ORDER NO. 17 186

ENTERED: MAY 25 2017

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1801

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

DISPOSITION: STIPULATION ADOPTED

In this order, we adopt the stipulation between Idaho Power Company, Staff of the Public Utility Commission of Oregon, and the Oregon Citizens' Utility Board (CUB) that settles all issues in this docket. Under the terms of the stipulation, the parties agree to an annual depreciation expense on a system basis of $124.6 million.

The parties agree that we should adopt new customer rates to be effective June 1, 2017. The company's proposed rate adjustment related to the revised depreciation rates would have resulted in an increase in Idaho Power's Oregon revenue requirement of $721,548 and an overall increase in current billed revenues of 1.30 percent. In their stipulation, the parties agree to an increase in the Oregon revenue requirement of $300,000, which equates to an overall increase in current billed revenues of 0.54 percent.

The request that we adopt new customer rates immediately resulting from new depreciation schedules is unusual in that, typically, we would not adjust customer rates based on changes in depreciation rates outside of a general rate proceeding. We make a limited exception in this case for the reasons discussed below.

I. PROCEDURAL HISTORY

On November 2, 2016, Idaho Power filed an application for authorization to implement revised depreciation rates and supporting testimony. The company requested authorization, effective June 1, 2017, to: (1) institute revised depreciation rates for the company's electric plant-in-service based upon updated net salvage percentages and

service life estimates for all plant assets; and (2) adjust Oregon jurisdictional base rates to reflect the revised depreciation rates as applied to the approved 2011 general rate case plant balances. The revised depreciation rates proposed by the company are based on the results of a depreciation study of its electric plant-in-service as of December 30, 2015, conducted by Gannett Fleming Valuation and Rate Consultants, LLC.[1]

Idaho Power filed a concurrent application, docketed as UE 316, requesting approval of a balancing account to track the incremental costs and benefits associated with the accelerated depreciation schedule for the North Valmy coal-fired plant to allow the plant to be fully depreciated by December 31, 2025. We consolidated dockets UM 1801 and UE 316 for efficiency, so that all testimony regarding ratemaking treatment may be filed in docket UE 316. Otherwise, the dockets remain separate proceedings.

On December 28, 2016, Idaho Power filed Advice No. 16-16 and proposed revised tariffs that reflected the rates resulting from Idaho Power's proposed increase in the company's Oregon jurisdictional revenue requirement of $721,548. Idaho Power later withdrew this advice filing after agreeing to a stipulation in this docket and its annual power cost update. The company will submit one compliance filing to update tariff sheets resulting from the final orders in these two dockets.

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

Over the course of three settlement conferences, Idaho Power, Staff, and CUB were able to reach an agreement and filed a stipulation on May 5, 2017, resolving all disputed issues, along with joint supporting testimony.[2] The stipulation is attached as Appendix A.[3] Attachment 4 to the stipulation shows the depreciation groups for which Staff's analyses produced differing results from the filed depreciation study and the final position agreed to by the parties.

On May 15, 2017, Staff filed additional supporting testimony detailing its independent review of the study. Staff's testimony also addresses the unusual timing of the company's request to raise customer rates and provides a limited analysis of the projected impact of the stipulated rate increase on Idaho Power's earnings.[4]

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[1] Idaho Power/102.
[2] The stipulation and joint testimony in support of the stipulation (Joint Testimony/100) are received into the record in this proceeding.
[3] Appendix A includes the corrected stipulation filed on May 11, 2017, and four attachments.
[4] *See* Staff/200 and Staff/300.

II. BACKGROUND

In accordance with our rules, Idaho Power must update its depreciation rates at least every five years to reflect changes in the appropriate remaining lives of assets as circumstances change.[5] The company's last depreciation study update, docketed as UM 1576, was based on its electric plant-in-service as of June 30, 2011. In Order No. 12-296, we adopted stipulations between Idaho Power, Staff, and CUB that resolved all issues in that docket.

One of the stipulated terms in Order No. 12-296 approved the tracking by Idaho Power, through a regulatory liability account, of an expense adjustment that results from the difference between the depreciation rates that have been approved for the Jim Bridger coal-fired plant in Idaho and Oregon. The Idaho Public Utilities Commission has adopted depreciation rates for Idaho Power associated with a 2034 end life date for Bridger, while this Commission has approved—in a docket involving PacifiCorp, the plant's majority owner—depreciation rates that assume a potential end life date of 2025.[6] The regulatory tracking mechanism allows Idaho Power to maintain a single set of depreciation records for use in both Oregon and Idaho, while ensuring that the amounts paid by Oregon customers will cover future depreciation expenses associated with the potential closure of the Bridger plant as early as 2025. In this docket, the parties agree that Idaho Power will continue this separate accounting for Bridger.

Another stipulated term approved in Order No. 12-296 required that Staff and CUB be included in the development of future depreciation rates. Concurrent with the filing at issue here, Idaho Power filed a request with the Idaho Public Utilities Commission seeking authority to implement the revised depreciation rates in Idaho, with the intended result of the same depreciation rates being in effect system-wide.[7]

III. IDAHO POWER APPLICATION

In its filing, Idaho Power proposed revised depreciation rates based on the study, which updates net salvage percentages and service life estimates for all plant assets. The resulting depreciation rates are based on the straight line method, the remaining life technique, and the average service life procedure to calculate the depreciation accrual rates for production, transmission, distribution, and general plant accounts.

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[5] OAR 860-027-0350 requires each energy utility to file a new depreciation study with the Commission no less frequently than once every five years and defines "depreciation study" as a study by an energy utility sufficient to allow the Commission to determine the proper and adequate rates of depreciation of the several classes of property of the public utility.

[6] *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) (affirming 2025 as the end life date of the Bridger plant). PacifiCorp is the majority owner of the Jim Bridger plant; Idaho Power is a minority owner.

[7] Case No. IPC-E-16-23. Idaho Power initially requested the Idaho Commission adopt revised depreciation rates and correspondingly adjust Idaho jurisdictional base rates effective June 1, 2017. The parties submitted a stipulation on May 3, 2017, to revise depreciation rates; these rates result in no change in retail rates. The case is still pending final decision by the Idaho Commission.

The company's proposed depreciation rates would have resulted in a $131.2 million annual depreciation expense on a system basis, based on December 31, 2015 plant values, and the weighted depreciation rate for total depreciable plant of 2.69 percent.[8] The company's proposed customer rate adjustment would have resulted in an increase in Idaho Power's Oregon jurisdictional revenue requirement of $721,548.[9] The company proposed spreading this uniformly among customer classes, which would have resulted in an overall increase in current billed revenues of 1.30 percent.[10]

IV. THE STIPULATION

The parties agree that the stipulation results in rates that are fair, just, and reasonable and ask that the terms of the stipulation be adopted and made effective on June 1, 2017. No party has filed an objection to the stipulation.

The parties agree to (1) 20 adjustments to Idaho Power's proposed curve life combination for depreciable plants and changes in average service life or dispersion curve (or both) for FERC account categories in Hydraulic Production, Other Production Plant, Transmission Plant, and Distribution Plant; (2) 13 adjustments to Idaho Power's proposed net salvage rates for certain depreciable plant accounts; and (3) two adjustments to the amortization periods of certain depreciable plant.

The parties ask that we adopt the revised depreciation rates in Attachment 1 to the stipulation. These revised rates result in annual depreciation expense on a system basis of $124.6 million, based on December 31, 2015 plant values, or a depreciation rate of 2.55 percent. The net annual difference in depreciation expense, when compared to the company's application, is a reduction of $6.6 million. The parties agree these revised rates represent a compromise of the differing depreciation methodologies, theories, and opinions presented in this case.

The parties agree that Idaho Power will continue the separate accounting for the Bridger plant, and the depreciation rates in Attachment 2 to the stipulation will be used to compute the adjustment associated with the approved 2011 general rate case plant balances for the difference between a Bridger end life of 2034 and 2025.

The parties ask that we adopt the customer rates set forth in Attachment 3 to the stipulation, which are based on the agreed-upon depreciation rates in Attachments 1 and 2, and be made effective June 1, 2017. The parties agree to an increase in the Oregon jurisdictional revenue requirement of $300,000, which equates to an overall increase in

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[8] The plant values and associated depreciation rates at issue in this docket include only plant previously approved by the Commission for inclusion in Idaho Power's rate base.

[9] As measured against the revenue requirement identified in the partial stipulation adopted by the Commission in the company's last general rate case. *In the Matter of Idaho Power Company Request for a General Rate Revision*, Docket No. UE 233, Order No. 12-055 (Feb 23, 2012).

[10] The company's filing did not propose a change to the depreciation related to the Boardman coal-fired plant or the Valmy plant. In Order No. 12-235, issued in docket UE 239 (Jun 26, 2012), we approved a cost recovery approach associated with the early retirement of Boardman, and any changes in depreciation associated with Valmy will be addressed in docket UE 316.

current billed revenues of 0.54 percent. This is a 58 percent reduction from the $721,548 and 1.3 percent, respectively, Idaho Power originally proposed.

