	254,218	286,758	374,752	36.94	10,145
1980	662,127.81	295,335	333,138	461,415	37.70	12,239
1981	489,387.55	210,711	237,682	349,583	38.47	9,087
1982	324,209.24	134,534	151,754	237,297	39.25	6,046
1983	581,612.49	232,273	262,004	435,931	40.03	10,890
1984	83,503.00	32,045	36,147	64,057	40.81	1,570
1985	287,307.12	105,672	119,198	225,571	41.61	5,421
1986	484,022.29	170,298	192,096	388,731	42.41	9,166
1987	319,316.12	107,214	120,937	262,242	43.21	6,069

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
1988	579,302.60	185,122	208,817	486,346	44.02	11,048
1989	583,249.90	176,865	199,504	500,396	44.84	11,160
1990	646,834.60	185,357	209,083	567,119	45.67	12,418
1991	1,013,362.40	273,851	308,904	907,131	46.49	19,512
1992	1,509,497.49	382,567	431,535	1,379,862	47.33	29,154
1993	1,593,951.63	377,193	425,473	1,487,269	48.17	30,875
1994	1,766,632.26	387,952	437,609	1,682,350	49.02	34,320
1995	1,552,365.46	314,447	354,696	1,508,143	49.87	30,241
1996	1,597,756.87	296,608	334,574	1,582,734	50.72	31,205
1997	1,882,191.49	316,886	357,447	1,901,183	51.58	36,859
1998	1,585,244.92	239,309	269,940	1,632,354	52.45	31,122
1999	2,413,628.25	322,364	363,626	2,532,728	53.32	47,501
2000	2,936,670.96	340,771	384,389	3,139,616	54.20	57,926
2001	3,057,011.04	300,810	339,314	3,329,099	55.08	60,441
2002	3,427,834.60	276,832	312,266	3,801,136	55.96	67,926
2003	3,169,961.54	199,708	225,271	3,578,683	56.85	62,950
2004	3,554,761.90	159,964	180,439	4,085,275	57.75	70,741
2005	2,208,579.21	60,162	67,863	2,582,432	58.64	44,039
2006	1,956,110.32	17,605	19,858	2,327,474	59.55	39,084
	43,631,618.27	7,869,513	8,876,804	43,481,140		849,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					51.2	1.95

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -15						
1946	131.32	109	151			
1947	13,464.35	11,105	15,484			
1948	1,261.90	1,030	1,451			
1949	5,036.00	4,064	5,791			
1950	8,425.61	6,723	9,689			
1951	5,829.54	4,599	6,704			
1952	1,755.68	1,368	2,019			
1953	1,223.69	943	1,407			
1954	526.62	401	606			
1955	1,647.55	1,238	1,885	10	17.34	1
1956	215.87	160	244	4	17.75	
1957	617.65	452	688	22	18.18	1
1958	11.52	8	12	1	18.61	
1959	220.12	157	239	14	19.04	1
1960	1,900.07	1,334	2,032	153	19.48	8
1961	1,571.49	1,087	1,655	152	19.93	8
1962	802.11	546	832	90	20.38	4
1963	10,225.96	6,861	10,449	1,311	20.83	63
1964	14,840.05	9,799	14,923	2,143	21.29	101
1965	80,095.14	52,023	79,227	12,882	21.76	592
1966	65,085.51	41,556	63,287	11,561	22.24	520
1967	83,231.41	52,223	79,532	16,184	22.72	712
1968	130,555.49	80,444	122,511	27,628	23.21	1,190
1969	278,048.94	168,192	256,144	63,612	23.70	2,684
1970	243,950.80	144,760	220,459	60,084	24.20	2,483
1971	430,408.94	250,356	381,274	113,696	24.71	4,601
1972	661,384.42	376,797	573,835	186,757	25.23	7,402
1973	959,739.46	535,074	814,880	288,820	25.76	11,212
1974	864,609.98	471,498	718,058	276,243	26.29	10,508
1975	545,432.23	290,666	442,664	184,583	26.83	6,880
1976	927,116.75	482,342	734,573	331,611	27.38	12,111
1977	1,155,226.81	586,139	892,648	435,863	27.94	15,600
1978	2,044,648.07	1,010,608	1,539,084	812,261	28.51	28,490
1979	1,804,676.67	867,923	1,321,785	753,593	29.09	25,906
1980	4,032,189.10	1,884,484	2,869,936	1,767,081	29.68	59,538
1981	1,745,167.68	791,538	1,205,456	801,487	30.28	26,469
1982	1,133,672.31	498,283	758,850	544,873	30.89	17,639
1983	1,515,268.45	644,398	981,372	761,187	31.51	24,157

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -15						
1984	251,979.47	103,508	157,635	132,141	32.14	4,111
1985	2,157,830.42	854,630	1,301,541	1,179,964	32.78	35,996
1986	1,906,172.08	726,461	1,106,349	1,085,749	33.43	32,478
1987	1,674,644.24	612,417	932,668	993,173	34.10	29,125
1988	2,213,072.48	775,217	1,180,601	1,364,432	34.77	39,242
1989	3,449,979.10	1,153,742	1,757,067	2,210,409	35.46	62,335
1990	3,473,955.75	1,105,031	1,682,884	2,312,165	36.17	63,925
1991	5,964,450.82	1,799,833	2,741,018	4,118,100	36.88	111,662
1992	6,764,610.28	1,927,711	2,935,767	4,843,535	37.61	128,783
1993	9,217,154.79	2,467,617	3,758,006	6,841,722	38.36	178,356
1994	11,875,284.13	2,971,671	4,525,644	9,130,933	39.12	233,408
1995	11,141,717.69	2,590,784	3,945,580	8,867,395	39.89	222,296
1996	11,335,253.64	2,429,825	3,700,451	9,335,091	40.68	229,476
1997	13,260,997.02	2,595,575	3,952,877	11,297,270	41.49	272,289
1998	2,098,351.21	371,135	565,212	1,847,892	42.31	43,675
1999	4,002,195.88	631,466	961,678	3,640,847	43.14	84,396
2000	6,921,909.08	955,223	1,454,737	6,505,458	44.00	147,851
2001	6,821,788.57	804,903	1,225,810	6,619,247	44.87	147,521
2002	8,356,262.85	814,903	1,241,040	8,368,662	45.76	182,882
2003	7,288,007.97	559,865	852,635	7,528,574	46.66	161,350
2004	8,901,282.74	493,398	751,410	9,485,065	47.59	199,308
2005	7,002,014.15	235,128	358,084	7,694,232	48.54	158,513
2006	7,500,962.88	84,536	128,742	8,497,365	49.51	171,629
	162,350,092.50	36,345,867	55,349,272	131,353,327		3,199,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.1	1.97

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R1						
NET SALVAGE PERCENT.. +5						
1939	180.12	161	171			
1940	5,142.69	4,545	4,886			
1941	6,218.68	5,449	5,908			
1942	1,777.72	1,544	1,689			
1943	1,190.08	1,025	1,131			
1944	4,631.80	3,952	4,400			
1945	13,072.40	11,053	12,419			
1946	16,220.78	13,585	15,410			
1947	66,215.18	54,928	62,904			
1948	81,512.11	66,952	77,437			
1949	81,808.34	66,503	77,718			
1950	114,661.51	92,241	108,928			
1951	204,673.85	162,863	194,440			
1952	105,365.06	82,920	100,097			
1953	189,819.74	147,617	180,329			
1954	176,517.86	135,646	167,692			
1955	173,073.12	131,404	164,419			
1956	240,948.45	180,649	228,901			
1957	362,650.52	268,345	344,518			
1958	321,684.48	234,823	305,600			
1959	360,199.02	259,311	342,189			
1960	474,166.97	336,493	450,459			
1961	668,919.14	467,645	635,473			
1962	425,028.66	292,577	403,777			
1963	473,407.50	320,663	449,737			
1964	528,628.28	352,241	502,197			
1965	804,238.39	526,796	764,026			
1966	1,035,715.27	666,415	983,930			
1967	893,988.66	564,692	849,289			
1968	1,104,063.70	684,067	1,048,861			
1969	1,115,691.18	677,492	1,059,907			
1970	1,657,267.12	985,892	1,574,404			
1971	1,571,362.33	914,635	1,492,794			
1972	2,193,267.21	1,248,495	2,083,604			
1973	2,993,227.28	1,663,770	2,843,566			
1974	3,881,480.34	2,105,878	3,687,406			
1975	3,926,310.95	2,076,861	3,729,995			
1976	4,095,088.33	2,109,339	3,818,820	71,514	16.94	4,222

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R1						
NET SALVAGE PERCENT.. +5						
1977	5,250,796.82	2,628,811	4,759,290	228,967	17.50	13,084
1978	5,529,305.05	2,688,929	4,868,130	384,710	18.06	21,302
1979	6,155,569.52	2,903,428	5,256,466	591,325	18.63	31,740
1980	6,063,538.84	2,769,582	5,014,146	746,216	19.21	38,845
1981	6,876,963.92	3,037,246	5,498,735	1,034,381	19.80	52,241
1982	6,051,037.02	2,580,495	4,671,817	1,076,668	20.39	52,804
1983	6,803,954.57	2,794,928	5,060,034	1,403,723	21.00	66,844
1984	8,582,854.98	3,391,129	6,139,417	2,014,295	21.61	93,211
1985	6,006,854.16	2,276,327	4,121,141	1,585,370	22.24	71,285
1986	5,310,600.86	1,926,713	3,488,187	1,556,884	22.87	68,075
1987	5,350,976.73	1,854,943	3,358,253	1,725,175	23.50	73,412
1988	6,010,629.62	1,983,117	3,590,303	2,119,795	24.15	87,776
1989	9,015,320.34	2,823,734	5,112,185	3,452,369	24.80	139,208
1990	9,838,114.65	2,915,083	5,277,566	4,068,643	25.46	159,805
1991	7,323,188.32	2,046,062	3,704,261	3,252,768	26.12	124,532
1992	9,452,710.81	2,477,603	4,485,538	4,494,537	26.79	167,769
1993	9,605,480.73	2,352,478	4,259,007	4,866,200	27.46	177,210
1994	12,107,839.45	2,754,836	4,987,450	6,514,997	28.14	231,521
1995	10,759,116.77	2,259,899	4,091,399	6,129,762	28.82	212,691
1996	12,116,119.52	2,329,687	4,217,745	7,292,569	29.51	247,122
1997	11,694,713.71	2,042,014	3,696,932	7,413,046	30.20	245,465
1998	8,225,213.46	1,290,084	2,335,612	5,478,341	30.89	177,350
1999	9,235,082.18	1,282,661	2,322,174	6,451,154	31.59	204,215
2000	10,680,148.94	1,291,604	2,338,364	7,807,777	32.29	241,802
2001	8,154,487.91	837,425	1,516,103	6,230,661	33.00	188,808
2002	6,643,395.24	559,175	1,012,350	5,298,875	33.72	157,143
2003	5,973,545.34	392,701	710,959	4,963,909	34.44	144,132
2004	21,035,467.90	993,190	1,798,105	18,185,590	35.16	517,224
2005	25,813,372.99	735,681	1,331,903	23,190,801	35.89	646,163
2006	26,729,153.94	253,927	459,718	24,932,978	36.63	680,671
	318,764,969.11	78,392,959	138,262,721	164,564,000		5,337,672
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.8	1.67

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -40						
1955	392.39	497	549			
1956	864.47	1,086	1,210			
1957	1,620.51	2,022	2,269			
1958	3,149.61	3,901	4,409			
1959	5,698.23	7,004	7,978			
1960	7,286.17	8,884	10,201			
1961	11,397.91	13,782	15,957			
1962	19,189.22	23,004	26,865			
1963	24,591.69	29,216	34,428			
1964	31,412.52	36,968	43,978			
1965	47,898.38	55,772	67,058			
1966	65,684.02	75,644	91,958			
1967	82,702.29	94,120	115,783			
1968	117,313.01	131,818	164,238			
1969	187,046.59	207,319	261,865			
1970	271,388.55	296,356	379,944			
1971	389,275.34	418,222	538,837	6,148	8.14	755
1972	524,371.26	553,747	713,448	20,672	8.60	2,404
1973	647,550.31	671,406	865,039	41,531	9.08	4,574
1974	218,683.48	222,270	286,373	19,784	9.59	2,063
1975	1,272,234.55	1,266,204	1,631,377	149,751	10.12	14,798
1976	861,892.10	838,500	1,080,323	126,326	10.68	11,828
1977	913,618.75	867,591	1,117,804	161,262	11.26	14,322
1978	1,044,008.99	966,272	1,244,945	216,668	11.86	18,269
1979	1,278,936.31	1,152,015	1,484,256	306,255	12.48	24,540
1980	1,552,217.19	1,358,407	1,750,171	422,933	13.12	32,236
1981	604,990.69	513,782	661,957	185,030	13.77	13,437
1982	884,653.07	727,132	936,837	301,677	14.45	20,877
1983	961,382.80	763,684	983,930	362,006	15.14	23,911
1984	990,806.18	758,898	977,764	409,365	15.85	25,827
1985	1,115,956.22	822,259	1,059,398	502,941	16.58	30,334
1986	1,061,261.08	750,460	966,893	518,873	17.32	29,958
1987	843,659.35	571,309	736,074	445,049	18.07	24,629
1988	1,140,123.60	736,953	949,490	646,683	18.84	34,325
1989	1,160,081.95	713,636	919,449	704,666	19.62	35,916
1990	333,191.77	194,471	250,556	215,912	20.41	10,579
1991	1,590,181.92	876,476	1,129,252	1,097,003	21.22	51,697
1992	1,130,729.45	586,193	755,251	827,770	22.04	37,558

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -40						
1993	1,845,531.62	895,526	1,153,795	1,429,949	22.87	62,525
1994	2,164,956.71	977,781	1,259,773	1,771,166	23.71	74,701
1995	1,930,566.50	806,243	1,038,763	1,664,030	24.56	67,754
1996	1,942,135.43	743,372	957,760	1,761,230	25.43	69,258
1997	832,046.54	289,585	373,101	791,764	26.30	30,105
1999	3,365,197.08	931,419	1,200,040	3,511,236	28.08	125,044
2000	2,952,349.82	710,926	915,957	3,217,333	28.98	111,019
2001	2,505,211.67	513,117	661,100	2,846,196	29.88	95,254
2002	2,646,152.50	444,554	572,764	3,131,850	30.80	101,683
2003	1,989,275.23	260,953	336,212	2,448,773	31.72	77,200
2004	2,282,235.50	214,393	276,224	2,918,906	32.65	89,400
2005	2,522,411.70	142,314	183,357	3,348,019	33.59	99,673
2006	2,896,778.37	54,344	70,017	3,985,473	34.53	115,421
	51,272,290.59	24,301,807	31,266,977	40,514,230		1,583,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.6	3.09

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. 0						
1941	125.13	125	125			
1942	126.19	126	126			
1943	56.42	56	56			
1944	375.96	376	376			
1945	1,455.25	1,455	1,455			
1946	2,553.25	2,553	2,553			
1947	6,164.09	6,164	6,164			
1948	8,623.33	8,623	8,623			
1949	6,721.76	6,722	6,722			
1950	10,837.59	10,838	10,838			
1951	11,769.74	11,770	11,770			
1952	6,698.21	6,698	6,698			
1953	10,420.21	10,420	10,420			
1954	12,811.39	12,811	12,811			
1955	15,121.80	15,122	15,122			
1956	17,555.48	17,555	17,555			
1957	20,059.34	20,059	20,059			
1958	27,784.45	27,784	27,784			
1959	34,800.85	34,801	34,801			
1960	39,870.37	39,870	39,870			
1961	51,525.47	51,525	51,525			
1962	61,135.23	61,135	61,135			
1963	68,616.47	68,616	68,616			
1964	79,921.27	79,921	79,921			
1965	98,985.76	98,986	98,986			
1966	106,518.31	106,518	106,518			
1967	115,289.00	113,848	62,018	53,271	0.25	53,271
1968	96,820.14	93,189	50,764	46,056	0.75	46,056
1969	118,399.98	111,000	60,466	57,934	1.25	46,347
1970	160,195.67	146,179	79,630	80,566	1.75	46,038
1971	205,029.07	181,963	99,122	105,907	2.25	47,070
1972	303,325.55	261,618	142,514	160,812	2.75	58,477
1973	359,657.18	301,213	164,083	195,574	3.25	60,177
1974	454,409.58	369,208	201,122	253,288	3.75	67,543
1975	497,713.70	391,950	213,511	284,203	4.25	66,871
1976	580,879.93	442,921	241,277	339,603	4.75	71,495
1977	874,486.01	644,933	351,321	523,165	5.25	99,650
1978	905,765.09	645,358	351,552	554,213	5.75	96,385

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. 0						
1979	885,547.37	608,814	331,645	553,902	6.25	88,624
1980	1,776,186.54	1,176,724	641,008	1,135,179	6.75	168,175
1981	607,441.26	387,244	210,947	396,494	7.25	54,689
1982	396,787.30	243,032	132,389	264,398	7.75	34,116
1983	637,366.37	374,453	203,979	433,387	8.25	52,532
1984	701,259.84	394,459	214,878	486,382	8.75	55,587
1985	360,881.99	193,974	105,665	255,217	9.25	27,591
1986	471,971.96	241,886	131,765	340,207	9.75	34,893
1987	453,345.64	221,006	120,391	332,955	10.25	32,483
1988	534,232.82	247,083	134,596	399,637	10.75	37,176
1989	598,811.07	261,980	142,711	456,100	11.25	40,542
1990	1,089,992.71	449,622	244,927	845,066	11.75	71,921
1991	1,356,475.35	525,634	286,334	1,070,141	12.25	87,358
1992	1,330,727.58	482,389	262,777	1,067,951	12.75	83,761
1993	1,509,725.10	509,532	277,562	1,232,163	13.25	92,993
1994	1,856,875.46	580,274	316,098	1,540,777	13.75	112,057
1995	1,926,465.13	553,859	301,709	1,624,756	14.25	114,018
1996	2,196,194.05	576,501	314,043	1,882,151	14.75	127,603
1997	1,620,840.57	384,950	209,698	1,411,143	15.25	92,534
1998	2,698,472.96	573,426	312,368	2,386,105	15.75	151,499
1999	255,673.19	47,939	26,114	229,559	16.25	14,127
2000	1,924,567.58	312,742	170,363	1,754,205	16.75	104,729
2001	1,859,100.47	255,626	139,250	1,719,850	17.25	99,701
2002	2,041,599.99	229,680	125,116	1,916,484	17.75	107,971
2003	1,499,507.97	131,207	71,474	1,428,034	18.25	78,248
2004	7,083,277.44	442,705	241,159	6,842,118	18.75	364,913
2005	3,960,798.14	148,530	80,910	3,879,888	19.25	201,553
2006	1,189,280.96	14,866	8,098	1,181,183	19.75	59,807
	48,196,011.03	14,974,146	8,475,983	39,720,024		3,350,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.9	6.95

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2004	7,964.57	1,328	841	7,124	12.50	570
2005	256,284.86	25,628	16,228	240,057	13.50	17,782
2006	4,161,994.00	138,594	87,761	4,074,233	14.50	280,982
	4,426,243.43	165,550	104,830	4,321,414		299,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.4	6.76

IDAHO POWER COMPANY

ACCOUNT 371.10 PHOTOVOLTAIC INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S4						
NET SALVAGE PERCENT.. -5						
1995	120,787.81	114,905	124,584	2,243	0.94	2,243
1996	202,116.90	186,332	202,027	10,196	1.22	8,357
1998	36,413.00	30,166	32,707	5,527	2.11	2,619
	359,317.71	331,403	359,318	17,966		13,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.4	3.68

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATION ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R2						
NET SALVAGE PERCENT.. -5						
1993	1,116,388.09	788,544	1,172,207			
1994	92,086.89	61,496	96,691			
1995	84,220.51	52,767	88,432			
1996	110,399.61	64,301	115,920			
1997	167,650.16	89,777	176,033			
2000	125,194.36	48,020	131,454			
2001	89,761.86	29,529	94,250			
2002	120,983.56	32,940	127,033			
2003	48,274.69	10,340	48,704	1,984	11.94	166
2004	97,763.28	15,121	71,224	31,427	12.79	2,457
2005	120,785.40	11,325	53,344	73,481	13.66	5,379
2006	101,207.83	3,188	15,016	91,252	14.55	6,272
	2,274,716.24	1,207,348	2,190,308	198,144		14,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.9	0.63

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. -25						
1954	190.59	238	238			
1955	758.94	949	949			
1956	839.96	1,050	1,050			
1957	1,318.60	1,631	1,648			
1958	2,191.29	2,676	2,739			
1959	3,380.48	4,072	4,226			
1960	4,932.71	5,858	6,166			
1961	8,524.54	9,991	10,656			
1962	4,483.10	5,196	5,604			
1963	8,212.87	9,424	10,266			
1964	9,439.86	10,728	11,800			
1965	13,669.96	15,379	17,087			
1966	18,397.72	20,467	22,972	25	2.75	9
1967	16,394.68	18,034	20,241	252	3.00	84
1968	16,714.63	18,160	20,383	510	3.27	156
1969	21,687.94	23,260	26,107	1,003	3.55	283
1970	15,784.47	16,708	18,753	978	3.83	255
1971	29,233.21	30,505	34,239	2,303	4.13	558
1972	32,136.95	33,053	37,098	3,073	4.43	694
1973	36,557.00	37,032	41,564	4,132	4.74	872
1974	51,300.56	51,121	57,378	6,748	5.07	1,331
1975	57,574.72	56,394	63,296	8,672	5.41	1,603
1976	52,700.53	50,698	56,903	8,973	5.76	1,558
1977	68,588.54	64,713	72,633	13,103	6.13	2,138
1978	77,136.10	71,274	79,998	16,422	6.52	2,519
1979	43,629.94	39,420	44,245	10,292	6.93	1,485
1980	42,299.33	37,308	41,874	11,000	7.36	1,495
1981	14,615.54	12,569	14,107	4,162	7.80	534
1982	91,354.57	76,418	85,771	28,422	8.27	3,437
1983	112,323.05	91,206	102,369	38,035	8.76	4,342
1984	360,606.63	283,437	318,128	132,630	9.28	14,292
1985	404,910.92	307,530	345,170	160,969	9.81	16,409
1986	531,958.20	389,393	437,052	227,896	10.36	21,998
1987	135,282.76	95,171	106,819	62,284	10.93	5,698
1988	43,327.59	29,203	32,777	21,382	11.52	1,856
1989	50,133.98	32,261	36,210	26,457	12.13	2,181
1990	7,322.58	4,481	5,029	4,124	12.76	323
1991	31,103.26	18,024	20,230	18,649	13.41	1,391

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. -25						
1992	70,855.01	38,722	43,461	45,108	14.07	3,206
1993	132,485.34	67,965	76,284	89,323	14.74	6,060
1994	81,952.75	39,214	44,014	58,427	15.43	3,787
1995	109,460.19	48,491	54,426	82,399	16.14	5,105
1996	184,611.34	75,229	84,437	146,327	16.85	8,684
1997	273,336.81	101,408	113,820	227,851	17.58	12,961
1999	43,703.54	12,958	14,544	40,085	19.07	2,102
2000	147,497.74	38,128	42,795	141,577	19.83	7,140
2001	141,835.03	31,204	35,023	142,271	20.60	6,906
2002	125,263.20	22,673	25,448	131,131	21.38	6,133
2003	19,957.22	2,824	3,170	21,777	22.17	982
2004	100,752.35	10,226	11,477	114,463	22.97	4,983
2005	91,499.36	5,627	6,316	108,058	23.77	4,546
2006	122,841.59	2,518	2,826	150,726	24.59	6,130
	4,067,069.77	2,472,219	2,771,816	2,312,019		166,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.9	4.09

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
1991	22,432,420.25	7,412,457	6,052,452	17,501,589	33.54	521,812
1992	522,640.65	164,687	134,471	414,302	33.61	12,327
1993	26,073.10	7,808	6,375	21,002	33.66	624
1994	186,524.00	52,782	43,098	152,752	33.72	4,530
1995	2,879.03	765	625	2,398	33.78	71
1996	30,315.95	7,519	6,139	25,693	33.83	759
1997	176,155.21	40,414	32,999	151,964	33.88	4,485
1998	116,852.95	24,539	20,037	102,659	33.93	3,026
1999	209,970.69	39,839	32,529	187,940	33.97	5,533
2000	25,834.38	4,346	3,549	23,577	34.02	693
2001	167,668.04	24,436	19,953	156,098	34.06	4,583
2002	29,168.44	3,571	2,916	27,711	34.10	813
2003	506,071.59	49,258	40,220	491,155	34.14	14,386
2004	782,849.94	56,060	45,774	776,218	34.17	22,716
2005	502,411.96	22,156	18,091	509,442	34.20	14,896
2006	115,204.62	1,742	1,422	119,543	34.23	3,492
	25,833,040.80	7,912,379	6,460,650	20,664,043		614,746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.6	2.38

