

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1576

In the Matter of

IDAHO POWER COMPANY,

Application to Implement Revised
Depreciation Rates for the Company's
Electric Plant-in-Service.

ORDER

DISPOSITION: STIPULATIONS ADOPTED

I. INTRODUCTION

On February 2, 2012, Idaho Power Company filed an application for authorization to implement revised depreciation rates. The company requested authorization to (1) institute revised depreciation rates for its electric plant-in-service, based on updated net salvage percentages and service life estimates for all plant assets, and (2) adjust Oregon jurisdiction base rates to reflect the revised depreciation rates, effective June 1, 2012.

A prehearing conference was held on February 23, 2012. Parties to the proceeding are Idaho Power, the Citizens' Utility Board of Oregon, and the Public Utility Commission of Oregon Staff.

On June 25, 2012, the parties submitted a stipulation that resolves all issues, together with a joint explanatory brief. The stipulation is attached as Appendix A.¹ Also on June 25, 2012, Idaho Power Company filed a motion requesting that the stipulation be admitted into evidence. On June 26, 2012, Idaho Power filed a motion for the admission into evidence of its pre-filed exhibits and testimony, along with an affidavit of its witness.

The Company's proposed rate adjustment would have resulted in an increase in annual depreciation expense (allocated to Oregon) of about \$66,000. The corresponding increase in Idaho Power's Oregon revenue requirement would have been \$63,063. In their stipulation the parties agreed to adjustments that result in an Oregon jurisdictional rate increase of \$191,809 (0.42 percent).²

¹ Appendix A includes only the body of the stipulation and the first two attachments; it does not include the numerous work papers that were attached to the parties' filing.

² The primary factor that accounts for the increase in the Company's revenue requirement is a change in the remaining useful life of the Jim Bridger coal-fired steam plant.

Because the amount of the proposed increase is greater than the amount requested by Idaho Power in the February application, by notice and ruling dated June 28, 2012, the administrative law judge (ALJ) caused notice of the stipulation to be served on all persons on the Commission's electric utility industry master service list. Prospective parties were given until July 10, 2012, to petition to intervene and file an objection to the stipulation or request a hearing.

No person filed a petition to intervene.

In his ruling the ALJ also directed the parties to file their proposed rate spread/rate design not later than July 10, 2012. On July 12, 2012, the parties filed a supplemental stipulation, together with a motion to admit the supplemental stipulation into evidence. The supplemental stipulation is attached as Appendix B.

II. BACKGROUND

Idaho Power updates its depreciation rates approximately every five years to reflect changes in the appropriate remaining lives of assets. The company's last depreciation study update, docketed as UM 1395, was based on its electric plant-in-service as of December 31, 2006. In Order No. 09-317, this Commission approved a stipulation between the company and Staff that resolved all issues in that proceeding.

One of the terms of the stipulation approved in Order No. 09-317 required Idaho Power to meaningfully involve Staff in the development of the company's depreciation rates. To facilitate Staff's involvement in this proceeding, Idaho Power held a workshop on January 10, 2012, to review the preliminary depreciation study results. The company states that it took into account the comments and suggestions of workshop participants in preparing the final depreciation study submitted in this docket.

III. IDAHO POWER APPLICATION

In its filing, Idaho Power proposed revised depreciation rates based on results of the study, which updated net salvage percentages and service life estimates for all plant assets. The company's proposed rate adjustment related to the revised depreciation rates would have resulted in an increase in annual depreciation expense (allocated to Oregon) of about \$66,000. The corresponding increase in Idaho Power's Oregon revenue requirement would have been \$63,063, as calculated under the stipulation approved by the Commission in Docket UE 233. This equates to an overall increase of 0.15 percent. As part of its filing, Idaho Power requested an extension of the depreciable life of the Jim Bridger coal-fired power plant. In its prior depreciation study update, this Commission approved a lifespan of 2026 for the plant. Idaho Power sought to extend the depreciable life for the Bridger plant to 2034.

Idaho Power did not propose a change to the depreciation related to the Boardman power plant, in which Idaho Power owns a 10 percent interest. Any changes in depreciation

associated with the Boardman power plant due to the early closure of that plant have been addressed in docket UE 239.³

Concurrent with the filing of its application in Oregon, Idaho Power filed a comparable application with the Idaho Public Utilities Commission. On May 18, 2012, the parties to the Idaho proceeding filed a stipulation that resolved all issues in that case. On May 31, 2012, the Idaho Commission approved that stipulation.

IV. THE STIPULATION

In their stipulation, the parties agree that the Commission should adopt the depreciation rates set forth in Attachment 1 to the stipulation – the same rates as those recent approved by the Idaho Commission. These rates include an end life for the Bridger plant of 2034.

To address the Staff's and CUB's concern that the Bridger plant may not be economical to operate after 2025, the parties propose that this Commission require Idaho Power to track, through a regulatory liability account, an adjustment that results from the difference between the approved depreciation rates for the Bridger plant with an end life date of 2034 and depreciation rates associated with an end life of 2025 as set forth in Attachment 2. The 2025 end life is consistent with depreciable life determined by this Commission in the most recent depreciation study filed by PacifiCorp, which is the majority owner and operator of the Bridger plant.⁴

Under the terms of the stipulation, Idaho Power will include this additional amount in Oregon customer base rates effective July 1, 2012. The parties agree that the effect of the increased collection associated with the Bridger plant would result in the plant account balances for the plant being fully depreciated by no later than December 31, 2025, and ultimately results in the plant not being included in rate base thereafter.

This separate accounting for the Bridger plant allows Idaho Power to maintain one set of depreciation records to be used for both the Oregon and Idaho jurisdictions, while ensuring that the actual amounts paid by the company's Oregon customers will cover the future depreciation expense associated with the potential closure of the plant as early as 2025.

The combined factors of the revised depreciation rates and the adjustment related to the Bridger plant result in an increase in annual depreciation expense of about \$6.0 million system-wide, as compared to the proposed increase of \$2.8 million system-wide included in Idaho Power's initial filing. The changes will collectively result in an incremental increase in the Oregon jurisdiction revenue requirement of \$191,809 (0.42 percent), compared to the company's original request for an increase of \$63,063 (0.15 percent). The parties further agree that Staff and CUB should be included in the development of future depreciation rates for Idaho Power, which would include filing new depreciation rate studies simultaneously with the Idaho and Oregon commissions. Accordingly, Idaho

³ See *In the Matter of Idaho Power, Application for Authority to Implement a Boardman Operating Life Adjustment*, Order No. 12-235 (Jun 26, 2012).

⁴ See *In the Matter of Pacific Power, dba Pacific Power, Petition to File Preliminary Depreciation Study*, Docket No. UM 1329, Order No. 08-327 (Jun 17, 2008) and Order No. 08-427 (Aug 20, 2008).

Power will advocate for a coordinated analysis among the company, Staff, CUB, the Staff of the Idaho Commission, and other parties to future Oregon depreciation study dockets involving new depreciation rate studies. To that end, Idaho Power agreed to fund the reasonable travel expenses for representatives of up to two intervening parties to travel to Boise, Idaho, to participate in workshops related to the development of future depreciation rates.

The parties ask the Commission to adopt the stipulation in its entirety. They claim the stipulation reduces Idaho Power's administrative costs by not requiring the company to maintain separate depreciation accounts for its Oregon and Idaho jurisdictions. The parties explain that, by minimizing administrative costs, the stipulation protects Oregon customers while ensuring compliance with Commission prior decisions regarding the Bridger plant. The parties further agree that their stipulation results in rates that are just and reasonable, resulting in a minimal increase for Idaho Power's Oregon customers.

V. THE SUPPLEMENTAL STIPULATION

The parties agreed to spread the incremental revenue requirement to customer classes on a uniform percentage basis, to be recovered through a uniform percentage increase to all base rate components except the service charge. They agree to a tariff rate effective date of August 1, 2012. The effective date of the revised depreciation rates is June 1, 2012, for accounting purposes (not for purposes of the depreciation expense reflected in customer rates).

VI. DISCUSSION

After our review of the record in this docket, we adopt the parties' stipulations. The parties' proposed resolution of issues is consistent with both the decisions of the Idaho Commission related to depreciation schedules and those of this Commission related to the Bridger plant. The stipulations will reduce Idaho Power's administrative costs while addressing concerns about the future costs to operate the Bridger plant.

As noted, the amount of the revenue requirement increase under the stipulation—\$191,809—is greater than the amount that Idaho Power requested in its application—\$63,063. Generally this Commission would not entertain a rate increase greater than the amount requested in the application given concerns about notice and due process.

In this case the greater increase is not on account of any action by the company, but is attributable to an adjustment proposed by Staff to maintain consistency with an earlier Commission decision on the Bridger plant. In that earlier proceeding, all interested persons had the opportunity to address the issue of the remaining useful life for the plant.

Any residual notice and due process issues were resolved by issuing the notice and ruling that allowed persons to intervene to contest the stipulation. No person having filed an objection or request for hearing, this matter is ripe for a decision.

The stipulation and supplemental stipulation are adopted. Idaho Power shall file compliance tariffs setting forth the resulting rate changes, to be effective August 1, 2012.

Idaho Power’s motions to admit the stipulation and the supplemental stipulation into evidence are granted. Idaho Power’s motion for the admission into evidence of its pre-filed exhibits and testimony, along with an affidavit of its witness, is granted.

VII. ORDER

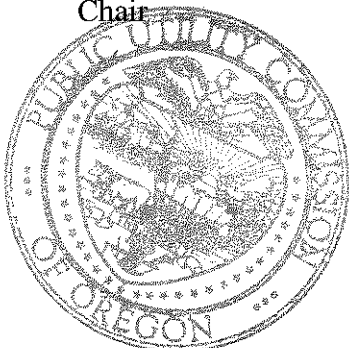
IT IS ORDERED that:

- 1. The stipulation between Idaho Power Company, the Public Utility Commission of Oregon Staff, and the Citizens’ Utility Board of Oregon is adopted;
- 2. The supplemental stipulation between Idaho Power Company, the Public Utility Commission of Oregon Staff, and the Citizens’ Utility Board of Oregon is adopted;
- 3. Idaho Power Company shall track, through a regulatory liability account, an adjustment that results from the difference between the approved depreciation rates for the Jim Bridger coal plant with an end life date of 2034 and depreciation rates associated with the end life date for the Jim Bridger coal plant of 2025.
- 4. Idaho Power Company shall file compliance tariffs consistent with this order to be effective August 1, 2012.

Made, entered, and effective JUL 20 2012.

Susan K. Ackerman

Susan K. Ackerman
Chair



John Savage

John Savage
Commissioner

Stephen M. Bloom

Stephen M. Bloom
Commissioner

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

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1576

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

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

PARTIES

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

BACKGROUND

2. Idaho Power updates its depreciation rates approximately every five years. The purpose of the update is to reflect changes in the appropriate remaining lives of assets as circumstances change. Accordingly, the Company recently engaged Gannett Fleming, Inc. ("Gannett Fleming") to conduct a depreciation study of all of its electric plant-in-service ("the Study") as of June 30, 2011. The resulting depreciation rates are based on the straight line, remaining life method for production, transmission, and distribution plant and amortization of certain general plant accounts.

1 3. Pursuant to Order No. 09-317, in which the Public Utility Commission of Oregon
2 (“Commission” or “OPUC”) approved a stipulation in the Company’s last depreciation study
3 docket, Idaho Power held a depreciation workshop on January 10, 2012, to review the
4 preliminary depreciation study results.¹ Company personnel, a representative of Gannett
5 Fleming, Idaho Public Utilities Commission (“IPUC”) Staff, and Oregon Commission Staff
6 attended. Comments and suggestions of workshop members were taken into consideration in
7 the preparation of the final depreciation study and the corresponding filings made in both
8 Oregon and Idaho.

9 4. On February 2, 2012, Idaho Power filed its Application for Authorization to
10 Implement Revised Depreciation Rates (“Application”) and supporting testimony.² The
11 Application requested authorization to: (1) institute revised depreciation rates for the
12 Company’s electric plant-in-service, based on updated net salvage percentages and service
13 life estimates for all plant assets, and (2) adjust Oregon jurisdictional base rates to reflect the
14 revised depreciation rates effective June 1, 2012. The revised depreciation rates proposed by
15 the Company were based on the results of the Study, which updated net salvage percentages
16 and service life estimates for all plant assets.

17 5. The Company’s proposed rate adjustment related to the revised depreciation
18 rates would have resulted in an increase to annual depreciation expense in Oregon of
19 approximately \$66,000. This results in an increase in the Company’s Oregon revenue
20 requirement of \$63,063, as measured against the revenue requirement identified in the Partial
21 Stipulation in Docket UE 233, which was approved by the Commission on February 23, 2012.³

22 6. The Application requested that the incremental revenue requirement of \$63,063
23 be spread to customer classes on a uniform percentage basis and be recovered through a
24

25 ¹ See *Re Idaho Power Company*, Docket UM 1395, Order No. 09-317 (Aug. 18, 2009).

26 ² See *Idaho Power*/100-101.

³ See *Re Idaho Power Company*, Docket UE 233, Order No. 12-055 (Feb. 23, 2012).

1 uniform percentage increase to all base rate components except the service charge. The
2 proposed change equated to an overall increase of 0.15 percent.