The parties agree that Staff and CUB should continue to be included in the development of future depreciation rates for Idaho Power, which would include filing new depreciation rate studies simultaneously with the Oregon and Idaho Commissions. Accordingly, Idaho Power will advocate for a coordinated analysis among the company, Staff, CUB, the Staff of the Idaho Commission, and other parties of future Oregon depreciation study dockets involving new deprecation rate studies. Idaho Power agrees to fund the reasonable travel expenses for representatives of two intervening parties to travel to Idaho to participate in workshops related to the development of future depreciation rates.

V. SUPPORTING TESTIMONY

Idaho Power testifies that its proposed changes to depreciation rates and corresponding revenue increase in this case are well supported and that the stipulation is fair, just, and reasonable.

Staff testifies that the final adjustment decisions were made based on considerations of the company's plant retirement patterns and in-house engineering opinion, the industry average level, and Staff's analytical skills and industry experience. Staff adds that the stipulated position on plant asset survivor curves-projection life and net salvage rates is consistent with the results of its thorough review and valuation. Regarding the unusual timing of the request to reflect the updated depreciation rates in customer rates, Staff explains that it found it necessary to conduct additional analysis before it could recommend that we order new rates in this docket. Staff endeavored to test the impact the stipulated rate increase of 0.54 percent may have on Idaho Power's earnings and determined that, based on its analysis, the increase would not likely result in the company over-earning.

CUB testifies that the updates to depreciation are reasonable and are limited to rate-based investments already approved in a rate case. CUB also highlights the unusual timing of the request to update customer rates but believes it reasonable to make an exception in this case. CUB notes that requiring a new rate case with a future test year would bring in several years' additional capital additions, along with general inflation of costs (including salaries, health care, equipment, and construction) and likely lead to an even higher rate increase than the 0.54 percent agreed to in this docket. Finally, CUB believes that, because this depreciation study includes distribution, transmission, and generation investments, it is reasonable to spread the increase as a uniform percentage across all customer classes.

VI. DISCUSSION

Before we may adopt a stipulation, we must find that it is supported by competent evidence in the record, appropriately resolves the issues in the case, and results in just

and reasonable rates.[11] In this case, we have examined the stipulation, the supporting testimony, and the pertinent record. We conclude that the stipulation is supported by the record and the resulting rates are just and reasonable for resolution of the issues in this docket. The stipulation should be adopted in its entirety.

Our decision to adopt this stipulation—and allow a change in depreciation rates to be reflected in customer rates outside of a general rate proceeding—is unique. We generally disfavor engaging in single-issue ratemaking and try to avoid allowing rate increases for one expense without considering changes to potentially other offsetting cost elements to revenue requirement.[12]

We are willing to make a limited exception to this policy for four primary reasons. First, Idaho Power has not filed a general rate case since before we last approved new depreciation schedules. Thus, the timing mismatch between rate cases and depreciation schedules has now increased to more than five years.[13]

Second, this action is consistent with a request now pending before the Idaho Public Utilities Commission. The company filed concurrent applications in both jurisdictions with the objective of maintaining the same depreciation rates in both retail state jurisdictions. Given Idaho Power's small Oregon service area compared to its Idaho service area, we are frequently willing to make limited exceptions for Idaho Power to ensure consistency of regulatory oversight and minimize administrative and regulatory costs.

Third, this stipulation represents a significant reduction to the increased depreciation expense that Idaho Power originally requested in this docket (a 58 percent reduction to the Oregon jurisdictional revenue requirement that Idaho Power proposed). In the end, the $300,000 stipulated increase in Oregon jurisdictional revenue requirement, which equates to an overall increase of 0.54 percent in customer rates, is a relatively small adjustment. The adjustment, moreover, is limited to rate based investments that have been approved by the Commission in previous rate cases.

Finally, this stipulation has strong support of both CUB and Staff. CUB concludes that, based on its experience, updating costs in a general rate case might likely lead to an even higher rate increase, particularly in this case with several years' additional capital additions and general inflation of costs since the company's last general rate case in 2012. Likewise, Staff's analysis of the projected impact on the company's future earnings concludes that the company will not over-earn as a result of this small out-of-time rate increase. We have concerns with the novel and selective methodology Staff used to analyze future earnings and do not implicitly approve it by adopting this

[11] *See, e.g., In the Matter of Idaho Power Company, 2015 Annual Power Cost Update*, Docket No. UE 293, Order No. 15-147 at 3 (May 8, 2015).

[12] *See, e.g., In the Matter of Northwest Natural Gas Company, dba NW Natural, Request for a General Rate Revision*, Docket No. UG 221, Order No. 12-437 at 26 (Nov 16, 2012) (explaining concerns about single-issue ratemaking are grounded in the idea that the ratemaking formula is designed to determine a company's revenue requirement based on the *aggregate* costs and demands of the utility).

[13] *See* Docket No. UE 233 (authorizing rate change March 1, 2012 to reflect stipulation in general rate case); Docket No. UM 1576 (authorizing rate change August 1, 2012 to reflect updated depreciation rates).

stipulation. However, in light of the additional reasons we have given for supporting the stipulation under the circumstances present here, we acknowledge Staff's good faith attempt to provide analytical support for the conclusion, shared by CUB, that an exception to our policy disfavoring single-issue ratemaking is justified here.

VII. ORDER

IT IS ORDERED that:

1. The stipulation between Idaho Power Company, Staff of the Public Utility Commission of Oregon, and the Oregon Citizens' Utility Board, attached as Appendix A, is adopted.

2. Idaho Power Company must file revised rate schedules consistent with this order to be effective no earlier than June 1, 2017.

Made, entered, and effective MAY 25 2017

Lisa D. Hardie
Chair

Stephen M. Bloom
Commissioner

Megan W. Decker
Commissioner

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

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

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

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

PARTIES

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

BACKGROUND

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

[1] The last major changes to the Company's depreciation rates occurred June 1, 2012, as a result of Order No. 12-296 issued in Docket No. UM 1576.

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

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

4. The Application requests authorization to: (1) institute revised depreciation rates for the Company's electric plant-in-service, based upon updated net salvage percentages and service life estimates for plant assets, and (2) adjust Oregon jurisdictional base rates to reflect the revised depreciation rates as applied to the approved 2011 general rate case plant balances, effective June 1, 2017. The revised depreciation rates proposed by the Company were based on the results of the Study.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

any other Stipulating Party in arriving at the terms of this Stipulation, other than those specifically identified in the body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding, except as specifically identified in this Stipulation.

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

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

STAFF

By: Mike

Date: 5/5/17

CITIZENS' UTILITY BOARD

By: _____

Date: _____

IDAHO POWER

By: _____

Date: _____

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STAFF

By: _____

Date: _____

CITIZENS' UTILITY BOARD

By: Elizabeth Dan

Date: 5-5-2017

IDAHO POWER

By: _____

Date: _____

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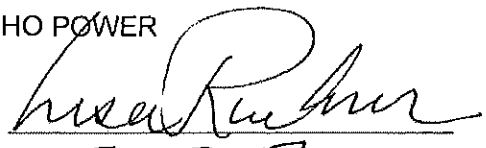
STAFF	CITIZENS' UTILITY BOARD
By: _____	By: _____
Date: _____	Date: _____

IDAHO POWER

By: 