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-L2						
NET SALVAGE PERCENT.. -5						
1919	49.26	41	35	17	10.37	2
1929	1,434.74	1,124	957	549	12.68	43
1937	110.10	82	70	46	14.65	3
1939	90,151.03	65,977	56,194	38,465	15.15	2,539
1940	5,194.69	3,773	3,214	2,240	15.41	145
1942	118.03	84	72	52	15.91	3
1945	126.36	88	75	58	16.66	3
1946	800.00	556	474	366	16.91	22
1947	1,835.80	1,266	1,078	850	17.16	50
1948	18.15	12	10	9	17.41	1
1949	441.63	300	256	208	17.65	12
1950	8,097.42	5,458	4,649	3,853	17.90	215
1951	89,493.88	59,877	50,998	42,971	18.14	2,369
1953	10,709.44	7,057	6,011	5,234	18.62	281
1954	110,050.36	71,966	61,295	54,258	18.86	2,877
1955	737.42	479	408	366	19.10	19
1956	19,051.09	12,266	10,447	9,557	19.34	494
1957	30,102.18	19,230	16,379	15,228	19.58	778
1958	105,324.84	66,753	56,855	53,736	19.82	2,711
1959	12,429.07	7,815	6,656	6,395	20.06	319
1960	38,275.45	23,864	20,325	19,864	20.31	978
1961	16,859.76	10,423	8,877	8,826	20.56	429
1962	67,011.25	41,077	34,986	35,376	20.81	1,700
1963	8,248.20	5,011	4,268	4,393	21.07	208
1964	289,171.72	174,102	148,286	155,344	21.33	7,283
1965	219,373.70	130,788	111,395	118,947	21.61	5,504
1966	65,287.19	38,540	32,825	35,727	21.89	1,632
1967	15,894.49	9,286	7,909	8,780	22.18	396
1968	40,829.03	23,587	20,089	22,781	22.49	1,013
1969	3,815.27	2,179	1,856	2,150	22.80	94
1970	2,731.60	1,541	1,312	1,556	23.13	67
1971	20,501.43	11,418	9,725	11,802	23.48	503
1972	5,284.43	2,902	2,472	3,077	23.85	129
1973	24,718.71	13,377	11,393	14,562	24.23	601
1974	237,125.73	126,333	107,600	141,382	24.63	5,740
1975	17,054.57	8,932	7,608	10,299	25.06	411
1976	217,204.64	111,706	95,142	132,923	25.51	5,211
1977	118,261.63	59,629	50,787	73,388	25.99	2,824

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-L2						
NET SALVAGE PERCENT.. -5						
1978	381,819.39	188,508	160,556	240,354	26.49	9,073
1979	103,419.72	49,908	42,508	66,083	27.02	2,446
1980	730,016.81	343,707	292,742	473,776	27.58	17,178
1981	352,685.45	161,756	137,771	232,549	28.16	8,258
1982	1,229,432.43	547,860	466,623	824,281	28.78	28,641
1983	3,220,454.15	1,391,140	1,184,860	2,196,617	29.43	74,639
1984	587,139.91	245,242	208,877	407,620	30.11	13,538
1985	3,987,547.69	1,606,942	1,368,662	2,818,263	30.81	91,472
1986	276,805.50	107,306	91,394	199,252	31.54	6,317
1987	296,598.42	110,246	93,899	217,529	32.30	6,735
1988	54,824.58	19,480	16,591	40,975	33.08	1,239
1989	71,563.83	24,226	20,634	54,508	33.88	1,609
1990	303,001.49	97,354	82,918	235,234	34.70	6,779
1991	269,240.96	81,814	69,683	213,020	35.53	5,995
1992	1,401,601.67	400,886	341,442	1,130,240	36.38	31,068
1993	232,031.65	62,224	52,997	190,636	37.23	5,120
1994	4,181,006.53	1,044,834	889,905	3,500,152	38.10	91,868
1995	161,894.01	37,432	31,882	138,107	38.99	3,542
1996	128,174.58	27,213	23,178	111,405	39.89	2,793
1997	1,268,980.15	245,167	208,813	1,123,616	40.80	27,540
1998	242,325.36	42,136	35,888	218,554	41.72	5,239
1999	1,881,129.39	289,957	246,961	1,728,225	42.66	40,512
2000	902,836.46	121,152	103,187	844,791	43.61	19,371
2001	1,441,184.93	164,338	139,970	1,373,274	44.57	30,812
2002	315,880.39	29,585	25,198	306,476	45.54	6,730
2003	329,418.23	24,074	20,504	325,385	46.52	6,995
2004	1,282,441.88	67,059	57,116	1,289,448	47.51	27,141
2005	3,106,980.68	97,870	83,358	3,178,972	48.50	65,546
2006	578,423.38	6,073	5,172	602,173	49.50	12,165
	31,212,783.91	8,754,388	7,456,277	25,317,150		697,970
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.3	2.24

IDAHO POWER COMPANY

ACCOUNT 390.20 LEASEHOLD IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S3						
NET SALVAGE PERCENT.. 0						
1946	1,700.68	1,701	1,701			
1947	1,186.96	1,187	1,187			
1949	3,414.44	3,414	3,414			
1950	1,040.07	1,027	1,040			
1955	160.55	155	161			
1957	472.25	451	472			
1968	526.38	467	526			
1969	2,472.37	2,174	2,472			
1970	2,834.72	2,469	2,835			
1973	4,129.05	3,480	4,129			
1978	9,250.32	7,237	9,122	128	6.53	20
1979	229.52	176	222	8	6.97	1
1980	15,204.38	11,438	14,417	787	7.43	106
1981	225,378.58	165,811	208,995	16,384	7.93	2,066
1982	299,289.99	214,890	270,857	28,433	8.46	3,361
1983	429,924.66	300,646	378,947	50,978	9.02	5,652
1984	49,875.10	33,880	42,704	7,171	9.62	745
1985	511,254.35	336,405	424,019	87,235	10.26	8,502
1986	310,741.41	197,538	248,985	61,756	10.93	5,650
1987	42,419.67	25,948	32,706	9,714	11.65	834
1988	104,434.73	61,272	77,230	27,205	12.40	2,194
1989	41,964.66	23,513	29,637	12,328	13.19	935
1990	176,654.38	94,157	118,680	57,974	14.01	4,138
1991	306,646.61	154,642	194,917	111,730	14.87	7,514
1993	18,337.21	8,147	10,269	8,068	16.67	484
1994	53,469.71	22,083	27,834	25,636	17.61	1,456
1995	42,710.67	16,273	20,511	22,200	18.57	1,195
1996	34,394.35	11,993	15,116	19,278	19.54	987
1997	1,406,683.42	444,512	560,282	846,401	20.52	41,248
1998	9,418.63	2,665	3,359	6,060	21.51	282
1999	228,312.33	57,078	71,944	156,368	22.50	6,950
2000	246,593.27	53,437	67,354	179,239	23.50	7,627
2001	2,122,721.64	389,095	490,433	1,632,289	24.50	66,624
2002	186,985.65	28,048	35,353	151,633	25.50	5,946
2003	130,778.07	15,262	19,237	111,541	26.50	4,209
2004	92,568.10	7,711	9,719	82,849	27.50	3,013
2005	193,033.93	9,652	12,166	180,868	28.50	6,346
2006	38,040.26	635	800	37,240	29.50	1,262
	7,345,253.07	2,710,669	3,413,752	3,931,501		189,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.8	2.58

IDAHO POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	136,505.72	133,093	133,143	3,363	0.50	3,363
1988	131,029.29	121,202	121,248	9,781	1.50	6,521
1989	183,631.15	160,677	160,738	22,893	2.50	9,157
1990	355,768.55	293,509	293,620	62,149	3.50	17,757
1991	433,260.27	335,777	335,904	97,356	4.50	21,635
1992	2,560,323.08	1,856,234	1,856,937	703,386	5.50	127,888
1993	395,605.01	267,033	267,134	128,471	6.50	19,765
1994	779,897.13	487,436	487,621	292,276	7.50	38,970
1995	653,976.65	376,037	376,180	277,797	8.50	32,682
1996	178,051.77	93,477	93,512	84,540	9.50	8,899
1997	812,704.16	386,034	386,180	426,524	10.50	40,621
1998	524,841.90	223,058	223,143	301,699	11.50	26,235
1999	820,985.78	307,870	307,987	512,999	12.50	41,040
2000	877,180.30	285,084	285,192	591,988	13.50	43,851
2001	360,664.17	99,183	99,221	261,443	14.50	18,031
2002	580,667.24	130,650	130,699	449,968	15.50	29,030
2003	365,367.56	63,939	63,963	301,405	16.50	18,267
2004	414,961.17	51,870	51,890	363,071	17.50	20,747
2005	881,695.53	66,127	66,152	815,544	18.50	44,083
2006	339,267.53	8,482	8,485	330,783	19.50	16,963
	11,786,383.96	5,746,772	5,748,949	6,037,436		585,505
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	4.97

IDAHO POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	452.01	452	452			
2002	7,018,927.32	6,317,035	5,196,890	1,822,037	0.50	1,822,037
2003	3,379,471.00	2,365,630	1,946,153	1,433,318	1.50	955,545
2004	6,747,087.00	3,373,544	2,775,343	3,971,744	2.50	1,588,698
2005	2,965,592.22	889,678	731,919	2,233,673	3.50	638,192
2006	2,584,784.64	258,478	212,644	2,372,141	4.50	527,142
	22,696,314.19	13,204,817	10,863,401	11,832,913		5,531,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.1	24.37

IDAHO POWER COMPANY

ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L4						
NET SALVAGE PERCENT.. 0						
2002	556,115.19	343,179	351,934	204,181	2.68	76,187
2003	1,164,234.34	575,481	590,163	574,071	3.54	162,167
2004	835,945.95	298,516	306,132	529,814	4.50	117,736
2005	207,480.67	44,463	45,597	161,884	5.50	29,433
2006	103,656.35	7,401	7,590	96,066	6.50	14,779
	2,867,432.50	1,269,040	1,301,416	1,566,016		400,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.9	13.96

IDAHO POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1989	11,645.03	7,127	8,240	494	1.84	268
1993	26,708.99	14,623	16,908	3,124	2.70	1,157
1996	16,814.33	8,374	9,682	2,929	3.36	872
2000	60,692.01	24,899	28,789	16,730	4.53	3,693
2001	44,092.29	16,138	18,659	14,410	5.12	2,814
2002	66,001.91	20,543	23,753	25,748	5.85	4,401
2003	34,756.56	8,680	10,036	16,031	6.67	2,403
2004	32,223.51	5,873	6,790	17,378	7.57	2,296
2006	29,645.56	1,112	1,286	20,948	9.50	2,205
	322,580.19	107,369	124,143	117,792		20,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.9	6.23

IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2.5						
NET SALVAGE PERCENT.. +50						
2002	1,854,899.54	489,230	283,007	644,443	3.78	170,488
2003	134,463.01	28,486	16,478	50,754	4.61	11,010
2004	55,385.14	8,549	4,945	22,748	5.53	4,114
2005	535,472.05	50,201	29,041	238,695	6.50	36,722
	2,580,219.74	576,466	333,471	956,640		222,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.3	8.62

IDAHO POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1972	714.44	536	536			
1981	29,607.52	21,007	22,206			
1982	28,248.04	19,682	21,186			
1984	14,083.63	9,443	10,563			
1985	15,838.39	10,430	11,879			
1986	3,218.13	2,085	2,414			
1987	22,959.78	14,637	17,220			
1989	93,866.65	57,446	70,400			
1990	129,617.52	77,479	97,213			
1991	201,362.34	117,193	151,022			
1992	189,686.80	107,268	142,265			
1993	410,347.94	224,665	307,761			
1994	425,362.24	225,229	319,022			
1995	67,160.48	34,453	50,370			
1996	771,648.17	384,281	578,736			
1997	1,468,861.40	711,663	1,101,537	109	3.54	31
1998	1,055,196.55	493,041	763,146	28,251	3.77	7,494
1999	1,428,535.50	634,270	981,745	89,657	4.08	21,975
2000	1,308,510.18	536,816	830,902	150,481	4.53	33,219
2001	1,684,334.39	616,466	954,188	309,063	5.12	60,364
2002	1,967,492.40	612,382	947,866	527,753	5.85	90,214
2003	1,584,086.85	395,626	612,364	575,701	6.67	86,312
2004	1,045,939.61	190,622	295,051	489,404	7.57	64,650
2005	1,695,375.36	188,187	291,283	980,249	8.52	115,053
2006	2,188,029.44	82,051	127,001	1,514,021	9.50	159,371
	17,830,083.75	5,766,958	8,707,876	4,664,689		638,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	3.58

IDAHO POWER COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - MISC.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +25						
1991	29,986.20	17,452	22,490			
1993	14,200.90	7,775	10,651			
1995	11,792.39	6,049	8,844			
1997	13,104.86	6,349	9,829			
1998	6,182.25	2,889	4,637			
1999	60,218.51	26,737	45,164			
2000	50,521.67	20,727	37,891			
2001	75,758.58	27,728	56,819			
2002	6,841.06	2,129	5,131			
2003	76,440.74	19,091	57,331			
2004	41,012.75	7,475	23,388	7,372	7.57	974
2005	117,948.31	13,092	40,964	47,497	8.52	5,575
2006	19,031.46	714	2,234	12,040	9.50	1,267
	523,039.68	158,207	325,373	66,909		7,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.6	1.49

IDAHO POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIP.-LARGE TRUCKS (HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +25						
1981	70,626.31	45,469	48,390	4,580	2.69	1,703
1982	141,007.28	89,226	94,957	10,798	2.97	3,636
1983	388,689.06	241,493	257,005	34,512	3.26	10,587
1984	171,984.68	104,752	111,481	17,508	3.57	4,904
1985	170,768.59	101,782	108,320	19,756	3.90	5,066
1986	409,382.45	238,353	253,663	53,374	4.25	12,559
1987	399,068.56	226,511	241,061	58,240	4.62	12,606
1989	113,165.69	60,575	64,466	20,408	5.44	3,751
1990	588,142.36	304,364	323,915	117,192	5.89	19,897
1991	753,291.77	375,252	399,356	165,613	6.38	25,958
1992	1,369,684.76	654,161	696,181	331,083	6.90	47,983
1993	676,006.82	307,651	327,413	179,592	7.47	24,042
1994	1,655,180.31	714,169	760,043	481,342	8.07	59,646
1995	460,046.96	186,699	198,691	146,344	8.72	16,783
1996	510,011.01	192,861	205,249	177,259	9.42	18,817
1997	1,463,735.35	510,807	543,618	554,184	10.16	54,546
1998	1,687,414.97	536,218	570,662	694,899	10.95	63,461
1999	491,171.38	139,800	148,780	219,599	11.79	18,626
2000	1,668,376.28	416,927	443,708	807,574	12.67	63,739
2001	1,544,023.08	329,688	350,866	807,151	13.59	59,393
2002	1,957,358.13	344,544	366,676	1,101,343	14.54	75,746
2003	1,150,584.27	158,522	168,704	694,234	15.51	44,760
2004	938,297.08	92,610	98,559	605,164	16.50	36,677
2005	967,816.02	57,271	60,950	664,912	17.50	37,995
2006	2,701,894.34	53,295	56,718	1,969,703	18.50	106,470
	22,447,727.51	6,483,000	6,899,432	9,936,364		829,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.0	3.69

IDAHO POWER COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIP.-LARGE TRUCKS (NON-HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +25						
1956	806.78	605	605			
1958	1,082.03	812	812			
1961	12,211.87	9,159	9,159			
1970	12,472.49	9,222	9,354			
1973	27,777.04	19,912	20,833			
1976	13,826.74	9,574	10,370			
1977	14,731.22	10,066	11,048			
1978	97,314.46	65,607	72,986			
1980	20,721.75	13,561	15,541			
1981	78,590.65	50,597	58,943			
1982	76,774.83	48,581	57,581			
1983	347,066.64	215,633	260,300			
1984	90,251.94	54,970	66,702	987	3.57	276
1985	54,502.42	32,485	39,418	1,459	3.90	374
1986	82,714.48	48,158	58,436	3,600	4.25	847
1987	63,501.02	36,043	43,735	3,891	4.62	842
1988	54,511.19	30,082	36,502	4,381	5.02	873
1990	190,933.02	98,808	119,895	23,305	5.89	3,957
1991	315,231.62	157,033	190,547	45,877	6.38	7,191
1992	116,790.77	55,779	67,683	19,910	6.90	2,886
1993	79,802.95	36,318	44,069	15,783	7.47	2,113
1994	169,642.83	73,197	88,818	38,414	8.07	4,760
1995	64,071.71	26,002	31,551	16,503	8.72	1,893
1996	367,028.96	138,792	168,413	106,859	9.42	11,344
1997	5,113.89	1,785	2,166	1,669	10.16	164
1998	92,676.71	29,450	35,735	33,773	10.95	3,084
1999	988.76	281	341	401	11.79	34
2000	308,372.39	77,062	93,508	137,771	12.67	10,874
2001	189,747.75	40,516	49,163	93,148	13.59	6,854
2002	132,143.64	23,261	28,225	70,883	14.54	4,875
2004	498,888.07	49,240	59,749	314,417	16.50	19,056
2005	142,819.04	8,451	10,255	96,859	17.50	5,535
2006	72,719.89	1,434	1,740	52,800	18.50	2,854
	3,795,829.55	1,472,476	1,764,183	1,082,690		90,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.9	2.39

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1.5						
NET SALVAGE PERCENT.. +25						
1947	633.72	473	475			
1949	1,498.37	1,099	1,124			
1951	7,458.48	5,374	5,594			
1955	1,271.97	884	954			
1957	8,200.00	5,597	6,150			
1963	18,541.81	11,932	13,906			
1966	914.78	570	686			
1967	4,479.88	2,757	3,360			
1969	19,006.72	11,408	14,255			
1970	5,620.91	3,330	4,216			
1971	17,564.37	10,262	13,006	167	6.63	25
1972	6,388.19	3,680	4,664	127	6.96	18
1973	56.53	32	41	1	7.31	
1974	21,694.71	12,111	15,349	922	7.67	120
1975	85,229.57	46,791	59,301	4,621	8.04	575
1976	7,658.09	4,131	5,235	509	8.42	60
1978	3,233.85	1,679	2,128	297	9.23	32
1980	6,247.59	3,108	3,939	747	10.10	74
1981	2,763.39	1,343	1,702	371	10.56	35
1982	62,089.71	29,431	37,300	9,267	11.04	839
1983	96,490.66	44,528	56,433	15,935	11.54	1,381
1984	243,184.72	109,068	138,228	44,161	12.06	3,662
1985	78,350.65	34,083	43,195	15,568	12.60	1,236
1986	28,722.89	12,085	15,316	6,226	13.17	473
1987	75,208.56	30,555	38,724	17,682	13.75	1,286
1988	105,338.41	41,185	52,196	26,808	14.36	1,867
1989	32,464.99	12,174	15,429	8,920	15.00	595
1990	119,228.66	42,743	54,171	35,250	15.66	2,251
1991	82,101.18	28,017	35,507	26,069	16.35	1,594
1992	437,643.92	141,567	179,416	148,817	17.06	8,723
1993	54,760.37	16,703	21,169	19,901	17.80	1,118
1994	116,533.09	33,326	42,236	45,164	18.56	2,433
1995	102,270.99	27,207	34,481	42,222	19.36	2,181
1996	77,639.75	19,082	24,184	34,046	20.17	1,688
1997	247,744.35	55,612	70,480	115,328	21.02	5,487
1998	40,329.26	8,188	10,377	19,870	21.88	908
1999	85,233.75	15,406	19,525	44,400	22.77	1,950
2000	186,418.42	29,403	37,264	102,550	23.69	4,329

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1.5						
NET SALVAGE PERCENT.. +25						
2001	158,063.05	21,256	26,939	91,608	24.62	3,721
2002	194,084.36	21,500	27,248	118,315	25.57	4,627
2003	59,358.53	5,151	6,528	37,991	26.53	1,432
2004	65,062.53	4,050	5,133	43,664	27.51	1,587
2005	318,538.60	11,945	15,138	223,766	28.50	7,851
2006	265,944.42	3,331	4,221	195,237	29.50	6,618
	3,551,268.75	924,157	1,166,923	1,496,527		70,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	1.99

IDAHO POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	67,385.50	66,038	59,940	7,446	0.50	7,446
1983	28,843.03	27,112	24,608	4,235	1.50	2,823
1984	100,089.55	90,081	81,762	18,328	2.50	7,331
1985	43,075.51	37,045	33,624	9,452	3.50	2,701
1986	64,609.14	52,979	48,087	16,522	4.50	3,672
1987	7,738.96	6,036	5,479	2,260	5.50	411
1988	787.16	582	528	259	6.50	40
1989	18,207.00	12,745	11,568	6,639	7.50	885
1990	40,131.20	26,487	24,041	16,090	8.50	1,893
1991	42,455.27	26,322	23,891	18,564	9.50	1,954
1992	46,085.85	26,730	24,262	21,824	10.50	2,078
1993	10,653.83	5,753	5,222	5,432	11.50	472
1994	31,809.71	15,905	14,436	17,374	12.50	1,390
1995	39,546.66	18,191	16,511	23,036	13.50	1,706
1996	44,523.81	18,700	16,973	27,551	14.50	1,900
1997	110,557.33	42,012	38,132	72,425	15.50	4,673
1999	4,640.77	1,392	1,263	3,378	17.50	193
2000	29,744.86	7,734	7,020	22,725	18.50	1,228
2001	33,635.12	7,400	6,717	26,918	19.50	1,380
2002	52,588.84	9,466	8,592	43,997	20.50	2,146
2003	32,043.92	4,486	4,072	27,972	21.50	1,301
2004	104,837.43	10,484	9,515	95,322	22.50	4,237
2005	26,202.34	1,572	1,427	24,775	23.50	1,054
2006	2,168.12	43	39	2,129	24.50	87
	982,360.91	515,295	467,709	514,653		53,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.7	5.40

IDAHO POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	101,765.56	99,221	100,196	1,570	0.50	1,570
1988	172,987.24	160,013	161,586	11,401	1.50	7,601
1989	87,286.64	76,376	77,127	10,160	2.50	4,064
1990	101,028.00	83,348	84,167	16,861	3.50	4,817
1991	195,448.93	151,473	152,962	42,487	4.50	9,442
1992	145,192.45	105,265	106,300	38,892	5.50	7,071
1993	210,679.45	142,209	143,607	67,072	6.50	10,319
1994	238,458.34	149,036	150,501	87,957	7.50	11,728
1995	155,609.12	89,475	90,354	65,255	8.50	7,677
1996	337,712.15	177,299	179,041	158,671	9.50	16,702
1997	223,924.99	106,364	107,409	116,516	10.50	11,097
1998	94,237.55	40,051	40,445	53,793	11.50	4,678
1999	193,259.98	72,472	73,184	120,076	12.50	9,606
2000	362,505.64	117,814	118,972	243,534	13.50	18,040
2001	203,889.40	56,070	56,621	147,268	14.50	10,156
2002	301,924.33	67,933	68,600	233,324	15.50	15,053
2003	210,926.88	36,912	37,275	173,652	16.50	10,524
2004	352,999.19	44,125	44,559	308,440	17.50	17,625
2005	406,261.92	30,470	30,769	375,493	18.50	20,297
2006	126,189.81	3,155	3,186	123,004	19.50	6,308
	4,222,287.57	1,809,081	1,826,861	2,395,426		204,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.7	4.84

IDAHO POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	163,389.62	159,305	153,094	10,296	0.50	10,296
1988	430,282.31	398,011	382,493	47,789	1.50	31,859
1989	363,385.89	317,963	305,566	57,820	2.50	23,128
1990	431,209.29	355,748	341,878	89,331	3.50	25,523
1991	749,944.12	581,207	558,546	191,398	4.50	42,533
1992	254,363.41	184,413	177,223	77,140	5.50	14,025
1993	489,595.00	330,477	317,592	172,003	6.50	26,462
1994	612,914.19	383,071	368,135	244,779	7.50	32,637
1995	345,423.74	198,619	190,875	154,549	8.50	18,182
1996	558,248.22	293,080	281,653	276,595	9.50	29,115
1997	823,945.83	391,374	376,115	447,831	10.50	42,651
1998	97,150.42	41,289	39,679	57,471	11.50	4,997
1999	583,575.60	218,841	210,309	373,267	12.50	29,861
2000	737,649.20	239,736	230,389	507,260	13.50	37,575
2001	883,297.70	242,907	233,436	649,862	14.50	44,818
2002	339,181.18	76,316	73,341	265,840	15.50	17,151
2003	529,682.11	92,694	89,080	440,602	16.50	26,703
2004	403,526.94	50,441	48,474	355,053	17.50	20,289
2005	383,788.29	28,784	27,662	356,126	18.50	19,250
2006	580,582.57	14,515	13,949	566,634	19.50	29,058
	9,761,135.63	4,598,791	4,419,489	5,341,646		526,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	5.39

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. +30						
1957	9,547.58	6,683	6,683			
1960	34,825.73	24,378	24,378			
1961	80.00	56	56			
1962	3,794.07	2,656	2,656			
1964	3,541.53	2,479	2,479			
1965	18,523.10	12,966	12,966			
1966	12,528.60	8,770	8,770			
1967	6,151.43	4,306	4,306			
1969	7,960.90	5,573	5,573			
1976	13,595.53	9,189	6,014	3,503	0.55	3,503
1977	1,316.68	869	569	353	0.92	353
1978	22,681.65	14,597	9,553	6,324	1.29	4,902
1980	61,158.83	37,327	24,429	18,382	2.05	8,967
1981	194,007.15	115,095	75,324	60,481	2.44	24,787
1982	929,878.40	536,159	350,891	300,024	2.82	106,391
1983	393,448.52	219,973	143,962	131,452	3.22	40,824
1984	396,109.71	214,529	140,399	136,878	3.62	37,812
1985	92,662.91	48,564	31,783	33,081	4.02	8,229
1986	90,402.20	45,759	29,947	33,335	4.43	7,525
1987	138,867.50	67,744	44,335	52,872	4.85	10,901
1988	20,808.89	9,768	6,393	8,173	5.27	1,551
1989	63,085.03	28,425	18,603	25,557	5.70	4,484
1990	150,253.65	64,810	42,415	62,763	6.14	10,222
1991	113,059.64	46,543	30,460	48,682	6.59	7,387
1992	60,516.97	23,723	15,526	26,836	7.04	3,812
1993	14,521.41	5,394	3,530	6,635	7.51	883
1994	1,007,591.80	353,080	231,075	474,239	7.99	59,354
1995	88,139.62	28,998	18,978	42,720	8.48	5,038
1996	177,513.37	54,438	35,627	88,632	8.99	9,859
1997	288,438.17	81,893	53,595	148,312	9.51	15,595
1998	90,694.34	23,610	15,452	48,034	10.05	4,780
1999	76,734.08	18,096	11,843	41,871	10.61	3,946
2000	239,653.69	50,327	32,937	134,821	11.20	12,038
2001	475,730.81	87,216	57,079	275,933	11.81	23,364
2002	122,226.83	18,926	12,386	73,173	12.46	5,873
2003	71,102.44	8,894	5,821	43,951	13.14	3,345
2004	284,868.22	26,541	17,370	182,038	13.87	13,125
2005	1,038,532.85	60,848	39,821	687,152	14.66	46,873