3 7. The Company's filing did not propose a change to the depreciation related to the
4 Boardman power plant, in which Idaho Power owns a 10 percent interest along with Portland
5 General Electric, which has a 65 percent ownership and is the majority partner. Any changes
6 in depreciation associated with the Boardman power plant due to the early shutdown have
7 been addressed in Docket UE 239.⁴

8 8. On February 9, 2012, CUB filed its Notice of Intervention.

9 9. On February 23, 2012, a prehearing conference was convened and a schedule
10 for the docket was established. That same day, Administrative Law Judge ("ALJ") Patrick
11 Power issued a Prehearing Conference Memorandum memorializing the agreed upon
12 schedule.⁵

13 10. Both Staff and CUB conducted discovery on the Company's filing.

14 11. After performing its own investigation of Idaho Power's proposed depreciation
15 rates, Staff initially proposed adjustments based upon: (1) 17 account adjustments of net
16 salvage rates and four account adjustments to the Iowa curves used in the Study; and (2)
17 adjustments pertaining to the depreciable life of the Jim Bridger coal-fired steam power plant
18 ("Jim Bridger coal plant") based on Order Nos. 08-327⁶, 08-427 and 09-317. The Company's
19 filing requested an extension of the depreciable life of the Jim Bridger coal plant from 2026
20 (the current lifespan approved in Order No. 09-317) to 2034. Staff's proposed adjustment
21 would have reduced the depreciable life of the Jim Bridger coal plant to 2025, which is

22 _____
23 ⁴ On May 24, 2012, Staff, CUB, and Idaho Power filed a Stipulation in UE 239, which is currently
pending approval by the Commission.

24 ⁵ Subsequently, on March 21, 2012, ALJ Power issued an Amended Prehearing Conference
25 Memorandum that corrected an error in the original February 23, 2012, Prehearing Conference
Memorandum.

26 ⁶ *Re PacifiCorp*, Docket UM 1329, Order No. 08-327 (Aug. 17, 2008). See Order No. 08-427
(Aug. 20, 2008).

1 consistent with the depreciable life determined by the Commission in Order Nos. 08-327 and
2 08-427, issued in PacifiCorp's last depreciation study docket.⁷ Overall, Staff's adjustments
3 would have resulted in a slightly slower recovery of depreciation expense than the
4 Company's.

5 12. On May 17, 2012, the Stipulating Parties participated in a settlement conference.
6 Although the Stipulating Parties were unable to reach agreement at the May 17, 2012,
7 settlement conference, they did agree to reconvene, which the Stipulating Parties did by
8 telephone on June 1, 2012. As a result of the June 1, 2012, settlement discussion, the
9 Stipulating Parties were able to reach an agreement that resolved all the issues in this docket.

10 13. The settlement allows Idaho Power to reduce annual depreciation expense
11 consistent with the reductions that were approved by IPUC. The settlement also includes a
12 calculation of the impact of changing the life end-date of the Jim Bridger coal plant from 2034
13 as proposed by Idaho Power to 2025. The resulting changes will be collected from Oregon
14 customers and tracked through a separate regulatory account.

15 14. Concurrent with the filing of the Application in Oregon, Idaho Power filed a
16 comparable application with the IPUC.⁸ On May 18, 2012, the parties to the Idaho proceeding
17 filed a settlement stipulation that resolved all the issues in the Idaho case ("Idaho
18 Stipulation").⁹

19 15. On May 31, 2012, the IPUC approved the Idaho Stipulation.¹⁰

20 ⁷ PacifiCorp and Idaho Power are co-owners of the Jim Bridger coal plant.

21 ⁸ That filing was docketed as Case No. IPC-E-12-08 (available online at the following
22 address:<http://www.puc.idaho.gov/internet/cases/summary/IPCE1208.html>).

23 ⁹ *Re Idaho Power Company*, Case No. IPC-E-12-08, Joint Motion for Approval of Stipulation (I.P.U.C.
24 May 18, 2012) (available online at the following address:
<http://www.puc.idaho.gov/internet/cases/elec/IPC/IPCE1208/company/20120518JOINT%20MOTION.PDF>).

25 ¹⁰ *Re Idaho Power Company*, Case No. IPC-E-12-08, Order No. 32559 (I.P.U.C. May 18, 2012)
26 (available online at the following address:
http://www.puc.idaho.gov/internet/cases/elec/IPC/IPCE1208/ordnotc/20120531FINAL_ORDER_NO_32559.PDF).

1 **AGREEMENT**

2 16. The Stipulating Parties agree that the Commission should adopt the depreciation
3 rates set forth in Attachment 1 to this Stipulation, in which rates are the same as those
4 recently approved by the IPUC. These rates include those based on an end life for the Jim
5 Bridger coal plant of 2034. The Stipulating Parties propose that the Commission shall require
6 Idaho Power to track, through a regulatory liability account, an adjustment that results from the
7 difference between the approved depreciation rates for the Jim Bridger coal plant with an end
8 life date of 2034 and depreciation rates associated with the end life date for the Jim Bridger
9 coal plant of 2025. This end life is consistent with the Jim Bridger coal plant depreciable life
10 determined by the Commission in Order No. 08-327. This separate accounting for the Jim
11 Bridger coal plant allows Idaho Power to maintain one set of depreciation records to be used
12 for both the Oregon and Idaho jurisdictions, in accordance with Attachment 1, while ensuring
13 that the actual amounts paid by Oregon customers of Idaho Power will cover the future
14 depreciation expense associated with the potential closure of the Jim Bridger coal plant as
15 early as 2025, as detailed in Attachment 2. Therefore, the Stipulating Parties agree that the
16 Commission should adopt an incremental increase to Oregon customer rates consistent with
17 adoption of a surrogate end life date of 2025 and the associated incremental difference
18 between the approved depreciation rates for the Jim Bridger coal plant with an end life date of
19 2034 and depreciation rates associated with the end life date for the Jim Bridger coal plant of
20 2025 as set forth in Attachment 2. Attachment 2 details the difference between the approved
21 depreciation rates for the Jim Bridger coal plant with an end life date of 2034 and the
22 depreciation rates for the Jim Bridger coal plant assuming an end life date of 2025 and shall
23 be used in the calculation of the amount that Idaho Power will track in the regulatory liability
24 account.

25 17. The Stipulating Parties agree that the revised depreciation rates in Attachment 1
26 should be effective June 1, 2012 and the modification to the end life date of the Jim Bridger

1 coal plant in Attachment 2 should be reflected in customer rates effective July 1, 2012. The
2 combined factors of the revised depreciation rates and the adjustment to the end life date of
3 the Jim Bridger coal plant (see Attachment 7) will result in an increase in annual depreciation
4 expense of approximately \$6.0 million system-wide, as compared to the proposed increase of
5 \$2.8 million system-wide included in Idaho Power's initial filing. See Attachment 6.

6 18. The Parties agree that the effect of the increased collection related to Jim Bridger
7 coal plant in this stipulation, assuming no other changes in plant investment balances or
8 depreciation rates, would for Oregon ratemaking purposes, result in the plant account
9 balances for the Jim Bridger coal plant being fully depreciated by no later than December 31,
10 2025, and ultimately results in the Jim Bridger coal plant not being included in rate base
11 thereafter. Those portions of this Agreement related to the Jim Bridger coal plant may be
12 superseded by an OPUC order involving the end-of-life date, additional plant investment or
13 associated change in depreciation rates for the Jim Bridger coal plant.

14 19. With respect to the Langley Gulch depreciation rate, the agreed upon
15 adjustment will be accounted for in UE 248, the docket in which Idaho Power is requesting
16 that the Commission include the costs and benefits of the Langley Gulch plant in rates.

17 20. In order to address the Staff's and CUB's concern that the Jim Bridger coal plant
18 may not be economical to operate after 2025, the Stipulating Parties agree that Idaho Power
19 will include in Oregon customer base rates effective July 1, 2012, an additional amount equal
20 to the difference between the depreciation expense based on the end-of-life date of 2025
21 versus end-of-life of 2034 for the Jim Bridger coal plant. Idaho Power intends to track the
22 depreciation expense attributed to the difference in the end-of-life dates for the Jim Bridger
23 coal plant between the Oregon and Idaho jurisdictions in a regulatory liability account. The
24 accounting process and the dollar amount tracked will be held constant between ratemaking
25 proceedings and will change only following Commission approval in either a base rate change
26 associated with the Jim Bridger plant investments or the Company's next depreciation study

1 docket. The amount tracked monthly will be based on the normalized sales volumes used to
2 determine rates in this Stipulation or future ratemaking proceedings.

3 21. Both Idaho Power and Staff used the straight line method, the remaining life
4 basis and the average service life depreciation procedure to calculate the depreciation accrual
5 rates. Attachments 3 and 4 show the depreciation groups for which Staff's analyses produced
6 differing results from the filed depreciation study and the final position agreed to by the
7 Stipulating parties following settlement discussions.

8 22. The Stipulating parties agree that the Commission should adopt the depreciation
9 rates set forth in Attachment 1 of the Stipulation and as described above in paragraphs 16, 17
10 and 19. The Attachment 1 depreciation rates will be effective June 1, 2012, while the
11 customer rates related to the Attachment 1 depreciation rates, including the incremental
12 increase to Oregon customer rates related to the adoption of the surrogate end life date of
13 2025 for the Jim Bridger coal plant, per Attachment 2, will be effective July 1, 2012. The
14 Stipulating parties agree that these changes will collectively result in an incremental Oregon
15 jurisdictional revenue requirement of \$191,809 (Attachment 5), which equates to an overall
16 increase of 0.42 percent. The change in revenue requirement shall be effective July 1, 2012.

17 23. The Stipulating Parties recognize the importance of both Staff's and CUB's
18 involvement in the development of future Idaho Power depreciation rates. Thus, the Company
19 agrees to meaningfully involve Staff and CUB in the development of future depreciation rates,
20 which would include filing new depreciation rate studies simultaneously with the IPUC and
21 OPUC. In addition, Idaho Power will advocate for a coordinated analysis among the
22 Company, IPUC staff, OPUC Staff, CUB, and other parties to future Oregon depreciation
23 study dockets involving new depreciation rate studies. Idaho Power agrees to fund the
24 reasonable travel expenses for representatives of up to two intervening parties to Oregon
25 depreciation study dockets to travel to Boise, Idaho, to participate in workshops related to the
26 development of future depreciation rates. OPUC Staff will identify parties eligible for travel

1 expenses, as appropriate, in the event there are more than two intervening parties who wish
2 to participate.

3 24. Idaho Power agrees to file its next depreciation study within 5 years of the date
4 that the Commission approves this Stipulation.

5 25. The Stipulating Parties agree to submit this Stipulation to the Commission and
6 request that the Commission approve the Stipulation as presented. The Stipulating Parties
7 agree that the rates resulting from the Stipulation are fair, just, and reasonable.

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

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

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

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

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

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

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STAFF

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____

IDAHO POWER

By:  _____

Date: 6-25-12 _____

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

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

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

STAFF

CITIZENS' UTILITY BOARD

By: Johanna M. Reinhardt
Date: June 25, 2012

By: _____
Date: _____

IDAHO POWER

By: _____
Date: _____

1 29. By entering into this Stipulation, no Stipulating Party shall be deemed to have
2 approved, admitted, or consented to the facts, principles, methods, or theories employed by
3 any other Stipulating Party in arriving at the terms of this Stipulation, other than those
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STAFF

CITIZENS' UTILITY BOARD

By: _____

By: *Sumner Jensen*

Date: _____

Date: 11/25/12

IDAHO POWER

By: _____

Date: _____

UM 1576
2012 Depreciation Study

UM 1576 Stipulation

Attachment 1

Idaho Final Summary Table for UM 1576 Depreciation Study
Jim Bridger Coal Plant Ends Its Depreciable Life at 2034

IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011
Stipulation Attachment 1