Date: 5-5-17

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 1

to

Stipulation

IDAHO POWER COMPANY

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

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT									
	JIM BRIDGER STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	0	226,377 42	161,621	64,756	3,624	1.60	17 9
311.00	STRUCTURES AND IMPROVEMENTS	100-S0 5	*	(9)	70,396,751 49	55,512,712	21,219,747	1,187,646	1.69	17.9
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	70-S1	*	(5)	111,739,501.89	46,862,705	68,463,772	3,775,978	3.38	18 1
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1 5	*	(8)	295,175,654.09	128,837,700	189,952,006	11,181,887	3.79	17 0
312 30	BOILER PLANT EQUIPMENT - RAILCARS	35-R3		10	2,484,314.64	1,839,895	395,988	29,293	1.18	13 5
314.00	TURBOGENERATOR UNITS	45-S0.5	*	(7)	98,081,079.63	33,187,247	71,759,508	4,340,843	4.43	16 5
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1 5	*	(3)	29,674,461.30	22,715,343	7,849,352	467,933	1.58	16 8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	2	4,770,781.58	1,987,046	2,688,320	184,193	3.86	14 6
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	13-L2		15	50,741.14	31,412	11,718	2,158	4.25	5 4
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13-L2		15	200,237.63	170,202	0	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13-L2		15	125,728.59	20,470	86,399	7,315	5.82	11 8
316.70	MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	21-S1		15	80,464.12	65,007	3,388	278	0.35	12 2
316.80	MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQUIPMENT	20-O1		25	3,784,706.18	52,961	2,785,569	156,807	4.14	17 8
316 90	MISCELLANEOUS POWER PLANT EQUIP - TRAILERS	35-S1		15	13 977.04	1,482	10,398	340	2.43	30 6
	TOTAL JIM BRIDGER PRODUCTION PLANT				616,804,776.74	293,445,803	365,290,921	21,338,297	3.46	
	HYDRAULIC PRODUCTION PLANT									
331 00	STRUCTURES AND IMPROVEMENTS									
	HAGERMAN MAINTENANCE SHOP	120-R2.5	*	(25)	1,661,380 95	1,157,383	919,343	37,331	2 25	24 6
	MILNER DAM	120-R2 5	*	(25)	814,224 25	356,057	661,723	13,473	1 65	49.1
	NIAGARA SPRINGS HATCHERY	120-R2 5	*	(25)	18,927,457 39	3,167,029	20,492,293	384,412	2.03	53 3
	HELLS CANYON MAINTENANCE SHOP	120-R2.5	*	(25)	2,409,584.37	1,172,594	1,839,386	34,945	1 45	52 6
	RAPID RIVER HATCHERY	120-R2 5	*	(25)	2,608,829 77	1,512,555	1,748,482	33,242	1 27	52 6
	AMERICAN FALLS	120-R2 5	*	(25)	11,986,636.45	7,690,938	7,292,358	194,901	1 63	37 4
	BROWNLEE	120-R2 5	*	(25)	32,471,129.08	22,800,206	17,788,705	344,721	1 06	51 6
	BLISS	120-R2 5	*	(25)	1,098,134.70	616,898	755,770	41,220	3 75	18.3
	CASCADE	120-R2 5	*	(25)	7,380,842.41	4,141,393	5,084,660	118,568	1.61	42.9
	CLEAR LAKE	120-R2 5	*	(25)	193,278.70	210,529	31,069	2,723	1.41	11 4
	HELLS CANYON	120-R2 5	*	(25)	2,931,900 29	1,400,177	2,264,698	43,490	1.48	52 1
	LOWER MALAD	120-R2 5	*	(25)	799,097.82	479,503	519,389	27,617	3.46	18.8
	LOWER SALMON	120-R2.5	*	(25)	2,869,695 46	1,198,295	2,388,824	129,755	4 52	18 4
	MILNER	120-R2.5	*	(25)	9,617,360 14	4,099,283	7,922,417	157,252	1 64	50 4
	OXBOW HATCHERY	120-R2.5	*	(25)	2,390,848 81	977,972	2,010,589	38,005	1.59	52.9
	OXBOW	120-R2.5	*	(25)	10,878,166 95	6,672,441	6,925,266	136,659	1 26	50 7
	OXBOW COMMON	120-R2 5	*	(25)	111,952 27	114,279	25,681	525	0 47	48.9
	PAHSIMEROI ACCUMULATING PONDS	120-R2 5	*	(25)	13,382,523.15	3,349,325	13,378,829	251,256	1.88	53 2
	PAHSIMEROI TRAPPING	120-R2 5	*	(25)	1,267,081.16	1,446,556	137,295	2,577	0 20	53 3
	SHOSHONE FALLS	120-R2 5	*	(25)	1,253,635 42	935,134	631,910	34,646	2.76	18.2
	STRIKE	120-R2 5	*	(25)	9,780,012 66	4,146,390	8,078,628	438,907	4 49	18 4
	SWAN FALLS	120-R2.5	*	(25)	27,334,903 99	13,419,604	20,749,026	790,684	2.89	26 2
	TWIN FALLS	120-R2.5	*	(25)	759,842 59	449,262	500,541	20,512	2 70	24.4
	TWIN FALLS (NEW)	120-R2.5	*	(25)	10,261,704.36	5,335,698	7,491,432	304,241	2 96	24 6
	THOUSAND SPRINGS	120-R2 5	*	(25)	360,487 88	403,761	46,849	3,045	0 84	15.4
	UPPER MALAD	120-R2 5	*	(25)	363,647 08	320,477	134,082	7,232	1.99	18.5
	UPPER SALMON A	120-R2 5	*	(25)	917,541 40	742,370	404,557	22,361	2.44	18 1
	UPPER SALMON B	120-R2 5	*	(25)	773,080 93	371,100	595,226	32,330	4 18	18 4
	UPPER SALMON COMMON	120-R2 5	*	(25)	389 654.01	261 898	225 182	12,265	3 15	18 4
	TOTAL ACCOUNT 331				175,994,624 75	88,949,107	131,044,170	3,658,895	2 08	35 8
332 10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION									
	BROWNLEE	120-S1 5	*	(20)	8,639,663 66	6,137,138	4,230,458	91,848	1 06	46 2
	HELLS CANYON	120-S1 5	*	(20)	940,788 93	640,803	488,144	10,575	1 12	46 2
	OXBOW	120-S1.5	*	(20)	56,309 00	39,328	28,243	612	1.09	46.1
	OXBOW COMMON	120-S1 5	*	(20)	1,927,919 83	1,509,918	803,586	17,259	0.90	46.6
	BROWNLEE COMMON	120-S1.5	*	(20)	7,895,824 78	6,203,405	3,271,585	70,875	0.90	46.2
	TOTAL ACCOUNT 332 1				19,460,506 20	14,530,592	8,822,016	190,969	0 98	46.2

IDAHO POWER COMPANY

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

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
332.20	RESERVOIRS, DAMS AND WATERWAYS									
	MILNER DAM	120-S1.5	*	(20)	809,584.42	259,119	712,382	14,436	1.78	49.3
	AMERICAN FALLS	120-S1.5	*	(20)	4,293,075.10	2,925,319	2,226,371	60,310	1.40	36.9
	BROWNLEE	120-S1.5	*	(20)	53,506,997.92	39,815,109	24,393,289	512,140	0.96	47.6
	BLISS	120-S1.5	*	(20)	8,963,581.90	7,220,255	3,536,043	196,484	2.19	18.0
	CASCADE	120-S1.5	*	(20)	3,145,630.46	1,747,653	2,027,104	47,866	1.52	42.4
	CLEAR LAKE	120-S1.5	*	(20)	2,344,260.16	605,741	2,007,371	174,780	7.46	11.5
	HELLS CANYON	120-S1.5	*	(20)	51,932,133.73	34,516,737	27,801,823	583,121	1.12	47.7
	LOWER MALAD	120-S1.5	*	(20)	4,920,879.40	2,600,146	3,304,909	173,879	3.53	19.0
	LOWER SALMON	120-S1.5	*	(20)	6,920,148.41	5,913,124	2,391,054	133,657	1.93	17.9
	MILNER	120-S1.5	*	(20)	16,621,594.69	6,809,520	13,136,394	262,739	1.58	50.0
	OXBOW	120-S1.5	*	(20)	30,376,666.85	21,574,227	14,877,772	317,933	1.05	46.8
	OXBOW COMMON	120-S1.5	*	(20)	9,871.65	6,041	5,805	113	1.14	51.4
	SHOSHONE FALLS	120-S1.5	*	(20)	10,108,900.81	616,823	11,513,858	621,951	6.15	18.5
	STRIKE	120-S1.5	*	(20)	10,807,310.35	9,164,247	3,804,525	213,061	1.97	17.9
	SWAN FALLS	120-S1.5	*	(20)	15,989,465.08	8,369,326	10,818,032	412,870	2.58	26.2
	TWIN FALLS	120-S1.5	*	(20)	1,354,482.35	244,306	1,381,073	55,795	4.12	24.8
	TWIN FALLS (NEW)	120-S1.5	*	(20)	7,645,780.81	3,558,327	5,616,610	227,572	2.98	24.7
	THOUSAND SPRINGS	120-S1.5	*	(20)	4,060,448.56	2,554,243	2,318,295	150,048	3.70	15.5
	UPPER MALAD	120-S1.5	*	(20)	1,362,526.74	1,221,544	413,488	22,547	1.65	18.3
	UPPER SALMON A	120-S1.5	*	(20)	1,343,320.64	691,336	920,649	50,353	3.75	18.3
	UPPER SALMON B	120-S1.5	*	(20)	3,611,192.40	2,575,092	1,758,339	96,676	2.68	18.2
	UPPER SALMON COMMON	120-S1.5	*	(20)	1,175,917.13	624,626	786,475	43,014	3.66	18.3
	HELLS CANYON COMMON	120-S1.5	*	(20)	3,723,168.70	3,060,813	1,406,989	28,261	0.76	49.8
	TOTAL ACCOUNT 332.2				245,026,937.25	156,873,674	137,158,650	4,399,615	1.80	31.2
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	SQUARE	*	0	5,472,398.44	2,018,617	3,453,781	62,705	1.15	55.1
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	MILNER DAM	100-R2.5	*	(10)	1,274,307.36	350,540	1,051,198	21,653	1.70	48.5
	AMERICAN FALLS	100-R2.5	*	(10)	26,350,936.61	15,574,505	13,411,525	369,267	1.40	36.3
	BROWNLEE	100-R2.5	*	(10)	44,771,999.78	30,017,687	19,231,513	391,901	0.88	49.1
	BLISS	100-R2.5	*	(10)	4,708,381.07	3,427,511	1,751,686	97,993	2.08	17.9
	CASCADE	100-R2.5	*	(10)	10,099,741.28	4,511,489	6,598,226	157,291	1.56	41.9
	CLEAR LAKE	100-R2.5	*	(10)	742,451.41	509,478	207,219	18,130	2.44	11.4
	HELLS CANYON	100-R2.5	*	(10)	12,182,846.73	6,150,322	7,250,809	151,752	1.25	47.8
	LOWER MALAD	100-R2.5	*	(10)	4,745,707.96	400,118	4,820,161	253,172	5.33	19.0
	LOWER SALMON	100-R2.5	*	(10)	4,879,805.36	3,797,399	1,570,167	88,247	1.81	17.8
	MILNER	100-R2.5	*	(10)	24,279,625.56	8,473,925	18,233,663	371,663	1.53	49.1
	OXBOW	100-R2.5	*	(10)	11,546,959.20	7,255,041	5,445,614	117,525	1.02	46.3
	SHOSHONE FALLS	100-R2.5	*	(10)	2,667,635.23	1,266,625	1,667,774	91,288	3.42	18.3
	STRIKE	100-R2.5	*	(10)	9,114,673.65	4,202,557	5,823,484	319,435	3.50	18.2
	SWAN FALLS	100-R2.5	*	(10)	26,099,474.53	11,774,575	16,934,847	650,811	2.49	26.0
	TWIN FALLS	100-R2.5	*	(10)	1,430,443.99	594,845	978,643	40,310	2.82	24.3
	TWIN FALLS (NEW)	100-R2.5	*	(10)	15,978,442.99	7,010,702	10,565,585	431,960	2.70	24.5
	THOUSAND SPRINGS	100-R2.5	*	(10)	2,480,242.34	755,295	1,972,972	128,515	5.18	15.4
	UPPER MALAD	100-R2.5	*	(10)	2,199,747.28	402,306	2,017,416	106,245	4.83	19.0
	UPPER SALMON A	100-R2.5	*	(10)	2,421,216.32	876,313	1,787,025	98,075	4.05	18.2
	UPPER SALMON B	100-R2.5	*	(10)	3,704,939.46	1,197,208	2,879,222	157,370	4.25	18.3
	TOTAL ACCOUNT 333				211,679,355.31	108,648,541	124,198,749	4,062,623	1.92	30.6
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	HAGERMAN MAINTENANCE SHOP	65-R1.5	*	(10)	57,474.41	26,201	37,021	1,581	2.75	23.4
	MILNER DAM	65-R1.5	*	(10)	581,471.90	148,592	491,027	11,500	1.98	42.7
	HELLS CANYON MAINTENANCE SHOP	65-R1.5	*	(10)	55,797.91	2,544	58,834	1,264	2.27	46.5
	AMERICAN FALLS	65-R1.5	*	(10)	3,810,069.14	1,779,303	2,411,773	73,613	1.93	32.8
	BROWNLEE	65-R1.5	*	(10)	11,397,436.15	3,911,488	8,614,592	197,859	1.74	43.5
	BLISS	65-R1.5	*	(10)	3,939,988.72	849,288	3,484,700	195,253	4.96	17.8
	CASCADE	65-R1.5	*	(10)	2,608,877.41	504,488	2,365,277	65,199	2.50	36.3
	CLEAR LAKE	65-R1.5	*	(10)	159,065.24	68,841	106,131	9,544	6.00	11.1
	HELLS CANYON	65-R1.5	*	(10)	6,407,040.59	1,485,180	5,562,565	125,444	1.96	44.3