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. +30						
2006	492,431.14	10,341	6,768	337,934	15.52	21,774
	7,306,984.97	2,379,543	1,580,752	3,534,141		507,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	6.95

IDAHO POWER COMPANY

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TELEPHONES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,143,465.72	1,105,388	1,103,457	40,009	0.50	40,009
1993	321,972.20	289,775	289,269	32,703	1.50	21,802
1994	388,502.06	323,739	323,173	65,329	2.50	26,132
1995	308,578.22	236,587	236,174	72,404	3.50	20,687
1996	114,903.96	80,433	80,292	34,612	4.50	7,692
1997	558,720.64	353,838	353,220	205,501	5.50	37,364
1998	405,450.47	229,769	229,368	176,082	6.50	27,090
1999	324,621.93	162,311	162,027	162,595	7.50	21,679
2000	344,850.07	149,424	149,163	195,687	8.50	23,022
2001	360,374.72	132,149	131,918	228,457	9.50	24,048
2002	1,204,044.19	361,213	360,582	843,462	10.50	80,330
2003	514,667.71	120,072	119,862	394,806	11.50	34,331
2004	399,948.64	66,671	66,554	333,395	12.50	26,672
2005	488,001.50	48,800	48,715	439,287	13.50	32,540
2006	35,903.37	1,196	1,194	34,709	14.50	2,394
	6,914,005.40	3,661,365	3,654,968	3,259,038		425,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.7	6.16

IDAHO POWER COMPANY

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - MICROWAVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
1992	813,558.79	786,467	753,586	59,973	0.50	59,973
1993	812,554.03	731,299	700,724	111,830	1.50	74,553
1994	410,245.92	341,858	327,565	82,681	2.50	33,072
1995	676,239.81	518,473	496,796	179,444	3.50	51,270
1996	313,531.52	219,472	210,296	103,236	4.50	22,941
1997	519,844.65	329,218	315,454	204,391	5.50	37,162
1998	1,006,307.95	570,275	546,432	459,876	6.50	70,750
1999	183,333.76	91,667	87,835	95,499	7.50	12,733
2000	164,948.87	71,472	68,484	96,465	8.50	11,349
2001	1,702,455.42	624,290	598,189	1,104,266	9.50	116,239
2002	2,114,081.82	634,225	607,709	1,506,373	10.50	143,464
2003	2,447,340.58	570,965	547,093	1,900,248	11.50	165,239
2004	1,336,728.31	222,833	213,517	1,123,211	12.50	89,857
2005	1,325,255.52	132,526	126,985	1,198,271	13.50	88,761
2006	3,407,232.42	113,461	108,717	3,298,515	14.50	227,484
	17,233,659.37	5,958,501	5,709,382	11,524,279		1,204,847
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.6	6.99

IDAHO POWER COMPANY

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	279,552.62	270,244	240,160	39,393	0.50	39,393
1993	89,442.48	80,498	71,537	17,905	1.50	11,937
1994	118,366.16	98,635	87,655	30,711	2.50	12,284
1995	72,772.69	55,795	49,584	23,189	3.50	6,625
1996	59,918.50	41,943	37,274	22,645	4.50	5,032
1997	91,395.69	57,881	51,438	39,958	5.50	7,265
1998	109,183.54	61,874	54,986	54,198	6.50	8,338
1999	122,096.99	61,048	54,252	67,845	7.50	9,046
2000	1,058,485.88	458,642	407,585	650,901	8.50	76,577
2001	94,982.86	34,830	30,953	64,030	9.50	6,740
2002	91,139.86	27,342	24,298	66,842	10.50	6,366
2003	177,687.97	41,455	36,840	140,848	11.50	12,248
2004	122,477.67	20,417	18,144	104,334	12.50	8,347
2005	135,955.55	13,596	12,083	123,873	13.50	9,176
	2,623,458.46	1,324,200	1,176,789	1,446,672		219,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.6	8.36

IDAHO POWER COMPANY

ACCOUNT 397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	364,126.21	364,126	364,126			
1997	12,313.70	11,698	10,551	1,763	0.50	1,763
1998	17,548.47	14,916	13,453	4,095	1.50	2,730
2000	284,371.20	184,841	166,710	117,661	3.50	33,617
2001	39,256.83	21,591	19,473	19,784	4.50	4,396
2002	335,446.24	150,951	136,144	199,302	5.50	36,237
2003	45,840.16	16,044	14,470	31,370	6.50	4,826
2004	146,266.88	36,567	32,980	113,287	7.50	15,105
2005	110,869.72	16,630	14,999	95,871	8.50	11,279
2006	69,664.93	3,483	3,141	66,524	9.50	7,003
	1,425,704.34	820,847	776,047	649,657		116,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.6	8.20

IDAHO POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	57,791.64	55,867	42,343	15,449	0.50	15,449
1993	154,184.89	138,766	105,174	49,011	1.50	32,674
1994	88,351.73	73,623	55,800	32,552	2.50	13,021
1995	99,806.66	76,522	57,998	41,809	3.50	11,945
1996	461,840.72	323,289	245,028	216,813	4.50	48,181
1997	461,816.78	292,469	221,669	240,148	5.50	43,663
1999	97,129.35	48,565	36,808	60,321	7.50	8,043
2000	112,396.01	48,701	36,912	75,484	8.50	8,880
2001	13,724.01	5,033	3,815	9,909	9.50	1,043
2002	305,349.45	91,605	69,429	235,920	10.50	22,469
2003	310,460.74	72,430	54,896	255,565	11.50	22,223
2004	116,288.14	19,385	14,692	101,596	12.50	8,128
2005	383,790.60	38,379	29,088	354,703	13.50	26,274
2006	247,419.00	8,239	6,245	241,174	14.50	16,633
	2,910,349.72	1,292,873	979,897	1,930,454		278,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.9	9.57

EXHIBIT NO. 2

**Application to Institute Revised
Depreciation Rates for
Electric Plant in Service
(IPUC Case No. IPC-E-08-06)**



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2008 APR -1 PM 3: 25

IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Attorney II

April 1, 2008

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P. O. Box 83720
Boise, Idaho 83720-0074

Re: Case No. IPC-E-08-06
IN THE MATTER OF THE APPLICATION OF IDAHO POWER
COMPANY FOR AUTHORITY TO INSTITUTE REVISED
DEPRECIATION RATES FOR ELECTRIC PLANT IN SERVICE

Dear Ms. Jewell:

Please find enclosed for filing an original and seven (7) copies of the Company's Application for authority to institute revised depreciation rates for electric plant in service. Also enclosed are nine (9) copies of the testimony and exhibit of John J. Spanos, with one copy designated as the Reporter's Copy. A computer disc containing Mr. Spanos' testimony is also enclosed. Please note that Mr. Spanos' exhibit exceeds 400 pages. However, the testimony and exhibit are available as a pdf file.

I would appreciate it if you would return a stamped copy of this transmittal letter in the enclosed self-addressed, stamped envelope.

Very truly yours,

Lisa D. Nordstrom
Lisa D. Nordstrom

BLK:sh
Enclosures

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2008 APR -1 PM 3: 51

IDAHO PUBLIC UTILITIES COMMISSION

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1221 West Idaho Street
Boise ID 83702

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF IDAHO POWER COMPANY FOR)	CASE NO. IPC-E-08-06
AUTHORITY TO INSTITUTE REVISED)	
DEPRECIATION RATES FOR)	APPLICATION
ELECTRIC PLANT IN SERVICE)	
)	

Idaho Power Company ("Idaho Power" or "Company"), pursuant to I.C. § 61-525 and RP 052 hereby applies to the Idaho Public Utilities Commission ("Commission") for an accounting order authorizing the Company to institute revised depreciation rates for the Company's electric plant in service effective August 1, 2008.

In support of this Application, Idaho Power presents the following:

1. The Company is not requesting a change in its electric rates. This request is for an accounting order approving revised depreciation rates for the Company to apply prospectively to its depreciable plant in service.

2. The last major changes to the Company's depreciation rates occurred October 22, 2003 as a result of Order No. 29363 issued in Case No. IPC-E-03-07. The revised depreciation rates proposed by the Company in this case are based on the results of a detailed depreciation study authorized by the Company and conducted by Gannett Fleming, Inc. relative to Idaho Power's electric plant in service as of December 31, 2006 ("the Study"). The Study updates net salvage percents and service life estimates for all plant assets. The Study is Exhibit 1 to the direct testimony of Gannett Fleming Inc.'s Vice President, John Spanos, which is included with this filing.

3. Idaho Power's current depreciation rates have been applied to the investment in each primary and sub-plant account. These depreciation rates are based on the straight line, remaining life method, location life basis (life span technique) for production plant and the straight line, remaining life method for transmission and distribution plant and amortization of certain general plant accounts. A summary schedule detailing the December 31, 2006 original plant cost, depreciation accrual amount and rate is set forth in Attachment 1.

4. The proposed depreciation rates for Idaho Power (Attachment 1) are based on plant accounting data available as of December 31, 2006. Gannett Fleming was asked to identify and measure changes, and recommend depreciation rates. The proposed depreciation rates are also based on the straight line, remaining life method, Average Service Life procedure ("ASL") for all electric plant.

5. Based on depreciable electric plant in service at December 31, 2006 of \$3,467,925,739, the requested changes in depreciation rates would result in a \$6,713,451 decrease in the total annual depreciation expense. Approximately \$6.2

million of the decrease in depreciation expense is allocated to the Company's Idaho operations.

6. A depreciation "method" is a way in which it is determined how an asset with a finite life will lose value over time. The straight line, remaining life method is arguably one of the simplest where an asset is assumed to depreciate equally each year over its remaining service life. When more than a single item of property is under consideration, a grouping "procedure" is appropriate because all of the items within a group normally do not have identical service lives. Two types of depreciation "procedure" options are now discussed in more detail.

7. In conducting the Study, Gannett Fleming recommended the use of the Equal Life Group procedure ("ELG"). ELG is a group method of depreciation whereby property groups are subdivided according to service life (i.e. each equal life group includes property with the same life span), thus eliminating the need to base depreciation rates on the average service life of the assets. Under the ELG procedure, the full cost of short-lived items is accrued during their lives and more accurately reflects the timing of its diminution in value, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. As an example, assume a new property group is comprised of two assets each valued at \$5000 with estimated service lives of 5 years and 25 years, respectively. The first asset depreciates at a 20% rate equaling \$1000 in annual straight line depreciation expense. The second asset depreciates at a 4% rate equaling \$200 in annual straight line depreciation expense. In the first year, the \$1,200 in total depreciation expenses results in a 12% ($\$1,200 / \$10,000$) depreciation rate for the property group when viewed in its entirety.

8. The Company requested that Gannett Fleming prepare alternative depreciation rates based on the Average Service Life ("ASL") procedure. ASL is a group method of depreciation whereby the rate of annual depreciation is based on the average service life or average remaining service life of the group. This rate is applied to the surviving balances of the asset group's costs. Assuming the same scenario as outlined above, the ASL procedure would aggregate all the assets in the property group before computing annual depreciation expense. In other words, instead of the two \$5000 assets depreciating at separate rates, the ASL procedure would assume the \$10,000 in combined assets had an average life of 15 years $[(5 \text{ years} + 25 \text{ years})/2]$. With an average annual straight line depreciation rate of 6.67% $(100\% / 15)$, the annual depreciation expense for this property group would be only \$667 $(\$10,000 * 6.67\%)$ in the first year. As compared to the ELG procedure, the ASL procedure tends to lengthen asset category service lives and thus reduce depreciation and depreciation reserves in the early years. This effect can be seen in the comparison of ELG and ASL procedures included as Attachment 2.

9. Based on depreciable electric plant in service on December 31, 2006 of \$3,467,925,739, use of the ELG procedure would increase the Company's total annual depreciation expense by approximately \$16.2 million more than use of the ASL procedure. The portion of the increase allocated to the Company's Idaho operations would be approximately \$15.0 million. Although Idaho Power agrees with Gannett Fleming's recommendation that ELG is the superior procedure for determining depreciation accrual rates, the Company recognizes that ELG is more costly to ratepayers in the near-term and that the Commission recently approved new

depreciation rates for Avista Corp. and Rocky Mountain Power using the ASL procedure in Order Nos. 30498 and 30499. The Company believes the proposed depreciation changes using the Average Service Life procedure are reasonable and appropriate. Therefore, despite its preference for the ELG procedure, Idaho Power is proposing use of the ASL procedure in this proceeding.

10. Simultaneous with the filing of this Application, the Company has filed its direct case consisting of the testimony and exhibit of witness John J. Spanos. The Company stands ready for immediate consideration of this Application.

MODIFIED PROCEDURE

11. Idaho Power believes that a hearing is not necessary to consider the issues presented herein, and respectfully requests that this Application be processed under Modified Procedure, i.e., by written submissions rather than by hearing. *RP 201 et seq.* If however, the Commission determines that a technical hearing is required, the Company stands ready to present its testimony and support the Application in such hearing.

COMMUNICATIONS AND SERVICE OF PLEADINGS

12. Service of pleadings, exhibits, orders and other documents relating to this proceeding should be served on the following:

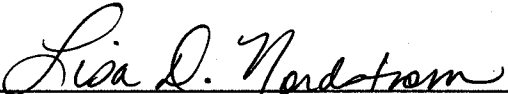
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REQUEST FOR RELIEF

13. Idaho Power Company respectfully requests that the Commission issue an Order approving the revised depreciation rates, with such revised depreciation rates to become effective August 1, 2008.

DATED at Boise, Idaho this 1st day of April, 2008.



LISA D. NORDSTROM

ATTACHMENT 1

IDAHO POWER COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCUALS (6)	CALCULATED ANNUAL ACCUAL AMOUNT (7)	ANNUAL ACCRAU RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	203,015.26	133,168	69,847	3,674	1.81	19.0
311.00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1	*	13,664,764.34	10,401,832	4,629,409	204,502	1.50	22.6
	Jim Bridger	100-S1	*	63,198,974.93	46,843,278	22,675,593	1,198,753	1.90	18.9
	Valmy Unit 1	100-S1	*	29,417,622.31	21,939,527	10,419,858	442,158	1.50	23.6
	Valmy Unit 2	100-S1	*	24,255,332.32	15,671,964	11,008,903	402,266	1.66	27.4
	Total Account 311			130,536,693.90	94,856,601	48,733,763	2,247,679	1.72	21.7
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3	*	58,908,365.65	41,166,395	20,687,389	1,100,601	1.87	18.8
	Valmy Unit 2	60-R3	*	20,941,250.57	13,659,862	8,328,451	316,666	1.51	26.3
	Total Account 312.1			79,849,616.22	54,826,257	29,015,840	1,417,267	1.77	20.5
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5	*	35,288,034.40	24,991,899	12,060,537	547,988	1.55	22.0
	Jim Bridger	70-R1.5	*	229,201,271.84	121,268,927	119,392,411	6,418,641	2.80	18.6
	Valmy Unit 1	70-R1.5	*	76,723,967.25	48,681,408	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5	*	80,418,334.11	49,735,349	34,703,902	1,325,456	1.65	26.2
	Total Account 312.2			421,631,607.60	244,677,583	198,035,607	9,683,312	2.30	20.5
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,498,563.91	592,002	606,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.91	1,350,060	632,722	57,260	2.31	11.1
	Total Account 312.3			3,977,041.82	1,942,062	1,239,571	101,454	2.55	12.2
314.00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5	*	12,082,591.21	6,914,586	5,772,136	282,044	2.33	20.5
	Jim Bridger	50-S0.5	*	68,938,574.30	32,920,951	39,464,553	2,248,580	3.26	17.6
	Valmy Unit 1	50-S0.5	*	17,108,524.14	11,887,785	6,077,214	301,882	1.76	20.1
	Valmy Unit 2	50-S0.5	*	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	Total Account 314			122,585,941.95	67,129,260	61,585,980	3,282,483	2.68	18.8
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5	*	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5	*	25,368,186.72	20,271,169	5,097,019	286,647	1.13	17.8
	Valmy Unit 1	65-S1.5	*	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5	*	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	Total Account 315			61,359,209.42	44,747,342	16,611,869	770,797	1.26	21.6

IDAHO POWER COMPANY
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CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Boardman	50-R0.5	*	1,695,292.87	839,166	940,893	45,979	2.71	20.5
	Jim Bridger	50-R0.5	*	4,859,302.37	3,107,280	1,994,989	114,144	2.35	17.5
	Vaimy Unit 1	50-R0.5	*	3,066,769.39	1,784,820	1,435,289	68,204	2.22	21.0
	Vaimy Unit 2	50-R0.5	*	1,686,053.18	905,737	864,619	36,244	2.15	23.9
	Total Account 316			11,307,417.81	6,637,003	5,235,790	264,571	2.34	19.8
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	10-L2.5	25	58,859.95	1,746	42,399	5,601	9.52	7.6
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS								
	Jim Bridger	10-L2.5	25	208,142.12	180,864	(24,757)	0	-	-
	Vaimy Unit 1	10-L2.5	25	18,003.44	15,151	(1,648)	0	-	-
	Total Account 316.4			226,145.56	196,015	(26,405)	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS								
	Boardman	10-L2.5	25	41,585.39	6,149	25,040	2,900	6.97	8.6
	Jim Bridger	10-L2.5	25	23,360.90	10,238	7,283	958	4.10	7.6
	Vaimy Unit 1	10-L2.5	25	59,433.94	16,251	28,324	3,529	5.94	8.0
	Total Account 316.5			124,380.23	32,638	60,647	7,387	5.94	8.2
316.70	MISCELLANEOUS POWER PLANT EQUIP.-LARGE TRUCKS	19-S2	25	251,360.52	25,575	162,945	9,760	3.88	16.7
316.80	MISCELLANEOUS POWER PLANT EQUIP.-POWER OPERATED EQ	16-S0	30	1,114,431.30	(579,840)	1,359,943	145,714	13.08	9.3
	TOTAL STEAM PRODUCTION PLANT			833,225,721.54	514,625,410	362,127,796	17,939,699	2.15	
HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS								
	Hagerman Maintenance Shop	100-R2.5	*	1,558,200.45	588,724	1,359,027	64,117	4.11	21.2
	Milner Dam	100-R2.5	*	814,224.25	230,854	786,926	13,990	1.72	56.3
	Niagara Springs Hatchery	100-R2.5	*	5,029,555.80	1,275,880	5,011,064	179,766	3.57	27.9
	Hells Canyon Maintenance Shop	100-R2.5	*	1,604,833.95	566,934	1,439,107	51,501	3.21	27.9
	Rapid River Hatchery	100-R2.5	*	2,402,683.49	928,540	2,074,814	74,310	3.09	27.9
	American Falls	100-R2.5	*	11,857,401.29	6,038,675	8,783,073	197,107	1.66	44.6
	Brownlee	100-R2.5	*	30,068,208.63	17,491,534	20,093,727	726,270	2.42	27.7
	Bliss	100-R2.5	*	666,848.63	400,703	432,861	17,049	2.56	25.4
	Cascade	100-R2.5	*	7,364,153.73	3,051,973	6,153,221	123,336	1.67	49.9
	Clear Lake	100-R2.5	*	193,278.70	178,418	63,181	6,072	3.14	10.4
	Hells Canyon	100-R2.5	*	2,403,495.64	894,612	2,109,757	76,124	3.17	27.7
	Lower Malad	100-R2.5	*	600,748.78	373,630	377,303	15,214	2.53	24.8
	Lower Salmon	100-R2.5	*	886,303.03	527,177	593,200	22,949	2.57	25.5
	Milner	100-R2.5	*	9,512,589.19	2,729,102	9,161,634	159,676	1.68	57.4
	Oxbow Hatchery	100-R2.5	*	1,472,035.50	726,845	1,113,198	40,052	2.72	27.8
	Oxbow	100-R2.5	*	9,830,938.42	4,836,770	7,451,902	273,365	2.78	27.3
	Oxbow Common	100-R2.5	*	111,952.27	27,988	1,038	0.93	0.93	27.0
	Pahsimerio Accum. Ponds	100-R2.5	*	4,187,993.72	299,623	4,935,370	175,424	4.19	28.1
	Pahsimerio Trapping	100-R2.5	*	935,129.61	547,693	621,219	22,406	2.40	27.7

IDAHO POWER COMPANY
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
							(7)	(8)=(7)/(4)	(9)=(6)/(7)
	Shoshone Falls	100-R2.5	*	1,139,956.09	668,822	756,120	32,266	2.83	23.4
	STRUCTURES AND IMPROVEMENTS, cont.								
	Strike	100-R2.5	*	2,789,968.67	1,649,271	1,838,190	76,335	2.74	24.1
	Swan Falls	100-R2.5	*	25,223,735.85	6,914,133	24,615,536	753,550	2.99	32.7
	Twin Falls	100-R2.5	*	661,285.30	316,689	509,908	15,857	2.40	33.2
	Twin Falls (New)	100-R2.5	*	10,146,761.46	2,678,549	10,004,903	301,443	2.97	33.2
	Thousand Springs	100-R2.5	*	327,624.51	327,625	81,903	32,909	10.04	2.5
	Upper Malad	100-R2.5	*	357,819.86	274,952	172,323	7,041	1.97	24.5
	Upper Salmon A	100-R2.5	*	859,310.39	566,928	507,208	20,532	2.39	24.7
	Upper Salmon B	100-R2.5	*	326,935.58	151,070	257,600	10,033	3.07	25.7
	Upper Salmon Common	100-R2.5	*	352,331.39	153,746	286,688	11,100	3.15	25.8
	Total Account 331			133,688,302.18	55,501,434	111,608,931	3,500,732	2.62	31.9
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
	Brownlee	90-S4	*	8,639,663.66	4,592,743	5,774,853	212,233	2.46	27.2
	Hells Canyon	90-S4	*	940,788.93	462,648	666,299	24,487	2.60	27.2
	Oxbow	90-S4	*	56,309.00	29,019	38,552	1,417	2.52	27.2
	Oxbow Common	90-S4	*	1,927,919.83	1,224,350	1,069,153	39,664	2.06	27.5
	Brownlee Common	90-S4	*	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
	Total Account 332.1			19,460,506.20	11,328,591	12,024,026	441,534	2.27	27.2
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	Milner Dam	90-S4	*	614,874.97	172,994	564,856	9,559	1.55	59.1
	American Falls	90-S4	*	4,242,904.39	2,438,545	2,652,940	57,114	1.35	46.5
	Brownlee	90-S4	*	52,631,542.49	31,583,559	31,574,292	1,143,926	2.17	27.6
	Bliss	90-S4	*	7,480,783.71	3,102,646	3,102,646	131,012	1.75	23.7
	Cascade	90-S4	*	3,145,630.46	1,335,517	2,439,240	46,756	1.49	52.2
	Clear Lake	90-S4	*	584,984.73	450,439	251,543	24,200	4.14	10.4
	Hells Canyon	90-S4	*	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
	Lower Malad	90-S4	*	2,078,537.32	1,484,241	1,010,005	41,380	1.99	24.4
	Lower Salmon	90-S4	*	6,602,823.37	4,705,338	3,218,051	134,181	2.03	24.0
	Milner	90-S4	*	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
	Oxbow	90-S4	*	30,319,404.87	16,297,679	20,085,606	731,526	2.41	27.5
	Oxbow Common	90-S4	*	9,871.65	4,162	7,684	269	2.72	28.6
	Shoshone Falls	90-S4	*	512,401.48	478,649	136,233	8,809	1.72	15.5
	Strike	90-S4	*	9,764,915.58	7,374,540	4,343,360	187,848	1.92	33.1
	Swan Falls	90-S4	*	13,641,458.81	5,426,542	10,943,208	329,280	2.41	33.2
	Twin Falls	90-S4	*	263,089.08	203,663	112,044	4,996	1.90	22.4
	Twin Falls (New)	90-S4	*	7,669,627.33	1,604,132	7,599,420	223,512	2.91	34.0
	Thousand Springs	90-S4	*	2,083,442.82	2,083,443	416,680	167,517	8.04	2.5
	Upper Malad	90-S4	*	1,292,528.44	1,009,149	541,886	32,284	1.80	23.3
	Upper Salmon A	90-S4	*	1,153,590.73	342,659	1,041,650	42,594	3.69	24.5
	Upper Salmon B	90-S4	*	2,758,487.94	1,945,794	1,364,392	56,122	2.03	24.3
	Upper Salmon Common	90-S4	*	730,039.01	462,019	414,028	17,944	2.46	23.1
	Hells Canyon Common	90-S4	*	3,723,168.70	2,606,285	1,861,518	65,487	1.76	28.4
	Total Account 332.2			219,560,599.62	117,670,605	145,802,123	5,016,087	2.28	29.1
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	Square	*	5,599,934.61	1,006,639	4,593,296	160,717	2.87	28.6