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)/(8)
ELECTRIC PLANT								
STEAM PRODUCTION PLANT								
310.20	LAND AND WATER RIGHTS							
	Jim Bridger	75-R4 *	0	209,015.26	149,822	53,193	2,433	21.9
	Valmy Unit 1 and Common	76-R4 *	0	430,343.92	11,147	419,197	20,970	20.0
	<i>Total Account 310.2</i>			633,359.18	160,969	472,390	23,403	20.2
311.00	STRUCTURES AND IMPROVEMENTS							
	Jim Bridger	100-S1 *	(10)	66,615,999.53	51,420,972	21,856,627	987,673	22.1
	Valmy Unit 1 and Common	100-S1 *	(10)	35,911,073.70	22,559,566	16,942,615	864,038	19.5
	Valmy Unit 2	100-S1 *	(10)	24,397,533.96	17,601,431	9,235,656	399,463	23.1
	<i>Total Account 311</i>			126,924,607.09	91,581,969	48,035,098	2,251,174	21.3
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS							
	Jim Bridger	60-R3 *	(5)	62,643,551.96	46,438,887	19,336,843	888,835	21.8
	Valmy Unit 2	60-R3 *	(5)	19,828,519.60	14,741,606	5,076,340	275,597	22.1
	<i>Total Account 312.1</i>			82,472,071.56	51,180,493	25,415,183	1,164,432	21.8
312.20	BOILER PLANT EQUIPMENT - OTHER							
	Jim Bridger	60-R1.5 *	(5)	262,074,883.10	116,978,329	159,200,088	7,424,824	21.3
	Valmy Unit 1 and Common	60-R1.5 *	(5)	80,529,593.90	44,871,317	39,684,757	2,134,102	18.5
	Valmy Unit 2	60-R1.5 *	(5)	85,598,967.36	49,598,087	40,281,816	1,843,328	21.9
	<i>Total Account 312.2</i>			428,204,144.36	211,447,733	239,166,661	11,402,264	20.9
312.30	BOILER PLANT EQUIPMENT - RAILCARS							
	Jim Bridger	25-R3	20	2,478,477.91	1,607,284	375,498	47,834	7.9
	<i>Total Account 312.3</i>			2,478,477.91	1,607,284	375,498	47,834	7.9
314.00	TURBOGENERATOR UNITS							
	Jim Bridger	45-S1 *	(5)	83,723,766.52	34,295,690	53,614,267	2,687,971	19.9
	Valmy Unit 1 and Common	45-S1 *	(5)	17,555,345.28	10,399,792	8,033,321	484,003	16.5
	Valmy Unit 2	45-S1 *	(5)	25,604,521.05	16,108,490	10,885,267	571,997	19.2
	<i>Total Account 314</i>			127,083,634.85	60,804,962	72,632,855	3,743,971	19.4
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	Jim Bridger	60-S1.5 *	0	27,168,470.88	21,556,426	5,612,045	276,747	20.3
	Valmy Unit 1 and Common	60-S1.5 *	0	13,663,971.32	10,029,601	3,854,370	216,276	17.8
	Valmy Unit 2	60-S1.5 *	0	14,268,826.72	9,506,222	4,782,605	226,435	21.1
	<i>Total Account 315</i>			55,341,268.92	41,092,249	14,249,020	719,458	19.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Jim Bridger	45-R0.5 *	(5)	6,325,713.29	1,844,169	4,797,810	242,756	19.8
	Valmy Unit 1 and Common	45-R0.5 *	(5)	3,791,960.58	1,454,216	2,464,341	140,330	17.6
	Valmy Unit 2	45-R0.5 *	(5)	1,665,053.18	1,114,661	655,605	33,181	19.8
	<i>Total Account 316</i>			11,743,727.05	4,412,958	7,917,956	416,267	19.0
315.10	MISCELLANEOUS POWER PLANT EQUIPMENT - A							
		12-L2	15	58,859.95	19,748	30,263	4,822	6.3

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Stipulation Attachment 1

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)
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS							
	Jim Bridger	12-L2	200,772.45	167,119	3,538	708	0.35	5.00
	Valmy Unit 1 and Common	12-L2	39,601.91	24,391	9,441	939	2.36	10.1
	Total Account 316.4		240,574.36	197,510	12,979	1,647	0.68	7.9
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS							
	Jim Bridger	12-L2	23,360.90	16,527	3,330	518	2.22	6.4
	Valmy Unit 1 and Common	12-L2	18,011.23	16,007	(697)	0	-	-
	Total Account 316.5		41,372.13	32,534	2,633	518	1.25	5.1
316.60	MISCELLANEOUS POWER PLANT EQUIPMENT - I	20-L2	106,049.59	6,196	83,946	4,658	4.39	18.0
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - L	20-L2	60,464.12	44,222	24,173	1,661	2.09	14.4
316.60	MISCELLANEOUS POWER PLANT EQUIPMENT - P	20-O1	1,122,059.65	132,653	652,789	39,256	3.50	16.6
316.90	MISCELLANEOUS POWER PLANT EQUIPMENT - T	35-S1	13,977.04	0	11,890	342	2.45	34.7
	TOTAL STEAM PRODUCTION PLANT		836,544,687.80	472,716,480	408,083,344	19,821,717	2.37	
	HYDRAULIC PRODUCTION PLANT							
331.00	STRUCTURES AND IMPROVEMENTS							
	Hagerman Maintenance Shop	105-R2.5 *	(25) 1,643,497.24	862,774	1,191,598	70,866	4.31	16.8
	Milner Dam	105-R2.5 *	(25) 614,224.25	293,628	724,152	13,805	1.70	52.5
	Niagara Springs Hatchery	105-R2.5 *	(25) 5,386,614.93	2,010,056	4,723,213	142,909	2.65	33.1
	Hells Canyon Maintenance Shop	105-R2.5 *	(25) 2,383,169.46	873,573	2,105,389	63,330	2.66	33.2
	Rapid River Hatchery	105-R2.5 *	(25) 2,541,110.17	1,229,619	1,946,769	58,822	2.31	33.1
	American Falls	105-R2.5 *	(25) 11,807,206.79	6,688,835	7,870,173	192,902	1.63	40.6
	Grownlea	105-R2.5 *	(25) 31,438,807.38	20,613,373	18,485,136	403,977	1.28	45.8
	Bliss	105-R2.5 *	(25) 1,039,560.69	499,505	799,946	37,242	3.58	21.5
	Cascade	105-R2.5 *	(25) 7,364,153.73	3,603,087	5,602,105	121,331	1.65	46.2
	Clear Lake	105-R2.5 *	(25) 193,279.70	199,736	41,862	7,018	3.63	6.0
	Hells Canyon	105-R2.5 *	(25) 2,745,325.75	1,164,904	2,246,853	48,681	1.77	46.2
	Lower Malad	105-R2.5 *	(25) 773,509.03	449,573	517,313	24,423	3.16	21.2
	Lower Salmon	105-R2.5 *	(25) 2,805,900.34	746,479	2,760,896	127,643	4.55	21.6
	Milner	105-R2.5 *	(25) 9,525,881.23	3,427,501	8,479,851	158,140	1.66	53.6
	Oxbow Hatchery	105-R2.5 *	(25) 1,537,630.78	699,794	1,022,244	31,053	2.02	32.9
	Oxbow	105-R2.5 *	(25) 9,959,506.64	6,044,380	6,405,003	144,695	1.45	44.3
	Oxbow Common	105-R2.5 *	(25) 111,952.27	111,952	27,986	649	0.58	43.1
	Pahsimeroi Accumulating Ponds	105-R2.5 *	(25) 13,697,479.49	1,952,143	15,169,706	453,813	3.31	33.4
	Pahsimeroi Trapping	105-R2.5 *	(25) 900,528.19	647,634	478,026	14,467	1.61	33.0
	Shoshone Falls	105-R2.5 *	(25) 1,207,556.66	804,989	704,457	36,413	3.02	19.3
	Strike	105-R2.5 *	(25) 9,192,528.81	2,284,201	9,206,460	449,934	4.89	20.5
	Swen Falls	105-R2.5 *	(25) 25,453,938.33	10,145,667	21,671,756	715,807	2.61	30.3
	Twin Falls	105-R2.5 *	(25) 861,285.29	384,066	442,541	15,702	2.37	28.2
	Twin Falls (New)	105-R2.5 *	(25) 10,146,761.46	4,011,667	8,671,765	300,269	2.96	26.9
	Thousand Springs	105-R2.5 *	(25) 360,487.88	318,596	132,014	16,690	4.63	7.9
	Upper Malad	105-R2.5 *	(25) 363,647.08	305,983	148,576	7,179	1.97	20.7
	Upper Salmon A	105-R2.5 *	(25) 870,318.01	659,965	427,913	20,528	2.36	20.6
	Upper Salmon B	105-R2.5 *	(25) 753,448.19	163,553	776,257	36,060	4.79	21.6
	Upper Salmon Common	105-R2.5 *	(25) 389,664.01	203,452	283,628	13,164	3.38	21.5
	Total Account 331		156,068,973.02	72,020,625	123,065,590	3,727,532	2.39	33.0
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION							
	Brownlee	95-S4 *	(20) 8,639,663.66	5,496,028	4,871,568	122,679	1.42	39.7
	Hells Canyon	95-S4 *	(20) 940,766.93	567,814	561,133	14,131	1.50	39.7

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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)/(8)
332.10, cont	Oxbow	95-S4 *	56,309.00	35,102	32,469	818	1.45	39.7
	Oxbow Common	95-S4 *	1,927,919.63	1,392,665	920,819	22,597	1.17	40.7
	Brownlee Common	95-S4 *	7,895,824.76	5,714,061	3,760,929	9,4710	1.20	39.7
<i>Total Account 332.1</i>			<i>19,460,505.20</i>	<i>13,205,690</i>	<i>10,149,918</i>	<i>254,935</i>	<i>1.31</i>	<i>39.6</i>
332.20	RESERVOIRS, DAMS AND WATERWAYS							
	Milner Dam	95-S4 *	514,874.97	214,720	523,130	9,492	1.54	55.1
	American Falls	95-S4 *	4,293,075.10	2,662,977	2,486,713	58,414	1.36	42.6
	Brownlee	95-S4 *	52,951,222.95	36,468,728	27,084,740	642,551	1.21	42.2
	Bliss	95-S4 *	6,412,003.71	6,446,973	3,647,431	176,160	2.09	20.7
	Cascade	95-S4 *	3,145,630.46	1,536,993	2,235,764	46,241	1.47	48.4
	Clear Lake	95-S4 *	564,964.73	534,771	167,211	28,076	4.80	5.0
	Hells Canyon	95-S4 *	51,775,745.44	30,840,237	31,280,656	720,569	1.39	43.4
	Lower Malad	95-S4 *	4,657,291.14	1,644,325	3,984,424	184,574	3.60	21.6
	Lower Salmon	95-S4 *	6,831,997.15	5,268,833	2,928,564	142,348	2.88	20.6
	Milner	95-S4 *	16,500,058.75	5,677,516	14,122,554	250,605	1.52	56.4
	Oxbow	95-S4 *	30,319,404.87	19,363,413	17,019,873	416,136	1.37	40.9
	Oxbow Common	95-S4 *	9,871.65	5,314	6,532	134	1.36	48.7
	Shoshone Falls	95-S4 *	512,401.48	515,713	99,159	6,855	1.34	14.5
	Strike	95-S4 *	10,438,597.24	8,126,320	4,399,997	223,415	2.14	19.7
	Swan Falls	95-S4 *	13,656,886.87	6,833,315	9,794,949	317,671	2.29	30.6
	Twin Falls	95-S4 *	263,089.08	243,699	72,006	3,366	1.26	21.4
	Twin Falls (New)	95-S4 *	7,645,780.81	2,535,026	6,639,911	225,062	2.94	29.5
	Thousand Springs	95-S4 *	2,063,442.82	2,197,096	303,035	37,680	1.82	8.0
	Upper Malad	95-S4 *	1,342,107.22	1,112,797	497,732	24,648	1.84	20.2
	Upper Salmon A	95-S4 *	1,515,374.25	449,779	1,368,670	65,061	4.29	21.0
	Upper Salmon B	95-S4 *	3,327,680.49	2,174,352	1,616,865	66,427	2.60	21.0
	Upper Salmon Common	95-S4 *	726,115.80	549,699	321,640	16,118	2.22	20.0
	Hells Canyon Common	95-S4 *	3,723,168.70	2,879,340	1,588,462	33,662	0.91	46.9
<i>Total Account 332.2</i>			<i>225,740,805.68</i>	<i>139,483,936</i>	<i>132,405,032</i>	<i>3,715,887</i>	<i>1.65</i>	<i>35.6</i>
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZPE SQUARE	0	5,472,396.44	1,592,271	3,660,127	79,057	1.44	49.1
333.00	WATER WHEELS, TURBINES AND GENERATORS							
	Milner Dam	80-R3 *	678,005.87	270,270	651,636	13,096	1.49	49.6
	American Falls	80-R3 *	26,671,643.73	14,556,061	13,449,165	353,977	1.33	39.0
	Brownlee	80-R3 *	41,734,068.39	28,000,785	15,819,967	380,723	0.91	41.6
	Bliss	60-R3 *	4,603,415.26	3,272,923	1,560,663	78,609	1.71	19.9
	Cascade	80-R3 *	9,064,007.96	3,917,295	5,599,913	130,161	1.44	43.0
	Clear Lake	80-R3 *	742,451.41	255,114	524,460	87,696	11.61	6.0
	Hells Canyon	60-R3 *	12,139,433.12	5,162,108	7,584,297	180,175	1.57	39.9
	Lower Malad	80-R3 *	498,489.79	382,534	130,680	6,989	1.40	16.7
	Lower Salmon	60-R3 *	4,679,605.36	3,463,704	1,659,862	63,216	1.71	19.9
	Milner	80-R3 *	23,352,421.06	7,010,452	17,509,590	345,651	1.46	50.7
	Oxbow	80-R3 *	10,950,248.58	6,667,266	4,830,495	132,329	1.21	36.5
	Shoshone Falls	80-R3 *	2,543,017.41	660,567	1,789,601	82,448	3.64	19.4
	Strike	80-R3 *	8,797,930.50	3,336,573	5,899,254	292,874	3.33	20.1
	Swan Falls	80-R3 *	25,775,660.82	9,103,952	17,960,492	597,569	2.32	30.1
	Twin Falls	80-R3 *	1,430,443.99	424,212	1,077,754	38,697	2.71	27.9
	Twin Falls (New)	80-R3 *	15,678,462.57	5,253,411	11,208,975	390,146	2.49	26.7
	Thousand Springs	80-R3 *	729,122.94	714,510	51,059	6,400	0.88	6.0
	Upper Malad	80-R3 *	476,465.37	365,673	134,437	6,967	1.47	19.2
	Upper Salmon A	80-R3 *	1,527,402.86	738,942	664,631	41,630	2.73	20.8
	Upper Salmon B	60-R3 *	3,704,936.46	617,956	3,272,227	153,523	4.14	21.3
<i>Total Account 333</i>			<i>196,177,258.47</i>	<i>94,406,508</i>	<i>111,579,608</i>	<i>3,422,910</i>	<i>1.74</i>	<i>32.6</i>