IDAHO POWER COMPANY

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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)
	LOWER MALAD	65-R1.5	*	(10)	1,791,677.47	(42,050)	2,012,895	109,228	6.10	18.4
	LOWER SALMON	65-R1.5	*	(10)	2,765,626.33	772,635	2,269,554	128,597	4.65	17.6
	MILNER	65-R1.5	*	(10)	2,351,780.42	549,892	1,637,066	40,072	1.70	40.9
	OXBOW	65-R1.5	*	(10)	6,910,717.86	1,671,818	5,929,972	132,743	1.92	44.7
	SHOSHONE FALLS	65-R1.5	*	(10)	1,651,826.01	529,837	1,287,172	72,839	4.41	17.7
	STRIKE	65-R1.5	*	(10)	3,960,072.29	1,269,823	3,086,257	173,756	4.39	17.8
	SWAN FALLS	65-R1.5	*	(10)	3,179,688.98	1,440,168	2,057,490	84,432	2.66	24.4
	TWIN FALLS	65-R1.5	*	(10)	663,556.29	177,617	552,297	23,884	3.60	23.1
	TWIN FALLS (NEW)	65-R1.5	*	(10)	2,421,707.15	1,022,363	1,641,515	71,018	2.93	23.1
	THOUSAND SPRINGS	65-R1.5	*	(10)	876,825.63	795,387	169,121	11,243	1.28	15.0
	UPPER MALAD	65-R1.5	*	(10)	627,447.26	216,925	473,267	25,984	4.14	18.2
	UPPER SALMON A	65-R1.5	*	(10)	1,208,094.46	537,022	791,882	45,474	3.76	17.4
	UPPER SALMON B	65-R1.5	*	(10)	1,063,846.38	324,101	846,130	48,214	4.53	17.5
	TOTAL ACCOUNT 334				58,480,090.02	18,441,463	45,886,638	1,648,751	2.82	27.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	HAGERMAN MAINTENANCE SHOP	90-R2	*	(5)	1,675,509.37	655,906	1,313,379	53,990	2.88	24.3
	MILNER DAM	90-R2	*	(5)	48,226.36	15,518	35,120	758	1.57	46.3
	NIAGARA SPRINGS HATCHERY	90-R2	*	(5)	74,548.66	30,261	48,015	967	1.30	49.7
	HELLS CANYON MAINTENANCE SHOP	90-R2	*	(5)	1,874,693.00	340,016	1,628,410	32,179	1.72	50.6
	RAPID RIVER HATCHERY	90-R2	*	(5)	49,608.49	11,258	40,831	828	1.67	49.3
	AMERICAN FALLS	90-R2	*	(5)	2,134,733.50	867,192	1,374,276	38,284	1.79	35.9
	BROWNLEE	90-R2	*	(5)	5,041,457.14	2,477,839	2,815,891	57,165	1.13	49.3
	BLISS	90-R2	*	(5)	802,580.05	339,498	503,211	27,892	3.48	18.0
	CASCADE	90-R2	*	(5)	1,155,545.04	503,653	709,659	17,621	1.53	40.3
	CLEAR LAKE	90-R2	*	(5)	47,241.09	21,471	28,132	2,464	5.22	11.4
	HELLS CANYON	90-R2	*	(5)	1,324,683.39	246,210	1,142,708	23,651	1.79	48.3
	LOWER MALAD	90-R2	*	(5)	349,152.66	113,964	252,646	13,484	3.86	18.7
	LOWER SALMON	90-R2	*	(5)	517,026.38	206,677	336,201	18,714	3.62	18.0
	MILNER	90-R2	*	(5)	696,451.60	195,938	535,336	11,301	1.62	47.4
	OXBOW HATCHERY	90-R2	*	(5)	22,871.58	4,154	19,861	398	1.74	49.9
	OXBOW	90-R2	*	(5)	984,605.56	336,200	897,636	14,807	1.50	47.1
	PAHSIMEROI ACCUMULATING PONDS	90-R2	*	(5)	54,702.79	1,928	55,510	1,078	1.97	51.5
	PAHSIMEROI TRAPPING	90-R2	*	(5)	15,368.52	7,365	8,772	178	1.16	49.3
	SHOSHONE FALLS	90-R2	*	(5)	376,849.14	127,866	267,826	14,738	3.91	18.2
	STRIKE	90-R2	*	(5)	956,851.39	379,020	625,674	34,541	3.61	18.1
	SWAN FALLS	90-R2	*	(5)	1,734,720.66	552,530	1,268,527	49,276	2.84	25.7
	TWIN FALLS	90-R2	*	(5)	341,854.79	55,777	303,171	12,536	3.67	24.2
	TWIN FALLS (NEW)	90-R2	*	(5)	472,529.12	190,055	305,101	12,565	2.66	24.2
	THOUSAND SPRINGS	90-R2	*	(5)	365,400.24	179,086	204,584	13,357	3.66	15.3
	UPPER MALAD	90-R2	*	(5)	219,159.81	41,458	188,650	10,119	4.62	18.6
	UPPER SALMON A	90-R2	*	(5)	269,272.25	84,401	196,335	10,947	4.07	18.1
	UPPER SALMON B	90-R2	*	(5)	242,429.35	120,568	133,883	7,473	3.08	17.9
	UPPER SALMON COMMON	90-R2	*	(5)	1,930.37	310	1,717	95	4.92	18.1
	TOTAL ACCOUNT 335				22,050,002.40	8,108,141	15,044,364	481,516	2.18	31.2
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ		0	87,737.57	33,094	54,644	6,948	7.92	7.9
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ		0	366,344.20	339,577	26,767	2,915	0.80	9.2
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ		0	288,155.41	184,608	103,547	41,550	14.42	2.5
336.00	ROADS, RAILROADS AND BRIDGES									
	MILNER DAM	100-R3	*	0	12,737.21	4,274	8,463	174	1.37	48.6
	NIAGARA SPRINGS HATCHERY	100-R3	*	0	46,667.72	46,668	0	0	-	-
	RAPID RIVER HATCHERY	100-R3	*	0	7,197.39	7,197	0	0	-	-
	AMERICAN FALLS	100-R3	*	0	839,275.87	533,241	306,035	8,310	0.99	36.8
	BROWNLEE	100-R3	*	0	529,384.27	332,756	196,608	4,227	0.80	46.5
	BLISS	100-R3	*	0	486,478.64	293,586	192,891	10,509	2.16	18.4
	CASCADE	100-R3	*	0	122,668.04	57,663	65,005	1,545	1.26	42.1
	CLEAR LAKE	100-R3	*	0	11,097.30	11,033	64	6	0.05	10.7
	HELLS CANYON	100-R3	*	0	922,781.27	595,036	327,745	6,920	0.75	47.4