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	ACCURUAL RATE (8)=(7)/(4)	
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	Milner Dam	80-R3	*	878,005.87	210,871	711,035	13,153	1.50	54.1
	American Falls	80-R3	*	26,401,757.45	12,972,335	14,749,510	351,166	1.33	42.0
	Brownlee	80-R3	*	41,621,633.25	24,952,949	18,749,765	692,584	1.66	27.1
	Bliss	80-R3	*	4,367,360.46	2,949,965	1,635,762	69,661	1.60	23.5
	Cascade	80-R3	*	9,087,779.30	3,988,774	6,153,395	130,379	1.43	47.2
	Clear Lake	80-R3	*	742,499.27	82,179	697,446	66,717	8.99	10.5
	Hells Canyon	80-R3	*	10,936,002.51	3,941,566	7,541,238	284,219	2.60	26.5
	Lower Malad	80-R3	*	528,365.79	390,110	164,673	7,357	1.39	22.4
	Lower Salmon	80-R3	*	4,472,826.76	3,222,402	1,474,065	63,203	1.41	23.3
	Milner	80-R3	*	23,352,421.08	5,440,945	19,079,097	347,172	1.49	55.0
	Oxbow	80-R3	*	10,849,416.56	5,703,638	5,688,249	219,701	2.03	25.9
	Shoshone Falls	80-R3	*	1,624,269.34	749,464	956,018	41,504	2.56	23.0
	Strike	80-R3	*	4,674,860.58	3,215,915	1,692,689	74,596	1.60	22.7
	Swan Falls	80-R3	*	25,775,660.82	6,244,039	20,820,406	638,355	2.48	32.6
	Twin Falls	80-R3	*	1,430,443.99	257,847	1,244,119	38,915	2.72	32.0
	Twin Falls (New)	80-R3	*	15,678,482.57	3,498,786	12,963,600	391,295	2.50	33.1
	Thousand Springs	80-R3	*	729,122.94	521,519	244,062	98,241	13.47	2.5
	Upper Malad	80-R3	*	476,485.37	333,132	167,178	7,249	1.52	23.1
	Upper Salmon A	80-R3	*	1,191,919.73	607,043	644,472	26,398	2.21	24.4
	Upper Salmon B	80-R3	*	2,621,614.05	739,588	2,013,106	78,786	3.01	25.6
	Total Account 333			187,440,907.69	79,423,067	117,389,885	3,640,651	1.94	32.2
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	Hagerman Maintenance Shop	50-R1.5	*	39,066.76	8,428	32,592	1,635	4.19	19.9
	Milner Dam	50-R1.5	*	270,948.91	80,106	204,390	5,429	2.00	37.7
	American Falls	50-R1.5	*	2,846,961.70	1,290,882	1,698,428	56,489	1.98	30.1
	Brownlee	50-R1.5	*	6,754,737.98	2,954,232	4,138,246	172,643	2.56	24.0
	Bliss	50-R1.5	*	1,885,123.93	181,345	1,798,035	74,840	3.97	24.0
	Cascade	50-R1.5	*	2,208,492.78	149,174	2,169,743	64,124	2.90	33.8
	Clear Lake	50-R1.5	*	96,497.80	91,125	10,197	1,020	1.06	10.0
	Hells Canyon	50-R1.5	*	3,361,249.91	671,330	2,857,984	120,257	3.58	23.8
	Lower Malad	50-R1.5	*	351,745.67	87,525	281,806	12,867	3.66	21.9
	Lower Salmon	50-R1.5	*	1,701,455.57	398,215	1,388,314	59,788	3.51	23.2
	Milner	50-R1.5	*	2,336,451.70	608,095	1,845,179	47,294	2.02	39.0
	Oxbow	50-R1.5	*	3,071,574.65	883,426	2,341,727	99,056	3.22	23.6
	Shoshone Falls	50-R1.5	*	383,367.51	167,847	234,686	11,534	3.01	20.4
	Strike	50-R1.5	*	2,005,701.48	528,901	1,579,086	71,377	3.56	22.1
	Swan Falls	50-R1.5	*	3,110,642.15	825,248	2,440,926	85,182	2.74	28.7
	Twin Falls	50-R1.5	*	538,522.21	45,023	520,424	18,380	3.41	28.3
	Twin Falls (New)	50-R1.5	*	2,240,671.31	547,716	1,804,987	61,888	2.76	29.2
	Thousand Springs	50-R1.5	*	752,163.68	466,758	323,013	130,600	17.36	2.5
	Upper Malad	50-R1.5	*	392,637.15	70,374	341,895	14,721	3.75	23.2
	Upper Salmon A	50-R1.5	*	1,207,098.47	316,302	951,152	41,434	3.43	23.0
	Upper Salmon B	50-R1.5	*	1,220,362.84	302,775	978,606	41,566	3.41	23.5
	Total Account 334			36,775,474.16	10,672,827	27,941,416	1,192,104	3.24	23.4

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCURUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Hagerman Maintenance Shop	*	976,871.66	337,013	639,861	30,435	3.12	21.0
	Milner Dam	*	48,307.16	9,127	39,181	720	1.49	54.4
	Niagara Springs Hatchery	*	73,522.57	17,040	56,483	2,039	2.77	27.7
	Hells Canyon Maintenance Shop	*	799,451.96	247,742	551,708	19,941	2.49	27.7
	Rapid River Hatchery	*	29,848.16	12,905	16,943	621	2.08	27.3
	American Falls	*	1,805,640.50	449,757	1,355,884	31,261	1.73	43.4
	Brownlee	*	3,254,248.62	1,616,111	1,638,139	60,553	1.86	27.1
	Bliss	*	562,062.64	201,451	360,612	14,148	2.52	25.5
	Cascade	*	1,101,278.52	379,155	722,123	15,056	1.37	48.0
	Clear Lake	*	22,720.55	6,584	16,136	1,550	6.82	10.4
	Hells Canyon	*	736,374.99	306,584	429,789	16,159	2.19	26.6
	Lower Malad	*	82,186.44	55,035	27,150	1,118	1.36	24.3
	Lower Salmon	*	285,836.81	193,195	92,639	3,723	1.30	24.9
	Milner	*	649,695.83	153,422	496,272	8,997	1.38	55.2
	Oxbow Hatchery	*	10,959.41	234	10,725	387	3.53	27.7
	Oxbow	*	800,618.15	258,834	541,783	20,007	2.50	27.1
	Patsimero Accum. Ponds	*	10,992.98	1,552	9,441	341	3.10	27.7
	Patsimero Trapping	*	13,001.12	324	12,676	467	3.59	27.1
	Shoshone Falls	*	203,507.40	45,848	157,658	6,676	3.28	23.6
	Strike	*	651,067.66	209,864	441,203	18,071	2.78	24.4
	Swan Falls	*	1,420,261.42	339,300	1,080,964	33,598	2.37	32.2
	Twin Falls	*	99,093.87	53,763	45,332	1,420	1.43	31.9
	Twin Falls (New)	*	488,032.70	90,717	377,317	11,531	2.46	32.7
	Thousand Springs	*	56,738.95	56,740	0	0	-	-
	Upper Malad	*	78,664.05	55,242	23,422	970	1.23	24.2
	Upper Salmon A	*	107,990.34	77,326	30,664	1,191	1.10	25.8
	Upper Salmon B	*	180,897.28	89,871	91,027	3,608	1.99	25.2
	Upper Salmon Common	*	1,930.37	528	1,402	54	2.80	26.0
	Total Account 335		14,531,802.11	5,265,264	9,266,534	304,642	2.10	30.4
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT							
	15-SQ	0	41,734.74	29,301	12,434	1,010	2.42	12.3
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE							
	20-SQ	0	392,652.62	244,490	148,163	13,876	3.53	10.7
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER							
	5-SQ	0	653,750.14	475,312	178,437	89,248	13.65	2.0
336.00	ROADS, RAILROADS AND BRIDGES							
	Milner Dam	*	12,737.21	2,530	10,207	194	1.52	52.6
	Niagara Springs Hatchery	*	46,667.72	46,668	0	0	-	-
	Rapid River Hatchery	*	7,197.39	7,197	0	0	-	-
	American Falls	*	308,332.58	118,400	187,932	4,644	1.52	40.5
	Brownlee	*	518,444.14	253,478	264,966	10,421	2.01	25.4
	Bliss	*	486,476.64	189,405	297,071	11,585	2.38	25.6
	Cascade	*	122,668.04	41,700	80,968	1,780	1.45	45.5
	Clear Lake	*	11,097.30	10,657	440	44	0.40	10.0
	Hells Canyon	*	819,191.89	494,335	324,857	12,820	1.56	25.3
	Lower Malad	*	244,565.45	118,578	125,987	5,022	2.05	25.1
	Lower Salmon	*	88,693.04	40,944	47,749	1,626	1.83	25.2
	Milner	*	489,139.50	97,083	392,057	7,347	1.50	53.4
	Oxbow Hatchery	*	3,070.44	3,070	0	0	-	-

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	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK DEPRECIATION RESERVE	(6) FUTURE ACCRUALS	(7) CALCULATED ANNUAL ACCRUAL AMOUNT	(8)=(7)/(4) ANNUAL ACCRAU RATE	(9)=(6)/(7) COMPOSITE REMAINING LIFE
	Oxbow	75-R3	*	565,842.36	245,248	320,595	13,235	2.34	24.2
	Pahsimero Accum. Ponds	75-R3	*	26,502.74	21,010	5,493	204	0.77	26.9
	ROADS, RAILROADS AND BRIDGES, cont.								
	Pahsimero Trapping	75-R3	*	15,612.35	15,222	390	14	0.09	27.9
	Shoshone Falls	75-R3	*	51,383.40	36,807	14,577	779	1.52	18.7
	Strike	75-R3	*	238,870.92	173,076	65,795	3,016	1.26	21.8
	Swan Falls	75-R3	*	835,946.15	312,318	523,629	16,617	1.99	31.5
	Twin Falls	75-R3	*	893,773.50	314,396	579,377	18,122	2.03	32.0
	Twin Falls (New)	75-R3	*	1,023,829.64	211,075	812,755	24,659	2.41	33.0
	Thousand Springs	75-R3	*	52,910.46	45,228	7,683	3,106	5.87	2.5
	Upper Malad	75-R3	*	60,117.68	30,379	29,739	1,215	2.02	24.5
	Upper Salmon A	75-R3	*	1,650.89	661	990	38	2.30	26.1
	Upper Salmon Common	75-R3	*	27,708.47	27,708	0	0	-	-
	<i>Total Account 336</i>			6,950,429.90	2,863,978	4,086,452	136,488	1.96	29.9
	TOTAL HYDRAULIC PRODUCTION PLANT			625,096,093.97	284,481,498	433,051,687	14,497,089	2.32	
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	Salmon Diesel	Square	*	11,959.08	11,959	0	0	-	-
	Evander Andrews	Square	*	4,276,832.78	296,054	3,980,779	134,941	3.16	29.5
	Bennett Mountain	Square	*	1,012,940.68	50,665	962,276	27,892	2.75	34.5
	<i>Total Account 341</i>			5,301,732.54	358,678	4,943,055	162,833	3.07	30.4
342.00	FUEL HOLDERS								
	Salmon Diesel	Square	*	61,306.39	61,306	0	0	-	-
	Evander Andrews	Square	*	1,433,423.71	249,652	1,183,772	40,128	2.80	29.5
	Bennett Mountain	Square	*	2,025,881.34	101,331	1,924,550	55,784	2.75	34.5
	<i>Total Account 342</i>			3,520,611.44	412,289	3,108,322	95,912	2.72	32.4
343.00	PRIME MOVERS								
	Evander Andrews	Square	*	28,676,958.09	1,167,561	27,509,396	932,522	3.25	29.5
	Bennett Mountain	Square	*	1,280,075.86	63,332	1,216,744	35,268	2.76	34.5
	<i>Total Account 343</i>			29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7
344.00	GENERATORS								
	Salmon Diesel	Square	*	541,644.95	541,645	0	0	-	-
	Evander Andrews	Square	*	13,166,034.86	5,656,938	7,509,097	254,546	1.93	29.5
	Bennett Mountain	Square	*	47,977,781.77	(6,601,483)	54,579,265	1,582,007	3.30	34.5
	<i>Total Account 344</i>			61,685,461.58	(402,900)	62,086,362	1,836,553	2.98	33.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	Salmon Diesel	Square	*	285,139.96	68,989	216,151	216,151	75.81	1.0
	Evander Andrews	Square	*	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
Bennett Mountain	Square *	0	1,519,410.98	75,998	1,443,413	41,838	2.75	34.5
Total Account 345			4,681,678.28	412,360	4,269,319	346,456	7.40	12.3

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL 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	Square	*	1,004.50	259	746	746	74.27	1.0
	Evander Andrews	Square	*	1,380,971.70	354,602	1,026,370	34,792	2.52	29.5
	Bennett Mountain	Square	*	4,132.42	129	4,003	1.16	2.81	34.5
	Total Account 346			1,386,108.62	354,990	1,031,119	35,654	2.57	28.9
	TOTAL OTHER PRODUCTION PLANT			106,532,626.41	2,366,310	104,166,317	3,445,198	3.23	
	TRANSMISSION PLANT								
350.20	LAND RIGHTS AND EASEMENTS	65-R3	0	22,454,969.55	4,125,397	18,329,572	338,260	1.51	54.2
350.21	RIGHTS OF WAY	65-R3	0	3,837,633.30	171,293	3,666,340	57,533	1.50	63.7
352.00	STRUCTURES AND IMPROVEMENTS	60-R3	(30)	18,536,761	18,536,761	29,276,731	618,958	1.68	47.3
353.00	STATION EQUIPMENT	45-R1	(5)	245,790,680.50	78,937,911	179,142,305	5,061,625	2.06	35.4
354.00	TOWERS AND FIXTURES	65-S3	(25)	98,003,480.18	29,046,585	93,457,763	1,924,444	1.96	48.6
355.00	POLES AND FIXTURES	55-R2	(70)	77,282,149.59	43,843,782	87,535,871	2,416,448	3.13	36.2
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1.5	(30)	120,017,113.68	44,636,909	111,385,340	2,305,954	1.92	48.3
359.00	ROADS AND TRAILS	65-R3	0	318,351.06	243,747	74,604	3,134	0.98	23.8
	TOTAL TRANSMISSION PLANT			604,483,987.21	219,542,385	522,868,526	12,726,356	2.11	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(30)	20,494,136.28	6,687,719	19,954,660	379,681	1.85	52.6
362.00	STATION EQUIPMENT	50-R0.5	(5)	142,958,358.69	36,679,371	113,426,903	2,695,793	1.89	42.1
364.00	POLES, TOWERS AND FIXTURES	44-R1.5	(50)	194,701,581.47	89,991,024	202,061,348	6,407,092	3.29	31.5
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R0.5	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1
366.00	UNDERGROUND CONDUIT	60-R2	(20)	43,631,618.27	8,876,804	43,481,140	849,496	1.95	51.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-S0.5	(15)	162,350,092.50	55,349,272	131,353,327	3,199,488	1.97	41.1
368.00	LINE TRANSFORMERS	37-R1	5	318,764,969.11	138,262,721	164,564,000	5,337,672	1.67	30.8
369.00	SERVICES	35-R2.5	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6
370.00	METERS	20-O1	0	48,196,011.03	8,475,983	39,720,024	3,350,581	6.95	11.9
370.10	METERS - AMR EQUIPMENT	15-S3	0	4,426,243.43	104,830	4,321,414	299,334	6.76	14.4
371.10	PHOTOVOLTAIC INSTALLATIONS	10-S4	(5)	359,317.71	359,318	17,966	13,219	3.68	1.4
371.20	INSTALLATION ON CUSTOMER PREMISES	15-R2	(5)	2,274,716.24	2,190,308	198,144	14,274	0.63	13.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	25-R1.5	(25)	4,067,069.77	2,771,816	2,312,019	166,226	4.09	13.9
	TOTAL DISTRIBUTION PLANT			1,092,415,405.82	417,141,508	864,286,410	27,214,307	2.49	
	GENERAL PLANT								
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	*	25,833,040.80	6,460,650	20,664,043	614,746	2.38	33.6
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	50-L2	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3
390.20	LEASEHOLD IMPROVEMENTS	30-S3	0	7,345,253.07	3,413,752	3,931,501	189,347	2.98	20.8
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	11,786,383.96	5,748,949	6,037,436	585,505	4.97	10.3
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	5-SQ	0	22,696,314.19	10,863,401	11,832,913	5,531,614	24.37	2.1
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	7-L4	0	2,887,432.50	1,301,416	1,566,016	400,302	13.96	3.9

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES 10-L2.5	25	322,580.19	124,143	117,792	20,109	6.23	5.9
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT 8-S2.5	50	2,580,219.74	333,471	956,640	222,334	8.62	4.3

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	10-L2.5	25	17,830,083.75	8,707,876	4,664,689	638,883	3.58	7.3
392.50	TRANSPORTATION EQUIPMENT - MISC.	10-L2.5	25	523,039.68	325,373	66,909	7,816	1.49	8.6
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	19-S2	25	22,447,727.51	6,899,432	9,936,364	829,351	3.69	12.0
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	19-S2	25	3,795,829.55	1,764,183	1,082,690	90,886	2.39	11.9
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1.5	25	3,551,268.75	1,166,923	1,496,527	70,776	1.99	21.1
393.00	STORES EQUIPMENT	25-SQ	0	982,360.91	467,709	514,653	53,001	5.40	9.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	4,222,287.57	1,826,861	2,395,426	204,375	4.84	11.7
395.00	LABORATORY EQUIPMENT	20-SQ	0	9,761,135.63	4,419,489	5,341,646	526,113	5.39	10.2
396.00	POWER OPERATED EQUIPMENT	16-S0	30	7,306,984.97	1,580,752	3,534,141	507,497	6.95	7.0
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	6,914,005.40	3,654,968	3,259,038	425,792	6.16	7.7
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	0	17,233,659.37	5,709,382	11,524,279	1,204,847	6.89	9.6
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	2,623,458.46	1,176,789	1,446,672	219,374	8.36	6.6
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	0	1,425,704.34	776,047	649,657	116,956	8.20	5.6
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	2,910,349.72	979,897	1,930,454	278,626	9.57	6.9
	TOTAL GENERAL PLANT			206,171,903.97	75,157,740	118,266,636	13,435,820	6.52	
	TOTAL DEPRECIABLE PLANT			3,467,925,738.92	1,513,314,851	2,404,767,382	89,258,469	2.57	
	NONDEPRECIABLE PLANT								
310.10	LAND			1,167,304.15					
330.00	LAND			22,523,450.15					
340.00	LAND			402,745.39					
350.00	LAND			2,460,259.88					
360.00	LAND			4,607,314.94					
389.00	LAND			8,760,764.66					
	TOTAL NONDEPRECIABLE PLANT			39,921,839.17					
	TOTAL ELECTRIC PLANT			3,507,847,578.09	1,513,314,851	2,404,767,382	89,258,469		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE. ACTUAL LIFE SPAN FOR EACH FACILITY IS SHOW BEGINNING ON PAGE II-27 OF THIS REPORT.

ATTACHMENT 2

DEPRECIATION PROCEDURES EQUAL LIFE GROUP (ELG) vs. AVERAGE SYSTEM LIFE (ASL)

	Investment (*)	Depr Life (Years)
ELG		
Asset #1	\$5,000	5
Asset #2	<u>\$5,000</u>	25
	\$10,000	
ASL		
Total Weighted Assets	\$10,000	15

* Assumes no salvage value or removal costs.

	ELG Procedure				ASL Procedure		ASL Variance
	Depr 5-Yr Prop	Depr 25-Yr Prop	Annual Expense	Accum Depr	Depr 15-Yr Prop	Accum Depr	
Yr 1	1,000	200	1,200	1,200	667	667	(533)
Yr 2	1,000	200	1,200	2,400	667	1,333	(533)
Yr 3	1,000	200	1,200	3,600	667	2,000	(533)
Yr 4	1,000	200	1,200	4,800	667	2,667	(533)
Yr 5	1,000	200	1,200	6,000	667	3,333	(533)
Yr 6		200	200	6,200	667	4,000	467
Yr 7		200	200	6,400	667	4,667	467
Yr 8		200	200	6,600	667	5,333	467
Yr 9		200	200	6,800	667	6,000	467
Yr 10		200	200	7,000	667	6,667	467
Yr 11		200	200	7,200	667	7,333	467
Yr 12		200	200	7,400	667	8,000	467
Yr 13		200	200	7,600	667	8,667	467
Yr 14		200	200	7,800	667	9,333	467
Yr 15		200	200	8,000	667	10,000	467
Yr 16		200	200	8,200			(200)
Yr 17		200	200	8,400			(200)
Yr 18		200	200	8,600			(200)
Yr 19		200	200	8,800			(200)
Yr 20		200	200	9,000			(200)
Yr 21		200	200	9,200			(200)
Yr 22		200	200	9,400			(200)
Yr 23		200	200	9,600			(200)
Yr 24		200	200	9,800			(200)
Yr 25		200	200	10,000			(200)
Total	5,000	5,000	10,000		10,000		(0)

EXHIBIT NO. 4

**Settlement Stipulation
(IPUC Case No. IPC-E-08-06)**

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF IDAHO POWER COMPANY FOR AN)	CASE NO. IPC-E-08-06
ORDER AUTHORIZING A CHANGE IN)	
DEPRECIATION RATES APPLICABLE TO)	STIPULATION
ELECTRIC PROPERTY)	
_____)	

This Stipulation is entered into among Idaho Power Company ("Idaho Power" or "Company") and the Staff of the Idaho Public Utilities Commission ("Staff") as their signatures appear at the end of this Stipulation. Idaho Power and Staff are hereinafter together referred to as the "Parties."

The purpose of this Stipulation is to settle all of the issues in the above-referenced proceeding.

I. APPLICATION AND PROCEDURAL HISTORY

On April 1, 2008, Idaho Power filed an Application with the Idaho Public Utilities Commission ("IPUC" or the "Commission") requesting authority to institute revised depreciation rates for the Company's electric plant in service ("Application"). No major changes have been made to the Company's depreciation rates in the last five years.

The Company's depreciation rates last changed in December 2003 when the Commission issued Order No. 29363 in Case No. IPC-E-03-07. In its April 1, 2008, filing, the Company sought an accounting order approving revised depreciation rates that the Company would prospectively apply to its depreciable plant in service. The Company did not request to change its electric rates with the Application.

The proposed depreciation rates included in the Company's Application were based upon the results of a detailed depreciation study of the Company's electric plant in service as of December 31, 2006. On the basis of \$3,467,925,739 of depreciable plant in service on December 31, 2006, and using the average service life procedure, Idaho Power requested depreciation changes in its Application that would have decreased the Company's total annual depreciation expense by \$6,713,451.

Of particular note, the Company's Application proposed depreciation rates that differed from those authorized in Order No. 29363 are as follows:

1. Extension of Steam Plant Useful Lives
 - Extended useful lives of steam plant consistent with those of the managing partners of the Company's steam power plants.
2. Changes in Removal Costs of Steam Plant
 - *Account 311 – Structures and Improvements:* The net salvage percentage at Bridger changed from (5) to (10). This was based on

the historical data and the Company's depreciation study consultant's professional judgment.

- *Account 312 – Boiler Plant Equipment (other than Bridger):* The net salvage percentage changed from (10) to (5) because historical data did not support the previous net salvage percentage.
- *Account 314 – Turbogenerator Units (other than Bridger):* The net salvage percentage changed from (10) to (5) because historical data did not support the previous net salvage percentage.
- *Account 315 – Accessory Electric Equipment:* The net salvage percentage remains at 0.
- *Account 316 – Miscellaneous Power Plant Equipment:* The net salvage percentage at Bridger changed from 0 to (5) based on the Company's depreciation study consultant's professional judgment.

3. Addition of Bennett Mountain Plant

- This gas-fired generation plant was added to the Company's generation portfolio in March 2005. Because the plant's design and function are similar to the existing Danskin plant, the service life for Bennett Mountain is the same as for Danskin.

4. Automated Meter Reading ("AMR") Assets

- *Meters (Account 370):* AMR meters have a different expected service life from other metering assets. Therefore, it is separately identified and segregated into subaccount 370.10.
- *Other AMR Assets (Communications equipment, etc.):* Other AMR assets have been booked into the appropriate classification of plant accounts/subaccounts. Because the AMR assets have a similar service life to other assets in those accounts, AMR assets do not require segregation into a separate subaccount with a unique service life.
- Whether or not an AMR asset has been given a separately identified subaccount, a unique "unit of property number" has been established for all AMI equipment so it can be queried if specific identification or reporting is required.

5. Account 335 – Miscellaneous Hydro Power Plant Equipment (Subaccounts for Computers, Equipment, and Furniture)

- All assets at the Company's hydro plants, regardless of their function, continue to be segregated from the rest of the Company's plant investments. However, investments in furniture, computers, etc., do not have the long service life of most hydro assets. Therefore, those types of assets were segregated into separate subaccounts which more accurately reflect the presumed service life of the asset.

Following the Commission's April 17, 2008, Notice of Application and Intervention Deadline (Order No. 30532), no petitions to intervene were filed. Analysis by the Staff evaluated Idaho Power's proposed depreciation rates with those used in the industry by similar companies. After a series of settlement discussions, on August 27, 2008, the Parties agreed to several adjustments to the Company's proposed depreciation expenses for certain accounts associated with steam production plant (Bridger), hydraulic production plant (Thousand Springs and Clear Lake), other production plant (Salmon diesel generator), and transmission poles and fixtures. The Parties accepted the depreciation accruals originally proposed by the Company in its Application for its other plant categories.

The changes agreed to by the Parties increased the overall reduction in the requested depreciation expense from about \$89.3 million to \$87.5 million. The Parties' settlement of this matter is embodied in this Stipulation.