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Appendix A
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IDAHO POWER COMPANY
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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(5)/(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT							
Hagannan Maintenance Shop	50-R1.5	(5)	39,066.75	15,852	25,168	1,583	4.05	15.9
Milner Dam	50-R1.5	(5)	337,559.45	108,123	246,314	6,802	2.02	36.2
Hells Canyon Maintenance Shop	50-R1.5	(5)	36,070.83	2,245	35,629	1,168	3.24	30.5
American Falls	50-R1.5	(5)	2,991,241.44	1,554,915	1,585,689	57,362	1.92	27.6
Brownlee	50-R1.5	(5)	9,727,291.55	3,393,993	6,619,663	191,725	1.97	35.6
Bliss	50-R1.5	(5)	2,900,541.94	511,320	2,534,249	124,480	4.29	20.4
Cascade	50-R1.5	(5)	2,534,024.38	455,352	2,205,374	69,320	2.74	31.8
Clear Lake	50-R1.5	(5)	120,467.57	94,975	31,516	5,366	4.47	5.6
Hells Canyon	50-R1.5	(5)	3,702,973.84	1,069,929	2,796,194	85,756	2.32	32.6
Lower Malad	50-R1.5	(5)	355,756.00	138,487	235,057	12,634	3.55	18.6
Lower Salmon	50-R1.5	(5)	2,640,167.16	554,858	2,217,539	111,151	4.21	20.0
Milner	50-R1.5	(5)	2,343,803.42	791,323	1,669,671	48,677	1.99	35.8
Oxbow	50-R1.5	(5)	3,940,081.67	1,310,952	2,826,134	81,975	2.08	34.5
Shoshone Falls	50-R1.5	(5)	1,641,206.27	345,736	1,377,533	74,626	4.55	16.5
Strike	50-R1.5	(5)	2,243,467.56	829,178	1,526,463	81,971	3.65	18.6
Swan Falls	50-R1.5	(5)	3,136,454.04	1,203,762	2,088,495	79,681	2.54	26.2
Twin Falls	50-R1.5	(5)	598,522.21	125,762	439,656	17,662	3.26	24.9
Twin Falls (New)	50-R1.5	(5)	2,344,831.61	633,847	1,628,226	63,891	2.72	25.5
Thousand Springs	50-R1.5	(5)	785,022.72	649,288	174,966	22,441	2.86	7.6
Upper Malad	50-R1.5	(5)	603,923.94	151,525	482,595	24,195	4.01	19.9
Upper Salmon A	50-R1.5	(5)	1,202,206.01	383,476	878,840	45,777	3.81	19.2
Upper Salmon B	50-R1.5	(5)	943,342.51	144,775	845,735	43,746	4.64	19.3
<i>Total Account 334</i>			<i>45,108,045.10</i>	<i>14,889,513</i>	<i>32,673,936</i>	<i>1,250,033</i>	<i>2.77</i>	<i>26.1</i>
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
Hagannan Maintenance Shop	95-R2	0	1,511,260.22	350,352	1,160,908	69,330	4.59	16.7
Milner Dam	95-R2	0	48,226.36	12,337	35,869	705	1.46	50.9
Niagara Springs Hatchery	95-R2	0	74,548.55	22,678	51,671	1,585	2.13	32.7
Hells Canyon Maintenance Shop	95-R2	0	996,352.57	168,143	826,210	25,280	2.54	32.8
Rapid River Hatchery	95-R2	0	44,260.55	6,073	38,188	1,173	2.55	32.6
American Falls	95-R2	0	1,943,934.36	722,379	1,221,555	30,438	1.57	40.1
Brownlee	95-R2	0	4,271,181.99	2,335,959	1,935,213	42,690	1.00	45.3
Bliss	95-R2	0	779,929.25	250,544	529,385	24,633	3.18	21.3
Cascade	95-R2	0	1,112,594.07	435,021	677,573	15,168	1.36	44.7
Clear Lake	95-R2	0	24,505.16	7,469	17,036	2,853	11.64	6.0
Hells Canyon	95-R2	0	779,841.94	344,813	435,029	10,223	1.31	42.5
Lower Malad	95-R2	0	349,152.66	63,331	285,622	13,365	3.83	21.4
Lower Salmon	95-R2	0	481,028.30	171,225	309,803	14,582	3.03	21.2
Milner	95-R2	0	659,943.04	151,451	508,492	9,795	1.46	51.9
Oxbow Hatchery	95-R2	0	17,786.89	2,129	15,658	479	2.69	32.7
Oxbow	95-R2	0	876,043.74	265,424	612,820	13,920	1.59	44.0
Pahsimarol Accumulating Ponds	95-R2	0	298,842.45	1,351	28,491	864	2.90	33.0
Pahsimarol Trapping	95-R2	0	11,590.18	935	10,655	332	2.86	32.1
Shoshone Falls	95-R2	0	315,604.66	65,862	249,743	12,816	4.06	19.5
Strike	95-R2	0	746,379.72	256,298	492,082	24,362	3.26	20.2
Swan Falls	95-R2	0	1,426,074.39	427,175	998,699	33,474	2.35	29.6
Twin Falls	95-R2	0	197,362.33	35,916	150,446	5,696	2.89	28.2
Twin Falls (New)	95-R2	0	485,677.62	137,665	326,213	11,500	2.47	26.5
Thousand Springs	95-R2	0	295,387.55	62,662	232,726	29,275	9.91	7.9
Upper Malad	95-R2	0	63,674.01	56,166	27,506	1,335	1.60	20.6
Upper Salmon A	95-R2	0	145,229.21	75,078	70,153	3,306	2.28	21.2
Upper Salmon B	95-R2	0	216,601.69	98,414	120,388	5,699	2.60	21.1
Upper Salmon Common	95-R2	0	1,930.37	269	1,661	77	3.99	21.6
<i>Total Account 335</i>			<i>17,912,344.06</i>	<i>6,528,127</i>	<i>11,384,217</i>	<i>405,156</i>	<i>2.26</i>	<i>28.1</i>
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - E	15-SQ	0	25,032.01	12,065	12,967	7.94	6.5
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - F	20-SQ	0	364,195.45	254,903	109,293	20,432	5.61
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - C	5-5	0	124,161.27	66,529	57,632	17,652	14.22

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Appendix A
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IDAHO POWER COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011
 Stipulation Attachment 1

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)
336.00	ROADS, RAILROADS AND BRIDGES							
	Milner Dam	75-R3 * 0	12,737.21	3,403	9,334	193	1.52	48.4
	Niagara Springs Hatchery	75-R3 * 0	46,667.72	46,677	(9)	0	-	-
	Rapid River Hatchery	75-R3 * 0	7,197.39	7,197	0	0	-	-
	American Falls	75-R3 * 0	899,275.87	487,564	351,712	9,484	1.13	37.1
	Brownlee	75-R3 * 0	518,444.14	300,539	217,905	6,344	1.22	34.3
	Bliss	75-R3 * 0	486,476.54	241,658	244,819	11,506	2.37	21.3
	Cascade	75-R3 * 0	122,668.04	49,703	72,965	1,763	1.44	41.4
	Clear Lake	75-R3 * 0	11,097.30	10,845	252	43	0.39	5.9
	Hells Canyon	75-R3 * 0	819,191.89	552,107	267,085	8,025	0.98	33.3
	Lower Malad	75-R3 * 0	244,565.45	141,252	103,313	4,958	2.03	20.8
	Lower Salmon	75-R3 * 0	86,693.04	55,138	33,555	1,605	1.81	20.9
	Milner	75-R3 * 0	489,139.50	130,294	356,646	7,309	1.49	49.1
	Oxbow Hatchery	75-R3 * 0	3,070.44	3,070	0	0	-	-
	Oxbow	75-R3 * 0	566,842.36	304,025	261,817	8,818	1.56	29.7
	Pahsimero Accumulating Ponds	75-R3 * 0	26,502.74	21,928	4,575	147	0.55	31.1
	Pahsimero Trapping	75-R3 * 0	15,612.35	15,265	327	11	0.07	29.7
	Shoshone Falls	75-R3 * 0	51,383.40	40,427	10,956	664	1.33	16.0
	Strike	75-R3 * 0	248,182.71	186,313	61,870	3,381	1.36	18.3
	Swan Falls	75-R3 * 0	835,946.15	386,772	449,174	15,518	1.86	28.9
	Twin Falls	75-R3 * 0	893,773.50	396,051	497,722	17,952	2.01	27.7
	Twin Falls (New)	75-R3 * 0	1,023,829.64	321,457	702,373	24,584	2.40	28.6
	Thousand Springs	75-R3 * 0	672,716.00	55,559	617,157	77,372	11.50	8.0
	Upper Malad	75-R3 * 0	60,117.68	36,854	24,264	1,190	1.98	20.4
	Upper Salmon A	75-R3 * 0	1,650.99	833	818	38	2.30	21.5
	Upper Salmon Common	75-R3 * 0	277,084.47	27,708	0	0	-	-
	<i>Total Account 336</i>		<i>8,112,490.52</i>	<i>3,821,659</i>	<i>4,290,830</i>	<i>200,925</i>	<i>2.48</i>	<i>21.4</i>
	TOTAL HYDRAULIC PRODUCTION PLANT		674,666,206.22	345,081,026	429,606,150	13,096,606	1.84	
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES AND IMPROVEMENTS							
	Salmon Diesel	SQUARE * 0	11,958.08	11,959	0	0	-	-
	Evander Andrews/Danskin #2	SQUARE * 0	4,276,632.76	906,910	3,369,923	134,797	3.15	25.0
	Bennett Mountain	SQUARE * 0	1,459,303.28	234,815	1,223,488	40,764	2.60	30.0
	Evander Andrews/Danskin #1	SQUARE * 0	1,422,500.65	266,778	1,155,723	36,116	2.54	32.0
	<i>Total Account 341</i>		<i>7,169,595.99</i>	<i>1,420,462</i>	<i>5,749,134</i>	<i>211,697</i>	<i>2.95</i>	<i>27.2</i>
342.00	FUEL HOLDERS							
	Salmon Diesel	50-S2.5 * 0	61,306.39	61,305	0	0	-	-
	Evander Andrews/Danskin #2	50-S2.5 * 0	660,176.64	98,565	581,612	24,214	3.56	24.0
	Bennett Mountain	50-S2.5 * 0	2,270,959.59	386,986	1,883,974	65,228	2.67	28.9
	Evander Andrews/Danskin #1	50-S2.5 * 0	1,433,423.71	444,057	989,367	31,815	2.23	31.0
	<i>Total Account 342</i>		<i>4,445,866.33</i>	<i>990,914</i>	<i>3,454,953</i>	<i>121,357</i>	<i>2.73</i>	<i>28.5</i>
343.00	PRIME MOVERS							
	Evander Andrews/Danskin #2	40-S1.5 * 0	29,674,496.66	5,309,576	24,364,909	1,113,717	3.75	21.9
	Bennett Mountain	40-S1.5 * 0	37,981,116.40	579,949	37,401,169	1,379,748	3.63	27.1
	Evander Andrews/Danskin #1	40-S1.5 * 0	331,588,611.15	2,867,415	302,911,996	1,064,385	3.21	28.5
	<i>Total Account 343</i>		<i>100,814,216.41</i>	<i>8,756,942</i>	<i>92,057,274</i>	<i>3,557,850</i>	<i>3.53</i>	<i>25.9</i>
344.00	GENERATORS							
	Salmon Diesel	45-S2 * 0	541,644.95	541,645	0	0	-	-
	Evander Andrews/Danskin #2	45-S2 * 0	13,166,034.86	7,201,994	5,964,041	256,631	1.96	23.1

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IDAHO POWER COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011
Stipulation Attachment 1