IDAHO POWER COMPANY

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

	ACCOUNT (1)	SURVIVOR CURVE (2)		NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	LOWER MALAD	100-R3	*	0	244,565.45	163,638	80,927	4,289	1.75	18.9
	LOWER SALMON	100-R3	*	0	88,693.04	62,378	26,315	1,443	1.63	18.2
	MILNER	100-R3	*	0	489,139.50	163,136	326,004	6,561	1.34	49.7
	OXBOW HATCHERY	100-R3	*	0	3,070.44	3,070	0	0	-	-
	OXBOW	100-R3	*	0	585,875.67	347,897	237,979	5,424	0.93	43.9
	PAHSIMEROI ACCUMULATING PONDS	100-R3	*	0	26,502.74	17,203	9,300	193	0.73	48.2
	PAHSIMEROI TRAPPING	100-R3	*	0	15,612.35	15,612	0	0	-	-
	SHOSHONE FALLS	100-R3	*	0	51,383.40	43,592	7,791	440	0.86	17.7
	STRIKE	100-R3	*	0	1,602,868.07	15,625	1,587,243	86,219	5.38	18.4
	SWAN FALLS	100-R3	*	0	835,946.15	457,737	378,209	14,576	1.74	25.9
	TWIN FALLS	100-R3	*	0	893,773.50	477,057	416,716	17,075	1.91	24.4
	TWIN FALLS (NEW)	100-R3	*	0	1,023,829.64	432,124	591,706	24,014	2.35	24.6
	THOUSAND SPRINGS	100-R3	*	0	713,311.18	349,352	363,959	23,540	3.30	15.5
	UPPER MALAD	100-R3	*	0	1,298,305.78	43,310	1,254,996	65,420	5.04	19.2
	UPPER SALMON A	100-R3	*	0	1,650.89	1,004	647	35	2.12	18.5
	UPPER SALMON COMMON	100-R3	*	0	27,708.47	27,708	0	0	-	-
	TOTAL ACCOUNT 336				10,880,501.96	4,501,897	6,378,603	280,920	2.58	22.7
	TOTAL HYDRAULIC PRODUCTION PLANT				**749,786,653.53**	**402,629,311**	**472,171,929**	**14,837,407**	**1.98**	
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	SALMON DIESEL	SQUARE	*	0	11,959.08	11,959	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	SQUARE	*	0	4,693,564.37	1,531,407	3,162,157	154,250	3.29	20.5
	BENNETT MOUNTAIN	SQUARE	*	0	1,698,441.68	435,017	1,263,425	49,154	2.91	25.5
	EVANDER ANDREWS/DANSKIN #1	SQUARE	*	0	1,394,160.15	401,289	992,871	36,104	2.59	27.5
	LANGLEY GULCH	SQUARE	*	0	134,922,939.78	13,013,705	121,909,235	3,639,082	2.70	33.5
	TOTAL ACCOUNT 341				142,711,065.06	15,393,377	127,317,688	3,878,590	2.72	32.8
342.00	FUEL HOLDERS									
	SALMON DIESEL	50-S2.5	*	0	61,306.39	61,306	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-S2.5	*	0	1,441,348.20	665,214	776,134	39,646	2.75	19.6
	BENNETT MOUNTAIN	50-S2.5	*	0	2,290,713.40	679,434	1,611,279	66,011	2.88	24.4
	EVANDER ANDREWS/DANSKIN #1	50-S2.5	*	0	680,176.64	170,873	509,304	19,212	2.82	26.5
	LANGLEY GULCH	55-S2.5	*	0	5,979,001.97	441,735	5,537,267	169,317	2.83	32.7
	TOTAL ACCOUNT 342				10,452,546.60	2,018,562	8,433,984	294,186	2.81	28.7
343.00	PRIME MOVERS									
	EVANDER ANDREWS/DANSKIN #2	40-R2	*	0	33,711,094.20	10,641,204	23,069,890	1,260,584	3.74	18.3
	BENNETT MOUNTAIN	40-R2	*	0	29,465,966.15	7,782,323	21,683,643	948,685	3.22	22.9
	EVANDER ANDREWS/DANSKIN #1	40-R2	*	0	25,207,239.22	5,323,273	19,883,966	820,629	3.26	24.2
	LANGLEY GULCH	40-R2	*	0	130,576,591.92	13,846,720	116,729,872	3,940,999	3.02	29.6
	TOTAL ACCOUNT 343				218,960,891.49	37,593,520	181,367,371	6,971,097	3.18	26.0
344.00	GENERATORS									
	SALMON DIESEL	50-S2	*	0	541,644.95	541,545	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	50-S2	*	0	13,166,034.88	8,364,617	4,801,418	249,295	1.89	19.3
	BENNETT MOUNTAIN	50-S2	*	0	8,139,999.35	4,740,270	3,399,729	140,776	1.73	24.1
	EVANDER ANDREWS/DANSKIN #1	50-S2	*	0	9,834,220.56	2,375,835	7,458,386	285,325	2.90	26.1
	LANGLEY GULCH	50-S2	*	0	34,849,976.83	4,280,213	30,569,764	951,412	2.73	32.1
	TOTAL ACCOUNT 344				66,531,876.55	20,302,580	46,229,297	1,626,808	2.45	28.4
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	SALMON DIESEL	55-R2	*	0	293,344.56	293,345	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	55-R2	*	0	2,471,052.82	833,147	1,637,906	94,790	3.84	19.4
	BENNETT MOUNTAIN	55-R2	*	0	11,156,584.49	2,964,322	8,192,262	341,601	3.06	24.0
	EVANDER ANDREWS/DANSKIN #1	55-R2	*	0	11,234,250.81	2,297,640	8,936,611	345,896	3.08	25.9
	LANGLEY GULCH	55-R2	*	0	55,943,755.01	7,356,529	58,587,126	1,866,154	2.83	31.4

IDAHO POWER COMPANY

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

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

IDAHO POWER COMPANY

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

	ACCOUNT (1)	SURVIVOR CURVE (2)		NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	SALMON DIESEL	35-R2.5	*	0	1,004.50	1,004	0	0	-	-
	EVANDER ANDREWS/DANSKIN #2	35-R2.5	*	0	1,467,330.67	540,515	926,816	52,136	3.55	17.8
	BENNETT MOUNTAIN	35-R2.5	*	0	938,055.58	239,716	698,340	31,685	3.38	22.0
	EVANDER ANDREWS/DANSKIN #1	35-R2.5	*	0	940,462.99	240,854	699,609	29,841	3.17	23.4
	LANGLEY GULCH	35-R2.5	*	0	2,663,621.41	319,727	2,343,894	80,814	3.03	29.0
	TOTAL ACCOUNT 346				6,010,475.15	1,341,816	4,668,659	194,476	3.24	24.0
	TOTAL OTHER PRODUCTION PLANT				**535,765,842.54**	**90,194,938**	**445,570,904**	**15,613,598**	**2.91**	
	TRANSMISSIDN PLANT									
350.20	LAND RIGHTS AND EASEMENTS	100-R4		0	31,780,356.20	7,648,562	24,131,794	283,149	0.89	85.2
352.00	STRUCTURES AND IMPROVEMENTS	65-R3		(33)	77,780,245.72	25,617,486	77,830,241	1,462,256	1.88	53.2
353.00	STATION EQUIPMENT	52-S0.5		(10)	407,602,629.96	110,697,686	337,665,207	8,046,617	1.97	42.0
354.00	TOWERS AND FIXTURES	80-R4		(10)	184,628,054.44	62,693,181	140,397,679	1,974,702	1.07	71.1
355.00	POLES AND FIXTURES	65-R1.5		(80)	157,531,056.10	59,619,325	223,936,576	4,156,741	2.64	53.9
356.00	OVERHEAD CONDUCTORS AND DEVICES	74-R1.5		(50)	211,904,657.93	71,085,486	246,771,501	3,962,272	1.87	62.3
359.00	ROADS AND TRAILS	65-R2.5		0	390,256.18	272,716	117,550	3,534	0.91	33.3
	TOTAL TRANSMISSION PLANT				**1,071,617,255.53**	**337,634,442**	**1,050,850,548**	**19,889,481**	**1.86**	
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	70-R3		(50)	34,175,351.84	11,003,028	40,260,000	740,219	2.17	54.4
362.00	STATION EQUIPMENT	55-R1.5		(6)	216,853,728.15	57,414,677	172,450,275	4,016,022	1.85	42.9
364.00	POLES, TOWERS AND FIXTURES	58-R1.5		(50)	244,791,142.55	133,061,778	234,124,936	5,305,310	2.17	44.1
365.00	OVERHEAD CONDUCTORS AND DEVICES	49-R1		(30)	129,331,468.81	50,331,824	117,799,085	3,422,093	2.65	34.4
366.00	UNDERGROUND CONDUIT	65-R2.5		(25)	48,322,608.41	15,591,137	44,812,124	913,243	1.89	49.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5		(11)	230,143,166.97	83,994,552	171,464,363	4,372,720	1.90	39.4
368.00	LINE TRANSFORMERS	42-R0.5		(7)	515,652,279.89	162,696,157	389,051,782	11,195,070	2.17	34.8
369.00	SERVICES	55-R1.5		(40)	58,770,766.63	41,924,159	40,354,914	929,454	1.58	43.4
370.00	METERS	30-O1		(5)	16,978,858.07	8,859,773	8,968,028	348,321	2.05	25.7
370.10	METERS - AMI	18-R1.5		(5)	68,268,600.89	20,068,529	51,613,402	3,681,514	5.39	14.0
371.20	INSTALLATION ON CUSTOMER PREMISES	21-R1		(5)	2,954,459.06	1,853,745	1,248,437	84,987	2.88	14.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	40-R1		(30)	4,543,249.72	3,823,106	2,283,119	78,596	1.73	29.0
	TOTAL DISTRIBUTION PLANT				**1,570,785,681.11**	**590,422,565**	**1,274,430,465**	**35,087,549**	**2.23**	
	GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1	*	(3)	29,421,031.19	9,982,240	20,321,422	612,436	2.08	33.2
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING									
	BOISE CENTER WEST	55-R2	*	(3)	14,333,320.59	909,201	13,854,119	339,490	2.37	40.8
	BOISE OPERATIONS CENTER	55-R2	*	(3)	8,967,111.22	2,175,771	7,060,354	235,005	2.62	30.0
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2	*	(3)	7,951,286.18	1,950,401	6,249,724	209,716	2.63	29.8
	OTHER STRUCTURES	55-R2		(3)	50,241,905.47	12,208,359	39,540,804	934,005	1.85	42.3
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING				81,503,623.46	17,243,732	66,705,001	1,718,216	2.11	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE									
	FULLY ACCRUED				975,827.32	975,827	0	0	-	-
	AMORTIZED	20-SQ		0	13,178,862.18	6,720,977	6,457,885	526,880	4.00	12.3
	TOTAL OFFICE FURNITURE AND EQUIPMENT - FURNITURE				14,154,689.50	7,696,804	6,457,885	526,880	3.72	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ		0	24,593,646.25	11,496,999	13,096,647	4,918,771	20.00	2.7
391.21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	8-SQ		0	7,943,745.34	4,507,863	3,435,882	992,705	12.50	3.5