More specifically, the Parties agree as follows:

II. AGREEMENT

1. To settle the depreciation matter identified above, the Parties agree to revise Idaho Power's requested decrease in depreciation expense from \$6,713,451 to

\$8,514,422 based upon year 2006 plant levels and agree to the following adjustments to the Company's Application request:

a. Increase the service life of Jim Bridger steam plant in Accounts 311-316 from 52 years to 54 years and change the net salvage from (10) to (7).

b. Increase the life span of Thousand Springs hydraulic production plant in Accounts 331-336 from 2009 to 2014.

c. Increase the life span of Clear Lake hydraulic production plant in Accounts 331-336 from 2017 to 2020.

d. Increase the life span of Salmon diesel generator in Accounts 341-346 from 2007 to 2017.

e. Change the net salvage of Account 355 poles and fixtures from (70) to (60).

2. The Parties agree to the depreciation accruals originally proposed by the Company in its Application for its other plant categories.

3. The Parties agree to undertake a detailed review of the accrual rates for the following plant assets when the Company files its next depreciation study:

- a. Bridger Assets (Accounts 311-316)
- b. Bennett Mountain (Accounts 341-346)
- c. Clear Lake hydraulic production plant (Accounts 331-336)
- d. Meters (Account 370)
- e. Computers (Account 391.2)
- f. Corporate Aircraft (Account 392.3)

4. The Parties agree that the depreciation rates agreed to herein, and further described in Attachment No. 1, shall become effective on August 1, 2008.

5. Attachment No. 2 details the Company's current accrual rates, filed accrual rates, and stipulated accrual rates.


6. The Parties agree that this Stipulation is in the public interest with respect to the issues covered by it and that all of the terms of the Stipulation are fair, just, and reasonable.

7. This Stipulation will be entered into the record as evidence in this proceeding. The Parties shall support adoption of the Stipulation and acceptance of the Stipulation as a reasonable resolution to the issues identified previously. If the Idaho Public Utilities Commission rejects all or any part of this Stipulation, any Party disadvantaged by such action, including Idaho Power, shall have the right, upon written notice to the Commission and all Parties to the proceeding, within seven (7) days of the Commission's Order, to withdraw from the Stipulation. No withdrawing Party shall be bound by the terms of this Stipulation and any withdrawing Party may seek reconsideration of the Commission's Order. Withdrawal from the Stipulation would not prevent the withdrawing Party from subsequently requesting that the Commission hold a hearing in this case to resolve the depreciation matters identified above.

8. The Parties have negotiated this Stipulation as an integrated settlement document. The Parties recommend that the Commission accept this Stipulation without material change or condition.


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

9-5-08
Date



LISA D. NORDSTROM
Attorney for Idaho Power Company

9-5-08
Date



WELDON B. STUTZMAN
Attorney for Idaho Public Utilities
Commission

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-06

IDAHO POWER COMPANY

ATTACHMENT NO. 1

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	0	203,015.26	133,168	69,847	3,209	1.58	21.8
311.00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1	(10)	13,664,764.34	10,401,832	4,629,409	204,502	1.50	22.6
	Jim Bridger	100-S1	(7)	63,198,974.93	46,843,278	20,779,625	957,574	1.52	21.7
	Valmy Unit 1	100-S1	(10)	29,417,622.31	21,939,527	10,419,858	442,158	1.50	23.6
	Valmy Unit 2	100-S1	(10)	24,255,332.32	15,671,954	11,008,903	402,266	1.66	27.4
	<i>Total Account 311</i>			130,536,693.90	94,656,601	46,837,795	2,006,500	1.54	23.3
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3	(7)	58,908,365.65	41,166,395	21,865,558	1,018,118	1.73	21.5
	Valmy Unit 2	60-R3	(5)	20,941,250.57	13,659,862	8,328,451	316,666	1.51	26.3
	<i>Total Account 312.1</i>			79,849,616.22	54,826,257	30,194,009	1,334,784	1.67	22.6
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5	(5)	35,288,034.40	24,991,899	12,060,537	547,888	1.55	22.0
	Jim Bridger	70-R1.5	(7)	229,201,271.84	121,268,927	123,876,435	5,829,371	2.54	21.3
	Valmy Unit 1	70-R1.5	(5)	76,723,967.25	48,681,408	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5	(5)	80,418,334.11	49,735,349	34,703,902	1,325,456	1.65	26.2
	<i>Total Account 312.2</i>			421,631,607.60	244,677,583	202,619,631	9,094,042	2.16	22.3
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,498,563.91	592,002	606,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.91	1,350,060	632,722	57,260	2.31	11.1
	<i>Total Account 312.3</i>			3,977,041.82	1,942,062	1,239,571	101,454	2.55	12.2
314.00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5	(5)	12,082,591.21	6,914,586	5,772,136	282,044	2.33	20.5
	Jim Bridger	50-S0.5	(7)	68,938,574.30	32,920,951	40,843,324	2,061,912	2.99	19.8
	Valmy Unit 1	50-S0.5	(5)	17,109,524.14	11,887,785	6,077,214	301,882	1.76	20.1
	Valmy Unit 2	50-S0.5	(5)	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	<i>Total Account 314</i>			122,585,941.95	67,129,260	62,964,751	3,095,815	2.53	20.3
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5	0	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5	(7)	25,368,186.72	20,271,169	6,872,790	342,507	1.35	20.1
	Valmy Unit 1	65-S1.5	0	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5	0	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	<i>Total Account 315</i>			61,359,209.42	44,747,342	18,387,640	826,657	1.35	22.2

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT. (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCURAL RATE (8)=(7)/(4)	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Boardman	*	1,695,292.87	839,166	940,893	45,979	2.71	20.5
	Jim Bridger	*	4,859,302.37	3,107,280	2,092,174	105,818	2.18	19.8
	Valmy Unit 1	*	3,066,769.39	1,784,820	1,435,289	66,204	2.22	21.0
	Valmy Unit 2	*	1,688,053.18	905,737	864,619	36,244	2.15	23.9
	<i>Total Account 316</i>		<i>11,307,417.81</i>	<i>6,637,003</i>	<i>5,332,975</i>	<i>256,245</i>	<i>2.27</i>	<i>20.8</i>
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	25	58,859.95	1,746	42,399	5,601	9.52	7.5
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS							
	Jim Bridger	25	208,142.12	180,864	(24,757)	0	-	-
	Valmy Unit 1	25	18,003.44	15,151	(1,648)	0	-	-
	<i>Total Account 316.4</i>		<i>226,145.56</i>	<i>196,015</i>	<i>(26,405)</i>	<i>0</i>	<i>-</i>	<i>-</i>
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS							
	Boardman	25	41,585.39	6,149	25,040	2,900	6.97	8.5
	Jim Bridger	25	23,360.90	10,238	7,283	958	4.10	7.6
	Valmy Unit 1	25	59,433.94	16,251	28,324	3,529	5.94	8.0
	<i>Total Account 316.5</i>		<i>124,380.23</i>	<i>32,638</i>	<i>60,647</i>	<i>7,387</i>	<i>5.94</i>	<i>8.2</i>
316.70	MISCELLANEOUS POWER PLANT EQUIP.-LARGE TRUCKS	25	251,360.52	25,575	162,945	9,760	3.88	16.7
316.80	MISCELLANEOUS POWER PLANT EQUIP.-POWER OPERATED EQ	30	1,114,431.30	(579,840)	1,359,943	145,714	13.08	9.3
	TOTAL STEAM PRODUCTION PLANT		833,225,721.54	514,625,410	369,245,748	16,887,168	2.03	
	HYDRAULIC PRODUCTION PLANT							
331.00	STRUCTURES AND IMPROVEMENTS							
	Hagerman Maintenance Shop	*	1,556,200.45	586,724	1,359,027	64,117	4.11	21.2
	Milner Dam	*	814,224.25	230,854	786,926	13,990	1.72	56.3
	Niagara Springs Hatchery	*	5,029,555.80	1,275,880	5,011,064	179,766	3.57	27.9
	Hells Canyon Maintenance Shop	*	1,604,833.95	565,934	1,439,107	51,501	3.21	27.9
	Rapid River Hatchery	*	2,402,683.49	928,540	2,074,814	74,310	3.09	27.9
	American Falls	*	11,857,401.29	6,038,675	8,783,073	197,107	1.66	44.6
	Brownlee	*	30,068,208.63	17,491,534	20,093,727	726,270	2.42	27.7
	Bliss	*	666,848.63	400,703	432,861	17,049	2.56	25.4
	Cascade	*	7,364,153.73	3,051,973	6,153,221	123,336	1.67	49.9
	Clear Lake	*	193,278.70	178,418	63,181	4,730	2.45	13.4
	Hells Canyon	*	2,403,495.64	894,612	2,109,757	76,124	3.17	27.7
	Lower Malad	*	888,303.03	527,177	377,303	15,214	2.53	24.8
	Lower Salmon	*	600,746.78	373,630	583,200	22,849	2.57	25.5
	Milner	*	9,512,569.19	2,729,102	9,161,634	159,676	1.68	57.4
	Oxbow Hatchery	*	1,472,035.50	726,845	1,113,198	40,052	2.72	27.8
	Oxbow	*	9,830,938.42	4,836,770	7,451,902	273,365	2.78	27.3
	Oxbow Common	*	111,952.27	111,952	27,988	1,036	0.93	27.0
	Pahsimero Accum. Ponds	*	4,187,993.72	289,623	4,935,370	175,424	4.19	28.1
	Pahsimero Trapping	*	935,129.61	547,693	621,219	22,408	2.40	27.7
	Shoshone Falls	*	1,139,956.09	668,822	756,120	32,266	2.83	23.4

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(8)
	STRUCTURES AND IMPROVEMENTS, cont.								
	Sirike	100-R2.5	(25)	2,789,968.67	1,649,271	1,838,190	76,335	2.74	24.1
	Swan Falls	100-R2.5	(25)	25,223,735.85	6,914,133	24,615,536	753,550	2.99	32.7
	Twin Falls	100-R2.5	(25)	661,285.30	316,699	509,908	15,857	2.40	32.2
	Twin Falls (New)	100-R2.5	(25)	10,146,761.46	2,678,549	10,004,903	301,443	2.97	33.2
	Thousand Springs	100-R2.5	(25)	327,624.51	327,625	81,903	11,021	3.36	7.4
	Upper Malad	100-R2.5	(25)	357,819.86	274,952	172,923	7,041	1.97	24.5
	Upper Salmon A	100-R2.5	(25)	859,310.39	566,928	507,208	20,532	2.39	24.7
	Upper Salmon B	100-R2.5	(25)	328,935.58	151,070	257,600	10,033	3.07	25.7
	Upper Salmon Common	100-R2.5	(25)	352,331.39	153,746	286,668	11,100	3.15	25.8
	Total Account 331			133,688,302.18	55,501,434	111,608,931	3,477,502	2.60	32.1
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION								
	Brownlee	90-S4	(20)	8,639,663.66	4,592,743	5,774,853	212,233	2.46	27.2
	Hells Canyon	90-S4	(20)	940,788.93	462,648	666,299	24,487	2.60	27.2
	Oxbow	90-S4	(20)	56,309.00	29,019	38,552	1,417	2.52	27.2
	Oxbow Common	90-S4	(20)	1,927,919.83	1,224,350	1,089,153	39,664	2.06	27.5
	Brownlee Common	90-S4	(20)	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
	Total Account 332.1			19,460,506.20	11,326,581	12,024,026	441,534	2.27	27.2
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	Milner Dam	90-S4	(20)	614,874.97	172,994	564,856	9,559	1.55	59.1
	American Falls	90-S4	(20)	4,242,804.39	2,438,545	2,852,940	57,114	1.35	46.5
	Brownlee	90-S4	(20)	52,631,542.49	31,583,559	31,574,292	1,143,926	2.17	27.6
	Bliss	90-S4	(20)	7,480,783.71	5,874,296	3,102,646	131,012	1.75	23.7
	Cascade	90-S4	(20)	3,145,630.46	1,335,517	2,439,240	46,756	1.49	52.2
	Clear Lake	90-S4	(20)	584,984.73	450,439	251,543	18,715	3.20	13.4
	Hells Canyon	90-S4	(20)	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
	Lower Malad	90-S4	(20)	2,078,537.32	1,484,241	1,010,005	41,380	1.99	24.4
	Lower Salmon	90-S4	(20)	6,802,823.37	4,705,338	3,218,051	134,181	2.03	24.0
	Milner	90-S4	(20)	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
	Oxbow	90-S4	(20)	30,319,404.87	16,297,678	20,085,606	731,526	2.41	27.5
	Oxbow Common	90-S4	(20)	9,871.65	4,162	7,684	269	2.72	28.6
	Shoshone Falls	90-S4	(20)	512,401.48	476,649	136,233	8,009	1.72	25.5
	Sirike	90-S4	(20)	9,764,915.58	7,374,540	4,343,360	187,848	1.92	23.1
	Swan Falls	90-S4	(20)	13,641,458.81	5,426,542	10,943,208	329,280	2.41	33.2
	Twin Falls	90-S4	(20)	263,089.08	203,663	112,044	4,996	1.90	22.4
	Twin Falls (New)	90-S4	(20)	7,669,627.33	1,604,132	7,599,420	223,512	2.91	34.0
	Thousand Springs	90-S4	(20)	2,083,442.82	2,083,443	416,690	55,559	2.67	7.5
	Upper Malad	90-S4	(20)	1,292,528.44	1,009,149	541,866	23,284	1.80	23.3
	Upper Salmon A	90-S4	(20)	1,153,590.73	342,659	1,041,650	42,594	3.69	24.5
	Upper Salmon B	90-S4	(20)	2,758,487.94	1,945,794	1,364,392	56,122	2.03	24.3
	Upper Salmon Common	90-S4	(20)	730,039.01	462,019	414,028	17,944	2.46	23.1
	Hells Canyon Common	90-S4	(20)	3,723,168.70	2,506,285	1,861,518	65,487	1.76	28.4
	Total Account 332.2			219,560,599.62	117,670,605	145,802,123	4,898,644	2.23	29.8
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE								
		Square	0	5,599,934.61	1,006,639	4,593,296	160,717	2.87	28.6

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT. (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCUMULATED AMOUNT (7)	ACCRAUAL RATE (8)=(7)/(4)	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Hagerman Maintenance Shop	90-R2	*	976,871.66	337,013	639,861	30,435	3.12	21.0
	Milner Dam	90-R2	*	48,307.16	9,127	39,181	720	1.49	54.4
	Niagara Springs Hatchery	90-R2	*	73,522.57	17,040	56,483	2,039	2.77	27.7
	Hells Canyon Maintenance Shop	90-R2	*	799,451.96	247,742	551,708	19,941	2.49	27.7
	Rapid River Hatchery	90-R2	*	29,848.16	12,905	16,943	621	2.08	27.3
	American Falls	90-R2	*	1,805,640.50	449,757	1,355,884	31,261	1.73	43.4
	Brownlee	90-R2	*	3,254,248.62	1,616,111	1,638,139	60,553	1.86	27.1
	Bliss	90-R2	*	562,062.64	201,451	360,612	14,148	2.52	25.5
	Cascade	90-R2	*	1,101,278.52	379,155	722,123	15,056	1.37	48.0
	Clear Lake	90-R2	*	22,720.55	6,584	16,136	1,210	5.33	13.3
	Hells Canyon	90-R2	*	736,374.99	306,584	429,789	16,159	2.19	26.6
	Lower Malad	90-R2	*	82,186.44	55,035	27,150	1,118	1.36	24.3
	Lower Salmon	90-R2	*	285,836.81	193,195	92,639	3,723	1.30	24.9
	Milner	90-R2	*	649,695.83	153,422	496,272	8,997	1.38	55.2
	Oxbow Hatchery	90-R2	*	10,959.41	234	10,725	387	3.53	27.7
	Oxbow	90-R2	*	800,618.15	259,834	541,783	20,007	2.50	27.1
	Pahsimerio Accum. Ponds	90-R2	*	10,992.98	1,552	9,441	341	3.10	27.7
	Pahsimerio Trapping	90-R2	*	13,001.12	324	12,676	467	3.59	27.1
	Shoshone Falls	90-R2	*	203,507.40	45,848	157,658	6,676	3.28	23.6
	Strike	90-R2	*	651,067.66	209,864	441,203	18,071	2.78	24.4
	Swan Falls	90-R2	*	1,420,261.42	339,300	1,080,964	33,598	2.37	32.2
	Twin Falls	90-R2	*	99,093.87	53,763	45,332	1,420	1.43	31.9
	Twin Falls (New)	90-R2	*	468,032.70	90,717	377,317	11,531	2.46	32.7
	Thousand Springs	90-R2	*	56,738.95	56,740	0	0	-	-
	Upper Malad	90-R2	*	78,664.05	55,242	23,422	970	1.23	24.2
	Upper Salmon A	90-R2	*	107,990.34	77,326	30,664	1,191	1.10	25.8
	Upper Salmon B	90-R2	*	180,897.28	89,871	91,027	3,608	1.99	25.2
	Upper Salmon Common	90-R2	*	1,930.37	528	1,402	54	2.80	26.0
	Total Account 335			14,531,802.11	5,265,264	9,266,534	304,302	2.09	30.5
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	41,734.74	29,301	12,434	1,010	2.42	12.3
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	392,652.62	244,490	148,163	13,876	3.53	10.7
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	653,750.14	475,312	178,437	89,248	13.65	2.0
336.00	ROADS, RAILROADS AND BRIDGES								
	Milner Dam	75-R3	*	12,737.21	2,530	10,207	194	1.52	52.6
	Niagara Springs Hatchery	75-R3	*	46,667.72	46,668	0	0	-	-
	Rapid River Hatchery	75-R3	*	7,197.39	7,197	0	0	-	-
	American Falls	75-R3	*	306,332.58	118,400	187,932	4,644	1.52	40.5
	Brownlee	75-R3	*	518,444.14	253,478	264,966	10,421	2.01	25.4
	Bliss	75-R3	*	486,476.64	189,405	297,071	11,585	2.38	25.6
	Cascade	75-R3	*	122,668.04	41,700	80,968	1,780	1.45	45.5
	Clear Lake	75-R3	*	11,097.30	10,657	440	35	0.32	12.6
	Hells Canyon	75-R3	*	819,191.89	494,335	324,857	12,820	1.56	25.3
	Lower Malad	75-R3	*	244,565.45	118,578	125,987	5,022	2.05	25.1
	Lower Salmon	75-R3	*	88,693.04	47,749	40,944	1,626	1.83	25.2
	Milner	75-R3	*	489,139.50	97,083	392,057	7,347	1.50	53.4
	Oxbow Hatchery	75-R3	*	3,070.44	3,070	0	0	-	-
	Oxbow	75-R3	*	565,842.36	245,248	320,595	13,235	2.34	24.2
	Pahsimerio Accum. Ponds	75-R3	*	26,502.74	21,010	5,493	204	0.77	26.9

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK DEPRECIATION RESERVE	(6) FUTURE ACCRUALS	(7) ACCRUAL AMOUNT	(8)=(7)/(4) ANNUAL ACCRUAL RATE	(9)=(6)/(7) COMPOSITE REMAINING LIFE
	ROADS, RAILROADS AND BRIDGES, cont.								
	Pahsimero Trapping	75-R3	*	15,612.35	15,222	390	14	0.09	27.9
	Shoshone Falls	75-R3	*	51,383.40	36,807	14,577	779	1.52	18.7
	Strike	75-R3	*	238,870.92	173,076	65,795	3,076	1.26	21.8
	Swan Falls	75-R3	*	835,946.15	312,318	523,629	16,617	1.99	31.5
	Twin Falls	75-R3	*	893,773.50	314,396	579,377	18,122	2.03	32.0
	Twin Falls (New)	75-R3	*	1,023,829.64	211,075	812,755	24,659	2.41	33.0
	Thousand Springs	75-R3	*	52,910.46	45,228	7,683	1,029	1.94	7.5
	Upper Malad	75-R3	*	60,117.68	30,379	29,739	1,215	2.02	24.5
	Upper Salmon A	75-R3	*	1,650.89	661	990	38	2.30	26.1
	Upper Salmon Common	75-R3	*	27,708.47	27,708	0	0	-	-
	Total Account 336			6,950,429.90	2,863,978	4,086,452	134,402	1.93	30.4
	TOTAL HYDRAULIC PRODUCTION PLANT								
				625,096,093.97	284,481,498	433,051,597	14,187,032	2.27	
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	Salmon Diesel	Square	*	11,959.08	11,959	0	0	-	-
	Evander Andrews	Square	*	4,276,832.78	296,054	3,980,779	134,941	3.16	29.5
	Bennett Mountain	Square	*	1,012,940.68	50,665	962,276	27,892	2.75	34.5
	Total Account 341			5,301,732.54	358,678	4,943,055	162,833	3.07	30.4
342.00	FUEL HOLDERS								
	Salmon Diesel	Square	*	61,306.39	61,306	0	0	-	-
	Evander Andrews	Square	*	1,433,423.71	249,652	1,183,772	40,128	2.80	29.5
	Bennett Mountain	Square	*	2,025,881.34	101,331	1,924,550	55,794	2.75	34.5
	Total Account 342			3,520,611.44	412,289	3,108,322	95,912	2.72	32.4
343.00	PRIME MOVERS								
	Evander Andrews	Square	*	28,676,958.09	1,167,561	27,509,396	932,522	3.25	29.5
	Bennett Mountain	Square	*	1,280,075.86	63,332	1,216,744	35,268	2.76	34.5
	Total Account 343			29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7
344.00	GENERATORS								
	Salmon Diesel	Square	*	541,644.95	541,645	0	0	-	-
	Evander Andrews	Square	*	13,168,034.86	5,656,938	7,509,097	254,546	1.93	29.5
	Bennett Mountain	Square	*	47,977,781.77	(6,601,463)	54,579,265	1,562,007	3.30	34.5
	Total Account 344			61,685,461.58	(402,900)	62,088,362	1,836,553	2.98	33.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	Salmon Diesel	Square	*	285,139.96	68,989	216,151	20,586	7.22	10.5
	Evander Andrews	Square	*	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5
	Bennett Mountain	Square	*	1,519,410.96	75,998	1,443,413	41,938	2.75	34.5
	Total Account 345			4,681,678.28	412,360	4,269,319	150,891	3.22	28.3

**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006**

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
							ACCRUAL AMOUNT (7)	ACCURAL RATE (8)=(7)/(4)		
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Salmon Diesel	Square *	0	1,004.50	259	746	72	7.17	10.4	
	Evander Andrews	Square *	0	1,360,971.70	354,602	1,026,370	34,792	2.52	29.5	
	Bennett Mountain	Square *	0	4,132.42	129	4,003	116	2.81	34.5	
	<i>Total Account 346</i>			<i>1,366,108.62</i>	<i>354,990</i>	<i>1,031,119</i>	<i>34,980</i>	<i>2.52</i>	<i>29.5</i>	
	TOTAL OTHER PRODUCTION PLANT			106,532,626.41	2,366,310	104,166,317	3,248,959	3.05		
	TRANSMISSION PLANT									
350.20	LAND RIGHTS AND EASEMENTS	65-R3	0	22,454,969.55	4,125,397	18,329,572	338,260	1.51	54.2	
350.21	RIGHTS OF WAY	65-R3	0	3,837,633.30	171,293	3,666,340	57,533	1.50	63.7	
352.00	STRUCTURES AND IMPROVEMENTS	60-R3	(30)	36,779,609.35	29,276,731	7,502,878	618,958	1.68	47.3	
353.00	STATION EQUIPMENT	45-R1	(5)	245,790,680.50	78,937,911	179,142,305	5,061,625	2.06	35.4	
354.00	TOWERS AND FIXTURES	65-S3	(25)	98,003,480.18	29,046,585	93,457,763	1,924,444	1.96	48.6	
355.00	POLES AND FIXTURES	55-R2	(60)	77,282,149.59	43,843,782	79,807,857	2,174,304	2.81	36.7	
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1.5	(30)	120,017,113.68	44,636,909	111,365,340	2,305,954	1.92	48.3	
359.00	ROADS AND TRAILS	65-R3	0	318,351.06	243,747	74,604	3,134	0.98	23.8	
	TOTAL TRANSMISSION PLANT			604,483,987.21	219,542,385	515,140,312	12,484,212	2.07		
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(30)	20,494,136.28	6,687,719	19,954,660	379,681	1.85	52.6	
362.00	STATION EQUIPMENT	50-R0.5	(5)	142,958,358.69	36,679,371	113,426,903	2,695,793	1.89	42.1	
364.00	POLES, TOWERS AND FIXTURES	44-R1.5	(40)	99,701,581.47	89,981,024	202,061,348	6,407,092	3.29	31.5	
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R0.5	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1	
366.00	UNDERGROUND CONDUIT	60-R2	(20)	43,631,618.27	8,876,804	43,481,140	849,486	1.95	51.2	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-S0.5	(15)	162,350,092.50	55,349,272	131,353,327	3,199,488	1.97	41.1	
368.00	LINE TRANSFORMERS	37-R1	5	318,764,969.11	138,262,721	164,564,000	5,337,672	1.67	30.8	
369.00	SERVICES	35-R2.5	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6	
370.00	METERS	20-O1	0	48,196,011.03	8,475,963	39,720,024	3,350,581	6.95	11.9	
370.10	METERS - AMR EQUIPMENT	15-S3	0	4,426,243.43	104,830	4,321,414	289,334	6.76	14.4	
371.10	PHOTOVOLTIC INSTALLATIONS	10-S4	(5)	359,317.71	359,318	17,966	13,219	3.68	1.4	
371.20	INSTALLATION ON CUSTOMER PREMISES	15-R2	(5)	2,274,716.24	2,190,308	198,144	14,274	0.63	13.9	
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	25-R1.5	(25)	4,067,089.77	2,771,876	2,312,019	166,226	4.09	13.9	
	TOTAL DISTRIBUTION PLANT			1,092,415,405.82	417,141,508	864,286,410	27,214,307	2.49		
	GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	100-S1.5	(5)	25,833,040.80	6,480,650	20,684,043	614,746	2.38	33.6	
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	50-L2	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3	
390.20	LEASEHOLD IMPROVEMENTS	30-S3	0	7,345,253.07	3,413,752	3,991,501	189,347	2.58	20.8	
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	20-SQ	0	11,786,883.96	5,748,949	6,037,436	585,505	4.97	10.3	
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	5-SQ	0	22,696,314.19	10,863,401	11,832,913	5,531,614	24.37	2.1	
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	7-L4	0	2,867,432.50	1,301,416	1,568,016	400,302	13.95	3.9	
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-L2.5	25	322,580.19	124,143	117,792	20,109	6.23	5.9	
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	8-S2.5	50	2,560,219.74	333,471	996,640	222,334	8.62	4.3	

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCUMULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	25	17,830,083.75	8,707,876	4,664,689	638,683	3.58	7.3
392.50	TRANSPORTATION EQUIPMENT - MISC.	25	523,039.68	325,373	66,909	7,816	1.49	8.6
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	25	22,447,727.51	6,899,432	9,936,364	829,351	3.69	12.0
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	25	3,795,829.55	1,764,183	1,082,890	90,686	2.39	11.9
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	25	3,651,268.75	1,166,923	1,496,527	70,776	1.99	21.1
393.00	STORES EQUIPMENT	0	982,380.91	487,709	514,653	53,001	5.40	9.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	4,222,287.57	1,826,861	2,395,426	204,375	4.84	11.7
396.00	LABORATORY EQUIPMENT	0	9,761,135.63	4,419,489	5,341,646	526,113	5.39	10.2
396.00	POWER OPERATED EQUIPMENT	30	7,306,984.97	1,580,752	3,534,141	507,487	6.95	7.0
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	0	6,914,005.40	3,654,988	3,259,038	425,792	6.16	7.7
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	0	17,233,659.37	5,709,382	11,524,279	1,204,847	6.99	9.6
397.30	COMMUNICATION EQUIPMENT - RADIO	0	2,623,458.48	1,176,789	1,446,672	219,374	8.36	6.6
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	0	1,425,704.34	776,047	649,657	116,966	8.20	5.8
398.00	MISCELLANEOUS EQUIPMENT	0	2,910,349.72	979,897	1,930,454	278,626	9.57	6.9
	TOTAL GENERAL PLANT		206,171,903.97	75,157,740	118,266,636	13,435,820	6.52	
	TOTAL DEPRECIABLE PLANT		3,467,925,738.92	1,513,314,851	2,404,157,120	87,457,498	2.52	

NONDEPRECIABLE PLANT

310.10	LAND		1,167,304.15					
330.00	LAND		22,523,450.15					
340.00	LAND		402,745.39					
350.00	LAND		2,460,259.88					
360.00	LAND		4,607,314.94					
389.00	LAND		8,760,764.66					
	TOTAL NONDEPRECIABLE PLANT		39,921,839.17					

TOTAL ELECTRIC PLANT

			3,507,847,578.09	1,513,314,851	2,404,157,120	87,457,498		
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* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE. ACTUAL LIFE SPAN FOR EACH FACILITY IS SHOWN BEGINNING ON PAGE II-27 OF THIS REPORT.