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)	
344.00, cont	Bennett Mountain	45-S2	0	8,139,999.35	7,866,244	271,755	0.12	28.0	
	Evander Andrews/Danskin #1	45-S2	0	9,834,220.56	1,074,604	8,759,617	2.97	30.0	
Total Account 344				31,681,899.72	16,586,487	14,995,413	560,220	1.77	26.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	Salmon Diesel	50-S1.6	0	293,344.56	147,633	145,512	49.60	1.0	
	Evander Andrews/Danskin #2	50-S1.5	0	11,234,250.81	566,266	10,647,985	3.94	24.0	
	Bennett Mountain	50-S1.5	0	11,151,090.50	1,449,828	9,701,262	3.08	28.2	
	Evander Andrews/Danskin #1	50-S1.5	0	2,359,644.00	19,478	2,340,166	3.30	30.1	
Total Account 345				25,038,329.87	2,203,405	22,834,925	1,009,889	4.03	22.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	Salmon Diesel	35-R2.5	0	1,004.50	533	472	45.99	1.0	
	Evander Andrews/Danskin #2	35-R2.5	0	1,272,748.13	347,781	924,967	3.40	21.4	
	Bennett Mountain	35-R2.5	0	911,126.64	103,368	807,761	3.39	26.1	
	Evander Andrews/Danskin #1	35-R2.5	0	938,290.32	108,377	829,913	3.20	27.6	
	Langley Gulch	35-R2.5	0	3,668.82	0	3,669	3.57	26.0	
Total Account 346				3,126,838.41	560,057	2,566,782	104,872	3.35	24.5
TOTAL OTHER PRODUCTION PLANT				172,276,746.73	39,618,267	141,668,481	5,565,885	3.23	
TRANSMISSION PLANT									
350.20	LAND RIGHTS AND EASEMENTS	70-R3	0	30,563,830.66	5,653,598	24,910,233	1.39	58.5	
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	57,730,658.85	20,984,305	56,952,084	1.64	53.7	
353.00	STATION EQUIPMENT	50-R1.5	(5)	353,405,848.20	98,313,188	272,762,954	1.90	40.7	
354.00	TOWERS AND FIXTURES	65-S3	(15)	144,657,948.42	41,214,232	125,142,409	1.70	50.8	
355.00	POLES AND FIXTURES	60-R2	(70)	102,096,006.10	50,005,940	123,557,270	2.77	43.6	
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(40)	169,782,024.11	52,605,544	185,089,290	2.25	48.5	
359.00	ROADS AND TRAILS	65-R2.5	0	318,351.06	258,244	60,107	0.79	24.0	
TOTAL TRANSMISSION PLANT				858,554,668.40	269,035,051	786,474,347	17,296,161	2.01	
DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(40)	31,504,322.02	8,211,701	35,894,350	2.14	53.3	
362.00	STATION EQUIPMENT	50-R1	(5)	166,275,323.09	45,372,482	150,216,507	2.00	40.2	
364.00	POLES, TOWERS AND FIXTURES	44-R1.5	(45)	228,467,595.06	111,399,468	219,878,545	3.08	31.3	
365.00	OVERHEAD CONDUCTORS AND DEVICES	45-R0.5	(35)	122,797,760.56	42,874,924	122,902,053	2.98	33.6	
366.00	UNDERGROUND CONDUIT	60-R2	(20)	48,352,421.89	12,383,370	45,639,536	1.95	48.4	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	46-R2	(15)	196,579,190.92	68,839,707	157,226,363	2.26	35.3	
368.00	LINE TRANSFORMERS	35-R1	(3)	421,728,816.68	140,293,218	294,087,465	2.58	27.0	
369.00	SERVICES	40-R2	(40)	57,479,035.86	37,257,327	43,213,323	2.55	29.5	
370.00	METERS	22-O1	1	15,559,044.19	5,988,218	9,415,236	3.46	17.5	
370.10	METERS-AMI	15-S2.5	0	48,338,160.49	4,146,009	44,192,151	6.96	13.1	
371.10	PHOTOVOLTAC INSTALLATIONS	12-S4	(2)	39,873.59	32,245	8,426	2.35	9.0	
371.20	INSTALLATIONS ON CUSTOMER PREMISES	17-R1.5	(2)	2,716,667.37	2,165,966	605,035	1.51	14.7	
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1	(25)	4,361,566.08	3,298,242	2,175,716	2.41	20.6	
TOTAL DISTRIBUTION PLANT				1,384,216,777.80	482,262,875	1,125,457,806	36,891,877	2.70	
GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILC	100-S0.5	(5)	26,862,926.33	8,421,396	19,784,677	2.58	26.6	
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING	55-S0.5	(5)	46,444,635.21	9,700,863	39,068,004	1.90	44.3	
390.20	LEASEHOLD IMPROVEMENTS	35-S3	0	10,116,258.37	4,527,994	5,588,264	2.15	25.7	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITUR	20-SQ	0	14,692,682.81	9,223,004	5,469,679	2.88	12.9	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQU	5-SQ	0	23,840,036.93	15,349,167	8,490,672	11.12	3.2	
391.21	OFFICE FURNITURE AND EQUIPMENT - EDP EQU	8-L2	0	4,810,571.76	1,716,406	3,094,166	11.22	5.7	

ORDER NO. 12 296

IDAHO POWER COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011
 Stipulation Attachment 1

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)/(8)	
392.10	TRANSPORTATION EQUIPMENT- AUTOMOBILES	12-L2	15	667,014.87	123,702	443,261	50,000	7.50	6.9
392.30	TRANSPORTATION EQUIPMENT- AIRCRAFT	10-S2.5	50	2,580,219.74	1,136,989	153,121	44,598	1.73	3.4
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	12-L2	15	16,625,514.38	6,514,083	9,317,604	1,371,426	7.36	6.6
392.50	TRANSPORTATION EQUIPMENT- MISC.	12-L2	15	752,124.87	399,658	239,648	26,526	3.53	9.0
392.60	TRANSPORTATION EQUIPMENT- LARGE TRUCKS	20-L2	15	29,177,564.60	8,607,619	16,193,311	1,206,381	4.14	13.4
392.70	TRANSPORTATION EQUIPMENT- LARGE TRUCKS	20-L2	15	4,431,574.28	1,984,502	1,782,336	142,139	3.21	12.5
392.90	TRANSPORTATION EQUIPMENT- TRAILERS	35-S1	15	4,168,174.44	1,415,022	2,127,926	97,491	2.10	24.3
393.00	STORES EQUIPMENT	25-SQ	0	1,527,268.63	548,600	976,689	50,364	3.30	19.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	5,767,941.72	2,590,100	3,177,842	238,440	4.13	13.3
395.00	LABORATORY EQUIPMENT	20-SQ	0	12,273,563.61	5,900,371	6,373,193	526,359	4.29	12.1
396.00	POWER OPERATED EQUIPMENT	20-O1	30	9,925,156.51	4,046,557	2,901,054	164,747	1.66	17.6
397.10	COMMUNICATION EQUIPMENT- TELEPHONES	15-SQ	0	6,091,995.63	3,950,737	2,141,259	258,952	4.25	6.3
397.20	COMMUNICATION EQUIPMENT- MICROWAVES	15-SQ	0	19,604,909.30	9,337,414	10,467,495	1,064,876	5.38	9.6
397.30	COMMUNICATION EQUIPMENT- RADIO	15-SQ	0	3,221,550.79	1,852,163	1,369,366	171,175	5.31	6.0
397.40	COMMUNICATION EQUIPMENT- FIBER OPTIC	10-SQ	0	2,614,237.18	1,279,533	1,334,704	208,420	7.90	6.5
396.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	4,826,253.73	2,170,291	2,657,863	251,052	5.20	10.6
TOTAL GENERAL PLANT				253,224,179.89	100,796,291	143,152,318	11,267,890	4.45	
BOARDMAN STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS	100-S1	(5)	13,809,743.00	11,549,093	2,951,137	375,109	2.28	9.4
312.20	BOILER PLANT EQUIPMENT - OTHER	60-R1.5	(15)	35,608,421.82	27,445,666	13,504,019	1,475,702	4.14	9.2
312.30	BOILER PLANT EQUIPMENT - RAILCARS	25-R3	20	1,729,452.20	821,596	561,965	37,114	2.72	11.9
314.00	TURBOGENERATOR UNITS	45-S1	(15)	13,863,945.58	6,178,979	7,764,558	869,497	6.27	6.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5	(1)	4,623,683.64	3,329,975	1,339,945	145,622	3.15	9.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45-R0.5	(2)	1,746,502.63	953,332	830,141	93,155	5.33	6.9
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT -	12-L2	15	41,585.39	20,635	14,713	2,129	5.12	6.9
TOTAL BOARDMAN STEAM PRODUCTION PLANT				71,425,334.26	52,299,276	26,966,479	2,946,528	4.13	
TOTAL DEPRECIABLE PLANT				4,230,811,601.10	1,762,809,066	3,063,398,923	106,883,564	2.53	
NONDEPRECIABLE PLANT									
301.00	ORGANIZATION COSTS			5,703.01					
302.00	FRANCHISES AND CONSENTS			23,203,390.32					
303.00	MISCELLANEOUS INTANGIBLE PLANT			28,417,432.92					
310.10	LAND			1,073,749.17					
330.00	LAND			30,119,094.74					
340.00	LAND			2,690,006.46					
350.00	LAND			4,150,623.46					
360.00	LAND			4,740,285.93					
389.00	LAND			14,168,983.49					
TOTAL NONDEPRECIABLE PLANT				56,942,743.25					
TOTAL ELECTRIC PLANT				4,287,754,344.35	1,762,809,066	3,063,398,923	106,883,564		

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

** IDAHO NON-AM BEING AMORTIZED PER ORDER #30829

NOTE: Accrual rates for the Langley Gulch Plant when placed in service June 2012 will be as follows:

Account	Rate
34100	2.90%
34200	2.99%
34300	3.23%
34400	3.08%
34500	3.07%
34600	3.34%

UM 1576
2012 Depreciation Study

UM 1576 Stipulation

Attachment 2

Oregon Final Summary Table for UM 1576 Depreciation Study
Jim Bridger Coal Plant Ends Its Depreciable Life at 2025

IDAHO POWER COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2011
 Oregon Settlement - Stipulation Attachment 2

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							
	Jim Bridger	75-R4 *	0	203,015.26	149,822	53,193	3,686	1.91
	Valmy Unit 1 and Common	75-R4 *	0	430,343.92	11,147	419,197	20,970	4.87
	<i>Total Account 310.2</i>			633,359.18	160,969	472,390	24,656	3.92
311.00	STRUCTURES AND IMPROVEMENTS							
	Jim Bridger	100-S1 *	(10)	66,615,999.53	51,420,972	21,656,827	1,594,335	2.39
	Valmy Unit 1 and Common	100-S1 *	(10)	35,911,073.70	22,559,566	16,942,615	854,039	2.41
	Valmy Unit 2	100-S1 *	(10)	24,397,533.86	17,601,431	9,235,856	399,463	1.64
	<i>Total Account 311</i>			126,924,607.09	91,581,969	48,035,098	2,857,836	2.25
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS							
	Jim Bridger	60-R3 *	(5)	62,643,551.99	46,436,687	19,336,643	1,418,893	2.27
	Valmy Unit 2	60-R3 *	(5)	19,828,519.60	14,741,606	6,076,340	275,597	1.39
	<i>Total Account 312.1</i>			82,472,071.59	61,180,493	25,415,183	1,694,490	2.05
312.20	BOILER PLANT EQUIPMENT - OTHER							
	Jim Bridger	60-R1.5 *	(5)	262,074,663.10	116,978,329	158,200,068	11,795,514	4.50
	Valmy Unit 1 and Common	60-R1.5 *	(5)	80,529,593.90	44,871,317	39,664,757	2,134,102	2.65
	Valmy Unit 2	60-R1.5 *	(5)	85,598,907.56	49,596,087	40,281,816	1,843,328	2.15
	<i>Total Account 312.2</i>			428,204,164.56	211,447,733	238,166,661	15,772,944	3.68
312.30	BOILER PLANT EQUIPMENT - RAILCARS							
	Jim Bridger	25-R3	20	2,478,477.91	1,607,284	375,498	47,634	1.93
	<i>Total Account 312.3</i>			2,478,477.91	1,607,284	375,498	47,634	1.93
314.00	TURBOGENERATOR UNITS							
	Jim Bridger	45-S1 *	(5)	83,723,768.52	34,255,690	53,614,267	4,125,097	4.93
	Valmy Unit 1 and Common	45-S1 *	(5)	17,555,345.26	10,399,792	8,033,321	484,003	2.76
	Valmy Unit 2	45-S1 *	(5)	25,604,521.05	15,109,480	10,965,267	571,997	2.22
	<i>Total Account 314</i>			127,083,634.83	60,804,962	72,632,855	5,181,097	4.08
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	Jim Bridger	60-S1.5 *	0	27,168,470.68	21,556,426	5,612,045	428,877	1.56
	Valmy Unit 1 and Common	60-S1.5 *	0	13,983,871.32	10,029,601	3,854,370	216,276	1.56
	Valmy Unit 2	60-S1.5 *	0	14,288,826.72	9,505,222	4,762,605	226,435	1.58
	<i>Total Account 315</i>			55,441,268.92	41,092,249	14,249,020	871,588	1.57
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Jim Bridger	45-R0.5 *	(5)	6,325,713.29	1,844,169	4,787,810	373,612	5.91
	Valmy Unit 1 and Common	45-R0.5 *	(5)	3,731,960.56	1,454,218	2,464,341	140,330	3.76
	Valmy Unit 2	45-R0.5 *	(5)	1,986,053.18	1,114,551	655,805	33,181	1.97
	<i>Total Account 316</i>			11,743,727.03	4,412,958	7,917,956	547,323	4.66
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - /	12-L2	15	58,959.95	19,748	30,283	4,822	8.19