IDAHO POWER COMPANY

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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)
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	821,825.59	160,305	538,245	58,071	7.07	9.3
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2.5	40	4,563,105.82	915,829	1,822,034	188,298	4.13	9.7
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	23,289,948.88	7,544,511	12,251,946	1,444,990	6.20	8.5
392.50	TRANSPORTATION EQUIPMENT - MISC.	13-L2	15	1,126,911.92	320,976	636,899	71,460	6.34	8.9
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	21-S1	15	34,102,925.23	10,170,540	18,616,946	1,345,554	3.95	14.0
392.70	TRANSPORTATION EQUIP. - LARGE TRUCKS (NON-HYD)	21-S1	15	6,943,512.35	2,346,453	3,555,607	288,508	4.16	12.3
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	5,030,534.81	1,530,136	2,745,819	112,811	2.24	24.3
393.00	STORES EQUIPMENT	25-SQ	0	2,255,402.52	680,821	1,574,582	90,256	4.00	17.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	8,021,555.24	3,056,225	4,965,330	401,051	5.00	12.4
395.00	LABORATORY EQUIPMENT	20-SQ	0	12,703,817.61	5,973,013	6,730,805	635,421	5.00	10.6
396.00	POWER OPERATED EQUIPMENT	20-O1	25	15,082,035.78	3,842,840	7,468,687	448,522	2.97	16.7
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	4,672,412.11	3,193,934	1,478,478	311,607	6.67	4.7
397.20	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	30,516,919.94	13,969,200	16,547,720	2,034,297	6.67	8.1
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,471,503.00	1,226,579	2,245,024	231,697	6.67	9.7
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC								
	FULLY ACCRUED			110,869.72	110,870	0	0	-	-
	AMORTIZED	15-SQ	0	16,643,395.08	3,539,011	13,104,384	1,002,142	6.02	13.1
	TOTAL COMMUNICATION EQUIPMENT - FIBER OPTIC			16,754,264.80	3,649,881	13,104,384	1,002,142	5.98	
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	5,967,704.79	2,525,370	3,442,335	398,122	6.67	8.6
	TOTAL GENERAL PLANT			**332,941,316.23**	**112,034,262**	**207,941,679**	**17,831,765**	**5.36**	
	TOTAL DEPRECIABLE PLANT			**4,877,701,536.68**	**1,826,361,321**	**3,816,256,446**	**124,598,097**	**2.55**	

IDAHO POWER COMPANY

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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)
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION COSTS			5,703.01					
302.00	FRANCHISES AND CONSENTS			29,759,682.21	10,345,749				
303.00	MISCELLANEOUS INTANGIBLE PLANT			28,493,796.88	15,301,985				
310.10	LAND			291,342.96					
330.00	LAND			31,223,913.79					
340.00	LAND			2,690,006.46					
350.00	LAND			4,427,749.92					
350.22	RIGHTS OF WAY STUDIES			170,972.48	7,676				
355.10	POLES AND FIXTURES - TREATMENT			649,140.54	33,036				
360.00	LAND			4,624,614.41					
360.22	RIGHTS OF WAY STUDIES			475,910.39	35,240				
364.10	POLES, TOWERS AND FIXTURES - TREATMENT			2,184,523.69	88,221				
389.00	LAND			16,578,593.20					
	TOTAL NONDEPRECIABLE PLANT			121,985,939.34	25,811,907				
	TOTAL ELECTRIC PLANT			4,999,687,476.02	1,852,173,228	3,816,256,446	124,598,097		

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

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 2

to

Stipulation

IDAHO POWER COMPANY

BRIDGER 2025 END-OF-LIFE
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT									
	JIM BRIDGER STEAM PRODUCTION PLANT									
310.20	LAND AND WATER RIGHTS	75-R4	*	0	226,377.42	161,621	64,756	6,572	2.90	9.9
311.00	STRUCTURES AND IMPROVEMENTS	100-S0.5	*	(9)	70,396,751.49	55,512,712	21,219,747	2,150,304	3.07	9.8
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS	70-S1	*	(5)	111,739,501.89	48,862,705	68,463,772	6,904,911	6.18	9.9
312.20	BOILER PLANT EQUIPMENT - OTHER	53-R1.5	*	(8)	295,175,654.09	128,837,700	189,952,005	19,831,089	6.72	9.6
312.30	BOILER PLANT EQUIPMENT - RAILCARS	35-R3		10	2,484,314.64	1,839,895	395,988	29,293	1.18	13.5
314.00	TURBOGENERATOR UNITS	45-S0.5	*	(7)	98,081,079.63	33,187,247	71,759,508	7,574,776	7.72	9.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	60-S1.5	*	(3)	29,674,461.30	22,715,343	7,649,352	825,374	2.78	9.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	2	4,770,781.58	1,987,046	2,688,320	302,419	6.34	8.9
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES	13-L2		15	50,741.14	31,412	11,718	2,158	4.25	5.4
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13-L2		15	200,237.63	170,202	0	0	-	-
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13-L2		15	125,728.59	20,470	85,339	7,315	5.82	11.8
316.70	MISCELLANEOUS POWER PLANT EQUIP - LARGE TRUCKS	21-S1		15	80,464.12	65,007	3,388	278	0.35	12.2
316.80	MISCELLANEOUS POWER PLANT EQUIP - POWER OPERATED EQUIPMENT	20-O1		25	3,784,706.18	52,961	2,785,569	156,807	4.14	17.8
316.90	MISCELLANEOUS POWER PLANT EQUIP - TRAILERS	35-S1		15	13,977.04	1,482	10,398	340	2.43	30.6
	TOTAL JIM BRIDGER PRODUCTION PLANT				616,804,776.74	293,445,803	365,290,921	37,601,636	6.13	

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

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 3

to

Stipulation

SCHEDULE 1
RESIDENTIAL SERVICE
(Continued)

RESIDENTIAL SPACE HEATING (Continued)

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

MONTHLY CHARGE

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

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

PAYMENT

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

SCHEDULE 1
RESIDENTIAL SERVICE
(Continued)

RESIDENTIAL SPACE HEATING (Continued)

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

MONTHLY CHARGE

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

Service Charge, per month	$ 8.00	
Energy Charge, per kWh		
0-1000 kWh	~~8.304~~5543¢	(I)
Over 1000 kWh	~~9.756~~8154¢	(I)

PAYMENT

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

SCHEDULE 7
SMALL GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

	Summer	Non-Summer	
Energy Charge, per kWh			
0-500 kWh	7.72~~36~~700¢	7.72~~36~~700¢	(I)
Over 500 kWh	10.28043421¢	8.51~~89~~700¢	(I)

PAYMENT

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

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE

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

SECONDARY SERVICE	Summer	Non-Summer	
Service Charge, per month			
Single Phase Service	$ 10.25	$ 10.25	
Three Phase Service	$ 17.35	$ 17.35	
Basic Charge, per kW of			
Basic Load Capacity	$ 0.75	$ 0.75	
Demand Charge, per kW of			
Billing Demand	$ 6.00~~4~~	$ 4.5~~4~~4	(I)
Energy Charge, per kWh	5.74~~04~~745¢	5.32~~46~~566¢	(I)
Facilities Charge			
None			