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-08-06

IDAHO POWER COMPANY

ATTACHMENT NO. 2

IDAHO POWER COMPANY
COMPARISON OF CURRENT, FILED AND SETTLEMENT ACCRUAL RATES AND AMOUNTS

ACCOUNT (1)	CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT	
ELECTRIC PLANT							
STEAM PRODUCTION PLANT							
310.20	LAND AND WATER RIGHTS	2.27	4,608	1.81	3,674	1.58	3,209
311.00	STRUCTURES AND IMPROVEMENTS						
	Boardman	2.62	358,017	1.50	204,502	1.50	204,502
	Jim Bridger	2.17	1,371,418	1.90	1,198,753	1.52	957,574
	Valmy Unit 1	3.12	917,830	1.50	442,158	1.50	442,158
	Valmy Unit 2	3.00	727,660	1.66	402,266	1.66	402,266
			3,374,925		2,247,679		2,006,500
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS						
	Jim Bridger	2.72	1,602,308	1.87	1,100,601	1.73	1,018,118
	Valmy Unit 2	2.88	603,108	1.51	316,666	1.51	316,666
			2,205,416		1,417,267		1,334,784
312.20	BOILER PLANT EQUIPMENT - OTHER						
	Boardman	2.96	1,044,526	1.55	547,888	1.55	547,888
	Jim Bridger	2.59	5,936,313	2.80	6,418,641	2.54	5,829,371
	Valmy Unit 1	3.41	2,616,287	1.81	1,391,327	1.81	1,391,327
	Valmy Unit 2	3.21	2,581,429	1.65	1,325,456	1.65	1,325,456
			12,178,555		9,683,312		9,094,042
312.30	BOILER PLANT EQUIPMENT - RAILCARS						
	Boardman	3.04	45,556	2.95	44,194	2.95	44,194
	Jim Bridger	2.61	64,688	2.31	57,260	2.31	57,260
			110,244		101,454		101,454
314.00	TURBOGENERATOR UNITS						
	Boardman	2.80	338,313	2.33	282,044	2.33	282,044
	Jim Bridger	3.50	2,412,850	3.26	2,248,580	2.99	2,061,912
	Valmy Unit 1	3.75	641,607	1.76	301,882	1.76	301,882
	Valmy Unit 2	3.51	858,379	1.84	449,977	1.84	449,977
			4,251,149		3,282,483		3,095,815
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	Boardman	1.97	80,752	1.05	42,951	1.05	42,951
	Jim Bridger	1.61	408,428	1.13	286,647	1.35	342,507
	Valmy Unit 1	2.61	415,206	1.31	208,945	1.31	208,945
	Valmy Unit 2	2.61	417,174	1.45	232,254	1.45	232,254
			1,321,560		770,797		826,657
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	Boardman	3.30	55,945	2.71	45,979	2.71	45,979
	Jim Bridger	2.47	120,025	2.35	114,144	2.18	105,818
	Valmy Unit 1	3.75	115,004	2.22	68,204	2.22	68,204
	Valmy Unit 2	3.56	60,023	2.15	36,244	2.15	36,244
			350,997		264,571		256,245
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	1.78	1,048	9.52	5,601	9.52	5,601
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS						
	Jim Bridger	1.17	2,435	-	-	-	-
	Valmy Unit 1	5.74	1,033	-	-	-	-
	<i>Total Account 316.4</i>		3,468	-	-	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS						
	Boardman	9.45	3,930	6.97	2,900	6.97	2,900
	Jim Bridger	9.45	1,019	4.10	958	4.10	958
	Valmy Unit 1	4.36	0	5.94	3,529	5.94	3,529
			4,949		7,387		7,387
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS	3.45	8,672	3.88	9,760	3.88	9,760

IDAHO POWER COMPANY
COMPARISON OF CURRENT, FILED AND SETTLEMENT ACCRUAL RATES AND AMOUNTS

ACCOUNT (1)		CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERA	4.31	48,032	13.08	145,714	13.08	145,714
	TOTAL STEAM PRODUCTION PLANT		23,863,623		17,939,699		16,887,168
<u>HYDRAULIC PRODUCTION PLANT</u>							
331.00	STRUCTURES AND IMPROVEMENTS						
	Hagerman Maintenance Shop	3.33	51,888	4.11	64,117	4.11	64,117
	Milner Dam	1.70	13,842	1.72	13,990	1.72	13,990
	Niagara Springs Hatchery	3.21	161,449	3.57	179,766	3.57	179,766
	Hells Canyon Maintenance Shop	2.85	45,738	3.21	51,501	3.21	51,501
	Rapid River Hatchery	1.94	46,612	3.09	74,310	3.09	74,310
	American Falls	1.62	192,090	1.66	197,107	1.66	197,107
	Brownlee	2.26	679,542	2.42	726,270	2.42	726,270
	Bliss	2.23	14,971	2.56	17,049	2.56	17,049
	Cascade	1.65	121,509	1.67	123,336	1.67	123,336
	Clear Lake	2.49	4,813	3.14	6,072	2.45	4,730
	Hells Canyon	2.65	63,693	3.17	76,124	3.17	76,124
	Lower Malad	2.36	14,178	2.53	15,214	2.53	15,214
	Lower Salmon	2.26	20,076	2.57	22,849	2.57	22,849
	Milner	1.66	157,909	1.68	159,676	1.68	159,676
	Oxbow Hatchery	2.39	35,182	2.72	40,052	2.72	40,052
	Oxbow	2.64	259,537	2.78	273,365	2.78	273,365
	Oxbow Common	0.65	728	0.93	1,038	0.93	1,038
	Pahsimero Accum. Ponds	2.42	101,349	4.19	175,424	4.19	175,424
	Pahsimero Trapping	2.09	19,544	2.40	22,406	2.40	22,406
	Shoshone Falls	2.66	30,323	2.83	32,266	2.83	32,266
	Strike	2.49	69,470	2.74	76,335	2.74	76,335
	Swan Falls	2.81	708,787	2.99	753,550	2.99	753,550
	Twin Falls	2.20	14,548	2.40	15,857	2.40	15,857
	Twin Falls (New)	2.81	285,124	2.97	301,443	2.97	301,443
	Thousand Springs	5.47	17,921	10.04	32,909	3.36	11,021
	Upper Malad	1.79	6,405	1.97	7,041	1.97	7,041
	Upper Salmon A	2.25	19,334	2.39	20,532	2.39	20,532
	Upper Salmon B	2.17	7,095	3.07	10,033	3.07	10,033
	Upper Salmon Common	2.83	9,971	3.15	11,100	3.15	11,100
			3,173,528		3,500,732		3,477,502
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION						
	Brownlee	2.12	183,161	2.46	212,233	2.46	212,233
	Hells Canyon	2.27	21,356	2.60	24,487	2.60	24,487
	Oxbow	2.18	1,228	2.52	1,417	2.52	1,417
	Oxbow Common	1.72	33,160	2.06	39,664	2.06	39,664
	Brownlee Common	1.74	137,387	2.07	163,733	2.07	163,733
			376,292		441,534		441,534
332.20	RESERVOIRS, DAMS AND WATERWAYS						
	Milner Dam	1.43	8,793	1.55	9,559	1.55	9,559
	American Falls	1.19	50,491	1.35	57,114	1.35	57,114
	Brownlee	1.88	989,473	2.17	1,143,926	2.17	1,143,926
	Bliss	1.48	110,716	1.75	131,012	1.75	131,012
	Cascade	1.34	42,151	1.49	46,756	1.49	46,756
	Clear Lake	3.21	18,778	4.14	24,200	3.20	18,715
	Hells Canyon	2.25	1,163,797	2.55	1,316,438	2.55	1,316,438
	Lower Malad	1.69	35,127	1.99	41,380	1.99	41,380
	Lower Salmon	1.70	112,248	2.03	134,181	2.03	134,181
	Milner	1.41	233,104	1.53	252,333	1.53	252,333
	Oxbow	2.12	642,771	2.41	731,526	2.41	731,526
	Oxbow Common	2.36	233	2.72	269	2.72	269
	Shoshone Falls	1.40	7,174	1.72	8,809	1.72	8,809
	Strike	1.63	159,168	1.92	187,848	1.92	187,848
	Swan Falls	2.11	287,835	2.41	329,280	2.41	329,280
	Twin Falls	1.76	4,630	1.90	4,996	1.90	4,996
	Twin Falls (New)	2.60	199,410	2.91	223,512	2.91	223,512
	Thousand Springs	3.17	66,045	8.04	167,517	2.67	55,559
	Upper Malad	1.52	19,646	1.80	23,284	1.80	23,284
	Upper Salmon A	1.59	18,342	3.69	42,594	3.69	42,594
	Upper Salmon B	1.45	39,998	2.03	56,122	2.03	56,122
	Upper Salmon Common	1.80	13,141	2.46	17,944	2.46	17,944
	Hells Canyon Common	1.39	51,752	1.76	65,487	1.76	65,487

IDAHO POWER COMPANY
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ACCOUNT (1)		CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT
			4,274,823		5,016,087		4,898,644
332.30	RESERVOIRS, DAMS AND WATERWAYS -NEZ PERCE	1.44	80,639	2.87	160,717	2.87	160,717
333.00	WATER WHEELS, TURBINES AND GENERATORS						
	Milner Dam	1.51	13,258	1.50	13,153	1.50	13,153
	American Falls	1.33	351,143	1.33	351,166	1.33	351,166
	Brownlee	1.57	653,460	1.66	692,584	1.66	692,584
	Bliss	1.62	70,751	1.60	69,661	1.60	69,661
	Cascade	1.44	130,864	1.43	130,379	1.43	130,379
	Clear Lake	1.82	13,513	8.99	66,717	7.00	51,982
	Hells Canyon	2.40	262,464	2.60	284,219	2.60	284,219
	Lower Malad	1.40	7,397	1.39	7,357	1.39	7,357
	Lower Salmon	1.38	61,725	1.41	63,203	1.41	63,203
	Milner	1.50	350,286	1.49	347,172	1.49	347,172
	Oxbow	2.02	219,158	2.03	219,701	2.03	219,701
	Shoshone Falls	2.58	41,906	2.56	41,504	2.56	41,504
	Strike	1.61	75,265	1.60	74,596	1.60	74,596
	Swan Falls	2.44	628,926	2.48	638,355	2.48	638,355
	Twin Falls	2.37	33,902	2.72	38,915	2.72	38,915
	Twin Falls (New)	2.46	385,690	2.50	391,295	2.50	391,295
	Thousand Springs	9.00	65,621	13.47	98,241	4.48	32,696
	Upper Malad	1.54	7,338	1.52	7,249	1.52	7,249
	Upper Salmon A	1.91	22,766	2.21	26,398	2.21	26,398
	Upper Salmon B	1.03	27,003	3.01	78,786	3.01	78,786
			3,422,436		3,640,651		3,560,371
334.00	ACCESSORY ELECTRIC EQUIPMENT						
	Hagerman Maintenance Shop	3.89	1,520	4.19	1,635	4.19	1,635
	Milner Dam	2.07	5,609	2.00	5,429	2.00	5,429
	American Falls	2.00	56,939	1.98	56,489	1.98	56,489
	Brownlee	2.33	157,385	2.56	172,643	2.56	172,643
	Bliss	3.74	70,504	3.97	74,840	3.97	74,840
	Cascade	2.44	53,887	2.90	64,124	2.90	64,124
	Clear Lake	0.70	675	1.06	1,020	0.84	807
	Hells Canyon	3.42	114,955	3.58	120,257	3.58	120,257
	Lower Malad	3.56	12,522	3.66	12,867	3.66	12,867
	Lower Salmon	3.41	58,020	3.51	59,768	3.51	59,768
	Milner	2.06	48,131	2.02	47,294	2.02	47,294
	Oxbow	3.11	95,526	3.22	99,056	3.22	99,056
	Shoshone Falls	1.97	7,552	3.01	11,534	3.01	11,534
	Strike	3.26	65,386	3.56	71,377	3.56	71,377
	Swan Falls	2.64	82,121	2.74	85,182	2.74	85,182
	Twin Falls	3.19	17,179	3.41	18,380	3.41	18,380
	Twin Falls (New)	2.66	59,602	2.76	61,888	2.76	61,888
	Thousand Springs	7.26	54,607	17.36	130,800	5.87	44,135
	Upper Malad	2.98	11,701	3.75	14,721	3.75	14,721
	Upper Salmon A	3.33	40,196	3.43	41,434	3.43	41,434
	Upper Salmon B	3.18	38,808	3.41	41,566	3.41	41,566
			1,052,825		1,192,104		1,105,426
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	Hagerman Maintenance Shop	3.02	29,502	3.12	30,435	3.12	30,435
	Milner Dam	1.56	754	1.49	720	1.49	720
	Niagara Springs Hatchery	2.26	1,662	2.77	2,039	2.77	2,039
	Hells Canyon Maintenance Shop	2.46	19,667	2.49	19,941	2.49	19,941
	Rapid River Hatchery	2.28	681	2.08	621	2.08	621
	American Falls	1.50	27,085	1.73	31,261	1.73	31,261
	Brownlee	1.28	41,654	1.86	60,553	1.86	60,553
	Bliss	1.40	7,869	2.52	14,148	2.52	14,148
	Cascade	1.41	15,528	1.37	15,056	1.37	15,056
	Clear Lake	5.67	1,288	6.82	1,550	5.33	1,210
	Hells Canyon	2.30	16,937	2.19	16,159	2.19	16,159
	Lower Malad	1.18	970	1.36	1,118	1.36	1,118
	Lower Salmon	1.31	3,744	1.30	3,723	1.30	3,723
	Milner	1.46	9,486	1.38	8,997	1.38	8,997
	Oxbow Hatchery	3.55	389	3.53	387	3.53	387
	Oxbow	2.40	19,215	2.50	20,007	2.50	20,007
	Pahsimerio Accum. Ponds	2.94	323	3.10	341	3.10	341
	Pahsimerio Trapping	3.50	455	3.59	467	3.59	467
	Shoshone Falls	2.28	4,640	3.28	6,676	3.28	6,676
	Strike	1.60	10,417	2.78	18,071	2.78	18,071

IDAHO POWER COMPANY
COMPARISON OF CURRENT, FILED AND SETTLEMENT ACCRUAL RATES AND AMOUNTS

ACCOUNT (1)	CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT
Swan Falls	2.41	34,228	2.37	33,598	2.37	33,598
Twin Falls	1.59	1,576	1.43	1,420	1.43	1,420
Twin Falls (New)	2.42	11,326	2.46	11,531	2.46	11,531
Thousand Springs	2.65	1,504	-	-	-	-
Upper Malad	1.43	1,125	1.23	970	1.23	970
Upper Salmon A	0.78	842	1.10	1,191	1.10	1,191
Upper Salmon B	1.89	3,419	1.99	3,608	1.99	3,608
Upper Salmon Common	2.60	50	2.80	54	2.80	54
		266,336		304,642		304,302
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT			2.42	1,010	2.42	1,010
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE			3.53	13,876	3.53	13,876
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER			13.65	89,248	13.65	89,248
336.00 ROADS, RAILROADS AND BRIDGES						
Milner Dam	1.53	195	1.52	194	1.52	194
Niagara Springs Hatchery	0.00	0	0.00	0	0.00	0
Rapid River Hatchery	0.00	0	0.00	0	0.00	0
American Falls	1.52	4,656	1.52	4,644	1.52	4,644
Brownlee	2.03	10,524	2.01	10,421	2.01	10,421
Bliss	2.40	11,675	2.38	11,585	2.38	11,585
Cascade	1.45	1,779	1.45	1,780	1.45	1,780
Clear Lake	0.48	53	0.40	44	0.32	35
Hells Canyon	1.58	12,943	1.56	12,820	1.56	12,820
Lower Malad	2.08	5,087	2.05	5,022	2.05	5,022
Lower Salmon	1.89	1,676	1.83	1,626	1.83	1,626
Milner	1.51	7,386	1.50	7,347	1.50	7,347
Oxbow Hatchery	0.00	0	0.00	0	0.00	0
Oxbow	2.25	12,731	2.34	13,235	2.34	13,235
Pahsimerio Accum. Ponds	0.77	204	0.77	204	0.77	204
Pahsimerio Trapping	0.09	14	0.09	14	0.09	14
Shoshone Falls	1.65	848	1.52	779	1.52	779
Strike	1.07	2,556	1.26	3,016	1.26	3,016
Swan Falls	1.96	16,385	1.99	16,617	1.99	16,617
Twin Falls	2.03	18,144	2.03	18,122	2.03	18,122
Twin Falls (New)	2.37	24,265	2.41	24,659	2.41	24,659
Thousand Springs	4.87	2,577	5.87	3,106	1.94	1,029
Upper Malad	2.03	1,220	2.02	1,215	2.02	1,215
Upper Salmon A	2.36	39	2.30	38	2.30	38
Upper Salmon Common	0.01	3	-	-	-	-
		134,960		136,488		134,402
TOTAL HYDRAULIC PRODUCTION PLANT		12,781,839		14,497,089		14,187,032
OTHER PRODUCTION PLANT						
341.00 STRUCTURES AND IMPROVEMENTS						
Salmon Diesel	8.43	1,008	-	-	-	-
Evander Andrews - Units 2 & 3	2.88	123,173	3.16	134,941	3.16	134,941
Evander Andrews - Unit 1	2.88	-	-	-	2.88	-
Bennett Mountain	2.88	29,173	2.75	27,892	2.75	27,892
		153,354		162,833		162,833
342.00 FUEL HOLDERS						
Salmon Diesel	1.62	993	-	-	-	-
Evander Andrews - Units 2 & 3	2.88	41,283	2.80	40,128	2.80	40,128
Evander Andrews - Unit 1	2.88	-	-	-	2.88	-
Bennett Mountain	2.88	58,345	2.75	55,784	2.75	55,784
		100,621		95,912		95,912
343.00 PRIME MOVERS						
Evander Andrews - Units 2 & 3	2.88	825,896	3.25	932,522	3.25	932,522
Evander Andrews - Unit 1	2.88	-	-	-	2.88	-
Bennett Mountain	2.88	36,866	2.76	35,268	2.76	35,268
		862,762		967,790		967,790
344.00 GENERATORS						
Salmon Diesel	1.78	9,641	-	-	-	-

IDAHO POWER COMPANY
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ACCOUNT (1)		CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT
	Evander Andrews - Units 2 & 3	2.88	379,182	1.93	254,546	1.93	254,546
	Evander Andrews - Unit 1	2.88				2.88	
	Bennett Mountain	2.88	1,381,760	3.30	1,582,007	3.30	1,582,007
			1,770,583		1,836,553		1,836,553
345.00	ACCESSORY ELECTRIC EQUIPMENT						
	Salmon Diesel	4.10	11,691	75.81	216,151	7.22	20,586
	Evander Andrews - Units 2 & 3	2.88	82,861	3.07	88,467	3.07	88,467
	Evander Andrews - Unit 1	2.88				2.88	
	Bennett Mountain	2.88	43,759	2.75	41,838	2.75	41,838
			138,311		346,456		150,891
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	Salmon Diesel	0.00	0	74.27	746	7.17	72
	Evander Andrews - Units 2 & 3	2.88	39,772	2.52	34,792	2.52	34,792
	Evander Andrews - Unit 1	2.88				2.88	
	Bennett Mountain	2.88	119	2.81	116	2.81	116
			39,891		35,654		34,980
	TOTAL OTHER PRODUCTION PLANT		3,065,522		3,445,198		3,248,959
TRANSMISSION PLANT							
350.20	LAND RIGHTS AND EASEMENTS	1.54	345,807	1.51	338,260	1.51	338,260
350.21	RIGHTS OF WAY	4.09	0	1.50	57,533	1.50	57,533
352.00	STRUCTURES AND IMPROVEMENTS	1.29	474,457	1.68	618,958	1.68	618,958
353.00	STATION EQUIPMENT	2.12	5,210,762	2.06	5,061,625	2.06	5,061,625
354.00	TOWERS AND FIXTURES	2.45	2,401,085	1.96	1,924,444	1.96	1,924,444
355.00	POLES AND FIXTURES	2.04	2,272,095	3.13	2,416,448	2.81	2,174,304
356.00	OVERHEAD CONDUCTORS AND DEVICES	1.96	2,352,335	1.92	2,305,954	1.92	2,305,954
359.00	ROADS AND TRAILS	1.07	3,406	0.98	3,134	0.98	3,134
	TOTAL TRANSMISSION PLANT		13,059,947		12,726,356		12,484,212
DISTRIBUTION PLANT							
361.00	STRUCTURES AND IMPROVEMENTS	2.05	420,130	1.85	379,681	1.85	379,681
362.00	STATION EQUIPMENT	1.64	2,344,517	1.89	2,695,793	1.89	2,695,793
364.00	POLES, TOWERS AND FIXTURES	3.67	7,145,548	3.29	6,407,092	3.29	6,407,092
365.00	OVERHEAD CONDUCTORS AND DEVICES	3.25	3,214,868	2.95	2,917,577	2.95	2,917,577
366.00	UNDERGROUND CONDUIT	2.04	890,085	1.95	849,496	1.95	849,496
367.00	UNDERGROUND CONDUCTORS AND DEVICES	2.73	4,432,158	1.97	3,199,488	1.97	3,199,488
368.00	LINE TRANSFORMERS	1.73	5,514,634	1.67	5,337,672	1.67	5,337,672
369.00	SERVICES	3.69	1,891,947	3.09	1,583,874	3.09	1,583,874
370.00	METERS	4.06	1,956,758	6.95	3,350,581	6.95	3,350,581
370.10	METERS - AMR EQUIPMENT	4.06	179,705	6.76	299,334	6.76	299,334
371.10	PHOTOVOLTAIC INSTALLATIONS	28.42	102,118	3.68	13,219	3.68	13,219
371.20	INSTALLATION ON CUSTOMER PREMISES	11.85	269,554	0.63	14,274	0.63	14,274
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	5.75	233,957	4.09	166,226	4.09	166,226
	TOTAL DISTRIBUTION PLANT		28,595,879		27,214,307		27,214,307
GENERAL PLANT							
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	2.27	586,410	2.38	614,746	2.38	614,746
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	2.17	677,317	2.24	697,970	2.24	697,970
390.20	LEASEHOLD IMPROVEMENTS	3.85	282,792	2.58	189,347	2.58	189,347
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	9.66	1,138,565	4.97	585,505	4.97	585,505
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	20.00	4,539,263	24.37	5,531,614	24.37	5,531,614
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	16.67	478,001	13.96	400,302	13.96	400,302
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	1.78	5,742	6.23	20,109	6.23	20,109
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	3.79	97,790	8.62	222,334	8.62	222,334
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	3.45	615,138	3.58	638,683	3.58	638,683
392.50	TRANSPORTATION EQUIPMENT - MISC.	9.45	49,427	1.49	7,816	1.49	7,816
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	4.72	1,059,533	3.69	829,351	3.69	829,351
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	4.26	161,702	2.39	90,686	2.39	90,686
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	1.93	68,539	1.99	70,776	1.99	70,776
393.00	STORES EQUIPMENT	7.89	77,508	5.40	53,001	5.40	53,001

IDAHO POWER COMPANY
COMPARISON OF CURRENT, FILED AND SETTLEMENT ACCRUAL RATES AND AMOUNTS

ACCOUNT (1)	CURRENT ACCRUAL RATE	ACCRUAL AMOUNT	AS FILED ACCRUAL RATE	ACCRUAL AMOUNT	SETTLEMENT ACCRUAL RATE	ACCRUAL AMOUNT
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	8.31	350,872	4.84	204,375	4.84	204,375
395.00 LABORATORY EQUIPMENT	6.53	637,402	5.39	526,113	5.39	526,113
396.00 POWER OPERATED EQUIPMENT	6.99	510,758	6.95	507,497	6.95	507,497
397.10 COMMUNICATION EQUIPMENT - TELEPHONES	11.61	802,716	6.16	425,792	6.16	425,792
397.20 COMMUNICATION EQUIPMENT - MICROWAVES	9.99	1,721,643	6.99	1,204,847	6.99	1,204,847
397.30 COMMUNICATION EQUIPMENT - RADIO	9.99	262,084	8.36	219,374	8.36	219,374
397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC	16.45	234,528	8.20	116,956	8.20	116,956
398.00 MISCELLANEOUS EQUIPMENT	8.50	247,380	9.57	278,626	9.57	278,626
TOTAL GENERAL PLANT		14,605,110		13,435,820		13,435,820
TOTAL DEPRECIABLE PLANT		95,971,920		89,258,469		87,457,498

EXHIBIT NO. 4

**Motion for Acceptance of
Settlement Stipulation
(IPUC Case No. IPC-E-08-06)**



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IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Senior Counsel

September 5, 2008

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074

Re: Case No. IPC-E-08-06
IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY
FOR AUTHORITY TO INSTITUTE REVISED DEPRECIATION RATES FOR
ELECTRIC PLANT IN SERVICE

Dear Ms. Jewell:

Enclosed for filing are an original and seven (7) copies each of the Company's Motion for Acceptance of Settlement and the Stipulation executed by the Parties.