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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)
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS							
	Jim Bridger	12-1.2	200,772.45	167,119	3,538	705	0.35	5.00
	Valmy Unit1 and Common	12-1.2	39,801.91	24,391	9,441	939	2.36	10.1
	Total Account 316.4		240,574.36	191,510	12,979	1,647	0.68	7.9
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS							
	Jim Bridger	12-1.2	23,360.90	16,527	3,330	518	2.22	6.4
	Valmy Unit1 and Common	12-1.2	19,011.23	15,007	(697)	0	-	-
	Total Account 316.5		41,372.13	32,534	2,633	518	1.25	5.1
316.60	MISCELLANEOUS POWER PLANT EQUIPMENT - F		106,049.59	6,196	83,946	4,658	4.39	18.0
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - F		60,464.12	44,222	24,173	1,681	2.09	14.4
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - F		1,122,059.65	132,653	652,769	39,256	3.50	16.6
316.90	MISCELLANEOUS POWER PLANT EQUIPMENT - F		13,977.04	0	11,880	342	2.45	34.7
	TOTAL STEAM PRODUCTION PLANT		636,544,687.80	472,716,480	408,083,344	27,060,892	3.23	
	HYDRAULIC PRODUCTION PLANT							
331.00	STRUCTURES AND IMPROVEMENTS							
	Hagerman Maintenance Shop	105-R2.5 *	1,643,497.24	862,774	1,191,598	70,866	4.31	16.8
	Milner Dam	105-R2.5 *	814,224.25	293,628	724,152	13,805	1.70	52.5
	Niagara Springs Hatchery	105-R2.5 *	5,386,614.93	2,010,056	4,723,213	142,909	2.65	33.1
	Halls Canyon Maintenance Shop	105-R2.5 *	2,383,169.48	873,573	2,105,389	63,330	2.66	33.2
	Rapid River Hatchery	105-R2.5 *	2,541,110.17	1,229,619	1,946,769	58,822	2.31	33.1
	American Falls	105-R2.5 *	11,807,206.79	6,888,835	7,870,173	192,902	1.63	40.8
	Brownlee	105-R2.5 *	31,438,807.38	20,813,373	18,485,136	403,977	1.26	45.8
	Bliss	105-R2.5 *	1,039,560.69	499,505	799,946	37,242	3.58	21.5
	Cascade	105-R2.5 *	7,364,153.73	3,603,067	5,602,105	121,331	1.65	46.2
	Clear Lake	105-R2.5 *	193,278.70	99,736	41,862	7,018	3.63	6.0
	Halls Canyon	105-R2.5 *	2,745,325.75	1,184,804	2,246,853	48,681	1.77	46.2
	Lower Malad	105-R2.5 *	773,509.03	449,573	517,313	24,423	3.16	21.2
	Lower Salmon	105-R2.5 *	2,805,900.34	746,479	2,760,896	127,643	4.55	21.6
	Milner	105-R2.5 *	9,525,981.23	3,427,501	8,479,851	158,140	1.66	53.6
	Oxbow Hatchery	105-R2.5 *	1,537,630.78	899,794	1,022,244	31,053	2.02	32.9
	Oxbow	105-R2.5 *	9,959,506.64	6,044,380	6,405,003	144,695	1.45	44.3
	Oxbow Common	105-R2.5 *	111,952.27	111,952	27,988	649	0.58	43.1
	Pahsimeroi Accumulating Ponds	105-R2.5 *	13,697,479.49	1,952,143	15,169,706	453,813	3.31	33.4
	Pahsimeroi Trapping	105-R2.5 *	900,528.19	647,634	478,026	14,467	1.61	33.0
	Shoshone Falls	105-R2.5 *	1,207,556.88	804,969	704,457	36,413	3.02	19.3
	Strike	105-R2.5 *	9,192,528.81	2,284,201	9,206,460	49,934	4.89	20.5
	Swan Falls	105-R2.5 *	25,453,938.33	10,145,667	21,671,756	715,807	2.81	30.3
	Twin Falls	105-R2.5 *	661,285.29	384,066	442,541	15,702	2.37	28.2
	Twin Falls (New)	105-R2.5 *	10,146,761.46	4,011,667	8,671,765	300,269	2.96	28.9
	Thousand Springs	105-R2.5 *	360,487.66	318,596	132,014	16,690	4.63	7.9
	Upper Malad	105-R2.5 *	363,647.08	305,983	148,576	7,179	1.97	20.7
	Upper Salmon A	105-R2.5 *	870,316.01	659,985	427,913	20,528	2.36	20.8
	Upper Salmon B	105-R2.5 *	753,148.19	163,553	778,257	36,060	4.79	21.6
	Upper Salmon Common	105-R2.5 *	389,684.01	203,452	283,628	13,164	3.38	21.5
	Total Account 331		156,088,973.02	72,020,625	123,065,590	3,727,532	2.39	33.0
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION							
	Brownlee	95-S4 *	8,639,663.66	5,496,028	4,071,568	122,679	1.42	39.7
	Halls Canyon	95-S4 *	940,788.93	587,814	561,133	14,131	1.50	33.7

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ACCRUAL AMOUNT (7)	CALCULATED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
332.10, cont.	Oxbow	95-S4 *	56,309.00	35,102	32,469	818	1.45	39.7	
	Oxbow Common	95-S4 *	1,927,919.83	1,392,685	920,819	22,597	1.17	40.7	
	Brownlee Common	95-S4 *	7,895,824.78	5,714,061	3,760,929	94,710	1.20	39.7	
<i>Total Account 332.1</i>			19,460,506.20	13,205,690	10,145,918	254,935	1.31	39.8	
332.20	RESERVOIRS, DAMS AND WATERWAYS								
	Milner Dam	95-S4 *	614,674.97	214,720	523,130	9,492	1.54	55.1	
	American Falls	95-S4 *	4,293,075.10	2,662,977	2,488,713	58,414	1.36	42.6	
	Brownlee	95-S4 *	52,961,222.95	36,468,728	27,084,740	642,551	1.21	42.2	
	Bliss	95-S4 *	6,412,003.71	6,446,973	3,647,431	176,160	2.09	20.7	
	Cascade	95-S4 *	3,145,630.46	1,538,993	2,235,764	46,241	1.47	48.4	
	Clear Lake	95-S4 *	584,984.73	534,771	167,211	26,076	4.80	6.0	
	Hells Canyon	95-S4 *	51,775,745.44	30,840,237	31,290,658	720,569	1.39	43.4	
	Lower Malad	95-S4 *	4,857,291.14	1,844,325	3,984,424	184,574	3.80	21.6	
	Lower Salmon	95-S4 *	6,831,997.15	5,268,833	2,929,564	142,348	2.08	20.6	
	Milner	95-S4 *	16,500,058.75	5,677,516	14,122,554	250,605	1.52	56.4	
	Oxbow	95-S4 *	30,319,404.87	19,363,413	17,019,873	416,138	1.37	40.9	
	Oxbow Common	95-S4 *	9,871.65	5,314	6,532	134	1.36	48.7	
	Shoshone Falls	95-S4 *	512,401.48	515,713	99,169	6,855	1.34	14.5	
	Strike	95-S4 *	10,438,597.24	8,126,320	4,399,997	223,415	2.14	19.7	
	Swan Falls	95-S4 *	13,656,666.87	6,833,315	9,794,949	317,871	2.29	30.8	
	Twin Falls	95-S4 *	263,089.08	243,699	72,008	3,356	1.28	21.4	
	Twin Falls (New)	95-S4 *	7,645,780.81	2,535,026	6,639,911	225,062	2.94	29.5	
	Thousand Springs	95-S4 *	2,083,442.82	2,197,096	303,035	37,880	1.82	8.0	
	Upper Malad	95-S4 *	1,342,107.22	1,112,797	497,732	24,648	1.84	20.2	
	Upper Salmon A	95-S4 *	1,515,374.25	449,779	1,368,670	65,061	4.29	21.0	
	Upper Salmon B	95-S4 *	3,327,660.49	2,174,352	1,816,865	66,427	2.60	21.0	
	Upper Salmon Common	95-S4 *	726,115.60	549,699	321,640	16,118	2.22	20.0	
	Hells Canyon Common	95-S4 *	3,723,168.70	2,879,340	1,588,462	33,862	0.91	46.9	
<i>Total Account 332.2</i>			225,740,805.66	138,483,938	132,405,032	3,715,887	1.65	35.6	
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZPE SQUARE	*	0	5,472,396.44	1,592,271	3,880,127	79,057	1.44	49.1
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	Milner Dam	80-R3 *	878,005.87	270,270	651,636	13,096	1.49	49.8	
	American Falls	80-R3 *	26,671,643.73	14,556,061	13,449,165	353,977	1.33	38.0	
	Brownlee	80-R3 *	41,734,068.39	28,000,785	15,819,987	380,723	0.91	41.6	
	Bliss	80-R3 *	4,603,415.26	3,272,923	1,560,663	78,609	1.71	19.9	
	Cascade	80-R3 *	9,064,007.96	3,917,295	5,599,913	130,161	1.44	43.0	
	Clear Lake	80-R3 *	742,451.41	255,114	524,460	87,696	11.81	6.0	
	Hells Canyon	80-R3 *	12,139,433.12	5,162,108	7,564,297	180,175	1.57	39.9	
	Lower Malad	80-R3 *	498,489.79	392,534	130,880	6,989	1.40	18.7	
	Lower Salmon	80-R3 *	4,879,605.36	3,463,704	1,659,882	63,218	1.71	19.9	
	Milner	80-R3 *	23,352,421.08	7,010,452	17,509,590	345,661	1.48	50.7	
	Oxbow	80-R3 *	10,950,248.56	6,667,266	4,830,495	32,329	1.21	36.5	
	Shoshone Falls	80-R3 *	2,543,017.41	860,567	1,789,601	92,448	3.64	19.4	
	Strike	80-R3 *	8,797,930.50	3,338,573	5,899,254	292,874	3.33	20.1	
	Swan Falls	80-R3 *	25,775,660.82	9,103,952	17,960,492	597,569	2.32	30.1	
	Twin Falls	80-R3 *	1,430,443.99	424,212	1,077,754	38,697	2.71	27.9	
	Twin Falls (New)	80-R3 *	15,678,462.57	5,253,411	11,208,975	390,148	2.49	28.7	
	Thousand Springs	80-R3 *	729,122.94	714,510	51,069	6,400	0.88	8.0	
	Upper Malad	80-R3 *	476,485.37	365,873	134,437	6,987	1.47	19.2	
	Upper Salmon A	80-R3 *	1,527,402.86	736,942	864,631	41,630	2.73	20.8	
	Upper Salmon B	80-R3 *	3,704,936.46	617,958	3,272,227	153,523	4.14	21.3	
<i>Total Account 333</i>			196,177,253.47	94,405,508	111,579,608	3,422,910	1.74	32.6	

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCURALS (6)	CALCULATED ANNUAL ACCURAL AMOUNT (7)	ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
334.00	ACCESSORY ELECTRIC EQUIPMENT								
Hagennan Maintenance Shop	50-R1.5	*	(5)	39,086.76	15,852	25,186	1,563	4.05	15.9
Milner Dam	50-R1.5	*	(5)	337,559.45	108,123	246,314	6,802	2.02	36.2
Hells Canyon Maintenance Shop	50-R1.5	*	(5)	36,070.83	2,245	35,629	1,168	3.24	30.5
American Falls	50-R1.5	*	(5)	2,991,241.44	1,554,915	1,585,889	57,382	1.92	27.6
Brownlee	50-R1.5	*	(5)	9,727,291.55	3,393,993	6,819,663	191,725	1.97	35.6
Bliss	50-R1.5	*	(5)	2,900,541.94	511,320	2,534,249	124,480	4.29	20.4
Cascade	50-R1.5	*	(5)	2,534,024.36	455,352	2,205,374	69,320	2.74	31.6
Clear Lake	50-R1.5	*	(5)	120,467.57	94,975	31,516	5,388	4.47	5.8
Hells Canyon	50-R1.5	*	(5)	3,702,973.84	1,069,929	2,798,194	65,756	2.32	32.6
Lower Malad	50-R1.5	*	(5)	355,756.00	136,487	235,057	12,634	3.55	18.6
Lower Salmon	50-R1.5	*	(5)	2,640,187.16	554,656	2,217,539	111,151	4.21	20.0
Milner	50-R1.5	*	(5)	2,343,903.42	791,323	1,669,671	46,677	1.99	35.6
Oxbow	50-R1.5	*	(5)	3,940,081.67	1,310,952	2,826,134	61,975	2.08	34.5
Shoshone Falls	50-R1.5	*	(5)	1,641,208.27	345,736	1,377,533	74,628	4.55	18.6
Strike	50-R1.5	*	(5)	2,243,467.58	629,178	1,526,463	81,971	3.46	18.6
Swan Falls	50-R1.5	*	(5)	3,136,454.04	1,203,782	2,089,495	79,681	2.54	26.2
Twin Falls	50-R1.5	*	(5)	538,522.21	125,782	439,666	17,662	3.28	24.9
Twin Falls (New)	50-R1.5	*	(5)	2,344,831.81	833,647	1,628,226	63,891	2.72	25.5
Thousand Springs	50-R1.5	*	(5)	785,022.72	649,286	174,966	22,441	2.86	7.8
Upper Malad	50-R1.5	*	(5)	603,923.94	151,525	482,595	24,195	4.01	19.9
Upper Salmon A	50-R1.5	*	(5)	1,202,206.01	383,476	878,840	45,777	3.61	19.2
Upper Salmon B	50-R1.5	*	(5)	943,342.51	144,775	845,735	43,746	4.64	19.3
Total Account 334				45,108,045.10	14,689,513	32,673,936	1,250,033	2.77	26.1
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
Hagennan Maintenance Shop	95-R2	*	0	1,511,260.22	350,352	1,160,908	69,330	4.59	16.7
Milner Dam	95-R2	*	0	46,226.36	12,337	35,889	705	1.46	50.9
Niagara Springs Hatchery	95-R2	*	0	74,548.65	22,678	51,871	1,585	2.13	32.7
Hells Canyon Maintenance Shop	95-R2	*	0	996,852.67	168,143	828,210	25,280	2.54	32.8
Rapid River Hatchery	95-R2	*	0	44,260.55	6,073	38,186	1,173	2.65	32.6
American Falls	95-R2	*	0	1,943,934.38	722,379	1,221,556	30,438	1.57	40.1
Brownlee	95-R2	*	0	4,271,181.99	2,335,969	1,935,213	42,690	1.00	45.3
Bliss	95-R2	*	0	779,929.26	250,544	529,365	24,833	3.18	21.3
Cascade	95-R2	*	0	1,112,594.07	435,021	677,573	15,168	1.35	44.7
Clear Lake	95-R2	*	0	24,505.16	7,469	17,036	2,853	11.64	6.0
Hells Canyon	95-R2	*	0	779,841.94	344,813	435,029	10,223	1.31	42.6
Lower Malad	95-R2	*	0	349,152.66	63,331	285,622	13,365	3.83	21.4
Lower Salmon	95-R2	*	0	481,028.30	171,225	309,803	14,582	3.03	21.2
Milner	95-R2	*	0	659,943.04	151,451	508,492	9,795	1.48	51.9
Oxbow Hatchery	95-R2	*	0	17,766.89	2,129	15,656	479	2.69	32.7
Oxbow	95-R2	*	0	878,043.74	265,424	612,620	13,920	1.59	44.0
Pahsimeroi Accumulating Ponds	95-R2	*	0	29,842.45	1,351	28,491	854	2.90	33.0
Pahsimeroi Trapping	95-R2	*	0	115,901.16	835	10,655	332	2.66	32.1
Shoshone Falls	95-R2	*	0	315,604.66	65,862	249,743	12,816	4.06	19.5
Strike	95-R2	*	0	748,379.72	256,298	492,082	24,362	3.26	20.2
Swan Falls	95-R2	*	0	1,426,074.39	427,175	998,999	33,474	2.35	29.8
Twin Falls	95-R2	*	0	197,362.33	36,916	160,446	5,696	2.89	28.2
Twin Falls (New)	95-R2	*	0	465,877.62	137,665	328,213	11,500	2.47	25.5
Thousand Springs	95-R2	*	0	295,367.55	62,662	232,726	29,275	9.91	7.9
Upper Malad	95-R2	*	0	83,674.01	56,166	27,508	1,336	5.06	20.6
Upper Salmon A	95-R2	*	0	145,229.21	75,076	70,153	3,306	2.28	21.2
Upper Salmon B	95-R2	*	0	218,801.69	98,414	120,388	5,699	2.60	21.1
Upper Salmon Common	95-R2	*	0	1,930.37	269	1,661	77	3.99	21.6
Total Account 335				17,912,344.06	5,528,127	11,361,217	105,156	2.26	28.1
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - E	15-SQ	0	25,032.01	12,065	12,967	1,987	7.94	6.5
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - F	20-SQ	0	364,196.45	254,903	109,293	20,432	5.61	5.3
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - C	S-SQ	0	124,161.27	66,529	57,632	17,652	14.22	3.3