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$202.00	$202.00	
Basic Charge, per kW of			
Basic Load Capacity	$ 1.24~~5~~	$ 1.24~~5~~	(I)
Demand Charge, per kW of			
Billing Demand	$ 5.94~~8~~	$ 4.84~~7~~	(I)
On-Peak Demand Charge, per kW of			
On-Peak Billing Demand	$ 0.87~~8~~	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.54~~19~~752¢	n/a	(I)
Mid-Peak	5.22~~12~~525¢	4.78058092¢	(I)
Off-Peak	5.01~~52~~453¢	4.64~~86~~765¢	(I)

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

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$200.00	$200.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.32	$ 0.32	
Demand Charge, per kW of Billing Demand	$ 3.87~~9~~	$ 4.146	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.74	n/a	
Energy Charge, per kWh			
On-Peak	5.2~~105~~418¢	n/a	(I)
Mid-Peak	4.9201496¢	4.5046316¢	(I)
Off-Peak	4.7301585¢	4.38344097¢	(I)

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

PAYMENT

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

SCHEDULE 15
DUSK TO DAWN CUSTOMER LIGHTING
(Continued)

MONTHLY CHARGE

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

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate
100 Watt	8,550	$ 10.8~~2~~8
200 Watt	19,800	$ 12.8~~9~~97
400 Watt	45,000	$ 17.5~~4~~65

(I)

FLOOD LIGHTING

High Pressure Sodium Vapor	Average Lumens	Monthly Base Rate
200 Watt	19,800	$ 15.5~~4~~63
400 Watt	45,000	$ 18.3~~6~~47
Metal Halide		
400 Watt	28,800	$ 13.4~~9~~57
1,000 Watt	88,000	$ 21.4~~8~~61

(I)

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

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

PAYMENT

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

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

POWER FACTOR ADJUSTMENT

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

TEMPORARY SUSPENSION

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

MONTHLY CHARGE

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

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

Facilities Charge
None

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

PRIMARY SERVICE	Summer	Non-Summer	
Service Charge, per month	$208.00	$208.00	
Basic Charge, per kW of Basic Load Capacity	$ 1.24~~5~~	$ 1.24~~5~~	(I)
Demand Charge, per kW of Billing Demand	$ 6.0~~0~~4	$ 4.8~~5~~8	(I)
On-Peak Demand Charge, per kW of On-Peak Billing Demand	$ 0.8~~7~~8	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.9~~1~~89544¢	n/a	(I)
Mid-Peak	4.8~~0~~80369¢	4.5~~8~~966171¢	(I)
Off-Peak	4.3~~2~~83543¢	4.2~~1~~84437¢	(I)

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

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

TRANSMISSION SERVICE	Summer	Non-Summer	
Service Charge, per month	$215.00	$215.00	
Basic Charge, per kW of Basic Load Capacity	$ 0.33	$ 0.33	
Demand Charge, per kW of Billing Demand	$ 4.95~~8~~	$ 4.~~67~~70	(I)
On-Peak Demand Charge, per kW of On-Peak Demand	$ 0.95~~6~~	n/a	(I)
Energy Charge, per kWh			
On-Peak	5.76~~10~~956¢	n/a	(I)
Mid-Peak	4.72~~81~~565¢	4.50~~90~~361¢	(I)
Off-Peak	4.~~279~~93056¢	4.16~~44~~891¢	(I)

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

PAYMENT

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

SCHEDULE 24
AGRICULTURAL IRRIGATION SERVICE
(Continued)

MONTHLY CHARGE

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

SECONDARY SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$ 16.85	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.~~88~~93	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.2~~072~~505¢	n/a	(I)
All Other kWh	6.8~~448~~859¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.~~495~~65406¢	(I)

Facilities Charge
None

TRANSMISSION SERVICE	In-Season	Out-of-Season	
Service Charge, per month	$144.00	$ 3.00	
Demand Charge, per kW of Billing Demand	$ 7.5~~1~~6	$ 0.00	(I)
Energy Charge, per kWh			
In Season			
First 164 kWh per kW of Demand	7.~~076~~61191¢	n/a	(I)
All Other kWh	6.72~~30~~633¢	n/a	(I)
Out-of-Season			
All kWh	n/a	7.~~356~~14002¢	(I)

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

SCHEDULE 40
NONMETERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

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

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

ADDITIONAL CHARGES

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

Intermittent Usage Charge, per unit, per month	$ 1.00

PAYMENT

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

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

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

Accelerated Replacement of Existing Fixtures

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

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

2. $132.00 per fixture removed from service.

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

Monthly Charges

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

Lamp Charges, per lamp (41A)

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

Pole Charges

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

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

Facilities Charge

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

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS(Continued)

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

Monthly Charges (Continued)

Payment

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

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

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

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

Energy and Maintenance Service

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

Monthly Charges

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

Non-Metered Service, per lamp (41B)

Standard High Pressure Sodium Vapor Energy and Maintenance Charges	Average Lumens	Monthly Base Rate	
70 Watt	5,540	$ 2.~~29~~30	(I)
100 Watt	8,550	$ 2.~~78~~80	
200 Watt	19,800	$ 4.046	
250 Watt	24,750	$ ~~4.09~~5.02	
400 Watt	45,000	$ 7.~~07~~11	(I)

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

Payment

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

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

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

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

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

Monthly Charges

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

Non-Metered Service (41C)		
Energy Charge, per kWh	4.1~~33~~58¢	(I)
Metered Service (41CM)		
Service Charge, per meter	$2.88	
Energy Charge, per kWh	4.1~~33~~58¢	(I)

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

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

CHARACTER OF SERVICE

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

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

MONTHLY CHARGE

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

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

PAYMENT

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

SCHEDULE 7
SMALL GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

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

PAYMENT

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

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE

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

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

Facilities Charge
None

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

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

SCHEDULE 9
LARGE GENERAL SERVICE
(Continued)

MONTHLY CHARGE (Continued)

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

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

PAYMENT

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

SCHEDULE 15
DUSK TO DAWN CUSTOMER LIGHTING
(Continued)

MONTHLY CHARGE

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

1. Monthly Per Unit Charge on existing facilities:

AREA LIGHTING

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

FLOOD LIGHTING

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

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

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

PAYMENT

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

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

POWER FACTOR ADJUSTMENT

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

TEMPORARY SUSPENSION

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

MONTHLY CHARGE

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

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

Facilities Charge
None

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

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

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

SCHEDULE 19
LARGE POWER SERVICE
(Continued)

MONTHLY CHARGE (Continued)

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

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

PAYMENT

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

SCHEDULE 24
AGRICULTURAL IRRIGATION SERVICE
(Continued)

MONTHLY CHARGE

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

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

Facilities Charge
None

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

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

SCHEDULE 40
NONMETERED GENERAL SERVICE
(Continued)

MONTHLY CHARGE

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

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

ADDITIONAL CHARGES

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

Intermittent Usage Charge, per unit, per month	$ 1.00

PAYMENT

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

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS (Continued)

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

Accelerated Replacement of Existing Fixtures

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

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

2. $132.00 per fixture removed from service.

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

Monthly Charges

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

Lamp Charges, per lamp (41A)

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

Pole Charges

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

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

Facilities Charge

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

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

SERVICE OPTIONS(Continued)

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

Monthly Charges (Continued)

Payment

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

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

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

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

Energy and Maintenance Service

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

Monthly Charges

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

Non-Metered Service, per lamp (41B)

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

SCHEDULE 41
STREET LIGHTING SERVICE
(Continued)

Payment

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

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

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

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

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

Monthly Charges

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

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

SCHEDULE 42
TRAFFIC CONTROL SIGNAL
LIGHTING SERVICE

APPLICABILITY

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

CHARACTER OF SERVICE

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

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

MONTHLY CHARGE

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

Energy Charge, per kWh	9.118¢	(I)