Also, I would appreciate it if you would return a stamped copy of this transmittal letter in the enclosed self-addressed, stamped envelope.

Very truly yours,

Lisa D. Nordstrom

LDN:csb
Enclosures

LISA D. NORDSTROM, ISB #5733
BARTON L. KLINE, ISB #1526
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-5825
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Inordstrom@idahopower.com
bkline@idahopower.com

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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Idaho Power Company

Street Address for Express Mail:
1221 West Idaho Street
Boise, Idaho 83702

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF IDAHO POWER COMPANY FOR AN)	CASE NO. IPC-E-08-06
ORDER AUTHORIZING A CHANGE IN)	
DEPRECIATION RATES APPLICABLE TO)	MOTION FOR ACCEPTANCE
ELECTRIC PROPERTY)	OF SETTLEMENT
)	
)	

COME NOW, Idaho Power Company ("Idaho Power" or "Company") and the Staff of the Idaho Public Utilities Commission ("Staff"), both of whom are hereinafter collectively referred to as the "Parties," and, in accordance with *Idaho Code* § 61-525, RP 056, and RP 274-276, hereby move the Commission for an Order accepting the settlement negotiated by the Parties as embodied in the Stipulation filed contemporaneously with this Motion. This Motion is based on the following:

I. APPLICATION AND PROCEDURAL HISTORY

On April 1, 2008, Idaho Power filed an Application with the Idaho Public Utilities Commission ("IPUC" or the "Commission") requesting authority to institute revised depreciation rates for the Company's electric plant in service ("Application"). No major changes have been made to the Company's depreciation rates in the last five years.

The Company's depreciation rates last changed in December 2003 when the Commission issued Order No. 29363 in Case No. IPC-E-03-07. In its April 1, 2008, filing, the Company sought an accounting order approving revised depreciation rates that the Company would prospectively apply to its depreciable plant in service. The Company did not request to change its electric rates with the Application.

The proposed depreciation rates included in the Company's Application were based upon the results of a detailed depreciation study of the Company's electric plant in service as of December 31, 2006. On the basis of \$3,467,925,739 of depreciable plant in service on December 31, 2006, and using the average service life procedure, Idaho Power requested depreciation changes in its Application that would have decreased the Company's total annual depreciation expense by \$6,713,451.

Following the Commission's April 17, 2008, Notice of Application and Intervention Deadline (Order No. 30532), no petitions to intervene were filed. Analysis by the Staff evaluated Idaho Power's proposed depreciation rates with those used in the industry by similar companies. After a series of settlement discussions, on August 27, 2008, the Parties agreed to several adjustments to the Company's proposed depreciation expenses for certain accounts associated with steam production plant (Bridger), hydraulic production plant (Thousand Springs and Clear Lake), other production plant

(Salmon diesel generator), and transmission poles and fixtures. Staff accepted the depreciation accruals originally proposed by the Company in its Application for its other plant categories.

The changes agreed to by the Parties result in an overall reduction in the requested depreciation expense from about \$89.3 million to \$87.5 million. The Parties' settlement of this matter is embodied in the Stipulation filed contemporaneously with this Motion.

II.

The Parties agree that the Stipulation is in the public interest and that all of the terms of the Stipulation are fair, just, and reasonable. The Parties support adoption of the Stipulation and acceptance of the Stipulation by the Commission as a resolution of all the outstanding issues.

III.

The Parties negotiated the Stipulation as an integrated settlement document. The Parties to this case are signatories to the Stipulation. The Parties request that the Stipulation will be entered into the record as evidence in this proceeding. As a result, in accordance with RP 274, the Parties respectfully submit that an evidentiary hearing is not required.

NOW, THEREFORE, Idaho Power Company, on behalf of itself and of the Parties, requests the Commission issue its Order (1) accepting the Stipulation in settlement of all of the remaining issues in the case and (2) authorizing the agreed upon depreciation rates to become effective August 1, 2008.

Respectfully submitted this 5th day of September 2008.



LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 5th day of September 2008 I served a true and correct copy of the MOTION FOR ACCEPTANCE OF SETTLEMENT upon the following named individuals by the method indicated below, and addressed to the following:

Weldon B. Stutzman
Deputy Attorney General
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074

Hand Delivered
 U.S. Mail
 Overnight Mail
 FAX
 Email Weldon.stutzman@puc.idaho.gov



LISA D. NORDSTROM

EXHIBIT NO. 5

**IPUC Order No. 30639
(Case No. IPC-E-08-06)**

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR AN) CASE NO. IPC-E-08-06
ORDER AUTHORIZING A CHANGE IN)
DEPRECIATION RATES APPLICABLE TO)
ELECTRIC PROPERTY) ORDER NO. 30639
)**

On April 1, 2008, Idaho Power Company filed an Application for an accounting order authorizing the Company to revise its depreciation rates for electric plant in service effective August 1, 2008. The Company's depreciation rates were last changed in October 2003. The depreciation rates proposed by the Company in this case are based on a study completed by Gannett Fleming, Inc. and are applicable to Idaho Power's electric plant in service as of December 31, 2006. The proposed depreciation rates are based on a straight-line, remaining-life method, and average service life procedure for all electric plant.

Based on depreciable electric plant in service at December 31, 2006 of \$3,467,925,739, the proposed changes in depreciation rates would result in a decrease of \$6,713,451 in the Company's total annual depreciation expense. Approximately \$6.2 million of the decrease would be allocated to Idaho Power's Idaho operations.

On April 17, 2008, the Commission issued a Notice of Application and Notice of Intervention Deadline in response to Idaho Power's Application. Order No. 30532. The period for filing petitions to intervene to become a party ended on May 8, 2008, with no petitions filed, leaving only the Company and Staff as parties. Thereafter, Staff and Idaho Power met in several informal workshops to review appropriate depreciation rates for the Company's electric plant.

On September 5, 2008, Idaho Power and Staff filed a Stipulation setting forth agreed-upon depreciation rates. The Stipulation identifies changes to the Company's proposal agreed to by the parties, primarily increases in the service life and life span of a steam generation plant and hydraulic production plants. The net effect of the agreed-upon changes is to further reduce the Company's annual depreciation expense from \$89.26 million, as proposed in the Application, to \$87.46 million. The parties also agreed to a detailed review in the next depreciation case of accrual rates for several plant assets, including Bridger Assets, Bennett Mountain, Clear Lake Hydraulic Production Plant, Meters, Computers and Corporate Aircraft. Idaho Power filed a

Motion with the Stipulation, asking the Commission to accept the Stipulation as filed and authorize the depreciation rates in the Stipulation to become effective as of August 1, 2008.

Commission Rule of Procedure 274 states that the Commission, when presented with a case stipulation, “will prescribe procedures appropriate to the nature of a settlement to consider the settlement.” The Commission may “summarily accept settlement of an essentially private dispute that has no significant implications for regulatory law or policy or for other utilities or customers upon the written request of the affected parties.” IDAPA 31 01.01.274. The Stipulation in this case is such a settlement; it does not significantly implicate regulatory law or policy or other utilities or customers.

We find that the depreciation rates set forth in the Stipulation, specifically in Attachment No. 1, are reasonable and in the public interest, and in accord with law and regulatory policy. The Commission therefore approves the Stipulation filed September 5, 2008, and we authorize an effective date of August 1, 2008 for the depreciation rates set forth in the Stipulation.

ORDER

IT IS HEREBY ORDERED that the depreciation rates for Idaho Power’s electric plant as set forth in Attachment No. 1 to the Stipulation are approved. These rates are effective as of August 1, 2008. Attachment No. 1 is also attached to this Order.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

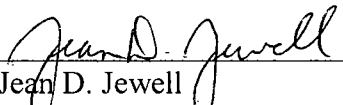
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 12th
day of September 2008.


MACK A. REDFORD, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


JIM D. KEMPTON, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

b1s/O:IPC-E-08-06_ws2

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	203,015.26	133,168	69,847	3,209	1.58	21.8
311.00	STRUCTURES AND IMPROVEMENTS								
	Boardman	100-S1	*	13,664,764.34	10,401,832	4,629,409	204,502	1.50	22.6
	Jim Bridger	100-S1	*	63,196,974.93	46,843,278	20,779,625	957,574	1.52	21.7
	Valmy Unit 1	100-S1	*	29,417,622.31	21,939,527	10,419,858	442,158	1.50	23.6
	Valmy Unit 2	100-S1	*	24,255,332.32	15,671,964	11,008,903	402,266	1.66	27.4
	Total Account 311			130,536,693.90	94,856,601	46,837,795	2,006,500	1.54	23.3
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS								
	Jim Bridger	60-R3	*	56,908,365.65	41,166,395	21,865,558	1,018,118	1.73	21.5
	Valmy Unit 2	60-R3	*	20,941,250.57	13,659,862	8,328,451	316,666	1.51	26.3
	Total Account 312.1			79,849,616.22	54,826,257	30,194,009	1,334,784	1.67	22.6
312.20	BOILER PLANT EQUIPMENT - OTHER								
	Boardman	70-R1.5	*	35,288,034.40	24,991,899	12,060,537	547,888	1.55	22.0
	Jim Bridger	70-R1.5	*	229,201,271.84	121,268,927	123,976,435	5,829,371	2.54	21.3
	Valmy Unit 1	70-R1.5	*	76,723,967.25	48,661,408	31,878,757	1,391,327	1.81	22.9
	Valmy Unit 2	70-R1.5	*	80,418,334.11	49,735,349	34,703,902	1,325,456	1.65	26.2
	Total Account 312.2			421,631,607.60	244,677,583	202,619,631	9,094,042	2.16	22.3
312.30	BOILER PLANT EQUIPMENT - RAILCARS								
	Boardman	25-R3	20	1,498,563.91	592,002	606,849	44,194	2.95	13.7
	Jim Bridger	25-R3	20	2,478,477.91	1,350,050	632,722	57,260	2.31	11.1
	Total Account 312.3			3,977,041.82	1,942,062	1,239,571	101,454	2.55	12.2
314.00	TURBOGENERATOR UNITS								
	Boardman	50-S0.5	*	12,082,591.21	6,914,566	5,772,136	282,044	2.33	20.5
	Jim Bridger	50-S0.5	*	68,938,574.30	32,920,951	40,843,324	2,061,912	2.99	19.8
	Valmy Unit 1	50-S0.5	*	17,109,524.14	11,867,785	6,077,214	301,862	1.76	20.1
	Valmy Unit 2	50-S0.5	*	24,455,252.30	15,405,938	10,272,077	449,977	1.84	22.8
	Total Account 314			122,585,941.95	67,129,260	62,964,751	3,095,815	2.53	20.3
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	Boardman	65-S1.5	*	4,099,075.54	3,187,420	911,655	42,951	1.05	21.2
	Jim Bridger	65-S1.5	*	25,368,186.72	20,271,169	6,872,790	342,507	1.35	20.1
	Valmy Unit 1	65-S1.5	*	15,908,284.23	11,276,003	4,632,281	208,945	1.31	22.2
	Valmy Unit 2	65-S1.5	*	15,983,662.93	10,012,750	5,970,914	232,254	1.45	25.7
	Total Account 315			61,359,209.42	44,747,342	18,387,640	826,657	1.35	22.2

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Boardman	50-R0.5 *	(6)	1,695,292.87	839,166	940,893	45,979	2.71	20.5	
	Jim Bridger	50-R0.5 *	(7)	4,859,302.37	3,107,280	2,092,174	105,818	2.18	19.8	
	Valmy Unit 1	50-R0.5 *	(5)	3,066,769.39	1,784,820	1,435,289	68,204	2.22	21.0	
	Valmy Unit 2	50-R0.5 *	(5)	1,686,053.18	905,737	864,619	36,244	2.15	23.9	
	Total Account 316			11,307,417.81	6,637,003	5,332,975	256,245	2.27	20.8	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	10-L2.5	25	58,859.95	1,746	42,399	5,601	9.52	7.6	
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS									
	Jim Bridger	10-L2.5	25	208,142.12	180,864	(24,757)	0	-	-	
	Valmy Unit 1	10-L2.5	25	18,003.44	15,151	(1,648)	0	-	-	
	Total Account 316.4			226,145.56	196,015	(26,405)	0	-	-	
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS									
	Boardman	10-L2.5	25	41,585.39	6,149	25,040	2,900	6.97	8.6	
	Jim Bridger	10-L2.5	25	23,360.90	10,238	7,283	958	4.10	7.6	
	Valmy Unit 1	10-L2.5	25	59,433.94	16,251	28,324	3,529	5.94	8.0	
	Total Account 316.5			124,380.23	32,638	60,647	7,387	5.94	8.2	
316.70	MISCELLANEOUS POWER PLANT EQUIP.-LARGE TRUCKS	19-S2	25	251,360.52	25,575	162,945	9,760	3.88	16.7	
316.80	MISCELLANEOUS POWER PLANT EQUIP.-POWER OPERATED EQ	16-S0	30	1,114,431.30	(579,840)	1,359,943	145,714	13.08	9.3	
	TOTAL STEAM PRODUCTION PLANT			833,225,721.54	514,625,410	369,245,748	16,887,168	2.03		
	HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	Hagerman Maintenance Shop	100-R2.5 *	(25)	1,558,200.45	588,724	1,359,027	64,117	4.11	21.2	
	Millner Dam	100-R2.5 *	(25)	814,224.25	230,864	786,926	13,990	1.72	56.3	
	Niagara Springs Hatchery	100-R2.5 *	(25)	5,029,555.80	1,275,880	5,011,064	179,766	3.57	27.9	
	Hells Canyon Maintenance Shop	100-R2.5 *	(25)	1,604,833.95	566,934	1,439,107	51,501	3.21	27.9	
	Rapid River Hatchery	100-R2.5 *	(25)	2,402,683.49	928,540	2,074,814	74,310	3.09	27.9	
	American Falls	100-R2.5 *	(25)	11,857,401.29	6,038,675	8,783,073	197,107	1.66	44.6	
	Brownlee	100-R2.5 *	(25)	30,068,208.63	17,491,534	20,093,727	726,270	2.42	27.7	
	Bliss	100-R2.5 *	(25)	666,848.63	400,703	432,861	17,049	2.56	25.4	
	Cascade	100-R2.5 *	(25)	7,364,153.73	3,051,973	6,153,221	123,336	1.67	49.9	
	Clear Lake	100-R2.5 *	(25)	193,278.70	178,418	63,181	4,730	2.45	13.4	
	Hells Canyon	100-R2.5 *	(25)	2,403,495.64	894,612	2,109,757	76,124	3.17	27.7	
	Lower Malad	100-R2.5 *	(25)	600,746.78	373,630	377,303	15,214	2.53	24.8	
	Lower Salmon	100-R2.5 *	(25)	888,303.03	527,177	583,200	22,849	2.57	25.5	
	Millner	100-R2.5 *	(25)	9,512,589.19	2,729,102	9,161,634	159,676	1.68	57.4	
	Oxbow Hatchery	100-R2.5 *	(25)	1,472,035.50	726,845	1,113,198	40,052	2.72	27.8	
	Oxbow	100-R2.5 *	(25)	9,830,938.42	4,836,770	7,451,902	273,365	2.78	27.3	
	Oxbow Common	100-R2.5 *	(25)	111,952.27	111,952	27,988	1,038	0.93	27.0	
	Pahsimerio Accum. Ponds	100-R2.5 *	(25)	4,187,993.72	289,623	4,935,370	175,424	4.19	28.1	
	Pahsimerio Trapping	100-R2.5 *	(25)	935,129.61	547,693	621,219	22,406	2.40	27.7	
	Shoshone Falls	100-R2.5 *	(25)	1,139,956.09	668,822	756,120	32,266	2.83	23.4	

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	SURVIVOR		NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
	CURVE (2)	ACCOUNT (1)					AMOUNT (7)	RATE (8)=(7)/(4)	
STRUCTURES AND IMPROVEMENTS, cont.									
Strike	100-R2.5 *		(25)	2,789,968.67	1,649,271	1,838,190	76,335	2.74	24.1
Swan Falls	100-R2.5 *		(25)	25,223,735.85	6,914,133	24,615,536	753,550	2.99	32.7
Twin Falls	100-R2.5 *		(25)	661,285.30	316,699	509,908	15,857	2.40	32.2
Twin Falls (New)	100-R2.5 *		(25)	10,146,761.46	2,678,549	10,004,903	301,443	2.97	33.2
Thousand Springs	100-R2.5 *		(25)	327,624.51	327,625	81,903	11,021	3.36	7.4
Upper Malad	100-R2.5 *		(25)	357,819.86	274,952	172,323	7,041	1.97	24.5
Upper Salmon A	100-R2.5 *		(25)	859,310.39	566,928	507,208	20,532	2.39	24.7
Upper Salmon B	100-R2.5 *		(25)	326,935.58	151,070	257,600	10,033	3.07	25.7
Upper Salmon Common	100-R2.5 *		(25)	352,331.39	153,746	286,668	11,100	3.15	25.8
Total Account 332.1				133,688,302.18	55,501,434	111,608,931	3,477,502	2.60	32.1
RESERVOIRS, DAMS AND WATERWAYS - RELOCATION									
332.10	Brownlee	90-S4 *	(20)	8,639,663.66	4,592,743	5,774,863	212,233	2.46	27.2
	Hells Canyon	90-S4 *	(20)	940,788.93	462,648	686,299	24,487	2.60	27.2
	Oxbow	90-S4 *	(20)	56,309.00	29,019	38,552	1,417	2.52	27.2
	Oxbow Common	90-S4 *	(20)	1,927,919.83	1,224,350	1,089,153	39,664	2.06	27.5
	Brownlee Common	90-S4 *	(20)	7,895,824.78	5,019,821	4,455,169	163,733	2.07	27.2
Total Account 332.1				19,460,506.20	11,328,581	12,024,026	441,534	2.27	27.2
RESERVOIRS, DAMS AND WATERWAYS									
332.20	Miller Dam	90-S4 *	(20)	614,874.97	172,994	564,856	9,559	1.55	59.1
	American Falls	90-S4 *	(20)	4,242,904.39	2,438,545	2,652,940	57,114	1.35	46.5
	Brownlee	90-S4 *	(20)	52,631,542.49	31,583,559	31,574,292	1,143,926	2.17	27.6
	Bliss	90-S4 *	(20)	7,480,783.71	5,874,296	3,102,646	131,012	1.75	23.7
	Cascade	90-S4 *	(20)	3,145,630.46	1,335,517	2,439,240	46,756	1.49	52.2
	Clear Lake	90-S4 *	(20)	584,984.73	450,439	251,543	18,715	3.20	13.4
	Hells Canyon	90-S4 *	(20)	51,724,316.81	25,151,853	36,917,327	1,316,438	2.55	28.0
	Lower Malad	90-S4 *	(20)	2,078,537.32	1,484,241	1,010,005	41,380	1.99	24.4
	Lower Salmon	90-S4 *	(20)	6,602,823.37	4,705,338	3,218,051	134,181	2.03	24.0
	Miller	90-S4 *	(20)	16,532,174.93	4,635,107	15,203,504	252,333	1.53	60.3
	Oxbow	90-S4 *	(20)	30,319,404.87	16,297,679	20,085,606	731,526	2.41	27.5
	Oxbow Common	90-S4 *	(20)	9,871.65	4,162	7,684	269	2.72	28.6
	Shoshone Falls	90-S4 *	(20)	512,401.48	478,649	136,233	8,809	1.72	15.5
	Strike	90-S4 *	(20)	9,764,915.58	7,374,540	4,343,360	187,848	1.92	23.1
	Swan Falls	90-S4 *	(20)	13,641,458.81	5,426,542	10,943,208	329,280	2.41	33.2
	Twin Falls	90-S4 *	(20)	263,089.08	203,663	112,044	4,996	1.90	22.4
	Twin Falls (New)	90-S4 *	(20)	7,669,627.33	1,604,132	7,599,420	223,512	2.91	34.0
	Thousand Springs	90-S4 *	(20)	2,083,442.82	2,083,443	416,690	55,559	2.67	7.5
	Upper Malad	90-S4 *	(20)	1,292,528.44	1,009,149	541,886	23,284	1.80	23.3
	Upper Salmon A	90-S4 *	(20)	1,153,590.73	342,659	1,041,650	42,594	3.69	24.5
	Upper Salmon B	90-S4 *	(20)	2,758,487.94	1,945,794	1,364,392	56,122	2.03	24.3
	Upper Salmon Common	90-S4 *	(20)	730,039.01	462,019	414,028	17,944	2.46	23.1
	Hells Canyon Common	90-S4 *	(20)	3,723,168.70	2,606,285	1,861,518	65,487	1.76	28.4
Total Account 332.2				219,560,599.62	117,670,605	145,802,123	4,898,644	2.23	29.8
332.30	Square	Square *	0	5,599,934.61	1,006,639	4,593,296	160,717	2.87	28.6