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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)	
335.00	ROADS, RAILROADS AND BRIDGES							
	Milner Dam	75-R3 * 0	12,737.21	3,403	9,334	193	1.52	48.4
	Niagara Springs Hatchery	75-R3 * 0	46,667.72	46,677	(9)	0	-	-
	Rapid River Hatchery	75-R3 * 0	7,197.39	7,197	0	0	-	-
	American Falls	75-R3 * 0	839,275.87	487,564	351,712	9,484	1.13	37.1
	Brownlee	75-R3 * 0	518,444.14	300,539	217,905	6,344	1.22	34.3
	Bliss	75-R3 * 0	486,476.64	241,658	244,819	11,506	2.37	21.3
	Cascade	75-R3 * 0	122,668.04	49,703	72,965	1,763	1.44	41.4
	Clear Lake	75-R3 * 0	11,097.30	10,845	252	43	0.39	5.9
	Hells Canyon	75-R3 * 0	819,191.89	552,107	267,085	8,025	0.98	33.3
	Lower Malad	75-R3 * 0	244,565.45	141,252	103,313	4,958	2.03	20.8
	Lower Salmon	75-R3 * 0	88,693.04	55,138	33,555	1,605	1.01	20.9
	Milner	75-R3 * 0	489,139.50	130,294	356,846	7,309	1.49	49.1
	Oxbow Hatchery	75-R3 * 0	3,070.44	3,070	0	0	-	-
	Oxbow	75-R3 * 0	566,842.36	304,025	261,617	6,618	1.56	29.7
	Pahsimeroi Accumulating Ponds	75-R3 * 0	26,502.74	21,926	4,575	147	0.55	31.1
	Pahsimeroi Trapping	75-R3 * 0	15,612.35	15,285	327	11	0.07	29.7
	Shoshone Falls	75-R3 * 0	51,383.40	40,427	10,956	684	1.33	16.0
	Stuik	75-R3 * 0	248,182.71	166,313	61,870	3,361	1.36	16.3
	Swan Falls	75-R3 * 0	635,946.15	366,772	449,174	15,516	1.86	26.9
	Twin Falls	75-R3 * 0	893,773.50	396,051	497,722	17,952	2.01	27.7
	Twin Falls (New)	75-R3 * 0	1,023,829.64	321,457	702,373	24,584	2.40	26.6
	Thousand Springs	75-R3 * 0	672,716.00	56,559	617,157	77,372	11.50	6.0
	Upper Malad	75-R3 * 0	60,117.68	35,854	24,264	1,190	1.98	20.4
	Upper Salmon A	75-R3 * 0	1,650.89	633	816	36	2.30	21.5
	Upper Salmon Common	75-R3 * 0	277,06.47	27,708	0	0	-	-
	<i>Total Account 336</i>		<u>8,112,490.52</u>	<u>3,821,659</u>	<u>4,290,830</u>	<u>200,925</u>	<u>2.48</u>	<u>21.4</u>
	TOTAL HYDRAULIC PRODUCTION PLANT		874,568,206.22	345,081,826	429,806,150	13,096,586	1.94	
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES AND IMPROVEMENTS							
	Salmon Diesel	SQUARE * 0	11,959.08	11,959	0	0	-	-
	Evandar Andrews/Danskin #2	SQUARE * 0	4,276,832.78	906,910	3,369,923	134,787	3.15	25.0
	Bennett Mountain	SQUARE * 0	1,458,303.28	234,815	1,223,488	40,784	2.80	30.0
	Evandar Andrews/Danskin #1	SQUARE * 0	1,422,500.85	266,778	1,155,723	35,116	2.54	32.0
	<i>Total Account 341</i>		<u>7,169,595.99</u>	<u>1,420,462</u>	<u>5,749,134</u>	<u>211,697</u>	<u>2.95</u>	<u>27.2</u>
342.00	FUEL HOLDERS							
	Salmon Diesel	50-S2.5 * 0	61,306.39	61,306	0	0	-	-
	Evandar Andrews/Danskin #2	50-S2.5 * 0	680,176.64	98,565	581,612	24,214	3.56	24.0
	Bennett Mountain	50-S2.5 * 0	2,270,959.59	386,986	1,883,974	65,226	2.67	26.9
	Evandar Andrews/Danskin #1	50-S2.5 * 0	1,433,423.71	444,057	989,367	31,915	2.23	31.0
	<i>Total Account 342</i>		<u>4,445,866.33</u>	<u>990,914</u>	<u>3,454,953</u>	<u>121,357</u>	<u>2.73</u>	<u>28.5</u>
343.00	PRIME MOVERS							
	Evandar Andrews/Danskin #2	40-S1.5 * 0	29,674,466.66	5,309,576	24,364,909	1,113,717	3.75	21.9
	Bennett Mountain	40-S1.5 * 0	37,981,110.40	579,949	37,401,169	1,379,748	3.63	27.1
	Evandar Andrews/Danskin #1	40-S1.5 * 0	33,158,611.15	2,667,415	30,291,196	1,064,365	3.21	26.5
	<i>Total Account 343</i>		<u>100,814,216.41</u>	<u>8,756,942</u>	<u>92,057,274</u>	<u>3,557,850</u>	<u>3.53</u>	<u>25.9</u>
344.00	GENERATORS							
	Salmon Diesel	45-S2 * 0	541,644.95	541,645	0	0	-	-
	Evandar Andrews/Danskin #2	45-S2 * 0	13,166,034.66	7,201,994	5,964,041	256,631	1.96	23.1

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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
344.00. cont.	Bennett Mountain	45-S2 *	0	6,139,999.35	7,666,244	271,755	9.699	26.0
	Evander Andrews/Danskin #1	45-S2 *	0	9,834,220.56	1,074,604	9,759,617	291,690	30.0
	Total Account 344			31,681,899.72	16,686,487	14,995,413	560,220	1.77
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	Salmon Diesel	50-S1.5 *	0	293,344.56	147,633	145,512	145,512	49.60
	Evander Andrews/Danskin #2	50-S1.5 *	0	11,234,250.61	566,266	10,647,965	442,851	3.94
	Bennett Mountain	50-S1.5 *	0	11,151,090.50	1,449,628	9,701,262	343,676	3.06
	Evander Andrews/Danskin #1	50-S1.5 *	0	2,359,644.00	19,476	2,340,166	77,850	3.30
	Total Account 345			25,038,329.87	2,203,405	22,834,925	1,009,889	4.03
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	Salmon Diesel	35-R2.5 *	0	1,004.50	533	472	472	46.99
	Evander Andrews/Danskin #2	35-R2.5 *	0	1,272,748.13	347,761	924,967	43,316	3.40
	Bennett Mountain	35-R2.5 *	0	911,126.64	103,366	807,761	30,895	3.39
	Evander Andrews/Danskin #1	35-R2.5 *	0	936,290.32	108,377	629,913	30,058	3.20
	Langley Gulch	35-R2.5 *	0	3,666.82	0	3,669	131	3.57
	Total Account 346			3,126,838.41	560,057	2,566,782	104,872	3.35
	TOTAL OTHER PRODUCTION PLANT			172,276,746.73	30,618,267	141,658,481	5,485,885	3.23
	TRANSMISSION PLANT							
350.20	LAND RIGHTS AND EASEMENTS	70-R3	0	30,563,630.66	5,653,596	24,910,233	425,593	1.39
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	57,730,658.65	20,984,305	56,962,064	1,061,178	1.64
353.00	STATION EQUIPMENT	50-R1.5	(5)	353,405,848.20	98,313,166	272,762,954	6,696,125	1.90
354.00	TOWERS AND FIXTURES	65-S3	(15)	144,657,948.42	41,214,232	125,142,409	2,461,791	1.70
355.00	POLES AND FIXTURES	60-R2	(70)	102,096,006.10	50,005,940	123,557,270	2,831,263	2.77
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(40)	169,782,024.11	52,605,544	185,069,290	3,815,704	2.25
359.00	ROADS AND TRAILS	65-R2.5	0	318,351.06	258,244	60,107	2,507	0.79
	TOTAL TRANSMISSION PLANT			858,554,668.40	265,035,051	788,474,347	17,296,161	2.01
	DISTRIBUTION PLANT							
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(40)	31,504,322.02	6,211,701	35,894,350	673,250	2.14
362.00	STATION EQUIPMENT	50-R1	(5)	186,275,323.08	45,372,482	150,216,607	3,732,228	2.00
364.00	POLES, TOWERS AND FIXTURES	44-R1.5	(45)	226,467,595.06	111,399,468	219,876,545	7,033,562	3.06
365.00	OVERHEAD CONDUCTORS AND DEVICES	45-R0.5	(35)	122,797,760.56	42,874,924	122,902,053	3,656,769	2.98
366.00	UNDERGROUND CONDUIT	60-R2	(20)	48,352,421.89	12,363,370	45,639,536	942,975	1.95
367.00	UNDERGROUND CONDUCTORS AND DEVICES	46-R2	(15)	196,579,190.92	68,639,707	157,226,363	4,449,930	2.26
368.00	LINE TRANSFORMERS	35-R1	(3)	421,728,816.66	140,293,216	294,087,465	10,886,767	2.58
369.00	SERVICES	40-R2	(40)	57,479,035.66	37,257,327	43,213,323	1,463,756	2.55
370.00	METERS	22-O1	1	15,559,044.19	5,988,216	9,415,236	537,950	3.46
370.10	METERS - AMI	15-S2.5	0	48,336,160.49	4,146,009	44,192,151	3,665,028	6.96
371.10	PHOTOVOLTAIC INSTALLATIONS	12-S4	(2)	39,873.59	32,245	6,426	936	2.35
371.20	INSTALLATIONS ON CUSTOMER PREMISES	17-R1.5	(2)	2,716,667.37	2,165,966	605,035	41,151	1.51
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1	(25)	4381,668.05	3,298,242	2,178,718	10,655.3	2.41
	TOTAL DISTRIBUTION PLANT			1,364,219,777.80	482,262,875	1,125,467,806	36,891,877	2.70
	GENERAL PLANT							
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILT	100-S0.5	(5)	26,862,926.33	6,421,396	19,784,677	692,507	2.56
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDIN	55-S0.5	(5)	46,444,633.21	9,700,863	39,066,004	861,850	1.90
390.20	LEASEHOLD IMPROVEMENTS	35-S3	0	10,116,250.37	4,527,994	5,566,264	217,055	2.16
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITU	20-SQ	0	14,692,682.81	9,223,004	5,459,679	42,2561	2.66
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQL	5-SQ	0	23,640,038.93	15,349,167	8,490,872	2,851,351	11.12
391.21	OFFICE FURNITURE AND EQUIPMENT - EDP EQL	8-L2	0	4,610,571.76	1,716,406	3,094,168	539,820	11.22