PAYMENT

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

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1801

Attachment 4

to

Stipulation

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

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

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

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

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

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

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT	PROPOSED SURVIVOR CURVE	PROPOSED NET SALVAGE PERCENT	STAFF'S PROPOSAL SURVIVOR CURVE	STAFF'S PROPOSAL NET SALVAGE PERCENT	COUNTER PROPOSAL SURVIVOR CURVE	COUNTER PROPOSAL NET SALVAGE PERCENT	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	(1)	(2)	(3)	(6)	(7)	(4)	(5)	
	THOUSAND SPRINGS	90-R2	(5)	90-R2	0	90-R2	(5)	
	UPPER MALAD	90-R2	(5)	90-R2	0	90-R2	(5)	
	UPPER SALMON A	90-R2	(5)	90-R2	0	90-R2	(5)	
	UPPER SALMON B	90-R2	(5)	90-R2	0	90-R2	(5)	
	UPPER SALMON COMMON	90-R2	(5)	90-R2	0	90-R2	(5)	
335 10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-SQ	0	15-SQ	0	15-SQ	0	
335 20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-SQ	0	20-SQ	0	20-SQ	0	
335 30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-SQ	0	5-SQ	0	5-SQ	0	
336 00	ROADS, RAILROADS AND BRIDGES							
	MILNER DAM	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	NIAGARA SPRINGS HATCHERY	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	RAPID RIVER HATCHERY	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	AMERICAN FALLS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	BROWNLEE	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	BLISS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	CASCADE	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	CLEAR LAKE	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	HELLS CANYON	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	LOWER MALAD	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	LOWER SALMON	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	MILNER	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	OXBOW HATCHERY	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	OXBOW	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	PAHSIMEROI ACCUMULATING PONDS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	PAHSIMEROI TRAPPING	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	SHOSHONE FALLS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	STRIKE	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	SWAN FALLS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	TWIN FALLS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	TWIN FALLS (NEW)	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	THOUSAND SPRINGS	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	UPPER MALAD	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	UPPER SALMON A	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	UPPER SALMON COMMON	65-R4	0	65-R4	0	100-R3	0	Counter proposal to keep within industry standards
	OTHER PRODUCTION PLANT							
341 00	STRUCTURES AND IMPROVEMENTS							
	SALMON DIESEL	SQUARE	0	SQUARE	0	SQUARE	0	
	EVANDER ANDREWS/DANSKIN #2	SQUARE	0	SQUARE	0	SQUARE	0	
	BENNETT MOUNTAIN	SQUARE	0	SQUARE	0	SQUARE	0	
	EVANDER ANDREWS/DANSKIN #1	SQUARE	0	SQUARE	0	SQUARE	0	
	LANGLEY GULCH	SQUARE	0	SQUARE	0	SQUARE	0	
342 00	FUEL HOLDERS							
	SALMON DIESEL	50-S2.5	0	50-S2.5	0	50-S2.5	0	
	EVANDER ANDREWS/DANSKIN #2	50-S2.5	0	50-S2.5	0	50-S2.5	0	
	BENNETT MOUNTAIN	50-S2.5	0	50-S2.5	0	50-S2.5	0	
	EVANDER ANDREWS/DANSKIN #1	50-S2.5	0	50-S2.5	0	50-S2.5	0	
	LANGLEY GULCH	55-S2.5	0	55-S2.5	0	55-S2.5	0	

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
343.00	PRIME MOVERS							
	EVANDER ANDREWS/DANSKIN #2	40-R2	0	45-R1.5	0	40-R2	0	
	BENNETT MOUNTAIN	40-R2	0	45-R1.5	0	40-R2	0	
	EVANDER ANDREWS/DANSKIN #1	40-R2	0	45-R1.5	0	40-R2	0	
	LANGLEY GULCH	40-R2	0	45-R1.5	0	40-R2	0	
344.00	GENERATORS							
	SALMON DIESEL	45-S2	0	45-S2	0	50-S2	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #2	45-S2	0	45-S2	0	50-S2	0	Accepted IPUC parties' proposal
	BENNETT MOUNTAIN	45-S2	0	45-S2	0	50-S2	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #1	45-S2	0	45-S2	0	50-S2	0	Accepted IPUC parties' proposal
	LANGLEY GULCH	45-S2	0	45-S2	0	50-S2	0	Accepted IPUC parties' proposal
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	SALMON DIESEL	50-R2	0	50-R2	0	55-R2	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #2	50-R2	0	50-R2	0	55-R2	0	Accepted IPUC parties' proposal
	BENNETT MOUNTAIN	50-R2	0	50-R2	0	55-R2	0	Accepted IPUC parties' proposal
	EVANDER ANDREWS/DANSKIN #1	50-R2	0	50-R2	0	55-R2	0	Accepted IPUC parties' proposal
	LANGLEY GULCH	50-R2	0	50-R2	0	55-R2	0	Accepted IPUC parties' proposal
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	SALMON DIESEL	35-R2.5	0	35-R2.5	0	35-R2.5	0	
	EVANDER ANDREWS/DANSKIN #2	35-R2.5	0	35-R2.5	0	35-R2.5	0	
	BENNETT MOUNTAIN	35-R2.5	0	35-R2.5	0	35-R2.5	0	
	EVANDER ANDREWS/DANSKIN #1	35-R2.5	0	35-R2.5	0	35-R2.5	0	
	LANGLEY GULCH	35-R2.5	0	35-R2.5	0	35-R2.5	0	
350.20	LAND RIGHTS AND EASEMENTS	80-R4	0	80-R4	0	100-R4	0	Accepted IPUC parties' proposal
352.00	STRUCTURES AND IMPROVEMENTS	65-R3	(35)	65-R3	(33)	65-R3	(33)	Accepted OPUC proposal
353.00	STATION EQUIPMENT	50-S0.5	(10)	55-R1	(10)	52-S0.5	(10)	Counter proposal based on industry ranges, consultant experience, and statistical data
354.00	TOWERS AND FIXTURES	75-R4	(10)	75-R4	(10)	80-R4	(10)	Counter proposal to keep within industry standards
355.00	POLES AND FIXTURES	65-R1.5	(80)	65-R1.5	(80)	65-R1.5	(80)	
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2	(50)	65-R2	(41)	74-R1.5	(50)	Accepted IPUC parties' proposal for settlement purposes only
359.00	ROADS AND TRAILS	65-R2.5	0	65-R2.5	0	65-R2.5	0	
	DISTRIBUTION PLANT							
361.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(50)	70-R2.5	(50)	70-R3	(50)	Counter proposal based on industry ranges, consultant experience, and statistical data
362.00	STATION EQUIPMENT	55-R1.5	(10)	55-R1.5	(5)	55-R1.5	(5)	Accepted OPUC proposal
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(50)	60-R1	(50)	58-R1.5	(50)	Counter proposal to keep within industry standards
365.00	OVERHEAD CONDUCTORS AND DEVICES	48-R1	(30)	52-R1	(28)	48-R1	(30)	
366.00	UNDERGROUND CONDUIT	60-R2.5	(25)	60-R2.5	(21)	65-R2.5	(35)	Accepted IPUC parties' proposal
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	(15)	50-R1.5	(11)	50-R1.5	(11)	Accepted OPUC proposal
368.00	LINE TRANSFORMERS	42-R0.5	(10)	42-R0.5	(7)	42-R0.5	(7)	Accepted OPUC proposal
369.00	SERVICES	50-R1.5	(40)	50-R1.5	(40)	55-R1.5	(40)	Counter proposal to keep within industry standards
370.00	METERS	27-O1	(5)	27-O1	(5)	30-O1	(5)	Counter proposal based on industry ranges, consultant experience, and statistical data
370.10	METERS - AMI	16-S1.5	(10)	20-R1	(4)	18-R1.5	(5)	Accepted OPUC proposal
371.20	INSTALLATION ON CUSTOMER PREMISES	21-R1	(5)	25-R1.5	(5)	21-R1	(5)	
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	35-R1	(30)	35-R1	(30)	40-R1	(30)	Counter proposal based on industry ranges, consultant experience, and statistical data

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON
OREGON

	ACCOUNT (1)	PROPOSED SURVIVOR CURVE (2)	PROPOSED NET SALVAGE PERCENT (3)	STAFF'S PROPOSAL SURVIVOR CURVE (6)	STAFF'S PROPOSAL NET SALVAGE PERCENT (7)	COUNTER PROPOSAL SURVIVOR CURVE (4)	COUNTER PROPOSAL NET SALVAGE PERCENT (5)	IDAHO POWER ADJUSTMENTS TO COUNTER PROPOSAL
	GENERAL PLANT							
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	90-S1 *	(10)	90-S1 *	(3)	90-S1 *	(3)	Accepted OPUC proposal
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING							
	BOISE CENTER WEST	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	BOISE OPERATIONS CENTER	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	55-R2 *	(10)	55-R2 *	(3)	55-R2 *	(3)	Accepted OPUC proposal
	OTHER STRUCTURES	55-R2	(10)	55-R2 *	(3)	55-R2	(3)	Accepted OPUC proposal
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE							
	FULLY ACCRUED							
	AMORTIZED	20-SQ	0	20-SQ *	0	20-SQ	0	
391.20	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	5-SQ *	0	5-SQ	0	
391.21	OFFICE FURNITURE AND EQUIPMENT - SERVERS	6-SQ	0	6-SQ *	0	6-SQ	0	
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2	15	13-L2 *	20	13-L2	15	
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2.5	40	15-S2.5 *	40	15-S2.5	40	
392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2	15	13-L2 *	20	13-L2	15	
392.50	TRANSPORTATION EQUIPMENT - MISC	13-L2	15	13-L2 *	15	13-L2	15	
392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	21-S1	15	21-S1 *	15	21-S1	15	
392.70	TRANSPORTATION EQUIP - LARGE TRUCKS (NON-HYD)	21-S1	15	21-S1 *	15	21-S1	15	
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	35-S1 *	20	35-S1	15	
393.00	STORES EQUIPMENT	25-SQ	0	25-SQ *	0	25-SQ	0	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	20-SQ *	0	20-SQ	0	
395.00	LABORATORY EQUIPMENT	20-SQ	0	20-SQ *	0	20-SQ	0	
396.00	POWER OPERATED EQUIPMENT	20-O1	25	20-O1 *	32	20-O1	25	
397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15-SQ	0	15-SQ *	0	15-SQ	0	
397.20	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	0	15-SQ *	0	15-SQ	0	
397.30	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	15-SQ *	0	15-SQ	0	
397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC							
	FULLY ACCRUED							
	AMORTIZED	10-SQ	0	10-SQ *	0	15-SQ	0	Accepted IPUC parties' proposal
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	15-SQ *	0	15-SQ	0	

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