IDaho Power Company
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCURUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
333.00								
	80-R3	(5)	878,005.87	210,871	711,035	13,153	1.50	54.1
	80-R3	(5)	26,401,757.45	12,972,335	14,749,510	351,166	1.33	42.0
	80-R3	(5)	41,621,633.25	24,952,949	18,749,765	692,584	1.66	27.1
	80-R3	(5)	4,367,360.46	2,949,965	1,635,762	69,661	1.60	23.5
	80-R3	(5)	9,087,779.30	3,368,774	6,153,395	130,379	1.43	47.2
	80-R3	(5)	742,499.27	82,179	697,446	51,982	7.00	13.4
	80-R3	(5)	10,936,002.51	3,941,566	7,541,238	284,219	2.60	26.5
	80-R3	(5)	528,365.79	390,110	164,673	7,357	1.39	22.4
	80-R3	(5)	4,472,826.76	3,222,402	1,474,065	63,203	1.41	23.3
	80-R3	(5)	23,352,421.08	5,440,945	19,079,097	347,172	1.49	55.0
	80-R3	(5)	10,849,416.56	5,703,638	5,688,249	219,701	2.03	25.9
	80-R3	(5)	1,624,269.34	749,464	956,018	41,504	2.56	23.0
	80-R3	(5)	4,674,860.58	3,215,915	1,692,689	74,596	1.60	22.7
	80-R3	(5)	25,775,660.82	6,244,039	20,820,406	638,355	2.48	32.6
	80-R3	(5)	1,430,443.99	257,847	1,244,119	38,915	2.72	32.0
	80-R3	(5)	15,678,462.57	3,498,786	12,963,600	391,295	2.50	33.1
	80-R3	(5)	729,122.94	521,519	244,062	32,696	4.48	7.5
	80-R3	(5)	476,465.37	333,132	167,178	7,249	1.52	23.1
	80-R3	(5)	1,191,919.73	607,043	644,472	26,398	2.21	24.4
	80-R3	(5)	2,621,614.05	739,588	2,013,106	78,786	3.01	25.6
			187,440,907.69	79,423,067	117,389,885	3,560,371	1.90	33.0
334.00								
	50-R1.5	(5)	39,066.76	8,428	32,592	1,635	4.19	19.9
	50-R1.5	(5)	270,948.91	80,106	204,390	5,429	2.00	37.7
	50-R1.5	(5)	2,846,961.70	1,290,862	1,698,428	56,489	1.98	30.1
	50-R1.5	(5)	6,754,737.98	2,954,232	4,138,246	172,643	2.56	24.0
	50-R1.5	(5)	1,865,123.93	181,345	1,798,035	74,840	3.97	24.0
	50-R1.5	(5)	2,208,492.78	149,174	2,169,743	64,124	2.90	33.8
	50-R1.5	(5)	96,497.80	91,125	10,197	807	0.84	12.6
	50-R1.5	(5)	3,361,249.91	671,330	2,857,984	120,257	3.58	23.8
	50-R1.5	(5)	351,745.67	87,525	281,806	12,867	3.66	21.9
	50-R1.5	(5)	1,701,455.57	398,215	1,388,314	59,768	3.51	23.2
	50-R1.5	(5)	2,336,451.70	608,095	1,845,179	47,294	2.02	39.0
	50-R1.5	(5)	3,071,574.65	883,426	2,341,727	99,056	3.22	23.6
	50-R1.5	(5)	383,367.51	167,847	234,686	11,534	3.01	20.4
	50-R1.5	(5)	2,005,701.48	526,901	1,579,086	71,377	3.56	22.1
	50-R1.5	(5)	3,110,642.15	825,248	2,440,926	85,182	2.74	28.7
	50-R1.5	(5)	538,522.21	45,023	520,424	18,380	3.41	28.3
	50-R1.5	(5)	2,240,671.31	547,716	1,804,987	61,888	2.76	29.2
	50-R1.5	(5)	752,163.68	466,758	323,013	44,135	5.87	7.3
	50-R1.5	(5)	392,637.15	70,374	341,895	14,721	3.75	23.2
	50-R1.5	(5)	1,207,098.47	316,302	951,152	41,434	3.43	23.0
	50-R1.5	(5)	1,220,362.84	302,775	978,606	41,566	3.41	23.5
			36,775,474.16	10,672,827	27,941,416	1,105,426	3.01	25.3
			187,440,907.69	79,423,067	117,389,885	3,560,371	1.90	33.0
334.00								
	50-R1.5	(5)	39,066.76	8,428	32,592	1,635	4.19	19.9
	50-R1.5	(5)	270,948.91	80,106	204,390	5,429	2.00	37.7
	50-R1.5	(5)	2,846,961.70	1,290,862	1,698,428	56,489	1.98	30.1
	50-R1.5	(5)	6,754,737.98	2,954,232	4,138,246	172,643	2.56	24.0
	50-R1.5	(5)	1,865,123.93	181,345	1,798,035	74,840	3.97	24.0
	50-R1.5	(5)	2,208,492.78	149,174	2,169,743	64,124	2.90	33.8
	50-R1.5	(5)	96,497.80	91,125	10,197	807	0.84	12.6
	50-R1.5	(5)	3,361,249.91	671,330	2,857,984	120,257	3.58	23.8
	50-R1.5	(5)	351,745.67	87,525	281,806	12,867	3.66	21.9
	50-R1.5	(5)	1,701,455.57	398,215	1,388,314	59,768	3.51	23.2
	50-R1.5	(5)	2,336,451.70	608,095	1,845,179	47,294	2.02	39.0
	50-R1.5	(5)	3,071,574.65	883,426	2,341,727	99,056	3.22	23.6
	50-R1.5	(5)	383,367.51	167,847	234,686	11,534	3.01	20.4
	50-R1.5	(5)	2,005,701.48	526,901	1,579,086	71,377	3.56	22.1
	50-R1.5	(5)	3,110,642.15	825,248	2,440,926	85,182	2.74	28.7
	50-R1.5	(5)	538,522.21	45,023	520,424	18,380	3.41	28.3
	50-R1.5	(5)	2,240,671.31	547,716	1,804,987	61,888	2.76	29.2
	50-R1.5	(5)	752,163.68	466,758	323,013	44,135	5.87	7.3
	50-R1.5	(5)	392,637.15	70,374	341,895	14,721	3.75	23.2
	50-R1.5	(5)	1,207,098.47	316,302	951,152	41,434	3.43	23.0
	50-R1.5	(5)	1,220,362.84	302,775	978,606	41,566	3.41	23.5
			36,775,474.16	10,672,827	27,941,416	1,105,426	3.01	25.3

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE	
	(1)	(2)						(3)	(4)		(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	Hagerman Maintenance Shop	90-R2	*	0	976,871.66	337,013	639,861	30,435	3.12	21.0	
	Milner Dam	90-R2	*	0	48,307.16	9,127	39,181	720	1.49	54.4	
	Niagara Springs Hatchery	90-R2	*	0	73,522.57	17,040	56,483	2,039	2.77	27.7	
	Hells Canyon Maintenance Shop	90-R2	*	0	799,451.96	247,742	551,708	19,941	2.49	27.7	
	Rapid River Hatchery	90-R2	*	0	29,848.16	12,905	16,943	621	2.08	27.3	
	American Falls	90-R2	*	0	1,805,640.50	449,757	1,355,884	31,261	1.73	43.4	
	Brownlee	90-R2	*	0	3,254,248.62	1,616,111	1,638,139	60,553	1.86	27.1	
	Bliss	90-R2	*	0	562,062.64	201,451	360,612	14,148	2.52	25.5	
	Cascade	90-R2	*	0	1,101,278.52	379,155	722,123	15,056	1.37	25.5	
	Clear Lake	90-R2	*	0	22,720.55	6,584	16,136	1,210	5.33	13.3	
	Hells Canyon	90-R2	*	0	736,374.99	306,584	429,789	16,159	2.19	26.6	
	Lower Malad	90-R2	*	0	82,186.44	55,035	27,150	1,118	1.36	24.3	
	Lower Salmon	90-R2	*	0	285,836.81	193,195	92,639	3,723	1.30	24.9	
	Milner	90-R2	*	0	649,695.83	153,422	496,272	8,997	1.38	55.2	
	Oxbow Hatchery	90-R2	*	0	10,959.41	234	10,725	387	3.53	27.7	
	Oxbow	90-R2	*	0	800,618.15	258,834	541,783	20,007	2.50	27.1	
	Paisimero Accum. Ponds	90-R2	*	0	10,992.98	1,552	9,441	341	3.10	27.7	
	Paisimero Trapping	90-R2	*	0	13,001.12	324	12,676	467	3.59	27.1	
	Shoshone Falls	90-R2	*	0	203,507.40	45,848	157,668	6,676	3.28	23.6	
	Strike	90-R2	*	0	651,067.66	209,864	441,203	18,071	2.78	24.4	
	Swan Falls	90-R2	*	0	1,420,261.42	339,300	1,080,964	33,598	2.37	32.2	
	Twin Falls	90-R2	*	0	99,093.87	53,763	45,332	1,420	1.43	31.9	
	Twin Falls (New)	90-R2	*	0	468,032.70	90,717	377,317	11,531	2.46	32.7	
	Thousand Springs	90-R2	*	0	56,738.95	56,740	0	0	-	-	
	Upper Malad	90-R2	*	0	78,664.05	55,242	23,422	970	1.23	24.2	
	Upper Salmon A	90-R2	*	0	107,990.34	77,326	30,664	1,191	1.10	25.8	
	Upper Salmon B	90-R2	*	0	180,897.28	89,871	91,027	3,608	1.99	25.2	
	Upper Salmon Common	90-R2	*	0	1,930.37	528	1,402	54	2.80	26.0	
	Total Account 335				14,537,802.11	5,265,264	9,266,534	304,302	2.09	30.5	
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT										
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE										
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER										
335.00	ROADS, RAILROADS AND BRIDGES										
	Milner Dam	75-R3	*	0	12,737.21	2,530	10,207	194	1.52	52.6	
	Niagara Springs Hatchery	75-R3	*	0	46,667.72	46,668	0	0	-	-	
	Rapid River Hatchery	75-R3	*	0	7,197.39	7,197	0	0	-	-	
	American Falls	75-R3	*	0	306,332.58	118,400	187,932	4,644	1.52	40.5	
	Brownlee	75-R3	*	0	518,444.14	253,478	264,966	10,421	2.01	25.4	
	Bliss	75-R3	*	0	486,476.64	189,405	297,071	11,585	2.38	25.6	
	Cascade	75-R3	*	0	122,668.04	41,700	80,968	1,780	1.45	45.5	
	Clear Lake	75-R3	*	0	11,097.30	10,657	440	35	0.32	12.6	
	Hells Canyon	75-R3	*	0	819,191.89	494,335	324,857	12,820	1.56	25.3	
	Lower Malad	75-R3	*	0	244,565.45	118,578	125,987	5,022	2.05	25.1	
	Lower Salmon	75-R3	*	0	88,693.04	47,749	40,944	1,626	1.83	25.2	
	Milner	75-R3	*	0	489,139.50	97,083	392,057	7,347	1.50	53.4	
	Oxbow Hatchery	75-R3	*	0	3,070.44	3,070	0	0	-	-	
	Oxbow	75-R3	*	0	565,842.36	245,248	320,595	13,235	2.34	24.2	
	Paisimero Accum. Ponds	75-R3	*	0	26,502.74	21,010	5,493	204	0.77	26.9	

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAU- AL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
	ROADS, RAILROADS AND BRIDGES, cont.									
		75-R3	*	15,612.35	15,222	390	14	0.09	27.9	
		75-R3	*	51,383.40	36,807	14,577	779	1.52	18.7	
		75-R3	*	238,870.92	173,076	65,795	3,016	1.26	21.8	
		Strike	*	835,946.15	312,318	523,629	16,617	1.99	31.5	
		Swan Falls	*	893,773.50	314,396	579,377	18,122	2.03	32.0	
		Twin Falls	*	1,023,829.64	211,075	812,755	24,659	2.41	33.0	
		Twin Falls (New)	*	52,910.46	45,228	7,683	1,029	1.94	7.5	
		Thousand Springs	*	60,117.68	30,379	29,739	1,215	2.02	24.5	
		Upper Malad	*	1,650.89	661	990	38	2.30	26.1	
		Upper Salmon A	*	27,708.47	27,708	0	0	-	-	
		Upper Salmon Common	*							
		Total Account 336		6,950,429.90	2,863,978	4,086,452	134,402	1.93	30.4	
		TOTAL HYDRAULIC PRODUCTION PLANT		625,096,093.97	284,481,498	433,051,697	14,187,032	2.27		
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
		Square	*	11,959.08	11,959	0	0	-	-	
		Square	*	4,276,832.78	286,054	3,980,779	134,941	3.16	29.5	
		Square	*	1,012,940.68	50,665	962,276	27,892	2.75	34.5	
		Total Account 341		5,301,732.54	368,678	4,943,055	162,833	3.07	30.4	
342.00	FUEL HOLDERS									
		Square	*	61,306.39	61,306	0	0	-	-	
		Square	*	1,433,423.71	249,652	1,183,772	40,128	2.80	29.5	
		Square	*	2,025,861.34	101,331	1,924,550	55,784	2.75	34.5	
		Total Account 342		3,520,611.44	412,289	3,108,322	95,912	2.72	32.4	
343.00	PRIME MOVERS									
		Square	*	28,676,958.09	1,167,561	27,509,396	932,522	3.25	29.5	
		Square	*	1,280,075.86	63,332	1,216,744	35,268	2.76	34.5	
		Total Account 343		29,957,033.95	1,230,893	28,726,140	967,790	3.23	29.7	
344.00	GENERATORS									
		Square	*	541,644.95	541,645	0	0	-	-	
		Square	*	13,166,034.86	5,656,938	7,509,097	254,546	1.93	29.5	
		Square	*	47,977,781.77	(6,601,483)	54,579,265	1,582,007	3.30	34.5	
		Total Account 344		61,685,461.58	(402,900)	62,086,362	1,836,553	2.98	33.8	
345.00	ACCESSORY ELECTRIC EQUIPMENT									
		Square	*	285,139.96	68,989	216,151	20,586	7.22	10.5	
		Square	*	2,877,127.34	267,373	2,609,755	88,467	3.07	29.5	
		Square	*	1,519,410.98	75,998	1,443,413	41,838	2.75	34.5	
		Total Account 345		4,681,678.28	412,360	4,269,319	150,891	3.22	28.3	

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAU RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Salmon Diesel	*	1,004.50	259	746	72	7.17	10.4
	Evander Andrews	*	1,380,971.70	354,602	1,026,370	34,792	2.52	29.5
	Bennett Mountain	*	4,132.42	129	4,003	116	2.81	34.5
	<i>Total Account 346</i>		<i>1,386,108.62</i>	<i>354,990</i>	<i>1,031,719</i>	<i>34,980</i>	<i>2.52</i>	<i>29.5</i>
	TOTAL OTHER PRODUCTION PLANT		106,532,626.41	2,366,310	104,166,317	3,248,959	3.05	
	TRANSMISSION PLANT							
350.20	LAND RIGHTS AND EASEMENTS	0	22,454,969.55	4,125,397	18,329,572	336,260	1.51	54.2
350.21	RIGHTS OF WAY	0	3,837,633.30	171,293	3,666,340	57,533	1.50	63.7
352.00	STRUCTURES AND IMPROVEMENTS	(30)	36,779,609.35	18,536,761	29,276,731	618,958	1.68	47.3
353.00	STATION EQUIPMENT	(5)	245,790,680.50	78,937,911	179,142,305	5,061,625	2.06	35.4
354.00	TOWERS AND FIXTURES	(25)	98,003,480.18	29,046,585	93,457,763	1,924,444	1.96	48.6
355.00	POLES AND FIXTURES	(60)	77,282,149.59	43,843,782	79,807,657	2,174,304	2.81	36.7
356.00	OVERHEAD CONDUCTORS AND DEVICES	(30)	120,017,113.68	44,638,909	111,385,340	2,305,954	1.92	48.3
359.00	ROADS AND TRAILS	0	318,351.06	243,747	74,604	3,134	0.98	23.8
	TOTAL TRANSMISSION PLANT		604,483,987.21	219,542,385	515,140,312	12,484,212	2.07	
	DISTRIBUTION PLANT							
361.00	STRUCTURES AND IMPROVEMENTS	(30)	20,494,136.28	6,687,719	19,954,660	379,681	1.85	52.6
362.00	STATION EQUIPMENT	(5)	142,958,358.69	36,679,371	113,426,903	2,695,793	1.89	42.1
364.00	POLES, TOWERS AND FIXTURES	(60)	194,701,581.47	89,991,024	202,061,348	6,407,092	3.29	31.5
365.00	OVERHEAD CONDUCTORS AND DEVICES	(40)	98,919,000.73	36,125,365	102,361,235	2,917,577	2.95	35.1
366.00	UNDERGROUND CONDUIT	(20)	43,631,618.27	8,876,804	43,481,140	849,496	1.95	51.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	(15)	162,350,092.50	55,349,272	131,353,327	3,198,488	1.97	41.1
368.00	LINE TRANSFORMERS	5	318,764,969.11	139,262,721	164,564,000	5,337,672	1.67	30.8
369.00	SERVICES	(40)	51,272,290.59	31,266,977	40,514,230	1,583,874	3.09	25.6
370.00	METERS	0	48,196,011.03	8,475,983	39,720,024	3,350,581	6.95	11.9
370.10	METERS - AMR EQUIPMENT	0	4,426,243.43	104,830	4,321,414	299,334	6.76	14.4
371.10	PHOTOVOLTIC INSTALLATIONS	(5)	359,317.71	359,318	17,966	13,219	17.966	1.4
371.20	INSTALLATION ON CUSTOMER PREMISES	(5)	2,274,716.24	2,190,308	198,144	14,274	0.63	13.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	(25)	4,067,069.77	2,771,816	2,312,019	166,226	4.09	13.9
	TOTAL DISTRIBUTION PLANT		1,092,415,405.82	417,141,508	864,286,410	27,214,307	2.49	
	GENERAL PLANT							
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	*	25,833,040.80	6,460,650	20,664,043	614,746	2.38	33.6
390.12	STRUCTURES AND IMPROVEMENTS - EXCL. CHQ BLDG	(5)	31,212,783.91	7,456,277	25,317,150	697,970	2.24	36.3
390.20	LEASEHOLD IMPROVEMENTS	0	7,345,283.07	3,931,501	189,347	189,347	2.58	20.8
391.10	OFFICE FURNITURE & EQUIPMENT - FURNITURE	0	11,786,383.96	5,748,949	6,037,436	585,505	4.97	10.3
391.20	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	0	22,696,314.19	10,863,401	11,832,913	5,531,614	24.37	2.1
391.21	OFFICE FURNITURE & EQUIPMENT - EDP EQUIP.	0	2,867,432.50	1,301,146	1,566,016	400,302	13.96	3.9
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	25	124,143	124,143	117,792	20,109	6.23	5.9
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	50	2,580,219.74	333,471	956,640	222,334	8.62	4.3

EXHIBIT NO. 6

**OPUC Order No. 04-290
(Case No. UM 1120)**

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1120

In the Matter of)	
)	
IDAHO POWER COMPANY)	ORDER
)	
Application for Revised Depreciation Rates.)	

DISPOSITION: STIPULATION ADOPTED;
DEPRECIATION RATES APPROVED

On November 18, 2003, Idaho Power Company (Idaho Power) filed an application for an order approving a change in its depreciation rates. Idaho Power requests authority to institute revised depreciation rates for the company's electric plant-in-service in the same manner approved by the Idaho Public Utility Commission (IPUC). In its Order No. 29363, the IPUC adopted a settlement that increased Idaho Power's annual depreciation expense by \$4.3 million. If adopted here, the proposed changes would result in an annual Oregon jurisdiction expense increase of approximately \$220,271. Idaho Power does not request any change to its electric rates.

On May 4, 2004, the Commission Staff (Staff) and Idaho Power filed a stipulation for Commission review. The stipulation is attached as Appendix A and incorporated by reference. Staff has reviewed Idaho Power's depreciation study and supporting documents, as well as information from the IPUC proceeding. Staff agrees that the rates adopted by the IPUC and proposed in the study are reasonable and should be adopted in Oregon. No other entities have sought or secured party status in this docket.

Commission Resolution

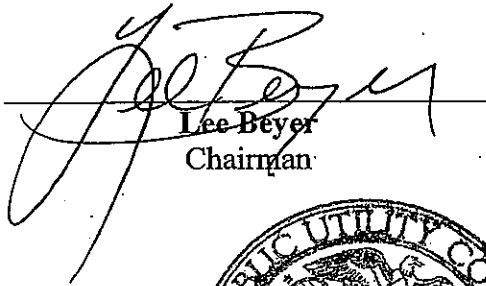
The Commission concludes that the stipulation is reasonable and should be adopted for two primary reasons. First, Staff explains that, based on its extensive review of this matter, the rates adopted by the IPUC are reasonable. Second, Staff believes this Commission should adopt a similar set of rates for cost efficiency for Idaho Power. With differing rates, Idaho Power would be required to track two sets of depreciation expenses for the same piece of plant. Because Oregon accounts for only 5.11 percent of the overall

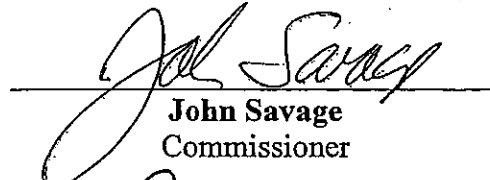
expense, we agree with Staff that a separate set of depreciation rates would not be cost justified.

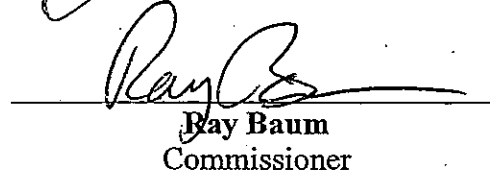
ORDER

IT IS ORDERED that the stipulation, set forth in Appendix A, is adopted. The stipulated depreciation rates for Idaho Power Company shall become effective for accounting purposes on December 1, 2003.

Made, entered, and effective MAY 24 2004


Lee Beyer
Chairman


John Savage
Commissioner


Ray Baum
Commissioner



A party may request rehearing or reconsideration of this order pursuant to 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 860-014-0095. A copy of any such request must also be served on each party to the proceeding as provided by OAR 860-013-0070(2). A party may appeal this order to a court pursuant to applicable law.

ORDER NO.

04 290

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1120

In the Matter of the Application of Idaho Power Company for an Order Authorizing a Change in Depreciation Rates Applicable to Electric Property.

STIPULATION BETWEEN
STAFF AND IDAHO POWER

This Stipulation is entered into for the purpose of resolving all issues regarding Idaho Power's application seeking a change in depreciation rates applicable to the Company's electric plant.

PARTIES

1. The initial parties to this Stipulation are Idaho Power and the Staff of the Public Utility Commission of Oregon ("Staff"). No other entities have sought or secured party status in this Docket.

INTRODUCTION

2. On November 17, 2003, Idaho Power Company ("Idaho Power" or "Company") commenced the proceeding in Oregon by filing its Application for an Order Approving a Change in Depreciation Rates ("Application"). The changes in depreciation rates proposed by Idaho Power would result in an annual Oregon jurisdictional expense increase of approximately \$220,271. Concurrently filed, in support of the Company's Application, was the testimony and depreciation study of Gannett Fleming, by John J. Spanos, based on Idaho Power's electric property as of December 31, 2001. Also concurrently filed was a copy of the stipulation submitted to the Idaho Public Utility Commission ("IPUC"), and the Order issued by the IPUC. Although the Company's total annual depreciation expense would increase under its proposal, the Company did not make a request to change its electric rates with the Application.

APPENDIX A
PAGE 1 OF 4

On May 6, 2003, before filing an Application in Oregon, Idaho Power filed an Application with the IPUC requesting authority to institute revised depreciation rates. On August 11, 2003, Idaho Power and the Parties reached an agreement that resulted in a reduction in Idaho Power's requested increase in its annual depreciation expense from \$7.0 million to \$4.3 million. The \$220,271 rate increase proposed in Oregon is based on Oregon's 5.11 percent share of the \$4.3 million.

3. On January 9, 2004, Administrative Law Judge Michael Grant conducted a prehearing telephone conference to identify parties and to establish a procedural schedule. Pursuant to the schedule established by Michael Grant, on February 12, 2004, Staff presented its position on Idaho Power's depreciation Application to the parties. Staff found the rates proposed by Idaho Power reasonable. The agreement between Staff and Idaho Power obviated the scheduled Settlement Conference set for February 26, 2004.

4. Stipulation Exhibit No. 1, attached hereto and incorporated by this reference, sets forth the detailed account-by-account depreciation rates that parties agree should be adopted by the Commission.

POSITIONS OF THE PARTIES

5. The Company's proposed depreciation rates, and their justification, are set forth in the Study and in the stipulation reached with the Idaho Commission that was filed with its Application. Prior to filing in Oregon, on May 6, 2003, Idaho Power filed an Application with the IPUC requesting authority to institute revised depreciation rates for the Company's electric plant in service. The original Application filed in Idaho, by Idaho Power, would have increased annual depreciation expense by \$7.0 million; the stipulated rates reduced the increase to \$4.3 million. Oregon's share of this annual increase, if the revised rates were to be adopted, is \$220,271.

APPENDIX A
PAGE 2 OF 4

6. The \$4.3 million increase in annual depreciation expense agreed to by the IPUC is the result of totaling the changes in the plant categories: a \$1.119 million decrease in Production expense, a \$0.109 million increase in Transmission expense, a \$5.142 million decrease in Distribution expense, and a \$10.463 million increase in General expense. Similarly, the \$220,271 increase in annual depreciation expense being proposed for Oregon is the result of totaling the changes in the following plant categories: a \$57,160 decrease in Production expense, a \$5,567 increase in Transmission expense, a \$262,780 decrease in Distribution expense, and a \$534,645 increase in General expense.

7. Staff has reviewed the depreciation study and supporting documentation, the IPUC's Order, and the IPUC's staff comments. Staff and Idaho Power agree that the rates adopted by the Idaho Commission and proposed in the study (see Attachment 1) are reasonable and should be adopted.

TERMS OF THE SETTLEMENT AGREEMENT

8. Next Company Depreciation Study and Filing. The Parties agree that Idaho Power shall file its next depreciation study and application with the Commission no later than five years after the Commission's final order in this Docket.

GENERAL TERMS AND CONDITIONS

9. The Parties agree that this Stipulation is in the public interest and all of its terms and conditions are fair, just, and reasonable. Other than the positions referenced above, and any testimony or comments, and except to the extent necessary for a party to explain before the Commission its own statements and positions with respect to the Stipulation, all negotiations relating to the Stipulation shall be treated as confidential and shall not be admissible as evidence in this or any other proceeding.

10. The Parties have negotiated this Stipulation as an integrated document. Accordingly, the Parties recommend that the Commission adopt the Stipulation in its entirety. If

the Commission rejects all or any material portion of this Stipulation or imposes additional material conditions in approving this Stipulation, any party disadvantaged by such action shall have the rights provided in OAR 860-014-0085 and shall be entitled to seek reconsideration or appeal of the Commission's Order.

11. This Stipulation will be offered into the record of this proceeding as evidence pursuant to OAR 860-14-0085. The parties agree to support this Stipulation throughout this proceeding and any appeal, provide witnesses to sponsor this Stipulation at the hearing and recommend that the Commission issue an order adopting the settlements contained herein.

12. By entering into this Stipulation, no party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other party in arriving at the terms of this Stipulation. No party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

13. Effective Date. The Parties agree that this Stipulation shall, subject to Commission approval, take effect on December 1, 2003.

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

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

IDAHO POWER

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

By: B. Blake

By: Michael T. C.

Date: 3-25-04

Date: 4/27/04