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	12-L2	667,014.67	123,702	443,261	50,000	7.50	8.9
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	10-S2.5	2,580,219.74	1,136,969	153,121	44,596	1.73	3.4
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	12-L2	18,625,514.38	6,514,083	9,317,604	1,371,426	7.36	6.8
392.50	TRANSPORTATION EQUIPMENT - MISC.	12-L2	752,124.87	399,656	239,648	26,526	3.53	9.0
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCK	20-L2	29,177,564.60	6,607,619	16,193,311	1,209,381	4.14	13.4
392.70	TRANSPORTATION EQUIPMENT - LARGE TRUCK	20-L2	4,431,574.26	1,984,502	1,762,336	142,139	3.21	12.5
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	4,166,174.44	1,415,022	2,127,926	87,491	2.10	24.3
393.00	STORES EQUIPMENT	25-SQ	1,527,269.63	546,600	978,669	50,364	3.30	19.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,767,941.72	2,590,100	3,177,842	236,440	4.13	13.3
395.00	LABORATORY EQUIPMENT	20-SQ	12,273,563.61	5,900,371	6,373,193	526,359	4.29	12.1
396.00	POWER OPERATED EQUIPMENT	20-O1	9,925,156.51	4,046,557	2,901,054	164,747	1.66	17.6
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	6,091,995.83	3,950,737	2,141,259	258,952	4.25	9.3
397.20	COMMUNICATION EQUIPMENT - MICROWAVES	15-SQ	19,604,909.30	9,337,414	10,467,495	1,064,676	5.36	9.8
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	3,221,550.79	1,652,163	1,369,366	171,175	5.31	8.0
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	10-SQ	2,614,237.18	1,279,533	1,334,704	206,420	7.90	6.5
396.00	MISCELLANEOUS EQUIPMENT	15-SQ	4,628,253.73	2,170,391	2,657,863	251,052	5.20	10.6
TOTAL GENERAL PLANT			253,224,179.89	100,796,291	143,152,316	11,267,890	4.45	
BOARDMAN STEAM PRODUCTION PLANT								
311.00	STRUCTURES AND IMPROVEMENTS	100-S1	13,609,743.00	11,549,093	2,951,137	315,109	2.26	9.4
312.20	BOILER PLANT EQUIPMENT - OTHER	60-R1.5	35,608,421.62	27,445,666	13,504,019	1,475,702	4.14	9.2
312.30	BOILER PLANT EQUIPMENT - RAILCARS	25-R3	1,729,452.20	821,596	561,966	47,114	2.72	11.9
314.00	TURBOGENERATOR UNITS	45-S1	13,663,945.58	6,176,979	7,764,558	969,497	6.27	8.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5	4,623,663.64	3,329,975	1,386,182	150,913	3.26	9.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45-R0.5	1,748,502.63	953,332	630,141	93,155	5.33	8.9
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - T	12-L2	41,585.39	20,635	14,713	2,129	5.12	8.9
TOTAL BOARDMAN STEAM PRODUCTION PLANT			71,425,334.26	52,293,276	27,012,716	2,953,619	4.14	
TOTAL DEPRECIABLE PLANT			4,230,811,601.10	1,752,809,066	3,063,445,160	114,122,830	2.66	
NONDEPRECIABLE PLANT								
301.00	ORGANIZATION COSTS		5,703.01					
302.00	FRANCHISES AND CONSENTS		23,203,390.32					
303.00	MISCELLANEOUS INTANGIBLE PLANT		26,417,432.92					
310.10	LAND		1,073,749.17					
330.00	LAND		30,119,094.74					
340.00	LAND		2,690,006.46					
350.00	LAND		4,150,623.46					
360.00	LAND		4,740,285.83					
369.00	LAND		14,169,883.48					
TOTAL NONDEPRECIABLE PLANT			56,942,743.25					
TOTAL ELECTRIC PLANT			4,287,754,344.35	1,752,809,066	3,063,445,160	114,122,830		

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

** IDAHO NON-AM BEING AMORTIZED PER ORDER #30629

NOTE: Accrual rates for the Langley Gulch Plant when placed in service June 2012 will be as follows:

Account	Rate
34100	2.90%
34200	2.99%
34300	3.23%
34400	3.06%
34500	3.07%
34600	3.34%

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Appendix A
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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1576

In The Matter of

SUPPLEMENTAL STIPULATION

IDAHO POWER COMPANY

Application to Implement Revised Depreciation Rates for the Company's Electric Plant-in-Service.

This Supplemental Stipulation resolves the issue of rate spread/rate design related to Idaho Power Company's ("Idaho Power" or "Company") request for authorization to institute revised depreciation rates for the Company's electric plant-in-service and for an adjustment to Oregon jurisdictional base rates to reflect the revised depreciation rates.

PARTIES

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

BACKGROUND

1. On February 2, 2012, Idaho Power filed its Application for Authorization to Implement Revised Depreciation Rates ("Application") and supporting testimony.¹ The Application requested authorization to: (1) 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, and (2) adjust Oregon jurisdictional base rates to reflect the revised depreciation rates effective June 1, 2012. The original filing did not include proposed tariff sheets reflecting the requested rate changes.

¹ See Idaho Power/100-101.

1 2. The Company's proposed rate adjustment related to the revised depreciation
2 rates would have resulted in an increase to annual depreciation expense in Oregon of
3 approximately \$66,000. This results in an increase in the Company's Oregon revenue
4 requirement of \$63,063, as measured against the revenue requirement identified in the Partial
5 Stipulation in Docket UE 233, which was approved by the Commission on February 23, 2012.²

6 3. The Application requested that the incremental revenue requirement of \$63,063
7 be spread to customer classes on a uniform percentage basis and be recovered through a
8 uniform percentage increase to all base rate components except the service charge. The
9 proposed change equated to an overall increase of 0.15 percent.

10 4. On June 25, 2012, the Stipulating Parties filed a Stipulation that was intended to
11 resolve all issues in this docket. Approval of the Stipulation would result in an incremental
12 Oregon jurisdictional revenue requirement of \$191,809, which equates to an overall increase
13 of 0.42 percent. In the Stipulation, the Parties agree that the revised depreciation rates should
14 be effective June 1, 2012, and the revised depreciation expense should be reflected in
15 customer rates effective July 1, 2012.

16 5. On June 28, 2012, Administrative Law Judge Patrick Power issued a Notice and
17 Ruling. The Notice and Ruling notes that the rate increase set forth in the Stipulation
18 exceeded the rate increase set forth in the Company's Application. Thus, the Commission
19 provides notice of the Stipulation to the service list of persons interested in Commission
20 proceedings. Under the Notice and Ruling, interested persons may, by July 10, 2012, file a
21 petition to intervene as a party to the case and file an objection to the Stipulation or request a
22 hearing.

23 6. In the Notice and Ruling, the Commission observes that the Parties did not
24 address rate spread/rate design in the Stipulation. Thus, in the Notice and Ruling, the

25
26 ² See *Re Idaho Power Company*, Docket UE 233, Order No. 12-055 (Feb. 23, 2012).

1 Stipulating Parties are directed to file, no later than July 10, 2012, a supplement to the
2 Stipulation to address the proposed rate spread/rate design.

3 AGREEMENT

4 7. The Stipulating Parties agree that the Company's proposed rate design/rate
5 spread set forth in the Application is reasonable and should be approved. This will result in
6 the incremental revenue requirement of \$191,809 being spread to customer classes on a
7 uniform percentage basis and be recovered through a uniform percentage increase to all base
8 rate components except the service charge. The proposed change equates to an overall
9 increase of 0.42 percent. Attachment 1 to this Supplemental Stipulation summarizes this rate
10 impact.

11 8. Because the Stipulation proposed a rate effective date of July 1, 2012, which
12 date has now passed, the Stipulating Parties agree to a rate effective date of August 1, 2012.
13 The Stipulating Parties agree that the revised depreciation rates agreed to by the Parties in
14 the Stipulation shall be effective June 1, 2012, for accounting purposes (not for purposes of
15 the depreciation expense reflected in customer rates).

16 9. The Stipulating Parties agree that Idaho Power will file compliance tariffs setting
17 forth the proposed rate changes that would result from the Commission's approval of the
18 Stipulation and Supplemental Stipulation.

19 10. The Stipulating Parties agree to submit this Supplemental Stipulation to the
20 Commission and request that the Commission approve the Stipulation and Supplemental
21 Stipulation as presented. The Stipulating Parties agree that the rates resulting from the
22 Stipulation, as supplemented, are fair, just, and reasonable.

23 11. This Supplemental Stipulation will be offered into the record of this proceeding as
24 evidence pursuant to OAR 860-001-0350(7). The Stipulating Parties agree to support this
25 Supplemental Stipulation throughout this proceeding and any appeal, (if necessary) provide
26

1 witnesses to sponsor this Supplemental Stipulation at the hearing, and recommend that the
2 Commission issue an order adopting the settlements contained herein.

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

9 13. The Stipulating Parties have negotiated this Supplemental Stipulation as an
10 integrated document. If the Commission rejects all or any material part of this Supplemental
11 Stipulation, or adds any material condition to any final order that is not consistent with this
12 Supplemental Stipulation, each Stipulating Party reserves its right, pursuant to OAR 860-001-
13 0350(9), to present evidence and argument on the record in support of the Supplemental
14 Stipulation or to withdraw from the Supplemental Stipulation. Stipulating Parties shall be
15 entitled to seek rehearing or reconsideration pursuant to OAR 860-001-0720 in any manner
16 that is consistent with the agreement embodied in this Supplemental Stipulation.

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

24 15. This Supplemental Stipulation may be executed in counterparts and each signed
25 counterpart shall constitute an original document.

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

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STAFF

CITIZENS' UTILITY BOARD

By: *John P. ...*

By: _____

Date: 7-10-12

Date: _____

IDAHO POWER

By: _____

Date: _____

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

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6 STAFF

CITIZENS' UTILITY BOARD

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By: _____

By:  _____

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Date: _____

Date: 7-10-2012

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10 IDAHO POWER

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By: _____

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Date: _____

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2 entered below such Stipulating Party's signature.

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STAFF

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____

IDAHO POWER

By: *Robb Young*

Date: 7-10-12

Idaho Power Company
 Calculation of Revenue Impact
 State of Oregon
 Depreciation Study Filing
 Effective August 1, 2012

Summary of Revenue Impact
 Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers	Normalized Energy (kWh)	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Residential Service	1	13,448	191,221,945	\$17,108,538	89.47	\$69,434	\$17,177,970	89.83	0.41%
2	Small General Service	7	2,481	18,043,183	\$1,749,084	96.94	\$6,289	\$1,755,373	97.29	0.36%
3	Large General Service	9	898	130,120,335	\$8,958,039	68.84	\$38,137	\$8,996,176	69.14	0.43%
4	Dusk to Dawn Lighting	15	0	480,698	\$114,508	238.21	\$524	\$115,033	239.30	0.46%
5	Large Power Service	19	7	244,571,282	\$13,136,029	53.71	\$55,870	\$13,191,899	53.94	0.43%
6	Agricultural Irrigation Service	24	1,566	57,818,841	\$4,908,571	84.90	\$20,942	\$4,929,513	85.26	0.43%
7	Unmetered General Service	40	3	12,900	\$1,105	85.67	\$5	\$1,110	86.05	0.44%
8	Street Lighting	41	14	780,105	\$132,367	169.68	\$601	\$132,969	170.45	0.45%
9	Traffic Control Lighting	42	7	16,345	\$1,430	87.51	\$6	\$1,437	87.89	0.44%
10	Total Uniform Tariffs		18,424	643,065,634	\$46,109,670	71.70	\$191,809	\$46,301,479	72.00	0.42%
12	Total Oregon Retail Sales		18,424	643,065,634	\$46,109,670	71.70	\$191,809	\$46,301,479	72.00	0.42%

(1) Updated April 2012-March 2013 Test Year

Idaho Power Company
Calculation of Revenue Impact
State of Oregon
Depreciation Study Filing
Effective August 1, 2012

Summary of Revenue Impact - Rates 9, 19, and 24 Distribution Level Detail
Current Billed Revenue to Proposed Billed Revenue

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers	Normalized Energy (kWh)	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue	Mills Per kWh	Percent Change Billed to Billed Revenue
<u>Uniform Tariff Rates:</u>										
1	Large General Secondary	9S	892	112,672,965	\$7,887,058	70.00	\$33,589	\$7,920,647	70.30	0.43%
2	Large General Primary	9P	5	14,653,734	\$899,431	61.38	\$3,819	\$903,250	61.64	0.42%
3	Large General Transmission	9T	1	2,793,636	\$171,550	61.41	\$729	\$172,279	61.67	0.42%
4	Total Schedule 9		898	130,120,335	\$8,958,039	68.84	\$38,137	\$8,996,176	69.14	0.43%
6	Large Power Secondary	19S	0	0	\$0	0.00	\$0	\$0	0.00	0.00%
7	Large Power Primary	19P	6	168,063,365	\$9,138,470	54.38	\$38,919	\$9,177,389	54.61	0.43%
8	Large Power Transmission	19T	1	76,507,917	\$3,997,559	52.25	\$16,951	\$4,014,510	52.47	0.42%
9	Total Schedule 19		7	244,571,282	\$13,136,029	53.71	\$55,870	\$13,191,899	53.94	0.43%
11	Irrigation Secondary	24S	1,566	57,818,841	\$4,908,571	84.90	\$20,942	\$4,929,513	85.26	0.43%
12	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0	0.00	0.00%
13	Total Schedule 24		1,566	57,818,841	\$4,908,571	84.90	\$20,942	\$4,929,513	85.26	0.43%

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